

ANNUAL REPORT OF THE  
Commissioner of Internal  
Revenue

FOR THE FISCAL YEAR  
ENDED JUNE 30

1909

With Statistical Tables



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1909

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*Internal Revenue.*

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REPORT  
OF  
THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., November 1, 1909.*

SIR: I have the honor to make report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1909, accompanied also with a statement of the receipts from the several sources of internal revenue for the months of July, August, and September of the current fiscal year.

RECEIPTS.

The receipts of this bureau for the past fiscal year were \$246,212,719.22, a decrease of \$5,453,230.82 from the collections of the preceding year.

The receipts for the first three months of the current year show an increase in collections of \$2,955,657.45 as compared with the same months of the past fiscal year.

It is estimated that receipts from corporations in 1910 will amount to \$15,000,000, and from all other sources to \$253,000,000, making a total of \$268,000,000. It is also estimated that the receipts from corporations in 1911 will amount to \$25,000,000, and from all other sources to \$255,000,000, making a total of \$280,000,000.

The objects of internal-revenue taxation producing the largest amount of revenue are distilled spirits, fermented liquors, and tobacco.

During the past fiscal year there was collected on distilled spirits \$128,315,181.45; on fermented liquors \$56,303,496.68; on tobacco \$51,887,178.04.

RECEIPTS IN LARGE TAX-PAYING STATES AND DISTRICTS.

The leading States in the payment of internal-revenue taxes for the past year are Illinois, \$43,441,771.11; New York, \$28,637,349.37; Kentucky, \$28,130,420.34; Indiana, \$25,224,816.81; Pennsylvania, \$20,886,036.67; Ohio, \$18,907,081.44.

Among the States paying the smallest amounts are Mississippi, New Mexico, North Dakota, Vermont, and Wyoming.

Of the 65 collection districts subject to internal-revenue laws, the fifth district of Illinois reported the largest collection, \$28,671,699.22.

In 1908 the total production of distilled spirits was 133,889,563 gallons; in 1909, 139,891,613. In 1908, in round numbers, 121,400,000 gallons of tax-paid spirits were withdrawn; in 1909, 116,650,165. There has been an increase in the amount of tobacco and ~~spirit~~ manufactured and a decrease in the production of beer.

The four States having the largest production of distilled spirits during the past fiscal year are Illinois, 37,793,376 gallons; Indiana, 21,916,486 gallons; Kentucky, 27,524,275 gallons; Ohio, 9,119,611 gallons. The two collection districts having the largest output of distilled spirits are the fifth district of Illinois, 28,812,978 gallons, and seventh district of Indiana, 13,063,280 gallons.

The production of distilled spirits from materials other than fruit during the fiscal years ended June 30, 1897, to June 30, 1909, inclusive, was as follows:

Fiscal year of production ended—	Tax gallons.
June 30, 1897.....	62,465,647.8
June 30, 1898.....	80,762,213.4
June 30, 1899.....	97,066,554.7
June 30, 1900.....	105,484,699.8
June 30, 1901.....	124,520,599.8
June 30, 1902.....	128,623,401.9
June 30, 1903.....	141,776,202.1
June 30, 1904.....	134,311,952.0
June 30, 1905.....	147,810,794.3
June 30, 1906.....	145,666,125.1
June 30, 1907.....	168,573,913.2
June 30, 1908.....	126,989,740.1
June 30, 1909.....	133,450,755.1

During the fiscal years 1898 to 1907 the production of distilled spirits each year was much in excess of the withdrawals for all purposes, resulting in a stock in distillery and general bonded warehouses at the end of the fiscal year 1907 of 245,438,816 original gauge gallons, being an increase over a similar stock held in bond at the expiration of the fiscal year ended June 30, 1898, of 112,452,549.3 original-gauge gallons. The stock in bond June 30, 1909, was 229,141,434 original gauge gallons, and the withdrawals for all purposes during the fiscal year ended June 30, 1909, were in excess of the production during said year 5,884,694.2 original gauge gallons.

The tax-paid withdrawals of spirits distilled from material other than fruits during the fiscal years ended June 30, 1897, to June 30, 1909, inclusive, were as follows:

Fiscal year ended June 30—	Tax gallons.
1897.....	68,661,038.5
1898.....	78,246,032.9
1899.....	83,694,338.1
1900.....	93,391,827.8
1901.....	99,191,721.5
1902.....	103,304,981.5
1903.....	112,788,168.0
1904.....	116,033,305.6
1905.....	115,994,857.5
1906.....	122,617,943.1
1907.....	134,031,066.7
1908.....	119,703,594.4
1909.....	114,693,578.2

From the foregoing it will be observed that the withdrawals on payment of tax from bonded warehouses during the period from 1897 to 1907 increased approximately 100 per cent, and that there was a decrease in tax-paid withdrawals for the fiscal years ended June 30, 1908, and June 30, 1909, as compared with the previous years' withdrawals of 14,327,472.3 and 5,010,016.2 tax gallons, respectively.

There were tax-paid for bottling in bond during the fiscal year ended June 30, 1909, 6,365,839 tax gallons, as compared with

4,794,358 tax gallons tax-paid during the previous fiscal year, an increase of 1,571,481 tax gallons.

The four States which made the largest quantity of fermented liquors are New York, 12,573,773 barrels; Pennsylvania, 7,050,262 barrels; Illinois, 5,525,473 barrels; Wisconsin, 4,600,931 barrels. The two districts which produced the largest quantity of fermented liquors are the third district of New York, 4,997,515 barrels, and the first district of Illinois, 4,725,363 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.....	1,755,862,278
New York.....	1,186,130,816
Ohio.....	649,200,942
New Jersey.....	442,122,675

The two districts showing the largest production of cigars are the ninth Pennsylvania, 712,277,371, and first Pennsylvania, 601,116,405.

The States showing the greatest production of little cigars (weighing less than 3 pounds per thousand) are:

Virginia.....	431,312,870
Maryland.....	291,012,830
New York.....	184,651,020

The greatest production by districts is as follows:

Maryland.....	291,012,830
Sixth Virginia.....	219,062,370
Second Virginia.....	212,250,500
First Pennsylvania.....	160,310,000

The States of New York, Virginia, Louisiana, California, Pennsylvania, and Massachusetts, in the order named, show the greatest production of cigarettes weighing less than 3 pounds per thousand.

New York.....	3,619,256,714
Virginia.....	1,333,949,090
Louisiana.....	481,737,980
California.....	104,816,300
Pennsylvania.....	101,689,310
Massachusetts.....	47,398,650

The three districts showing the greatest production of little cigarettes are the second New York, which produced 1,676,546,251, the second Virginia, which produced 1,330,952,590, and third New York, which produced 1,199,838,303.

New York State produced the greatest number of large cigarettes, showing a production of 16,002,102, of which number 10,997,962 were manufactured in the third district and 4,943,640 in the second district.

The States of North Carolina, Missouri, Ohio, Kentucky, New Jersey, and Virginia, in the order named, were the largest producers of both chewing and smoking tobacco, the quantity produced being as follows:

	Pounds.
North Carolina.....	76,826,981
Missouri.....	72,781,381
Ohio.....	42,144,899
Kentucky.....	41,844,775
New Jersey.....	27,230,568
Virginia.....	26,365,509

The districts producing the largest quantity were:

	Pounds.
First Missouri.....	72,550,788
Fifth North Carolina.....	38,705,601
Fourth North Carolina.....	38,121,380
First Ohio.....	37,506,359
Fifth Kentucky.....	35,955,763

#### COST OF COLLECTING THE INTERNAL REVENUES.

The cost of collecting the internal revenues for the past fiscal year was 2.02 per cent.

The average cost since the creation of the bureau is 2.69 per cent.

#### SPECIAL CORPORATION EXCISE TAX.

The tariff act of August 5, 1909, provides for the collection of a special excise tax on all corporations, joint-stock companies, or associations organized for profit under the laws of the United States, or any State or Territory thereof, or organized under the laws of any foreign country if doing business within the United States. The execution of this portion of the tariff law is imposed upon the Bureau of Internal Revenue under the direction of the Secretary of the Treasury.

For the purpose of properly administering this law a blank form of return to be made by the corporations, joint-stock companies, or associations, and regulations relating to the law and to the making of the return, are in course of preparation, the work being under the personal direction of the Secretary of the Treasury. Good progress is being made, and regulations and blanks will be ready for distribution to corporations by the various collectors of internal revenue in time for the proper preparation of returns for the present calendar year. Each return is required to be in the hands of the collector of the district in which is located the principal place of business of the corporation making the return on or before the 1st day of March, 1910. The proper amount of the tax for the preceding calendar year is to be assessed against each corporation on or before the 1st day of June, and the amount of tax assessed is collectible on or before June 30, 1910.

It is estimated that there will have been collected from this source by July 1, 1910, the sum of \$15,000,000, and that an additional sum of \$10,000,000, collectible for the calendar year from January 1, 1909, to December 31, 1909, will be collected subsequent to July 1, 1910, making the estimate for the total amount of collection for the fiscal year 1910 the sum of \$25,000,000.

#### 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, 1909 and 1910. A comparison of the receipts for the two periods is also given.

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1909.	1910.		
<b>SPIRITS.</b>				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	\$373,290.95	\$445,337.02	\$72,046.07	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	26,951,861.05	28,946,048.45	1,994,187.40	
Rectifiers (special tax).....	134,854.29	121,708.48		\$13,145.81
Retail liquor dealers (special tax).....	2,828,869.77	2,556,333.26		272,536.51
Wholesale liquor dealers (special tax).....	335,771.19	328,196.37		7,574.82
Manufacturers of stills (special tax).....	508.35	508.34		.01
Stills and worms, manufactured (special tax).....	420.00	500.00	140.00	
Stamps for distilled spirits intended for export	1,165.10	481.00		684.10
Case stamps for distilled spirits bottled in bond.....	31,346.00	51,658.00	20,312.00	
Grape brandy used in the fortification of sweet wines.....	1,526.64	54.16		1,472.48
Total.....	30,659,613.34	32,450,855.08	1,791,271.74	
<b>TOBACCO.</b>				
Cigars weighing more than 3 pounds per thousand.....	5,265,857.27	5,437,336.89	171,479.62	
Cigars weighing not more than 3 pounds per thousand.....	140,853.89	141,416.07	562.18	
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound.....	1,460,935.11	1,767,326.39	306,391.28	
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound.....	129,478.28	132,842.32	3,364.04	
Cigarettes weighing more than 3 pounds per thousand.....	13,856.61	14,178.93	322.32	
Snuff.....	382,901.85	411,075.20	28,173.35	
Tobacco, chewing and smoking.....	5,969,328.66	6,215,753.61	246,424.95	
Total.....	13,363,211.20	14,119,929.41	756,718.21	
<b>FERMENTED LIQUORS.</b>				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	17,101,246.41	17,466,826.91	365,580.50	
Brewers (special tax).....	86,945.70	78,200.02		8,745.68
Retail dealers in malt liquors (special tax).....	238,092.36	214,824.64		23,267.72
Wholesale dealers in malt liquors (special tax).....	309,911.42	282,093.57		27,817.85
Total.....	17,736,195.89	18,041,945.14	305,749.25	
<b>OLEOMARGARINE.</b>				
Oleomargarine, domestic, artificially colored in imitation of butter.....	65,247.70	75,733.00	10,485.30	
Oleomargarine free from artificial coloration that causes it to look like butter of any shade of yellow.....	37,348.57	56,342.29	18,993.72	
Oleomargarine imported from foreign countries.....	2.25			2.25
Manufacturers of oleomargarine (special tax).....	9,509.00	8,100.00		1,409.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	33,292.00	36,224.00	2,932.00	
Retail dealers in oleomargarine free from artificial coloration (special tax).....	42,948.75	66,359.00	23,410.25	
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).....	4,320.00	4,925.00	605.00	
Wholesale dealers in oleomargarine free from artificial coloration (special tax).....	37,775.02	44,283.37	6,508.35	
Total.....	230,434.29	291,966.66	61,532.37	
<b>ADULTERATED BUTTER.</b>				
Adulterated butter, manufactured or sold, etc. Manufacturers of adulterated butter (special tax).....	1,412.70	2,116.20	703.50	
Retail dealers in adulterated butter (special tax).....	2,425.00	7,142.00	4,717.00	
Wholesale dealers in adulterated butter (special tax).....	12.00	136.00	124.00	
Wholesale dealers in adulterated butter (special tax).....		480.00	480.00	
Total.....	3,849.70	9,874.20	6,024.50	

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1909.	1910.		
<b>PROCESS OR RENOVATED BUTTER.</b>				
Process or renovated butter, manufactured or sold, etc.	\$22,991.60	\$34,340.95	\$11,349.35	
Manufacturers of process or renovated butter (special tax)	850.00	1,516.67	666.67	
<b>Total</b>	<b>23,841.60</b>	<b>35,857.62</b>	<b>12,016.02</b>	
<b>MISCELLANEOUS.</b>				
Filled cheese		571.98	571.98	
Mixed flour	934.90	1,058.50	123.60	
Playing cards	88,395.34	101,054.46	12,659.12	
Penalties	102,226.31	115,652.72	13,426.41	
Collections not otherwise herein provided for.	12,268.19	7,832.44		\$4,435.75
<b>Total</b>	<b>203,824.74</b>	<b>226,170.10</b>	<b>22,345.36</b>	
Aggregate receipts	62,220,970.76	65,176,628.21	2,955,657.45	

## COST OF COLLECTION.

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

Salaries and expenses of collectors of internal revenue, 1909	\$2,026,946.55
Miscellaneous expenses, Internal-Revenue Service, 1909	72,108.34
Salaries and expenses of agents and subordinate officers of internal revenue, 1909	2,325,822.20
Paper for internal-revenue stamps, 1909	77,841.57
Punishment for violations of internal-revenue laws, 1909	123,163.73
Salaries, office of Commissioner of Internal Revenue, 1909	324,295.05
Refunding internal-revenue collections	25,061.31
<b>Total amount expended</b>	<b>4,975,238.75</b>

*Expenditures from appropriation "Withdrawal of denaturalized alcohol."*—The expenditures from the appropriation for "Withdrawal of denaturalized alcohol" were as follows:

Salaries and expenses of agents and inspectors	\$126,422.59
Salaries and expenses of 16 deputy collectors	20,822.32
Salaries of 8 storekeepers <sup>a</sup>	9,197.00
Salaries of 4 gaugers <sup>b</sup>	5,450.00
Salaries of office force	34,834.82
Office traveling expenses	1,507.70
Laboratory supplies	167.41
<b>Total amount expended</b>	<b>198,401.84</b>

<sup>a</sup> Where alcohol was produced at a distillery and only a portion of the product was denatured and the distillery was of that class where a store-keeper was assigned to perform all the work in connection with the entry and withdrawal of alcohol and denaturing the same, payment of salary and expenses was made from the appropriation for "Salaries and expenses of agents and subordinate officers of internal revenue."

<sup>b</sup> Where there was not a sufficient amount of alcohol denatured at one distillery to employ the entire time of one gauger in such work, the compensation and expenses of such gauger were paid from the appropriation for "Salaries and expenses of agents and subordinate officers of internal revenue."

## ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1911, as follows:

Office of Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers	\$347,640.00
Salaries and expenses of collectors of internal revenue: For salaries and expenses of collectors of internal revenue, and deputy collectors, and surveyors, and clerks, messengers, and janitors in internal-revenue offices	2,125,000.00
Salaries and expenses of agents and subordinate officers of internal revenue: For salaries and expenses of 40 revenue agents provided for by law, and fees and expenses of gaugers, salaries and expenses of storekeepers and storekeeper-gaugers	2,420,000.00
Miscellaneous expenses, Internal-Revenue Service: For rent of offices outside of the District of Columbia, telephone service, and other miscellaneous expenses incident to the collection of internal revenue	100,000.00
Paper for internal-revenue stamps: For paper for internal-revenue stamps, including freight	80,000.00
Punishment for violations of internal-revenue laws: For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws or conniving at the same, including payments for information and detections of such violations	100,000.00
Refunding internal-revenue collections: To enable the Secretary of the Treasury to refund money covered into Treasury as internal-revenue collections under the provisions of the act approved May 27, 1908	30,000.00
Expenses of collecting the corporation tax: For expenses of collecting the corporation tax authorized by the act approved August 5, 1909, "To provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes"	100,000.00
<b>Total</b>	<b>5,302,640.00</b>
Salaries, office of Commissioner of Internal Revenue (reimbursable): For salaries of two stamp agents and one counter	3,400.00

## SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1911, the sum of \$347,640 as salaries for the following officers, clerks, and employees in this bureau:

1 Commissioner of Internal Revenue	\$6,000
1 deputy commissioner	4,000
1 deputy commissioner	3,600
1 chief chemist	3,000
1 chemist	2,500
2 first assistant chemists, at \$1,800 each	3,600
1 second assistant chemist	1,600
1 third assistant chemist	1,400
1 fourth assistant chemist	1,200
3 heads of division, at \$2,500 each	7,500
6 heads of division, at \$2,250 each	13,500
1 superintendent of stamp vault	2,000
1 private secretary	1,800
20 clerks of class 4	52,200
20 clerks of class 3	41,600
40 clerks of class 2	56,000
39 clerks of class 1	46,800
31 clerks, at \$1,000 each	31,000
44 clerks, at \$900 each	39,600
3 messengers, at \$840 each	2,520
19 assistant messengers, at \$720 each	13,680
19 laborers, at \$660 each	12,540

I also recommend the appropriation of the sum of \$3,400 as salaries of 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 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 \$999,999.....	4,375
\$275,001 to \$325,000.....	3,125	\$1,000,000 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 sec. 3148 as amended and sec. 3314, Revised Statutes.)

OFFICIAL FORCE.

At the close of the fiscal year ended June 30, 1909, 259 officers, clerks, messengers, and laborers were employed in this bureau, and the aggregate amount paid during the year for their salaries was \$324,295.05, which does not include office force paid from the appropriation for "Withdrawal of denaturalized alcohol," from which was paid \$34,834.82, covering salaries of 26 employees.

The force connected with this bureau during the fiscal year which ended June 30, 1909, in the various districts throughout the United States, as reorganized under the executive order of May 21, 1887, was 65 collectors, who received per annum salaries and commissions as follows:

Number.	Salary.	Number.	Salary.
48.....	\$4,300.00	1.....	\$3,442.60
1.....	4,487.50	1.....	3,376.65
1.....	4,125.00	1.....	3,332.73
1.....	4,000.00	1.....	3,277.26
1.....	3,908.89	1.....	3,089.51
1.....	3,811.70	1.....	3,072.15
1.....	3,636.73	1.....	3,041.08
1.....	3,625.12	1.....	3,635.28
1.....	3,500.00	1.....	3,009.09

There were also employed 1,154 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
8.....	\$2,500	1.....	\$1,250	25.....	\$600
13.....	2,400	300.....	1,200	12.....	500
24.....	2,200	1.....	1,150	3.....	450
4.....	1,900	143.....	1,100	5.....	400
32.....	1,800	1.....	1,050	1.....	360
11.....	1,700	123.....	1,000	29.....	300
28.....	1,600	61.....	900	5.....	200
44.....	1,500	1.....	840	1.....	180
5.....	1,450	16.....	800	1.....	100
163.....	1,400	2.....	750	3.....	60
4.....	1,350	8.....	720		
64.....	1,300	2.....	700		

There were also employed in the offices of the different collectors 134 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
2.....	\$1,700	37.....	\$1,200	10.....	\$800
3.....	1,600	1.....	1,150	1.....	720
4.....	1,500	12.....	1,100	1.....	700
13.....	1,400	1.....	1,050	2.....	600
12.....	1,300	18.....	1,000		
1.....	1,250	16.....	900		

Also 12 messengers and 2 janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$900	1.....	\$700	1.....	\$400
1.....	850	6.....	600	2.....	350
1.....	720	1.....	500		

STOREKEEPERS, GAUGERS, ETC.

There were also employed 171 gaugers who received fees not to exceed \$5 per day, 65 storekeepers whose pay did not exceed \$4 per day, and 1,933 storekeeper-gaugers whose pay ranged from \$2 to \$5 per day. All the employees above enumerated were paid only when actually employed.

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, 1908 AND 1909.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1908.	1909.		
<b>SPIRITS.</b>				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.	\$1,837,033.86	\$2,035,770.01	\$198,736.15	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.	131,789,242.59	126,279,411.44		\$5,509,831.15
Rectifiers (special tax)	298,517.18	300,696.49	2,179.31	
Wine made in imitation of champagne, and liquors produced by being rectified, etc.	10.10			10.10
Retail liquor dealers (special tax)	5,326,809.00	5,257,980.16		68,828.84
Wholesale liquor dealers (special tax)	610,617.94	641,575.28	30,957.34	
Manufacturers of stills (special tax)	1,260.48	1,304.22	43.74	
Stills and worms manufactured (special tax)	2,560.00	1,790.00		770.00
Stamps for distilled spirits intended for export.	2,265.50	2,290.65	25.15	
Case stamps for distilled spirits bottled in bond.	159,610.50	231,339.50	71,729.00	
Grape brandy used in the fortification of sweet wines.	130,880.00	115,876.37		15,003.63
<b>Total</b>	<b>140,158,807.15</b>	<b>134,868,034.12</b>		<b>5,290,773.03</b>
<b>TOBACCO.</b>				
Cigars weighing more than 3 pounds per thousand.	20,714,276.35	20,257,718.86		456,557.49
Cigars weighing not more than 3 pounds per thousand.	545,050.24	556,598.79	11,548.55	
Cigarettes weighing not more than 3 pounds per thousand, 36 cents per pound.	4,879,346.50	5,564,396.12	685,049.62	
Cigarettes weighing not more than 3 pounds per thousand, 18 cents per pound.	467,257.25	504,399.57	37,142.32	
Cigarettes weighing more than 3 pounds per thousand.	57,394.45	57,447.81	53.36	
Snuff.	1,352,865.75	1,621,177.66	268,311.91	
Tobacco, chewing and smoking.	21,846,563.72	23,325,439.23	1,478,875.51	
<b>Total</b>	<b>49,862,754.26</b>	<b>51,887,178.04</b>	<b>2,024,423.78</b>	
<b>FERMENTED LIQUORS.</b>				
Ale, beer, lager beer, porter, and other similar fermented liquors.	58,747,680.14	56,303,496.68		2,444,183.46
Brewers (special tax)	155,129.29	157,997.59	2,868.30	
Retail dealers in malt liquors (special tax)	340,125.49	402,801.66	62,676.17	
Wholesale dealers in malt liquors (special tax)	564,681.89	592,115.49	27,433.60	
<b>Total</b>	<b>59,807,616.81</b>	<b>57,456,411.42</b>		<b>2,351,205.39</b>
<b>OLEOMARGARINE.</b>				
Oleomargarine, domestic, artificially colored in imitation of butter.	499,956.57	422,877.77		77,078.80
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow.	185,269.27	215,982.56	30,713.29	
Oleomargarine imported from foreign countries.	4.20	6.30	2.10	
Manufacturers of oleomargarine (special tax)	15,407.56	20,450.00	5,042.44	
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax)	51,582.00	53,342.00	1,760.00	
Retail dealers in oleomargarine free from artificial coloration (special tax)	105,433.49	112,525.22	7,091.73	
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax)	30,426.66	6,880.00		23,546.66
Wholesale dealers in oleomargarine free from artificial coloration (special tax)	66,225.21	70,133.46	3,908.25	
<b>Total</b>	<b>954,304.96</b>	<b>902,197.31</b>		<b>52,107.65</b>

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1908 AND 1909—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1908.	1909.		
<b>FILLED CHEESE.</b>				
Filled cheese, domestic and imported.	\$1,271.52	\$1,511.02	\$239.50	
Manufacturers of filled cheese (special tax)	400.00	333.34		\$66.66
Retail dealers in filled cheese (special tax)		4.50	4.50	
Wholesale dealers in filled cheese (special tax)		93.75	93.75	
<b>Total</b>	<b>1,671.52</b>	<b>1,942.61</b>	<b>271.09</b>	
<b>MIXED FLOUR.</b>				
Per barrel of 196 pounds, or more than 98 pounds.	34.04			34.04
Half-barrel of 98 pounds, or more than 49 pounds.	1,578.08	1,753.39	175.31	
Quarter-barrel of 49 pounds, or more than 24½ pounds.	203.30	343.80	140.50	
Eighth-barrel of 24½ pounds or less.	189.30	203.85	14.55	
Manufacturers, packers, or repackers of mixed flour (special tax)	376.00	317.00		59.00
<b>Total</b>	<b>2,380.72</b>	<b>2,618.04</b>	<b>237.32</b>	
<b>ADULTERATED BUTTER.</b>				
Adulterated butter manufactured or sold, etc.	17,712.30	13,341.70		4,370.60
Manufacturers of adulterated butter (special tax)	22,125.00	20,547.00		1,578.00
Retail dealers in adulterated butter (special tax)	480.00	1,182.00	702.00	
Wholesale dealers in adulterated butter (special tax)	3,220.00	3,380.00	160.00	
<b>Total</b>	<b>43,537.30</b>	<b>38,450.70</b>		<b>5,086.60</b>
<b>PROCESS OR RENOVATED BUTTER.</b>				
Process or renovated butter manufactured or sold, etc.	125,601.77	120,435.54		5,166.23
Manufacturers of process or renovated butter (special tax)	2,402.09	1,729.21		672.88
<b>Total</b>	<b>128,003.86</b>	<b>122,164.75</b>		<b>5,839.11</b>
<b>BANKS, BANKERS, ETC.</b>				
Bank circulation.				
Notes of persons, state banks, towns, cities, etc., paid out.	100.00			100.00
<b>Total</b>	<b>100.00</b>			<b>100.00</b>
<b>MISCELLANEOUS.</b>				
Opium.				
Playing cards.	459,800.12	502,252.58	42,392.46	
Penalties.	241,680.16	411,987.53	170,307.37	
Collections not otherwise herein provided for.	5,233.18	19,482.12	14,248.94	
<b>Total</b>	<b>706,713.46</b>	<b>933,722.23</b>	<b>226,048.77</b>	
<b>Aggregate receipts</b>	<b>251,665,950.04</b>	<b>246,212,719.22</b>		<b>5,453,230.82</b>

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, wine made in imitation of champagne, 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.
	1908.	1909.		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries, galls.	1,670,031	1,850,700	180,669	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries, galls.	119,808,402	114,799,465		5,008,937
Wine made in imitation of champagne, etc., bottles. No.	69			69
Fermented liquors. bbls.	58,747,080	56,363,497		2,444,183
Cigars weighing more than 3 pounds per thousand. No.	6,904,758,783	6,752,572,953		152,185,830
Cigars weighing not more than 3 pounds per thousand. No.	1,009,352,296	1,030,738,500	21,386,204	
Cigarettes weighing not more than 3 pounds per thousand. No.	5,383,204,630	6,080,291,908	703,087,278	
Cigarettes weighing more than 3 pounds per thousand. No.	19,131,483	19,149,270	17,787	
Snuff. lbs.	22,547,762	27,019,628	4,471,866	
Tobacco, chewing and smoking. lbs.	304,109,395	388,757,320	24,647,925	
Oleomargarine. lbs.	79,107,302	90,621,844	11,514,542	
Filled cheese. lbs.	127,152	151,102	23,950	
Adulterated butter. lbs.	177,123	133,417		43,706
Process or renovated butter. lbs.	30,240,708	48,174,216		2,066,492

<sup>a</sup> Includes 5,152,218,030 at \$1.08 and 934,073,278 at 54 cents per thousand.  
<sup>b</sup> Includes 4,228,778 at 10 cents, 86,393,024 at one-fourth of 1 cent, and 42 pounds (imported) 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, 1909.

Collection districts.	Names of collectors.	Aggregate collections.
Alabama	Joseph O. Thompson	\$156,308.35
Arkansas	Frank W. Tucker	89,361.27
First California	August E. Maenter	6,281,228.61
Fourth California	Henry C. Bell	147,993.37
Do.	Frank W. Whitmore, acting.	129,648.97
Do.	Wenton A. Shippee	363,911.65
District of Colorado	Frank W. Howbert	787,495.81
District of Connecticut	Robert O. Eaton	1,801,401.99
District of Florida	Joseph E. Lee	1,074,734.87
District of Georgia	Henry A. Rucker	279,218.43
District of Hawaii	Walter F. Drake	79,107.99
First Illinois	Henry L. Hertz	7,940,058.25
Fifth Illinois	Perceval G. Rennick	28,671,099.22
Eighth Illinois	Frank L. Smith	6,345,702.97
Thirteenth Illinois	Walter S. Loudon	484,310.67
Sixth Indiana	Elmer H. Newl	10,053,789.43
Seventh Indiana	John R. Doanell	15,171,027.38
Third Iowa	Michael J. Tobin	427,116.75
Fourth Iowa	Harry G. Weaver	540,476.87
District of Kansas	James M. Simpson	342,199.67

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, 1909—Continued.

Collection districts.	Names of collectors.	Aggregate Collections.
Second Kentucky	Edward T. Franks	\$3,896,692.61
Fifth Kentucky	Joseph A. Craft	15,797,827.86
Sixth Kentucky	Maurice L. Galvin	3,541,692.83
Seventh Kentucky	Samuel J. Roberts	3,456,099.09
Eighth Kentucky	J. Sherman Cooper	2,468,997.95
District of Louisiana	Edward I. Seyburn	5,141,321.06
District of Maryland	Phillips Lee Goldsborough	6,909,149.39
Third Massachusetts	James D. Gill	3,631,070.39
First Michigan	David Meginnity	617,014.45
Do.	Malcolm J. McLeod	4,864,494.57
Fourth Michigan	Samuel M. Lemon	799,815.31
District of Minnesota	Frederick von Baumbach	1,878,914.19
First Missouri	Edmund B. Allen	4,012,723.95
Sixth Missouri	Charles G. Burton	1,686,308.96
District of Montana	Edward H. Callister	675,629.84
District of Nebraska	Ross L. Hammond	2,440,462.29
District of New Hampshire	Edgar O. Crossman	474,690.00
First New Jersey	Isaac Moffett	402,371.00
Fifth New Jersey	H. C. H. Herold	6,587,085.87
District of New Mexico	Henry P. Bardshar	96,758.13
First New York	Edward B. Jordan	7,513,801.72
Second New York	Charles W. Anderson	4,162,804.52
Third New York	Ferdinand Eidman	8,268,628.91
Fourteenth New York	John G. Ward	4,647,017.80
Twenty-first New York	Peter E. Garlick	1,937,853.80
Twenty-eighth New York	Archie D. Sanders	2,106,242.53
Fourth North Carolina	Wheeler Martin	2,411,548.37
Fifth North Carolina	George H. Brown	2,789,424.57
District of North and South Dakota	Herman Ellerman	175,701.29
First Ohio	Beruhard Bettmann	14,199,451.90
Tenth Ohio	William V. McMaken	1,603,190.78
Eleventh Ohio	David H. Moore	1,069,595.79
Eighteenth Ohio	Frank McCord	2,161,843.03
District of Oregon	David M. Dunning	568,445.44
First Pennsylvania	William McCoach	6,069,851.96
Ninth Pennsylvania	Henry L. Hershey	2,924,285.61
Twelfth Pennsylvania	Griffith T. Davis	1,961,783.58
Twenty-third Pennsylvania	Daniel B. Heiner	9,068,447.12
District of South Carolina	Mesh J. Jenkins	101,964.15
District of Tennessee	Robert S. Sharp	2,325,406.26
Third Texas	Webster Flanagan	625,178.85
Fourth Texas	Philemon B. Hunt	179,960.36
Second Virginia	Marion K. Lowry	3,811,320.44
Sixth Virginia	L. P. Summers	832,825.44
District of Washington	Benjamin D. Crocker	1,072,004.75
District of West Virginia	William E. Glasscock	392,007.40
Do.	William E. White, acting	497,021.86
Do.	George E. Work	588,040.94
First Wisconsin	Henry Fink	6,915,153.80
Second Wisconsin	Frank R. Bentley	1,000,332.96
Aggregate collections.		246,212,719.22

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

AGGREGATE COLLECTIONS OF INTERNAL REVENUE, BY STATES AND TERRITORIES, DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

State and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama <sup>a</sup> .....	\$156,308.35	Nebraska.....	\$2,440,462.29
Arkansas.....	89,361.27	New Hampshire <sup>b</sup> .....	474,530.00
California <sup>b</sup> .....	6,922,882.60	New Jersey.....	6,989,437.47
Colorado <sup>c</sup> .....	767,495.81	New Mexico.....	96,753.13
Connecticut <sup>d</sup> .....	1,801,401.99	New York.....	28,637,349.37
Florida.....	1,074,734.87	North Carolina.....	3,150,072.94
Georgia.....	279,218.43	North and South Dakota.....	175,701.29
Hawaii.....	79,107.99	Ohio.....	18,907,081.44
Illinois.....	43,441,771.11	Oregon.....	568,415.44
Indiana.....	25,224,816.81	Pennsylvania.....	20,889,066.67
Iowa.....	967,593.62	South Carolina.....	101,264.15
Kansas <sup>e</sup> .....	342,199.67	Tennessee.....	2,385,400.26
Kentucky.....	28,130,420.34	Texas.....	806,079.21
Louisiana.....	5,141,321.06	Virginia.....	4,644,145.88
Maryland <sup>f</sup> .....	6,960,142.59	Washington <sup>g</sup> .....	1,072,004.75
Massachusetts.....	3,631,070.39	West Virginia.....	1,417,070.20
Michigan.....	6,281,314.33	Wisconsin.....	7,915,486.76
Minnesota.....	1,878,914.19		
Missouri.....	9,699,092.91	Total.....	246,212,779.22
Montana <sup>h</sup> .....	675,629.84		

- <sup>a</sup> Including the State of Mississippi.
- <sup>b</sup> Including the State of Nevada.
- <sup>c</sup> Including the State of Wyoming.
- <sup>d</sup> Including the State of Rhode Island.
- <sup>e</sup> Including the State of Oklahoma.
- <sup>f</sup> Including the State of Delaware, District of Columbia, and two counties of Virginia.
- <sup>g</sup> Including the States of Idaho and Utah.
- <sup>h</sup> Including the States of Maine and Vermont.
- <sup>i</sup> Including the Territory of Arizona.
- <sup>j</sup> Including the 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, 1909.

State, Territory, etc.	Amount collected.	State, Territory, etc.	Amount collected.
Alabama.....	\$133,832.20	Montana.....	\$355,781.84
Alaska.....	18,217.40	Nevada.....	73,158.00
Arizona.....	46,928.54	New Hampshire.....	378,487.01
California.....	6,849,723.70	New Mexico.....	49,824.59
Colorado.....	717,476.57	North Dakota.....	50,760.53
Connecticut.....	1,104,986.85	Oklahoma.....	58,668.29
Delaware.....	142,076.55	Rhode Island.....	696,415.14
District of Columbia.....	351,636.66	South Dakota.....	124,940.76
Idaho.....	101,269.85	Utah.....	218,578.15
Kansas.....	283,531.38	Vermont.....	19,250.35
Maine.....	76,792.64	Virginia <sup>a</sup> .....	4,644,615.48
Maryland.....	6,465,959.58	Washington.....	1,053,787.35
Mississippi.....	22,476.15	Wyoming.....	50,019.24

<sup>a</sup> Includes \$429.60 collected in the counties of Accomac and Northampton, which are attached to the collection district of Maryland.

RECEIPTS FOR THE PAST TEN FISCAL YEARS.

Fiscal year ended—	
June 30, 1900.....	\$295,316,107.57
June 30, 1901.....	306,871,669.42
June 30, 1902.....	271,867,990.25
June 30, 1903.....	290,740,925.22
June 30, 1904.....	232,903,781.06
June 30, 1905.....	234,187,976.37
June 30, 1906.....	249,102,738.00
June 30, 1907.....	269,664,022.85
June 30, 1908.....	251,665,950.04
June 30, 1909.....	246,212,779.22

2. BY ARTICLES AND OCCUPATIONS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1908, and June 30, 1909, respectively, and the increase or decrease on each article or occupation:

Description of tax by article or occupation.	Assessed during fiscal year ended—		Fiscal year ended June 30, 1909.	
	June 30, 1908.	June 30, 1909.	Increase over 1908.	Decrease from 1908.
Tax on deficiencies in production of distilled spirits.	\$75,931.51	\$31,286.35	.....	\$44,645.16
Tax on excess of materials used in the production of distilled spirits.	1,746.32	596.58	.....	1,149.74
Tax on spirits fraudulently removed or seized; also taxes overdue.	361,289.46	712,833.60	\$351,543.54	.....
Tax on fermented liquors not paid by stamp.	41,534.32	2,091.76	.....	\$39,442.56
Tax on tobacco, snuff, and cigars removed from factory unstamped.	18,901.24	20,031.52	1,130.28	.....
Tax on oleomargarine not paid by stamp.	43,748.40	147,507.45	103,759.05	.....
Assessed penalties.	198,715.97	213,209.21	14,493.24	.....
Tax on documentary stamps, Schedule A, etc.	3.50	6.50	3.00	.....
Tax on circulation of banks.	100.00	.....	.....	100.00
Taxes on legacies and distributive shares.	823.12	3,489.03	2,665.91	.....
Tax on mixed flour.	34.10	.....	.....	34.10
Tax on playing cards.	350.64	18.24	.....	332.40
Tax on adulterated butter.	100,533.99	20,759.10	.....	79,774.89
Tax on renovated butter.	26.34	.50	.....	25.84
Tax on filled cheese.	.....	136.78	136.78	.....
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts, which have been collected; taxes previously abated; also fines, penalties and forfeitures, and costs paid to collectors by order of court or by order of the Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58).	282,177.51	449,323.14	167,145.63	.....
Special tax (licenses).	152,133.72	215,126.54	62,992.82	.....
Total.	1,278,160.56	1,817,044.70	708,884.15	264,921.01

Taxes on deficiencies in production of distilled spirits and on excess of materials used by distillers abated before assessment during the fiscal year ended June 30, 1909, are as follows:

Sixty claims received from grain and molasses distillers.	
Amount of tax abated:	
On excess of material used.	\$645.50
On deficiencies in the production of distilled spirits.	160,467.69
Total.	161,113.19
Twenty claims received from fruit distillers, amount of tax abated on deficiencies in production of distilled spirits.	
	5,172.67
Total grain and fruit.	166,485.86

ASSESSMENT DIVISION.

The following statements relative to assessments; to spirits deposited in and withdrawn from distillery warehouses, general bonded warehouses, and special bonded warehouses; to spirits removed from cistern rooms of distilleries and from distillery warehouses for denaturation; to the exportation of distilled spirits, fermented liquors, tobacco, snuff, cigars, cigarettes and playing cards in bond; to the exportation of distilled spirits, tobacco, cigars, cigarettes, 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.

I. BY STATES AND TERRITORIES.

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 collection district, during the fiscal year ended June 30, 1909:

State or Territory.	Amount.	State or Territory.	Amount.
Alabama and Mississippi.	\$23,435.72	Nebraska	\$7,056.44
Arkansas	9,451.77	New Hampshire, Vermont, and Maine.	21,307.68
California and Nevada	193,896.48	New Jersey	13,188.26
Colorado and Wyoming	45,519.67	New Mexico and Arizona	6,233.97
Connecticut and Rhode Island	23,296.66	New York	73,708.31
Florida	5,859.45	North Carolina	40,965.09
Georgia	25,874.22	North and South Dakota	18,446.96
Hawaii	6,945.81	Ohio	26,794.26
Illinois	53,158.61	Oregon	12,948.80
Indiana	35,924.97	Pennsylvania	65,383.42
Iowa	27,907.31	South Carolina	8,910.49
Kansas and Oklahoma	134,090.05	Tennessee	218,250.51
Kentucky	71,629.15	Texas	18,606.88
Louisiana	25,227.14	Virginia	365,425.65
Maryland, Delaware, and District of Columbia	59,843.41	Washington and Alaska	23,668.20
Massachusetts	18,870.80	West Virginia	8,654.79
Michigan	32,825.62	Wisconsin	12,529.18
Minnesota	14,981.36	Total	1,817,044.70
Missouri	19,949.58		
Montana, Idaho, and Utah	22,734.67		

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT BEGINNING OF THE FISCAL YEAR JULY 1, 1908.

QUANTITY OF EACH KIND OF SPIRITS, AS DESIGNATED BY CIRCULAR NO. 723, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JULY 1, 1908.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama.....	35,986.6				6,065.9	7,188.0	49,240.5
Arkansas.....	27,591.9						27,591.9
First California.....					132,511.9	91,639.7	224,151.6
Fourth California.....	4,514.1						4,514.1
Colorado.....	184.2						184.2
Connecticut.....	13,078.8		66,889.0				79,967.8
Georgia.....	96,278.8			599.6			96,878.4
First Illinois.....	141,674.1						141,674.1
Fifth Illinois.....	10,003,367.4		6,025.2	836.0	68,497.3	32,549.8	10,111,275.7
Eighth Illinois.....	1,328,808.9				444,687.3	24,390.5	1,797,886.7
Thirteenth Illinois.....	2,561.3						2,561.3
Sixth Indiana.....	4,113,834.6				12,134.6	2,285.0	4,128,254.2
Seventh Indiana.....	1,256,274.2		4,366.8		31,284.2	10,222.7	1,302,147.9
Kansas.....	12,752.4						12,752.4
Second Kentucky.....	13,809,686.9						13,809,686.9
Fifth Kentucky.....	61,030,038.6						61,030,038.6
Sixth Kentucky.....	12,620,187.6	97,491.4	89.1		2,754.3	1,484.3	12,721,916.7
Seventh Kentucky.....	25,166,541.4						25,166,541.4
Eighth Kentucky.....	18,205,074.9						18,205,074.9
Louisiana.....	337,933.7				29,275.0	46,979.1	418,272.5
Maryland.....	22,449,568.3		12,044.4		1,825.4	1,631.6	22,465,069.7
Third Massachusetts.....	13,823.6	1,069,527.6	23,961.0		10,270.6	3,080.4	1,120,663.2
First Michigan.....					38,253.2	109,200.4	147,453.6
First Missouri.....	65,757.7						65,757.7
Sixth Missouri.....	1,173,063.2						1,173,063.2
Montana.....	6,978.9						6,978.9
Nebraska.....	703,430.3		12,483.8		160,956.9	60,403.1	937,274.1
New Hampshire.....		43,690.5					43,690.5
First New York.....			1,325.8		442.7	120,433.2	122,201.7
Fourteenth New York.....	591,515.5		533.3		12,110.7	18,307.9	622,467.4
Twenty-first New York.....	1,069,834.7		5,086.0				1,074,920.7
Twenty-eighth New York.....	23,645.4						23,645.4
Fourth North Carolina.....	16,358.7						16,358.7
Fifth North Carolina.....	113,298.4						113,298.4
First Ohio.....	8,694,046.9		15,495.2		24,947.4	7,318.2	8,741,807.7
Tenth Ohio.....	2,827,494.2		5,587.2			1,445.0	2,834,516.4
Eleventh Ohio.....	44,554.9						44,554.9
Eighteenth Ohio.....	287,450.1						287,450.1
First Pennsylvania.....	5,346,743.5						5,346,743.5
Ninth Pennsylvania.....	2,093,584.6						2,093,584.6
Twelfth Pennsylvania.....	1,017,005.2						1,017,005.2
Twenty-third Pennsylvania.....	30,464,928.7		1,423.4				30,466,352.1
South Carolina.....	32,046.6						32,046.6
Tennessee.....	2,452,958.6					1,170.5	2,454,129.1
Second Virginia.....	45,402.1						45,402.1
Sixth Virginia.....	456,664.4						456,664.4
Washington.....	501.0						501.0
West Virginia.....	1,259,920.4						1,259,920.4
First Wisconsin.....	598,226.3		30,879.8		4,916.3	16,492.7	650,515.1
<b>Total.....</b>	<b>230,046,138.6</b>	<b>1,210,619.5</b>	<b>190,268.7</b>	<b>1,435.6</b>	<b>980,933.7</b>	<b>556,222.1</b>	<b>232,985,618.2</b>
<b>GENERAL BONDED WAREHOUSES.</b>							
First California.....	739,410.4	5,072.0	6,266.8		57,693.8	38,332.3	846,775.9
Colorado.....	42,648.4		98.3		186.0	492.1	43,425.4
Hawaii.....	6,550.0		936.2				7,486.2
Second Kentucky.....	77,154.7						77,154.7
Fifth Kentucky.....	399,469.6	7,345.4	1,032.9		181.6		408,029.5
Seventh Kentucky.....	385,028.7						385,028.7
Sixth Missouri.....	141,854.6	3,876.9	570.9		814.1	800.5	147,017.0
Oregon.....	82,248.7	94.1			13,607.3	16,250.8	112,200.9
Twenty-third Pennsylvania.....	12,491.7						12,491.7
<b>Total.....</b>	<b>1,886,856.8</b>	<b>16,389.0</b>	<b>8,965.1</b>		<b>72,483.4</b>	<b>55,875.7</b>	<b>2,040,510.9</b>
<b>Grand total.....</b>	<b>231,932,995.4</b>	<b>1,227,008.5</b>	<b>199,173.8</b>	<b>1,435.6</b>	<b>1,053,417.1</b>	<b>612,097.8</b>	<b>235,026,128.2</b>

DIFFERENT KINDS OF DISTILLED SPIRITS, AS DESIGNATED BY CIRCULAR NO. 723, PRODUCED FROM MATERIALS OTHER THAN FRUIT DURING THE YEAR DEPOSITED IN DISTILLERY WAREHOUSES OR REMOVED TO DENATURING WAREHOUSES DIRECT FROM CISTERN ROOM.

QUANTITY OF EACH KIND OF SPIRITS, AS DESIGNATED BY CIRCULAR NO. 723, PRODUCED FROM MATERIALS OTHER THAN FRUIT, AND DEPOSITED IN DISTILLERY WAREHOUSES OR REMOVED TO DENATURING WAREHOUSES DIRECT FROM CISTERN ROOM OF DISTILLERIES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
Arkansas.....	12,621.0						12,621.0
First California.....	5,869.2	6,119.2			2,109,629.0	61,619.9	2,183,237.3
Connecticut.....	7,864.9		101,593.4				109,458.3
Florida.....	49,429.9						49,429.9
Georgia.....	19,018.3						19,018.3
Hawaii.....		1,195.8					1,195.8
First Illinois.....					2,212.4		2,212.4
Fifth Illinois.....	10,909,178.7		666,879.9	3,513.5	14,436,309.8	2,797,095.8	28,812,977.7
Eighth Illinois.....	1,248,673.0		52,667.9		3,345,440.5	1,608,114.1	6,254,895.5
Sixth Indiana.....	3,192,591.5		148,227.1	176,908.3	4,367,870.0	659,917.8	8,545,514.7
Seventh Indiana.....	4,390,478.5		168,748.1	39,364.4	7,799,865.6	664,823.5	13,063,280.1
Kansas.....	19.7						19.7
Second Kentucky.....	3,489,549.4						3,489,549.4
Fifth Kentucky.....	12,392,084.5						12,392,084.5
Sixth Kentucky.....	2,968,556.4	24,724.9			219,901.3	6,852.0	3,220,034.6
Seventh Kentucky.....	5,603,971.3						5,603,971.3
Eighth Kentucky.....	2,703,864.3						2,703,864.3
Louisiana.....	4,301.6		86,111.4		2,368,138.6	2,336,063.3	4,794,614.9
Maryland.....	3,575,219.4		55,026.2				3,630,245.6
Third Massachusetts.....		1,487,323.4	169,356.9		209,947.7	875.4	1,798,503.4
First Michigan.....					1,037,712.5	1,142,544.8	2,180,257.3
First Missouri.....	45,471.4						45,471.4
Sixth Missouri.....	335,703.4						335,703.4
Montana.....	6,543.7						6,543.7
Nebraska.....	777,310.8		40,369.4		1,004,295.5	102,130.7	1,924,006.4
First New York.....			98,645.8		2,716,184.4	1,099,220.4	3,914,050.6
Fourteenth New York.....	700,709.6		333,757.7	121.3	744,529.7	208,750.0	1,987,868.3
Twenty-first New York.....	696,941.1		13,710.3	219.9			710,871.3
Fourth North Carolina.....	69,269.0						69,269.0
Fifth North Carolina.....	142,328.0						142,328.0
First Ohio.....	5,918,001.5		397,312.1	445.0	1,438,267.3	401,098.5	8,155,124.4
Tenth Ohio.....	767,427.5		1,542.5				768,970.0
Eleventh Ohio.....	2,607.1						2,607.1
Eighteenth Ohio.....	85,795.6						85,795.6
First Pennsylvania.....	499,341.7						499,341.7
Ninth Pennsylvania.....	386,036.1						386,036.1
Twelfth Pennsylvania.....	276,723.1						276,723.1
Twenty-third Pennsylvania.....	6,612,230.2						6,612,230.2
Tennessee.....	1,020,295.4					24,661.1	1,063,956.5
Third Texas.....				704.6			704.6
Second Virginia.....	260,082.9						260,082.9
Sixth Virginia.....	272,671.5						272,671.5
Washington.....	187.3						187.3
West Virginia.....	173,505.5						173,505.5
First Wisconsin.....	520,700.6		218,791.4		762,799.3	580,596.8	2,082,888.1
Total.....	70,152,174.6	1,519,363.3	2,483,743.1	221,277.0	42,563,103.6	11,694,364.1	128,634,025.7
Removed from cistern room direct to denaturing warehouses.....		433,010.8				4,353,718.6	4,816,729.4
Total production.....	70,152,174.6	1,952,374.1	2,483,743.1	221,277.0	42,563,103.6	16,078,082.7	133,450,755.1

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

QUANTITY OF EACH KIND OF SPIRITS, AS DESIGNATED BY CIRCULAR NO. 723, WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, TAX-PAID, DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama	14,612.3				238.7	238.6	15,089.6
Arkansas	20,860.8						20,860.8
First California		1,091.9			278,245.6	2,371.3	281,708.8
Fourth California	649.3						649.3
Colorado	150.5						150.5
Connecticut	3,416.8		102,384.8				105,801.6
Florida	43,542.0						43,542.0
Georgia	33,653.9			77.3			33,731.2
Hawaii		894.2					894.2
First Illinois	12,806.9				272.6		13,169.5
Fifth Illinois	9,246,277.8		667,926.7	3,825.7	13,221,286.5	2,436,803.8	25,576,120.5
Eighth Illinois	883,245.8		52,667.9		3,493,076.6	771,281.7	5,200,272.0
Thirteenth Illinois	2,132.8						2,132.8
Sixth Indiana	2,931,843.5		148,227.1	175,740.0	4,334,362.4	515,922.3	8,106,695.3
Seventh Indiana	4,448,795.5		164,393.0	38,117.8	7,671,099.1	668,676.2	12,961,081.6
Kansas	5,841.9						5,841.9
Second Kentucky	2,031,092.5						2,031,092.5
Fifth Kentucky	9,174,602.8						9,174,602.8
Sixth Kentucky	2,153,190.1	44,119.2			212,779.6	6,560.6	2,416,649.5
Seventh Kentucky	1,937,734.6						1,937,734.6
Eighth Kentucky	1,785,299.9						1,785,299.9
Louisiana	43,098.5		83,049.5		2,214,488.2	1,288,332.8	3,578,969.0
Maryland	3,403,894.0		45,738.3		901.6		3,450,534.2
Third Massachusetts	12,815.7	533,010.0			80,474.2	2,716.8	3,741,504.7
First Michigan					852,334.3	1,186,049.7	2,039,284.0
First Missouri	42,798.5						42,798.5
Sixth Missouri	252,738.6						252,738.6
Montana	492.6						492.6
Nebraska	510,121.4		41,517.4		682,299.1	128,083.7	1,662,021.6
New Hampshire		10,708.8					10,708.8
First New York			99,683.8		1,595,915.8	745,535.8	2,441,135.4
Fourteenth New York	674,453.7		333,716.6	121.3	728,535.5	207,247.9	1,944,074.1
Twenty-first New York	380,982.5		11,183.5				392,166.0
Twenty-eighth New York	3,882.6						3,882.6
Fourth North Carolina	80,066.2						80,066.2
Fifth North Carolina	184,523.6						184,523.6
First Ohio	5,685,197.5		324,791.6	445.0	1,373,820.6	384,394.9	7,778,649.6
Tenth Ohio	60,959.3		5,213.9			1,429.0	67,602.2
Eleventh Ohio	17,614.4						17,614.4
Eighteenth Ohio	89,422.5						89,422.5
First Pennsylvania	713,787.4						713,787.4
Ninth Pennsylvania	453,825.5						453,825.5
Twelfth Pennsylvania	66,929.6						66,929.6
Twenty-third Pennsylvania	3,742,325.7		356.5				3,742,682.2
South Carolina	7,502.7						7,502.7
Tennessee	1,302,985.2					20,752.5	1,323,737.7
Second Virginia	264,695.4						264,695.4
Sixth Virginia	253,232.0						253,232.0
Washington	688.3						688.3
West Virginia	203,331.2						203,331.2
First Wisconsin	524,637.0		237,352.7		719,955.2	531,225.7	2,013,170.6
<b>Total</b>	<b>53,676,841.3</b>	<b>580,824.1</b>	<b>2,430,686.3</b>	<b>218,327.1</b>	<b>37,760,085.9</b>	<b>8,848,522.4</b>	<b>103,524,287.1</b>
<b>GENERAL BONDED WAREHOUSES.</b>							
First California	1,423,616.7	14,408.3	23,455.4		1,837,577.8	111,530.8	3,410,589.0
Colorado	90,547.1		97.7		9,588.7	7,549.0	107,782.5
Hawaii	10,808.4		1,064.9		20,201.8	467.8	32,542.9
Second Kentucky	24,070.7						24,070.7
Fifth Kentucky	269,018.4	3,690.1	41,238.5				313,947.0
Seventh Kentucky	123,576.6						123,576.6
Sixth Missouri	446,274.4	2,004.6	527.3		46,446.9	41,432.6	536,685.8
Oregon	108,363.7	377.9			103,103.8	31,876.8	243,722.2
Twenty-third Pennsylvania	10,535.4						10,535.4
<b>Total</b>	<b>2,506,811.4</b>	<b>20,480.9</b>	<b>66,383.8</b>		<b>2,016,919.0</b>	<b>192,857.0</b>	<b>4,803,452.1</b>
<b>Grand total</b>	<b>56,183,652.7</b>	<b>610,305.0</b>	<b>2,497,070.1</b>	<b>218,327.1</b>	<b>39,777,004.9</b>	<b>9,041,379.4</b>	<b>108,327,739.2</b>

SPIRITS UPON WHICH TAX WAS PAID BY STAMP DURING THE FISCAL YEARS ENDED JUNE 30, 1908, AND JUNE 30, 1909.

	Fiscal year ended June 30--	
	1908.	1909.
	<i>Gallons.</i>	<i>Gallons.</i>
Withdrawn tax-paid from distillery warehouses.....	110,738,339.5	103,524,287.1
Withdrawn tax-paid from general bonded warehouses.....	4,170,806.9	4,803,452.1
Withdrawn tax-paid for bottling in bond.....	4,794,358.0	6,365,839.0
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation.....	142,637.5	114,236.6
Porto Rican rum tax paid by stamp.....	24,748.6	19,460.0
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess.....	28,668.2	68,733.6
Fruit brandy, tax-paid, withdrawn from special bonded warehouses.....	1,472,676.9	1,593,130.7
Fruit brandy, tax-paid, at fruit distilleries.....	188,373.5	243,985.0
Total quantity of spirits tax-paid.....	121,560,699.1	116,733,124.1

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF SPIRITS, AS DESIGNATED BY CIRCULAR NO. 723, TAX-PAID AND TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND, DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

District.	Whisky.	Rum.	Total.
First Illinois.....	602.0		602.0
Fifth Illinois.....	150,169.0		150,169.0
Eighth Illinois.....	78,017.4		78,017.4
Sixth Indiana.....	68,932.8		68,932.8
Second Kentucky.....	419,061.2		419,061.2
Fifth Kentucky.....	2,171,946.4		2,171,946.4
Sixth Kentucky.....	317,377.6		317,377.6
Seventh Kentucky.....	962,442.0		962,442.0
Eighth Kentucky.....	417,499.1		417,499.1
Louisiana.....	4,532.5		4,532.5
Maryland.....	48,920.9		48,920.9
Third Massachusetts.....		3,446.2	3,446.2
Sixth Missouri.....	68,972.5		68,972.5
Nebraska.....	29,816.4		29,816.4
First Ohio.....	170,837.6		170,837.6
Tenth Ohio.....	301,127.6		301,127.6
First Pennsylvania.....	33,962.9		33,962.9
Ninth Pennsylvania.....	2,431.6		2,431.6
Twenty-third Pennsylvania.....	1,078,244.1		1,078,244.1
Tennessee.....	966.2		966.2
West Virginia.....	3,069.7		3,069.7
First Wisconsin.....	33,463.3		33,463.3
Total.....	6,362,392.8	3,446.2	6,365,839.0

WITHDRAWAL OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1909, BY SEASONS OF PRODUCTION.

The quantity of distilled spirits withdrawn from distillery and general bonded warehouses, including the quantity removed from cistern rooms of distilleries for denaturation, during the fiscal year ended June 30, 1909, by seasons of production, is shown in the following statement:

[Quantities in taxable gallons, original gauge.]

Season and year of production.	In warehouses July 1, 1907, and produced during the fiscal year ended June 30, 1909.	Withdrawn during the year ended June 30, 1909.	Remaining in warehouses June 30, 1909.
Spring of 1900.....	70,592.9	70,592.9	
Fall of 1900.....	515,881.1	515,881.1	
Spring of 1901.....	4,067,892.8	3,932,275.8	125,617.0
Fall of 1901.....	1,083,003.7	455,073.7	627,930.0
Spring of 1902.....	6,833,610.9	3,023,526.5	3,810,084.4
Fall of 1902.....	2,082,180.7	847,428.0	1,234,752.7
Spring of 1903.....	12,608,177.9	4,655,355.0	7,952,822.9
Fall of 1903.....	2,996,021.5	1,321,609.3	1,674,412.2
Spring of 1904.....	17,210,540.7	7,602,717.8	9,607,822.9
Fall of 1904.....	5,747,535.7	2,289,930.5	3,457,599.2
Spring of 1905.....	31,729,923.3	9,298,580.2	22,431,337.1
Fall of 1905.....	8,284,263.9	1,588,818.2	6,695,445.7
Spring of 1906.....	36,916,773.8	5,842,361.5	31,074,412.3
Fall of 1906.....	13,351,319.0	2,489,283.4	10,862,035.6
Spring of 1907.....	49,032,282.1	5,977,658.4	43,054,623.7
Fall of 1907.....	11,494,528.8	3,407,069.1	8,087,459.7
Spring of 1908.....	31,006,599.4	8,353,096.9	22,653,502.5
Fall of 1908.....	51,785,462.4	41,842,408.5	9,943,053.9
Spring of 1909.....	81,665,292.7	35,821,770.5	45,843,522.2
Total.....	368,476,883.3	139,335,449.3	229,141,434.0

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 DESIGNATED BY CIRCULAR NO. 723, LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	1,514.7				423.3	423.3	2,361.3
Arkansas.....	1,023.0						1,023.0
First California.....		14.6			1,368.7	145.8	1,529.1
Fourth California.....	48.9						48.9
Colorado.....	33.7						33.7
Connecticut.....	166.6		2,074.5				2,241.1
Georgia.....	1,817.7						1,817.7
First Illinois.....	3,644.2						3,644.2
Fifth Illinois.....	513,768.6		113.0	44.7	67,706.0	453.3	582,085.6
Eighth Illinois.....	61,495.5				25,186.1	262.7	86,944.3
Thirteenth Illinois.....	428.5						428.5
Sixth Indiana.....	219,390.8			1,168.3	20,791.3	133.7	241,484.1
Seventh Indiana.....	78,066.7		2.8	215.9	41,591.7	189.6	120,066.7
Kansas.....	627.0						627.0
Second Kentucky.....	453,075.3						453,075.3
Fifth Kentucky.....	2,710,960.6						2,710,960.6
Sixth Kentucky.....	493,704.3	3,380.2			654.6	3.9	497,743.0
Seventh Kentucky.....	785,174.6						785,174.6
Eighth Kentucky.....	588,911.1						588,911.1
Louisiana.....	7,487.7			1.5	10,412.2	1,406.0	19,307.4
Maryland.....	839,334.9			63.4			839,398.3
Third Massachusetts.....	1,007.9	35,399.1	1,049.4		62.0	7.2	37,525.6
First Michigan.....					817.9	358.5	1,176.4
First Missouri.....	3,615.6						3,615.6
Sixth Missouri.....	49,902.9						49,902.9
Montana.....	21.9						21.9
Nebraska.....	39,087.8		4.2		4,651.2	249.6	43,992.8
New Hampshire.....		675.8					675.8
First New York.....			4.8		7,656.2	38.6	7,699.6
Fourteenth New York.....	41,802.7		18.9		4,786.3	363.8	46,971.7
Twenty-first New York.....	28,464.5		166.3				28,630.8
Twenty-eighth New York.....	985.4						985.4
Fourth North Carolina.....	395.7						395.7
Fifth North Carolina.....	2,842.8						2,842.8
First Ohio.....	374,866.3		303.4		6,209.1	803.8	382,182.6
Tenth Ohio.....	79,850.2		105.1			16.0	79,971.3
Eleventh Ohio.....	3,654.9						3,654.9
Eighteenth Ohio.....	13,014.5						13,014.5
First Pennsylvania.....	191,408.5						191,408.5
Ninth Pennsylvania.....	101,716.5						101,716.5
Twelfth Pennsylvania.....	11,380.1						11,380.1
Twenty-third Pennsylvania.....	1,208,998.2		13.9				1,209,012.1
South Carolina.....	1,272.3						1,272.3
Tennessee.....	86,869.4						86,869.4
Second Virginia.....	853.9						853.9
Sixth Virginia.....	12,462.6						12,462.6
West Virginia.....	54,303.8						54,303.8
First Wisconsin.....	36,896.2		742.1		3,093.1	563.9	41,295.3
Total.....	9,106,349.0	39,469.7	4,663.3	1,423.9	195,409.7	5,509.7	9,352,830.3
GENERAL BONDED WAREHOUSES.							
First California.....	250,601.8	584.1	95.7		3,569.9	78.6	254,930.1
Colorado.....	12,608.2		.6		.7		12,609.5
Hawaii.....	2,477.8		62.7				2,540.5
Second Kentucky.....	7,245.4						7,245.4
Fifth Kentucky.....	61,455.3	637.1	1.8				62,124.2
Seventh Kentucky.....	28,236.2						28,236.2
Sixth Missouri.....	68,334.2	147.4	43.6		21.4	8.1	68,554.7
Oregon.....	17,483.1	43.6					17,526.7
Twenty-third Pennsylvania.....	1,457.0						1,457.0
Total.....	449,990.0	1,412.2	204.4		3,592.0	86.7	455,294.3
Grand total.....	9,556,348.0	40,881.9	4,867.7	1,423.9	199,001.7	5,595.4	9,808,124.6

REPORT COMMISSIONER INTERNAL REVENUE.

EXPORTATION OF DISTILLED SPIRITS.

1. BY DISTRICTS AND KINDS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Commercial alcohol.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....				5,403.9	6,526.1	11,930.0
Fifth Illinois.....			25.5	400.0	173.6	599.1
Eighth Illinois.....				2,228.8		2,228.8
Seventh Indiana.....	3,056.1			22,721.2		25,777.3
Second Kentucky.....	2,694.0					2,694.0
Fifth Kentucky.....	300,334.5					300,334.5
Sixth Kentucky.....	2,733.4					2,733.4
Seventh Kentucky.....	8,905.5					8,905.5
Eighth Kentucky.....	12,646.5					12,646.5
Louisiana.....	678.3			18,444.3		19,122.6
Maryland.....	764.5					764.5
Third Massachusetts.....		951,417.3				951,417.3
Nebraska.....			93.5			93.5
First New York.....				536.9	121,648.0	122,184.9
First Ohio.....	242.7		24.0			266.7
Ninth Pennsylvania.....	108.5					108.5
Twenty-third Pennsylvania.....	243.9					243.9
West Virginia.....	30.4					30.4
<b>Total.....</b>	<b>332,438.3</b>	<b>951,417.3</b>	<b>143.0</b>	<b>49,735.1</b>	<b>128,347.7</b>	<b>1,462,081.4</b>
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	1,137.1					1,137.1
Fifth Kentucky.....	1,933.1					1,933.1
<b>Total.....</b>	<b>3,070.2</b>					<b>3,070.2</b>
Withdrawn to be exported in bottles.....	24,373.6					24,373.6
<b>Grand total.....</b>	<b>359,882.1</b>	<b>951,417.3</b>	<b>143.0</b>	<b>49,735.1</b>	<b>128,347.7</b>	<b>1,489,525.2</b>

2. BY FOREIGN COUNTRIES AND KINDS.

[Quantities in taxable gallons.]

Land or country to which exported.	Whisky.	Rum.	Gin.	Alcohol.	Commercial alcohol.	Aggregate.
Bahama Islands.....	35.0					35.0
Belgium.....	35.5					35.5
Bermuda.....	2,182.2			2,228.8		4,411.0
Brazil.....					27,682.2	27,682.2
British Guiana.....	37.2					37.2
Canada.....	5,494.4	10,980.7		5,494.4	100,580.5	122,550.0
China.....		16,310.9		309.5		16,620.4
Costa Rica.....	66.0					66.0
Cuba.....	1,702.6					1,702.6
Denmark.....	36.1					36.1
Ecuador.....	85.1					85.1
England.....	1,710.7	898,239.9				899,950.6
France.....	309.5					309.5
Germany.....	304,620.9	25,437.2				330,058.1
Guatemala.....	44.3					44.3
Honduras.....	678.3			18,444.3		19,122.6
Japan.....		448.6				448.6
Mexico.....	23,116.4		143.0			23,259.4
Nicaragua.....	244.7					244.7
Philippine Islands.....	11,730.5					11,730.5
Republic of Panama.....	7,058.2			536.9	85.0	7,680.1
Salvador.....	373.9					373.9
Tax-paid.....	320.6			22,721.2		23,041.8
<b>Total.....</b>	<b>359,882.1</b>	<b>951,417.3</b>	<b>143.0</b>	<b>49,735.1</b>	<b>128,347.7</b>	<b>1,489,525.2</b>

STATEMENT BY DISTRICTS OF THE QUANTITY OF DISTILLED SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

District.	Taxable gallons.
Fifth Illinois.....	507.6
Second Kentucky.....	6,345.6
Fifth Kentucky.....	9,961.0
Sixth Kentucky.....	451.5
Seventh Kentucky.....	1,882.6
Eighth Kentucky.....	1,330.4
Maryland.....	211.2
Twenty-third Pennsylvania.....	2,299.3
Tennessee.....	1,384.4
<b>Total.....</b>	<b>24,373.6</b>

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF DISTILLED 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, 1909.

[Quantities in taxable gallons.]

District.	Whisky.	Alcohol.	Commercial alcohol.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>				
First California.....		30,654.5	12,718.2	43,372.7
Fifth Illinois.....		27,100.3	53,695.3	80,795.6
Eighth Illinois.....		31,832.9	65,084.7	96,917.6
Sixth Indiana.....	0.2		33,626.8	33,627.0
Seventh Indiana.....			5,167.7	5,167.7
Second Kentucky.....	1,072.1			1,072.1
Fifth Kentucky.....	35.1			35.1
Sixth Kentucky.....	430.8			430.8
Louisiana.....		169.0	7,172.9	7,341.9
Maryland.....			994.2	994.2
Third Massachusetts.....		2,297.0	1,281.8	3,528.8
First Michigan.....		152,418.6	179.5	152,598.1
Nebraska.....		9,517.5	3,676.0	13,193.5
First New York.....		1,018,456.7	302,090.9	1,320,547.6
Fourteenth New York.....			1,805.0	1,805.0
First Ohio.....		2,379.9	13,774.1	16,154.0
Twenty-third Pennsylvania.....	2.5			2.5
First Wisconsin.....		93.1	6,465.0	6,558.1
<b>Total.....</b>	<b>1,540.7</b>	<b>1,274,919.5</b>	<b>507,682.1</b>	<b>1,794,142.3</b>
<b>GENERAL BONDED WAREHOUSES.</b>				
First California.....	174.3	1,059.3	2,571.0	3,804.6
Colorado.....		288.3	188.3	476.6
Fifth Kentucky.....	3,202.4			3,202.4
Sixth Missouri.....		209.6	55.6	265.2
<b>Total.....</b>	<b>3,376.7</b>	<b>1,617.2</b>	<b>2,814.9</b>	<b>7,808.8</b>
<b>Grand total.....</b>	<b>4,917.4</b>	<b>1,276,536.7</b>	<b>510,497.0</b>	<b>1,791,951.1</b>

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF DISTILLED SPIRITS REMOVED TO DENATURING WAREHOUSES FOR DENATURATION FROM DISTILLERY WAREHOUSES AND CISTERN ROOMS OF DISTILLERIES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

[Quantities in taxable gallons.]

Removed from distillery warehouses.	Rum.	Alcohol.	Commercial alcohol.	Aggregate.
First California.....		479,333.4	76,104.9	555,438.3
Fifth Illinois.....		177,552.4	259,408.6	436,961.0
Eighth Illinois.....		62,811.3	780,946.3	843,757.6
Sixth Indiana.....			109,804.1	109,804.1
Sixth Kentucky.....	1,701.1			1,701.1
Louisiana.....		33,547.7	1,080,252.9	1,113,800.6
Third Massachusetts.....	6,770.1	1,679.3		8,449.4
First New York.....		43,704.9		43,704.9
First Wisconsin.....			41,290.0	41,290.0
<b>Total.....</b>	<b>8,471.2</b>	<b>798,629.0</b>	<b>2,347,806.8</b>	<b>3,154,907.0</b>
REMOVED FROM CISTERN ROOMS OF DISTILLERIES BY PIPE LINES.				
Eighth Illinois.....			2,719,367.7	2,719,367.7
Sixth Indiana.....			304,688.1	304,688.1
Sixth Kentucky.....	107,961.4			107,961.4
Louisiana.....			1,096,077.0	1,096,077.0
Third Massachusetts.....	325,049.4		263,585.8	588,635.2
<b>Total.....</b>	<b>433,010.8</b>	<b>4,383,718.6</b>	<b>4,816,729.4</b>	<b>4,816,729.4</b>
<b>Grand total.....</b>	<b>441,482.0</b>	<b>798,629.0</b>	<b>6,731,525.4</b>	<b>7,971,636.4</b>
PRODUCED AND REMOVED FROM CISTERN ROOMS OF DISTILLERIES BY PIPE LINE FOR DENATURATION DURING THE FISCAL YEAR ENDED JUNE 30, 1908, AND NOT INCLUDED IN REPORTS FOR THAT YEAR.				
Third Massachusetts.....	151,184.6			151,184.6

STATEMENT SHOWING THE QUANTITY (IN WINE GALLONS) OF DENATURED ALCOHOL PRODUCED AT AND SHIPPED FROM DENATURING BONDED WAREHOUSES, ALSO ALCOHOL REDENATURED AT RESTORING AND REDENATURING PLANTS DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

A.

District.	No. in district.	Denaturing bonded warehouses.										Restoring and redematuring plants.			
		On hand July 1, 1908.		Produced.		Shipped to manufacturers.		Shipped to dealers and others.			Specially denatured.				
		Completely denatured.	Specially denatured.	Completely denatured.	Specially denatured.	Completely denatured.	Wholesale dealers.	Retail dealers.	Others.	Bonded dealers.					
First California.....	1	2,803.92	64,501.97	256,534.19	64,501.97	41,977.87	52,114.87	211,886.09	101.69					1	87,477.16
Connecticut.....	2	3,731.40	1,043,241.94	1,222,150.50	1,043,241.94	79,917.23	853,003.72	1,110,003.25	4,808.80	27,331.21	193,647.33				
Fifth Illinois.....	1		133,340.41	98,661.41	133,340.41	29,556.88	133,340.41	40,767.10	309.83	27,827.74					
Sixth Indiana.....	1		73,606.02		73,606.02										
Sixth Kentucky.....	1		571,255.65	684,208.19	571,255.65	18,283.23	134,600.68	665,924.96			436,654.97				
Louisiana.....	1	655.76	4,241.20	e 94,865.87	d 274,135.49	24,201.69	297,283.95	65,764.04	3,089.63		2,961.46				
Third Massachusetts.....	2		16,730.77		16,730.77										
Fifth New Jersey.....	1		8,766.90	14,419.54	8,766.90	2,069.83	8,766.90	11,603.50	604.38	201.83					
First Wisconsin.....	1		2,370,539.70	e 2,185,579.15	2,370,539.70	195,946.73	1,539,446.73	2,106,048.94	9,204.33	53,300.78	645,650.80			1	87,477.16
<b>Total.....</b>	<b>10</b>	<b>3,524.68</b>	<b>7,972.60</b>	<b>2,370,539.70</b>	<b>e 2,185,579.15</b>	<b>195,946.73</b>	<b>1,539,446.73</b>	<b>2,106,048.94</b>	<b>9,204.33</b>	<b>53,300.78</b>	<b>645,650.80</b>			<b>1</b>	<b>87,477.16</b>
<b>Statement for year ended June 30, 1908.....</b>	<b>12</b>			<b>1,812,122.33</b>	<b>1,509,329.35</b>	<b>57,765.23</b>	<b>1,330,917.69</b>	<b>1,703,239.89</b>	<b>19,902.43</b>	<b>39,559.07</b>	<b>170,439.06</b>			<b>1</b>	<b>84,118.90</b>

a On hand June 30, 1909, in casks, 5,337.46 wine gallons completely denatured alcohol.  
 b On hand June 30, 1909, in casks, 322.23 wine gallons specially denatured alcohol.  
 c On hand June 30, 1909, in casks, 2,466.14 wine gallons completely denatured alcohol.  
 d On hand June 30, 1909, in casks, 8,131.87 wine gallons specially denatured alcohol.  
 e Including 298,691.25 wine gallons denatured rum.  
 f Including alcohol in transit last day of year.

STATEMENT OF DENATURED ALCOHOL RECEIVED BY MANUFACTURERS AND DEALERS DURING THE TWELVE MONTHS ENDED JUNE 30, 1909.

[Quantities in wine gallons.]

District.	Manufacturers using completely denatured alcohol.			Manufacturers using specially denatured alcohol.				Wholesale dealers in completely denatured alcohol.		Retail dealers in completely denatured alcohol.		Wholesale dealers in specially denatured alcohol.		
	Number in district.	Quantity received.	Recovered and restored on manufacturer's premises.	Number in district.	Quantity received.	Recovered and restored on manufacturer's premises.	Shipped to restoring and re-denaturing plants.	Number in district.	Received.	Sold and removed.	Number in district.	Received.	Number in district.	Received.
Alabama.....								4	1,270.84	1,213.07	94	457.03		
Arkansas.....								6	242.45	242.45	83	687.60		
First California.....	8	161,304.63		5	25,543.43			50	441,805.67	422,718.04	912	312,765.02		
Fourth California.....	1	49.60						1	4,030.04	3,774.22	233	4,975.43		
Colorado.....	2	3,540.89						12	30,221.96	31,696.13	305	33,001.74		
Connecticut.....	1	10,583.63		53	124,728.41		55,843.64	36	66,313.72	64,548.88	427	37,518.16	3	88,566.74
Florida.....				1	46.34			3	407.25	407.25	116	5,753.77		
Georgia.....	1	(a)		2	82.03			4	2,185.72	1,965.33	140	5,123.12		
Hawaii.....								3	1,458.47	1,699.52	12	1,941.49		
First Illinois.....	84	84,810.84		60	306,104.45			42	308,151.22	308,365.62	594	40,631.80	2	125,574.88
Fifth Illinois.....								8	74,785.02	74,425.41	160	57.17		
Eighth Illinois.....	3	9,098.28		2	121.94			4	689.18	1,077.99	340	6,504.62		
Thirteenth Illinois.....											93	1,443.54		
Sixth Indiana.....	19	14,822.94		12	11,630.45			17	39,459.78	42,832.72	296	21,634.00	1	1,534.19
Seventh Indiana.....								2	951.53	702.21	35	922.25		
Third Iowa.....								3	6,267.68	6,872.38	480	12,888.88		
Fourth Iowa.....	1	2,664.90						4	7,932.31	7,609.97	425	14,374.13		
Kansas.....	1	468.96		1	22,065.47			4	3,343.40	3,305.41	294	2,107.30		
Second Kentucky.....											58	506.44		
Fifth Kentucky.....				6	29,830.28			5	19,966.01	21,544.67	69	3,862.72		
Sixth Kentucky.....											17	(a)		
Seventh Kentucky.....				1	46.85						27	127.05		
Eighth Kentucky.....											26	209.64		
Louisiana.....	1	1,066.16		1	604.32			9	24,664.50	25,306.27	176	14,309.87		
Maryland.....	15	27,493.54		7	6,963.66	2,084.66		15	84,549.97	83,540.13	208	23,631.22		
Third Massachusetts.....	102	210,061.25		59	209,244.17		43,353.14	60	408,295.44	409,180.75	1,279	293,078.46	2	47,653.97
First Michigan.....	6	36,702.84		15	79,329.29	54,906.75		3	33,210.28	32,676.67	346	26,456.20		
Fourth Michigan.....	16	19,184.08		16	22,375.18			5	19,810.72	20,056.55	258	9,078.03	1	16,741.60
Minnesota.....	6	3,051.45		5	6,932.30			13	83,260.96	81,937.97	460	31,067.25		
First Missouri.....	2	3,899.57	27,394.50	13	167,729.34			5	65,121.43	63,875.08	198	14,328.48		
Sixth Missouri.....				2	370.04			11	34,381.60	33,908.75	221	2,585.19		
Montana.....				2	3,613.96			7	1,674.66	1,618.11	153	4,267.00		
Nebraska.....				2	6,625.22			5	13,992.59	13,715.06	425	13,520.57		
New Hampshire.....	14	11,885.63		6	6,625.22			16	20,856.90	20,469.58	911	30,635.24		
First New Jersey.....	9	10,785.45		3	5,627.97			2	984.85	984.85	223	4,674.97		
First New Jersey.....	62	136,907.83		42	291,139.69	346,970.00		10	29,623.50	28,916.96	388	20,510.86		
New Mexico.....											76	1,642.67		
First New York.....	22	32,916.76		37	190,261.75	7,769.80	892.93	7	5,821.56	6,774.20	394	16,867.82		
Second New York.....	13	16,867.62		28	102,083.44			88	1,049,474.85	1,064,866.29	37	75,970.43	2	249,322.89
Third New York.....	8	5,713.03		21	58,899.59			7	14,834.21	14,866.36	252	18,645.76		
Fourteenth New York.....	8	13,837.38		14	60,115.69			5	7,837.90	9,240.39	287	10,729.46		
Twenty-first New York.....	7	12,603.65		6	4,616.55			7	27,458.47	26,370.65	390	16,069.21		
Twenty-eighth New York.....	17	25,249.31		16	31,764.82	257,874.58		13	62,691.67	64,166.28	286	18,627.60	1	460.00
Fourth North Carolina.....				8	105,770.34						54	1,980.30		
Fifth North Carolina.....				11	90,354.26						54	2,830.85		
North and South Dakota.....								3	1,275.62	1,128.19	305	8,293.07		
First Ohio.....	27	39,781.86		14	24,613.48			11	78,012.66	72,238.27	115	6,063.46		
Tenth Ohio.....	3	2,821.34		1	233.19			2	5,711.84	5,676.40	193	3,115.79		
Eleventh Ohio.....	4	7,888.21		2	840.15			5	4,532.99	4,439.17	83	3,878.14		
Eighteenth Ohio.....	21	31,366.09		11	14,292.00			9	61,372.00	62,189.00	289	17,394.00	1	8,665.09
Oregon.....	2	1,709.24						8	27,136.66	22,936.02	232	20,326.78		
First Pennsylvania.....	35	24,629.34		26	154,685.49			26	232,203.79	218,034.73	569	27,590.36	3	42,725.42
Ninth Pennsylvania.....	2	29,583.68		1	141.21			7	5,155.14	2,859.28	118	4,022.85		
Twelfth Pennsylvania.....	9	16,533.32		2	232.11						167	5,810.48		
Twenty-third Pennsylvania.....	12	5,169.21		5	26,531.47			5	34,183.37	35,022.59	170	6,466.75	1	17,128.44
South Carolina.....								1	958.15	963.49	70	3,699.61		
Tennessee.....				6	1,866.25			3	3,189.94	2,225.30	102	4,675.39		
Third Texas.....								6	3,910.39	3,964.45	221	3,448.54		
Fourth Texas.....				1	282.70			3	3,903.07	2,816.80	151	2,130.86		
Second Virginia.....	1	1,406.91		12	15,953.19			5	1,702.39	1,792.39	60	4,971.95		
Sixth Virginia.....				6	1,533.16			4	846.11	846.11	291	2,599.97		
Washington.....								11	31,671.54	31,327.61	429	29,921.35		
West Virginia.....	11	1,354.60		1	980.94			4	533.44	(a)	50	1,870.49		
First Wisconsin.....	31	48,396.80		13	15,044.82			9	32,582.37	31,000.90	428	22,556.97		
Second Wisconsin.....	3	1,479.00		1				1	1,520.95	1,471.22	264	8,547.19		
Total.....	590	11,661,653.18	27,394.50	547	22,212,951.79	699,605.79	100,069.71	619	43,624,360.93	43,407,845.81	16,540	11,365,463.25	17	4,598,521.72

a Nothing reported.  
 b Including alcohol received from dealers and alcohol in transit June 30, 1909.  
 c Including alcohol received from wholesale dealers.  
 d Including alcohol received from other dealers and alcohol in transit June 30, 1909.  
 e Not including alcohol in transit June 30, 1909.

## C.

## STATEMENT SHOWING QUANTITY OF SPECIALLY DENATURED ALCOHOL USED FOR INDUSTRIAL PURPOSES UNDER DIFFERENT FORMULAS DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

[Quantities in wine gallons.]

Formula.	Article manufactured.	Quantity.
No. 1: 100 gallons of ethyl alcohol and 5 gallons approved wood alcohol.	Alkaloids and fine chemicals; acetic ether; barometer and thermometer tubes; confectioners' colors; embalming fluid; ethyl chloride; filaments for incandescent lamps; heliotropin; inks; jewelry and watches; lacquers, pastes, and varnishes from soluble cotton; moldings and picture frames; photographic dry plates; postal cards in colors; resin of podophyllum and similar products; santaline; shellac varnishes; shoe polish; silverware and bronze; transparent soap; soldering flux; strychnine; solid and powdered medicinal extracts, surgical ligatures; liquid paints; gelatine capsules (cleaning of); writing, ruling, and printing inks; furniture polish; textile cleansing soaps; wall-paper remover.	1,258,120.07
No. 2: 100 gallons of ethyl alcohol, 7 pounds camphor, and 5 gallons of commercially pure methyl alcohol.	Pyralin and similar products.	65,141.77
No. 2a (alternative): 100 gallons of ethyl alcohol, 2 gallons approved wood alcohol, and 2 gallons of benzol.	.....do.....	110,460.49
No. 3: 100 gallons of ethyl alcohol, to which is added 6 1/2 gallons of the following mixture: 5 gallons commercially pure methyl alcohol, 1 gallon castor oil, one-half gallon 36° Baumé caustic soda lye.	Transparent soap	36,422.04
No. 4: 100 gallons of ethyl alcohol, to which is added 1 gallon of the following solution: 10 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 pound acid yellow dye (fast color Y), 0.4 pound tetrazo brilliant blue, 12 1/2 Conct., and water to make 100 gallons.	Tobacco, smoking and chewing	365,590.06
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodide, and 3 pounds ammonium iodide.	Photo enlargements and photo prints; photo-engravings; photographic collodion.	5,978.45
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and one-half gallon pyridin bases.	Fulminate of mercury	4,677.90
No. 6a (alternative): 100 gallons of ethyl alcohol and 15 gallons of condensed fumes recovered in process of manufacture.	.....do.....	16,730.77
No. 6b (alternative): 100 gallons of ethyl alcohol and one-half gallon of pyridin bases (restricted to factories operating in connection with either a distillery or central denaturing bonded warehouse).	.....do.....	.....
No. 7 (revoked and formula No. 1 substituted)	Watches	.....
No. 8: 100 gallons of ethyl alcohol, 1 gallon pyridin bases, and 1 gallon benzol.	Sulphoamethane	1,069.95
No. 9: 100 gallons ethyl alcohol, 10 gallons acetone, and 2 gallons petroleum naphtha.	Monobromated camphor; rubber (purification of); santaline; strychnine; tannic acid.	.....
No. 10: 100 gallons ethyl alcohol, 2 gallons approved wood alcohol, and 2 gallons benzol.	Lacquers, pastes, and varnishes from soluble cotton.	233.53
No. 11: 100 gallons ethyl alcohol, 100 pounds sulphuric ether, and 10 pounds cadmium iodide.	Photographic collodion	1,198.84
No. 12: 100 gallons ethyl alcohol, 1 gallon pyridin bases, and 2 gallons coal-tar benzol.	Imitation leather	39,387.41
No. 13: 100 gallons ethyl alcohol, 5 gallons sulphuric acid, and 5 gallons sulphuric ether.	Sulphuric ether	.....
No. 13a: 100 gallons ethyl alcohol and 10 gallons sulphuric ether.	Formula No. 13a substituted.	266,846.70
No. 14: 100 gallons ethyl alcohol, 5 gallons commercially pure methyl alcohol, and 10 pounds anhydrous zinc chloride.	Ethyl chloride	1,171.81
No. 15: 100 gallons ethyl alcohol, 3 gallons sulphuric acid, and 1 gallon kerosene.	Nitrous ether	6,916.42
No. 16: 100 gallons ethyl alcohol, 5 gallons commercially pure methyl alcohol, and 2 gallons benzol.	Alkaloids and fine chemicals	4,089.84
No. 17: 100 gallons ethyl alcohol and 0.05 gallon (6 1/2 fluid ounces) animal oil.	Chloral hydrate	1,661.54
Total		2,185,097.59

a Not including 8,454.16 wine gallons in casks at denaturing warehouses at the close of the year.

## DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR TRANSFER TO MANUFACTURING WAREHOUSES.

## QUANTITY OF EACH KIND OF SPIRITS, AS DESIGNATED BY CIRCULAR NO. 723, WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1909, FOR TRANSFER TO MANUFACTURING WAREHOUSES.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.						
Fifth Illinois	754.5					754.5
Sixth Indiana	479.5			1,756.6		2,236.1
Seventh Indiana	1,889.6		1,030.7			2,920.3
Fifth Kentucky	174.7					174.7
Eighth Kentucky	1,667.4					1,667.4
Maryland	10,268.0					10,268.0
Third Massachusetts		23,067.2				23,067.2
First New York				2,662.8	3,806.4	6,469.2
Fourteenth New York	446.4					446.4
Twenty-first New York	1,912.2					1,912.2
First Ohio	1,490.8			9,422.4		10,922.2
First Pennsylvania	1,165.1					1,165.1
Twenty-third Pennsylvania	1,629.6					1,629.6
Tennessee	7,720.1					7,720.1
Total	29,142.9	23,067.2	1,030.7	49,267.1	3,806.4	106,314.3
GENERAL BONDED WAREHOUSES.						
First California	12,844.4			11,032.7		23,877.1
Grand total	41,987.3	23,067.2	1,030.7	60,299.8	3,806.4	129,891.4

## DISTILLED SPIRITS REPORTED LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, ERRORS IN GAUGE, ETC., DURING THE FISCAL YEAR ENDED JUNE 30, 1909, BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Whisky.	Gin.	Alcohol.	Commercial alcohol.	Aggregate.
DISTILLERY WAREHOUSES.					
Alabama	1.3				1.3
Arkansas	15.0				15.0
Fifth Illinois	1		0.1	92.3	93.4
Sixth Indiana	2,934.5				2,934.5
Seventh Indiana	95.9				95.9
Kansas	1,049.1				1,049.1
Second Kentucky	153.2				153.2
Fifth Kentucky	1,089,438.0				1,089,438.0
Seventh Kentucky	2,262,123.0				2,262,123.0
Eighth Kentucky	138,329.4				138,329.4
Louisiana	1.2	0.4	.4	.9	2.9
Maryland	.6				.6
First Michigan				2.2	2.2
Twenty-first New York	.5	.8			1.3
Fourth North Carolina	46.3				46.3
Fifth North Carolina	89.7				89.7
First Ohio	4.4				4.4
Tenth Ohio	.5				.5
Seventh Ohio	4.3				4.3
First Pennsylvania	1.6				1.6
North Pennsylvania	53.0				53.0
Twenty-third Pennsylvania	48.2				48.2
Tennessee	75.2				75.2
Second Virginia	997.9				997.9
Sixth Virginia	1,499.8				1,499.8
West Virginia	470.2				470.2
First Wisconsin	1.4				1.4
Total	3,497,436.3	1.2	.5	95.4	3,497,533.4
GENERAL BONDED WAREHOUSES.					
First California	1.0				1.0
Fifth Kentucky		4.0			4.0
Total	1.0	4.0			5.0
Grand total	3,497,437.3	5.2	.5	95.4	3,497,538.4

CASUALTIES.

DISTILLED SPIRITS REPORTED LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, ERRORS IN GAUGE, ETC., DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

[Quantities in taxable gallons.]

District.	Fire.	Seized.	Stolen.	Errors in gauge.	Other casualty.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....				1.3		1.3
Arkansas.....				15.0		15.0
Fifth Illinois.....				.2	92.3	92.5
Sixth Indiana.....	2,934.1			.4		2,934.5
Seventh Kentucky.....		95.4		.5		95.9
Kansas.....			88.7	2.5	957.9	1,049.1
Second Kentucky.....	139.0			14.2		153.2
Fifth Kentucky.....	1,089,242.3				195.7	1,089,438.0
Seventh Kentucky.....	2,261,840.6	123.5		10.2	148.7	2,262,123.0
Eighth Kentucky.....	138,305.2			24.2		138,329.4
Louisiana.....				2.9		2.9
Maryland.....				.6		.6
First Michigan.....				2.2		2.2
Twenty-first New York.....				1.3		1.3
Fourth North Carolina.....			48.3			48.3
Fifth North Carolina.....			31.2	11.4	47.1	89.7
First Ohio.....				4.4		4.4
Tenth Ohio.....				.5		.5
Eleventh Ohio.....				4.3		4.3
First Pennsylvania.....				1.6		1.6
Ninth Pennsylvania.....				3.5	49.5	53.0
Twenty-third Pennsylvania.....				48.2		48.2
Tennessee.....			47.1	28.1		75.2
Second Virginia.....	572.5	326.8	46.7		51.9	997.9
Sixth Virginia.....		1,450.8	49.0			1,499.8
West Virginia.....	470.2					470.2
First Wisconsin.....				1.4		1.4
Total.....	3,493,503.9	1,996.5	311.0	178.9	1,543.1	3,497,533.4
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....				1.0		1.0
Fifth Kentucky.....				4.0		4.0
Total.....				5.0		5.0
Grand total.....	3,493,503.9	1,996.5	311.0	183.9	1,543.1	3,497,538.4

DIFFERENT KINDS OF SPIRITS, AS DESIGNATED BY CIRCULAR NO. 723, WITHDRAWN FROM DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1909, FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Commercial alcohol.	Aggregate.
First California.....		3,720.2		1,180,293.6	61,919.4	1,245,933.2
Fourth California.....	254.2					254.2
Fifth Illinois.....	627,046.9		3,614.1	691,942.6	18,348.9	1,341,852.5
Eighth Illinois.....	150,274.0			90,457.6		240,731.6
Seventh Indiana.....	118,063.5					118,063.5
Second Kentucky.....	168,832.9					168,832.9
Fifth Kentucky.....	1,015,241.7					1,015,241.7
Sixth Kentucky.....	82,967.3	1,392.7				84,360.0
Seventh Kentucky.....	482,886.4					482,886.4
Eighth Kentucky.....	194,018.7					194,018.7
Louisiana.....				73,147.0	36,847.2	109,994.2
Maryland.....	53,224.5		605.9			53,830.4
Third Massachusetts.....		11,096.9				11,096.9
Nebraska.....	115,599.6		589.5	81,709.0	22,732.9	220,631.0
First Ohio.....	65,584.8		57,623.0	56,758.0		179,965.8
First Pennsylvania.....	12,231.8					12,231.8
Ninth Pennsylvania.....	3,420.4					3,420.4
Twenty-third Pennsylvania.....	121,947.3					121,947.3
South Carolina.....	22,984.3					22,984.3
Tennessee.....	98.5					98.5
First Wisconsin.....			724.6			724.6
Total.....	3,235,576.8	16,209.8	63,157.1	2,174,307.8	139,848.4	5,629,099.9

DIFFERENT KINDS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR ENDED JUNE 30, 1909.

QUANTITY OF EACH KIND OF SPIRITS, AS DESIGNATED BY CIRCULAR NO. 723, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1909.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
Alabama.....	19,858.3						19,858.3
Arkansas.....	18,314.1						18,314.1
1st California.....	5,869.2	1,292.5			272,245.1		279,406.8
4th California.....	3,561.7						3,561.7
Connecticut.....	17,360.3			64,023.1			81,383.4
Florida.....	5,887.9						5,887.9
Georgia.....	79,825.5			522.3			80,347.8
Hawaii.....		301.6					301.6
1st Illinois.....	124,531.0				1,939.8		126,470.8
5th Illinois.....	10,373,121.6		1,225.8	479.1	318,819.2	60,669.8	10,754,315.5
8th Illinois.....	1,404,449.2				84,534.5	14,929.2	1,503,912.9
6th Indiana.....	4,082,844.8				23,094.3	2,715.9	4,108,655.0
7th Indiana.....	1,027,285.4		8,719.1		60,312.5	1,012.7	1,097,329.7
Kansas.....	5,254.1						5,254.1
2d Kentucky.....	14,216,909.5						14,216,909.5
5th Kentucky.....	56,949,428.3						56,949,428.3
6th Kentucky.....	12,537,889.0	71,533.1	89.1		9,221.4	1,771.8	12,620,504.4
7th Kentucky.....	24,329,364.0						24,329,364.0
8th Kentucky.....	17,769,236.7						17,769,236.7
Louisiana.....	286,443.1			7,138.7	47,294.8	18,939.7	359,726.3
Maryland.....	21,665,139.1				923.5	637.4	21,690,366.0
3d Massachusetts.....		992,644.2			20,784.5		1,013,428.7
1st Michigan.....						135,705.8	135,705.8
1st Missouri.....	64,815.0					64,255.3	139,070.3
6th Missouri.....	1,137,152.6						1,137,152.6
Montana.....	13,008.1						13,008.1
Nebraska.....	786,115.9						786,115.9
New Hampshire.....		32,305.0		10,648.6	87,075.6	7,791.6	137,820.2
1st New York.....	575,522.3		283.0		47,693.8	46,533.9	623,432.0
14th New York.....	1,946,416.1		555.5		23,318.6	17,642.1	2,070,930.3
21st New York.....	18,777.4		7,445.7	219.9			26,443.0
23d New York.....	5,117.5						5,117.5
4th North Carolina.....	68,080.3						68,080.3
5th North Carolina.....	8,313,815.3				14,624.7	9,443.9	8,337,873.9
10th Ohio.....	3,152,074.1						3,152,074.1
11th Ohio.....	25,888.4						25,888.4
18th Ohio.....	270,808.7						270,808.7
1st Pennsylvania.....	4,893,527.9						4,893,527.9
9th Pennsylvania.....	1,918,065.2						1,918,065.2
12th Pennsylvania.....	1,215,418.6						1,215,418.6
23d Pennsylvania.....	30,921,420.1		1,054.0				30,922,474.1
South Carolina.....	287.3						287.3
Tennessee.....	2,082,149.0					5,079.1	2,087,228.1
3d Texas.....				704.6			704.6
2d Virginia.....	38,997.8						38,997.8
6th Virginia.....	462,141.5						462,141.5
West Virginia.....	1,172,220.6						1,172,220.6
1st Wisconsin.....	523,929.0				44,574.2	17,544.9	586,047.9
Total.....	223,932,221.5	1,098,077.3	175,360.9	1,925.9	1,241,682.7	268,907.3	225,718,235.6
<b>GENERAL BONDED WAREHOUSES.</b>							
1st California.....	785,964.4	3,974.6	4,776.0		199,817.8	1,557.5	949,090.3
Colorado.....	40,187.5				557.6	2,628.3	43,373.4
Hawaii.....	9,314.4		1,016.9		1,276.8		11,608.1
2d Kentucky.....	45,840.4						45,840.4
5th Kentucky.....	893,422.1	3,485.8	325.2		181.6		897,314.7
7th Kentucky.....	203,638.8						203,638.8
6th Missouri.....	159,549.0	1,724.9			1,786.8	5,763.5	163,824.2
Oregon.....	65,199.5	1,065.3			25,754.6	3,207.7	95,227.1
23d Pennsylvania.....	8,181.4						8,181.4
Total.....	2,164,297.5	10,250.6	6,118.1		229,875.2	13,157.0	2,423,198.4
Grand total.....	226,096,519.0	1,108,327.9	181,479.0	1,925.9	1,471,057.9	282,064.3	227,141,434.9

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS, AS DESIGNATED BY CIRCULAR NO. 723, PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

[Quantities in taxable gallons.]

Distilled spirits.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Commercial alcohol.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>							
<b>DR.</b>							
Remaining in warehouses July 1, 1908.....	230,046,138.6	1,210,619.5	190,268.7	1,435.6	980,933.7	556,222.1	232,985,618.2
Produced and deposited in distillery warehouses during the year.....	70,152,174.6	1,519,363.3	2,483,743.1	221,277.0	42,563,103.6	11,694,364.1	128,634,025.7
Produced and removed to denaturing warehouses direct from cistern room of distilleries.....		433,010.8				4,383,718.6	4,816,729.4
<b>Total.....</b>	<b>300,198,313.2</b>	<b>3,162,993.6</b>	<b>2,674,011.8</b>	<b>222,712.6</b>	<b>43,544,037.3</b>	<b>16,634,304.8</b>	<b>366,436,373.3</b>
<b>CR.</b>							
Withdrawn on payment of tax during the year.....	53,676,841.3	589,824.1	2,430,686.3	218,327.1	37,760,085.9	8,848,522.4	103,524,287.1
Tax paid and bottled in bond.....	6,362,392.8	3,446.2					6,365,839.0
Lost by leakage or evaporation in warehouse.....	9,106,349.0	39,469.7	4,603.3	1,428.9	195,409.7	5,509.7	9,352,830.3
Withdrawn for scientific purposes and use of the United States.....	1,540.7				1,274,919.5	507,682.1	1,784,142.3
Withdrawn for denaturation from distillery warehouses and storage tanks in distillery warehouses.....		8,471.2			798,629.0	2,347,806.8	3,154,907.0
Removed for denaturation direct from cistern rooms of distilleries.....		433,010.8				4,383,718.6	4,816,729.4
Withdrawn for export in packages.....	332,438.3	951,417.3	143.0		49,735.1	128,347.7	1,462,081.4
Transferred to bottling warehouses for bottling in bond for export.....	24,373.6						24,373.6
Lost by casualty, etc., during the year.....	3,497,436.3		1.2		.5	95.4	3,497,533.4
Withdrawn for transfer to manufacturing warehouses.....	29,142.9	23,067.2		1,030.7	49,267.1	3,806.4	106,314.3
Withdrawn for transfer to general bonded warehouses.....	3,235,576.8	16,209.8	63,157.1		2,174,307.8	139,848.4	5,629,099.9
Remaining in warehouses June 30, 1909.....	223,932,221.5	1,098,077.3	175,300.9	1,925.9	1,241,682.7	268,967.3	226,718,235.6
<b>Total.....</b>	<b>300,198,313.2</b>	<b>3,162,993.6</b>	<b>2,674,011.8</b>	<b>222,712.6</b>	<b>43,544,037.3</b>	<b>16,634,304.8</b>	<b>366,436,373.3</b>

GENERAL BONDED WAREHOUSES.

<b>DR.</b>							
Remaining in warehouses July 1, 1908.....	1,886,856.8	16,389.0	8,905.1		72,483.4	55,875.7	2,040,510.0
Deposited during the year from distillery warehouses.....	3,258,379.5	15,754.7	63,793.0		2,195,407.6	152,094.5	5,685,429.3
Deposited during the year from general bonded warehouses in other districts.....	41,208.0		483.7		54,669.3	12,677.2	109,038.2
Excess ascertained on regauge.....	6.0		12.2		3.8		22.0
<b>Total.....</b>	<b>5,186,450.3</b>	<b>32,143.7</b>	<b>73,194.0</b>		<b>2,322,564.1</b>	<b>220,647.4</b>	<b>7,834,999.5</b>
<b>CR.</b>							
Withdrawn on payment during the year.....	2,506,811.4	20,480.9	66,383.8		2,016,919.0	192,857.0	4,803,452.1
Lost by leakage or evaporation.....	449,999.0	1,412.2	204.4		3,592.0	86.7	455,294.3
Withdrawn for scientific purposes or for use of the United States.....	3,376.7				1,617.2	2,614.9	7,808.8
Withdrawn for export.....	3,070.2						3,070.2
Lost by casualty, etc.,.....	1.0		4.0				5.0
Withdrawn for transfer to manufacturing warehouses.....	12,544.4				11,032.7		23,577.1
Withdrawn for transfer to other general bonded warehouses.....	46,350.1		483.7		60,628.0	11,791.8	118,593.6
Remaining in warehouses June 30, 1909.....	2,164,297.5	10,269.6	6,118.1		229,375.2	13,157.0	2,423,199.4
<b>Total.....</b>	<b>5,186,450.3</b>	<b>32,143.7</b>	<b>73,194.0</b>		<b>2,322,564.1</b>	<b>220,647.4</b>	<b>7,834,999.5</b>

## SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

Distilled spirits.	Quantity.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>
Actually remaining in distillery warehouses July 1, 1909.....	232,985,618.2	
Actually remaining in general bonded warehouses July 1, 1908.....	2,040,510.0	
		235,026,128.2
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1908.....	153,079.5	
Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1908.....	400.1	
Lost by casualty, etc., from distillery warehouses and unaccounted for July 1, 1908.....	164,071.9	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1908.....	2,402.6	
Withdrawn from general bonded warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1908.....	1,732.6	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1908.....	196,502.7	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for July 1, 1908.....	945.4	
		519,134.8
Deposited in distillery warehouses during the year.....	128,634,025.7	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.....	4,816,729.4	
Received into general bonded warehouses during the year from distillery warehouses.....	5,685,429.3	
Received into general bonded warehouses during the year from other general bonded warehouses.....	109,038.2	
Excess found on regauge at general bonded warehouses during the year.....	22.0	
		139,245,244.6
Aggregate.....		374,790,507.6
Withdrawn from distillery warehouses, tax paid, during the year.....	103,524,287.1	
Withdrawn from distillery warehouses, tax paid, for bottling in bond during the year.....	6,365,839.0	
Withdrawn from general bonded warehouses, tax paid, during the year.....	4,803,432.1	
Loss allowed on account of leakage or evaporation in distillery warehouses.....	9,352,830.3	
Loss allowed on account of leakage or evaporation from general bonded warehouses.....	455,294.3	
Withdrawn for scientific purposes and use of the United States from distillery warehouses.....	1,784,142.3	
Withdrawn for scientific purposes and use of the United States from general bonded warehouses.....	7,808.8	
Withdrawn, free of tax, from distillery warehouses for denaturation.....	3,154,907.0	
Removed from cistern rooms of distilleries direct to denaturing warehouses.....	4,816,729.4	
Withdrawn from distillery warehouses for bottling in bond for export.....	24,339.4	
Loss allowed on account of leakage in transportation for export from distillery warehouses.....	1,442.3	
Tax paid on loss or leakage in transportation for export from distillery warehouses.....	23,099.1	
Tax paid on loss or leakage in transportation for export from general bonded warehouse.....	2.3	
Exported from distillery warehouses, proofs of landing received.....	1,450,672.2	
Exported from general bonded warehouses, proofs of landing received.....	3,468.0	
Tax paid on spirits reported lost by casualty from distillery warehouses.....	16,150.0	
Tax paid on spirits reported lost by casualty from general bonded warehouses.....	5.0	
Loss allowed on account of casualties from distillery warehouses.....	3,075,761.3	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses.....	1.6	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses.....	36.5	
Deposited in manufacturing warehouses from distillery warehouses.....	104,159.0	
Deposited in manufacturing warehouses from general bonded warehouses.....	25,309.7	
Deposited in general bonded warehouses from distillery warehouses.....	5,685,429.3	
Deposited in general bonded warehouses from general bonded warehouses in other districts.....	109,038.2	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses.....	306.7	
Leakage allowed on spirits, tax paid, as lost in transit from distillery warehouses to general bonded warehouses.....	34.1	
		144,784,545.0
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1909.....	139,981.5	
Lost by casualty, etc., from distillery warehouses and unaccounted for June 30, 1909.....	569,694.0	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for June 30, 1909.....	4,519.8	

## SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1909—Continued.

Distilled spirits.	Quantity.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1909.....	139,832.5	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for June 30, 1909.....	10,500.8	
		864,528.6
Remaining in distillery warehouses June 30, 1909.....	226,718,235.6	
Remaining in general bonded warehouses June 30, 1909.....	2,423,198.4	
		229,141,434.0
Aggregate.....		374,790,507.6

## SUMMARY OF MONTHLY STATEMENTS FURNISHED BY COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1909, ACCOUNTING FOR DISCREPANCIES IN 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.....	\$128,264,196.17
Excessive losses on spirits withdrawn free of tax for export, scientific purposes, etc., tax-paid by receipt and charged on Form 58.....	15,283.51
Tax on spirits withdrawn during the fiscal year ended June 30, 1909, but included in receipts for the fiscal year ended June 30, 1908 ..	16,509.46
Tax on spirits withdrawn during the fiscal year ended June 30, 1909, but included in the receipts for the fiscal year ending June 30, 1910.....	12,212.42
Total.....	128,308,201.56

Cr.	
Tax on spirits reported regularly withdrawn tax-paid from distillery warehouses, including spirits tax-paid for bottling in bond.....	120,879,138.71
Tax on spirits reported regularly withdrawn tax-paid from general bonded warehouses.....	5,283,797.31
Tax on brandy reported regularly withdrawn from special bonded warehouses, including brandy tax-paid for bottling in bond.....	1,752,443.77
Tax paid by stamp on fruit brandy at fruit brandy distilleries.....	263,383.50
Tax paid by stamp on Porto Rican rum.....	21,406.00
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., coupons issued in excess, spirits withdrawn free of tax and afterwards tax-paid, and not reported in regular tax-paid withdrawals..	75,606.96
Tax paid on spirits during the fiscal year ended June 30, 1909, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1908.....	9,586.94
Tax paid on spirits during the fiscal year ended June 30, 1909, and included in receipts for that year but which were withdrawn during the fiscal year ending June 30, 1910.....	17,838.37
Total.....	128,308,201.56

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COMPARATIVE STATEMENT SHOWING THE QUANTITIES OF DISTILLED SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT THE BEGINNING AND THE END OF THE FISCAL YEARS ENDED JUNE 30, 1908 AND 1909, THE QUANTITIES PRODUCED, ENTERED INTO, AND REMOVED FROM SUCH WAREHOUSES DURING SAID PERIODS, AND THE INCREASES AND DECREASES IN EACH CLASS OF TRANSACTION.

[Quantities in taxable gallons.]

Distilled spirits.	June 30, 1908.	June 30, 1909.	Increase over 1908.	Decrease from 1908.
In warehouses at the beginning of the year.	245,438,816.0	235,026,128.2		10,412,687.8
Produced during 1908, removed direct to denaturing warehouses and not heretofore reported.	151,184.6			
Produced during the year.	126,989,740.1	133,450,755.1		
Total production.	127,140,924.7	133,450,755.1	6,309,830.4	
Received into general bonded warehouses from other warehouses.	4,645,795.9	5,794,489.5	1,148,693.6	
Total.	377,225,536.6	374,271,372.8		2,954,163.8
Withdrawn tax-paid.	114,909,236.4	108,327,739.2		6,581,497.2
Withdrawn tax-paid for bottling in bond.	4,794,358.0	6,365,839.0	1,571,481.0	
Allowed as leakage.	8,762,311.4	9,808,124.6	1,045,813.2	
Withdrawn for scientific purposes and use of United States.	1,596,019.5	1,791,951.1	195,931.6	
Withdrawn for export.	1,383,151.5	1,489,525.2	106,373.7	
Removed for denaturation not previously reported.	151,184.6			
Removed for denaturation.	5,640,331.2	7,971,636.4		
Total for denaturation.	5,791,515.8	7,971,636.4	2,180,120.6	
Lost by casualty, etc.	151,614.2	3,497,538.4	3,345,924.2	
Removed to manufacturing warehouses.	157,307.6	129,891.4		27,416.2
Removed to other warehouses.	4,653,894.0	5,747,693.5	1,093,799.5	
In warehouses at the end of the year.	235,026,128.2	229,141,434.0		5,884,694.2
Total.	377,225,536.6	374,271,372.8		2,954,163.8

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

[Quantities in taxable gallons.]

Year.	Production.	Tax-paid withdrawals.	Leakage allowed.	Withdrawn for export.	Remaining in warehouses.
1900	105,484,699.8	93,391,827.8	6,911,044.2	2,468,256.8	138,087,348.2
1901	124,520,599.8	99,191,721.5	7,065,348.7	1,930,754.0	152,738,138.0
1902	128,623,401.9	103,304,981.5	5,985,342.1	2,006,473.7	168,742,430.5
1903	141,776,202.1	112,788,168.0	6,183,552.6	1,542,251.7	183,350,778.1
1904	134,311,952.0	116,033,305.6	6,244,628.9	1,739,910.0	195,135,925.8
1905	147,810,794.3	115,994,857.5	6,480,248.1	2,386,730.9	215,557,323.6
1906	145,666,125.1	122,617,943.1	7,480,992.4	1,475,476.2	226,735,828.8
1907	168,573,913.2	134,031,066.7	9,127,207.7	1,586,602.6	245,438,816.0
1908	127,140,924.7	119,703,594.4	8,762,311.4	1,383,151.5	235,026,128.2
1909	133,450,755.1	114,693,578.2	9,808,124.6	1,489,525.2	229,141,434.0

STATEMENT BY SEASONS OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1909.

District.	Spring 1901.	Fall 1901.	Spring 1902.	Fall 1902.	Spring 1903.	Fall 1903.
DISTILLERY WAREHOUSES.						
Alabama			384.3			
Arkansas						
First California						
Fourth California						
Connecticut						
Florida						1,008.4
Georgia			223.1		424.8	644.9
Hawaii						
First Illinois			406.9		7,080.4	
Fifth Illinois	485.0	2,553.4	1,832.9	5,152.0	11,790.5	1,785.7
Eighth Illinois		96.1	1,296.6			644.3
Sixth Indiana	329.2	1,453.8	7,357.8	5,780.7	27,772.4	27,515.7
Seventh Indiana			2,024.0	315.2	767.3	2,117.4
Kansas			1,638.3	730.9	2,455.8	
Second Kentucky	4,775.1	4,884.2	39,626.3	13,330.6	108,481.1	36,246.5
Fifth Kentucky	44,943.8	185,095.3	1,450,126.1	416,933.5	2,593,720.6	239,673.5
Sixth Kentucky	9,444.7	26,784.0	328,530.2	35,966.4	512,928.2	24,750.3
Seventh Kentucky	13,223.3	4,283.6	523,393.1	61,122.3	1,376,231.0	10,956.4
Eighth Kentucky	25,981.9	81,078.0	571,030.6	110,817.8	1,687,649.3	93,998.1
Louisiana		592.9	2,810.0	9,316.1	12,813.5	2,843.8
Maryland	11,510.8	133,362.1	292,641.9	185,380.3	394,593.8	999,140.2
Third Massachusetts		559.6	5,746.5	25,256.8	34,684.0	69,525.4
First Michigan			8,847.9		1,452.9	
First Missouri			388.4	1,071.8	1,691.7	3,119.8
Sixth Missouri						
Montana						
Nebraska		141.9	1,183.3	1,930.3	9,463.2	
New Hampshire			231.0			
First New York						
Fourteenth New York		3,922.7	16,370.2	18,596.4	12,417.0	11,108.2
Twenty-first New York			3,681.7	9,081.5	41,012.7	22,389.8
Twenty-eighth New York			455.9	2,549.8	5,516.1	
Fourth North Carolina						
Fifth North Carolina						179.9
First Ohio	2,592.7	27,788.8	76,259.2	24,336.7	109,163.7	58,181.8
Tenth Ohio						9,309.9
Eleventh Ohio						47.2
Eighteenth Ohio		143.6	2,138.0	721.8	1,536.5	435.9
First Pennsylvania	6,274.7	20,528.9	137,755.8	57,333.6	271,929.1	187,991.3
Ninth Pennsylvania		18,325.6	17,900.8	34,046.6	34,415.0	11,371.9
Twelfth Pennsylvania		327.6		323.4	237.5	9,082.5
Twenty-third Pennsylvania	760.6	96,596.1	203,457.2	174,596.2	443,470.3	380,985.0
South Carolina						
Tennessee		437.2	6,688.0	11,141.1	13,150.9	11,613.6
Third Texas						
Second Virginia						
Sixth Virginia			281.6	2,192.1	1,595.6	1,498.4
West Virginia		9,280.7	24,241.6	10,759.2	69,409.2	28,788.7
First Wisconsin	576.8	1,731.8	7,006.3	4,138.2	12,644.2	8,210.0
Total.	120,898.6	624,387.0	3,728,809.4	1,220,883.4	7,701,931.3	1,649,876.6
GENERAL BONDED WAREHOUSES.						
First California			4,647.1	57,122.2	4,671.5	91,678.4
Colorado		2,111.4		827.6	555.8	3,826.1
Hawaii				1,174.1		839.8
Second Kentucky		2,683.6	3,023.1			36,539.1
Fifth Kentucky		13.4	39.8	18,590.5	7,626.2	95,633.3
Seventh Kentucky						3,505.8
Sixth Missouri		838.0		3,656.6	691.3	18,603.0
Oregon			785.6	324.6	4,283.2	3,872.2
Twenty-third Pennsylvania					2,207.7	1,793.7
Total.	4,808.4	8,543.0	81,275.0	13,869.3	250,891.6	24,535.6
Grand total.	125,707.0	632,930.0	3,810,084.4	1,234,752.7	7,952,822.9	1,674,412.2

STATEMENT BY SEASONS OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1909—Continued.

District.	Spring 1904.	Fall 1904.	Spring 1905.	Fall 1905.	Spring 1906.	Fall 1906.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....	4,431.3				1,188.8	3,280.2
Arkansas.....					46.2	4,255.3
First California.....					105.5	
Fourth California.....					1,700.7	873.7
Connecticut.....	542.1	1,946.9	282.1			
Florida.....					9,099.1	8,780.8
Georgia.....	1,415.6	94.8	1,235.3	145.6		
Hawaii.....						
First Illinois.....	22,980.8	14,381.7	32,719.1	9,876.4	37,016.7	
Fifth Illinois.....	29,272.9	96,185.0	356,938.1	355,149.8	479,172.7	742,863.8
Eighth Illinois.....	159,730.5	9,988.7	12,000.8	41,014.5	85,679.9	68,350.4
Sixth Indiana.....	49,951.7	46,257.5	62,223.6	92,267.5	212,512.9	189,829.1
Seventh Indiana.....	4,691.1	743.4	17,596.8	10,116.5	11,283.7	23,105.6
Kansas.....	429.1					
Second Kentucky.....	559,808.0	155,999.6	1,246,893.8	236,364.2	2,447,400.1	688,366.4
Fifth Kentucky.....	2,566,374.9	562,491.2	6,102,293.3	1,122,252.5	8,244,033.5	1,923,589.9
Sixth Kentucky.....	659,313.4	22,066.1	1,463,774.5	165,183.6	2,117,955.8	245,080.6
Seventh Kentucky.....	1,113,964.6	190,054.6	3,145,358.8	306,232.3	3,692,214.7	1,050,007.6
Eighth Kentucky.....	1,398,167.3	174,253.0	2,887,157.8	181,052.2	2,303,667.1	357,151.1
Louisiana.....	31,715.3	1,299.1			7,077.7	12,045.0
Maryland.....	769,907.8	878,270.2	2,306,899.7	1,328,927.4	3,523,878.5	1,799,304.9
Third Massachusetts.....	4,650.8	10,671.8	5,731.7	20,168.9	13,136.2	24,619.4
First Michigan.....	1,067.7	87.3			5,090.3	1,440.7
First Missouri.....	30,843.5	2,334.0	102,511.5	47,746.0	186,131.6	33,164.6
Montana.....						
Nebraska.....	15,152.8	24,339.9	24,671.2	7,949.7	48,945.7	
New Hampshire.....	483.3	471.2	1,452.6		3,118.1	2,440.8
First New York.....		15.4				448.5
Fourteenth New York.....	21,474.5	23,372.7		6,236.5	7,380.7	6,235.3
Twenty-first New York.....	84,469.6		134,972.4	39,131.1	184,486.9	16,845.6
Twenty-eighth New York.....	10,255.6					
Fourth North Carolina.....						
Fifth North Carolina.....	2,641.6	2,667.6	391.1	34,111.4	141.3	
First Ohio.....	292,893.6	45,913.0	553,825.9	271,882.8	897,382.6	370,254.5
Tenth Ohio.....	25,610.2		307,498.8	159,242.8	502,728.8	229,889.3
Eleventh Ohio.....	192.1	759.7	1,902.6		8,807.6	1,394.5
Eighteenth Ohio.....	3,288.2	5,009.3	8,679.6	94.5	18,246.3	11,200.9
First Pennsylvania.....	379,816.6	196,623.7	599,065.3	297,484.5	646,207.1	250,447.3
Ninth Pennsylvania.....	42,703.2	75,173.0	182,727.0	148,597.5	300,603.7	109,826.0
Twelfth Pennsylvania.....	24,785.0	9,592.8	82,452.8	68,386.9	168,015.9	160,438.1
Twenty-third Pennsylvania.....	898,279.7	752,447.5	2,211,229.5	1,620,130.5	4,123,269.5	2,202,277.5
South Carolina.....						
Tennessee.....	19,298.5	26,100.0	111,292.7	54,664.2	229,510.6	158,046.9
Third Texas.....						
Second Virginia.....						
Sixth Virginia.....	8,876.3	9,166.0	29,236.2	12,162.2	52,429.7	15,617.2
West Virginia.....	72,086.3	87,546.8	119,673.0	60,066.6	128,661.0	80,715.6
First Wisconsin.....	3,109.4	7,684.0	10,171.6	8,326.0	28,644.2	19,356.7
<b>Total.....</b>	<b>9,314,773.9</b>	<b>3,434,007.5</b>	<b>22,081,004.4</b>	<b>6,644,561.7</b>	<b>30,727,071.4</b>	<b>10,811,581.8</b>
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	108,491.1	11,159.8	142,846.5	16,090.3	110,048.5	9,486.4
Colorado.....	5,805.8	242.5	6,804.8		3,591.9	1,207.2
Hawaii.....	970.8	742.2	1,403.8		3,183.9	
Second Kentucky.....	611.2		993.5			1,002.4
Fifth Kentucky.....	68,124.6	4,351.0	87,297.8	27,741.1	162,527.8	30,324.1
Seventh Kentucky.....	91,714.2		75,495.4		36,429.2	
Sixth Missouri.....	8,628.4	4,875.7	23,875.0	2,292.7	26,909.8	6,885.0
Oregon.....	8,702.9	2,220.5	11,615.9	4,759.9	4,649.8	1,548.7
Twenty-third Pennsylvania.....						
<b>Total.....</b>	<b>293,049.0</b>	<b>23,591.7</b>	<b>350,332.7</b>	<b>50,884.0</b>	<b>347,340.9</b>	<b>50,453.8</b>
<b>Grand total.....</b>	<b>9,607,822.9</b>	<b>3,457,599.2</b>	<b>22,431,337.1</b>	<b>6,695,445.7</b>	<b>31,074,412.3</b>	<b>10,862,035.6</b>

STATEMENT BY SEASONS OF PRODUCTION OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1909—Continued.

District.	Spring 1907.	Fall 1907.	Spring 1908.	Fall 1908.	Spring 1909.	Aggregate.
<b>DISTILLERY WAREHOUSES.</b>						
Alabama.....	4,631.9	3,324.4	2,617.4			19,858.3
Arkansas.....			7,662.7	535.4	5,784.5	18,314.1
First California.....				5,869.2	273,637.6	279,406.8
Fourth California.....	159.3		3,296.9			3,456.2
Connecticut.....	2,422.8	10,895.2	13,995.0	16,462.0	31,194.5	81,383.4
Florida.....					5,887.9	5,887.9
Georgia.....	6,534.9	38,963.5	5,081.6	2,312.1	5,382.7	89,347.8
Hawaii.....					301.6	301.6
First Illinois.....					1,939.8	126,470.8
Fifth Illinois.....	984,992.2	739,669.5	916,838.6	2,180,677.0	3,850,955.8	10,754,315.5
Eighth Illinois.....	64,018.9	70,555.9	144,113.7	248,025.8	598,396.8	1,593,912.9
Sixth Indiana.....	567,579.8	298,650.8	522,449.8	599,557.3	1,387,159.9	4,108,685.0
Seventh Indiana.....	151,611.6	59,038.4	75,705.5		599,373.9	1,097,329.7
Kansas.....						5,224.1
Second Kentucky.....	3,363,193.4	171,446.7	1,762,663.8	475,959.2	2,841,433.5	14,216,909.5
Fifth Kentucky.....	12,586,190.3	1,241,443.9	5,472,361.3	1,691,285.7	11,166,663.0	56,949,428.3
Sixth Kentucky.....	2,678,497.7	137,234.4	1,391,462.4	122,780.0	2,739,351.5	12,620,504.4
Seventh Kentucky.....	4,527,221.4	483,262.9	2,657,336.8	535,090.9	4,739,439.7	24,329,364.0
Eighth Kentucky.....	3,968,278.0	102,045.3	1,169,410.1	122,950.0	2,534,549.4	117,769,236.7
Louisiana.....	84,201.8	99,697.9	70,628.5	393.6	75,497.1	359,726.3
Maryland.....	3,923,283.7	665,564.4	1,652,238.2	775,252.0	2,648,352.0	21,690,306.0
Third Massachusetts.....	104,783.2	124,207.7	88,498.5	230,379.1	390,520.9	1,149,134.5
First Michigan.....					134,650.2	134,650.2
First Missouri.....	5,297.2	2,669.9	5,006.1	8,998.0	29,826.1	64,815.0
Sixth Missouri.....	264,105.4	2,608.3	135,380.1	38,434.5	287,711.4	1,137,152.6
Montana.....	138.2	2,158.8	4,170.4		239.5	13,008.1
Nebraska.....	70,586.4	29,068.8	99,245.5	58,649.2	500,301.8	891,631.7
New Hampshire.....	6,580.0	2,967.2	14,561.7			32,305.9
First New York.....					260.7	94,510.7
Fourteenth New York.....	32,654.7	41,812.2	37,779.9	118,585.6	250,717.6	617,038.5
Twenty-first New York.....	7,968.8	10,968.4	94,670.5	219,569.7	484,933.0	1,354,081.7
Twenty-eighth New York.....						18,777.4
Fourth North Carolina.....				1,169.7	3,776.9	5,117.5
Fifth North Carolina.....	1,697.1	1,110.2	12,562.2	12,757.8		68,080.3
First Ohio.....	1,375,012.2	517,077.9	1,072,072.2	559,256.6	2,104,045.0	8,357,949.2
Tenth Ohio.....	447,542.3	238,081.2	468,840.0	248,782.7	517,284.8	3,154,784.8
Eleventh Ohio.....	8,456.3	562.8			1,770.7	25,898.4
Eighteenth Ohio.....	29,992.9	27,184.3	77,356.5	14,575.5	70,184.4	270,808.7
First Pennsylvania.....	893,715.5	120,965.7	438,276.4	120,994.9	358,187.5	4,893,527.9
Ninth Pennsylvania.....	306,454.8	66,297.8	203,283.1	103,071.8	262,964.4	1,918,065.2
Twelfth Pennsylvania.....	201,675.2	179,843.6	88,471.6	140,586.6	131,199.1	1,215,418.6
Twenty-third Pennsylvania.....	5,042,370.2	2,268,920.7	3,330,021.9	1,373,185.5	5,200,478.2	20,922,474.1
South Carolina.....					95.4	287.3
Tennessee.....	422,123.8	171,236.2	310,199.8	150,712.7	891,600.9	2,087,238.1
Third Texas.....					365.8	704.6
Second Virginia.....			140.0		36.8	28,997.8
Sixth Virginia.....	97,630.6	47,631.3	52,453.6	31,122.0	100,248.7	462,141.5
West Virginia.....	155,507.4	59,651.1	98,956.7	41,472.8	125,403.9	1,172,220.6
First Wisconsin.....	41,313.0	32,461.0	120,348.0	33,889.0	257,589.7	596,899.9
<b>Total.....</b>	<b>42,888,611.6</b>	<b>8,069,396.3</b>	<b>22,622,434.0</b>	<b>9,827,810.7</b>	<b>45,256,286.0</b>	<b>220,718,235.6</b>
<b>GENERAL BONDED WAREHOUSES.</b>						
First California.....	55,664.1	10,332.6	19,006.0	45,629.5	249,110.6	949,090.3
Colorado.....	2,198.7	141.8	473.9	1,911.2	13,783.1	43,373.4
Hawaii.....	777.7	88.2		190.2	2,246.4	11,608.1
Second Kentucky.....	987.5					45,840.4
Fifth Kentucky.....	60,391.0		3,358.3	42,839.1	279,041.3	807,414.7
Seventh Kentucky.....						203,638.8
Sixth Missouri.....	20,037.1	3,498.3	5,169.0	18,201.7	18,105.5	168,824.2
Oregon.....	13,955.4	95.4	3,061.3	6,471.5	30,949.3	95,227.1
Twenty-third Pennsylvania.....		3,907.1				8,181.4
<b>Total.....</b>	<b>166,012.1</b>	<b>18,063.4</b>	<b>31,068.5</b>	<b>115,243.2</b>	<b>593,236.2</b>	<b>2,423,198.4</b>
<b>Grand total.....</b>	<b>43,054,623.7</b>	<b>8,087,459.7</b>	<b>22,653,502.5</b>	<b>9,943,053.9</b>	<b>45,849,522.2</b>	<b>223,141,434.0</b>

BRANDY IN SPECIAL BONDED WAREHOUSES AT THE BEGINNING OF THE FISCAL YEAR AND DEPOSITED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

[Quantities in taxable gallons.]

District.	In ware-houses July 1, 1908.	Brandy received into warehouses.		Returned to ware-house from winery.	Aggregate.
		From distilleries.	From special bonded ware-houses		
Arkansas.....	13,628.1				13,628.1
First California.....	988,403.8	1,563,483.1	11,456.3	4,171.1	2,567,514.3
Fourth California.....	554,307.8	384,969.9	570.4		939,848.1
Connecticut.....	13,739.2	2,753.9			16,493.1
First Illinois.....	200,514.1	106,143.2	84,467.6		511,124.9
Second Kentucky.....	2,460.4				2,460.4
Fifth Kentucky.....	70,532.3	65,771.4	14,408.6		150,713.3
Maryland.....	35,200.9	49,090.6			84,381.5
First Missouri.....	10,865.7	15,651.1	1,278.5		27,798.3
Sixth Missouri.....	25,163.2	18,977.8	23,148.1		67,289.1
Fifth New Jersey.....		25,787.5	7,441.6		33,229.1
Second New York.....	603,064.4	279,819.3	132,641.2		1,015,524.9
Twenty-first New York.....	25,285.3				25,285.3
Twenty-eighth New York.....	124,538.4	97,208.1	65,589.3		287,335.8
First Ohio.....	62,922.1	20,766.8	28,152.5		111,840.4
Tenth Ohio.....	72,419.4	94,927.2			167,346.6
First Pennsylvania.....	74,494.5	30,807.4	2,864.5		108,166.4
Twenty-third Pennsylvania.....	23,073.1	9,542.3	3,950.2		36,565.6
Tennessee.....	4,512.9	11,274.0			15,786.9
Total.....	2,966,215.6	2,830,976.6	375,968.8	4,171.1	6,183,332.1

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR, JUNE 30, 1909.

[Quantities in taxable gallons.]

District.	With-drawn tax paid.	Tax paid for bottling.	Leakage allowed.	With-drawn for use of United States.	Grape brandy withdrawn to fortify wine.	With-drawn for export.
First California.....	463,283.9	1,392.6	28,327.4		276,878.6	1,871.3
Fourth California.....	134,326.4		7,965.1		1,693.2	53.5
Connecticut.....	8,714.8		443.3			
First Illinois.....	217,560.4		12,697.5		106.3	119.5
Second Kentucky.....	1,707.5		270.8			
Fifth Kentucky.....	73,191.3		4,300.9			38.5
Maryland.....	34,209.2		1,660.3			
First Missouri.....	10,095.2		359.2			
Sixth Missouri.....	19,362.0		1,237.4			
Fifth New Jersey.....	6,326.0		259.6			
Second New York.....	382,088.9		28,086.5	303.6		506.6
Twenty-first New York.....						
Twenty-eighth New York.....	45,203.6		3,551.1		103,784.9	
First Ohio.....	38,018.0		2,815.4			
Tenth Ohio.....	86,087.2		2,616.1			206.7
First Pennsylvania.....	42,083.4		2,899.7			
Twenty-third Pennsylvania.....	9,529.7		789.7			
Tennessee.....	9,461.0		562.9			
Total.....	1,591,738.1	1,392.6	99,563.0	303.6	382,463.0	2,796.1

BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE FISCAL YEAR, JUNE 30, 1909—Continued.

[Quantities in taxable gallons.]

District.	Lost by casualty, etc.	Trans-ferred to manufac-turing ware-houses.	Trans-ferred to ware-houses in other districts.	In ware-houses June 30, 1909.	Aggregate.
Arkansas.....				2,478.4	13,628.1
First California.....		1,247.5	298,809.0	1,495,704.0	2,567,514.3
Fourth California.....	1,277.3		106,339.4	688,193.2	939,848.1
Connecticut.....				7,335.0	16,493.1
First Illinois.....			1,020.9	279,620.3	511,124.9
Second Kentucky.....				482.1	2,460.4
Fifth Kentucky.....			3,389.9	69,792.7	150,713.3
Maryland.....				45,452.0	84,381.5
First Missouri.....				17,343.9	27,798.3
Sixth Missouri.....				46,689.7	67,289.1
Fifth New Jersey.....				26,643.5	33,229.1
Second New York.....	56.8		8,016.8	596,465.7	1,015,524.9
Twenty-first New York.....				26,285.3	25,285.3
Twenty-eighth New York.....			495.3	134,300.9	287,335.8
First Ohio.....			3,420.1	67,586.9	111,840.4
Tenth Ohio.....		97.9	964.6	77,374.1	167,346.6
First Pennsylvania.....				63,183.3	108,166.4
Twenty-third Pennsylvania.....				26,246.2	36,565.6
Tennessee.....	3.5			5,759.5	15,786.9
Total.....	1,337.6	1,345.4	422,456.0	3,679,936.7	6,183,332.1

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

Brandy.	Quantity.
Dr.	Gallons.
Withdrawn for export, proof of landing not received prior to July 1, 1908.....	44.1
Lost by casualties, etc., and unaccounted for July 1, 1908.....	245.6
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1908.....	11,318.1
Remaining in special bonded warehouses July 1, 1908.....	2,966,215.6
Deposited in special bonded warehouses:	Gallons.
Brandy received from distillers in same district.....	1,869,347.6
Brandy received from distillers in other districts.....	967,629.0
Brandy received from special bonded warehouses in other districts.....	375,968.8
Grape brandy withdrawn to fortify wine and returned to warehouse.....	3,212,945.4
Total.....	6,194,939.9
Cr.	
Withdrawn tax paid from special bonded warehouses.....	1,591,738.1
Withdrawn tax paid for bottling in bond.....	1,392.6
Loss allowed on account of leakage or evaporation.....	99,563.0
Withdrawn for the use of the United States.....	303.6
Grape brandy withdrawn for the fortification of wine.....	382,463.0
Overstatement of transfer to special bonded warehouse.....	55.6
Loss allowed on account of leakage in transportation for export.....	2
Tax paid on loss or leakage in transportation for export.....	1.3
Exported and accounted for.....	2,898.7
Tax paid on brandy heretofore reported lost by casualties.....	1,363.7
Loss allowed on account of casualties, etc.....	11.7
Deposited in manufacturing warehouses.....	1,345.4
Deposited in special bonded warehouses in other districts.....	375,968.8
Lost by casualty and unaccounted for June 30, 1909.....	152.2
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1909.....	57,805.3
Remaining in special bonded warehouses June 30, 1909.....	3,679,936.7
Total.....	6,194,939.9

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

TABLE SHOWING THE QUANTITY OF SWEET WINES, BY DISTRICTS AND KINDS, FORTIFIED WITH GRAPE BRANDY, FREE OF TAX, UNDER THE ACT OF OCTOBER 1, 1890, AS AMENDED, AND THE QUANTITY OF SUCH BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES AND USED FOR THIS PURPOSE DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

District.	Brandy used (tax gallons).	Angelica.	
		Before fortification.	After fortification.
Alabama.....	179.8		
First California.....	3,216,257.4	702,759.91	829,553.71
Fourth California.....	462,119.6	76,117.36	89,986.59
Hawaii.....	4,764.5		
Twenty-eighth New York.....	129,453.2		
Fourth North Carolina.....	1,354.9		
Total.....	3,814,129.4	778,877.27	919,540.30

District.	Madeira.		Malaga.		Muscatel.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Alabama.....						
First California.....	43,760.05	51,716.42	62,454.45	73,518.57	1,796,569.60	2,084,469.98
Fourth California.....					134,393.03	157,942.76
Hawaii.....						
Twenty-eighth New York.....						
Fourth North Carolina.....						
Total.....	43,760.05	51,716.42	62,454.45	73,518.57	1,900,962.63	2,242,412.74

District.	Port.		Sherry.		Sweet Catawba.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Alabama.....	771.00	918.00				
First California.....	4,243,723.68	5,007,299.51	3,792,670.32	4,421,703.87		
Fourth California.....	723,790.24	852,331.39	662,703.00	767,894.09		
Hawaii.....	21,658.67	24,176.71				
Twenty-eighth New York.....	177,183.26	205,764.22	12,281.56	14,957.07	275,797.12	318,766.00
Fourth North Carolina.....						
Total.....	5,166,526.85	6,090,479.83	4,467,655.78	5,204,585.03	275,797.12	318,766.00

District.	Scuppernong.		Tokay.		Total wines by districts.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
Alabama.....					771.00	918.00
First California.....			13,214.80	22,516.64	10,630,552.81	12,490,778.10
Fourth California.....			7,749.16	9,691.81	1,604,753.69	1,877,247.24
Hawaii.....					21,658.67	24,176.71
Twenty-eighth New York.....					465,261.94	539,507.29
Fourth North Carolina.....	12,500.00	13,243.70			12,500.00	13,243.70
Total.....	12,500.00	13,243.70	20,963.96	31,607.85	12,734,898.11	14,945,871.04

COMPARATIVE STATEMENT SHOWING THE QUANTITY OF GRAPE BRANDY, FREE OF TAX, USED IN THE FORTIFICATION OF SWEET WINE AND QUANTITY OF WINE SO FORTIFIED DURING THE LAST THREE FISCAL YEARS.

FOR THE FISCAL YEAR ENDED JUNE 30, 1907.

Districts.	Tax gallons brandy used.	Wine gallons wine fortified.	
		Before fortification.	After fortification.
Alabama.....			
First California.....	3,497,766.0	11,094,196.73	13,700,961.69
Fourth California.....	464,586.6	1,688,699.36	1,956,610.53
Hawaii.....	423.8	2,889.86	3,199.25
First New Jersey.....	876.6	6,452.00	7,276.50
New Mexico.....	85.0	333.46	402.48
Fourteenth New York.....	366.6	1,765.00	2,063.50
Twenty-eighth New York.....	120,229.0	422,801.63	499,611.53
Fourth North Carolina.....	6,500.9	67,997.00	71,834.61
Total.....	4,090,774.7	13,994,530.04	16,241,900.68

FOR THE FISCAL YEAR ENDED JUNE 30, 1908.

Alabama.....			
First California.....	3,688,291.1	12,152,427.67	14,269,258.60
Fourth California.....	545,696.9	1,964,683.72	2,221,910.87
Hawaii.....	3,766.7	14,965.23	17,222.16
First New Jersey.....	1,427.0	9,445.00	10,872.00
New Mexico.....			
Fourteenth New York.....	712.0	3,955.00	4,493.00
Twenty-eighth New York.....	134,625.4	467,343.19	542,990.29
Fourth North Carolina.....	5,567.8	49,126.00	62,599.88
Total.....	4,380,016.9	14,601,975.81	17,119,261.89

FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

Alabama.....	179.8	771.00	918.00
First California.....	3,216,257.4	10,630,552.81	12,490,778.10
Fourth California.....	462,119.6	1,604,753.69	1,877,247.24
Hawaii.....	4,764.5	21,658.67	24,176.71
First New Jersey.....			
New Mexico.....			
Fourteenth New York.....			
Twenty-eighth New York.....	129,453.2	465,261.94	539,507.29
Fourth North Carolina.....	1,354.9	12,500.00	13,243.70
Total.....	3,814,129.4	12,734,898.11	14,945,871.04

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

District.	Quantity unaccounted for July 1, 1908.	Quantity removed for export during the year.	Quantity actually exported.	Tax paid.	Quantity unaccounted for June 30, 1909.
First Illinois.....	Pounds. 12,124	Pounds. 20,918	Pounds. 20,918	Pounds. 177	Pounds. 50
Fifth Kentucky.....	3,379	62,110	61,584		3,809
Louisiana.....	762	39,583	31,282		
Maryland.....	5,785	64,820	66,222		4,464
First Michigan.....	490	140			
First Missouri.....	14,798	234,747	222,385		
Fifth New Jersey.....	4,515	71,822	72,977		22,164
Second New York.....	39	31,700	31,731		3,959
Third New York.....	30,429	337,683	371,114		25
Fourteenth New York.....		96,885	96,835		
Fourth North Carolina.....	15,960	175,290	178,000	200	12,575
First North Carolina.....	916	1,864	2,715		
First Ohio.....		6,718	6,593		
First Pennsylvania.....		900	2,743		120
Ninth Pennsylvania.....		2,231	2,231		450
Second Virginia.....	160,889	1,948,484	1,946,291		
Sixth Virginia.....		16,193	5,422		169,122
West Virginia.....		57,919	57,919		4,771
First Wisconsin.....		700	4,459		940
Total.....	197,235	8,159,843	8,194,985	377	161,714

EXPORTATION OF CIGARS AND CIGARETTES IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

District.	Cigars weighing more than 3 pounds per M.	Cigarettes weighing less than 3 pounds per M.	Cigars weighing less than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.
Dr.				
Unaccounted for July 1, 1907:				
Louisiana.....		20,000		
Third Massachusetts.....		15,000		
Second New York.....		25,000		
Third New York.....	5,450	15,000		
Ninth Pennsylvania.....	5,000			
Second Virginia.....	50,000	580,500		
Sixth Virginia.....			10,000	
Total.....	60,450	655,500	10,000	
Bonded for export:				
First California.....		259,000		
Florida.....	3,000	5,786,000		
Louisiana.....		735,000		
Third Massachusetts.....				
First New York.....	59,500		508,000	1,000
Second New York.....		370,500	50,000	39,000
Third New York.....	16,950	1,317,560		
First Pennsylvania.....	8,000			
Ninth Pennsylvania.....	15,000			
Twenty-third Pennsylvania.....	22,000			
Second Virginia.....	463,000	4,474,500		
Sixth Virginia.....			362,800	
Total.....	587,450	12,942,500	920,800	40,000
Grand total.....	647,900	13,598,000	930,800	40,000
Cr.				
Exported during the year:				
First California.....		259,000		
Louisiana.....		5,781,000		
Third Massachusetts.....		675,000		
Second New York.....		362,500	323,000	1,000
Third New York.....	22,400	1,297,560	50,000	39,000
First Pennsylvania.....	8,000			
Ninth Pennsylvania.....	20,000			
Twenty-third Pennsylvania.....	22,000			
Second Virginia.....	483,750	4,816,000		
Sixth Virginia.....			322,400	
Total.....	556,150	13,191,060	695,400	40,000
Tax paid:				
Florida.....	3,000			
Returned to factory:				
Second Virginia.....	500			
Unaccounted for June 30, 1909:				
Louisiana.....		25,000		
Third Massachusetts.....		75,000		
First New York.....	59,500			
Second New York.....		33,000	185,000	
Third New York.....		35,000		
Second Virginia.....	28,750	239,000		
Sixth Virginia.....			50,400	
Total.....	88,250	407,000	235,400	
Grand total.....	647,900	13,598,000	930,800	40,000

FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

District.	Gallons.	District.	Gallons.
Alabama.....	3,596	First New York.....	33,542
First California.....	4,805	Second New York.....	6,386
Fourth California.....	975	Third New York.....	11,617
Colorado.....	2,205	Twenty-eighth New York.....	2,100
Hawaii.....	930	First Ohio.....	73,191
Sixth Indiana.....	5,890	Eleventh Ohio.....	23,861
Seventh Indiana.....	27,096	Third Texas.....	25,296
Fifth Kentucky.....	6,200	Sixth Virginia.....	506
Sixth Kentucky.....	1,178	Washington.....	172,586
Louisiana.....	74,539	First Wisconsin.....	906,717
Third Massachusetts.....	775	Second Wisconsin.....	53,970
Minnesota.....	15,532	Total.....	1,886,751
First Missouri.....	420,842		
Fifth New Jersey.....	7,115		

STATEMENT OF FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FREE OF TAX FROM JULY 1, 1908, TO JUNE 30, 1909.

	Gallons.
Removed for export and unaccounted for July 1, 1908.....	183,479
Removed for direct exportation.....	248,842
Removed in original packages, to be bottled for export.....	163,924
Removed by pipe line, to be bottled for export.....	1,473,985
Excess reported by bottlers.....	6,365
Total.....	2,076,595
Exported in original packages, proofs received.....	239,719
Exported in bottles, proofs received.....	1,567,337
Removed for export, unaccounted for, tax paid.....	10,025
Excess reported by bottlers.....	32,417
Removed for export and unaccounted for June 30, 1909.....	227,097
Total.....	2,076,595

EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

	Playing cards, 2 cents per pack.
Removed for export and unaccounted for July 1, 1908.....	No. of packs. 185,340
Removed for export during the year ended June 30, 1909.....	2,857,723
Total.....	3,043,063
Removed for export and accounted for during the year.....	2,720,764
Packages stamped and returned to stock.....	4,320
Collections on deficiencies.....	228
Removed for export and unaccounted for June 30, 1909.....	317,751
Total.....	3,043,063

## DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

## DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Total.
Boston .....	1	\$53.34		\$53.34
New York .....	6	3,140.06	\$10,852.76	13,992.82
San Francisco .....	11	225.57	428.46	654.03
Seattle .....	9	773.76		773.76
Total .....	27	4,222.73	11,281.22	15,503.95

## DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE LAST TEN FISCAL YEARS.

Year.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
1900.....	2,171	\$25,865.70	\$20,788.38		\$14,702.69	\$675.20		\$63,031.97
1901.....	2,941	33,483.42	7,885.92	\$29.64	3,821.19	98.64		45,318.81
1902.....	645	5,821.59	20,425.87	4,159.90	18,570.03		\$20.00	48,997.39
1903.....	49		2,646.64	1,761.17	12,436.08	236.97		17,080.86
1904.....	25		10,034.70		4,900.24	1,419.12		15,354.06
1905.....	39		3,005.07		5,377.53	137.68		8,540.28
1906.....	23		3,401.16		3,718.35	95.79		7,215.27
1907.....	31		5,469.09		6,011.55			11,480.64
1908.....	21	303.81	7,359.26		10,944.70			18,607.77
1909.....	27		4,222.73		11,281.22			15,503.95
Total..	5,972	66,474.52	85,238.82	5,950.71	91,763.58	2,683.37	20.00	262,131.00

## CHEMISTRY DIVISION.

The following table shows the number and the character of the samples received and analyzed in this division for fiscal year ended June 30, 1909:

Oleomargarine.....	2,158
Butter.....	3,853
Oils.....	22
Distilled liquors.....	338
Wines.....	18
Fermented beverages other than wines.....	472
Medicinal preparations.....	325
Stationery.....	14
Mixed flour.....	9
Cheese.....	6
Miscellaneous.....	35
Total.....	7,250
Increase over last year.....	2,670

The work of the division has increased considerably during the past year. In addition to the analytical work, the chemist and the assistants have been called as witnesses for the Government in many cases before the federal courts.

The promptness with which all special samples have been reported is probably one of the causes of the increase in the work, as the officers in the field are enabled to prosecute their investigations with greater intelligence when analyses are available almost immediately.

Although the work has increased many fold, a successful effort has been made to keep within a minimum the running expenses of the laboratory.

## CLAIMS DIVISION.

REPORT OF CLAIMS DISPOSED OF IN THE FISCAL YEAR ENDED JUNE 30, 1909, AND  
THREE MONTHS ENDED SEPTEMBER 30, 1909.

## CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1908.....	884	\$4,077,223.26
New claims received during year.....	2,376	1,009,683.01
Claims reopened and returned by collector.....	44	142,816.45
Allowed during year.....	1,755	648,011.55
Rejected during year.....	573	894,618.80
Returned to collector for amendment.....	11	1,102.49
On hand July 1, 1909.....	965	4,346,004.95
Received to Oct. 1, 1909.....	518	248,878.45
Allowed to Oct. 1, 1909.....	392	76,686.27
Rejected to Oct. 1, 1909.....	123	83,122.66
On hand Oct. 1, 1909.....	968	4,435,173.80

## ABATEMENT CLAIMS.

On hand July 1, 1908.....	90	\$172,220.23
New claims received during year.....	1,187	513,792.48
Claims allowed during year.....	1,022	516,041.24
Claims rejected or returned for amendment.....	231	149,733.59
On hand July 1, 1909.....	24	19,637.85
Received to Oct. 1, 1909.....	210	94,337.91
Allowed to Oct. 1, 1909.....	133	23,815.40
Rejected to Oct. 1, 1909.....	66	15,542.35
On hand Oct. 1, 1909.....	35	74,618.04

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

On hand July 1, 1908.....	175	\$17,840.89
New claims received during year.....	2,411	293,329.34
Claims allowed during year.....	2,219	266,924.36
Claims rejected or returned for amendment.....	27	2,434.67
On hand July 1, 1909.....	340	41,811.17
Received to Oct. 1, 1909.....	463	38,364.70
Allowed to Oct. 1, 1909.....	524	37,347.03
Rejected to Oct. 1, 1909.....	11	2,565.59
On hand Oct. 1, 1909.....	268	40,263.25

## CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

On hand July 1, 1908.....		
Received during year.....	23	\$8,462.37
Allowed during year.....	20	5,820.04
Rejected during year.....	3	2,672.33
On hand July 1, 1909.....		
Received to Oct. 1, 1909.....	14	2,709.38
Allowed to Oct. 1, 1909.....	13	2,634.38
Rejected to Oct. 1, 1909.....	1	75.00
On hand Oct. 1, 1909.....		

## DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1909, 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 collection 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 quantity of fruit brandy produced in each collection district; the quantity of distilled spirits rectified in each collection district; and the quantity of fermented liquors produced in each collection district and State.

## DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1909:

State or Territory	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	8				1	1	9	1
Arkansas.....	12	9			4	4	16	13
California.....	1		1	1	206	201	208	202
Colorado.....	1				1	1	2	1
Connecticut.....	4	3			19	16	23	19
Delaware.....					2	2	2	2
Florida.....	4	4			1	1	5	4
Georgia.....	2	1					2	1
Hawaii.....			1	1			1	1
Idaho.....					2	2	2	2
Illinois.....	10	6	1	1	3	3	14	10
Indiana.....	18	11			12	9	30	20
Iowa.....	1				1	1	1	1
Kansas.....					1	1	1	1
Kentucky.....	256	196	1	1	13	12	270	209
Louisiana.....			3	3			3	3
Maryland.....	33	24			4	4	37	28
Massachusetts.....	1	1	6	6	1	1	8	8
Michigan.....			1	1			2	2
Missouri.....	35	24			7	7	42	31
Montana.....	1	1					1	1
Nebraska.....	2	2					2	2
New Hampshire.....	1		1				1	1
New Jersey.....					4	3	4	3
New Mexico.....					5	5	5	5
New York.....	3	2	1	1	34	32	38	35
North Carolina.....	16	9			324	316	340	325
Ohio.....	27	11			27	26	54	37
Oklahoma.....	4						4	2
Oregon.....					2	2	2	2
Pennsylvania.....	117	74			7	7	124	81
Rhode Island.....					4	4	4	4
South Carolina.....	2						2	2
Tennessee.....	53	42			30	30	83	72
Texas.....			1	1	4	4	5	5
Virginia.....	66	38			80	80	146	118
Washington.....	1	1					1	1
West Virginia.....	6	3			1	1	7	4
Wisconsin.....	5	4					5	4
Total.....	690	460	17	16	840	810	1,547	1,292
Total for year ended June 30, 1908.....	799	579	15	14	667	607	1,481	1,200

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1909, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.	District.	Registered.	Operated.
Alabama.....	1	1	New Jersey:		
Arkansas.....	4	4	First district.....	16	16
California:			Fifth district.....	25	22
First district.....	138	134	New Mexico.....	5	5
Fourth district.....	68		New York:		
Colorado.....	1	1	First district.....	1	1
Connecticut.....	23	20	Fourteenth district.....	18	17
Florida.....	1	1	Twenty-first district.....	1	1
Hawaii.....	2	2	Twenty-eighth district.....	14	13
Illinois:			North Carolina:		
First district.....	1	1	Fourth district.....	96	96
Eighth district.....	2	2	Fifth district.....	228	220
Indiana:			Ohio:		
Sixth district.....	4	4	First district.....	1	1
Seventh district.....	8	5	Tenth district.....	14	14
Iowa, fourth district.....	1	1	Eighteenth district.....	12	11
Kansas.....	1	1	Oregon.....	2	2
Kentucky:			Pennsylvania:		
Second district.....	3	2	First district.....	6	6
Fifth district.....	3	3	Ninth district.....	1	1
Eighth district.....	7	7	Tennessee.....	30	30
Maryland.....	6	4	Texas, fourth district.....	4	4
Massachusetts, third district.....	1	1	Virginia:		
Michigan, fourth district.....	1	1	Second district.....	18	18
Missouri:			Sixth district.....	62	62
First district.....	6	6	West Virginia.....	1	1
Sixth district.....	1	1			
Montana.....	2	1	Total.....	840	810

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, 1909, 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.	
1908.							
July.....	87	12	<i>Bushels.</i> 44,486	<i>Gallons.</i> 205,443	<i>Gallons.</i> 81,163	<i>Gallons.</i> 57,425	<i>Gallons.</i> 262,873
August.....	61	11	37,883	174,767	83,063	68,019	242,786
September.....	66	8	44,141	205,521	58,612	48,831	254,352
October.....	85	11	51,274	238,371	99,840	70,180	308,551
November.....	122	12	73,353	336,580	97,236	71,069	410,649
December.....	186	9	94,941	435,120	118,275	44,231	479,351
1909.							
January.....	257	12	109,783	492,715	133,969	57,901	550,616
February.....	305	12	121,243	545,411	113,014	40,444	585,855
March.....	314	12	127,605	573,061	111,374	39,050	612,111
April.....	318	14	123,673	554,155	162,108	68,622	622,777
May.....	286	14	119,755	535,289	122,317	47,683	582,972
June.....	183	14	76,534	349,149	136,313	59,772	408,921
July.....	97	13	48,659	224,000	75,224	60,808	285,468
August.....	71	11	41,350	191,499	83,185	68,467	259,906
September.....	78	9	42,427	195,568	88,410	72,398	267,966

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, 1909, BY COLLECTION DISTRICTS.

District.	Daily spirit capacity not exceeding 20 gallons.		Daily grain capacity not exceeding 3 bushels.		Daily grain capacity exceeding 3 and not exceeding 10 bushels.		Daily grain capacity exceeding 10 and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 and not exceeding 60 bushels.		Daily grain capacity exceeding 60 and not exceeding 100 bushels.		Daily grain capacity exceeding 100 and not exceeding 300 bushels.		Daily grain capacity exceeding 300 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama.....	3	7																
Arizona.....	8																	
California, fourth district.....	1																	
Colorado.....																		
Connecticut.....																		
Florida.....																		
Georgia.....																		
Illinois:																		
First district.....																		
Fifth district.....																		
Tenth district.....																		
Twenty-first district.....																		
Twenty-eighth district.....																		
Indiana:																		
Sixth district.....	1																	
Seventh district.....	3																	
Tenth district.....	3																	
Iowa, fourth district.....	3																	
Kansas.....																		
Kentucky:																		
Second district.....	46	35																
Fifth district.....	1	1																
Sixth district.....	1	1																
Seventh district.....	14	5																
Twenty-first district.....	40	29																
Twenty-eighth district.....	3	1																
Massachusetts, third district.....																		
Missouri:																		
First district.....	5	5																
Sixth district.....	11	5																
Total.....	114	104																

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1909, BY COLLECTION DISTRICTS—Continued.

District.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Total.			
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Montana.....									1	1							1	1		
Nebraska.....														1	1					
New Hampshire.....	1				1															
New York:																				
Fourteenth district.....																	1	1		
Twenty-first district.....																	1	1		
Twenty-eighth district.....									1											
North Carolina:																				
Fourth district.....									1	1	1	1	1	1						
Fifth district.....	1				1		1		4	1	1	1	3	3	3	1				
Ohio:																				
First district.....									1						1		5	5		
Tenth district.....								1							1	1	1	1		
Eleventh district.....	1	1			2	1	4	1			1						7	7		
Eighteenth district.....					1	1	5		2		1				1	1				
Pennsylvania:																				
First district.....					1		1	1	1		1			3	2	3	2	10		
Ninth district.....	1				2	1	4	1	5	4	4	2	1	1	3	3	1	1		
Twelfth district.....					3	2	6	4	2	2	1	1					1	1		
Twenty-third district.....							3	1	24	12	6	3	19	10	10	8	12	12		
South Carolina.....									1											
Tennessee.....	24	21	18	15	9	8	5	4	6	2	5	4	6	5	4	4				
Virginia:																				
Second district.....	6	1	5		1	1	1	1	2	2	2	2	3	3	2	2				
Sixth district.....	24	3	10	2	15	4	2	2	17	16	2		2	2	2	1				
Washington.....	1	1	1	1																
West Virginia.....	1	1			2	1	2	1	1								1	1		
Wisconsin, first district.....									2	2	1						2	2		
Total.....	199	118	129	87	93	49	48	21	107	59	39	20	56	36	116	101	102	93	690	466

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1909, 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.			
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	3				3		1													
Arkansas.....	8	7	7	7	2		1	1	2	1	1		3							
California.....																				
Colorado.....	1		1						1											
Connecticut.....																				
Florida.....																				
Georgia.....									1	1		2	1							
Illinois.....									1	1		1	1							
Indiana.....	4	2	3	2	2		1		3	1										
Iowa.....																	7	6		
Kentucky.....	101	70	76	56	30	19										7	7			
Maryland.....	3	1	1		2	1	5	1	13	4	2	1	10	6	71	65	49	44		
Massachusetts.....									7	5	1				11	10				
Missouri.....	16	10	7	4	13	10	4	3	6	3	2	1	1	1		10		8		
Montana.....																				
Nebraska.....									1	1										
New Hampshire.....	1				1															
New York.....																				
North Carolina.....	1				1		1		1											
Ohio.....	1	1			3	2	10	1	5	3	2	2	4	4	3	1	2	2		
Oklahoma.....	3		3		3				1						3	2	6	6		
Pennsylvania.....	1				6	3	14	7	32	1	18	12	6	20	11	16	13	17		
South Carolina.....																				
Tennessee.....	24	21	18	15	9	8	5	4	6	2	5	4	6	5	4	4				
Virginia.....	30	4	15	2	16	5	3	3	19	18	4	2	5	5	4	4				
Washington.....	1	1	1	1																
West Virginia.....	1	1			2	1	2	1	1											
Wisconsin.....									2	2	1									
Total.....	199	118	129	87	93	49	48	21	107	59	39	20	56	36	116	101	102	93		
Total for year ended June 30, 1908.....	278	216	174	146	144	97	53	27	112	75	40	29	58	43	113	81	105			

MATERIAL 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, 1909, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Bushels.	Gallons.
Arkansas.....	500	7		181	3,665					4,353	
California, first district.....	12				5,585			2,920,859		5,597	2,920,859
Connecticut.....	6,738			12,532	10,095					29,365	
Florida.....	2,211			1,546	10,997					14,754	
Georgia.....	979				4,734					5,713	
Hawaii.....								2,512			2,512
Illinois:											
First district.....								76,050			76,050
Fifth district.....	653,781			281,118	5,130,985	1,051				6,066,935	
Eighth district.....	212,056			41,270	1,671,877					1,925,203	
Indiana:											
Sixth district.....	185,373			77,516	1,631,522	4,499				1,898,910	
Seventh district.....	291,638	174	41	50,053	2,417,182					2,759,085	
Kentucky:											
Second district.....	89,078			58,241	616,468					763,787	
Fifth.....	330,838	2,660		580,586	1,799,336					2,713,420	
Sixth district.....	83,734			147,459	493,320	1,545		178,272		726,058	178,272
Seventh district.....	160,989			217,872	845,201					1,224,152	
Eighth district.....	70,511	154	34	95,864	430,767					597,330	
Louisiana.....								8,081,940			8,081,940
Maryland.....	159,633			648,108	59,977					867,718	
Massachusetts, third district.....	6,069			11,003	11,649			2,961,705		28,721	2,961,705
Michigan, first district.....								13,947,528			13,947,528
Missouri:											
First district.....	1,241	625		1,408	9,517					12,791	
Sixth district.....	10,585	294		10,850	54,236					75,965	
Montana.....	236			1,212	556					2,004	
Nebraska.....	47,544			11,966	343,924					403,434	
New York:											
First district.....	636			636				5,341,200		1,272	5,341,200
Fourteenth district.....	66,047			261,188	241,918					569,153	
Twenty-first district.....	143,400									143,400	
North Carolina:											
Fourth district.....	2,144			2,362	13,241					17,747	
Fifth district.....	5,772			5,471	27,480					38,723	
Ohio:											
First district.....	222,952	2,788		246,461	1,394,566	2,745				1,869,512	
Tenth district.....	18,260			26,924	109,119					154,303	
Eleventh district.....	92	508		30	297					927	
Eighteenth district.....	2,433	1,253	260	15,900	339					20,185	
Pennsylvania:											
First district.....	19,041		19	84,326	8,926					112,312	
Ninth district.....	10,620	1,165		75,958	6,664					94,407	
Twelfth district.....	7,643			57,989	227					65,859	
Twenty-third district.....	262,241			1,150,242	105,102					1,517,585	
Tennessee.....	36,573	10	176	23,041	202,676					262,485	
Texas, third district.....								39,958			39,958
Virginia:											
Second district.....	10,491			10,629	57,273					78,393	
Sixth district.....	10,361			10,552	53,665					74,578	
Washington.....	6	1	2	11	39					59	
West Virginia.....	8,772			30,481	1,724					40,977	
Wisconsin, first district.....	80,169		1,146	113,111	305,772				997	501,195	
Total.....	3,221,399	9,648	1,678	4,364,097	18,080,711	9,840		33,550,024	997	25,688,370	33,550,024

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1909, BY STATES AND TERRITORIES.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Gallons.
Arkansas.....	500	7	181	322,388	3,615	1,081	7,992,138	2,920,859	4,323	2,920,859
California.....	912		12,357	4,048,704	6,583	4,499	76,060		8,897	
Connecticut.....	6,633		1,846	1,100,022	10,807	4,540	178,272		24,904	
Florida.....	2,211				4,734				15,734	
Georgia.....	879								5,713	
Hawaii.....										2,512
Illinois.....	845,837	174	41	6,602,682	68,753	1,081	76,060		7,992,138	76,060
Indiana.....	477,011	2,814	34	4,048,704	241,918	4,499	178,272		7,637,698	178,272
Kentucky.....	736,150			4,185,182	410,721	2,745			6,024,747	8,051,940
Louisiana.....	159,633			648,108	59,977				867,718	8,051,940
Maine.....	6,069			11,903	11,649				28,721	2,001,705
Massachusetts.....										13,917,528
Michigan.....	11,226	919		12,258	68,753				88,756	
Minnesota.....	11,226			1,212	348,924				2,004	
Montana.....	47,544			11,940	241,918				403,434	
Nebraska.....	210,083			297,823	410,721				713,825	5,341,200
New York.....	7,916			7,823	410,721				5,477	
North Carolina.....	243,737	4,546	260	288,312	1,504,321	2,745			2,046,927	
Ohio.....	296,545	1,165	19	1,866,175	120,010				1,790,163	
Pennsylvania.....	95			23,641	262,670				262,485	
Rhode Island.....	36,373	19								39,958
Tennessee.....	20,852			21,181	110,638				152,971	
Texas.....	8,772	1	2	30,481	31				40,977	
Virginia.....	80,109		1,146	113,111	306,772				897	
Washington.....										
West Virginia.....										
Wisconsin.....										
Total.....	3,221,399	9,648	1,673	4,364,097	18,080,711	9,840	898	33,550,024	997	25,688,370
Total for fiscal year ended June 30, 1908.....	2,974,833	11,756	1,700	3,755,319	17,383,724	12,555	898	28,944,703	5,327	24,146,532

The average yield per bushel of grain was  $\frac{116,832,908}{25,688,370} = 4.54$  + gallons of spirits.

The average yield per gallon of molasses used for the production of spirits was  $\frac{14,645,473}{31,018,657} = 0.472$  + of a gallon.

The average yield per gallon of molasses used for the production of rum was  $\frac{1,952,374}{2,531,367} = 0.771$  + 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.
1908.....	24,146,532	111,998,212	26,571,387	13,695,606	2,373,316	1,595,922
1909.....	25,688,370	116,832,908	31,018,657	14,645,473	2,531,367	1,952,374

STATEMENT SHOWING THE QUANTITY OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1909, BY COLLECTION DISTRICTS.

Districts.	Brandy.	Districts.	Brandy.
	Gallons.		Gallons.
Alabama.....	176.2	New Jersey:	
Arkansas.....	415	First district.....	14,955.7
California:		Fifth district.....	55,499.2
First district.....	5,272,768.1	New Mexico.....	278.5
Fourth district.....	698,403.2	New York:	
Colorado.....	37.9	First district.....	2,521.8
Connecticut.....	11,332.2	Fourteenth district.....	14,310
Hawaii.....	5,135.7	Twenty-first district.....	13,172.4
Illinois:		Twenty-eighth district.....	31,803
First district.....	3,832.3	North Carolina:	
Eighth district.....	90.5	Fourth district.....	14,328.4
Indiana:		Fifth district.....	45,855.7
Sixth district.....	576.4	Ohio:	
Seventh district.....	2,426.8	First district.....	2,860.3
Iowa, fourth district.....	23	Tenth district.....	97,270.7
Kansas.....	336.9	Eighteenth district.....	6,982.4
Kentucky:		Oregon.....	1,065.7
Second district.....	151	Pennsylvania:	
Fifth district.....	6,160.4	First district.....	8,543.5
Eighth district.....	498.5	Ninth district.....	11,075.4
Maryland.....	37,192.7	Tennessee.....	25,258.2
Massachusetts, third district.....	194.8	Texas, fourth district.....	223
Michigan, fourth district.....	179	Virginia:	
Missouri:		Second district.....	3,812.5
First district.....	12,092.6	Sixth district.....	38,143.6
Sixth district.....	350.9	West Virginia.....	515.8
Montana.....	22	Total.....	6,440,857.9

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1909, BY COLLECTION DISTRICTS.

District.	Gallons.	District.	Gallons.
Alabama and Mississippi.....	135,428.4	New Hampshire, Maine, and Vermont	69,027.3
Arkansas.....	74,877.7	New Jersey:	
California:		First district.....	389,101.2
First district.....	3,238,514.6	Fifth district.....	1,101,392.3
Fourth district.....	221,852.0	New Mexico and Arizona.....	13,372.7
Colorado and Wyoming.....	115,738.7	New York:	
Connecticut and Rhode Island.....	1,098,882.2	First district.....	1,561,212.0
Florida.....	122,337.6	Second district.....	8,644,170.2
Georgia.....	34,581.9	Third district.....	2,746,474.0
Hawaii.....		Fourth district.....	366,088.2
Illinois:		Fifth district.....	380,638.2
First district.....	6,062,495.7	Sixth district.....	2,369,342.8
Second district.....	5,130,100.9	North Carolina:	
Third district.....	100.0	Fourth district.....	41,324.2
Fourth district.....	110,234.2	Fifth district.....	189,110.8
Indiana:		North and South Dakota.....	
Sixth district.....	1,232,834.5	Ohio:	
Seventh district.....	181,481.2	First district.....	9,439,291.5
Iowa:		Second district.....	736,555.6
Third district.....	102,156.6	Third district.....	333,994.5
Fourth district.....	92,885.6	Fourth district.....	1,402,838.8
Kansas, Oklahoma, and Indian Territory.....		Fifth district.....	280,457.2
Kentucky:		Oregon.....	
Second district.....	384,222.3	First district.....	7,597,781.7
Third district.....	5,027,874.7	Second district.....	304,548.1
Fourth district.....	624,964.8	Third district.....	688,819.8
Fifth district.....	102,494.7	Fourth district.....	2,717,599.2
Sixth district.....		Fifth district.....	67,769.4
Seventh district.....		Sixth district.....	2,798,306.8
Eighth district.....		Texas:	
Louisiana.....	886,605.5	Third district.....	286,040.0
Maryland, Delaware, and District of Columbia.....	6,936,820.8	Fourth district.....	219,256.0
Massachusetts, third district.....	5,033,746.1	Virginia:	
Michigan:		Second district.....	1,698,744.4
First district.....	331,887.1	Third district.....	227,095.8
Second district.....	64,547.8	Washington and Alaska.....	353,295.0
Third district.....	1,465,641.5	West Virginia.....	283,959.5
Minnesota.....	2,710,029.9	Wisconsin:	
First district.....	1,508,277.7	First district.....	1,919,414.0
Second district.....	109,641.7	Second district.....	115,609.0
Montana, Utah, and Idaho.....	459,346.1	Total.....	92,943,892.7
Nebraska.....			

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1909, BY STATES AND TERRITORIES.

State or Territory.	Gallons.	State or Territory.	Gallons.
Alabama.....	76,915.5	Montana.....	59,935.6
Alaska.....		Nebraska.....	459,346.1
Arizona.....	7,191.0	Nevada.....	
Arkansas.....	74,877.7	New Hampshire.....	68,457.0
California.....	3,460,366.6	New Jersey.....	1,460,463.5
Colorado.....	115,738.7	New Mexico.....	6,191.7
Connecticut.....	797,602.3	New York.....	16,067,985.4
Delaware.....	391,407.3	North Carolina.....	230,486.0
District of Columbia.....	400,693.6	North Dakota.....	
Florida.....	122,337.6	Ohio.....	11,912,680.4
Georgia.....		Oklahoma.....	
Hawaii.....	34,581.9	Oregon.....	280,457.2
Idaho.....	13,666.8	Pennsylvania.....	11,308,748.8
Illinois.....	11,302,930.8	Rhode Island.....	301,270.9
Indiana.....	1,414,315.7	South Carolina.....	67,769.4
Indian Territory.....		South Dakota.....	
Iowa.....	195,042.2	Tennessee.....	2,798,306.8
Kansas.....		Texas.....	805,806.0
Kentucky.....	6,139,556.5	Utah.....	96,039.3
Louisiana.....	886,605.5	Vermont.....	570.3
Maine.....		Virginia.....	1,928,840.2
Maryland.....	6,144,719.9	Washington.....	353,295.0
Massachusetts.....	5,033,746.1	West Virginia.....	283,959.5
Michigan.....	396,434.9	Wisconsin.....	2,039,023.0
Minnesota.....	1,465,641.5	Wyoming.....	
Mississippi.....	58,512.9	Total.....	92,943,892.7
Missouri.....	4,218,307.6		

SPIRITS GAUGED IN 1909.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1909, 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 denaturation.	For scientific purposes and use of United States.	For export.	For transfer to manufacturing warehouses.				
Alabama.....		15,089.6			11,930.0		99,152.5	135,428.4	356.0	261,956.5
Arkansas.....	12,621.0	20,860.8					68,392.6	74,877.7	10,844.6	187,596.7
First California.....	2,183,237.3	3,692,297.8	555,438.3	47,177.3	1,137.1	23,577.1	2,775,206.4	3,238,514.6	8,956,820.8	21,473,406.7
Fourth California.....		649.3					187,611.2	221,852.0	1,294,902.7	1,705,015.2
Colorado.....		107,933.0		476.6			102,322.0	115,738.7	37.9	326,508.2
Connecticut.....	109,458.3	105,801.6					930,255.9	1,098,882.2	20,047.0	2,264,445.0
Florida.....	49,429.9	43,542.0					105,620.5	122,337.6		320,930.0
Georgia.....	19,018.3	33,731.2								52,749.5
Hawaii.....	1,195.8	33,437.1					28,764.0	34,581.9	9,900.2	107,879.0
First Illinois.....	2,212.4	13,771.5					5,322,742.7	6,062,495.7	221,512.2	11,622,734.5
Fifth Illinois.....	28,812,977.7	25,726,289.5	436,961.0	80,795.6	1,106.7	754.5	4,454,844.7	5,130,100.9		64,643,830.6
Eighth Illinois.....	6,254,895.5	5,278,289.4	3,563,125.3	96,917.6	2,228.8		87.2	100.0	90.5	15,195,734.3
Thirteenth Illinois.....		2,132.8					95,924.3	110,234.2		208,201.3
Sixth Indiana.....	8,545,514.7	8,175,028.1	414,492.2	33,627.0		2,236.1	1,117,424.3	1,232,834.5	576.4	19,521,733.3
Seventh Indiana.....	13,063,280.1	12,961,081.6		5,167.7		25,777.3	158,251.0	181,481.2	2,426.8	26,435,311.3
Third Iowa.....							87,614.6	102,156.6		189,771.2
Fourth Iowa.....							75,802.6	92,885.6	23.0	168,711.2
Kansas.....	19.7	5,841.0							336.9	6,198.5
Second Kentucky.....	3,489,549.4	2,474,224.4		1,072.1	9,039.6	174.7	324,257.8	384,222.3	1,858.5	6,084,398.8
Fifth Kentucky.....	12,392,084.5	11,060,496.2		3,237.5	312,228.6		4,420,806.8	5,027,874.7	79,390.2	33,896,118.5
Sixth Kentucky.....	3,220,034.6	2,734,027.1	109,662.5	430.8	3,184.9		526,745.7	624,964.8		7,219,030.4
Seventh Kentucky.....	5,603,971.3	3,023,753.2			10,788.1		98,230.2	102,494.7		8,839,237.5
Eighth Kentucky.....	2,703,864.3	2,202,799.0			13,976.9	1,667.4			498.5	4,922,806.1
Louisiana.....	4,794,614.9	3,583,501.5	2,209,877.6	7,341.9	19,122.6		842,002.6	886,605.5		12,343,066.6
Maryland.....	3,630,248.6	3,499,455.1		994.2	975.7	10,298.0	6,204,966.4	6,936,820.8	71,461.9	20,415,220.7
First Massachusetts.....	1,798,503.4	734,946.9	597,084.6	3,528.8	951,417.3	23,067.2	4,441,124.4	5,035,746.1	194.8	13,583,613.5
First Michigan.....	2,180,257.3	2,039,284.0		152,598.1			282,268.3	331,887.1		4,986,294.8
Fourth Michigan.....							56,517.9	64,547.8	170.0	121,244.7
Minnesota.....							1,293,491.9	1,465,641.5		2,759,133.4
First Missouri.....	45,471.4	42,798.5					2,376,965.8	2,710,029.9	22,187.8	5,197,453.4
Sixth Missouri.....	335,703.4	858,396.9		325.2			1,282,241.7	1,508,277.7	19,712.9	4,004,657.0
Montana.....	6,543.7	492.6					99,797.1	109,641.7	22.0	216,497.1
Nebraska.....	1,924,106.4	1,091,838.0				93.5	386,899.5	459,346.1		4,402,283.5
New Hampshire.....		10,708.8		13,193.5			58,148.8	69,027.3		151,078.4
First New Jersey.....							697,163.8	389,101.2	14,953.7	1,101,220.7
Fifth New Jersey.....							1,401,151.6	1,101,392.3	61,825.2	2,564,369.1
New Mexico.....							12,379.0	13,372.7	278.5	26,030.2
First New York.....	3,914,050.6	2,441,135.4	43,704.9	1,320,547.6	122,184.9	6,469.2	1,408,739.6	1,561,212.0	2,521.8	10,820,566.0
Second New York.....							7,641,752.1	8,644,170.2	382,899.1	16,668,821.4
Third New York.....							2,485,282.1	2,746,474.0		5,231,756.1
Fourteenth New York.....	1,987,868.3	1,944,074.1		1,805.0		446.4	322,745.2	366,088.2	14,316.0	4,637,343.2
Twenty-first New York.....	710,871.3	392,166.0				1,912.2	338,698.6	380,698.2	13,172.4	1,837,518.7
Twenty-eighth New York.....		3,882.6					2,153,220.0	2,369,342.8	206,459.8	4,732,905.2
Fourth North Carolina.....	69,269.0	80,066.2					32,916.4	41,324.2	15,683.3	239,259.1
Fifth North Carolina.....	142,328.0	184,523.6					147,038.5	189,110.8	45,835.7	708,836.6
North and South Dakota.....										
First Ohio.....	8,155,124.4	7,949,487.2		16,154.0	266.7	10,922.2	7,820,312.2	9,439,291.5	40,878.3	33,432,436.5
Tenth Ohio.....	768,970.0	368,729.8					610,483.3	796,555.6	183,662.5	2,668,401.2
Eleventh Ohio.....	2,607.1	17,614.4					286,755.2	333,994.5		641,001.2
Eighteenth Ohio.....	85,795.6	89,422.5					1,177,053.1	1,402,838.8	6,982.4	2,762,092.4
Oregon.....		243,722.2					241,345.3	280,457.2	1,065.7	706,590.4
First Pennsylvania.....	499,341.7	747,750.3				1,165.1	6,951,959.5	7,697,781.7	59,626.9	15,848,625.2
Ninth Pennsylvania.....	386,036.1	456,257.1			108.5		259,946.6	304,548.1		1,417,971.8
Twelfth Pennsylvania.....	276,723.1	66,929.6					599,307.2	688,819.8		1,631,779.7
Twenty-third Pennsylvania.....	6,612,230.2	4,831,460.7		2.5	2,543.2	1,629.6	2,435,433.4	2,717,599.2	9,529.7	16,610,428.5
South Carolina.....		7,502.7					52,891.6	67,789.4		128,163.7
Tennessee.....	1,053,956.5	1,324,703.9			1,384.4	7,726.1	2,275,498.7	2,798,306.8	34,719.2	7,496,295.6
Third Texas.....	704.6						237,340.3	286,640.0		524,684.9
Fourth Texas.....							182,092.1	219,256.0	223.0	401,571.1
Second Virginia.....	260,082.9	264,695.4					1,402,804.0	1,698,744.4	3,812.5	3,630,139.2
Sixth Virginia.....	272,671.0	253,232.0					310,870.4	227,095.8	38,143.6	971,342.9
Washington.....	187.3	688.3					310,870.4	353,295.0		665,041.0
West Virginia.....	173,505.5	206,400.9			30.4		250,221.0	289,959.5	515.8	914,633.1
First Wisconsin.....	2,082,888.1	2,046,633.9	41,290.0	6,558.1			1,544,213.3	1,919,414.0		7,640,997.4
Second Wisconsin.....							95,219.9	115,009.0		210,828.9
Total.....	128,634,025.7	114,693,578.2	7,971,636.4	1,791,951.1	1,489,525.2	129,891.4	81,919,545.4	92,943,892.7	11,852,563.1	441,426,600.2

FERMENTED LIQUORS.

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

District.	Barrels.	District.	Barrels.
Alabama.....	57,204	First New Jersey.....	148,824
Arkansas.....	10,425	Fifth New Jersey.....	2,965,889
First California.....	944,382	New Mexico.....	24,525
Fourth California.....	244,363	First New York.....	3,231,552
Colorado.....	411,399	Second New York.....	191,692
Connecticut.....	1,211,588	Third New York.....	4,997,140
Florida.....	15,750	Fourteenth New York.....	1,769,687
Georgia.....	115,155	Twenty-first New York.....	729,253
Hawaii.....	14,018	Twenty-eighth New York.....	1,652,718
First Illinois.....	4,725,363	Fourth North Carolina.....	.....
Fifth Illinois.....	236,280	Fifth North Carolina.....	.....
Eighth Illinois.....	232,915	North and South Dakota.....	44,940
Thirteenth Illinois.....	330,915	First Ohio.....	1,765,140
Sixth Indiana.....	639,214	Tenth Ohio.....	536,190
Seventh Indiana.....	632,803	Eleventh Ohio.....	479,270
Third Iowa.....	232,365	Eighteenth Ohio.....	1,277,833
Fourth Iowa.....	204,812	Oregon.....	194,231
Kansas.....	5,872	First Pennsylvania.....	3,026,206
Second Kentucky.....	21,215	Ninth Pennsylvania.....	265,620
Fifth Kentucky.....	364,700	Twelfth Pennsylvania.....	1,384,565
Sixth Kentucky.....	271,135	Twenty-third Pennsylvania.....	2,373,802
Seventh Kentucky.....	37,360	South Carolina.....	5,157
Eighth Kentucky.....	10,300	Tennessee.....	255,200
Louisiana.....	473,027	Third Texas.....	451,410
Maryland.....	1,376,610	Fourth Texas.....	101,557
Third Massachusetts.....	2,042,993	Second Virginia.....	61,250
Fourth Michigan.....	1,058,296	Sixth Virginia.....	103,017
Fifth Michigan.....	424,911	Washington.....	816,667
Minnesota.....	1,411,570	West Virginia.....	293,189
First Missouri.....	3,171,934	First Wisconsin.....	3,853,497
Sixth Missouri.....	533,044	Second Wisconsin.....	716,444
Montana.....	460,528	Total.....	56,303,497
Nebraska.....	389,820		
New Hampshire.....	274,733		

PRODUCTION OF FERMENTED LIQUORS, TAX PAID, IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama.....	57,204	Nebraska.....	389,820
Arkansas.....	10,425	New Hampshire.....	274,733
California.....	1,188,605	New Jersey.....	3,114,713
Colorado.....	411,399	New Mexico.....	24,525
Connecticut.....	1,211,588	New York.....	12,572,042
Florida.....	15,750	North Carolina.....	.....
Georgia.....	115,155	North and South Dakota.....	44,940
Hawaii.....	14,018	Ohio.....	4,058,438
Illinois.....	5,525,473	Oregon.....	194,231
Indiana.....	1,272,017	Pennsylvania.....	7,050,262
Iowa.....	437,177	South Carolina.....	5,157
Kansas.....	5,872	Tennessee.....	255,200
Kentucky.....	704,710	Texas.....	632,976
Louisiana.....	473,027	Virginia.....	104,267
Maryland.....	1,376,610	Washington.....	816,667
Massachusetts.....	2,042,993	West Virginia.....	293,189
Michigan.....	1,483,207	Wisconsin.....	4,569,941
Minnesota.....	1,411,570	Total.....	56,303,497
Missouri.....	3,704,978		
Montana.....	460,528		

LAW DIVISION.

SEIZURES.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1909, as follows:

Article.	Quantity.	Value.
Distilled spirits.....	gallons..... 490,845	\$120,955.34
Tobacco.....	pounds..... 14,590	1,912.76
Cigars.....	number..... 987,942	4,411.60
Cigar factories.....	do..... 3	100.00
Snuff factories.....	do..... 1	335.00
Oleomargarine factories.....	do..... 9	1,262.00
Oleomargarine.....	pounds..... 285,352	17,767.00
Butter.....	do..... 167,352	29,997.00
Registered grain distilleries.....	number..... 10	247,891.00
Registered fruit distilleries.....	do..... 32	7,968.00
Miscellaneous property, which includes illicit distilleries, wagons and teams used for transportation of illicit spirits, and other personal property.....		110,356.24
Total.....		543,255.94
Total value of seizures during fiscal year ended June 30, 1909.....		223,419.84
Total number of seizures during fiscal year ended June 30, 1909.....		2,725
Total number of seizures during fiscal year ended June 30, 1908.....		2,069

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, 1909, according to States and Territories:

State or Territory.	Number of seizures.	Distilled spirits.		Tobacco.		Cigars.		Distilleries and other miscellaneous property.	Total value.
		Gallons.	Value.	Pounds.	Value.	Number.	Value.		
Alabama.....	228			1,490	\$298.00	40,500	\$181.00	\$15,052.50	\$15,531.50
Arkansas.....	10	177	\$325.00	725	72.50				397.50
California (includes Nevada).....	37	200	289.10			9,838	72.00	7,253.40	7,614.50
Colorado.....	6							5,827.25	5,827.25
Connecticut (includes Rhode Island).....	23	146	256.37	4,501	429.70	37,528	265.00		951.07
Florida.....	32			3	1.55	118	2.05	594.50	596.10
Georgia.....	688	630	780.00	180	50.00	26,228	131.25	44,969.00	45,930.25
Hawaii.....	6							100.00	100.00
Illinois.....	67	441	74.10			1,000	18.00	4,344.00	4,436.10
Indiana.....	36	412	542.00			8,771	206.00	678.00	1,426.00
Iowa.....	19	207	369.00					458.26	827.26
Kansas.....	10	103	198.00					771.00	969.00
Kentucky.....	92	6,138	1,351.47			9,900	34.65	6,761.47	8,147.59
Louisiana (includes Mississippi).....	47	425	287.68			63,533	287.68	655.02	1,230.38
Maryland.....	37	342,372	71,171.84	12	3.36	91,000	274.00	183,120.87	254,570.07
Massachusetts.....	21			67	9.00	20,420	102.35	418.40	529.75
Michigan.....	12	35	87.50	4,950	356.00	2,300	14.10	1,227.00	1,684.60
Minnesota.....	13	127	231.50			24,530	92.52	11.00	335.02
Missouri.....	66	3,690	3,887.25			32,910	253.82	1,881.64	6,022.71
Nebraska.....	8	27	90.75			4,875	510.25	795.28	1,396.28

State or Territory.	Number of seizures.	Distilled spirits.		Tobacco.		Cigars.		Distilleries and other miscellaneous property.	Total value.
		Gal-lons.	Value.	Pounds.	Value.	Num-ber.	Value.		
New Hampshire (includes Maine and Vermont).....	1					629	\$12.00		\$12.00
New Jersey.....	36	4,553	\$5,980.76			1,546	1.80	\$13,033.00	19,015.56
New Mexico.....	16	7	18.25						18.25
New York.....	50	2,501	2,172.35	2,530	\$051.00	464,514	1,309.10	2,267.00	6,399.45
North Carolina.....	450	2,800	1,455.14	30	9.00			21,057.40	22,521.54
North and South Dakota.....	2	8	18.50			320	6.00		24.50
Ohio.....	26	323	226.00			40,115	201.50	2,077.00	2,504.50
Oregon.....	14	780	1,209.00			27,500	115.75	672.00	1,996.75
Pennsylvania.....	82	148	204.00			34,746	26.00	5,723.20	6,013.20
South Carolina.....	219	219	291.15	19	3.75	1,500	42.50	6,753.42	7,090.82
Tennessee.....	108	124,231	23,492.56			19,536	131.43	64,379.41	88,003.40
Texas.....	9	896	685.50						685.50
Virginia.....	204	8,071	4,917.07	54	25.00	200	1.60	16,188.17	21,131.84
Washington.....	14	166	278.00			23,450	107.50	6,275.00	6,660.50
West Virginia.....	15	3	5.50	29	3.90	175	1.75	209.00	220.15
Wisconsin.....	21					200	10.00	2,423.05	2,433.05
Total.....	2,725	499,845	120,955.34	14,590	1,912.76	987,942	4,411.60	415,976.24	543,255.94

SALES UNDER SECTION 3460, REVISED STATUTES.

The following statement shows the gross receipts, amount of tax paid by stamp, and expenses arising from sales of personalty under the provisions of section 3460, Revised Statutes, during the past fiscal year, as reported by collectors of internal revenue on Form 210:

Gross receipts.....	\$15,611.06
Tax paid by stamp.....	\$7,245.10
Expenses incident to seizure.....	2,692.13
	<u>9,937.23</u>
Net proceeds.....	5,673.83

NOTE.—The deficiencies arising in certain cases were paid from the appropriate appropriation.

PROCEEDS OF SALES OF PERSONAL PROPERTY UNDER DISTRAINT AS REPORTED ON FORM 210.

Gross proceeds.....	\$3,192.24
Tax paid by stamp.....	\$4,877.06
Expenses.....	565.12
	<u>5,442.18</u>
Net proceeds.....	2,750.06

PROCEEDS OF SALES OF REAL ESTATE UNDER DISTRAINT AS REPORTED ON FORM 128.

Gross proceeds.....	\$353.30
Expenses.....	35.96
	<u>817.34</u>

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1908, and the number received from July 1, 1908, to July 1, 1909; also the number of offers rejected for the fiscal year

ended June 30, 1909, with the amounts of tax, assessable penalty, and specific penalty accepted:

Offers on hand July 1, 1908.....	265
Offers received July 1, 1908, to June 30, 1909.....	4,568
Total.....	<u>4,839</u>
Offers accepted.....	2,073
Offers rejected.....	1,251
	<u>4,224</u>
On hand July, 1909.....	609
Amount received as tax.....	\$17,619.56
Amount received as assessable penalty.....	1,653.31
Amount received as specific penalty.....	206,748.03
Total.....	<u>226,020.90</u>
Number of cases briefed.....	3,266
Number of opinions prepared.....	3,587

MONEYS PAID TO COLLECTORS.

The following is a statement of the amounts paid to collectors arising from the proceeds of in rem actions, judgments recovered in civil suits, fines and penalties received in criminal actions and costs during the fiscal year ended June 30, 1909, as reported by clerks of United States courts (Form 158) and by collectors of internal revenue:

AMOUNTS PAID TO COLLECTORS ARISING FROM THE PROCEEDS OF IN REM ACTIONS, ETC., DURING THE FISCAL YEAR.

Collection district.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits (suits on bonds, etc.).	Fines and penalties.			
Alabama.....			\$2,373.02		\$457.14	\$2,830.16
Arkansas.....			880.88	\$0.38	68.37	949.63
California:						
First district.....						
Fourth district.....						
Colorado.....					121.95	121.95
Connecticut.....					27.62	27.62
Florida.....			223.60			223.60
Georgia.....	\$144.05	\$2,263.64	4,512.13	11.35	675.00	7,606.17
Hawaii.....						
Illinois:						
First district.....			185.00		17.00	202.00
Fifth district.....			537.40		93.93	631.33
Eighth district.....			2,640.78		692.45	3,333.23
Thirteenth district.....			1,000.00		731.19	1,731.19
Indiana:						
Sixth district.....			175.00		103.15	278.15
Seventh district.....			10.00		10.00	20.00
Iowa:						
Third district.....			200.00		231.34	431.34
Fourth district.....			463.00		429.61	894.61
Kansas.....			100.00		171.55	271.55
Kentucky:						
Second district.....						
Fifth district.....			200.00			200.00
Sixth district.....	68.10					68.10
Seventh district.....	5,515.36					5,515.36
Eighth district.....		162.07		53.16	1,148.68	1,363.91
Louisiana.....			100.00			100.00
Maryland.....						
Massachusetts.....						

## AMOUNTS PAID TO COLLECTORS ARISING FROM THE PROCEEDS OF IN REM ACTIONS, ETC., DURING THE FISCAL YEAR—Continued.

Collection district.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits (suits on bonds, etc.).	Fines and penalties.			
Michigan:						
First district.....			\$50.00		\$97.97	\$147.97
Fourth district.....			135.00		15.00	150.00
Minnesota.....			200.00			200.00
Missouri:						
First district.....			100.00		112.36	212.36
Sixth district.....			645.00		638.39	1,283.39
Montana.....			250.00			250.00
Nebraska.....					21.00	21.00
New Hampshire.....			2,740.00		3,339.19	6,079.19
New Jersey:						
First district.....					23.00	33.00
Fifth district.....			10.00			
New York:						
First district.....					287.32	287.32
Second district.....					9.57	9.57
Third district.....						
Fourteenth district.....	\$249.28					249.28
Twenty-first district.....						
Twenty-eighth district.....			45.00			45.00
North Carolina:						
Fourth district.....	1,652.39		6,518.37		2,374.20	10,544.96
Fifth district.....	455.98	\$219.65	2,459.42	\$12.54	1,308.16	4,455.75
North and South Dakota.....			35.00			35.00
Ohio:						
First district.....						
Tenth district.....					340.79	540.79
Eleventh district.....			200.00		390.99	590.99
Eighteenth district.....	1,688.87		3,725.00			5,413.87
Oregon.....						
Pennsylvania:						
First district.....	21.24		155.00		40.26	216.50
Ninth district.....						
Twelfth district.....			25.00		180.50	205.50
Twenty-third district.....			1,000.00		276.38	1,276.38
South Carolina.....					2,322.72	3,850.52
Tennessee.....		127.80	1,400.00			
Texas:						
Third district.....					197.22	197.22
Fourth district.....			1,450.00			1,450.00
Virginia:						
Second district.....	98.43	68.53	100.00		57.84	324.80
Sixth district.....	52.25	1,300.00	394.54	261.32	149.47	2,157.58
Washington.....					28.47	28.47
West Virginia.....			100.00		283.63	383.63
Wisconsin:						
First district.....					86.41	86.41
Second district.....			30.00			30.00
Total.....	9,945.95	4,141.69	35,371.54	238.75	17,560.48	67,358.41
Total for fiscal year 1908.....	781.93	7,577.91	42,245.24	1,152.03	18,816.45	70,574.46

\* Excluding amounts received in compromise cases.

## CLAIMS FOR REWARD.

Claims for reward for information relative to violations of the internal-revenue laws, submitted under the provisions of circular No. 99, revised, were presented and disposed of as follows:

Claims pending July 1, 1908.....	3
Claims presented during the fiscal year ended June 30, 1909.....	4
Total.....	7
Claims disposed of during the fiscal year ended June 30, 1909.....	5
Number of claims pending July 1, 1909.....	2

Claims of this character are payable from the annual appropriation for "Punishment for violation of internal-revenue laws," the greater portion of which fund is expended through revenue agents.

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

The Commissioner of Internal Revenue has charge of all realty acquired under the provisions of the internal-revenue laws and is authorized, with the approval of the Secretary of the Treasury, to sell at public vendue the interest of the United States in such realty.

During the fiscal year ended June 30, 1909, the United States acquired title to real estate in 12 cases; in 5 cases by sales by collectors under distraint proceedings; in 4 instances by sales by United States marshals under executions; and in 3 cases by judgments of forfeiture of United States courts.

Three sales of real estate were made during 1908-9, wherein quit-claim deeds were executed to the purchasers; in one instance the property was redeemed under section 3202, Revised Statutes, and in one case a decree of the court was entered dismissing proceedings in so far as the same related to the real estate in question and ordering such real estate to be returned to the claimants.

Sales under distraint to private purchasers were made by collectors of internal revenue in 8 cases during the last fiscal year.

Two suits in ejectment were pending in the western district of North Carolina July 1, 1908. In one case judgment was rendered in favor of the defendants, and the other action is still pending.

The following is a statement of the tracts or lots of land acquired under the internal-revenue laws and owned by the United States on the 30th day of June, 1909, aggregating about 2,000 acres:

District.	Number of tracts or parcels of land.
Alabama.....	7
Arkansas.....	2
Florida.....	1
Georgia.....	0
Illinois, eighth district.....	1
Kansas (includes Oklahoma).....	1
Kentucky, eighth district.....	1
Louisiana.....	2
North Carolina, fifth district.....	8
Ohio, eighteenth district.....	1
Tennessee.....	8
Virginia, sixth district.....	12
Total.....	58

## SCHEDULE OF TAXES IN LITIGATION.

District.	Amount of taxes.	Remarks.
Alabama.....	\$5,518.66	Suit on distillers' bond.
Connecticut.....	12,324.47	
Georgia.....	40,112.86	
Illinois, first district.....	5,246.78	Legacy taxes.
Kentucky:		
Fifth district.....	75.00	
Eighth district.....	1,867.63	
Louisiana.....	437.50	
Massachusetts.....	174.17	
Michigan, first district.....	498.20	Suit on brewers' bond.
Minnesota.....	400.00	
Missouri, first district.....	820.70	
New Jersey, fifth district.....	5,022.43	
New York, third district.....	116,263.93	
North Carolina:		
Fourth district.....	6,429.05	
Fifth district.....	6,009.23	
Pennsylvania:		
First district.....	6,302.71	
Twelfth district.....	446.06	
Twenty-third district.....	33,581.31	
Virginia, sixth district.....	181,029.41	
Wisconsin, second district.....	218.76	
Total.....	422,778.86	

## SUITS AND PROSECUTIONS.

The following is a statement of the number of internal-revenue suits and prosecutions, civil and criminal, pending July 1, 1908, the number commenced and disposed of during the fiscal year ended June 30, 1909, and the number pending July 1, 1909, as furnished to this office by the Attorney-General:

	Civil.	Criminal.
Pending July 1, 1908.....	337	3,979
Commenced during year ended June 30, 1909.....	105	4,157
Terminated during same period.....	130	3,786
Pending July 1, 1909.....	312	4,350

## LEGACY-TAX CASES.

There are a number of cases still pending in the courts involving the question whether legacy taxes which were not paid within a year before the repeal of the law can now be collected.

The Government has not acquiesced in the decision of the United States circuit court of appeals in *Eidman v. Tilghman* (136 Fed. Rep., 141), affirmed by the United States Supreme Court without opinion, the court being equally divided (203 U. S., 580).

The circuit court of appeals of the eighth circuit decided the case of *Westhus et al. v. Union Trust Co.*, in which the same principle was involved, in favor of the Government (164 Fed. Rep., 795).

## TEST CASES.

There are two cases pending in court to determine whether the pure-food law of June 30, 1906, repeals section 3449, Revised Statutes, relative to shipping liquors under other than the name known to the trade, one in the northern district of Illinois and one in the western district of Oklahoma.

## ILLICIT DISTILLING.

In the greater part of the country there has been no particular change in respect to the quantity of illicit distilling carried on during the past year.

There has been an increase in the Southern States, due in some measure to state legislation.

In many sections of the country there is no illicit distilling reported.

## NEW LEGISLATION.

The act of August 5, 1909, entitled "An act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," contained legislation relating to tobacco, snuff, and cigars.

The provisions in regard to increase in rate of tax do not go into effect until July 1, 1910.

The act also provided for a special excise tax on corporations of 1 per cent on their net income in excess of \$5,000.

## BAY RUM FROM PORTO RICO.

The act of February 4, 1909 (35 Stat., 594), provided as follows:

That upon bay rum, or any article containing alcohol, hereafter brought from Porto Rico into the United States for consumption or sale, there shall be paid a tax on the spirits contained therein of one dollar and ten cents per proof gallon, to be collected at the port of entry by the collector of internal revenue of the district in which the port is located. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is hereby authorized to make such rules and regulations as may be necessary to carry this act into effect.

Regulations were issued dated February 15, 1909; Department Circular No. 9; Internal Revenue No. 734 (T. D. 1462).

## STATUS OF INJUNCTION SUITS AGAINST COLLECTORS TO RESTRAIN THEM FROM CARRYING OUT REGULATIONS RELATIVE TO MARKING SPIRITS.

## ACTIONS INSTITUTED IN THE UNITED STATES CIRCUIT COURT, SOUTHERN DISTRICT OF OHIO.

In case No. 6383, *The Clifton Springs Distilling Co. v. Bernhard Bettman et al.*, and case No. 6391, *The Union Distilling Co. v. B. Bettman et al.*, known as the "Spirits cases," being suits in equity for injunctions to restrain revenue officers from branding certain "spirits" as "alcohol," etc., in accordance with order of May 5, 1908, of the Commissioner of Internal Revenue, a preliminary injunction was granted by Judge Thompson, and the same was put into effect on July 28, 1908. The appeal upon this interlocutory order, taken to the circuit court of appeals, was dismissed in that court on April 7, 1909, because upon suggestion of the Attorney-General it was decided to try the whole matter upon a complete record in the court below. The dismissal only applies to the temporary injunction and does not affect the final issues in the case.

Testimony has been taken on behalf of both sides and the cases will be submitted to the court at the first opportunity. These cases seem to be subordinate to and dependent upon the "Whisky cases," which are now before the President.

In case No. 6407, *The Union Distilling Co. et al. v. Bernhard Bettman et al.*, known as the "Whisky case," being a suit in equity for injunction to restrain the revenue officers from branding certain potable spirits "Imitation" or "Compound," etc., in accordance with the order of May 5, 1908, of the Commissioner of Internal Revenue, a temporary injunction was refused by Judge Thompson. (T. D. 1410.) The time for the taking of testimony has, by stipulation of counsel, been extended to December 31, 1909. The matters involved in this case are directly dependent upon the President's decision.

ACTIONS INSTITUTED IN THE UNITED STATES CIRCUIT COURT, SOUTHERN DISTRICT OF ILLINOIS.

*The American Distilling Co. v. Frank L. Smith, collector, et al.*; *Clarke Brothers & Co. v. P. G. Rennick, collector, et al.*; *Corning Distilling Co. v. Collector Rennick et al.*; *The Woolner Distilling Co. v. Collector Rennick et al.*, were suits in equity brought by various distilling companies to restrain the collector of internal revenue and his gaugers from branding certain packages "distilled spirits," in accordance with Circular No. 723. Upon a petition and argument, a temporary injunction was granted on July 23, 1908. A stay of execution for ten days was secured, and the matter taken before Judge Kohlsaat, at Chicago, in an attempt to get him to vacate the injunction, which he refused to do. The matter of granting the injunction was then appealed to the circuit court of appeals for the seventh circuit, but acting under the instructions of the Attorney-General, this appeal has not been pursued. Evidence has been taken in various cities in these cases, and the cases are still pending, awaiting final hearing and argument on the question of making the injunction permanent.

In the case of *Woolner et al. v. Collector Rennick et al.*, to restrain revenue officers from marking certain spirits as "Imitation whisky," under Circular No. 723, Judge Humphrey refused to grant the injunction. (T. D., 1425.) The case is still pending, awaiting final hearing.

ACTION INSTITUTED IN THE UNITED STATES CIRCUIT COURT, NORTHERN DISTRICT OF CALIFORNIA.

The case of *Western Distilleries v. Collector Muentner*, first district of California, was an application for an injunction *pendente lite* to enjoin the collector of internal revenue from carrying out Circular 723, of May 5, 1908, issued in conformity with the direction of the President to the Secretary of Agriculture for the enforcement of the pure-food act with reference to the marking and branding of the products of distilleries as "alcohol" instead of spirits.

September 28, 1908, the court denied the motion for injunction. (T. D., 1427.)

ACTIONS INSTITUTED IN THE UNITED STATES CIRCUIT COURT, DISTRICT OF INDIANA.

*The Commercial Distilling Co. v. Collector Bonnell et al.*; *The Merchants' Distilling Co. v. Collector Bonnell et al.*; *The Murphy Distilling Co. v. Collector Bonnell et al.*; *The Greendale Distilling Co. v. Collector Neal et al.*; *The Hammond Distilling Co. v. Collector Neal et al.*; *Nicholas Walsh and Peter O'Shaughnessy v. Collector Neal et al.*

An injunction *pendente lite* was granted. The cases are still pending.

CASES PENDING IN THE SUPREME COURT.

DOCKET No. 26.

*United States v. The Old Nick Williams Company.*

DOCKET No. 120.

*United States v. Union Supply Company.* Indictment quashed in United States circuit court, district of New Jersey. Oleomargarine case. By virtue of the act of March 2, 1907, a writ of error was sued out to the Supreme Court, and the sole question to be determined thereunder will be the applicability of section 6 of the act of May 9, 1902, to the defendant as a corporation.

DOCKET No. 264.

*United States v. Chamberlin et al.*, executors of the last will and testament of W. S. Stratton, deceased. Suit to recover taxes on a deed insufficiently stamped under the war-revenue act.

DOCKET No. 330.

*United States v. Geo. T. Lamson.* From district of Rhode Island. Motion to quash an indictment under section 5392, Revised Statutes, for perjury in making false returns under the oleomargarine law.

DOCKET No. 369.

*United States v. D. J. Rimer et al.* Writ of certiorari granted to review a judgment of the United States circuit court of appeals in the fourth circuit, adjudging that a distiller is not liable for the payment of taxes upon at least 80 per cent of the surveyed capacity of his distillery, but only upon the spirits actually produced.

DOCKET No. 398.

*William J. Moxley, a corporation, etc., v. Henry L. Hertz, collector of internal revenue.* Certified to the Supreme Court by United States circuit court of appeals. Case advanced to be heard December 13, 1909. The question involved is a tax assessed against Moxley for the manufacture of oleomargarine claimed to have been artificially colored by the use of palm oil.

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, 1909.

[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 1909, 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.	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 repackers 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.....	5	1,147	59	.....	3	587	59	.....	457	9	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,336	
Alaska.....	.....	519	8	.....	.....	5	12	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	551	
Arizona.....	1	919	27	.....	2	12	39	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	
Arkansas.....	2	949	61	.....	1	140	65	.....	.....	201	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,420	
California:																						
First district.....	140	11,635	654	2	68	414	348	.....	.....	44	.....	3	.....	.....	.....	.....	.....	2	8	5	13,323	
Fourth district.....	15	4,112	124	.....	37	118	120	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1	1	.....	4,528	
Colorado.....	13	3,190	121	.....	12	205	148	1	35	177	2	8	.....	.....	.....	.....	2	.....	.....	.....	3,916	
Connecticut.....	41	3,496	78	1	21	157	314	.....	7	42	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,158	
Delaware.....	6	335	7	.....	6	23	15	.....	15	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	426	
District of Columbia.....	19	921	20	.....	5	37	13	.....	7	11	1	2	.....	.....	.....	.....	.....	.....	.....	.....	1,036	
Florida.....	8	712	79	.....	1	164	44	.....	237	5	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	1,250	
Georgia.....	1	1,091	18	1	4	1,521	105	.....	5	258	.....	12	.....	.....	.....	.....	.....	.....	.....	.....	3,016	
Hawaii.....	6	370	80	2	3	43	22	.....	.....	10	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	541	
Idaho.....	3	1,140	13	.....	15	65	58	.....	2	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,298	
Illinois:																						
First district.....	177	14,357	338	2	84	837	397	10	621	2,160	3	9	1	.....	.....	.....	.....	7	2	.....	19,005	
Fifth district.....	29	1,381	43	1	5	124	97	.....	306	1	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,998	
Eighth district.....	2	2,145	28	.....	12	265	185	.....	6	566	.....	9	.....	.....	.....	.....	.....	.....	.....	.....	3,219	
Thirteenth district.....	9	2,594	25	.....	16	280	196	.....	24	416	3	5	.....	.....	.....	.....	.....	.....	.....	.....	3,568	
Indiana:																						
Sixth district.....	28	5,312	64	.....	27	434	348	3	35	1,030	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	7,290	
Seventh district.....	4	2,434	40	.....	16	178	118	.....	13	440	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	3,245	
Iowa:																						
Third district.....	8	2,167	27	.....	9	357	434	.....	.....	186	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	3,194	
Fourth district.....	15	2,091	45	.....	13	207	191	.....	.....	151	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,727	
Kansas.....	.....	1,899	10	.....	2	493	72	4	1	825	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	3,321	
Kentucky:																						
Second district.....	10	556	22	.....	2	111	31	.....	.....	78	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	810	
Fifth district.....	48	1,148	125	3	14	77	86	1	24	146	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	1,686	
Sixth district.....	6	660	30	.....	4	11	5	.....	4	54	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	774	
Seventh district.....	5	498	21	.....	1	64	33	.....	1	69	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	692	
Eighth district.....	2	351	24	.....	1	149	10	.....	.....	53	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	590	
Louisiana.....	32	4,289	196	3	11	296	140	.....	1	221	.....	9	.....	.....	.....	.....	.....	.....	.....	.....	5,202	
Maine.....	.....	657	4	.....	4	506	47	.....	.....	360	.....	12	.....	.....	.....	.....	.....	.....	.....	.....	1,590	
Maryland.....	93	3,917	151	3	30	267	190	1	55	251	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	4,967	
Third Massachusetts.....	143	4,722	219	1	40	230	436	.....	1	424	.....	25	.....	.....	.....	.....	.....	.....	.....	.....	6,242	
Michigan:																						
First district.....	9	5,311	43	.....	62	245	189	.....	5	1,581	.....	19	.....	.....	.....	.....	.....	.....	.....	.....	7,465	
Fourth district.....	11	3,560	36	.....	27	333	266	.....	2	1,212	.....	10	.....	.....	.....	.....	.....	.....	.....	.....	5,462	
Minnesota.....	53	6,381	120	1	75	1,405	549	.....	.....	292	.....	15	.....	.....	.....	.....	.....	.....	.....	.....	8,899	
Mississippi.....	2	424	15	.....	.....	223	14	.....	36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	714	
Missouri:																						
First district.....	59	4,909	116	1	36	221	265	1	136	470	1	8	.....	.....	.....	.....	.....	.....	.....	.....	6,227	
Sixth district.....	42	3,119	132	.....	16	377	160	.....	1	539	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	4,394	
Montana.....	6	2,432	48	.....	18	157	167	.....	1	15	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	2,849	
Nebraska.....	7	2,410	43	.....	14	348	526	.....	.....	214	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	3,578	
Nevada.....	.....	1,674	28	.....	5	9	68	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,782	
New Hampshire.....	5	845	26	.....	6	72	82	.....	.....	94	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	1,133	
New Jersey:																						
First district.....	10	2,054	26	.....	7	32	152	.....	.....	151	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	2,434	
Fifth district.....	52	8,455	161	12	46	236	374	5	2	935	1	10	.....	.....	.....	.....	.....	.....	.....	.....	10,280	
New Mexico.....	4	1,123	18	.....	3	27	71	.....	.....	42	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,288	
New York:																						
First district.....	55	7,650	145	2	42	63	89	.....	.....	33	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,080	
Second district.....	183	2,044	519	.....	1	5	24	.....	.....	7	.....	11	.....	.....	.....	.....	.....	.....	.....	.....	2,798	
Third district.....	104	5,552	315	7	29	47	54	.....	.....	31	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	6,144	
Fourteenth district.....	24	8,251	101	.....	45	138	285	.....	.....	27	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	8,873	
Twenty-first district.....	30	4,434	74	.....	20	101	159	.....	.....	27	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,855	
Twenty-eighth district.....	51	6,135	123	.....	51	109	145	.....	.....	431	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	7,049	
North Carolina:																						
Fourth district.....	2	327	10	.....	.....	583	20	.....	.....	40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	982	
Fifth district.....	8	291	14	.....	.....	347	18	.....	.....	13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	692	
North and South Dakota.....	.....	2,148	26	.....	4	1,200	229	.....	.....	93	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,704	
Ohio:																						
First district.....	55	3,156	195	3	24	38	38	1	34	402	1	6	.....	.....	.....	.....	.....	.....	.....	.....	3,954	
Tenth district.....	18	2,362	41	.....	32	52	115	.....	.....	482	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	3,112	
Eleventh district.....	11	1,917	31	.....	22	38	125	1	1	1,384	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	3,536	
Eighteenth district.....	29	5,088	95	1	41	71	244	1	13	1,539	.....	18	.....	.....	.....	.....	.....	.....	.....	.....	7,136	
Oklahoma.....	.....	1,																				

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1909—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 repackers 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.....	21	1,790	48	.....	7	21	63	5	4	399	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	2,362	
South Carolina.....	2	642	15	.....	1	146	10	.....	.....	60	.....	11	.....	.....	.....	.....	.....	.....	.....	.....	877	
Tennessee.....	41	1,289	105	2	10	758	64	.....	7	348	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,639	
Texas:																						
Third district.....	23	2,090	45	.....	12	2,172	305	.....	.....	79	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	4,734	
Fourth district.....	7	1,104	33	.....	3	609	88	1	.....	90	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	1,940	
Utah.....	3	967	2	.....	5	56	55	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,109	
Vermont.....	3	232	3	.....	.....	68	29	.....	.....	13	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	348	
Virginia:																						
Second district.....	23	967	41	.....	3	186	40	.....	32	243	.....	8	.....	.....	.....	.....	.....	.....	.....	.....	1,543	
Sixth district.....	13	498	14	.....	3	348	30	.....	1	242	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	1,154	
Accomac and Northampton counties annexed to Maryland.....	.....	5	.....	.....	.....	19	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25	
Washington.....	26	3,988	125	.....	36	195	231	.....	.....	31	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	4,640	
West Virginia.....	10	1,332	27	.....	15	207	192	.....	13	1,179	.....	21	.....	.....	.....	.....	.....	.....	.....	.....	2,996	
Wisconsin:																						
First district.....	55	7,541	96	1	76	413	288	.....	.....	590	.....	6	.....	.....	.....	.....	.....	.....	10	1	9,077	
Second district.....	8	4,197	20	.....	69	417	331	.....	.....	420	.....	9	.....	.....	.....	.....	.....	.....	7	.....	5,479	
Wyoming.....	.....	738	19	.....	3	40	73	.....	1	29	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	903	
Total.....	2,285	223,504	6,599	52	1,622	21,681	11,757	35	1,962	23,078	40	364	2	1	1	25	49	60	33	13	293,163	
Total for fiscal year ended June 30, 1909.....	2,348	230,512	6,626	44	1,644	20,434	11,628	28	1,366	21,592	42	387	2	.....	.....	28	49	42	10	7	296,789	

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

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 repackers 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.....	5	1,147	59	.....	3	587	59	.....	457	9	.....	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,336
Alaska.....	1	519	8	.....	.....	5	12	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	551
Arizona.....	.....	919	27	.....	.....	12	39	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,037
Arkansas.....	2	942	61	.....	1	140	65	.....	.....	201	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,420
California.....	135	15,747	778	2	105	532	408	.....	.....	44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,851
Colorado.....	13	3,130	121	.....	12	205	148	1	35	177	2	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,916
Connecticut.....	41	3,496	78	1	21	157	314	.....	.....	42	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,153
Delaware.....	6	335	7	.....	6	23	15	.....	.....	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	426
District of Columbia.....	19	921	20	.....	5	37	13	.....	.....	11	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,036
Florida.....	8	712	79	.....	1	164	44	.....	.....	237	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,250
Georgia.....	1	1,091	18	.....	1	1,521	105	.....	.....	258	.....	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,016
Hawaii.....	6	370	80	.....	3	43	22	.....	.....	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	541
Idaho.....	3	1,140	12	.....	15	65	58	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,388
Illinois.....	217	20,477	434	3	117	1,506	875	10	937	3,143	17	23	1	.....	.....	.....	.....	.....	.....	.....	.....	27,790
Indiana.....	32	7,746	104	.....	43	612	406	3	48	1,470	.....	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,537
Iowa.....	23	4,258	72	.....	22	493	493	.....	.....	337	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,922
Kansas.....	.....	1,899	10	.....	.....	412	72	4	.....	825	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,323
Kentucky.....	71	3,213	222	3	22	105	105	1	29	400	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,562
Louisiana.....	32	4,289	196	3	11	290	140	.....	.....	221	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,202
Maine.....	.....	657	.....	.....	4	566	47	.....	.....	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,594
Maryland.....	93	3,917	151	3	30	267	190	1	35	251	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,967
Massachusetts.....	143	4,722	219	1	40	230	436	.....	.....	424	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,374
Michigan.....	20	8,871	79	.....	59	578	455	.....	.....	2,793	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,920
Minnesota.....	33	6,381	120	1	75	1,465	549	.....	.....	292	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,899
Mississippi.....	2	424	15	.....	.....	223	14	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	714
Missouri.....	101	8,023	248	1	52	598	425	1	337	1,009	1	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,621
Montana.....	6	2,432	48	.....	13	137	167	.....	.....	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,849
Nebraska.....	7	2,410	43	.....	14	348	326	.....	.....	214	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,574
Nevada.....	.....	1,674	28	.....	5	9	68	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,789
New Hampshire.....	5	845	26	.....	6	72	82	.....	.....	94	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,123
New Jersey.....	62	10,506	187	12	33	268	326	5	.....	1,036	1	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,723

REPORT COMMISSIONER INTERNAL REVENUE.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1909—Continued.

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.	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.	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 of process or renovated butter.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.	
New Mexico.....	4	1,123	16	9	3	27	71	42	1	546	1	19	1	19	2	2	2	5	1	1	1	1,288	
New York.....	447	34,066	1,277	24	197	463	756	556	1	53	1	53	1	53	1	1	1	5	1	1	1	37,799	
North Carolina.....	10	618	1	1	38	930	38	38	1	41	1	41	1	41	1	1	1	1	1	1	1	1,674	
North Dakota.....	113	827	362	4	119	1,003	64	3,798	48	3	3	3	3	3	1	1	1	8	1	1	1	1,937	
Ohio.....	19	1,509	22	1	1	179	38	493	1	10	1	10	1	10	1	1	1	4	4	10	1	17,738	
Oklahoma.....	330	12,523	652	3	248	287	33	309	50	3	3	3	3	3	1	1	1	1	1	1	1	2,245	
Oregon.....	2	2,107	50	1	1	706	1,020	60	4	4	4	4	4	4	1	1	1	1	1	1	1	2,685	
Pennsylvania.....	21	18,682	48	1	7	21	63	389	5	5	5	5	5	5	4	4	4	3	3	3	3	22,082	
Rhode Island.....	2	1,790	48	1	1	146	10	60	4	7	4	7	4	7	1	1	1	1	1	1	1	877	
South Carolina.....	41	1,321	105	2	10	197	105	345	7	1	7	1	7	1	1	1	1	4	4	4	4	1,767	
South Dakota.....	30	1,289	78	1	15	758	64	109	1	13	13	13	13	13	1	1	1	1	1	1	1	2,699	
Tennessee.....	3	3,194	22	3	5	2,781	393	1	1	1	1	1	1	1	1	1	1	1	1	1	1	6,674	
Texas.....	3	907	22	3	5	56	55	13	33	13	33	13	33	13	1	1	1	1	1	1	1	1,109	
Utah.....	3	232	3	3	68	29	29	485	33	1	33	1	33	1	1	1	1	1	1	1	1	348	
Vermont.....	36	1,470	55	3	6	553	71	7	7	7	7	7	7	7	1	1	1	1	1	1	1	2,722	
Virginia.....	26	3,988	125	1	36	195	231	31	13	31	13	31	13	31	1	1	1	1	1	1	1	4,640	
Washington.....	10	1,332	27	1	15	207	192	1,179	13	1,010	13	1,010	13	1,010	1	1	1	1	1	1	1	2,996	
West Virginia.....	63	11,738	116	1	145	830	619	1,010	1	29	1	29	1	29	1	1	1	1	1	1	1	14,556	
Wisconsin.....	2,285	223,504	6,599	52	1,622	21,681	11,757	23,078	1,962	40	40	364	40	364	2	2	2	49	60	33	13	233,163	
Wyoming.....	2,348	230,512	6,626	44	1,644	20,494	11,628	21,592	1,366	42	42	387	42	387	2	2	2	49	42	10	7	236,789	
Total.....																							
Total for fiscal year ended June 30, 1908.....																							

MISCELLANEOUS DIVISION.

OLEOMARGARINE, ADULTERATED BUTTER, PROCESS OR RENOVATED BUTTER, FILLED CHEESE, MIXED FLOUR.

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, during the fiscal year ended June 30, 1909, are shown in the subjoined tables and statements.

There was a material decrease in the production and withdrawal, tax paid, and for export, of the colored product as against the previous year, there being a decrease of 1,742,499 pounds, 1,706,061 pounds, 118,446 pounds, respectively, in these items.

On the other hand there was a large increase in the production of oleomargarine taxable at one-fourth cent per pound, likewise in the withdrawals tax paid of this class of product and a slight increase in the exportation. These increases show 12,499,714 pounds in the production, 12,304,441 pounds in withdrawals tax paid, and 3,478 pounds in the exportations over the previous year. Deducting the decrease in the product taxable at 10 cents per pound from the increase in the article taxable at one-fourth cent per pound shows a net increase of 10,757,215 pounds in production, 10,598,380 pounds in withdrawals tax paid of oleomargarine for the fiscal year ended June 30, 1909. There was a net decrease of 114,968 pounds in the total exportations of this product for the same period.

From the figures relating to oleomargarine for the fiscal years 1908 and 1909, it will be seen there is a gradual decrease in the production of the artificially colored product and a constant decrease in the revenues from this source, although there is a large increase each year in the production of the uncolored article.

This seeming contradiction is explained by the difference in the rate of tax upon the two classes, the former being 10 cents per pound and the latter one-fourth of 1 cent, which would necessitate an increase of 40,000,000 pounds in the production and tax payment of the uncolored article for each 1,000,000 pounds decrease in the artificially colored goods.

While the above figures relative to the two classes of product represent the quantities officially reported monthly by the various manufacturers and collectors of internal revenue, there was actually found on the market approximately 1,250,000 pounds of oleomargarine originally withdrawn from manufactories and tax paid at one-fourth cent per pound which was discovered to have been illicitly artificially colored and, therefore, taxable at 10 cents per pound,

resulting in the collection by assessment and compromise of this tax due on such goods.

During the fiscal year ended June 30, 1909, all available members of the field force especially qualified for the work were detailed for duty in connection with the detection and punishment of violations of the oleomargarine law, with the result that the greatest number of violations of this law since its inception were discovered, and the largest number of prosecutions, convictions, sentences of imprisonment, and heavy fines were secured. The total number of violations discovered during the fiscal year 1909 was approximately 25 per cent more than the previous year, which up to that time was the record year, while the prosecutions for the twelve months ending June 30, 1909, were approximately 100 per cent more than ever before in the history of the enforcement of this law. A special force of experts in this line of work is now engaged in running down violations of the law.

Notwithstanding this activity, it has been found that the number of violations is steadily increasing. Several material defects in the law have been brought out by various court decisions. These defects, together with the incentive to fraud on account of the difference in the rates of stamp and special taxes imposed for the manufacture and sale of the colored and uncolored product and the ease with which illicitly colored goods can be produced and disposed of, render remedial legislation imperative. In the absence of such remedial legislation provision will have to be made for a considerable increase of force if the situation is to be kept in hand.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT TEN CENTS PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

Dr.		Pounds.
Stock on hand July 1, 1908.....		64, 283
Quantity exported and remaining unaccounted for July 1, 1908.....		453, 171
Quantity produced during the year.....	5, 710, 301	
Quantity uncolored product reworked and transferred to colored account..		7, 770
Quantity withdrawn for export and returned to stock.....		100
Overstatement of withdrawals.....		62
<b>Total.....</b>		<b>6, 235, 687</b>
Cr.		
Quantity withdrawn tax paid during the year.....	3, 275, 968	
Quantity withdrawn for export and accounted for by evidence of exportation.....	2, 432, 439	
Quantity withdrawn for export and accounted for by payment of tax....	1, 000	
Quantity withdrawn for export and returned and dumped for material....	100	
Quantity destroyed by fire.....	1, 125	
Quantity dumped for material.....	420	
Understatement of withdrawals.....	1, 170	
Quantity withdrawn for export and unaccounted for June 30, 1909.....	423, 474	
Stock remaining in manufactories June 30, 1909.....	99, 991	
<b>Total.....</b>		<b>6, 235, 687</b>

The following statement, by districts, shows the quantity in pounds of oleomargarine taxed at rate of 10 cents per pound produced at manufactories, the quantity withdrawn therefrom tax paid, for export,

and the quantity lost or destroyed at manufactories during the fiscal year 1909; also stock remaining in manufactories June 30, 1909.

JULY 1, 1908, TO JUNE 30, 1909.<sup>a</sup>

District.	Quantity produced.	Quantity withdrawn tax paid	Quantity withdrawn for export.	Quantity lost or destroyed.	Stock remaining in manufactories June 30, 1909.
Connecticut <sup>b</sup> .....	1, 325, 166	15, 950	1, 294, 081	520	22, 485
First Illinois.....	2, 426, 649	2, 351, 015	69, 990	1, 125	35, 521
Sixth Indiana.....	125, 425	124, 660			4, 315
Kansas <sup>c</sup> .....	354, 233	251, 787	131, 511		6, 981
Maryland <sup>d</sup> .....	15, 550	16, 550			
First Missouri.....	131, 050	128, 500			3, 210
Fifth New Jersey.....	904, 643	170	898, 607		23, 809
First Ohio.....	210, 598	209, 798			4, 050
Eleventh Ohio.....	42, 190	42, 670			00
Eighteenth Ohio.....					
Fourth Texas.....	143, 797	134, 508	9, 553		1, 500
<b>Total.....</b>	<b>5, 710, 301</b>	<b>3, 275, 968</b>	<b>2, 403, 742</b>	<b>1, 645</b>	<b>99, 991</b>

<sup>a</sup> For detailed balance sheet, see summary of operations.  
<sup>b</sup> Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.  
<sup>c</sup> Including the State of Oklahoma, but no oleomargarine was produced in that State.  
<sup>d</sup> Including Delaware and the District of Columbia. No oleomargarine was manufactured in either.

STATEMENT, BY MONTHS, SHOWING THE QUANTITY IN POUNDS OF OLEOMARGARINE ARTIFICIALLY COLORED PRODUCED AT MANUFACTORIES, THE QUANTITY WITHDRAWN THEREFROM TAX PAID, WITHDRAWN FOR EXPORT, LOST OR DESTROYED, ALSO THE STOCK REMAINING IN MANUFACTORIES JUNE 30, 1909.

Month.	Quantity produced.	Quantity withdrawn tax paid.	Quantity withdrawn for export.	Quantity lost or destroyed.	Balance on hand June 30, 1909.
1908.					
July.....	392, 618	207, 132	177, 158		
August.....	333, 561	201, 861	142, 218		
September.....	360, 119	213, 204	148, 649		
October.....	408, 212	286, 351	166, 684		
November.....	462, 620	260, 548	196, 371		
December.....	586, 928	352, 173	219, 633	420	
1909.					
January.....	525, 614	322, 148	207, 007		
February.....	496, 972	309, 250	204, 032	1, 125	
March.....	580, 239	334, 857	225, 903		
April.....	542, 916	313, 025	246, 855	100	
May.....	506, 970	261, 865	226, 325		
June.....	447, 472	213, 554	249, 745		99, 991
<b>Total.....</b>	<b>5, 710, 301</b>	<b>3, 275, 968</b>	<b>2, 403, 742</b>	<b>1, 645</b>	<b>99, 991</b>

For items entering into balance sheet, see summary of operations.

SUMMARY OF OPERATIONS IN THE PRODUCT TAXED AT ONE-FOURTH CENT PER POUND AT OLEOMARGARINE FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

Dr.		Pounds.
Stock on hand July 1, 1908.....		627, 942
Quantity exported and remaining unaccounted for July 1, 1908.....		18, 400
Quantity removed from factories and afterwards returned to stock.....		7, 350
Overstatements of withdrawals.....		8, 529
Quantity produced during the year.....	86, 572, 514	
<b>Total.....</b>		<b>87, 234, 735</b>

	Cr.	Pounds.
Quantity withdrawn tax paid during the year		86,221,310
Removed for export and accounted for by evidence of exportation		116,158
Destroyed by fire in manufactories		161,855
Dumped for grease		10,162
Reworked into colored product and transferred to that account		54,183
Overstatements of production		2,597
Understatements of withdrawals		4,943
Removed for export and remaining unaccounted for June 30, 1909		15,200
Stock remaining in manufactories June 30, 1909		648,327
<b>Total</b>		<b>87,234,735</b>

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at the rate of one-fourth 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, 1909; also the stock remaining in manufactories June 30, 1909:

JULY 1, 1908, TO JUNE 30, 1909.<sup>a</sup>

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1909.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Connecticut <sup>b</sup>	7,364,076	7,205,809	79,108	60,872	36,991
First Illinois	54,534,876	54,316,827		161,855	388,761
Sixth Indiana	1,182,300	1,177,265			24,307
Kansas <sup>c</sup>	7,414,985	7,413,924			80,911
Maryland <sup>d</sup>	267,550	265,390			2,760
First Missouri	736,312	734,122			12,060
Fifth New Jersey	1,545,798	1,503,397	33,850	2,571	16,577
First Ohio	2,570,268	2,570,098			14,170
Eleventh Ohio	10,481,940	10,563,192			66,031
Eighteenth Ohio	13,400	12,498		902	66,031
Fourth Texas	461,009	458,678			5,759
<b>Total</b>	<b>86,572,514</b>	<b>86,221,310</b>	<b>112,958</b>	<b>226,200</b>	<b>648,327</b>

<sup>a</sup> For detailed balance sheet, see summary of operations.  
<sup>b</sup> Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.  
<sup>c</sup> Including the State of Oklahoma, but no oleomargarine was produced in that State.  
<sup>d</sup> Including Delaware and the District of Columbia; no oleomargarine was manufactured in either.

STATEMENT, BY MONTHS, SHOWING THE QUANTITY, IN POUNDS, OF OLEOMARGARINE FREE FROM ARTIFICIAL COLORATION PRODUCED AT MANUFACTORIES, THE QUANTITY WITHDRAWN THEREFROM TAX PAID, QUANTITY WITHDRAWN FOR EXPORT, LOST OR DESTROYED, AND THE STOCK REMAINING IN MANUFACTORIES JUNE 30, 1909.

Month.	Quantity produced.	Quantity withdrawn tax paid.	Quantity withdrawn for export.	Quantity lost or destroyed.	Balance on hand June 30, 1909.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
<b>1908.</b>					
July	4,394,007	4,261,596	5,108	120	.....
August	4,669,257	4,857,093	7,250	80	.....
September	5,812,075	5,030,819	9,250	300	.....
October	7,907,162	7,708,994	12,300	.....	.....
November	8,286,343	7,994,849	14,450	191	.....
December	8,462,420	8,358,924	9,700	59,873	.....
<b>1909.</b>					
January	8,469,840	8,622,315	450	.....	.....
February	8,452,410	8,483,264	6,400	163,345	.....
March	9,697,276	9,485,254	10,300	1,328	.....
April	7,975,853	8,121,176	10,100	99	.....
May	6,706,544	6,742,801	17,550	864	.....
June	5,759,327	3,924,225	10,100	.....	648,327
<b>Total</b>	<b>86,572,514</b>	<b>86,221,310</b>	<b>112,958</b>	<b>227,199</b>	<b>648,327</b>

<sup>a</sup> For detailed balance sheet, see summary of operations.

COMPARATIVE TABLE OF THE PRODUCTION, WITHDRAWAL TAX PAID, AND WITHDRAWALS FOR EXPORT OF THE TWO CLASSES OF OLEOMARGARINE, AS DEFINED BY ACT OF MAY 9, 1902, WHICH BECAME EFFECTIVE JULY 1 OF THAT YEAR.

Year.	Product taxed at rate of 10 cents per pound.			Product taxed at one-fourth cent per pound.		
	Produced.	Withdrawn tax paid.	Withdrawn for export.	Produced.	Withdrawn tax paid.	Withdrawn for export.
1903	5,710,407	2,312,493	3,334,969	67,573,689	66,785,796	151,693
1904	3,785,670	1,297,068	2,504,940	46,413,972	46,397,954	123,425
1905	5,560,304	3,121,640	2,405,763	46,427,032	46,223,691	137,670
1906	4,888,986	2,503,085	2,422,320	50,545,914	50,536,466	78,750
1907	7,758,529	5,009,094	2,695,276	63,608,246	63,303,016	129,350
1908	7,452,800	4,982,029	2,522,188	74,072,800	73,916,869	109,480
1909	5,710,301	3,275,968	2,403,742	86,572,514	86,221,310	112,958

RENOVATED BUTTER.

The tables following show the operations under act of May 9, 1902, amending the oleomargarine law and defining and imposing a tax of one-fourth of 1 cent per pound upon renovated butter and regulating its manufacture.

The fiscal year ended June 30, 1909, shows the smallest production of this article of any year since the inception of the act, being 3,134,126 pounds less than the previous year, which up to this time was the lowest production year. The year 1909 also shows a decrease of 3,009,064 pounds in the withdrawals, tax paid, of this product. All renovated butter withdrawn must be tax paid, as there is no provision in the law for its withdrawal free of tax for export as in the case of oleomargarine and adulterated butter.

SUMMARY OF OPERATIONS IN RENOVATED BUTTER AT FACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

	Pounds.
Quantity on hand July 1, 1908	.....
Quantity produced during the year	345,153
<b>Total</b>	<b>47,345,361</b>
<b>DR.</b>	
Quantity withdrawn tax paid during the year	47,690,514
Quantity lost or destroyed	.....
Stock remaining in manufactories June 30, 1909	1,935
<b>Total</b>	<b>286,197</b>
<b>CR.</b>	
<b>Total</b>	<b>47,690,514</b>

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, 1909.

District.	Stock on hand July 1, 1908.	Quantity produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1909.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Colorado <sup>a</sup> .....		1,311,834	1,311,834		
First Illinois.....	243,777	21,477,679	21,549,140		172,316
Sixth Indiana.....	2,216	782,377	781,045		3,548
Third Iowa.....		469,708	469,708		
Fourth Iowa.....	11,753	7,461,674	7,446,840	1,612	24,975
Kansas <sup>b</sup> .....	23,694	4,002,052	4,007,579		18,167
Maryland <sup>c</sup> .....	3,410	229,728	233,138		
Massachusetts.....	6,271	868,720	857,550		17,441
First Michigan.....	330	887,452	880,212		7,570
Fourth Michigan.....		77,200	76,877	323	
Minnesota.....	4,328	2,452,763	2,453,604		3,487
Nebraska.....		36,392	36,392		
Tenth Ohio.....	7,782	3,695,276	3,695,356		7,702
Eleventh Ohio.....	1,098	130,358	130,116		1,840
Eighteenth Ohio.....	5,654	1,147,260	1,145,039		7,875
Tennessee.....		1,470	1,470		
Sixth Virginia.....		52,380	52,380		
Second Wisconsin.....	34,840	2,260,538	2,274,102		21,276
Total.....	345,153	47,345,361	47,402,382	1,935	286,197

<sup>a</sup> Including Wyoming, but no renovated butter was manufactured in that State.  
<sup>b</sup> Including Oklahoma, but no renovated butter was manufactured in that State.  
<sup>c</sup> Including Delaware and the District of Columbia, but no renovated butter was produced in either.

STATEMENT BY MONTHS 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, 1909.

Month.	Stock on hand July 1, 1908.	Quantity produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1909.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1908.					
July.....	345,153	2,888,714	2,952,864	210	
August.....		3,148,743	3,024,427		
September.....		2,831,273	2,904,207	120	
October.....		4,602,781	4,488,715	1,282	
November.....		4,592,483	4,602,842		
December.....		4,612,771	4,606,019		
1909.					
January.....		4,144,371	3,988,773		
February.....		4,154,966	4,208,493		
March.....		5,096,496	5,332,225		
April.....		4,139,902	4,088,793		
May.....		3,610,039	3,654,166	323	
June.....		3,522,822	3,550,858		286,197
Total.....	345,153	47,345,361	47,402,382	1,935	286,197

TABLE SHOWING THE PRODUCTION AND WITHDRAWAL, TAX PAID, OF RENOVATED BUTTER SINCE THE INCEPTION OF THE ACT OF MAY 9, 1902.

Year.	Production.	Withdrawn, tax paid.
1903.....	54,658,790	54,223,234
1904.....	54,171,183	54,204,478
1905.....	60,029,421	60,171,504
1906.....	53,549,900	53,361,088
1907.....	62,965,613	63,078,504
1908.....	50,479,489	50,411,446
1909.....	47,345,361	47,402,382
Grand total.....	383,199,757	382,852,636

ADULTERATED BUTTER.

While the tables show collection of stamp tax at 10 cents per pound and special taxes from manufacturers of and wholesale and retail dealers in adulterated butter during the fiscal year ended June 30, 1909, there were no regularly qualified manufacturers or dealers in this product, the collections being based upon the discovery on the market from time to time of butter which came within the classification of "adulterated butter," as defined by act of May 9, 1902. This act imposes a special tax of \$600 per annum upon manufacturers, \$480 and \$48 per annum upon wholesale and retail dealers, respectively, and stamp tax at the rate of 10 cents per pound on the product.

All of the butter found to be adulterated and resulting in the collection of the taxes given in the table of collections was brought within this classification by reason of an abnormal moisture content.

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 \$400 per annum, wholesale dealers \$250, and retail dealers \$12 per annum.

A tax of 1 cent per pound is imposed upon filled cheese manufactured and removed, whether for domestic consumption or for exportation, there being no provision in the law for the withdrawal of this product free of tax for export, as in the case of oleomargarine.

There was only one establishment which qualified by payment of special tax as manufacturer of filled cheese, this factory being located in the first district of Illinois. However, there was discovered on the market a considerable quantity of filled cheese, on account of the manufacture and sale of which special tax of manufacturer and stamp tax on the product was assessed, as well as special taxes against the wholesale and retail dealers vending the product.

The quantity of filled cheese produced and withdrawn tax paid monthly for the fiscal year ended June 30, 1909, which was all exported, none being removed for consumption or use in this country, is as follows:

Month.	Quantity produced.	Quantity withdrawn, tax paid for export.
	Pounds.	Pounds.
1908.		
July.....		
August.....		
September.....		
October.....		
November.....		
December.....		
1909.		
January.....		
February.....		
March.....		
April.....		
May.....	43,409	43,409
June.....	35,499	35,499
Total.....	58,514	58,514
Total.....	137,422	137,422

MIXED FLOUR.

The following tables show operations under act of June 13, 1898, as amended by act of April 12, 1902, defining mixed flour, imposing a tax upon and regulating the manufacture, sale, importation, and exportation of this product.

Practically all of the product manufactured and tax paid under this law consists of what are known as "pancake" and "self-rising" flours, which, by reason of the use of the materials therein, come within the definition of mixed flour as given in the law. There was a slight increase in the total production and withdrawal tax paid of mixed flour during the fiscal year ended June 30, 1909, being 190,855 pounds and 136,511 pounds, respectively. The average monthly production was 680,800 pounds, while the average monthly withdrawals were 676,261 pounds.

MIXED FLOUR PRODUCED.

Month.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1908.....		364	729	1,596	45,557
1908.					
July.....	8	1,373	423	931	138,946
August.....	10	3,805	1,340	927	372,523
September.....	19	18,025	4,254	3,785	1,645,773
October.....	22	19,046	5,347	6,131	1,794,048
November.....	19	10,490	3,953	4,365	1,054,266
December.....	23	6,787	3,962	4,109	742,562
1909.					
January.....	15	7,375	2,792	3,611	737,246
February.....	21	7,747	2,539	3,307	731,080
March.....	15	3,964	2,116	3,765	439,306
April.....	15	2,075	437	1,050	200,283
May.....	13	1,764	852	1,187	192,052
June.....	15	833	1,018	965	121,509
Total produced.....	195	83,284	29,338	34,193	8,169,610
Grand total.....	195	83,648	30,067	35,789	8,215,167

MIXED FLOUR WITHDRAWN TAX PAID.

Month.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1908.					
July.....	8	1,135	377	763	122,792
August.....	9	3,076	1,309	869	306,822
September.....	19	15,903	4,301	3,832	1,477,236
October.....	23	20,095	5,038	6,203	1,865,008
November.....	19	9,861	4,092	3,710	891,464
December.....	23	8,087	3,777	3,774	821,816
1909.					
January.....	15	7,675	2,985	4,362	774,599
February.....	21	7,687	2,267	4,220	727,700
March.....	15	3,359	1,974	3,168	393,590
April.....	15	3,150	1,108	1,565	305,015
May.....	13	1,799	928	1,317	197,693
June.....	14	937	884	1,115	121,487
Total withdrawn tax paid.....	164	82,704	29,040	24,868	8,115,132
Balance on hand June 30, 1909.....	1	944	1,027	921	100,035
Grand total.....	195	83,648	30,067	35,789	8,215,167

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, 1909, THE BUSINESS OF MANUFACTURING, PACKING, AND REPACKING MIXED FLOUR.

States and Territories.	Manu- factories.	Packing estab- lish- ments.	Repacking estab- lish- ments.	Total.
Alabama.....				
Alaska.....				
Arizona.....				
California.....				
Colorado.....				
Connecticut.....				
Delaware.....				
District of Columbia.....				
Florida.....				
Georgia.....				
Hawaii.....				
Idaho.....				
Illinois.....	1			1
Indiana.....				
Indian Territory.....				
Iowa.....	6			6
Kansas.....	5			5
Kentucky.....				
Louisiana.....				
Maine.....				
Maryland.....				
Massachusetts.....				
Michigan.....				
Minnesota.....				
Mississippi.....				
Missouri.....	5			5
Montana.....				
Nebraska.....	2			2
Nevada.....				
New Hampshire.....				
New Jersey.....				
New Mexico.....				
New York.....	2			2
North Carolina.....				
North Dakota.....				
Ohio.....	1			1
Oklahoma.....				
Oregon.....				
Pennsylvania.....		1		1
Rhode Island.....				
South Carolina.....				
South Dakota.....				
Tennessee.....				
Texas.....				
Utah.....				
Vermont.....				
Virginia.....				
Washington.....				
West Virginia.....				
Wisconsin.....				
Wyoming.....				
Total.....	22	1		23
Fiscal year ended June 30, 1909.....	24	2		26

REVENUE AGENTS' DIVISION.

During the last fiscal year there were employed 40 revenue agents under section 3152, as amended, assigned to duty as follows: One as chief of agents at this office, 22 in charge of territorial divisions, 5 in the examination of the offices and accounts of collectors, and 12 in assisting agents in charge of divisions and on special duty.

There were also employed 9 revenue agents and 42 revenue inspectors appointed under the denatured-alcohol law.

EXPENSES OF REVENUE AGENTS UNDER SECTION 3152, AS AMENDED.

Salaries of revenue agents.....	\$100,540.00
Expenses of revenue agents.....	58,051.62
Total.....	158,591.62

EXPENSES OF REVENUE AGENTS AND INSPECTORS UNDER DENATURED-ALCOHOL LAW.

Salaries of revenue agents.....	\$15,736.00
Expenses of revenue agents.....	10,499.42
Salaries of inspectors.....	53,572.00
Expenses of inspectors.....	46,615.17
Total.....	126,422.59

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM APPROPRIATION "PUNISHMENT FOR VIOLATIONS OF INTERNAL-REVENUE LAWS" FROM JULY 1, 1908, TO JUNE 30, 1909, BY STATES AND TERRITORIES.

States and Territories.	Expenditures from appropriation for punishment for violations of internal-revenue laws.	Registered distilleries reported for seizure.	Illicit stills seized.	Illicit distilleries seized and destroyed.	Arrests.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Alabama.....	\$2,008.62		173	231	38	1	\$14,565.00	\$12,066.92
Arkansas.....	240.44	2	4	3	3			6,797.13
California.....	170.23		1	1	1	171	3,569.80	33,436.24
Colorado.....	5,716.10				3			38,478.83
Connecticut.....	1.89							6,334.44
Delaware.....	431.44							1,500.45
Florida.....	178.50		23	35	7			650.00
Georgia.....	11,632.38		394	623	86	1,037	45,393.25	10,188.53
Idaho.....								1,517.09
Illinois.....	9,345.26				11	103	8,467.92	46,193.25
Indiana.....	4,009.08						393.00	17,186.53
Iowa.....	1,625.42					631	409.50	21,839.94
Kansas.....	2,074.23							93,032.85
Kentucky.....	5,245.86	2	53	79	45	6,106	8,115.99	40,090.85
Louisiana.....	32.37							24,258.17
Maine.....								9,370.88
Massachusetts.....	57.69		1				334.25	6,148.33
Maryland.....	5,964.18	1			12	827	254,874.51	35,327.05
Michigan.....	4,088.33						85.00	18,093.93
Minnesota.....	1,398.31					741	273.14	8,884.37
Mississippi.....	8.00		1	1			25.00	8,143.97

WORK DONE BY REVENUE AGENTS AND AMOUNTS EXPENDED FROM APPROPRIATION "PUNISHMENT FOR VIOLATIONS OF INTERNAL-REVENUE LAWS" FROM JULY 1, 1908, TO JUNE 30, 1909, BY STATES AND TERRITORIES—Continued.

States and Territories.	Expenditures from appropriation for punishment for violations of internal-revenue laws.	Registered distilleries reported for seizure.	Illicit stills seized.	Illicit distilleries seized and destroyed.	Arrests.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes and penalties reported for assessment.
Missouri.....	\$3,548.72				3	3,358	\$2,192.98	\$35,609.73
Montana.....								5,052.60
Nebraska.....	2,193.07							8,309.10
Nevada.....	24.50					52	991.00	2,896.00
New Hampshire.....	1.23							1,120.03
New Jersey.....	464.45	2	3		17	2,653	23,711.00	1,169.31
New York.....	4,048.53	3	2	2	21	5,650	14,762.55	38,837.51
North Carolina.....	9,373.26	24	212	374	44	2,423	10,749.16	11,037.29
North and South Dakota.....	176.39							10,870.52
Ohio.....	5,842.36						350.31	29,365.01
Oregon.....	94.10							11,900.65
Pennsylvania.....	6,827.54	1			16	15	3,631.84	62,072.73
Rhode Island.....						146	790.86	2,040.25
South Carolina.....	5,479.98		117	177	25	136	6,825.00	2,136.48
Tennessee.....	7,720.31	4	38	71	22	129,215	81,695.06	172,826.78
Texas.....						37		14,443.08
Utah.....								575.00
Vermont.....								216,887.20
Virginia.....	16,102.10	8	110	144	34	10,856	19,751.58	8,489.20
Washington.....	126.57							4,404.27
West Virginia.....	1,953.27							15,202.50
Wisconsin.....	1,940.23						3,155.50	
Wyoming.....								
Alaska.....								
Arizona.....								
District of Columbia.....	1,811.53						184.00	807.18
Hawaii.....								112,436.01
Oklahoma.....	416.59							21,031.83
New Mexico.....								1,048.46
Total.....	122,393.06	47	1,132	1,743	388	164,178	512,437.02	1,281,165.35

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

	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.	Total.
Illicit distilleries seized.....	1,282	1,323	964	1,053	1,376	1,139	1,130	1,743	10,010
Officers and employees killed.....	1			1				a 1	3
Officers and employees wounded.....	2			1					3
Persons arrested.....	1,036	1,306	991	1,045	962	800	328	388	6,446

a Ex-Deputy Marshal A. W. Holden was killed on a raid on an illicit distillery near Port Towson, Oklahoma, May 7, 1909.

Number of examinations of collectors' accounts made by revenue agents, 1908-9..... 204  
 Number of transfers of collectors' offices supervised by revenue agents..... 20

## EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS OF INTERNAL-REVENUE LAWS.

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:

Name of agent.	Salaries of special employees.	Expenses of special employees.	Miscellaneous expenses.	Guides and possemen.	Total.
Alexander, E. A.	\$2,737.00	\$1,151.61	\$68.17		\$3,956.78
Armen, S. D.			2.18		2.18
Bowen, W. H. H.	3,432.00	2,308.83	34.33		5,842.36
Burgh, H. B.	4,133.00	2,025.28	20.69	\$30.00	6,208.97
Bullock, J. D.	3,358.00	1,093.08	24.20		5,075.28
Bender, J. O.			16.00		16.00
Chapman, W. H.	7,484.00	3,914.50	5.70	1,959.34	13,363.54
Carnes, Allen	3,920.00	2,449.27	137.22		6,506.49
Evans, J. D.	1,800.00	837.52	27.62		2,745.14
Fletcher, G. E.	1,216.00	606.39	11.52		1,893.91
Garner, J. N.			2.23		2.23
Gates, D. A.	1,431.00	854.67	298.59	47.00	2,731.26
Haynes, M. A.	3,290.00	2,312.17	113.93		5,716.10
Ingram, C. H.	2,848.00	2,447.62		1,943.65	7,239.27
McGinnis, J. W.	816.00	593.50	16.85		1,426.35
McCabe, J. A.			220.67		220.67
McCoy, J. B.	3,397.00	1,710.29	38.37		5,145.66
Nutt, L. G.	2,076.00	1,686.85	75.00		3,837.85
Perkins, L. B.	2,969.00	1,670.70	58.15		4,697.85
Reed, J. F.	2,051.00	1,740.68	26.81		3,818.49
Sweat, A. T.			57.40		57.40
Simsel, J. W.	3,515.00	996.98			4,511.98
Screven, E. W.	4,588.00	3,519.41		3,051.66	11,159.07
Sams, R. B.	3,129.00	2,389.77		1,405.50	6,924.27
Shelley, R. C.	2,455.00	1,382.65	49.22	1,353.69	5,240.56
Surber, J. H.	3,407.00	1,840.83	5.62	8,499.42	13,842.87
Thomas, B. M.			194.73		194.73
Total	64,216.00	38,376.40	1,489.20	18,311.46	122,393.06
Expended by collectors					696.30
Rewards, Circular No. 99					17.46
Transportation for special employees					57.41
Total					123,164.23

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices of the Treasury Department and are filed in the Register's office.

## STAMP DIVISION.

STATEMENT OF THE NUMBER AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS FROM JULY 1, 1908, TO JUNE 30, 1909.

Class of stamps.	Number.	Value.
<b>Spirits:</b>		
Tax paid	2,269,650	\$187,575,228.60
Exportation	27,699	2,740.00
Case stamps, distilled spirits bottled in bond	2,305,040	239,594.00
Imported	4,800	
Distillery warehouse	2,172,000	
Special warehouse	96,400	
Rewarehouse	14,800	
General bonded warehouse	149,000	
General bonded warehouse, retransfer	2,800	
Rectified	2,234,500	
Wholesale liquor dealers	684,000	
Transfer grape brandy	12,000	
Wine, fortified sweet	6,200	
Tobacco, tax paid	1,565,774,699	28,667,462.69
Snuff, tax paid	198,297,672	1,561,133.80
Tobacco and snuff, exportation	34,800	
<b>Cigars:</b>		
Tax paid	220,082,770	29,882,199.56
Exportation	400	
Cigarettes	562,817,264	6,289,787.67
Special tax	317,440	9,802,842.00
<b>Fermented liquors:</b>		
Tax paid	104,561,799	56,637,294.17
Exportation	51,400	
Brewers' permits	16,000	
<b>Oleomargarine:</b>		
Tax paid, colored	71,000	371,700.00
Tax paid, uncolored	2,115,200	301,462.00
Exportation	32,800	
<b>Butter:</b>		
Tax paid, adulterated	4,600	21,540.00
Tax paid, process and renovated	1,335,800	145,324.00
Mixed flour	172,800	6,912.00
Playing cards	24,295,800	485,916.00
Documentary	98	132.69
Filled cheese	800	692.00
Denatured alcohol	103,600	
Tin-foil wrappers for tobacco	16,251,720	61,169.95
Total	2,791,273,693	282,234,639.03

## INTERNAL-REVENUE STAMP PAPER.

Advertisements were published inviting sealed proposals to furnish distinctive paper on which to print internal-revenue stamps for the fiscal year ending June 30, 1910, and three bids were submitted. The proposals were opened May 5, 1909, by a committee appointed by the Secretary of the Treasury. The contract was awarded to the lowest bidder, at 4.2 cents per pound. The previous contract price was 4.1 cents per pound. During the fiscal year ending June 30, 1909, the bureau ordered 1,898,575 pounds of this paper at a cost of \$77,841.57.

## 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 ounce and 1½ ounces imprinted on

tin-foil wrappers. The printing of the latter 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.

#### RESTAMPING.

One hundred and seventy-two applications for restamping tax-paid articles, under section 3315, Revised Statutes, were considered and disposed of during the year.

Stamps of various kinds and denominations, fractional books from outgoing officials and stamps for which there was no use, to the value of \$19,724,850.54, were returned by collectors and credited in their accounts.

### TOBACCO DIVISION.

The total receipts from internal-revenue taxes levied and collected on domestic and imported tobacco manufactures paid by stamps, and including collections by assessment, during the fiscal year ended June 30, 1909, amounted to \$51,887,178.04.

The receipts and the increase or decrease in collections from each source were as follows:

From—	Receipts.	Increase.	Decrease.
Cigars taxed at \$3 per thousand.....	\$20,257,718.86		\$450,557.40
Cigars taxed at 54 cents per thousand.....	556,598.79	\$11,548.55	
Cigarettes taxed at \$1.08 per thousand.....	5,564,396.12	685,049.62	
Cigarettes taxed at 54 cents per thousand.....	504,399.57	37,142.32	
Cigarettes taxed at \$3 per thousand.....	57,447.81	53.36	
Snuff taxed at 6 cents per pound.....	1,621,177.66	268,311.91	
Manufactured tobacco taxed at 6 cents per pound.....	23,325,439.23	1,478,875.51	
Net total.....	51,887,178.04	2,024,423.78	

#### MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1908.

The tables, numbered from 1 to 4, inclusive, found at the close of this chapter, show by districts and states the number of persons or firms engaged in the manufacture of cigars, cigarettes, and tobacco and snuff, the quantities and kinds of materials used and products manufactured. These tables are compiled for the calendar year for the reason that manufacturers' accounts are, necessarily, comprehended by the annual inventory required by law to be taken on the 1st day of January of each year.

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

The total number of cigar manufacturers for whom accounts were rendered for the calendar year 1908 was 23,419, which includes 551 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 6,488,907,269, a decrease of 813,122,542 compared with the production of 1907.

The total number of cigars made weighing not more than 3 pounds per thousand was 1,072,512,540, a decrease of 1,571,436 cigars as compared with the production for the previous year.

The total number of cigarettes made weighing more than 3 pounds per thousand was 17,668,772, an increase of 2,684,279 over the previous year.

The total number of cigarettes made weighing not more than 3 pounds per thousand was 5,742,832,524, an increase of 487,260,079 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 19.42 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 4.08 pounds; in making 1,000 cigarettes weighing more than 3 pounds per thousand, 8.85 pounds; in making 1,000 cigarettes weighing not more than 3 pounds per thousand, 3.57 pounds.

Tables Nos. 3 and 4 relate to tobacco and snuff.

There was a decrease of 5 in the number of tobacco and snuff factories operated during last year as compared with the previous year.

There were increases of 1,751,328 pounds unstemmed leaf tobacco and 12,281,149 pounds stemmed leaf; decreases of 7,388,785 pounds scraps, cuttings, and clippings, and 204,004 pounds of tobacco in process, and increases of 4,534,106 pounds of stems, 2,231,087 pounds of licorice, 2,978,540 pounds of sugar, and 1,753,079 pounds of other materials used in manufacturing tobacco and snuff as compared with the previous year.

There was a total increase of 17,936,500 pounds in the quantity of materials of all kinds used as compared with the previous year.

There were increases of 4,967,372 pounds of plug and 2,219,708 pounds of twist, a decrease of 371,192 pounds of fine-cut chewing; an increase of 13,057,378 pounds of smoking tobacco and a decrease of 139,481 pounds of snuff manufactured as compared with the previous year.

Snuff was manufactured in 26 districts, the total production amounting to 24,035,738 pounds.

The first district of Pennsylvania produced 7,696,187 pounds of snuff from snuff flour transferred under permit from the districts of Maryland and Tennessee; New Jersey produced 7,556,456 pounds, all manufactured in the fifth district; Tennessee produced 4,862,132 pounds, and the first district Illinois produced 3,476,400 pounds.

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.	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1899.....	165,755,390	(a)	11,687,838	102,468,594	14,723,392	294,635,214
1900.....	173,890,614	(a)	11,462,797	101,548,467	13,805,311	300,707,189
1901.....	172,498,786	(a)	11,722,314	112,156,974	17,513,317	313,891,391
1902.....	185,736,781	(a)	12,065,617	131,150,733	18,682,341	347,615,472
1903.....	180,224,826	2,326,269	11,893,051	134,359,183	22,689,767	351,493,096
1904.....	163,379,270	8,783,211	12,151,003	149,151,690	20,221,400	353,686,574
1905.....	156,805,981	10,147,689	11,684,184	165,208,982	23,671,078	367,517,914
1906.....	165,060,127	11,680,674	12,742,348	175,664,091	26,115,285	391,271,522
1907.....	159,745,491	12,257,022	12,457,917	179,172,512	24,175,219	387,808,161
1908.....	164,712,863	14,476,730	12,086,725	192,229,890	24,035,738	407,541,946

(a) Included under head of "Plug tobacco" prior to 1903.

CIGARS AND CIGARETTES MANUFACTURED.

Year.	Cigars.		Cigarettes.	
	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
1899.....	4,909,566,840	622,318,245	2,610,240	3,742,365,163
1900.....	5,365,069,701	610,926,720	4,555,675	3,214,130,630
1901.....	6,139,393,776	775,248,236	5,174,530	3,722,979,167
1902.....	6,231,714,558	676,115,995	10,131,815	2,667,229,132
1903.....	6,806,017,420	592,406,721	6,391,476	3,339,095,230
1904.....	6,640,482,483	736,187,259	7,105,193	3,426,890,229
1905.....	6,747,869,277	803,641,616	6,919,138	3,666,814,273
1906.....	7,147,598,312	989,751,253	10,742,554	4,501,254,783
1907.....	7,302,029,611	1,074,083,376	14,984,493	5,255,572,445
1908.....	6,488,907,269	1,072,512,540	17,668,772	5,742,882,624

QUANTITY OF LEAF TOBACCO USED IN MANUFACTURING DURING THE PAST TEN CALENDAR 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.	Cigars.		Cigarettes.	Tobacco and snuff.	Total.
	Large.	Small.			
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1899.....	90,972,441	2,774,237	14,416,947	258,975,685	367,139,310
1900.....	102,561,373	2,833,818	13,054,037	260,683,668	379,162,884
1901.....	112,886,751	3,498,611	11,079,704	270,571,680	398,039,646
1902.....	114,955,133	2,434,029	11,816,159	298,348,638	427,553,964
1903.....	127,582,087	2,473,841	12,539,571	360,758,210	443,353,679
1904.....	124,623,657	3,046,150	13,350,776	367,491,554	448,511,583
1905.....	127,101,452	3,449,290	13,431,793	314,524,931	458,597,466
1906.....	136,335,066	3,943,688	16,116,935	325,370,642	481,769,268
1907.....	142,554,647	4,971,198	18,629,450	320,729,528	486,884,833
1908.....	126,667,483	4,282,768	20,665,921	331,907,336	482,013,505

SUMMARY.

OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS DURING THE CALENDAR YEAR 1908.

Number of registered manufacturers of tobacco.....	2,963
Number who registered as manufacturers for the purpose of buying and selling refuse scraps, cuttings, and clippings.....	221
Number who registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco.....	39
Number who produced perique tobacco.....	51
Number manufacturing plug tobacco exclusively.....	36
Number manufacturing twist tobacco exclusively.....	34
Number manufacturing fine-cut tobacco exclusively.....	3
Number manufacturing smoking tobacco exclusively.....	2,355
Number manufacturing snuff exclusively.....	59
Number manufacturing two or more kinds.....	165
Total.....	2,963

QUANTITY OF TOBACCO AND SNUFF MANUFACTURED.

	Pounds.
Quantity of plug tobacco produced.....	164,712,863
Quantity of twist tobacco produced.....	14,476,730
Quantity of fine-cut chewing tobacco produced.....	12,086,725
Quantity of smoking tobacco produced.....	192,229,890
Total quantity of tobacco produced.....	383,506,208
Quantity of snuff produced.....	24,035,738
Total.....	407,541,946

CIGAR FACTORIES.

Number of cigar factories operated.....	22,868
Number making cigarettes exclusively.....	551
Total.....	23,419

SUMMARY OF CIGAR AND CIGARETTE MANUFACTURE.

Description of manufactures.	Quantity of leaf tobacco used in manufacturing.	Average quantity of leaf tobacco used per thousand.	Manufactured.
	Pounds.	Pounds.	Number.
Cigars weighing more than 3 pounds per M.	126,057,483	19.42	6,488,907,260
Cigars weighing not more than 3 pounds per M.	4,382,765	4.08	1,072,612,540
Cigarettes weighing more than 3 pounds per M.	156,488	8.85	17,668,772
Cigarettes weighing not more than 3 pounds per M.	20,509,493	3.57	5,742,832,524

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, 1908.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
Alabama		57	111,144		6,021,900	
Arkansas		30	41,679		1,921,323	
California	1	380	1,054,369	92	50,707,679	18,400
Do.	4	124	226,691		10,771,081	
Total		504	1,281,060	92	61,478,760	18,400
Colorado		204	469,921		21,985,360	
Connecticut		430	1,520,760	520	75,595,573	123,000
Florida		345	6,922,149		310,174,176	
Georgia		73	222,357		9,117,423	
Hawaii		1			0	
Illinois	1	1,605	4,378,117	91	215,447,396	21,100
Do.	5	151	461,454		24,825,692	
Do.	8	485	1,235,362		65,627,117	
Do.	13	205	342,940		17,443,572	
Total		2,446	6,417,873	91	323,343,777	21,100
Indiana	6	518	1,411,213		72,561,469	
Do.	7	163	935,923		44,108,321	
Total		681	2,347,141		116,669,790	
Iowa	3	176	403,434		19,882,388	
Do.	4	321	1,381,139	234	71,864,881	78,300
Total		497	1,784,573	234	91,727,269	78,300
Kansas		267	500,386		25,125,077	
Kentucky	2	21	41,663		2,250,450	
Do.	5	104	924,799	20	48,816,663	5,600
Do.	6	90	123,467		6,400,693	
Do.	7	25	67,411		3,432,518	
Do.	8	1	3,874		167,341	
Total		241	1,161,214	20	61,067,665	5,600
Louisiana		82	762,444	5	42,498,034	1,000
Maryland		527	2,013,843	1,334,995	101,413,281	291,012,830
Massachusetts		555	3,593,250	37	174,137,907	15,000

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, 1908—Continued.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
Michigan	1	692	4,448,985		227,596,818	
Do.	4	409	1,079,410		57,249,402	
Total		1,101	5,528,395		284,846,220	
Minnesota		424	1,437,470		72,004,723	
Missouri	1	449	918,902		47,829,525	
Do.	6	192	363,797		18,511,640	
Total		641	1,282,699		66,341,165	
Montana		151	269,691		13,068,317	
Nebraska		180	564,343		28,521,422	
New Hampshire		180	656,936		34,088,903	
New Jersey	1	167	1,191,510		54,223,948	
Do.	5	568	7,073,702	12,676	387,898,727	2,599,200
Total		735	8,265,212	12,676	442,122,675	2,599,200
New Mexico		19	43,124		1,987,438	
New York	1	1,275	1,933,710	425,065	87,179,536	131,459,300
Do.	2	388	3,512,243	91,558	161,682,642	27,204,650
Do.	3	1,377	10,610,412	130,344	565,866,403	25,987,070
Do.	14	814	2,737,765		127,475,174	
Do.	21	528	3,629,776		186,014,000	
Do.	28	620	1,192,072		57,913,061	
Total		5,002	23,615,978	646,967	1,186,130,816	184,651,020
North Carolina	4	12	225,652		10,269,469	
Do.	5	7	3,718		183,100	
Total		19	229,370		10,452,569	
North and South Dakota		128	229,691		11,508,036	
Ohio	1	545	4,062,186	6,595	219,789,598	1,368,070
Do.	10	292	2,693,340		120,524,929	
Do.	11	208	2,251,320	2	134,757,111	400
Do.	18	652	2,971,097	111	174,099,304	38,600
Total		1,697	11,977,943	6,708	649,200,942	1,407,070
Oregon		78	176,752		8,356,869	
Pennsylvania	1	1,356	12,386,462	613,889	601,116,405	160,310,000
Do.	9	1,712	14,109,011	1,203	712,277,371	412,400
Do.	12	271	1,193,328		62,752,894	
Do.	23	632	5,985,296	1,519	379,715,608	508,950
Total		3,971	33,674,097	616,611	1,755,862,278	161,231,350
South Carolina		11	389,822		18,381,577	
Tennessee		54	176,616		8,667,808	
Texas	3	68	151,534		8,509,978	
Do.	4	46	80,448		4,158,381	
Total		114	231,982		12,668,359	
Virginia	2	79	3,190,720	710,831	188,922,974	212,250,500
Do.	6	45	233,625	1,052,897	12,065,112	219,062,370
Total		124	3,424,345	1,763,728	200,988,086	431,312,870

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, 1908—Continued.

State.	District.	Number of factories each having one account.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
Washington.....	.....	170	296,459	81	14,184,150	35,800
West Virginia.....	.....	115	2,253,876	.....	135,444,471	.....
Wisconsin.....	1	691	1,446,012	.....	72,397,961	.....
Do.....	2	323	736,885	.....	39,455,164	.....
Total.....	.....	1,014	2,182,897	.....	111,853,125	.....
Total, calendar year 1908.....	.....	22,868	126,057,483	4,382,765	6,488,907,269	1,072,512,540
Total, calendar year 1907.....	.....	23,882	142,554,647	4,971,198	7,302,029,811	1,074,083,976
Increase, calendar year 1908.....	.....	.....	.....	.....	.....	.....
Decrease, calendar year 1908.....	.....	1,014	16,497,164	588,433	813,122,542	1,571,436

Pounds.

Average quantity of leaf tobacco used per thousand large cigars..... 19.48  
 Average quantity of leaf tobacco used per thousand small cigars..... 4.02

TABLE No. 2.—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, 1908.

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 thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.
Alabama.....	.....	1	.....	97	.....	17,750
California.....	1	13	1,323	271,171	69,200	104,816,300
Colorado.....	.....	3	778	175	.....	244,750
Connecticut.....	.....	22	92	13,234	4,600	3,567,440
Florida.....	.....	29	3	36,680	140	8,074,960
Georgia.....	.....	1	.....	601	.....	209,000
Illinois.....	1	43	.....	20,743	.....	5,625,690
Kentucky.....	5	1	.....	403	.....	103,600
Louisiana.....	.....	5	.....	1,266,404	.....	481,737,980
Maryland.....	.....	7	.....	556	.....	166,930
Massachusetts.....	.....	46	10,600	136,901	453,180	47,398,650
Michigan.....	1	4	.....	933	.....	408,080
Minnesota.....	.....	2	.....	14	.....	5,000
Missouri.....	1	3	53	1,158	3,500	235,150
New Hampshire.....	.....	2	142	2,935	15,250	725,500
New Jersey.....	1	2	.....	124	.....	26,500
Do.....	5	12	175	59,620	30,250	14,151,050
New Mexico.....	.....	1	.....	450	.....	265,000
New York.....	1	44	2	3,009,778	100	740,220,110
Do.....	2	58	30,704	5,876,742	4,943,640	1,076,546,251
Do.....	3	153	107,770	3,554,623	10,997,962	1,199,838,303
Do.....	14	5	329	4,129	60,400	1,117,550
Do.....	28	6	.....	4,498	.....	1,584,500
North Carolina.....	4	1	.....	43,449	.....	14,050,780
Ohio.....	18	1	.....	70	.....	15,000
Oregon.....	.....	1	.....	266	.....	114,150
Pennsylvania.....	1	67	1,113	332,971	233,000	101,382,310
Do.....	23	2	.....	1,573	.....	307,000
South Carolina.....	.....	3	16	1,483	1,000	320,000
Texas.....	3	7	.....	10,881	.....	5,658,150
Virginia.....	2	5	4,166	5,847,342	856,550	1,330,952,590
Do.....	6	1	.....	8,826	.....	2,996,500
Total.....	.....	551	156,488	20,509,433	17,668,772	5,742,832,524
Calendar year 1907.....	.....	580	181,238	18,498,212	14,984,493	5,255,672,445
Increase, calendar year 1908.....	.....	.....	.....	25,250	2,684,279	487,260,079
Decrease, calendar year 1908.....	.....	29	.....	.....	.....	.....

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigarettes..... 8.85  
 Average quantity of leaf tobacco used per 1,000 small cigarettes..... 3.57

TABLE No. 3.—TOBACCO-MATERIAL ACCOUNT.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1908.

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.
Alabama.....	2			75						75
Arkansas.....	4	1,335	13	822	4,350		226	100	200	7,046
California:										
First district.....	40	97,937	36	51,969		1,165	1,735	2,586	6,726	162,154
Fourth district.....	3			942						942
Total.....	43	97,937	36	52,911		1,165	1,735	2,586	6,726	163,096
Colorado.....	24	136	20	62,752						62,908
Connecticut.....	62	52,924	2,085	38,537	3				54	93,608
Florida.....	20	6,405	2,435	18,816						27,656
Georgia.....	1			5,814					1,844	7,658
Illinois:										
First district.....	260	11,424,934	1,442,338	1,398,016	51,268	1,057,850	1,194,104	2,400,029	3,056,562	22,025,101
Fifth district.....	33	16,607		56,152	1,219				26	74,004
Eighth district.....	88	306,731	150	229,478	871		65,350	36,957	24,371	663,908
Thirteenth district.....	20	4,954		18,731						23,685
Total.....	401	11,753,226	1,442,488	1,702,377	53,358	1,057,850	1,259,454	2,436,986	3,080,959	22,786,698
Indiana:										
Sixth district.....	69	9,287		188,880					2,879	201,046
Seventh district.....	17	795,259	140	53,658	4,887		1,111	1,445	1,969	858,409
Total.....	86	804,546	140	242,538	4,887		1,111	1,445	4,848	1,059,515
Iowa:										
Third district.....	37	537,231	360	83,524	26	39,175	9,784	85,497	35,827	791,424
Fourth district.....	84	1,786		225,112			2,851	12,574	1,261	243,584
Total.....	121	539,017	360	308,636	26	39,175	12,635	98,071	37,088	1,035,008
Kansas.....	58			56,914						56,914

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Kentucky:										
Second district.....	24	2,052,256	18,100	5,829	16,790		80,535	65,357	21,283	2,200,150
Fifth district.....	42	16,157,657	9,741,721	98,703	40,960	414,579	5,849,775	3,541,494	2,325,687	38,179,576
Sixth district.....	12	2,362,557	51,145	275,045	9,515	93,753	204,918	437,073	448,024	3,882,333
Seventh district.....	12	480,531	9,750	3,499			43,850	65,242	7,768	617,184
Eighth district.....	3	33,221					480	256		34,278
Total.....	93	21,062,222	9,820,716	389,076	68,433	508,332	6,179,558	4,109,422	2,592,762	44,964,521
Louisiana.....	66	989,826	1,675,809	235,549	24,651	89,088	86,990	72,605	101,538	3,279,056
Maryland.....	31	10,514,263	5,251,919	1,216,316	852,294	2,659,954	878,320	2,420,890	764,603	24,553,659
Massachusetts.....	61	262,563	45	19,406	39,248	16,025		20		337,307
Michigan:										
First district.....	84	11,058,081	2,384,664	1,944,534	46,538	242,275	3,145,928	3,848,978	1,857,367	24,528,365
Fourth district.....	47			76,942	492					77,808
Total.....	131	11,058,081	2,384,664	2,021,476	47,030	242,649	3,145,928	3,848,978	1,857,367	24,606,173
Minnesota.....	90	26,046	2,737	164,149	438	6,331	8,521	4,374	461	213,557
Missouri:										
First district.....	24	10,269,308	34,256,193	1,333,900	299,928	1,995,236	13,754,955	7,882,912	3,418,940	78,241,374
Sixth district.....	25	211,831	12,641	34,487	3,365	400	2,435	6,055	555	271,709
Total.....	49	10,511,139	34,268,834	1,368,387	303,293	1,995,636	13,757,390	7,888,967	3,419,495	78,513,143
Montana.....	30	171		20,956						21,127
Nebraska.....	45	1,358		79,382						80,740
New Hampshire.....	10	852		4,267						5,119
New Jersey:										
First district.....	9	592		5,716						6,308
Fifth district.....	40	10,925,879	9,508,359	2,707,659	562,534	3,899,218	3,446,339	3,573,348	2,307,481	37,020,808
Total.....	49	10,926,471	9,508,359	2,803,366	562,534	3,899,218	3,446,339	3,573,348	2,307,481	37,027,116
New Mexico.....	6	4,392	11,774	4,031						20,197
New York:										
First district.....	53	71,668	49,593	280,366	47,884	5,000				460,421
Second district.....	124	5,497,014	401,494	40,072	778		672,276	6,626	371,149	6,989,460
Third district.....	135	735,261	19,326	332,998	17,680			3,838	1,549	1,127,843
Fourteenth district.....	61	1,268,756	495	112,105	2,280	13,015	4,176	26,537	141,036	1,491,078
Twenty-first district.....	121	447,595	2,885	758,828	13,921	17,534	8,545	28,837	14,549	1,202,604
Twenty-eighth district.....	83	221,519	595	477,877	8,509	13,428	11,407	40,843	7,541	781,809
Total.....	577	8,241,813	474,208	2,008,246	91,052	137,875	723,031	221,190	448,349	12,343,254

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

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1908—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.
North Carolina:										
Fourth district.....	17	47,974,572	136,361	610,009	327,702	297,383	414,489	257,423	456,415	50,474,334
Fifth district.....	36	25,313,189	8,211,978	384,450	163,296	20,520	4,317,822	3,221,753	1,671,013	43,310,021
Total.....	53	73,287,761	8,348,339	994,459	490,998	323,903	4,732,311	3,479,176	2,127,428	93,784,375
North and South Dakota.....	10			8,259						8,259
Ohio:										
First district.....	88	2,229,357	10,829,124	8,331,480	13,160	466,756	5,394,675	7,222,812	2,579,195	37,066,550
Tenth district.....	31	431,480	152,825	124,705		102,242	78,677	95,805	94,645	1,080,439
Eleventh district.....	13	349,895	80,594	1,707,651		61,165	383,665	655,107	263,642	3,501,722
Eighteenth district.....	98	8,670	118	350,346			31			359,165
Total.....	230	3,019,402	11,062,661	10,514,242	13,160	630,163	5,857,051	7,973,724	2,937,482	42,007,885
Oregon.....	14	754		13,502						14,256
Pennsylvania:										
First district.....	137	709,944	1,812	430,387	29,306		17,579	20,389	38,623	1,248,040
Ninth district.....	96	5,890		401,663	1,990		15,948	27,371	8,350	461,212
Twelfth district.....	37	2,428,748	4,929	67,035			75,413	55,835	88,712	2,750,722
Twenty-third district.....	44	13,296	100	121,949	2,490	50	9	465	1,337	139,696
Total.....	314	3,157,878	6,841	1,021,034	33,786	50	108,949	134,110	137,022	4,599,670
South Carolina.....	3	1,210	32	3,613				2		4,857
Tennessee.....	41	8,314,430	550,285	347,605	390,570	1,838,784	224,253	103,662	74,975	11,844,534
Texas:										
Third district.....	17	130,937		26,925						157,862
Fourth district.....	12	9,599	223	8,326		360	20			18,528
Total.....	29	140,536	223	35,251		360	20			176,390
Virginia:										
Second district.....	29	6,332,953	10,807,784	487,145	96,773	834,814	1,600,416	2,724,709	1,001,100	24,485,694
Sixth district.....	38	3,450,847	110,787	73,507	31,074	500	311,500	191,233	170,994	4,340,432
Total.....	67	9,783,800	10,918,571	560,652	127,847	835,314	1,911,916	2,915,932	1,172,094	28,826,126
Washington.....	17			16,691						16,691
West Virginia.....	19	988	1,016,848	3,999,980	250		436,550	291,524	1,681,409	7,427,549
Wisconsin:										
First district.....	65	4,926,744	5	61,662	27,703	809,302	94,450	5,917	84,772	6,010,555
Second district.....	41	856		150,712						151,568
Total.....	106	4,927,600	5	212,374	27,703	809,302	94,450	5,917	84,772	6,162,123
Total, calendar year 1908.....	2,963	189,519,782	96,750,447	30,546,461	3,135,915	15,090,646	42,866,758	39,582,999	23,646,957	441,139,966
Total, calendar year 1907.....	2,968	187,768,454	84,469,298	37,935,246	3,339,920	10,556,540	40,635,671	36,604,459	21,893,878	423,203,466
Increase, calendar year 1908.....		1,751,328	12,281,149			4,534,106	2,231,087	2,978,540	1,753,079	17,936,500
Decrease, calendar year 1908.....	5			7,388,785	204,004					

TABLE NO. 4.—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, 1908, 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 and district.	Tobacco manufactured.											Value of stamps used.
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1908.	Total to be accounted for.	On hand Jan. 1, 1909.	Exported in bond.	Tax paid during 1908.	
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama.....				75		75		75			75	\$4.50
Arkansas.....	4,594			820		5,414	226	5,640	2,759		2,881	172.86
California:												
First district.....	1,800	3,450		141,416		146,666	1,086	147,752	1,050	910	145,792	8,747.52
Fourth district.....				942		942		942			942	56.52
Total.....	1,800	3,450		142,358		147,608	1,086	148,694	1,050	910	146,734	8,804.04
Colorado.....				63,889		63,889	161	64,050			64,050	3,843.00
Connecticut.....				81,220	114	81,334	1,396	82,730	5,029		77,701	4,662.06
Florida.....			25	26,973		26,998	94	27,092	96		26,996	1,619.76
Georgia.....				7,800		7,800	775	8,575	325		8,250	495.00
Illinois:												
First district.....	40,518	6,362	5,065,407	12,968,865	3,476,400	21,557,552	175,525	21,733,077	188,686	57,557	21,486,834	1,280,210.04
Fifth district.....				71,753	1,219	72,972	537	73,509	295		73,214	4,392.84
Eighth district.....	290,631	54,845		243,701		589,177	13,512	602,689	5,310		597,379	35,842.74
Thirteenth district.....		1,517		20,913		22,430	1,218	23,648	324		23,324	1,399.44
Total.....	331,149	62,724	5,065,407	13,305,232	3,477,619	22,242,131	190,792	22,432,923	194,615	57,557	22,180,751	1,330,845.06
Indiana:												
Sixth district.....		151		191,324	9,360	200,835	3,207	204,042	3,762		200,280	12,016.80
Seventh district.....		531,318		68,150	95	599,563	85,072	684,635	83,273		601,362	36,081.72
Total.....		531,469		259,474	9,455	800,398	88,279	888,677	87,035		801,642	48,098.52
Iowa:												
Third district.....			79,186	701,066	26	780,278	7,365	787,643	9,666		777,977	46,678.62
Fourth district.....				236,415		236,415		236,415	55		236,360	14,181.60
Total.....			79,186	937,481	26	1,016,693	7,365	1,024,058	9,721		1,014,337	60,860.22
Kansas.....				57,119		57,119		57,119	375		56,744	3,404.64
Kentucky:												
Second district.....	630,200	937,300		150,683		1,748,183	574,373	2,322,556	550,944		1,771,612	106,296.72
Fifth district.....	25,278,874	1,194,420	13,973	9,468,496		35,665,763	1,021,742	36,687,505	1,286,802	47,407	35,643,296	2,138,597.76
Sixth district.....	191,340	833,744	257,460	2,346,165		3,628,709	68,021	3,696,730	84,602		3,612,128	216,727.68
Seventh district.....	245,900	184,486		53,756		486,142	53,471	539,613	19,761		519,852	31,191.12
Eighth district.....		25,978		25,978		25,978	16,160	42,138	13,739		28,399	1,703.94
Total.....	26,346,314	3,175,928	271,433	12,051,100		41,844,775	1,733,767	43,578,542	1,658,848	47,407	41,575,287	2,494,517.22
Louisiana.....		75,300		2,953,054	19,733	3,048,087	28,671	3,076,758	43,852	33,722	2,998,184	179,951.04
Maryland.....				16,844,663	20,505	16,865,168	4,785	16,869,953	11,568	64,766	16,793,679	1,007,620.74
Massachusetts.....				157,728	156,090	313,818	2,509	316,327	2,116		314,211	18,852.66
Michigan:												
First district.....	7,408,461	36,179	1,601,078	13,303,757	88,215	22,437,690	149,655	22,587,345	199,577	482	22,387,286	1,343,237.16
Fourth district.....				76,942	953	77,925	492	78,417			78,417	4,705.02
Total.....	7,408,461	36,179	1,601,078	13,380,699	89,168	22,515,615	150,147	22,665,762	199,577	482	22,465,703	1,347,942.18
Minnesota.....	28,455			181,636	1,804	211,895	25,788	237,683	7,097		230,586	13,835.16
Missouri:												
First district.....	57,337,200	7,544,355		7,669,233	7,136	72,557,924	3,491,196	76,049,120	1,814,608	178,337	74,056,175	4,443,370.50
Sixth district.....	6,276	90,538		133,779		239,593	27,194	257,787	25,101		234,686	14,081.16
Total.....	57,343,476	7,634,893		7,803,012	7,136	72,788,517	3,518,390	76,306,907	1,839,709	178,337	74,290,861	4,457,451.66
Montana.....				21,892		21,892	150	21,852	75		21,877	1,312.62
Nebraska.....				80,756		80,756		80,756			80,756	4,845.36
New Hampshire.....		50		5,025		5,075		5,075			5,075	304.50
New Jersey:												
First district.....				6,223		6,223	35	6,258	65		6,193	371.58
Fifth district.....	6,757,145		3,386,188	17,081,012	7,556,456	34,789,801	330,356	35,111,157	892,505	79,636	34,139,015	2,048,340.90
Total.....	6,757,145		3,386,188	17,087,235	7,556,456	34,787,024	330,391	35,117,415	892,570	79,636	34,145,209	2,048,712.54
New Mexico.....				14,737		14,737		14,737			14,737	894.22
New York:												
First district.....				422,942	1,140	424,082	1,837	425,919	1,245	1,026	423,643	25,418.88
Second district.....		1,356,840		5,363,311	783	6,720,934	6,556	6,727,490	1,443	31,441	6,694,606	401,676.36
Third district.....		48,211		819,733	79,730	947,674	29,219	976,893	31,006	551,581	394,306	23,658.36
Fourteenth district.....				104,922	436	1,044,693	10,435	1,055,128	8,408		1,046,720	98,803.20

TABLE No. 4.—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, 1908, ETC.—Continued.

State and district.	Tobacco manufactured.											Value of stamps used.
	Plug.	Twist and other forms of leaf.	Fine cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1908.	Total to be accounted for.	On hand Jan. 1, 1909.	Exported in bond.	Tax paid during 1908.	
	<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>	
New York—Continued.												
Twenty-first district.....			64,930	1,210,641		1,275,571	13,325	1,288,896	11,417		1,277,479	\$76,648.74
Twenty-eighth district.....				745,355	28,502	773,857	117	773,974	517		773,457	46,407.42
Total.....			1,664,903	10,011,317	110,591	11,786,811	61,489	11,848,300	54,036	584,048	11,210,216	672,612.96
North Carolina:												
Fourth district.....	2,994,036	12,271		35,115,073		38,121,380	190,608	38,311,988	150,458	158,440	38,003,090	2,280,185.40
Fifth district.....	36,595,949	78,590		2,031,062		38,705,601	3,399,566	42,105,167	3,388,320	2,555	38,714,292	2,322,837.52
Total.....	39,589,985	90,861		37,146,135		76,826,981	3,590,174	80,417,155	3,538,778	160,995	76,717,382	4,603,042.92
North and South Dakota.....				8,048		8,048		8,048	52		7,996	479.76
Ohio:												
First district.....	14,406,537	370,710	100	22,720,012	21	37,506,380	342,987	37,849,367	582,092	3,522	37,263,753	2,235,825.18
Tenth district.....				1,014,589		1,014,589	23,683	1,038,272	32,239		1,005,973	60,358.38
Eleventh district.....				3,273,898		3,273,898	16,325	3,290,223	16,685		3,273,538	196,412.28
Eighteenth district.....				350,053	675	350,728	10	350,738	50		350,688	21,041.28
Total.....	14,406,537	370,710	100	27,367,552	696	42,145,595	383,005	42,528,600	631,126	3,522	41,893,952	2,513,637.12
Oregon.....				14,151		14,151	9	14,160	8		14,152	849.12
Pennsylvania:												
First district.....			16,815	1,083,062	7,696,187	8,796,064	4,972	8,801,036	2,311	3,621	8,795,104	527,706.24
Ninth district.....				450,754	3,673	454,427	12	454,439	184		454,255	27,255.30
Twelfth district.....				2,466,857		2,466,857	15,279	2,482,136	6,330		2,475,806	148,548.36
Twenty-third district.....				126,252	10,905	137,157	2,223	139,385	3,124		136,261	8,175.66
Total.....			16,815	4,126,925	7,710,765	11,854,505	22,491	11,876,996	11,949	3,621	11,861,426	711,685.56
South Carolina.....	600			3,990		4,590	265	4,855	405		4,450	267.00
Tennessee.....	1,283,791	2,202,237	580	394,309	4,862,132	8,743,049	494,336	9,237,385	681,105		8,556,280	513,376.80
Texas:												
Third district.....				157,567		157,567		157,567			157,567	9,454.02
Fourth district.....				16,443		16,443	728	17,171	360		16,811	1,008.66
Total.....				174,010		174,010	728	174,738	360		174,378	10,462.68
Virginia:												
Second district.....	8,117,056	84,331		14,082,374		22,983,701	1,160,653	24,044,414	859,804	1,723,502	21,461,048	1,287,662.88
Sixth district.....	3,093,500	205,323	850	182,075		3,481,748	932,918	4,414,666	912,746	9,532	3,492,388	209,543.28
Total.....	11,210,556	289,654	850	14,864,449		26,365,509	2,093,571	28,459,080	1,772,610	1,733,034	24,953,436	1,497,206.16
Washington.....				16,790		16,790		16,790	253		16,447	986.82
West Virginia.....		50	160	6,786,513		6,786,723		6,786,723		60,022	6,717,701	403,062.06
Wisconsin:												
First district.....		3,225		5,701,063	13,418	5,717,706	24,371	5,742,077	3,693	5,350	5,733,034	343,982.04
Second district.....				150,840		150,840	1,174	152,014	787		151,227	9,073.62
Total.....		3,225		5,851,903	13,418	5,868,546	25,545	5,894,091	4,480	5,350	5,884,261	353,055.66
Total, calendar year 1908.....	164,712,863	14,476,730	12,080,725	192,229,890	24,035,738	407,541,946	12,756,385	420,298,331	11,946,579	3,022,349	405,320,403	24,319,764.18
Total, calendar year 1907.....	159,745,491	12,257,022	12,457,917	179,172,512	24,175,219	387,808,161	23,641,732	411,449,893	22,407,513	4,446,731	384,595,649	23,075,738.94
Increase, calendar year 1908.....	4,967,372	2,219,708		13,057,378		19,733,785		8,848,438			20,724,754	1,244,025.24
Decrease, calendar year 1908.....			371,192		139,481		10,885,347		10,460,934	1,424,382		

Sorry, page 115 and 116 are unavailable.

REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, THE FISCAL YEAR ENDED JUNE 30, 1909.

OPIMUM.

During the fiscal year ended June 30, 1909, no internal-revenue taxes whatever were collected from opium manufactured for smoking purposes.

The act approved February 9, 1909, to prohibit the importation and use of opium for other than medicinal purposes is as follows:

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That after the first day of April, nineteen hundred and nine, it shall be unlawful to import into the United States opium in any form or any preparation or derivative thereof: *Provided,* That opium and preparations and derivatives thereof, other than smoking opium or opium prepared for smoking, may be imported for medicinal purposes only, under regulations which the Secretary of the Treasury is hereby authorized to prescribe, and when so imported shall be subject to the duties which are now or may hereafter be imposed by law.

SEC. 2. That if any person shall fraudulently or knowingly import or bring into the United States, or assist in so doing, any opium or any preparation or derivative thereof contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such opium or preparation or derivative thereof after importation, knowing the same to have been imported contrary to law, such opium or preparation or derivative thereof shall be forfeited and shall be destroyed, and the offender shall be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or by imprisonment for any time not exceeding two years, or both. Whenever, on trial for a violation of this section, the defendant is shown to have, or to have had, possession of such opium or preparation or derivative thereof, such possession shall be deemed sufficient evidence to authorize conviction unless the defendant shall explain the possession to the satisfaction of the jury.

The manufacture of smoking opium in the United States having altogether ceased, the effect of the act of February 9, 1909, prohibiting the importation of opium in any form or preparation thereof, except for medicinal purposes, is to render the act of October 1, 1890, imposing an internal-revenue tax on smoking opium, inoperative.

Respectfully,

ROYAL E. CABELL,  
*Commissioner of Internal Revenue.*

HON. FRANKLIN MACVEAGH,  
*Secretary of the Treasury.*

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.	Grape brandy used in fortification of sweet wines.	Total collections on distilled spirits.	
	\$31,134.17	\$6,583.33			\$28.60			\$55,502.19	1
	21,772.11	7,083.33						64,730.77	2
	236,100.18	58,604.22	\$83.33	\$180.60	46.80	\$65.50	\$97,407.89	5,008,009.48	3
	144,591.79	15,383.41			.20		14,096.14	335,328.06	4
	108,069.99	15,558.32						244,012.98	5
	125,865.27	12,991.77	4.17					281,128.41	6
	15,322.45	6,329.21						70,456.81	7
	26,568.02	1,920.83	50.00					72,222.35	8
	9,702.80	8,133.36	41.67	80.00			142.98	56,065.69	9
	332,728.23	52,612.75	112.51	80.00	.30			647,044.67	10
	31,072.52	3,725.02	4.17	20.00	4.90	6,206.00		28,342,444.83	11
	50,996.91	2,383.36			2.50	3,246.00		5,803,106.39	12
	62,988.55	3,708.37						71,080.52	13
	123,230.01	5,250.02			4.50	2,504.00		9,126,803.99	14
	53,789.68	4,175.06			76.60			14,342,797.64	15
	48,376.98	2,600.01						51,726.99	16
	57,581.24	5,612.32						65,173.24	17
	71,875.71	4,008.36						81,340.18	18
	15,290.25	2,912.53			24.40	14,642.00		2,769,774.09	19
	25,325.63	13,202.60	120.84	200.00	830.40	76,006.00		13,033,446.69	20
	15,469.30	2,833.35			6.20	12,464.00		3,041,380.17	21
	11,830.30	2,083.35			27.50	37,786.00		3,383,679.44	22
	6,945.52	2,512.53			34.20	14,988.00		2,448,903.39	23
	97,321.21	23,058.41	56.24	130.00	25.55	182.60		4,067,221.70	24
	121,983.47	16,345.92	54.18	100.00	30.40	1,810.00		4,047,008.01	25
	111,185.95	22,633.45	12.50	40.00	937.50	140.00		961,548.66	26
	126,513.65	3,620.85						2,374,822.89	27
	81,336.56	2,754.20						85,274.10	28
	148,388.52	11,079.28	20.84	20.00				165,519.52	29
	112,931.38	10,641.66	12.50					194,527.97	30
	79,890.97	12,475.04				2,754.00		1,669,669.05	31
	118,818.88	9,254.17						131,876.90	32
	54,272.14	4,245.87			.20	1,222.00		1,921,865.42	33
	45,150.58	3,070.83						60,692.75	34
	47,002.10	2,383.34						64,295.69	35
	195,725.23	14,483.33	43.75	20.00				201,080.57	36
	48,144.06	4,658.37						53,692.72	37
	174,977.23	13,487.47	87.50	60.00	146.50			2,929,204.53	38
	46,017.75	44,879.19		40.00	1.10			535,683.29	39
	129,549.29	29,933.32	83.34	80.00				171,050.92	40
	198,896.67	10,525.00			1.00			2,363,460.32	41
	104,708.49	7,541.67			4.40			547,540.77	42
	136,806.12	12,275.00					4,021.69	216,510.40	43
	6,073.05	1,583.34					207.67	113,144.05	44
	8,108.73	1,079.17						267,084.79	45
	50,735.09	2,383.38						53,118.47	46
	74,177.07	18,800.00	225.00	400.00	16.70	7,250.00		8,901,154.96	47
	46,456.30	4,350.03			.50	10,412.00		596,033.29	48
	40,450.96	3,083.34						65,245.23	49
	114,816.32	8,387.50	16.67	20.00				233,856.39	50
	50,016.69	4,941.66						326,812.52	51
	157,043.46	23,425.04	45.84	60.00	3.00	1,492.00		1,085,472.26	52
	39,171.47	4,195.84			.40	76.00		549,792.17	53
	119,534.31	8,475.01						205,488.43	54
	134,192.28	29,458.37	91.67	100.00	12.20	35,650.00		5,535,044.97	55
	14,491.67	1,416.68						25,412.01	56
	22,416.95	5,991.74	100.00	120.00	21.60	96.00		1,520,128.62	57
	56,219.02	5,479.19						64,577.40	58
	24,583.64	3,816.69						30,339.01	59
	21,064.11	3,883.38						328,534.98	60
	13,805.79	1,841.68						346,320.08	61
	145,396.99	16,575.05						166,660.87	62
	27,360.13	2,223.35			.10	280.00		239,465.31	63
	185,700.81	9,575.01	37.50	40.00		1,168.00		2,456,020.15	64
	198,501.63	2,045.85						111,822.50	65
	5,257,980.16	641,575.28	1,304.22	1,790.00	2,290.65	231,339.50	115,876.37	134,808,034.12	

Sorry, page 115 and 116 are unavailable.

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICT.	TOBACCO.							
	Cigars weighing more than 3 pounds per thousand, per thousand, \$2.	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, 38 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, 64 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.	Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 6 cents.	Total collection on tobacco.
1 Alabama.....	\$18,321.48		\$22.95			\$18.00	\$18,372.43	
2 Arkansas.....	5,661.73					252.38	5,914.11	
3 First California.....	156,729.87	\$8.64	100,023.56	\$183.06	\$111.90	17,085.48	273,204.54	
4 Fourth California.....	30,607.00					40.68	30,647.68	
5 Colorado.....	65,067.91		384.75	7.50		3,911.80	69,402.02	
6 Connecticut.....	231,678.62	76.50	2,512.42	777.33	63.60	5,503.62	240,707.44	
7 Florida.....	971,888.47		7,663.87		.99	1,520.75	981,074.08	
8 Georgia.....	36,872.18		110.27			462.87	37,445.32	
9 Hawaii.....	27.45		8.64			2,243.64	2,279.73	
10 First Illinois.....	633,906.88	10.80	6,089.02		109.50	237,939.63	1,997,779.84	
11 Fifth Illinois.....	78,475.10					4,483.22	82,958.32	
12 Eighth Illinois.....	189,772.03					34,837.30	224,609.33	
13 Thirteenth Illinois.....	51,221.17					1,409.25	52,630.42	
14 Sixth Indiana.....	216,258.49					11,490.89	227,749.38	
15 Seventh Indiana.....	146,200.25					29,287.72	175,487.97	
16 Third Iowa.....	57,988.57		1.04			40,554.06	98,543.67	
17 Fourth Iowa.....	212,063.69	24.20				14,744.00	226,832.89	
18 Kansas.....	74,602.64					3,245.70	77,848.34	
19 Second Kentucky.....	6,851.63					102,132.80	108,984.43	
20 Fifth Kentucky.....	150,223.58	2.16	195.84			2,199,801.09	2,350,122.67	
21 Sixth Kentucky.....	39,641.78					207,939.76	247,581.54	
22 Seventh Kentucky.....	9,273.12					19,382.80	28,655.92	
23 Eighth Kentucky.....	451.66					2,010.90	2,462.56	
24 Louisiana.....	135,741.37	.54	269.89	255,744.54		1,495.00	578,668.51	
25 Maryland.....	303,903.83	154,684.38	142.56	43.39	33.30	1,045,445.33	1,500,466.80	
26 Massachusetts.....	512,093.98	6.77	50,852.84	784.08	1,208.25	10,220.98	685,141.91	
27 First Michigan.....	710,348.50	2.87	618.84		3.15	1,287,406.33	2,004,730.66	
28 Fourth Michigan.....	163,871.02	.33				97.89	163,969.14	
29 Minnesota.....	212,625.01	2.54	.11			16.59	212,644.25	
30 First Missouri.....	142,288.36		24.28	4.75	38.40	419.49	142,716.28	
31 Sixth Missouri.....	55,730.37					12,274.74	68,005.11	
32 Montana.....	49,585.64					1,188.75	50,774.39	
33 Nebraska.....	86,783.00					5,354.39	92,137.39	
34 New Hampshire.....	165,375.47		918.57		53.10	465.50	166,853.54	
35 First New Jersey.....	179,232.83		32.62			47.30	179,312.75	
36 Fifth New Jersey.....	1,204,293.92	1,968.37	6,325.61	64.80		476,802.30	1,688,490.00	
37 New Mexico.....	5,664.52		5.49	97.23		951.61	6,763.85	
38 First New York.....	390,271.01	74,929.05	936,774.45	2,097.45	.30	41.40	1,339,400.47	
39 Second New York.....	971,905.49		1,872,181.35	8,368.44	20,238.54	1,858.64	3,200,356.31	
40 Third New York.....	1,446,313.74	115,870.71	1,336,140.68	19,485.73	34,026.63	4,672.57	19,788.51	
41 Fourteenth New York.....	288,958.36		960.13		152.55	17.16	289,128.90	
42 Twenty-first New York.....	509,326.24		23.78	54.60		75,674.01	585,079.63	
43 Twenty-eighth New York.....	168,815.80		1,574.00			46,809.22	170,699.02	
44 Fourth North Carolina.....	39,168.59					2,243,017.95	2,282,186.54	
45 Fifth North Carolina.....	448.45					46,809.22	47,257.67	
46 North and South Dakota.....	35,699.82					2,454,765.39	2,490,465.21	
47 First Ohio.....	646,097.10	553.25	4.87			503.40	646,650.62	
48 Tenth Ohio.....	394,488.89		15.12	27.25		2,618,077.49	3,014,589.55	
49 Eleventh Ohio.....	376,992.32				16.05	41,025.43	417,017.75	
50 Eighteenth Ohio.....	527,475.82	25.92	36.72	2.16		32,507.28	587,097.98	
51 Oregon.....	25,780.70		78.95		30.00	23,031.67	48,891.32	
52 First Pennsylvania.....	1,967,237.20	80,089.41	163,542.64	7,394.76	787.05	568,752.79	2,728,949.77	
53 Ninth Pennsylvania.....	2,075,590.92	439.85	86.40		1.50	210.12	2,076,447.79	
54 Twelfth Pennsylvania.....	201,968.87					148,665.82	350,634.69	
55 Twenty-third Pennsylvania.....	1,108,473.57	358.02	78.30	1.62	105.00	693.18	1,109,608.67	
56 South Carolina.....	63,422.87	8.10	75.60	1.08	3.00	428.37	63,938.92	
57 Tennessee.....	24,449.11					214,510.90	238,960.01	
58 Third Texas.....	27,322.53		1,207.87	3,928.23		8,736.30	11,894.93	
59 Fourth Texas.....	12,206.64					790.29	12,996.93	
60 Second Virginia.....	637,444.43	101,440.55	1,122,596.55	205,366.85	375.00	1,332,476.48	2,370,999.87	
61 Sixth Virginia.....	35,834.01	115,251.12	1,880.28	214.65		199,286.19	352,456.25	
62 Washington.....	41,622.63	8.10			30.00	1,259.62	42,910.35	
63 West Virginia.....	437,278.71					299,259.25	736,537.96	
64 First Wisconsin.....	226,522.46		.48			251,908.95	478,431.41	
65 Second Wisconsin.....	109,719.76					9,428.78	119,148.54	
Total.....	20,257,718.85	593,598.79	5,564,396.12	504,389.57	57,447.81	1,621,177.66	23,325,439.23	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICT.	FERMENTED LIQUORS.					
	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.	Wholesale dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.
1 Alabama.....	\$57,204.36		\$300.00	\$12,578.06	\$2,927.43	\$73,009.85
2 Arkansas.....	10,425.00		100.00	1,843.35	3,568.75	15,937.10
3 First California.....	944,332.00	\$337.50	3,825.00	7,265.04	15,654.21	971,413.75
4 Fourth California.....	244,362.63	550.00	2,791.67	2,311.77	9,925.10	259,941.17
5 Colorado.....	411,398.88	50.00	1,725.00	4,959.15	13,216.65	431,349.68
6 Connecticut.....	1,211,588.00	354.17	2,925.00	3,611.96	19,506.61	1,237,985.74
7 Florida.....	15,760.00		100.00	2,921.97	1,952.12	20,724.09
8 Georgia.....	115,155.00		500.00	31,372.94	5,177.11	152,205.05
9 Hawaii.....	14,018.35		208.33	1,047.67	1,127.08	16,401.43
10 First Illinois.....	4,725,363.50	300.00	6,850.00	15,514.26	20,256.59	4,768,284.35
11 Fifth Illinois.....	236,280.00		400.00	2,262.79	3,075.05	242,017.84
12 Eighth Illinois.....	232,915.00		1,100.00	5,186.17	9,783.47	248,984.64
13 Thirteenth Illinois.....	330,915.00		2,160.00	6,368.09	12,854.44	352,237.53
14 Sixth Indiana.....	639,214.35		2,941.67	7,880.81	17,535.40	667,572.23
15 Seventh Indiana.....	632,802.50	50.00	1,708.34	3,218.47	5,245.85	643,025.16
16 Third Iowa.....	232,365.00	143.75	690.00	7,311.68	21,017.67	261,438.10
17 Fourth Iowa.....	204,812.28	50.00	1,591.67	4,611.81	12,506.45	223,572.21
18 Kansas.....	5,871.50	100.00	100.00	11,447.48	4,099.99	21,618.97
19 Second Kentucky.....	21,215.00	16.67	300.00	2,073.61	1,987.52	25,592.80
20 Fifth Kentucky.....	364,699.75		1,200.00	1,358.55	8,064.91	375,223.21
21 Sixth Kentucky.....	271,135.50		300.00	188.34	200.00	271,823.84
22 Seventh Kentucky.....	37,360.00		200.00	1,065.84	1,791.66	40,447.50
23 Eighth Kentucky.....	10,300.00		100.00	2,133.67	418.76	12,952.43
24 Louisiana.....	473,026.52		1,000.00	5,055.99	9,106.41	488,188.92
25 Maryland.....	1,376,609.75	437.50	3,125.01	6,457.82	10,150.10	1,396,780.18
26 Massachusetts.....	2,042,992.80	189.17	4,100.00	4,495.60	18,813.23	2,070,590.80
27 First Michigan.....	1,058,296.25	216.67	5,166.66	4,374.15	9,202.09	1,077,255.82
28 Fourth Michigan.....	424,911.00		2,641.67	5,857.09	13,821.09	447,230.76
29 Minnesota.....	1,411,570.14	475.00	5,541.67	23,806.13	26,610.83	1,468,003.77
30 First Missouri.....	3,171,934.27		3,400.00	4,327.53	13,031.25	3,192,693.05
31 Sixth Missouri.....	533,044.38	200.00	1,500.00	6,094.96	7,554.17	548,993.51
32 Montana.....	460,528.00	358.33	3,975.00	5,222.54	15,931.30	486,015.17
33 Nebraska.....	389,820.25	50.00	1,400.00	6,173.93	23,323.70	420,767.88
34 New Hampshire.....	274,733.00	325.00	300.00	11,621.18	7,539.60	294,518.78
35 First New Jersey.....	148,823.50		600.00	476.66	6,816.66	156,716.82
36 Fifth New Jersey.....	2,965,880.00		3,575.00	4,086.67	15,458.85	2,989,009.02
37 New Mexico.....	24,525.50		575.00	911.74	5,656.39	31,668.63
38 First New York.....	3,231,532.45	150.00	3,700.00	1,164.99	4,387.30	3,240,954.94
39 Second New York.....	191,692.17		100.00	100.00	1,270.83	193,163.00
40 Third New York.....	4,937,140.00	50.00	2,600.00	908.34	2,391.67	5,003,090.01
41 Fourteenth New York.....	1,769,686.50	100.00	4,300.00	2,843.34	14,266.70	1,791,196.54
42 Twenty-first New York.....	729,253.00	50.00	3,400.00	2,279.97	8,881.27	743,804.24
43 Twenty-eighth New York.....	1,652,718.00	4.17	4,708.33	1,932.52	7,102.08	1,666,465.10
44 Fourth North Carolina.....				6,850.58	450.03	7,300.61
45 Fifth North Carolina.....				5,501.85	712.50	6,214.35
46 North and South Dakota.....	44,940.00		400.00	23,211.20	12,244.92	80,796.12
47 First Ohio.....	1,765,139.39		3,700.00	1,060.84	3,204.17	1,773,104.60
48 Tenth Ohio.....	536,190.25	50.00	2,653.34	1,105.03	3,902.14	543,930.76
49 Eleventh Ohio.....	479,269.53		2,000.00	1,649.19	5,004.19	488,522.91
50 Eighteenth Ohio.....	1,277,838.50	50.00	3,841.67	1,221.67	8,606.25	1,291,558.09
51 Oregon.....	194,230.50	370.84	1,191.67	4,445.85	4,520.86	204,739.72
52 First Pennsylvania.....	3,026,265.75		7,825.00	2,940.85	19,820.88	3,056,832.48
53 Ninth Pennsylvania.....	265,028.75		2,308.34	1,715.05	4,085.45	273,737.59
54 Twelfth Pennsylvania.....	1,384,565.00	75.00	5,500.00	3,112.60	12,256.36	1,405,508.96
55 Twenty-third Pennsylvania.....	2,373,801.75	75.00	10,291.67	8,520.04	17,131.27	2,409,819.73
56 South Carolina.....	5,137.50			2,671.73	337.50	8,166.73
57 Tennessee.....	255,200.00	175.00	725.00	13,299.47	2,730.43	272,129.90
58 Third Texas.....	451,419.34	100.00	1,300.00	43,416.11	17,412.61	513,648.06
59 Fourth Texas.....	101,557.12	118.76	200.00	10,475.96	4,527.08	116,878.92
60 Second Virginia.....	61,250.00		200.00	3,119.76	1,820.85	66,390.61
61 Sixth Virginia.....	103,016.08		300.00	6,562.76	1,462.52	111,341.96
62 Washington.....	816,666.68	600.00	4,983.34	4,581.71	16,356.29	843,188.02
63 West Virginia.....	293,188.75		1,100.00	3,649.32	8,931.28	306,869.35
64 First Wisconsin.....	3,853,496.50	150.00	6,900.00	7,294.98	14,095.83	3,881,937.61
65 Second Wisconsin.....	716,444.11	50.00	8,000.01	9,040.48	19,294.13	752,828.73
Total.....	56,303,496.68	6,372.53	151,625.06	402,801.66	592,115.49	57,456,411.42

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICT.		OLEOMARGARINE.								
		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, $\frac{1}{2}$ of 1 cent.	Oleomargarine imported from foreign countries, per pound, 15 cents.	Manufactures 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), \$8.	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.
1	Alabama.....					\$328.00	\$2,025.25		\$1,733.34	\$4,086.59
2	Arkansas.....					96.00	919.75	\$480.00		1,435.75
3	First California.....						155.50		600.00	755.50
4	Fourth California.....									
5	Colorado.....	\$16.00	\$0.15		\$450.00	1,706.00	1,065.50	560.00	1,500.00	5,297.65
6	Connecticut.....	11,300.88	18,098.72		4,600.00	340.00	2,424.50	240.00	650.00	37,654.10
7	Florida.....						965.75		633.34	1,599.09
8	Georgia.....					424.00	1,140.00		1,575.00	3,139.00
9	Hawaii.....						59.50		733.34	792.84
10	First Illinois.....	235,502.54	135,784.41		4,250.00	26,524.00	10,732.00	960.00	1,400.01	415,152.96
11	Fifth Illinois.....					36.00	1,381.00		1,100.01	2,517.01
12	Eighth Illinois.....					292.00	2,926.50		1,633.34	4,901.84
13	Thirteenth Illinois.....	176.20				834.00	1,907.25	480.00	1,133.34	4,530.79
14	Sixth Indiana.....	12,123.00	2,809.48		1,800.00	1,330.00	4,718.00		1,553.34	24,336.82
15	Seventh Indiana.....					472.00	1,939.25		500.00	2,911.25
16	Third Iowa.....						865.50		200.00	1,065.50
17	Fourth Iowa.....					24.00	670.75		694.75	
18	Kansas.....	107,822.50	19,185.02		2,200.00	48.00	5,534.75		916.67	135,706.94
19	Second Kentucky.....						316.75			316.75
20	Fifth Kentucky.....	15.30			350.00	1,564.00	761.50		883.34	3,574.14
21	Sixth Kentucky.....					192.00	281.75			473.75
22	Seventh Kentucky.....					48.00	305.50			353.50
23	Eighth Kentucky.....						256.25			256.25
24	Louisiana.....					44.00	868.50		2,258.33	3,170.83
25	Maryland.....	1,862.30	632.00		600.00	2,920.00	1,281.25	480.00	1,833.33	9,008.88
26	Massachusetts.....					32.00	2,131.25		4,350.01	6,513.26
27	First Michigan.....	42.90				208.00	7,585.50		3,141.67	10,978.07
28	Fourth Michigan.....					80.00	5,705.00		2,383.34	8,258.34
29	Minnesota.....						1,232.00		2,716.66	3,948.66
30	First Missouri.....	14,354.85	1,843.08			5,636.00	1,806.00	480.00	1,316.66	25,526.59
31	Sixth Missouri.....					32.00	2,667.00		400.00	2,999.00
32	Montana.....					20.00	124.75		1,216.67	1,361.42
33	Nebraska.....						1,036.00		1,716.67	2,752.67
34	New Hampshire.....						2,325.00		2,733.34	5,058.34
35	First New Jersey.....						780.50			780.50
36	Fifth New Jersey.....	118.00	3,793.36		2,950.00	82.00	4,518.25	280.00	1,616.67	13,358.28
37	New Mexico.....						193.50			193.50
38	First New York.....						193.75			193.75
39	Second New York.....						42.00			42.00
40	Third New York.....			\$6.30			149.50		1,823.34	1,881.64
41	Fourteenth New York.....						98.75		333.33	432.83
42	Twenty-first New York.....						116.00		91.67	186.42
43	Twenty-eighth New York.....					28.00	1,385.25		416.66	1,440.00
44	Fourth North Carolina.....						140.00			1,801.91
45	Fifth North Carolina.....						68.50			140.00
46	North and South Dakota.....					32.00	314.00			100.50
47	First Ohio.....	20,948.80	6,457.80		1,200.00	1,420.00	2,591.75	480.00	1,866.67	34,364.52
48	Tenth Ohio.....						2,494.00	640.00	883.34	8,017.34
49	Eleventh Ohio.....	4,219.00	26,204.85		600.00	24.00	6,406.00		490.00	38,033.85
50	Eighteenth Ohio.....	122.50	31.29		250.00	406.00	7,421.00		2,816.67	11,137.46
51	Oregon.....						36.50		333.33	369.83
52	First Pennsylvania.....						60.75	240.00	566.67	1,000.42
53	Ninth Pennsylvania.....					92.00	168.50			430.75
54	Twelfth Pennsylvania.....						1,845.00	1,560.00	1,700.00	168.50
55	Twenty-third Pennsylvania.....	749.00				5,922.00	243.25		356.67	11,776.93
56	South Carolina.....						1,451.75		1,783.35	439.92
57	Tennessee.....					228.00	317.00		3,483.33	3,483.33
58	Third Texas.....				1,200.00		356.50		883.34	17,086.74
59	Fourth Texas.....	13,504.00	1,142.90				1,126.75		1,306.00	3,582.75
60	Second Virginia.....						1,008.00		700.00	1,738.00
61	Sixth Virginia.....						182.50		1,516.67	1,699.17
62	Washington.....						5,637.72		3,716.66	10,018.38
63	West Virginia.....						2,972.00		1,083.33	4,055.33
64	First Wisconsin.....					664.00	1,961.75		1,875.01	3,836.76
65	Second Wisconsin.....									
	Total.....	422,877.77	215,982.56	\$6.30	29,450.00	53,342.00	112,525.22	6,880.00	70,183.46	902,197.31

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A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

DISTRICT.	FILLED CHEESE.					Total collections on fillet cheese.
	Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), \$400.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	
1 Alabama.....						
2 Arkansas.....						
3 First California.....						
4 Fourth California.....						
5 Colorado.....						
6 Connecticut.....						
7 Florida.....						
8 Georgia.....						
9 Hawaii.....						
10 First Illinois.....	\$1,374.24		\$133.34			\$1,507.58
11 Fifth Illinois.....						
12 Eighth Illinois.....						
13 Thirteenth Illinois.....						
14 Sixth Indiana.....						
15 Seventh Indiana.....						
16 Third Iowa.....						
17 Fourth Iowa.....						
18 Kansas.....						
19 Second Kentucky.....						
20 Fifth Kentucky.....						
21 Sixth Kentucky.....						
22 Seventh Kentucky.....						
23 Eighth Kentucky.....						
24 Louisiana.....						
25 Maryland.....						
26 Massachusetts.....						
27 First Michigan.....						
28 Fourth Michigan.....						
29 Minnesota.....						
30 First Missouri.....						
31 Sixth Missouri.....						
32 Montana.....						
33 Nebraska.....						
34 New Hampshire.....						
35 First New Jersey.....						
36 Fifth New Jersey.....						
37 New Mexico.....						
38 First New York.....						
39 Second New York.....						
40 Third New York.....						
41 Fourteenth New York.....						
42 Twenty-first New York.....						
43 Twenty-eighth New York.....						
44 Fourth North Carolina.....						
45 Fifth North Carolina.....						
46 North and South Dakota.....						
47 First Ohio.....						
48 Tenth Ohio.....						
49 Eleventh Ohio.....						
50 Eighteenth Ohio.....	136.78		200.00	\$4.50	\$83.75	435.03
51 Oregon.....						
52 First Pennsylvania.....						
53 Ninth Pennsylvania.....						
54 Twelfth Pennsylvania.....						
55 Twenty-third Pennsylvania.....						
56 South Carolina.....						
57 Tennessee.....						
58 Third Texas.....						
59 Fourth Texas.....						
60 Second Virginia.....						
61 Sixth Virginia.....						
62 Washington.....						
63 West Virginia.....						
64 First Wisconsin.....						
65 Second Wisconsin.....						
Total.....	1,511.02		333.34	4.50	83.75	1,942.61

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

DISTRICT.	MIXED FLOUR.					Total collections on mixed flour.
	Mixed flour, per barrel of 100 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 48 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), \$12.	
1 Alabama.....						
2 Arkansas.....						
3 First California.....						
4 Fourth California.....						
5 Colorado.....						
6 Connecticut.....						
7 Florida.....						
8 Georgia.....						
9 Hawaii.....						
10 First Illinois.....						
11 Fifth Illinois.....						
12 Eighth Illinois.....		\$5.00		\$0.60	\$12.00	\$17.60
13 Thirteenth Illinois.....						
14 Sixth Indiana.....						
15 Seventh Indiana.....						
16 Third Iowa.....						
17 Fourth Iowa.....						
18 Kansas.....		414.25	\$24.80		63.00	502.05
19 Second Kentucky.....		531.10	29.50	1.00	114.00	675.60
20 Fifth Kentucky.....						
21 Sixth Kentucky.....						
22 Seventh Kentucky.....						
23 Eighth Kentucky.....						
24 Louisiana.....						
25 Maryland.....						
26 Massachusetts.....						
27 First Michigan.....						
28 Fourth Michigan.....						
29 Minnesota.....						
30 First Missouri.....						
31 Sixth Missouri.....		172.04	14.00	64.25	34.00	284.29
32 Montana.....			.50		16.00	16.50
33 Nebraska.....						
34 New Hampshire.....		11.00	5.00		34.00	50.00
35 First New Jersey.....						
36 Fifth New Jersey.....						
37 New Mexico.....						
38 First New York.....						
39 Second New York.....						
40 Third New York.....						
41 Fourteenth New York.....						
42 Twenty-first New York.....						
43 Twenty-eighth New York.....		620.00	260.00	100.00	22.00	980.00
44 Fourth North Carolina.....						
45 Fifth North Carolina.....						
46 North and South Dakota.....						
47 First Ohio.....						
48 Tenth Ohio.....					14.00	14.00
49 Eleventh Ohio.....						
50 Eighteenth Ohio.....						
51 Oregon.....						
52 First Pennsylvania.....						
53 Ninth Pennsylvania.....				4.00	12.00	16.00
54 Twelfth Pennsylvania.....						
55 Twenty-third Pennsylvania.....						
56 South Carolina.....						
57 Tennessee.....						
58 Third Texas.....						
59 Fourth Texas.....						
60 Second Virginia.....						
61 Sixth Virginia.....						
62 Washington.....						
63 West Virginia.....						
64 First Wisconsin.....						
65 Second Wisconsin.....						
Total.....		1,753.39	543.80	203.85	317.00	2,618.04

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICT.	ADULTERATED BUTTER.					PROCESS OR RENOVATED 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), \$180.	Total collections on adulterated butter.	Process or renovated butter manufactured or sold, etc., per pound, $\frac{1}{2}$ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter.
1 Alabama.....								
2 Arkansas.....								
3 First California.....		\$300.00	\$240.00	\$1,160.00	\$1,700.00			
4 Fourth California.....	\$316.90	100.00	150.00		566.90			
5 Colorado.....			120.00		120.00	\$3,260.33	\$100.00	\$3,360.33
6 Connecticut.....								
7 Florida.....								
8 Georgia.....								
9 Hawaii.....								
10 First Illinois.....	714.00	200.00			914.00	\$4,013.37	100.00	\$4,113.37
11 Fifth Illinois.....								
12 Eighth Illinois.....								
13 Thirteenth Illinois.....								
14 Sixth Indiana.....						2,009.50	100.00	2,109.50
15 Seventh Indiana.....								
16 Third Iowa.....	1,446.30	2,300.00	12.00		3,758.30	1,194.63	50.00	1,244.63
17 Fourth Iowa.....	907.00	575.00			1,482.00	19,321.22	257.50	19,608.72
18 Kansas.....	450.00	1,350.00	66.00		1,866.00	10,491.26	129.17	10,620.43
19 Second Kentucky.....								
20 Fifth Kentucky.....	36.10	1,550.00	124.00		1,710.10			
21 Sixth Kentucky.....								
22 Seventh Kentucky.....								
23 Eighth Kentucky.....								
24 Louisiana.....	90.00	600.00		600.00	1,290.00			
25 Maryland.....			20.00		20.00	619.00	50.00	669.00
26 Massachusetts.....						2,220.46	50.00	2,270.46
27 First Michigan.....	96.00	75.00			171.00	2,101.32		2,101.32
28 Fourth Michigan.....	749.20	775.00			1,524.20	219.79	54.17	273.96
29 Minnesota.....	1,704.00	1,850.00			3,554.00	6,233.88	200.00	6,433.88
30 First Missouri.....	152.50	50.00			202.50			
31 Sixth Missouri.....	781.20	2,175.00	66.00		3,022.20			
32 Montana.....	468.00	1,450.00		520.00	2,438.00			
33 Nebraska.....	465.00	100.00	56.00	320.00	941.00	106.30	25.00	131.30
34 New Hampshire.....								
35 First New Jersey.....								
36 Fifth New Jersey.....								
37 New Mexico.....	60.00				60.00			
38 First New York.....								
39 Second New York.....	7.00	150.00			157.00			
40 Third New York.....	378.00	1,250.00			1,628.00			
41 Fourteenth New York.....	10.00	200.00	42.00		252.00			
42 Twenty-first New York.....								
43 Twenty-eighth New York.....								
44 Fourth North Carolina.....								
45 Fifth North Carolina.....								
46 North and South Dakota.....	120.00	600.00		200.00	920.00			
47 First Ohio.....								
48 Tenth Ohio.....								
49 Eleventh Ohio.....						9,463.82	133.34	9,597.16
50 Eighteenth Ohio.....						327.30		327.30
51 Oregon.....	34.50	440.00			474.50	2,967.28	187.50	3,154.78
52 First Pennsylvania.....								
53 Ninth Pennsylvania.....								
54 Twelfth Pennsylvania.....								
55 Twenty-third Pennsylvania.....								
56 South Carolina.....	440.00		262.00	160.00	862.00		62.50	62.50
57 Tennessee.....							95.85	101.09
58 Third Texas.....						5.24		
59 Fourth Texas.....								
60 Second Virginia.....								
61 Sixth Virginia.....								
62 Washington.....						138.84	20.84	159.68
63 West Virginia.....	2,200.00			420.00	2,620.00	.50	33.34	33.84
64 First Wisconsin.....	278.00	2,607.00	24.00		2,909.00			
65 Second Wisconsin.....	1,432.00	1,850.00			3,282.00			
Total.....	13,341.70	20,547.00	1,182.00	3,380.00	38,450.70	120,435.64	1,729.21	122,164.75

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICT.	BANKS AND BANKERS.				MISCELLANEOUS.			
	Circulation issued by any bank, etc., or person, per month, 1/4 of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, 3/4 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.	Opium manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
1 Alabama.....						\$105.00	\$105.00	
2 Arkansas.....					\$2.44	26.00	28.44	
3 First California.....					479.06	1.00	480.06	
4 Fourth California.....						1,858.21	1,858.21	
5 Colorado.....					21.44	23.14	44.58	
6 Connecticut.....					237.04	24.00	261.04	
7 Florida.....						23.09	23.09	
8 Georgia.....					8.00	247.34	255.34	
9 Hawaii.....					792.00	28.62	820.62	
10 First Illinois.....					38,798.04	437.52	39,235.56	
11 Fifth Illinois.....						24.00	24.00	
12 Eighth Illinois.....						69.43	69.43	
13 Thirteenth Illinois.....						134.00	134.00	
14 Sixth Indiana.....					8.00	8.00	8.00	
15 Seventh Indiana.....					17.28	8.08	25.36	
16 Third Iowa.....						85.14	85.14	
17 Fourth Iowa.....						.62	80.00	
18 Kansas.....						218.82	218.82	
19 Second Kentucky.....						95.50	95.50	
20 Fifth Kentucky.....						132.10	132.10	
21 Sixth Kentucky.....						1.00	1.00	
22 Seventh Kentucky.....						5.00	5.00	
23 Eighth Kentucky.....						13.07	13.07	
24 Louisiana.....					14.92	161.97	176.89	
25 Maryland.....					76.22	83.75	159.97	
26 Massachusetts.....					62.14	1,305.69	1,367.83	
27 First Michigan.....					15.24	62.47	77.71	
28 Fourth Michigan.....					80,162.00	40.65	80,202.65	
29 Minnesota.....						6.00	6.00	
30 First Missouri.....					1.20	105.65	106.85	
31 Sixth Missouri.....					16.84	6.04	22.88	
32 Montana.....						58.09	58.09	
33 Nebraska.....						43.00	43.00	
34 New Hampshire.....					24.40	36.06	60.46	
35 First New Jersey.....						1.04	1.04	
36 Fifth New Jersey.....					28,268.60	19.29	28,287.89	
37 New Mexico.....						116.12	116.12	
38 First New York.....					127,331.56	1.11	127,332.67	
39 Second New York.....					723.00	1,288.90	2,012.50	
40 Third New York.....					452.00	178.51	630.51	
41 Fourteenth New York.....					.98	30.90	30.98	
42 Twenty-first New York.....					4.20	23.71	27.91	
43 Twenty-eighth New York.....						4.50	4.50	
44 Fourth North Carolina.....						68.59	68.59	
45 Fifth North Carolina.....						275.79	275.79	
46 North and South Dakota.....					224,209.76	246.92	224,456.68	
47 First Ohio.....					6.00	162.90	168.90	
48 Tenth Ohio.....						6.00	6.00	
49 Eleventh Ohio.....						155.87	155.87	
50 Eighteenth Ohio.....						23.25	23.25	
51 Oregon.....					12.52	1,998.21	2,010.73	
52 First Pennsylvania.....					6.40	18.90	25.30	
53 Ninth Pennsylvania.....						30.00	30.00	
54 Twelfth Pennsylvania.....						74.10	74.10	
55 Twenty-third Pennsylvania.....						68.12	68.12	
56 South Carolina.....					1.30	52.06	53.36	
57 Tennessee.....					19.48	49.71	69.19	
58 Third Texas.....					3.80	14.10	17.90	
59 Fourth Texas.....					172.84	134.91	307.75	
60 Second Virginia.....						97.40	97.40	
61 Sixth Virginia.....					108.72	36.50	145.22	
62 Washington.....						40.50	40.50	
63 West Virginia.....						1.94	1.94	
64 First Wisconsin.....					4.34	44.50	48.84	
65 Second Wisconsin.....								
Total.....					592,332.58	34,482.42	626,815.00	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Continued.

DISTRICT.	PENALTIES, ETC.						
	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs and fines.	Total of penalties, etc., collected.
1 Alabama.....	\$243.06			\$2,102.28	\$56.79	\$2,830.16	\$5,232.29
2 Arkansas.....	88.14			205.00	28.74	993.22	1,315.10
3 First California.....	126.10		\$140.98	23,398.56	7.99	91.05	23,765.28
4 Fourth California.....	47.49			13,162.10	2.38		13,211.97
5 Colorado.....	69.53		6.85	13,686.76	23.48	121.95	13,908.57
6 Connecticut.....	109.34		277.85	3,052.33	17.94	147.80	3,605.26
7 Florida.....	25.77			600.00	6.94	225.00	837.71
8 Georgia.....	260.48		1,882.14	4,438.72	95.58	7,274.45	13,951.37
9 Hawaii.....	11.77	\$10.00	72.63	2,576.25	4.98	42.05	2,717.68
10 First Illinois.....	13.02			15,565.00	.29	447.61	16,025.92
11 Fifth Illinois.....	5.28		160.35	816.94	.30	724.35	1,707.22
12 Eighth Illinois.....				680.51		3,333.23	4,013.74
13 Thirteenth Illinois.....				1,945.00		1,752.98	3,697.98
14 Sixth Indiana.....	23.89		193.90	4,160.00	1.70	204.22	4,583.71
15 Seventh Indiana.....	4.69	10.00	58.56	6,640.00	.18	.47	6,713.90
16 Third Iowa.....	121.75		175.00	2,351.90	15.83	589.04	3,253.52
17 Fourth Iowa.....	98.64	10.00		1,555.00	24.15	844.11	2,531.90
18 Kansas.....	366.96	40.00	293.97	11,013.00	112.25	288.20	12,114.39
19 Second Kentucky.....	97.03			797.36	.48		909.64
20 Fifth Kentucky.....	86.52		930.60	1,620.99	38.93	431.91	3,108.95
21 Sixth Kentucky.....	1.88		90.04	622.47	3.00	15.15	732.54
22 Seventh Kentucky.....	29.84		2,008.74	846.85	6.35	5.95	2,897.73
23 Eighth Kentucky.....	53.13		556.19	2,024.05	28.00	1,148.68	3,810.65
24 Louisiana.....	203.69			2,285.00	23.52	105.00	2,617.21
25 Maryland.....	41.44	10.00	115.45	4,889.00	21.82	261.84	5,339.55
26 Massachusetts.....	82.01		57.96	3,486.98	10.37	.15	3,637.47
27 First Michigan.....	24.47			11,177.50	12.21	147.97	11,362.15
28 Fourth Michigan.....	5.83			7,999.56	11.13	135.00	8,151.52
29 Minnesota.....	72.67		38.00	5,590.00	30.40	392.73	6,123.80
30 First Missouri.....	28.88		.32	4,318.92	3.20	212.36	4,563.68
31 Sixth Missouri.....	52.82	40.00		2,260.00	4.50	1,283.39	3,640.71
32 Montana.....	39.01			11,510.00	17.81	537.05	12,103.87
33 Nebraska.....	4.06	20.00		1,719.15	.57	199.25	1,943.03

34 New Hampshire.....	145.43			1,189.61	32.74	6,079.19	7,446.97
35 First New Jersey.....				905.00		48.32	953.32
36 Fifth New Jersey.....	72.95		113.83	4,580.00	4.74	632.49	5,404.01
37 New Mexico.....	9.10			3,795.69	4.44	730.29	4,539.52
38 First New York.....			48.59	3,349.00		287.32	3,634.91
39 Second New York.....	37.99		149.15	1,395.00	.09	27.47	1,609.70
40 Third New York.....			354.43	5,001.45		206.20	5,562.08
41 Fourteenth New York.....	120.40		452.72	4,675.00	43.50	41.29	5,332.91
42 Twenty-first New York.....	13.09	10.00		370.00	1.30		394.39
43 Twenty-eighth New York.....	3.73	10.00	22.85	2,386.49	4.81	45.00	2,472.90
44 Fourth North Carolina.....	45.66	10.00	1,372.55	1,004.10	9.83	9,429.93	11,872.07
45 Fifth North Carolina.....	189.49		3,744.08	3,065.02	52.27	3,391.19	10,442.05
46 North and South Dakota.....	144.09	20.00		4,357.73	53.07	98.78	4,673.69
47 First Ohio.....	5.25			979.88			985.13
48 Tenth Ohio.....	39.51			3,350.00	13.86	85.77	3,487.14
49 Eleventh Ohio.....		20.00	14.00	350.00		540.79	924.79
50 Eighteenth Ohio.....	.70	30.00	1,946.62	6,740.00		4,100.99	12,818.43
51 Oregon.....	1.26			8,896.00	.14		8,897.28
52 First Pennsylvania.....	93.63	50.00	264.83	3,925.00	126.78	96.18	4,556.42
53 Ninth Pennsylvania.....		20.00	37.15	80.00			137.15
54 Twelfth Pennsylvania.....	1.25			10.00			12.00
55 Twenty-third Pennsylvania.....	210.74	140.00	332.04	11,249.89	65.56	205.56	12,204.69
56 South Carolina.....	26.75		856.79	1,096.61	11.30	1,277.00	3,285.45
57 Tennessee.....	193.56	10.00	781.56	28,360.04	111.51	4,347.14	33,893.81
58 Third Texas.....	30.99			3,344.36	9.54		3,384.89
59 Fourth Texas.....	41.26		214.60	970.86	0.43	1,350.00	2,583.15
60 Second Virginia.....	47.13		774.80	11,670.00	16.37	296.18	12,804.43
61 Sixth Virginia.....	559.15	40.00	4,903.46	12,816.83	114.50	2,246.12	20,714.07
62 Washington.....	12.00			14,445.00	1.91	28.47	14,487.38
63 West Virginia.....	24.55	20.00	103.19	3,615.00	.32	363.63	4,146.70
64 First Wisconsin.....	26.00			485.00	50.40	86.41	637.81
65 Second Wisconsin.....	30.99	10.00		3,181.36	9.40	346.68	3,578.43
Total.....	4,615.36	330.00	23,547.67	320,737.13	1,371.68	61,185.19	411,987.53

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

DISTRICT.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....	\$55,502.19	\$118.75	\$55,383.44	\$18,372.43	\$1.80	\$18,370.63	\$73,009.85	\$63.34	\$72,946.51
2 Arkansas.....	64,730.77	12.50	64,718.27	5,914.11		5,914.11	15,937.10	45.00	15,892.10
3 First California.....	5,008,009.48	1,932.81	5,006,076.67	275,204.54	15.90	275,188.64	971,413.75	277.00	971,136.75
4 Fourth California.....	335,328.06	1,112.54	334,215.52	30,647.68	1.20	30,646.48	259,941.17	202.42	259,738.75
5 Colorado.....	244,012.98	529.24	243,483.74	69,402.02	10.19	69,391.83	431,349.68	73.34	431,276.34
6 Connecticut.....	281,128.41	455.31	280,673.10	240,767.44	2.55	240,764.89	1,237,985.74	157.00	1,237,828.74
7 Florida.....	70,456.81	25.00	70,431.81	981,074.08	572.17	980,501.91	20,724.09	16.67	20,707.42
8 Georgia.....	72,222.35	202.09	72,020.26	37,445.32	10.20	37,435.12	162,205.05	1,420.52	150,784.53
9 Hawaii.....	56,095.69	100.00	55,995.69	2,279.73		2,279.73	16,401.43		16,401.43
10 First Illinois.....	647,044.67	2,641.66	644,403.01	1,997,779.84	116.47	1,997,663.37	4,768,284.35	418.01	4,767,866.34
11 Fifth Illinois.....	28,342,444.83	60.42	28,342,384.41	82,988.32	9.00	82,979.32	242,017.84	33.84	241,984.00
12 Eighth Illinois.....	5,863,106.39	43.76	5,863,062.63	224,609.33	6.00	224,603.33	248,984.64	111.84	248,872.80
13 Thirteenth Illinois.....	71,080.52	141.67	70,938.85	52,630.45		52,630.45	352,237.53	220.00	352,017.53
14 Sixth Indiana.....	9,126,803.99	1,160.49	9,125,643.50	228,375.18	3.75	228,371.43	667,572.23	235.25	667,336.98
15 Seventh Indiana.....	14,342,797.64	122.93	14,342,674.71	175,554.07	4.50	175,549.57	643,025.16	40.00	642,985.16
16 Third Iowa.....	51,726.99	647.93	51,079.06	104,544.57	2.70	104,541.87	261,438.10	178.34	261,259.76
17 Fourth Iowa.....	65,173.24	252.09	64,921.15	225,831.98		225,831.98	223,572.21	41.67	223,530.54
18 Kansas.....	81,340.18	235.46	81,104.72	78,038.34	21.45	78,016.89	21,618.97	214.68	21,404.29
19 Second Kentucky.....	2,760,774.09	454.28	2,760,319.81	108,973.83		108,973.83	25,592.80	31.67	25,561.13
20 Fifth Kentucky.....	13,033,446.69	377.85	13,033,068.84	2,350,132.67		2,350,132.67	375,223.21		375,223.21
21 Sixth Kentucky.....	3,041,380.17	101.57	3,041,278.60	227,581.53		227,581.53	271,823.84		271,823.84
22 Seventh Kentucky.....	3,383,679.44	860.88	3,382,818.56	28,555.92	48.01	28,603.91	40,447.50	52.50	40,395.00
23 Eighth Kentucky.....	2,448,903.39	1,504.89	2,447,398.50	2,462.76		2,462.76	12,952.43	40.00	12,912.43
24 Louisiana.....	4,067,521.70	795.84	4,066,725.86	578,655.51	19.40	578,636.11	488,188.92	85.00	488,103.92
25 Maryland.....	4,047,068.01	615.00	4,046,453.01	1,500,496.80	7.50	1,500,489.30	1,996,780.18	40.01	1,996,740.17
26 Massachusetts.....	961,458.66	2,408.42	959,050.24	585,141.91	23.14	585,118.77	2,070,590.80	87.50	2,070,503.30
27 First Michigan.....	2,374,822.89	187.53	2,374,635.36	2,004,730.06	5.10	2,004,724.96	1,077,255.82	163.67	1,077,092.15
28 Fourth Michigan.....	85,274.10	460.44	84,813.66	168,899.78	47.10	168,852.68	447,230.76	180.70	447,050.06
29 Minnesota.....	165,519.52	831.31	164,688.21	225,324.56	25.50	225,299.06	1,468,003.77	523.27	1,467,480.50
30 First Missouri.....	191,527.97	791.62	190,736.35	4,597,819.02		4,597,819.02	3,192,695.05	201.39	3,192,493.66
31 Sixth Missouri.....	1,059,669.05	1,404.21	1,058,264.84	68,005.11	2.10	68,003.01	548,993.51	30.00	548,963.51
32 Montana.....	131,876.90	450.85	131,426.05	41,776.39	2.10	41,774.29	486,015.17	256.34	485,758.83
33 Nebraska.....	1,921,865.42	477.13	1,921,388.29	91,967.99	9.97	91,958.02	420,767.88	128.54	420,639.34
34 New Hampshire.....	60,692.75	50.00	60,642.75	106,752.70		106,752.70	204,518.78	58.34	204,460.44
35 First New Jersey.....	64,296.69	25.00	64,271.69	179,626.23		179,626.23	156,716.82		156,716.82
36 Fifth New Jersey.....	261,090.57	437.51	260,653.06	3,289,856.10	1,827.46	3,288,028.64	2,989,009.02	4.75	2,989,004.27
37 New Mexico.....	53,692.72	145.84	53,546.88	6,658.76	3.90	6,654.86	31,668.63	106.67	31,561.96
38 First New York.....	2,929,204.53	38,530.19	2,890,674.34	1,339,490.47	14.49	1,339,475.98	3,240,944.77	10.17	3,240,934.60
39 Second New York.....	535,583.20	5,090.43	530,492.77	3,301,354.31	8.64	3,301,345.67	193,163.00		193,163.00
40 Third New York.....	171,050.92	204.17	170,846.75	3,086,198.57	199.68	3,085,998.89	5,003,090.01	78.66	5,003,011.35
41 Fourteenth New York.....	2,363,460.32	268.76	2,363,191.56	486,207.10	533.74	485,673.36	1,791,196.54	85.68	1,791,110.86
42 Twenty-first New York.....	547,340.77	400.03	546,940.74	646,079.51	8.58	646,070.93	743,864.24		743,864.24
43 Twenty-eighth New York.....	216,510.40	230.00	216,280.40	218,964.31	4.95	218,959.36	1,666,465.10	50.00	1,666,415.10
44 Fourth North Carolina.....	113,144.65	4,876.58	108,268.07	2,279,086.54	12,050.97	2,267,035.57	7,300.61		7,300.61
45 Fifth North Carolina.....	267,084.79	3,916.63	263,168.16	2,455,214.29		2,455,214.29	6,214.35	83.77	6,130.58
46 North and South Dakota.....	53,118.47	421.49	52,696.98	35,603.22		35,603.22	80,796.12	311.73	80,484.39
47 First Ohio.....	8,901,154.96	1,334.09	8,899,820.87	3,264,762.11	550.48	3,264,211.63	1,773,104.60		1,773,104.60
48 Tenth Ohio.....	566,033.29	305.24	565,728.05	475,956.69	14.40	475,942.29	543,930.76	112.25	543,818.51
49 Eleventh Ohio.....	65,245.23	325.00	64,920.23	409,515.65	1,322.08	408,193.57	488,522.91	11.67	488,511.24
50 Eighteenth Ohio.....	233,856.39	375.00	233,481.39	548,687.49	160.77	548,526.72	1,291,558.09	337.12	1,291,220.97
51 Oregon.....	326,812.52	356.25	326,456.27	27,105.11		27,105.11	204,759.72	33.34	204,726.38
52 First Pennsylvania.....	1,085,472.26	1,231.26	1,084,241.00	2,753,949.77		2,753,949.77	3,056,832.48	45.50	3,056,806.98
53 Ninth Pennsylvania.....	549,792.17	300.00	549,492.17	2,101,239.35	60.00	2,101,179.35	273,737.59	105.00	273,632.59
54 Twelfth Pennsylvania.....	205,488.43	351.32	205,137.11	350,574.69		350,574.69	1,405,508.96	50.00	1,405,458.96
55 Twenty-third Pennsylvania.....	5,535,044.97	543.32	5,534,501.65	1,116,930.13	164.30	1,116,765.83	2,409,819.73	887.53	2,408,932.20
56 South Carolina.....	25,412.01	20.84	25,391.17	63,938.92		63,938.92	8,166.73	100.00	8,066.73
57 Tennessee.....	1,520,128.62	1,044.00	1,519,084.62	555,720.44	6.00	555,714.44	272,129.90	367.00	271,762.90
58 Third Texas.....	64,577.40	87.50	64,489.90	41,005.98	1.80	41,004.18	513,648.06	290.05	513,358.01
59 Fourth Texas.....	30,339.01	276.57	30,062.44	12,993.84		12,993.84	116,878.92	236.68	116,642.24
60 Second Virginia.....	328,531.98	105.60	328,426.38	3,399,699.87	969.52	3,398,730.35	66,390.61	79.17	66,311.44
61 Sixth Virginia.....	166,320.08	511.05	165,809.03	352,456.25	84.15	352,372.10	111,341.96		111,341.96
62 Washington.....	346,660.87	581.26	346,079.61	43,220.25	30.37	43,189.88	843,188.02	664.47	842,523.55
63 West Virginia.....	259,465.31	75.00	259,390.31	836,529.96		836,529.96	306,869.35	42.26	306,827.09
64 First Wisconsin.....	2,456,020.15	700.01	2,455,320.14	569,567.62		569,567.62	3,881,937.61	8.00	3,881,929.61
65 Second Wisconsin.....	116,822.50	714.39	116,108.11	119,148.54	4.50	119,144.04	752,828.73	209.25	752,619.48
Total.....	234,908,034.12	55,364.80	234,852,669.32	51,887,178.04	13,981.08	51,868,196.96	57,456,411.42	9,937.87	57,446,473.55

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Continued.

DISTRICT.	OLEOMARGARINE.			FILLED CHEESE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....	\$4,086.59	\$4.00	\$4,082.59						
2 Arkansas.....	1,435.75	2.50	1,433.25						
3 First California.....	755.50		755.50						
4 Fourth California.....									
5 Colorado.....	5,297.65	144.00	5,153.65						
6 Connecticut.....	37,654.10	6.77	37,647.33						
7 Florida.....	1,599.09		1,599.09						
8 Georgia.....	3,139.00		3,139.00						
9 Hawaii.....	792.84		792.84						
10 First Illinois.....	415,152.96	412.92	414,740.04	\$1,507.58		\$1,507.58			
11 Fifth Illinois.....	2,517.01		2,517.01						
12 Eighth Illinois.....	4,901.84		4,901.84				\$17.60		\$17.60
13 Thirteenth Illinois.....	4,397.45	133.34	4,264.11						
14 Sixth Indiana.....	24,332.32	4.50	24,327.82						
15 Seventh Indiana.....	2,911.25	6.00	2,905.25						
16 Third Iowa.....	1,065.50		1,065.50						
17 Fourth Iowa.....	694.75		694.75						
18 Kansas.....	135,706.94	14.00	135,692.94				502.05		502.05
19 Second Kentucky.....	316.75		316.75				675.60		675.60
20 Fifth Kentucky.....	3,574.14	739.29	2,834.85						
21 Sixth Kentucky.....	473.75		473.75						
22 Seventh Kentucky.....	353.50		353.50						
23 Eighth Kentucky.....	256.25		256.25						
24 Louisiana.....	3,170.83		3,170.83						
25 Maryland.....	9,608.88	5.50	9,603.38						
26 Massachusetts.....	6,513.26		6,513.26						
27 First Michigan.....	10,978.07	34.00	10,944.07						
28 Fourth Michigan.....	8,258.34	257.50	8,000.84						
29 Minnesota.....	3,948.66	7.50	3,941.16						
30 First Missouri.....	25,526.59	866.00	24,660.59				284.29		284.29
31 Sixth Missouri.....	2,969.00	3.50	2,965.50				16.50		16.50
32 Montana.....	1,361.42		1,361.42						
33 Nebraska.....	2,752.67		2,752.67				50.00		50.00
34 New Hampshire.....	5,058.34	5.00	5,053.34						
35 First New Jersey.....	780.50		780.50						
36 Fifth New Jersey.....	13,358.28	350.00	13,008.28						
37 New Mexico.....	193.50		193.50						
38 First New York.....	193.75		193.75						
39 Second New York.....	1,881.64		1,881.64				52.00		52.00
40 Third New York.....	482.83		482.83				980.00		980.00
41 Fourteenth New York.....	190.42		190.42						
42 Twenty-first New York.....	144.00		144.00						
43 Twenty-eighth New York.....	1,801.91		1,801.91						
44 Fourth North Carolina.....	140.00	75.00	65.00						
45 Fifth North Carolina.....	100.50		100.50						
46 North and South Dakota.....	314.00	100.00	214.00						
47 First Ohio.....	34,964.52		34,964.52						
48 Tenth Ohio.....	4,017.34	7.50	4,009.84				24.00		24.00
49 Eleventh Ohio.....	38,053.85	4.50	38,049.35						
50 Eighteenth Ohio.....	11,137.46	10.00	11,127.46						
51 Oregon.....	369.83		369.83						
52 First Pennsylvania.....	1,000.42		1,000.42	435.03		435.03			
53 Ninth Pennsylvania.....	60.75		60.75				16.00		16.00
54 Twelfth Pennsylvania.....	168.60	3.50	165.10						
55 Twenty-third Pennsylvania.....	11,776.00	57.24	11,718.76						
56 South Carolina.....	409.92		409.92						
57 Tennessee.....	3,453.10	4.00	3,449.10						
58 Third Texas.....	3,500.33		3,500.33						
59 Fourth Texas.....	17,086.74		17,086.74						
60 Second Virginia.....	3,582.75	3.00	3,579.75						
61 Sixth Virginia.....	1,736.00		1,736.00						
62 Washington.....	1,649.17		1,649.17						
63 West Virginia.....	10,018.38		10,018.38						
64 First Wisconsin.....	4,055.33	100.00	3,955.33						
65 Second Wisconsin.....	3,836.76	4.00	3,832.76						
Total.....	902,197.31	3,365.06	898,832.25	1,942.61		1,942.61	2,618.04		2,618.04

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Continued.

DISTRICT.	ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			BANKS AND BANKERS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....									
2 Arkansas.....									
3 First California.....	\$1,700.00		\$1,700.00						
4 Fourth California.....	566.90		566.90						
5 Colorado.....	120.00		120.00	\$3,360.33		\$3,360.33			
6 Connecticut.....									
7 Florida.....									
8 Georgia.....									
9 Hawaii.....									
10 First Illinois.....	914.00		914.00	54,113.37	\$45.82	54,067.55			
11 Fifth Illinois.....									
12 Eighth Illinois.....									
13 Thirteenth Illinois.....									
14 Sixth Indiana.....				2,109.50		2,109.50			
15 Seventh Indiana.....									
16 Third Iowa.....	3,758.30	\$350.00	3,408.30	1,244.63		1,244.63			
17 Fourth Iowa.....	1,482.00	471.40	1,010.60	19,008.72	110.09	19,498.63			
18 Kansas.....	1,866.00		1,866.00	10,620.43	54.00	10,566.43			
19 Second Kentucky.....									
20 Fifth Kentucky.....	1,710.10		1,710.10						
21 Sixth Kentucky.....									
22 Seventh Kentucky.....									
23 Eighth Kentucky.....									
24 Louisiana.....	1,290.00		1,290.00						
25 Maryland.....	20.00		20.00	669.00		669.00			
26 Massachusetts.....				2,270.46		2,270.46			
27 First Michigan.....	171.00		171.00	2,101.32		2,101.32			
28 Fourth Michigan.....	1,524.20		1,524.20	273.96		273.96			
29 Minnesota.....	3,554.00		3,554.00	6,433.88	4.48	6,429.40			
30 First Missouri.....	202.50	202.50							
31 Sixth Missouri.....	3,022.30		3,022.20						
32 Montana.....	2,438.00		2,438.00						
33 Nebraska.....	941.00		941.00	131.30	8.38	122.92			
34 New Hampshire.....									
35 First New Jersey.....									
36 Fifth New Jersey.....	60.00		60.00						
37 New Mexico.....									
38 First New York.....	157.00		157.00						
39 Second New York.....	1,628.00		1,628.00						
40 Third New York.....	252.00		252.00						
41 Fourteenth New York.....									
42 Twenty-first New York.....									
43 Twenty-eighth New York.....									
44 Fourth North Carolina.....									
45 Fifth North Carolina.....									
46 North and South Dakota.....	920.00		920.00						
47 First Ohio.....				9,597.16	3.60	9,593.56			
48 Tenth Ohio.....				327.30		327.30			
49 Eleventh Ohio.....	474.50		474.50	3,154.78		3,154.78			
50 Eighteenth Ohio.....									
51 Oregon.....									
52 First Pennsylvania.....									
53 Ninth Pennsylvania.....									
54 Twelfth Pennsylvania.....									
55 Twenty-third Pennsylvania.....	868.00		868.00	62.50		62.50			
56 South Carolina.....				101.09		101.09			
57 Tennessee.....									
58 Third Texas.....									
59 Fourth Texas.....									
60 Second Virginia.....				159.68		159.68			
61 Sixth Virginia.....				33.84		33.84			
62 Washington.....	2,620.00		2,620.00						
63 West Virginia.....									
64 First Wisconsin.....	2,909.00		2,909.00						
65 Second Wisconsin.....	3,282.00		3,282.00	5,791.50	89.12	5,702.38			
Total.....	38,450.70	1,023.90	37,426.80	122,164.75	315.49	121,849.26			

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT—Continued.

DISTRICT.	MISCELLANEOUS.			PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....	\$105.00	α \$105.00		\$5,232.29	\$45.78	\$5,186.51	\$156,308.35	\$1,867.17	\$154,441.18
2 Arkansas.....	28.44		\$28.44	1,315.10	19.30	1,295.80	89,361.27	79.30	89,281.97
3 First California.....	480.06	128.70	351.36	23,765.28	101.26	23,664.02	6,281,328.61	2,455.67	6,278,872.94
4 Fourth California.....	1,858.21		1,858.21	13,211.97	50.00	13,161.97	641,553.99	1,366.16	640,187.83
5 Colorado.....	44.58		44.58	13,908.57	66.86	13,841.71	767,495.81	2,853.63	764,642.18
6 Connecticut.....	261.04	α 261.04		3,605.26	34.30	3,570.96	1,801,401.99	2,283.52	1,799,118.47
7 Florida.....	23.09	α 23.09		857.71		857.71	1,074,734.87	6,602.35	1,068,132.52
8 Georgia.....	253.34	α 253.34		13,951.37	128.22	13,823.15	279,218.43	12,219.46	266,998.97
9 Hawaii.....	820.62		820.62	2,717.68		2,717.68	79,107.99	100.00	79,007.99
10 First Illinois.....	39,235.56	α 39,235.56		10,025.92	43.75	15,982.17	7,940,058.25	57,809.40	7,882,248.85
11 Fifth Illinois.....	24.00		24.00	1,707.22		1,707.22	28,671,699.22	94.06	28,671,605.16
12 Eighth Illinois.....	69.43		69.43	4,013.74	73.33	3,940.41	6,345,702.97	234.99	6,345,468.04
13 Thirteenth Illinois.....	134.00		134.00	3,697.38		3,697.38	484,310.67	495.01	483,815.66
14 Sixth Indiana.....	8.00	α 8.00		4,583.71	62.30	4,521.41	10,053,789.43	3,958.37	10,049,831.06
15 Seventh Indiana.....	25.36		25.36	6,713.90	10.00	6,703.90	15,171,027.33	183.43	15,170,843.90
16 Third Iowa.....	85.14		85.14	3,253.52	58.99	3,194.53	427,116.75	1,297.96	425,818.79
17 Fourth Iowa.....	80.02		80.02	2,531.90		2,531.90	540,476.87	875.25	539,601.62
18 Kansas.....	218.82		218.82	12,114.39	102.42	12,011.97	342,199.67	642.01	341,557.66
19 Second Kentucky.....	95.50		95.50	909.64	10.00	899.64	2,896,662.61	495.95	2,896,166.66
20 Fifth Kentucky.....	132.10	α 132.10		3,108.95		3,108.95	15,767,327.86	6,117.66	15,761,210.20
21 Sixth Kentucky.....	1.00		1.00	732.54		732.54	3,541,992.83	101.87	3,541,890.96
22 Seventh Kentucky.....	5.00		5.00	2,897.73	7.50	2,890.23	3,456,039.09	968.89	3,455,070.20
23 Eighth Kentucky.....	13.07		13.07	3,810.05	17.51	3,792.54	2,468,397.95	1,562.40	2,466,835.55
24 Louisiana.....	176.89	α 176.89		2,617.21	155.13	2,462.08	5,141,321.06	3,515.54	5,137,805.52
25 Maryland.....	159.97	α 159.97		5,339.55	8.33	5,331.22	6,900,142.39	28,133.37	6,932,009.02
26 Massachusetts.....	1,367.83	α 1,367.83		3,637.47		3,637.47	3,631,070.39	28,041.33	3,603,029.06
27 Fourth Michigan.....	80,202.65	α 80,202.65		11,362.15	8.33	11,353.82	5,481,499.02	5,057.70	5,476,441.32
28 Minnesota.....	6.00	α 6.00		6,123.80	56.26	6,067.54	1,878,914.19	3,234.48	1,875,679.71
29 First Missouri.....	106.85	α 106.85		4,563.68	254.07	4,309.61	8,012,723.95	3,468.32	8,009,255.63
30 Sixth Missouri.....	22.88	25	22.88	3,640.71	27.50	3,613.21	1,686,368.96	1,467.56	1,684,901.40
31 Montana.....	58.09		58.09	12,103.87	18.76	12,085.11	675,629.84	728.05	674,901.79
32 Nebraska.....	43.00		43.00	1,943.05	27.11	1,915.92	2,440,462.29	650.93	2,439,811.36
33 New Hampshire.....	60.46	α 60.46		7,446.97		7,446.97	4,744,530.00	308.27	4,744,161.73
34 First New Jersey.....	1.04	α 1.04		951.32		951.32	402,371.60	6,036.02	396,335.58
35 Fifth New Jersey.....	28,287.89	α 28,287.89		5,404.01		5,404.01	6,587,065.87	49,996.50	6,537,069.37
36 New Mexico.....	116.12		116.12	4,539.52	12.50	4,527.02	96,753.13	268.91	96,484.22
37 First New York.....	127,532.67	α 127,532.67		3,694.91		3,694.91	7,513,801.72	75,024.40	7,438,777.32
38 Second New York.....	2,012.50	α 2,012.50		1,609.70		1,609.70	4,162,804.52	137,123.41	4,025,681.11
39 Third New York.....	630.51	α 630.51		5,562.08		5,562.08	8,269,628.91	51,004.14	8,218,624.77
40 Fourteenth New York.....				5,332.91	28.15	5,304.76	4,647,017.80	22,175.04	4,624,842.76
41									
42 Twenty-first New York.....	30.98	α 30.98		394.39	13.55	380.84	1,937,853.89	15,864.04	1,921,989.85
43 Twenty-eighth New York.....	27.91	α 27.91		2,472.90		2,472.90	2,106,242.53	5,193.87	2,101,048.66
44 Fourth North Carolina.....	4.50		4.50	11,872.07	51.50	11,820.57	2,411,548.37	17,048.05	2,394,500.32
45 First North Carolina.....	68.59	40.48	28.11	10,442.05	70.08	10,371.97	2,739,124.57	4,111.56	2,735,013.01
46 North and South Dakota.....	275.79		275.79	4,673.69	70.91	4,602.78	175,701.29	904.13	174,797.16
47 First Ohio.....	224,458.58	299.13	224,157.45	985.13		985.13	14,199,451.90	2,183.70	14,197,268.20
48 Tenth Ohio.....	168.40	α 168.40		3,487.14		3,487.14	1,603,190.78	5,318.96	1,597,871.82
49 Eleventh Ohio.....	6.00		6.00	924.79		924.79	1,002,595.73	1,663.25	1,000,932.48
50 Eighteenth Ohio.....	155.87	α 155.87		12,818.45		12,818.45	2,101,843.03	882.89	2,100,960.14
51 Oregon.....	35.97	α 35.97		8,897.26		8,897.26	568,415.44	1,729.87	566,685.57
52 First Pennsylvania.....	2,004.61	α 2,004.61		4,556.42		4,556.42	6,903,851.96	34,502.45	6,869,349.51
53 Ninth Pennsylvania.....	18.00	α 18.00		137.15		137.15	2,924,985.01	490.00	2,924,505.01
54 Twelfth Pennsylvania.....	30.00	α 30.00		12.00		12.00	1,961,733.58	1,378.58	1,960,355.00
55 Twenty-third Pennsylvania.....	8,741.10	3,887.30	4,853.80	12,204.09	55.21	12,148.88	9,095,447.12	5,595.00	9,089,852.12
56 South Carolina.....	68.12	9.90	58.22	3,268.45	25.06	3,243.39	101,264.15	155.74	101,108.41
57 Tennessee.....	53.30		53.30	33,803.81	179.11	33,624.70	2,385,400.26	1,600.11	2,383,800.15
58 Third Texas.....	62.19	α 62.19		3,364.89	43.75	3,321.14	626,178.85	7,874.93	618,303.92
59 Fourth Texas.....	18.70	α 18.70		2,583.15	25.04	2,558.11	179,900.96	7,908.22	171,992.74
60 Second Virginia.....	307.75	α 307.75		12,804.48		12,804.48	3,811,320.44	5,008.25	3,806,312.19
61 Sixth Virginia.....	97.40		97.40	20,714.07	73.74	20,640.33	832,825.44	608.94	832,216.50
62 Washington.....	145.22	α 145.22		14,487.38	37.50	14,449.88	1,072,004.75	3,321.61	1,068,683.14
63 West Virginia.....	40.50		40.50	4,146.70		4,146.70	1,417,070.20	117.26	1,416,952.94
64 First Wisconsin.....	6.28	α 6.28		657.81		657.81	6,915,153.80	3,420.66	6,911,733.14
65 Second Wisconsin.....	44.50		44.50	3,578.43	44.64	3,533.79	1,000,332.96	1,006.10	999,326.86
Total.....	521,734.70	207,775.34	313,959.36	411,987.53	2,251.08	409,736.45	246,212,719.22	668,011.55	245,564,707.67

α In addition to amount reported refunded under the head of "Miscellaneous," a further refund of collections from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedule A," etc., has been made as follows, to wit: Alabama, \$1,523.55; Connecticut, \$1,472.55; Florida, \$5,965.42; Georgia, \$10,203.09; First Illinois, \$14,895.21; Sixth Indiana, \$2,483.88; Fifth Kentucky, \$4,868.42; Louisiana, \$2,283.28; Maryland, \$27,297.06; Massachusetts, \$24,154.44; First Michigan, \$4,581.36; Minnesota, \$1,780.16; First Missouri, \$1,045.89; New Hampshire, \$194.47; First New Jersey, \$6,009.98; Fifth New Jersey, \$19,088.89; First New York, \$36,353.13; Second New York, \$4,491.67; Third New York, \$48,504.13; Fourteenth New York, \$20,028.20; Twenty-first New York, \$15,410.90; Twenty-eighth New York, \$4,861.01; Tenth Ohio, \$4,707.57; Oregon, \$1,304.31; First Pennsylvania, \$31,221.08; Twelfth Pennsylvania, \$943.76; Third Texas, \$7,389.64; Fourth Texas, \$7,410.36; Second Virginia, \$3,543.51; Washington, \$1,802.79; and First Wisconsin, \$2,696.37.

β Includes \$318,996.33, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedule A," etc., in addition to \$207,775.34, the aggregate amount reported refunded under the head of "Miscellaneous."

15109-09-10

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

	DISTILLED SPIRITS.					
	Spirits distilled from apples, peaches, grapes, pears, plums, apricots, berries, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, 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.....	\$5.39	\$16,850.70	\$300.00	\$600.00		
2 Arkansas.....	11,805.16	23,861.83	8.34	200.00		
3 California.....	694,936.92	4,063,336.97	11,170.86	7,333.33		
4 Colorado.....	41.69	118,726.30	1,216.68	400.00		
5 Connecticut.....	18,518.20	116,382.31	4,233.35	3,133.34		
6 Florida.....		48,055.15	300.00	450.00		
7 Georgia.....	63.80	43,369.70	250.00			
8 Hawaii.....	577.54	36,849.01	508.33			
9 Illinois.....	243,838.32	34,122,833.32	13,179.34	13,933.34		
10 Indiana.....	2,282.62	23,274,936.23	2,162.51	1,200.00		
11 Iowa.....	25.30		2,304.18	400.00		
12 Kansas.....	260.48	5,195.63				
13 Kentucky.....	84,587.88	24,315,629.64	3,433.36	8,100.00		
14 Louisiana.....		3,941,920.29	3,125.00	1,400.00		
15 Maryland.....	39,613.31	3,850,015.03	7,116.70	10,000.00		
16 Massachusetts.....	214.17	808,747.50	9,020.92	8,616.67		
17 Michigan.....		2,243,213.39	1,625.00	1,033.34		
18 Minnesota.....		27.50	2,983.38	3,000.00		
19 Missouri.....	33,174.02	992,017.46	5,899.99	10,400.00		
20 Montana.....	87.45	2,091.40	1,425.00	200.00		
21 Nebraska.....		1,861,025.21	500.00	600.00		
22 New Hampshire.....		11,779.68	491.66	200.00		
23 New Jersey.....	58,627.80	13.20	4,187.51	2,900.00		
24 New Mexico.....	306.35		583.34			
25 New York.....	486,385.65	5,307,485.51	29,158.34	26,000.00		
26 North Carolina.....	70,178.80	293,411.18	587.50			
27 North and South Dakota.....						
28 Ohio.....	146,389.54	9,269,387.92	4,833.36	16,816.66		
29 Oregon.....	1,201.42	268,094.42	1,358.33	1,200.00		
30 Pennsylvania.....	65,134.19	6,714,750.00	20,433.41	22,483.34		
31 South Carolina.....		9,228.36	275.00			
32 Tennessee.....	28,020.92	1,460,003.41	1,000.00	2,350.00		
33 Texas.....	263.68		2,354.19	1,800.00		
34 Virginia.....	48,645.80	579,935.10	2,412.53	3,266.67		
35 Washington.....		997.14	1,891.69	1,800.00		
36 West Virginia.....	574.61	227,942.12	275.00	800.00		
37 Wisconsin.....		2,251,298.83	3,875.00	5,600.00		
Total.....	2,035,770.01	126,279,411.44	144,204.80	156,491.69		
Collections for fiscal year ended June 30, 1908.	1,837,033.86	131,789,242.59	142,533.82	155,983.36	\$3.70	\$6.40

OF INTERNAL 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), \$5.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms for distilling, manufactured, each, \$30.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Grape brandy used in fortification of sweet wine.	Total collections on distilled spirits.
1		\$31,134.17	\$6,583.33			\$28.60			\$55,202.19
2		21,772.11	7,083.33						64,790.77
3		380,091.97	73,987.63	\$53.33	\$180.00	47.00	\$65.50	\$111,504.03	5,343,337.54
4		108,069.99	15,558.32						244,012.98
5		125,865.27	12,991.77	4.17					281,128.41
6		15,322.45	6,329.21						70,456.81
7		26,508.02	1,920.83	50.00					72,322.35
8		9,762.80	8,133.36	41.67	80.00			142.98	50,095.09
9		477,786.21	42,429.50	116.68	100.00	7.70	9,452.00		34,923,676.41
10		177,010.69	9,425.08			80.50	2,504.00		33,469,001.63
11		105,958.22	8,212.58						110,900.23
12		71,875.71	4,008.36						81,340.18
13		74,869.00	23,544.36	120.84	200.00	922.70	156,786.00		24,068,183.78
14		97,321.21	23,058.41	56.24	130.00	28.55	182.00		4,067,221.70
15		121,982.47	16,345.92	24.18	100.00	30.40	1,810.00		4,047,068.01
16		111,185.95	22,653.45	12.50	40.00	937.50	140.00		961,548.66
17		207,850.21	6,375.05						2,460,090.99
18		148,388.52	11,079.28	20.84	20.00				165,519.52
19		183,822.35	23,116.70	12.50			2,754.00		1,251,197.02
20		118,818.88	9,254.17						131,876.90
21		54,272.14	4,245.87			.20	1,222.00		1,921,805.42
22		45,150.58	3,070.83						60,692.75
23		242,727.33	16,866.57	43.75	20.00				325,386.26
24		48,144.66	4,658.37						58,692.72
25		790,953.46	118,641.65	170.84	180.00	153.00		4,021.69	6,703,150.14
26		14,181.78	1,662.51					207.67	280,229.44
27		50,735.09	2,383.38						58,118.47
28		275,900.65	34,620.87	241.67	420.00	17.20	17,662.00		9,706,289.87
29		50,016.09	4,941.66						326,812.52
30		449,911.32	65,554.26	137.51	160.00	15.60	37,218.00		7,875,797.83
31		14,491.97	1,416.68						25,412.01
32		22,415.95	5,991.74	100.00	120.00	21.60	96.00		1,520,128.62
33		81,202.66	9,295.88						94,916.41
34		34,809.90	5,725.06						674,855.06
35		145,396.99	16,575.05						106,040.87
36		27,360.13	2,239.35			.10	280.00		259,465.31
37		294,202.46	11,620.86	37.50	40.00		1,168.00		2,597,842.65
Total.....		5,257,980.16	641,075.28	1,304.22	1,790.00	2,290.65	231,339.50	115,876.37	194,808,034.12
Collections for fiscal year ended June 30, 1908.		5,326,809.00	610,617.94	1,260.43	2,560.00	2,265.50	159,610.50	130,889.00	140,158,807.15

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	TOBACCO.		
	Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing not more than 3 pounds per thousand, 18 cents per pound, 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.
1 Alabama.....	\$18,331.48		\$22.95
2 Arkansas.....	5,661.73		
3 California.....	187,336.87	\$8.64	100,933.56
4 Colorado.....	65,067.91		384.75
5 Connecticut.....	231,678.02	76.50	2,512.42
6 Florida.....	971,888.47		7,663.87
7 Georgia.....	36,872.18		110.27
8 Hawaii.....	27.45		8.64
9 Illinois.....	973,365.18	10.80	6,089.02
10 Indiana.....	362,518.84		
11 Iowa.....	270,052.26	24.20	1.04
12 Kansas.....	74,692.64		
13 Kentucky.....	186,441.37	2.16	105.84
14 Louisiana.....	135,741.37	.54	299.89
15 Maryland.....	303,903.83	151,684.38	142.56
16 Massachusetts.....	512,093.98	6.77	50,852.84
17 Michigan.....	874,219.82	3.30	518.84
18 Minnesota.....	212,625.91	2.54	.11
19 Missouri.....	198,113.47		214.28
20 Montana.....	40,586.64		
21 Nebraska.....	86,783.60		
22 New Hampshire.....	105,375.47		918.57
23 New Jersey.....	1,383,442.75	1,901.17	6,358.23
24 New Mexico.....	5,604.52		5.40
25 New York.....	4,045,580.55	104,720.67	4,157,654.43
26 North Carolina.....	35,617.04		
27 North and South Dakota.....	35,009.82		
28 Ohio.....	1,945,454.13	582.17	56.71
29 Oregon.....	25,340.70		73.98
30 Pennsylvania.....	5,322,370.56	80,867.28	103,707.14
31 South Carolina.....	63,422.87	8.10	75.60
32 Tennessee.....	24,449.11		
33 Texas.....	39,336.22		1,207.87
34 Virginia.....	673,268.64	216,691.47	1,124,476.83
35 Washington.....	41,922.53	8.10	
36 West Virginia.....	437,278.71		
37 Wisconsin.....	326,242.22		.48
Total.....	20,257,718.86	556,598.79	5,564,396.12
Collections for fiscal year ended June 30, 1908.....	20,714,276.35	545,050.24	4,879,346.50

OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.					
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.	Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 6 cents.	Total collections on tobacco.	
			\$18.00	\$18,372.43	1
			252.38	5,914.11	2
	\$183.06	\$111.90	\$152.03	17,126.16	3
	7.56			3,941.80	4
	777.33	63.60	65.95	5,593.62	5
		.99		1,520.75	6
				402.87	7
				2,243.64	8
		109.50	238,019.63	1,140,413.81	9
			631.80	40,778.61	10
				61,299.05	11
				3,345.70	12
				2,531,257.34	13
	255,744.54		1,436.00	185,433.17	14
	42.39	33.30	1,244.01	1,043,446.33	15
	784.08	1,268.25	9,915.31	10,220.68	16
		3.15	6,457.86	1,292,426.87	17
			16.59	12,679.41	18
	4.75	38.40	419.49	4,467,033.74	19
				1,189.75	20
				5,184.39	21
		53.10		405.56	22
	64.80		476,856.70	1,600,858.68	23
	97.23			951.61	24
	29,756.22	54,418.02	8,355.00	677,899.38	25
			.45	4,698,683.34	26
				593.40	27
	29.41	16.05	141.60	2,752,641.87	28
		30.00		1,660.43	29
	7,396.38	893.55	559,659.09	247,799.94	30
	1.08	3.00		428.27	31
			316,760.43	214,510.90	32
	3,929.23			9,526.50	33
	205,581.51	375.00		1,531,762.67	34
		30.00		1,259.62	35
				399,251.25	36
			1,045.72	361,427.74	37
	504,399.57	57,447.81	1,621,177.66	23,325,439.23	
	467,257.25	57,394.45	1,352,865.75	21,846,563.72	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

	STATES AND TERRITORIES.	FERMENTED LIQUORS.					Total collections on fermented liquors.
		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.	Wholesale dealers in malt liquors (special tax), \$50.	
1	Alabama.....	\$57,204.36		\$300.00	\$12,578.06	\$2,927.43	\$73,009.85
2	Arkansas.....	10,425.00		100.00	1,843.35	3,508.75	15,937.10
3	California.....	1,188,694.63	\$887.50	6,616.67	9,576.81	25,579.31	1,231,354.92
4	Colorado.....	411,398.88	50.00	1,725.00	4,959.15	13,216.05	431,349.68
5	Connecticut.....	1,211,588.00	354.17	2,925.00	3,611.96	19,506.61	1,237,985.74
6	Florida.....	15,750.00		100.00	2,921.97	1,952.12	20,724.09
7	Georgia.....	115,155.00		500.00	31,372.94	5,177.11	152,205.05
8	Hawaii.....	14,018.35		208.33	1,047.67	1,127.08	16,401.43
9	Illinois.....	5,525,473.50	300.00	10,450.00	29,331.31	45,969.55	5,611,524.35
10	Indiana.....	1,272,015.85	50.00	4,650.01	11,099.28	22,781.25	1,310,597.39
11	Iowa.....	437,177.28	193.75	2,191.67	11,923.49	33,524.12	485,010.31
12	Kansas.....	5,871.50	100.00	100.00	11,447.48	4,099.99	21,618.97
13	Kentucky.....	704,710.25	16.67	2,900.00	6,850.01	12,462.85	726,039.78
14	Louisiana.....	473,026.52		1,000.00	5,055.99	9,106.41	488,188.92
15	Maryland.....	1,376,609.75	437.50	3,125.01	6,457.82	10,150.10	1,396,780.18
16	Massachusetts.....	2,042,992.80	189.17	4,100.00	4,495.60	18,513.23	2,070,590.80
17	Michigan.....	1,483,207.25	216.67	7,808.33	10,231.24	23,023.09	1,524,486.58
18	Minnesota.....	1,411,570.14	475.00	5,541.67	23,806.13	26,610.83	1,468,003.77
19	Missouri.....	3,704,978.65	200.00	4,900.00	11,022.49	20,585.42	3,741,686.56
20	Montana.....	460,528.00	358.33	3,975.00	5,222.54	15,931.30	480,015.17
21	Nebraska.....	389,820.25	50.00	1,400.00	6,173.93	23,323.70	430,767.88
22	New Hampshire.....	274,733.00	325.00	300.00	11,621.18	7,539.60	294,518.78
23	New Jersey.....	3,114,712.50		4,175.00	4,563.33	22,275.01	3,145,725.84
24	New Mexico.....	24,525.50		575.00	911.74	5,656.39	31,068.63
25	New York.....	12,572,042.12	354.17	18,808.33	9,229.16	38,300.05	12,638,733.83
26	North Carolina.....				12,352.43	1,162.53	13,514.96
27	North and South Dakota.....	44,940.00		400.00	23,211.20	12,244.92	80,796.12
28	Ohio.....	4,058,437.87	100.00	12,825.01	3,036.73	20,716.75	4,097,116.36
29	Oregon.....	194,230.50	370.84	1,191.67	4,445.85	4,520.86	204,759.72
30	Pennsylvania.....	7,050,261.25	150.00	25,925.01	16,288.54	53,293.96	7,145,918.76
31	South Carolina.....	5,157.50			2,671.73	337.50	8,166.73
32	Tennessee.....	255,200.00	175.00	725.00	13,290.47	2,730.43	272,129.90
33	Texas.....	552,976.46	218.76	1,500.00	53,892.07	21,939.60	630,526.98
34	Virginia.....	164,266.68		500.00	9,682.52	3,283.37	177,732.57
35	Washington.....	816,666.68	600.00	4,983.34	4,581.71	16,356.29	843,188.62
36	West Virginia.....	293,188.75		1,100.00	3,649.32	8,931.28	304,869.35
37	Wisconsin.....	4,569,940.91	200.00	14,900.01	16,335.46	33,389.96	4,634,766.34
	Total.....	56,303,496.68	6,372.53	151,625.06	402,801.66	592,115.49	57,456,411.42
	Collections for fiscal year ended June 30, 1908.....	58,747,680.14	7,358.41	147,770.88	340,125.49	564,681.89	59,807,616.81

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.	OLEOMARGARINE.		
	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, $\frac{1}{2}$ of 1 cent.	Oleomargarine, imported from foreign countries, per pound, 15 cents.
1 Alabama			
2 Arkansas			
3 California			
4 Colorado	\$16.00	\$9.15	
5 Connecticut	11,300.88	18,098.72	
6 Florida			
7 Georgia			
8 Hawaii			
9 Illinois	235,678.74	135,784.41	
10 Indiana	12,123.00	2,809.48	
11 Iowa			
12 Kansas	107,822.50	19,185.02	
13 Kentucky	15.30		
14 Louisiana			
15 Maryland	1,862.30	632.00	
16 Massachusetts			
17 Michigan	42.90		
18 Minnesota			
19 Missouri	14,354.85	1,843.08	
20 Montana			
21 Nebraska			\$6.30
22 New Hampshire			
23 New Jersey	118.00	3,793.36	
24 New Mexico			
25 New York			
26 North Carolina			
27 North and South Dakota			
28 Ohio	25,290.30	32,693.44	
29 Oregon			
30 Pennsylvania	749.00		
31 South Carolina			
32 Tennessee			
33 Texas	13,504.00	1,142.90	
34 Virginia			
35 Washington			
36 West Virginia			
37 Wisconsin			
Total	422,877.77	215,982.56	6.30
Collections for fiscal year ended June 30, 1908	499,956.57	185,269.27	4.20

OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	OLEOMARGARINE.					Total collections on oleomargarine.
	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), \$480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), \$200.	
1 Alabama		\$328.00	\$2,025.25		\$1,733.34	\$4,086.59
2 Arkansas		919.75	919.75	\$480.00		1,435.75
3 California		36.00	155.50		600.00	755.50
4 Colorado	\$450.00	1,706.00	1,065.50	560.00	1,500.00	5,297.65
5 Connecticut	4,600.00	340.00	2,424.50	240.00	650.00	37,654.10
6 Florida			965.75		633.34	1,599.09
7 Georgia		424.00	1,140.00		1,575.00	3,139.00
8 Hawaii			59.50		733.34	792.84
9 Illinois	4,250.00	27,685.00	16,946.75	1,440.00	5,316.70	427,102.60
10 Indiana	1,800.00	1,802.00	6,655.23		2,058.34	27,248.07
11 Iowa		24.00	1,636.25		206.00	1,760.25
12 Kansas	2,200.00	48.00	5,634.75		916.67	135,706.94
13 Kentucky	350.00	1,804.00	1,921.75		883.34	4,974.30
14 Louisiana		44.00	868.50		2,258.33	3,170.83
15 Maryland	600.00	2,920.00	1,281.25	480.00	1,833.33	9,608.88
16 Massachusetts		32.00	2,131.25		4,350.61	6,513.26
17 Michigan		288.00	13,380.50		5,525.01	19,236.41
18 Minnesota			1,232.00		2,716.66	3,948.66
19 Missouri		5,668.00	4,463.00	480.00	1,716.66	28,525.59
20 Montana		20.00	124.75		1,216.67	1,361.42
21 Nebraska			1,036.00		1,716.67	2,752.67
22 New Hampshire			2,325.00		2,733.34	5,058.34
23 New Jersey	2,950.00	82.00	5,298.75	280.00	1,616.67	14,138.78
24 New Mexico			193.50		193.50	387.00
25 New York		28.00	1,085.25		2,675.00	4,694.55
26 North Carolina		32.00	208.50			240.50
27 North and South Dakota			314.00			314.00
28 Ohio	2,050.00	1,940.00	18,912.75	1,120.00	6,166.68	88,173.17
29 Oregon			36.50		333.33	369.83
30 Pennsylvania		6,014.00	2,176.00	1,800.00	2,266.67	13,005.67
31 South Carolina			243.25		166.67	409.92
32 Tennessee		228.00	1,451.75		1,783.35	3,463.10
33 Texas	1,200.00		673.00		4,066.67	20,587.07
34 Virginia		1,184.00	2,134.75		2,000.00	5,318.75
35 Washington			132.50		1,516.67	1,649.17
36 West Virginia		664.00	5,637.72		3,716.66	10,018.38
37 Wisconsin			4,933.75		2,958.34	7,892.09
Total	20,450.00	53,342.00	112,525.22	6,880.00	70,133.46	902,197.31
Collections for fiscal year ended June 30, 1908	15,407.56	51,582.00	105,433.49	30,426.66	66,225.21	954,304.96

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	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), \$400.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	
1 Alabama						
2 Arkansas						
3 California						
4 Colorado						
5 Connecticut						
6 Florida						
7 Georgia						
8 Hawaii						
9 Illinois	\$1,374.24		\$133.34			\$1,507.58
10 Indiana						
11 Iowa						
12 Kansas						
13 Kentucky						
14 Louisiana						
15 Maryland						
16 Massachusetts						
17 Michigan						
18 Minnesota						
19 Missouri						
20 Montana						
21 Nebraska						
22 New Hampshire						
23 New Jersey						
24 New Mexico						
25 New York						
26 North Carolina						
27 North and South Dakota						
28 Ohio						
29 Oregon	136.78		200.00	\$4.50	\$93.75	435.03
30 Pennsylvania						
31 South Carolina						
32 Tennessee						
33 Texas						
34 Virginia						
35 Washington						
36 West Virginia						
37 Wisconsin						
Total	1,511.02		333.34	4.50	93.75	1,942.61
Collections for fiscal year ended June 30, 1908	1,271.52		400.00			1,671.52

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	MIXED FLOUR.					Total collections on mixed flour.
	Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), \$12.	
1 Alabama						
2 Arkansas						
3 California						
4 Colorado						
5 Connecticut						
6 Florida						
7 Georgia						
8 Hawaii						
9 Illinois		\$5.00		\$0.00	\$12.00	\$17.00
10 Indiana						
11 Iowa		414.25	\$24.80		63.00	502.05
12 Kansas		531.10	29.50	1.00	114.00	675.60
13 Kentucky						
14 Louisiana						
15 Maryland						
16 Massachusetts						
17 Michigan						
18 Minnesota						
19 Missouri		172.04	14.50	64.25	50.00	300.79
20 Montana						
21 Nebraska		11.00	5.00		34.00	50.00
22 New Hampshire						
23 New Jersey						
24 New Mexico						
25 New York		620.00	270.00	120.00	22.00	1,032.00
26 North Carolina						
27 North and South Dakota						
28 Ohio				14.00	10.00	24.00
29 Oregon						
30 Pennsylvania				4.00	12.00	16.00
31 South Carolina						
32 Tennessee						
33 Texas						
34 Virginia						
35 Washington						
36 West Virginia						
37 Wisconsin						
Total		1,753.39	343.80	203.85	317.00	2,618.04
Collections for fiscal year ended June 30, 1908	\$34.04	1,578.08	203.30	189.30	376.00	2,380.72

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

	STATES AND TERRITORIES.	ADULTERATED BUTTER.				Total collections on adulterated butter.
		Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), \$400.	Retail dealers in adulterated butter (special tax), \$48.	Wholesale dealers in adulterated butter (special tax), \$480.	
1	Alabama.....					
2	Arkansas.....					
3	California.....					
4	Colorado.....	\$316.90	\$400.00	\$390.00	\$1,160.00	\$2,266.90
5	Connecticut.....			120.00		120.00
6	Florida.....					
7	Georgia.....					
8	Hawaii.....					
9	Illinois.....	714.00	200.00			914.00
10	Indiana.....					
11	Iowa.....	2,353.30	2,375.00	12.00		5,240.30
12	Kansas.....	450.00	1,350.00	68.00		1,868.00
13	Kentucky.....	36.10	1,550.00	124.00		1,710.10
14	Louisiana.....	90.00	600.00		600.00	1,290.00
15	Maryland.....			20.00		20.00
16	Massachusetts.....					
17	Michigan.....	845.20	850.00			1,695.20
18	Minnesota.....	1,704.00	1,850.00			3,554.00
19	Missouri.....	933.70	2,225.00	66.00		3,224.70
20	Montana.....	468.00	1,450.00		520.00	2,438.00
21	Nebraska.....	465.00	100.00	56.00	320.00	941.00
22	New Hampshire.....					
23	New Jersey.....	60.00				60.00
24	New Mexico.....			42.00		42.00
25	New York.....	395.00	1,600.00			1,995.00
26	North Carolina.....				200.00	200.00
27	North and South Dakota.....	120.00	600.00			720.00
28	Ohio.....	34.50	440.00			474.50
29	Oregon.....					
30	Pennsylvania.....	446.00		262.00	160.00	868.00
31	South Carolina.....					
32	Tennessee.....					
33	Texas.....					
34	Virginia.....					
35	Washington.....	2,200.00			420.00	2,620.00
36	West Virginia.....					
37	Wisconsin.....	1,710.00	4,457.00	24.00		6,191.00
	Total.....	13,341.70	20,547.00	1,182.00	3,280.00	38,450.70
	Collections for fiscal year ended June 30, 1908.....	17,712.30	22,125.00	480.00	3,220.00	43,537.30

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

	STATES AND TERRITORIES.	PROCESS OR RENOVATED BUTTER.		
		Process or renovated butter manufactured or sold, etc., per pound, 1 of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter.
1	Alabama.....			
2	Arkansas.....			
3	California.....			
4	Colorado.....	\$3,260.33	\$100.00	\$3,360.33
5	Connecticut.....			
6	Florida.....			
7	Georgia.....			
8	Hawaii.....			
9	Illinois.....	54,013.37	100.00	54,113.37
10	Indiana.....	2,000.50	100.00	2,100.50
11	Iowa.....	20,515.85	337.50	20,853.35
12	Kansas.....	10,491.26	129.17	10,620.43
13	Kentucky.....			
14	Louisiana.....			
15	Maryland.....	619.00	50.00	669.00
16	Massachusetts.....	2,220.46	50.00	2,270.46
17	Michigan.....	2,321.11	54.17	2,375.28
18	Minnesota.....	6,233.88	200.00	6,433.88
19	Missouri.....			
20	Montana.....			
21	Nebraska.....	106.30	25.00	131.30
22	New Hampshire.....			
23	New Jersey.....			
24	New Mexico.....			
25	New York.....			
26	North Carolina.....			
27	North and South Dakota.....			
28	Ohio.....	12,758.40	320.84	13,079.24
29	Oregon.....			
30	Pennsylvania.....		62.50	62.50
31	South Carolina.....			
32	Tennessee.....	5.24	95.85	101.09
33	Texas.....			
34	Virginia.....	138.84	20.84	159.68
35	Washington.....	.50	33.34	33.84
36	West Virginia.....			
37	Wisconsin.....	5,741.50	50.00	5,791.50
	Total.....	120,435.54	1,729.21	122,164.75
	Collections for fiscal year ended June 30, 1908.....	125,601.77	2,402.09	128,003.86

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	BANKS AND BANKERS.			Total collections on banks and bankers.
	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.	
1 Alabama.....				
2 Arkansas.....				
3 California.....				
4 Colorado.....				
5 Connecticut.....				
6 Florida.....				
7 Georgia.....				
8 Hawaii.....				
9 Illinois.....				
10 Indiana.....				
11 Iowa.....				
12 Kansas.....				
13 Kentucky.....				
14 Louisiana.....				
15 Maryland.....				
16 Massachusetts.....				
17 Michigan.....				
18 Minnesota.....				
19 Missouri.....				
20 Montana.....				
21 Nebraska.....				
22 New Hampshire.....				
23 New Jersey.....				
24 New Mexico.....				
25 New York.....				
26 North Carolina.....				
27 North and South Dakota.....				
28 Ohio.....				
29 Oregon.....				
30 Pennsylvania.....				
31 South Carolina.....				
32 Tennessee.....				
33 Texas.....				
34 Virginia.....				
35 Washington.....				
36 West Virginia.....				
37 Wisconsin.....				
Total.....				
Collections for fiscal year ended June 30, 1908.....			\$100.00	\$100.00

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	MISCELLANEOUS.			
	Opium manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
1 Alabama.....	\$105.00		\$105.00	\$105.00
2 Arkansas.....		26.00	26.00	26.44
3 California.....	479.00	82.44	1,859.21	2,398.27
4 Colorado.....	21.44	23.14		44.58
5 Connecticut.....	297.04	24.00		261.04
6 Florida.....		24.00		25.00
7 Georgia.....		8.00	247.34	255.34
8 Hawaii.....		792.00	28.42	820.42
9 Illinois.....		38,798.04	604.95	39,402.99
10 Indiana.....		17.28	16.98	33.36
11 Iowa.....		.02	165.14	165.16
12 Kansas.....			218.82	218.82
13 Kentucky.....			246.67	246.67
14 Louisiana.....		14.92	161.97	176.89
15 Maryland.....		76.22	83.75	159.97
16 Massachusetts.....		62.34	1,305.69	1,367.83
17 Michigan.....		80,177.24	103.12	80,280.36
18 Minnesota.....			6.00	6.00
19 Missouri.....		16.04	111.69	127.73
20 Montana.....			58.09	58.09
21 Nebraska.....			43.00	43.00
22 New Hampshire.....		24.40	36.06	60.46
23 New Jersey.....		28,268.60	20.33	28,288.93
24 New Mexico.....				
25 New York.....		128,711.44	1,639.25	130,350.69
26 North Carolina.....			73.09	73.09
27 North and South Dakota.....			275.79	275.79
28 Ohio.....		224,215.76	571.09	224,786.85
29 Oregon.....		12.62	23.35	35.97
30 Pennsylvania.....		6.40	10,787.21	10,793.71
31 South Carolina.....			68.12	68.12
32 Tennessee.....		1.30	52.00	53.30
33 Texas.....		22.28	33.61	60.89
34 Virginia.....		172.84	232.21	405.15
35 Washington.....		108.72	36.50	145.22
36 West Virginia.....			40.50	40.50
37 Wisconsin.....		4.34	46.44	50.78
Total.....		592,252.58	19,482.12	611,734.70
Collections for fiscal year ended June 30, 1908.....		459,860.12	5,233.18	465,093.30

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE, ETC.—Cont'd.

STATES AND TERRITORIES.	PENALTIES, ETC.						
	Unassessed penalties.	Penalties upon un-stamped instruments.	United States' share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs and fines.	Total of penalties, etc., collected.
1 Alabama.....	\$243.06			\$2,102.28	\$56.79	\$2,830.16	\$5,232.29
2 Arkansas.....	88.14			205.00	28.74	963.22	1,315.10
3 California.....	173.59		\$140.98	36,500.66	10.37	91.65	36,977.25
4 Colorado.....	69.53		6.85	13,686.76	23.45	121.95	13,908.57
5 Connecticut.....	109.34		277.85	3,052.33	17.94	147.80	3,605.26
6 Florida.....	25.77			600.00	6.94	225.00	857.71
7 Georgia.....	260.48		1,882.14	4,438.72	95.58	7,274.45	13,951.37
8 Hawaii.....	11.77	\$10.00	72.63	2,576.25	4.98	42.05	2,717.68
9 Illinois.....	18.30		160.35	19,007.45	.59	6,257.57	25,444.26
10 Indiana.....	28.58	10.00	252.46	10,800.00	1.88	204.69	11,297.61
11 Iowa.....	209.39	10.00	175.00	3,906.90	39.98	1,433.15	5,785.42
12 Kansas.....	366.96	40.00	293.97	11,013.00	112.26	288.20	12,114.39
13 Kentucky.....	268.40		3,585.57	5,911.72	91.05	1,602.17	11,458.91
14 Louisiana.....	203.69			2,285.00	23.52	105.00	2,617.21
15 Maryland.....	41.44	10.00	115.45	4,880.00	21.82	5,339.55	5,339.55
16 Massachusetts.....	82.01		57.96	3,486.98	10.37	.15	3,637.47
17 Michigan.....	30.30			19,177.06	23.34	282.97	19,513.67
18 Minnesota.....	72.67		38.00	5,590.00	30.40	392.73	6,123.80
19 Missouri.....	81.70	40.00	.32	6,578.92	7.70	1,495.75	8,204.39
20 Montana.....	39.01			11,510.00	17.81	537.05	12,103.87
21 Nebraska.....	4.06	20.00		1,719.15	.57	199.25	1,943.03
22 New Hampshire.....	145.43			1,189.61	32.74	6,079.19	7,446.97
23 New Jersey.....	72.95		113.83	5,485.00	4.74	678.81	6,355.33
24 New Mexico.....	9.10			3,795.69	4.44	730.29	4,539.52
25 New York.....	175.23	20.00	1,027.74	17,176.94	49.70	697.28	19,056.89
26 North Carolina.....	235.15	10.00	5,116.63	4,069.12	62.10	12,821.12	22,314.12
27 North and South Dakota.....	144.09	20.00		4,357.75	53.07	98.78	4,673.69
28 Ohio.....	45.46	50.00	1,960.62	11,419.88	14.00	4,725.55	18,215.51
29 Oregon.....	1.26			8,896.00			8,897.26
30 Pennsylvania.....	305.62	210.00	634.92	15,264.89	193.09	301.74	16,910.26
31 South Carolina.....	26.75			1,096.61	11.30	1,277.00	3,268.45
32 Tennessee.....	193.56	10.00	781.56	28,360.04	111.51	4,347.14	33,803.81
33 Texas.....	72.25		214.60	4,315.22	15.97	1,850.00	5,968.04
34 Virginia.....	646.28	40.00	5,678.26	24,480.84	130.87	2,536.30	33,518.55
35 Washington.....	12.00			14,445.00	1.91	28.47	14,487.38
36 West Virginia.....	24.55	20.00	103.19	3,615.00	.33	383.63	4,146.70
37 Wisconsin.....	66.99	10.00		3,666.36	59.80	433.09	4,236.24
Total.....	4,615.86	530.00	23,547.67	320,737.13	1,371.68	61,185.19	411,987.53
Collections for fiscal year ended June 30, 1908.....	5,118.14	635.00	21,002.10	149,088.35	3,283.16	62,553.41	241,680.16

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

STATES AND TERRITORIES.	DISTILLED SPIRITS.		TOBACCO.		FERMENTED LIQUORS.	
	Total.	Refunded.	Total.	Refunded.	Total.	Refunded.
1 Alabama.....	\$55,502.19	\$118.75	\$18,372.43	\$1.80	\$18,370.63	\$63.34
2 Arkansas.....	64,730.77	12.50	5,914.11	17.10	5,914.11	45.00
3 California.....	5,343,357.54	3,045.34	395,832.22	10.19	395,835.12	479.42
4 Colorado.....	244,012.98	529.24	69,402.02	17.10	69,402.02	73.34
5 Connecticut.....	281,128.81	455.31	240,767.44	2.55	240,769.99	157.00
6 Florida.....	70,456.81	25.00	981,074.08	572.17	980,501.91	16.67
7 Georgia.....	72,222.55	202.09	37,445.52	10.20	37,435.12	1,420.52
8 Hawaii.....	56,095.69	100.00	2,279.73		16,401.43	16,401.43
9 Illinois.....	34,023,676.41	2,887.51	2,357,884.57	123.37	2,357,884.57	788.19
10 Indiana.....	23,469,601.63	1,600.02	4,403,924.26	8.25	4,403,924.26	275.25
11 Iowa.....	81,340.18	235.46	331,373.85	2.70	331,373.85	220.01
12 Kansas.....	24,668,183.78	3,299.77	78,038.34	21.45	78,038.34	124.17
13 Kentucky.....	4,067,221.70	7,915.00	578,655.51	48.01	578,655.51	85.00
14 Louisiana.....	4,047,068.01	615.00	1,500,496.80	7.50	1,500,496.80	40.01
15 Maryland.....	8,961,548.66	2,408.42	5,885,141.91	23.14	5,885,118.77	344.37
16 Massachusetts.....	2,460,096.99	647.97	2,173,624.56	52.20	2,173,624.56	523.27
17 Michigan.....	165,519.52	831.81	4,065,824.13	2.10	4,065,822.03	231.39
18 Minnesota.....	1,251,197.02	1,195.83	1,249,001.19	2.10	1,249,001.19	226.34
19 Missouri.....	1,131,876.90	477.13	1,921,338.29	91.97	1,921,338.29	128.34
20 Montana.....	60,092.75	50.00	106,752.70	9.97	106,752.70	58.34
21 Nebraska.....	225,386.26	462.51	3,409,482.33	3.40	3,409,482.33	4.75
22 New Hampshire.....	53,692.72	145.84	6,658.76	3.60	6,654.86	106.67
23 New Jersey.....	6,783,150.14	8,743.85	9,078,204.27	770.98	9,072,524.19	224.51
24 New Mexico.....	8,800,229.44	8,787.21	4,734,300.83	12,050.97	4,722,249.86	83.77
25 New York.....	53,118.47	8,421.49	35,603.22	2,047.73	35,603.22	311.73
26 North Carolina.....	9,766,289.87	2,339.33	4,698,921.94	27,105.11	4,698,921.94	401.04
27 North and South Dakota.....	326,812.52	356.25	326,456.27		326,456.27	1,088.03
28 Ohio.....	7,375,797.83	2,426.00	6,322,693.94	224.30	6,322,693.94	307.00
29 Oregon.....	25,412.01	20.84	1,519,084.62	6.00	1,519,084.62	367.00
30 Pennsylvania.....	94,916.41	1,044.00	555,720.44	6.00	555,714.44	526.73
31 South Carolina.....	674,855.06	3,752.07	53,999.82	2.70	53,997.12	76.17
32 Tennessee.....	166,600.87	751.26	3,752,156.12	1,053.97	3,751,102.15	664.47
33 Texas.....	259,465.31	58.00	836,529.96	30.37	836,529.96	42.26
34 Virginia.....	2,567,842.45	1,414.60	688,716.16	4.50	688,716.16	217.25
35 Washington.....						
36 West Virginia.....						
37 Wisconsin.....						
Total.....	134,808,034.12	85,364.80	51,887,178.04	18,931.68	51,868,196.36	9,937.87
Collections for fiscal year ended June 30, 1908.....	140,158,867.15	30,285.49	49,862,754.26	25,776.78	49,836,977.48	7,002.28

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, AND THE AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

STATES AND TERRITORIES.	OLEOMARGARINE.			FILLED CHEESE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....	\$4,086.59	\$4.00	\$4,082.59						
2 Arkansas.....	1,435.75	2.50	1,433.25						
3 California.....	755.50		755.50						
4 Colorado.....	5,297.65	144.00	5,153.65						
5 Connecticut.....	37,654.10	6.77	37,647.33						
6 Florida.....	1,599.09		1,599.09						
7 Georgia.....	3,139.00		3,139.00						
8 Hawaii.....	792.84		792.84						
9 Illinois.....	427,102.60	546.26	426,556.34	\$1,507.58		\$1,507.58	\$17.60		\$17.60
10 Indiana.....	27,248.07	10.50	27,237.57						
11 Iowa.....	1,760.25		1,760.25				502.05		502.05
12 Kansas.....	135,706.94	14.00	135,692.94				675.00		675.00
13 Kentucky.....	4,974.39	739.29	4,235.10						
14 Louisiana.....	3,170.83		3,170.83						
15 Maryland.....	9,698.88	5.50	9,693.38						
16 Massachusetts.....	6,513.26		6,513.26						
17 Michigan.....	19,236.41	291.50	18,944.91						
18 Minnesota.....	3,948.66	7.50	3,941.16						
19 Missouri.....	28,525.59	869.50	27,656.09				300.79		300.79
20 Montana.....	1,361.42		1,361.42						
21 Nebraska.....	2,752.67		2,752.67				50.00		50.00
22 New Hampshire.....	5,058.34	5.00	5,053.34						
23 New Jersey.....	14,138.78	350.00	13,788.78						
24 New Mexico.....	193.50		193.50						
25 New York.....	4,694.55		4,694.55				1,032.00		1,032.00
26 North Carolina.....	240.50	75.00	165.50						
27 North and South Dakota.....	314.00	100.00	214.00						
28 Ohio.....	88,173.17	22.00	88,151.17				24.00		24.00
29 Oregon.....	369.83		369.83	435.03		435.03			
30 Pennsylvania.....	13,005.67	60.74	12,944.93				16.00		16.00
31 South Carolina.....	409.92		409.92						
32 Tennessee.....	3,453.10	4.00	3,449.10						
33 Texas.....	20,587.07		20,587.07						
34 Virginia.....	5,318.75	3.00	5,315.75						
35 Washington.....	1,649.17		1,649.17						
36 West Virginia.....	10,018.38		10,018.38						
37 Wisconsin.....	7,892.09	104.00	7,788.09						
Total.....	902,197.31	3,365.06	898,832.25	1,942.61		1,942.61	2,618.04		2,618.04
Collections for fiscal year ended June 30, 1908.....	954,304.96	3,570.85	950,734.11	1,671.52		1,671.52	2,380.72		2,380.72

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			BANKS AND BANKERS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....									
2 Arkansas.....									
3 California.....	\$2,266.90		\$2,266.90						
4 Colorado.....	120.00		120.00	\$3,360.33		\$3,360.33			
5 Connecticut.....									
6 Florida.....									
7 Georgia.....									
8 Hawaii.....									
9 Illinois.....	914.00		914.00	54,113.37	\$45.82	54,067.55			
10 Indiana.....				2,109.50		2,109.50			
11 Iowa.....	5,240.30	\$821.40	4,418.90	20,853.35	110.09	20,743.26			
12 Kansas.....	1,866.00		1,866.00	10,620.43	54.00	10,566.43			
13 Kentucky.....	1,710.10		1,710.10						
14 Louisiana.....	1,290.00		1,290.00						
15 Maryland.....	20.00		20.00	669.00		669.00			
16 Massachusetts.....				2,270.46		2,270.46			
17 Michigan.....	1,695.20		1,695.20	2,375.28		2,375.28			
18 Minnesota.....	3,554.00		3,554.00	6,433.88	4.48	6,429.40			
19 Missouri.....	3,224.70	202.50	3,022.20						
20 Montana.....	2,438.00		2,438.00	131.30	8.38	122.92			
21 Nebraska.....	941.00		941.00						
22 New Hampshire.....									
23 New Jersey.....	60.00		60.00						
24 New Mexico.....									
25 New York.....	2,037.00		2,037.00						
26 North Carolina.....									
27 North and South Dakota.....	920.00		920.00						
28 Ohio.....	474.50		474.50	13,079.24	3.60	13,075.64			
29 Oregon.....									
30 Pennsylvania.....	868.00		868.00	62.50		62.50			
31 South Carolina.....				101.09		101.09			
32 Tennessee.....									
33 Texas.....				159.68		159.68			
34 Virginia.....				33.84		33.84			
35 Washington.....	2,620.00		2,620.00						
36 West Virginia.....									
37 Wisconsin.....	6,191.00		6,191.00	5,791.50	89.12	5,702.38			
Total.....	38,450.70	1,023.90	37,426.80	122,164.75	315.49	121,849.26			
Collections for fiscal year ended June 30, 1908.....	43,537.30		43,537.30	128,003.86	6,047.51	121,956.35	\$100.00		\$100.00

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL REVENUE, ETC.—Continued.

STATES AND TERRITORIES.	MISCELLANEOUS.			PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1 Alabama.....	\$105.00	a \$105.00		\$5,232.29	\$45.78	\$5,186.51	\$156,308.35	\$1,867.17	\$154,441.18
2 Arkansas.....	28.44		\$28.44	1,315.10	19.30	1,295.80	59,361.27	79.30	59,281.97
3 California.....	2,338.27	128.70	2,209.57	36,977.25	151.26	36,825.99	6,922,882.60	3,821.83	6,919,060.77
4 Colorado.....	44.58		44.58	13,908.57	66.86	13,841.71	767,495.81	823.63	766,672.18
5 Connecticut.....	261.04	a 261.04		3,605.26	34.30	3,570.96	1,801,401.99	2,289.52	1,799,112.47
6 Florida.....	23.09	a 23.09		857.71		857.71	1,074,734.87	6,002.35	1,068,732.52
7 Georgia.....	255.34	a 255.34		13,951.37	128.22	13,823.15	279,218.43	12,219.46	266,998.97
8 Hawaii.....	820.62		820.62	2,717.68		2,717.68	79,107.99	100.00	79,007.99
9 Illinois.....	39,462.99	a 39,235.56	227.43	25,444.26	117.08	25,327.18	43,441,771.11	58,634.00	43,383,137.11
10 Indiana.....	33.36	a 8.00	25.36	11,297.61	72.50	11,225.11	25,224,816.81	4,141.80	25,220,675.01
11 Iowa.....	165.16		165.16	5,785.42	55.99	5,729.43	967,593.62	2,113.21	965,480.41
12 Kansas.....	218.82		218.82	12,114.39	102.42	12,011.97	342,199.67	642.01	341,557.66
13 Kentucky.....	246.67	a 132.10	114.57	11,458.91	35.01	11,423.90	28,130,420.34	9,246.77	28,121,173.57
14 Louisiana.....	176.89	a 176.89		2,617.21	155.13	2,462.08	5,141,321.06	3,515.54	5,137,805.52
15 Maryland.....	159.97	a 159.97		5,339.55	8.33	5,331.22	6,960,142.39	28,133.37	6,932,009.02
16 Massachusetts.....	1,367.83	a 1,367.83		3,637.47		3,637.47	3,631,070.39	28,041.33	3,603,029.06
17 Michigan.....	80,280.36	a 77.71	80,202.65	19,513.67	140.95	19,372.72	6,281,314.33	6,136.06	6,275,178.27
18 Minnesota.....	6.00	a 6.00		6,123.60	56.26	6,067.34	1,878,914.19	3,234.48	1,875,679.71
19 Missouri.....	129.73	a 107.10	22.63	8,204.39	281.57	7,922.82	9,699,092.91	4,935.88	9,694,157.03
20 Montana.....	58.09		58.09	12,103.87	18.76	12,085.11	675,629.84	728.05	674,901.79
21 Nebraska.....	43.00		43.00	1,943.03	27.11	1,915.92	2,440,462.29	650.93	2,439,811.36
22 New Hampshire.....	60.46	a 60.46		7,446.97		7,446.97	474,530.00	368.27	474,161.73
23 New Jersey.....	28,288.93	a 28,288.93		6,355.33		6,355.33	6,989,437.47	56,032.52	6,933,404.95
24 New Mexico.....				4,539.52	12.50	4,527.02	96,753.13	268.91	96,484.22
25 New York.....	130,350.69	a 130,350.69		19,056.89	41.70	19,015.19	28,687,349.37	306,354.90	28,380,994.47
26 North Carolina.....	73.09	a 40.48	32.61	22,314.12	122.18	22,191.94	5,150,672.94	21,159.61	5,129,513.33
27 North and South Dakota.....	275.79		275.79	4,673.69	70.91	4,602.78	175,701.29	904.13	174,797.16
28 Ohio.....	224,786.85	a 467.53	224,319.32	18,215.51		18,215.51	18,907,081.44	10,048.50	18,897,032.94
29 Oregon.....	35.97	a 35.97		8,897.26		8,897.26	568,415.44	1,729.87	566,685.57
30 Pennsylvania.....	10,793.71	a 5,936.91	4,856.80	16,910.26	55.21	16,855.05	20,886,066.67	41,956.03	20,844,110.64
31 South Carolina.....	68.12	a 9.90	58.22	3,268.45	25.00	3,243.45	101,264.15	155.74	101,108.41
32 Tennessee.....	53.30		53.30	33,863.81	179.11	33,684.70	2,385,400.26	1,600.11	2,383,800.15
33 Texas.....	80.89	a 80.89		5,968.04	68.76	5,899.28	806,079.21	15,843.15	790,236.06
34 Virginia.....	405.15	a 307.75	97.40	33,518.55	73.74	33,444.81	4,644,145.83	5,677.19	4,638,468.69
35 Washington.....	145.22	a 145.22		14,487.38	37.50	14,449.88	1,072,004.75	3,321.61	1,068,683.14
36 West Virginia.....	40.50		40.50	4,146.70		4,146.70	1,417,070.20	117.26	1,416,952.94
37 Wisconsin.....	50.78	a 6.28	44.50	4,236.24	44.64	4,191.60	7,915,486.76	4,486.76	7,911,000.00
Total.....	521,734.70	207,775.34	313,959.36	411,987.53	2,251.08	409,736.45	245,212,719.22	6,646,011.55	245,564,707.67
Collections for fiscal year ended June 30, 1908.	465,093.30	88,576.57	376,516.73	241,680.16	5,212.79	236,467.37	251,665,950.04	6,100,551.75	250,565,398.29

a In addition to amount reported refunded under the head of "Miscellaneous," a further refund of collections from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedule A," etc., has been made as follows, to wit: Alabama, \$1,528.50; Connecticut, \$1,372.55; Florida, \$5,965.42; Georgia, \$10,203.09; Illinois, \$14,895.21; Indiana, \$2,483.88; Kentucky, \$4,868.42; Louisiana, \$1,283.28; Maryland, \$27,297.06; Massachusetts, \$24,154.44; Michigan, \$4,581.36; Minnesota, \$1,780.16; Missouri, \$1,045.80; New Hampshire, \$194.47; New Jersey, \$25,098.87; New York, \$130,254.34; Ohio, \$4,707.57; Oregon, \$1,304.31; Pennsylvania, \$32,164.84; Texas, \$14,800; Virginia, \$3,543.51; Washington, \$1,862.79, and Wisconsin, \$2,606.37.

b Includes \$318,996.33, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedule A," etc., in addition to \$207,775.34, the aggregate amount reported refunded under the head of "Miscellaneous."

c Includes \$34,116.27, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property, Schedules A and B," etc., in addition to \$88,576.57, the aggregate amount reported refunded under the head of "Miscellaneous."

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1909.

STAMPS FOR DISTILLED SPIRITS.

DENOMINATION.	TAX-PAID.		RECTIFIED.	WHOLESALE LIQUOR DEALERS'.	IMPORTED.
	Number.	Value.			
5 gallons.....			89,700	52,200	1,800
10 gallons.....	33,450	\$732,220.50	248,500	162,300	600
20 gallons.....	44,850	1,475,116.50	177,000	75,000	600
30 gallons.....	661,500	29,033,235.00	20,700	25,800	600
40 gallons.....	1,056,600	57,906,774.00	1,433,900	280,800	600
50 gallons.....	49,650	3,271,438.50	152,600	76,500	600
60 gallons.....	6,600	507,474.00	8,900	300	
70 gallons.....	3,300	290,037.00	11,400	300	
80 gallons.....	318,750	31,521,187.50	26,400	1,200	
90 gallons.....	85,350	12,675,811.50	22,100	1,500	
100 gallons.....	600	72,534.00	17,500	900	
110 gallons.....			8,200	1,800	
120 gallons.....			9,000	3,600	
130 gallons.....			8,600	1,800	
Total.....	2,290,650	137,575,828.50	2,234,500	684,000	4,800

CASE STAMPS FOR SPIRITS BOTTLED IN BOND.

DENOMINATION.	DOMESTIC.		EXPORT.	
	Number.	Value.	Number.	Value.
One-tenth pint.....	5,600	\$566.00	40	\$4.00
One-fifth pint.....	1,520	152.00		
One-half pint.....	371,000	37,100.00	700	70.00
One pint.....	422,760	42,276.00	260	26.00
One-fifth gallon.....	404,320	40,432.00	10,020	1,002.00
Quart.....	1,079,800	107,980.00	920	92.00
One-half gallon.....	7,880	788.00		
Total.....	2,293,040	229,304.00	12,000	1,200.00

OTHER STAMPS FOR DISTILLED SPIRITS.

Description of stamps.	Number.	Value.
Export.....	27,600	\$2,740.00
Distillery warehouse.....	2,174,000	
Special warehouse.....	96,400	
Rewarehousing.....	14,800	
General bonded warehouse.....	149,000	
General bonded warehouse retransfer.....	2,800	
Transfer grape brandy.....	12,000	
Fortified sweet wine.....	6,200	
Total.....	2,482,800	2,740.00

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE STAMPS, ETC.—Continued.

FERMENTED-LIQUOR STAMPS (TAX-PAID AND EXPORTATION) AND BREWERS' PERMITS.

DENOMINATION.	TAX-PAID.		EXPORTATION.		BREWERS' PERMITS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Hogshead.....	1,453,400	\$2,966,800.00				
Barrel.....	17,583,000	17,583,000.00				
One-half barrel.....	62,249,000	31,124,500.00				
One-third barrel.....	232,600	84,000.00				
One-quarter barrel.....	14,891,000	3,722,750.00				
One-sixth barrel.....	827,800	137,966.67				
One-eighth barrel.....	7,263,500	908,187.50				
Total.....	104,651,700	56,527,204.17	54,400		16,000	

DOCUMENTARY STAMPS.

Denomination.	Number.	Value.
1 cent.....	3	\$0.03
2 cents.....	2	.06
5 cents.....	2	.10
10 cents.....	10	1.00
25 cents.....	4	1.00
50 cents.....	27	13.50
\$1.....	29	29.00
\$2.....	9	18.00
\$5.....	8	40.00
\$10.....	3	30.00
Total.....	98	132.69

SPECIAL-TAX STAMPS.

Kind.	Value of each stamp.	Number.	Value.
Rectifiers of less than 500 barrels.....	\$100.00	2,080	\$208,000.00
Rectifiers of 500 barrels or more.....	200.00	1,290	258,000.00
Retail liquor dealers.....	25.00	230,000	5,750,000.00
Wholesale liquor dealers.....	100.00	7,370	737,000.00
Brewers of less than 500 barrels.....	50.00	580	29,000.00
Brewers of 500 barrels or more.....	100.00	1,950	195,000.00
Wholesale dealers in malt liquors.....	50.00	13,570	678,500.00
Retail dealers in malt liquors.....	20.00	26,510	530,200.00
Manufacturers of stills.....	50.00	240	12,000.00
Stills manufactured.....	20.00	250	5,000.00
Worms manufactured.....	20.00	240	4,800.00
Wholesale dealers in filled cheese.....	250.00	20	5,000.00
Retail dealers in filled cheese.....	12.50	20	240.00
Manufacturers of filled cheese.....	400.00	20	8,000.00
Manufacturers of mixed flour.....	12.00	140	1,680.00
Wholesale dealers in oleomargarine without artificial coloration.....	200.00	790	158,000.00
Retail dealers in oleomargarine without artificial coloration.....	6.00	29,290	175,740.00
Wholesale dealers in oleomargarine.....	480.00	200	96,000.00
Retail dealers in oleomargarine.....	48.00	1,870	89,760.00
Manufacturers of oleomargarine.....	600.00	160	96,000.00
Wholesale dealers in adulterated butter.....	480.00	160	76,800.00
Retail dealers in adulterated butter.....	48.00	190	9,120.00
Manufacturers of adulterated butter.....	600.00	280	168,000.00
Manufacturers of process or renovated butter.....	50.00	220	11,000.00
Total.....		317,440	9,302,840.00

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE STAMPS, ETC.—Continued.

FILLED-CHEESE STAMPS.

Kind.	Number.	Value.
60 pounds.....	200	\$138.00
80 pounds.....	400	356.00
90 pounds.....	200	198.00
Total.....	800	692.00

OLEOMARGARINE AND BUTTER STAMPS.

Denomina- tion.	OLEOMARGARINE.				BUTTER.			
	One-fourth cent per pound.		10 cents per pound.		Process and reno- vated, one-fourth cent per pound.		Adulterated, 10 cents per pound.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
10 pounds...	215,200	\$10,222.00	7,200	\$13,680.00	291,000	\$13,822.50	600	\$1,140.00
20 pounds...	64,400	4,669.00	3,200	9,280.00	124,000	9,033.50	600	1,740.00
30 pounds...	728,800	71,058.00	16,800	65,520.00	421,200	41,067.00	600	2,340.00
40 pounds...	273,400	33,491.50	7,400	36,280.00	64,600	7,913.50	1,200	5,880.00
50 pounds...	123,600	18,231.00	5,800	34,220.00	62,000	9,145.00	600	3,540.00
60 pounds...	686,400	118,404.00	29,800	205,620.00	373,000	64,342.50	1,000	6,900.00
70 pounds...	2,000	395.00						
80 pounds...	16,600	3,693.50	800	7,120.00				
90 pounds...	400	99.00						
100 pounds...	4,400	1,199.00						
Total.....	2,115,200	261,462.00	71,000	371,700.00	1,335,800	145,324.00	4,600	21,540.00
Export.....	32,800							

MIXED FLOUR STAMPS.

Number.....	172,800
Value.....	\$6,912

DENOMI- NATION.	TOBACCO STAMPS.						SNUFF STAMPS.	
	Domestic.		Foil wrappers.		Export.		Number.	Value.
	Number.	Value.	Number.	Value.	Number.	Value.		
1/4 ounce.....							148,960	\$279.30
1-ounce.....	302,412,000	\$1,134,045.00	16,165,320	\$80,619.95			82,239,640	308,338.65
1 1/2 ounces.....	650,844,200	4,067,776.25	86,400	540.00			54,250,560	339,066.00
2 ounces.....	155,643,000	1,167,322.50					21,600	162.00
2 1/2 ounces.....	241,444,800	2,263,545.00					19,726,000	184,931.25
3 ounces.....	100,318,800	1,128,586.50					13,900,000	156,375.00
3 1/2 ounces.....	55,682,000	696,025.00					3,914,000	48,925.00
4 ounces.....	5,421,000	81,315.00					2,000	30.00
6 ounces.....							16,930,000	380,925.00
8 ounces.....	21,037,800	631,134.00					489,200	14,676.00
16 ounces.....	12,856,155	771,369.30					1,282,000	76,920.00
1/2 pound.....	1,333,932	40,017.96					56,400	1,692.00
1 pound.....	517,200	31,032.00					177,960	10,677.60
2 pounds.....	845,820	101,498.40					48,720	5,846.40
3 pounds.....	344,400	61,992.00					12,000	2,160.00
4 pounds.....	498,132	119,551.68						
5 pounds.....	5,528,400	2,985,336.00					49,032	14,709.60
10 pounds.....	9,764,800	11,131,872.00					13,600	8,160.00
20 pounds.....	1,053,600	1,833,264.00					6,000	7,200.00
30 pounds.....	60,800	142,272.00						
40 pounds.....	4,400	12,936.00						
50 pounds.....	26,400	93,456.00						
60 pounds.....	1,200	4,968.00						
1-oz. plug.....	135,800	8,148.00						
Total.....	1,565,774,639	28,507,462.59	16,251,720	61,159.95	34,800		193,267,672	1,561,133.80

B.—STATEMENT SHOWING THE AGGREGATE NUMBER, DENOMINATION, AND VALUE OF INTERNAL-REVENUE STAMPS, ETC.—Continued.

CIGAR AND CIGARETTE STAMPS.

DENOMINATION.	CIGARS, \$3 PER M.		SMALL CIGARS, 54 CENTS PER M.		CIGARETTES, 54 CENTS PER M.	
	Number.	Value.	Number.	Value.	Number.	Value.
10s.....	3,916,100	\$140,979.60	97,010,000	\$523,854.00	5,450,000	\$29,430.00
12s.....	54,900	2,141.10				
13s.....			52,000	561.60	44,200,800	478,016.64
20s.....	17,598,500	1,319,887.50				
25s.....	80,927,000	12,139,050.00	112,080	3,026.16	1,200	32.40
50s.....	19,049,000	5,714,700.00	168,600	9,104.40	14,600	788.40
100s.....	106,500	63,960.00				
200s.....	889,400	667,050.00				
250s.....	198,590	297,885.00				
500s.....						
Total.....	122,740,090	20,345,653.20	97,342,680	536,546.16	49,726,600	508,267.44

DENOMINATION.	CIGARETTES, \$1.08 PER M.		CIGARETTES, \$3 PER M.		CIGARS FOR EX- PORTATION.	
	Number.	Value.	Number.	Value.	Number.	Value.
10s.....	498,075,000	\$5,379,210.00	1,517,390	\$45,521.70		
12s.....						
13s.....						
20s.....	12,505,840	270,126.15	280	16.80		
25s.....						
50s.....	515,520	27,838.08	18,624	2,793.60		
100s.....	423,900	45,781.20	34,110	10,233.00		
200s.....						
250s.....						
500s.....						
Total.....	511,520,260	5,722,955.43	1,570,404	58,565.10	400	

PLAYING-CARD STAMPS.

Denomination.	Number.	Value.
2 cents.....	24,295,800	\$485,916.00

DENATURED-ALCOHOL STAMPS.

Denomination.	Number.	Denomination.	Number.
5 gallons.....	200	80 gallons.....	2,200
10 gallons.....	200	90 gallons.....	
20 gallons.....	6,600	100 gallons.....	
30 gallons.....	200	110 gallons.....	
40 gallons.....	84,200	120 gallons.....	
50 gallons.....	9,600	130 gallons.....	
60 gallons.....	400		
70 gallons.....		Total.....	103,600

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1908 AND 1909.

States and Territories.	1908.	1909.	States and Territories.	1908.	1909.
	<i>Gallons.</i>	<i>Gallons.</i>		<i>Gallons.</i>	<i>Gallons.</i>
Alabama <sup>a</sup> .....	122,266	176	Montana <sup>o</sup> .....	7,190	6,566
Alaska.....			Nebraska <sup>p</sup> .....	1,808,993	1,924,106
Arizona <sup>b</sup> .....			Nevada <sup>q</sup> .....		
Arkansas.....	53,048	13,036	New Hampshire <sup>r</sup> .....	20,773	
California <sup>c</sup> .....	8,391,008	8,154,409	New Jersey.....	103,509	70,455
Colorado <sup>d</sup> .....		88	New Mexico <sup>s</sup> .....	157	279
Connecticut <sup>e</sup> .....	139,933	120,700	New York.....	7,445,897	6,674,603
Delaware <sup>f</sup> .....			North Carolina.....	599,139	271,761
District of Columbia <sup>g</sup> .....			North and South Dakota.....		
Florida.....	54	49,430	Ohio.....	10,323,194	9,119,611
Georgia.....	141,850	19,018	Oklahoma.....		
Hawaii.....	715	6,332	Oregon <sup>t</sup> .....	406	1,066
Idaho <sup>h</sup> .....			Pennsylvania.....	6,961,945	7,703,950
Illinois.....	41,153,599	37,793,376	Rhode Island <sup>u</sup> .....		
Indiana.....	23,983,222	21,916,486	South Carolina.....	5,925	
Iowa.....	33,940	23	Tennessee.....	1,480,498	1,079,215
Kansas <sup>v</sup> .....		357	Texas.....	20	928
Kentucky.....	16,995,973	27,524,275	Utah <sup>w</sup> .....		
Louisiana <sup>x</sup> .....	3,902,525	5,890,602	Vermont <sup>y</sup> .....		
Maine <sup>z</sup> .....			Virginia.....	712,679	574,711
Maryland <sup>m</sup> .....	2,602,273	3,667,441	Washington <sup>z</sup> .....	614	187
Massachusetts.....	2,502,224	2,387,333	West Virginia.....	178,086	174,021
Michigan.....	1,876,607	2,180,436	Wisconsin.....	2,088,917	2,082,888
Minnesota.....			Wyoming <sup>v</sup> .....		
Mississippi <sup>a</sup> .....			Total.....	133,889,563	139,891,613
Missouri.....	247,987	393,618			

<sup>a</sup> Including the State of Mississippi on and after June 1, 1908.

<sup>b</sup> Part of the collection district of New Mexico since September 5, 1883.

<sup>c</sup> Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.

<sup>d</sup> Including Wyoming since August 15, 1883.

<sup>e</sup> Including Rhode Island since July 1, 1887.

<sup>f</sup> 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.

<sup>g</sup> Part of the collection district of Maryland since October 2, 1876.

<sup>h</sup> Part of the collection district of Montana since August 20, 1883.

<sup>i</sup> Including the Indian Territory since August 8, 1881. Oklahoma Territory was attached to the district of Kansas March 30, 1880. Indian and Oklahoma Territories were constituted as the State of Oklahoma and proclaimed as such by the President November 16, 1907.

<sup>j</sup> Including Mississippi since July 1, 1887. Mississippi was detached from Louisiana June 1, 1908, and consolidated with Alabama.

<sup>k</sup> Part of the collection district of New Hampshire since July 1, 1887.

<sup>l</sup> 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 the District of Columbia since July 1, 1887.

<sup>m</sup> Part of the collection district of Louisiana since July 1, 1887. Consolidated with Alabama June 1, 1908.

<sup>n</sup> Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.

<sup>o</sup> Including Dakota (North Dakota and South Dakota since 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.

<sup>p</sup> 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.

<sup>q</sup> Including Maine and Vermont since July 1, 1887.

<sup>r</sup> Including Arizona since September 5, 1883.

<sup>s</sup> 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.

<sup>t</sup> Part of the collection district of Connecticut since July 1, 1887.

<sup>u</sup> 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.

<sup>v</sup> Part of the collection district of New Hampshire since July 1, 1887.

<sup>w</sup> Part of the collection district of Oregon since September 1, 1883. Detached from the district of Oregon September 1, 1902.

<sup>x</sup> Part of the collection district of Colorado since August 15, 1883.

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEARS 1908 AND 1909.

States and Territories.	1908.	1909.	States and Territories.	1908.	1909.
	<i>Barrels.</i>	<i>Barrels.</i>		<i>Barrels.</i>	<i>Barrels.</i>
Alabama <sup>a</sup> .....	90,088	57,319	Montana <sup>o</sup> .....	464,042	460,528
Alaska.....			Nebraska <sup>p</sup> .....	383,088	389,820
Arizona <sup>b</sup> .....			Nevada <sup>q</sup> .....		
Arkansas.....	11,775	10,425	New Hampshire <sup>r</sup> .....	301,132	274,733
California <sup>c</sup> .....	1,246,653	1,188,881	New Jersey.....	3,179,206	3,114,943
Colorado <sup>d</sup> .....	437,780	411,470	New Mexico <sup>s</sup> .....	27,197	24,525
Connecticut <sup>e</sup> .....	1,239,934	1,211,588	New York.....	12,963,905	12,573,773
Delaware <sup>f</sup> .....			North Carolina.....	10	
District of Columbia <sup>g</sup> .....			North and South Dakota.....	45,845	44,940
Florida.....	14,968	15,750	Ohio.....	4,405,366	4,061,730
Georgia.....	118,370	115,155	Oklahoma.....		
Hawaii.....	12,685	14,048	Oregon <sup>t</sup> .....	196,905	194,231
Idaho <sup>h</sup> .....			Pennsylvania.....	7,569,557	7,050,262
Illinois.....	5,535,299	5,525,473	Rhode Island <sup>u</sup> .....		
Indiana.....	1,366,075	1,273,081	South Carolina.....	4,090	5,157
Iowa.....	411,455	437,177	Tennessee.....	260,638	255,200
Kansas <sup>v</sup> .....	27,100	5,872	Texas.....	547,738	553,792
Kentucky.....	738,852	704,948	Utah <sup>w</sup> .....		
Louisiana <sup>x</sup> .....	511,439	475,432	Vermont <sup>y</sup> .....		
Maine <sup>z</sup> .....			Virginia.....	192,814	164,293
Maryland <sup>m</sup> .....	1,443,952	1,376,610	Washington <sup>z</sup> .....	877,263	822,234
Massachusetts.....	2,202,006	2,043,018	West Virginia.....	341,700	293,189
Michigan.....	1,539,833	1,483,207	Wisconsin.....	4,910,473	4,600,931
Minnesota.....	1,339,188	1,412,071	Wyoming <sup>v</sup> .....		
Mississippi <sup>a</sup> .....			Total.....	458,814,033	456,364,360
Missouri.....	3,855,642	3,718,554			

<sup>a</sup> Includes 66,353 barrels removed from breweries for export free of tax.

<sup>b</sup> Includes 60,863 barrels removed from breweries for export free of tax.

[See footnotes on page 164.]

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.
1 Alabama.....	\$900.00	\$31,134.17	\$6,583.33		
2 Arkansas.....	208.34	21,772.11	7,083.33		
3 California.....	18,504.19	380,691.97	73,987.63	\$83.33	\$180.00
4 Colorado.....	1,616.68	108,069.99	15,558.32		
5 Connecticut.....	7,366.69	125,865.27	12,991.77	4.17	
6 Florida.....	750.00	15,322.45	6,329.21		
7 Georgia.....	250.00	26,568.02	1,920.83	50.00	
8 Hawaii.....	508.33	9,762.80	8,133.36	41.67	80.00
9 Illinois.....	27,112.68	477,786.21	42,429.50	116.68	100.00
10 Indiana.....	3,362.51	177,010.69	9,425.08		
11 Iowa.....	2,704.18	105,958.22	8,212.53		
12 Kansas.....		71,875.71	4,008.36		
13 Kentucky.....	11,533.36	74,859.00	23,544.36	120.84	200.00
14 Louisiana.....	4,525.00	97,321.21	23,058.41	56.24	130.00
15 Maryland.....	17,116.70	121,982.47	16,345.92	54.18	100.00
16 Massachusetts.....	17,637.59	111,185.95	22,633.45	12.50	40.00
17 Michigan.....	2,658.34	207,850.21	6,375.05		
18 Minnesota.....	5,983.38	148,388.52	11,079.28	20.84	20.00
19 Missouri.....	16,299.99	183,822.35	23,116.70	12.50	
20 Montana.....	1,625.00	118,818.88	9,254.17		
21 Nebraska.....	1,100.00	54,272.14	4,245.87		
22 New Hampshire.....	691.66	45,150.58	3,070.83		
23 New Jersey.....	7,087.51	242,727.33	16,866.67	43.75	20.00
24 New Mexico.....	583.34	48,144.66	4,658.37		
25 New York.....	55,158.34	790,953.46	118,641.65	170.84	180.00
26 North Carolina.....	587.50	14,181.78	1,662.51		
27 North and South Dakota.....		50,735.09	2,383.38		
28 Ohio.....	21,650.02	275,900.65	34,620.87	241.67	420.00
29 Oregon.....	3,558.33	50,016.69	4,941.66		
30 Pennsylvania.....	42,916.75	449,911.52	65,554.26	137.51	160.00
31 South Carolina.....	275.00	14,491.97	1,416.68		
32 Tennessee.....	3,350.00	22,415.95	5,991.74	100.00	120.00
33 Texas.....	4,154.14	81,202.66	9,295.88		
34 Virginia.....	5,679.21	34,869.90	5,725.06		
35 Washington.....	3,691.68	145,396.99	16,575.05		
36 West Virginia.....	1,075.00	27,360.13	2,233.35		
37 Wisconsin.....	9,475.00	294,202.46	11,620.86	37.50	40.00
Total.....	300,696.49	5,257,980.16	641,575.28	1,304.22	1,790.00
Total for 12 months ended June 30, 1908.....	298,517.18	5,326,809.00	610,617.94	1,200.48	2,560.00

THE FISCAL YEAR ENDED JUNE 30, 1909.

THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR ENDED JUNE 30, 1909.

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.
\$300.00	\$12,578.06	\$2,927.43		\$328.00	\$2,025.25
100.00	1,843.35	3,568.75		36.00	919.75
7,504.17	9,576.81	25,579.31			155.50
1,775.00	4,959.15	13,216.65	\$450.00	1,706.00	1,065.50
3,279.17	3,611.96	19,506.61	4,600.00	340.00	2,424.50
100.00	2,921.97	1,952.12			965.75
500.00	31,372.94	5,177.11		424.00	1,140.00
208.33	1,047.67	1,127.08			59.50
10,750.00	29,331.31	45,969.55	4,350.00	27,686.00	16,946.75
4,700.01	11,099.28	22,781.25	1,804.00	1,802.00	6,655.25
2,385.42	11,923.49	33,524.12		24.00	1,536.25
200.00	11,447.48	4,099.99	2,200.00	48.00	5,534.75
2,016.67	6,850.01	12,462.85	350.00	1,804.00	1,921.75
1,000.00	5,055.99	9,106.41		44.00	868.50
3,562.51	6,457.82	10,150.10	600.00	2,920.00	1,281.25
4,289.17	4,495.60	18,813.23		32.00	2,131.25
8,025.00	10,231.24	23,023.09		288.00	13,380.50
6,016.67	23,806.13	26,610.83			1,232.00
5,100.00	11,022.49	20,585.42		5,668.00	4,463.00
4,333.33	5,222.54	15,931.30		20.00	124.75
1,480.00	6,173.93	23,323.70			1,036.00
625.00	11,621.18	7,539.00			2,325.00
4,175.00	4,563.33	22,275.01	2,950.00	82.00	5,298.75
575.00	911.74	5,656.39			193.50
19,162.50	9,229.16	38,300.05		28.00	1,985.25
	12,352.43	1,162.53		32.00	208.50
400.00	23,211.20	12,244.92			314.00
12,925.01	5,036.73	20,716.75	2,050.00	1,940.00	18,912.75
1,562.51	4,445.85	4,520.86			36.50
26,075.01	16,288.54	53,293.96		6,014.00	2,176.00
	2,671.73	337.50			243.25
900.00	13,299.47	2,730.43		228.00	1,451.75
1,718.76	53,892.07	21,939.69	1,200.00		673.50
500.00	9,682.52	3,283.37		1,184.00	2,134.75
5,583.34	4,581.71	16,356.29			132.50
1,100.00	3,699.32	8,931.28		664.00	5,637.72
15,100.01	16,345.46	33,389.96			4,933.75
157,997.59	402,801.66	592,115.49	20,450.00	53,842.00	112,525.22
155,129.29	340,129.49	564,681.89	15,407.50	51,582.00	105,433.49

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

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.
1 Alabama.....		\$1,733.34			
2 Arkansas.....	\$480.00				
3 California.....		600.00			
4 Colorado.....	560.00	1,500.00			
5 Connecticut.....	240.00	650.00			
6 Florida.....		633.34			
7 Georgia.....		1,575.00			
8 Hawaii.....		733.34			
9 Illinois.....	1,440.00	5,316.70	\$133.34		
10 Indiana.....		2,058.34			
11 Iowa.....		200.00			
12 Kansas.....		916.67			
13 Kentucky.....		883.34			
14 Louisiana.....		2,258.33			
15 Maryland.....	480.00	1,833.33			
16 Massachusetts.....		4,350.01			
17 Michigan.....		5,525.01			
18 Minnesota.....		2,716.66			
19 Missouri.....	480.00	1,716.66			
20 Montana.....		1,216.67			
21 Nebraska.....		1,716.67			
22 New Hampshire.....		2,733.34			
23 New Jersey.....	280.00	1,616.67			
24 New Mexico.....					
25 New York.....		2,675.00			
26 North Carolina.....					
27 North and South Dakota.....					
28 Ohio.....	1,120.00	6,166.68			
29 Oregon.....		333.33	200.00	\$4.50	\$93.75
30 Pennsylvania.....	1,800.00	2,266.67			
31 South Carolina.....		166.67			
32 Tennessee.....		1,783.35			
33 Texas.....		4,066.67			
34 Virginia.....		2,000.00			
35 Washington.....		1,516.67			
36 West Virginia.....		3,716.66			
37 Wisconsin.....		2,958.34			
Total.....	6,880.00	70,133.46	333.34	4.50	93.75
Total for 12 months ended June 30, 1908.	30,426.66	66,225.21	400.00		

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR 30, 1909—Continued.

Manufacturers, packers, or repackers of mixed flour.	Manufacturers of adulterated butter.	Manufacturers of process or renovated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Total.
					\$58,509.58
					36,011.63
	\$400.00		\$390.00	\$1,160.00	518,812.91
		\$100.00	120.00		150,697.29
					180,880.14
					28,974.84
					68,977.90
					21,702.08
\$12.00	200.00	100.00			689,680.72
		100.00			240,794.41
63.00	2,875.00	337.50	12.00		169,755.71
114.00	1,350.00	129.17	66.00		101,990.13
	1,550.00		124.00		138,220.18
	600.00			600.00	144,624.09
		50.00	20.00		182,954.28
		50.00			185,670.75
	850.00	54.17			278,260.61
	1,850.00	200.00			227,924.31
50.00	2,225.00		66.00		274,628.11
	1,450.00			520.00	158,516.64
34.00	100.00	25.00	56.00	320.00	93,853.31
					73,757.19
					307,986.02
					60,723.00
22.00	1,600.00		42.00		1,038,148.25
					30,187.25
10.00	600.00			200.00	90,088.59
	440.00	320.84			402,471.97
					68,713.98
12.00		62.50	262.00	160.00	667,090.72
					19,602.80
		95.85			52,466.54
					178,143.42
					65,079.64
		20.84			194,287.58
		33.34		420.00	54,367.46
	4,437.00	50.00	24.00		392,624.34
317.00	20,547.00	1,729.21	1,182.00	3,380.00	7,647,178.37
376.00	22,125.00	2,402.09	489.00	3,220.00	7,597,779.28



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

	COLLECTION DISTRICTS.	EXPENSES.			
		Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.	Storekeepers and storekeeper-gaugers.
1	Alabama.....	\$3,080.51	\$26,353.21	\$100.28	\$2,765.13
2	Arkansas.....	3,072.15	14,225.31	260.82	5,370.54
3	First California.....	4,500.00	54,438.29	1,482.43	28,703.10
4	Fourth California.....	4,500.00	18,391.16	112.62	9,067.40
5	Colorado.....	4,500.00	20,049.96	874.52	1,030.50
6	Connecticut.....	4,500.00	26,270.84	944.47	4,892.65
7	Florida.....	4,500.00	18,470.81	94.25	1,334.95
8	Georgia.....	3,332.73	32,435.40	702.17	3,927.85
9	Hawaii.....	3,811.70	6,884.45	654.27	1,065.00
10	First Illinois.....	4,500.00	53,647.35	577.50	3,939.50
11	Fifth Illinois.....	4,500.00	28,348.85	357.15	48,544.00
12	Eighth Illinois.....	4,500.00	25,583.54	343.40	20,238.00
13	Thirteenth Illinois.....	3,636.73	10,993.36	1,153.58	218.00
14	Sixth Indiana.....	4,500.00	27,840.72	667.33	27,712.45
15	Seventh Indiana.....	4,500.00	28,756.48	268.58	27,752.17
16	Third Iowa.....	3,500.00	14,439.47	55.53	.....
17	Fourth Iowa.....	3,025.12	14,416.56	260.70	.....
18	Kansas.....	3,277.26	17,547.85	360.85	966.00
19	Second Kentucky.....	4,500.00	23,613.90	240.87	51,048.54
20	Fifth Kentucky.....	4,500.00	38,335.17	1,207.07	198,808.17
21	Sixth Kentucky.....	4,500.00	20,088.24	147.25	46,046.55
22	Seventh Kentucky.....	4,500.00	25,667.62	281.94	99,805.42
23	Eighth Kentucky.....	4,500.00	27,281.44	745.71	74,591.32
24	Louisiana.....	4,500.00	22,091.20	180.78	14,952.60
25	Maryland.....	4,500.00	48,423.11	1,572.78	61,438.83
26	Third Massachusetts.....	4,500.00	33,852.90	1,342.29	15,927.10
27	First Michigan.....	4,487.50	28,617.86	507.17	3,341.00
28	Fourth Michigan.....	4,125.00	12,745.45	166.77	.....
29	Minnesota.....	4,500.00	31,518.28	374.78	.....
30	First Missouri.....	4,500.00	35,369.73	646.39	8,557.33
31	Sixth Missouri.....	4,500.00	23,480.76	285.78	20,531.81
32	Montana.....	4,500.00	16,918.61	114.91	711.00
33	Nebraska.....	4,500.00	26,813.78	375.73	9,953.30
34	New Hampshire.....	3,908.89	13,970.40	146.45	941.40
35	First New Jersey.....	3,443.60	10,580.00	553.12	.....
36	Fifth New Jersey.....	4,500.00	30,761.11	1,036.71	591.00
37	New Mexico.....	3,376.45	9,751.58	187.77	.....
38	First New York.....	4,500.00	34,638.18	228.38	6,468.00
39	Second New York.....	4,500.00	44,394.50	623.71	2,504.00
40	Third New York.....	4,500.00	42,995.63	7,823.45	.....
41	Fourteenth New York.....	4,500.00	28,874.39	1,328.31	8,972.00
42	Twenty-first New York.....	4,500.00	20,675.42	2,885.95	6,055.00
43	Twenty-eighth New York.....	4,500.00	28,321.54	287.28	2,355.50
44	Fourth North Carolina.....	4,500.00	41,089.49	232.08	2,320.05
45	Fifth North Carolina.....	4,500.00	46,316.68	755.55	8,019.55
46	North and South Dakota.....	3,000.00	12,724.67	57.89	.....
47	First Ohio.....	4,500.00	52,686.51	1,055.40	33,642.00
48	Tenth Ohio.....	4,500.00	20,743.21	384.28	9,427.70
49	Eleventh Ohio.....	4,500.00	17,432.65	555.00	2,686.50
50	Eighteenth Ohio.....	4,500.00	25,488.02	902.60	5,789.88
51	Oregon.....	4,500.00	14,874.95	202.65	1,296.41
52	First Pennsylvania.....	4,500.00	49,387.23	925.88	16,119.45
53	Ninth Pennsylvania.....	4,500.00	39,700.53	258.60	8,430.03
54	Twelfth Pennsylvania.....	4,500.00	19,496.59	205.53	6,982.42
55	Twenty-third Pennsylvania.....	4,500.00	38,527.27	1,010.83	95,872.31
56	South Carolina.....	3,041.69	18,491.87	169.18	1,921.70
57	Tennessee.....	4,500.00	38,590.97	1,556.17	33,692.04
58	Third Texas.....	4,000.00	14,385.27	704.15	172.00
59	Fourth Texas.....	3,001.28	13,375.54	136.14	.....
60	Second Virginia.....	4,500.00	28,262.41	553.24	7,439.60
61	Sixth Virginia.....	4,500.00	38,552.80	1,052.51	20,522.94
62	Washington.....	4,500.00	27,925.50	2,146.66	167.50
63	West Virginia.....	4,500.00	26,741.98	317.32	5,122.75
64	First Wisconsin.....	4,500.00	30,122.57	303.84	13,136.00
65	Second Wisconsin.....	4,500.00	16,775.42	269.55	.....

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 3 of this report, but which can not be apportioned among the several collection districts.

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS 1908 AND 1909—Continued.

	Gaugers.	Refunding internal-revenue collections.	EXPENSES.			
			Total expenses, 1909.	Total expenses, 1908.	Percentage cost, 1909.	Percentage cost, 1908.
	\$1,500.76	\$47.38	\$33,847.27	\$37,026.69	21.65	12.20
	3,685.76	156.60	29,770.18	26,871.88	29.96	25.46
	78,779.46	.....	167,908.28	158,927.38	2.67	2.74
	12,022.23	.....	44,093.41	41,429.32	6.87	6.41
	1,812.42	6,500.00	34,767.40	29,062.46	4.53	4.24
	6,001.34	5.00	42,614.30	42,659.62	2.37	2.33
	1,674.05	.....	26,074.06	22,294.08	2.43	2.11
	2,063.71	25.00	42,486.86	57,392.36	15.22	13.69
	386.40	45.00	12,876.82	10,985.48	16.28	19.31
	32,948.51	.....	95,612.86	94,846.39	1.20	1.21
	90,235.66	.....	24,057.49	171,985.66	.....	.....
	1,920.14	.....	1,920.14	74,722.43	1.18	.....
	34,131.16	50.00	17,921.81	17,874.02	3.70	3.64
	41,881.08	275.00	94,901.66	90,423.52	.94	.85
	1,771.49	50.00	103,433.31	90,179.33	.68	.62
	1,796.05	.....	19,846.49	19,854.63	4.65	4.65
	.....	288.12	20,098.43	21,392.59	3.70	4.22
	18,751.20	.....	22,140.08	22,341.14	6.47	6.90
	87,112.78	17.80	98,154.51	98,360.97	3.39	3.93
	21,387.62	275.00	330,040.99	309,098.06	2.09	2.03
	26,965.66	.....	93,044.66	95,496.85	2.63	2.65
	22,236.18	.....	157,280.64	151,847.09	4.55	4.59
	12,582.12	30.00	129,404.65	121,677.35	5.24	5.31
	45,445.02	35.00	64,306.70	52,457.18	1.06	1.01
	29,256.16	50.00	161,414.74	154,470.69	2.32	2.19
	7,878.72	.....	84,928.45	84,485.04	2.34	1.96
	947.31	.....	44,832.25	39,808.12	.82	.75
	7,651.42	25.00	17,984.58	17,677.96	2.25	2.08
	19,809.76	25.00	44,069.48	40,953.01	2.35	2.26
	20,531.81	.....	68,908.21	69,442.35	.89	.88
	9,100.00	150.00	58,049.25	55,123.90	3.44	3.70
	2,379.31	.....	24,023.83	24,941.87	3.64	3.87
	8,781.84	.....	50,424.65	46,837.37	2.07	2.21
	1,296.89	.....	20,328.20	20,328.20	4.27	4.21
	3,828.20	9.78	18,414.70	18,095.74	4.54	4.48
	5,200.88	70.00	42,159.70	39,942.93	.64	.61
	521.80	15.00	13,852.60	14,466.69	14.32	13.75
	14,083.66	.....	59,918.22	60,038.53	.80	.87
	34,514.80	50.00	86,587.04	89,342.00	2.08	2.25
	9,678.35	25.00	65,022.43	64,016.14	.79	.75
	11,290.13	100.00	55,064.83	54,802.21	1.18	1.14
	6,538.86	.....	40,655.23	40,041.77	2.10	2.07
	11,853.58	.....	47,317.90	47,102.08	2.25	2.18
	7,683.16	200.00	56,044.78	50,774.59	2.32	2.22
	14,422.37	25.00	74,039.15	73,876.02	2.70	2.64
	72,682.61	.....	15,782.56	15,286.60	8.98	8.87
	164,566.52	.....	167,675.34	167,675.34	1.16	1.18
	43,690.59	.....	41,839.13	41,839.13	2.73	2.41
	30,467.76	.....	31,079.66	31,079.66	3.04	2.18
	45,702.30	.....	46,122.68	46,122.68	2.17	2.07
	1,535.48	.....	22,409.49	21,059.41	3.94	3.83
	39,313.69	2,800.00	113,046.25	110,932.14	1.64	1.61
	8,430.03	30.00	74,633.91	72,683.84	2.55	2.38
	7,405.00	.....	38,588.54	37,458.80	1.97	1.96
	40,752.93	.....	180,663.34	172,392.73	1.99	1.83
	5,352.65	100.00	29,078.49	29,411.96	28.71	13.72
	23,594.31	8,500.00	110,233.49	107,541.03	4.62	4.48
	3,525.29	25.00	22,811.71	22,463.34	3.64	3.06
	2,360.13	206.59	19,079.68	18,882.41	10.61	10.04
	9,096.08	3,450.00	53,301.33	50,228.37	1.40	1.43
	10,347.00	1,366.54	76,341.79	76,341.79	9.17	8.00
	2,971.34	.....	37,711.00	36,061.60	3.52	3.39
	5,063.32	.....	41,745.37	41,961.77	2.95	2.88
	29,809.26	.....	68,932.27	65,849.71	1.01	.91
	5,477.95	.....	27,022.92	25,441.20	2.70	2.54

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