

ANNUAL REPORT OF THE
**Commissioner of Internal
Revenue**

FOR THE FISCAL YEAR ENDED JUNE 30

1913

With Statistical Tables



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 Commissioner of Internal Revenue

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 1913

TREASURY DEPARTMENT,
 Document No. 2690.
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, 1913.

SIR: I have the honor to make the following report of the work of the Bureau of Internal Revenue during the fiscal year ended June 30, 1913.

Included in this report is a statement of receipts from the several sources of internal revenue for the months of July, August, and September of the current fiscal year.

ACCOUNTS AND STATISTICS.

The total receipts of the bureau for the past fiscal year amounted to \$344,424,453.85. Of this total there was collected from ordinary sources \$309,418,154.01, an increase of \$16,385,519.13, and from the special excise tax on corporations there was collected \$35,006,299.84, an increase of \$6,423,040.03, making a total increase over the collections of the fiscal year ended June 30, 1912, of \$22,808,559.16. The collections for the past fiscal year exceeded the best record of former fiscal years, namely, 1911, by \$21,898,154.12.

The receipts from ordinary sources for the first three months of the fiscal year 1914 were \$79,257,887.58, as compared with \$76,161,408.35 for the first three months of the fiscal year 1913, an increase of \$3,096,479.23. Corporation tax collected for the first three months of the fiscal year 1914 amounts to \$2,358,177.76, as compared with \$1,880,379.82 collected during the first three months of the fiscal year 1913, an increase of \$477,797.94, thus making an increase in total collections from all sources for the first three months of the current fiscal year over the same period of the previous fiscal year of \$3,574,277.17.

I estimate the collections for fiscal year 1914 at \$407,000,000, distributed as follows: Collections, exclusive of the corporation excise tax and income tax, \$312,000,000; corporation excise tax, \$8,000,000; income tax—corporations, \$33,000,000; individuals, \$54,000,000, a total of \$87,000,000.

I estimate the collections for fiscal year 1915 at \$420,000,000, distributed as follows: Collections exclusive of the income tax, \$315,000,000; income tax—corporations, \$40,000,000; individuals, \$65,000,000, a total of \$105,000,000.

The objects of internal taxation producing the largest amounts of internal revenue during the past fiscal year are distilled spirits, exclusive of special taxes, \$157,542,061.75; fermented liquors, exclusive of special taxes, \$65,245,544.40; manufactured tobacco, \$76,789,424.75,

including \$319,100.64 from sale of internal-revenue stamps affixed to Philippine products, and special excise tax on corporations, \$35,006,299.84, from each of which sources there was a substantial increase over the previous fiscal year.

RECEIPTS IN LARGE TAX-PAYING STATES AND COLLECTION DISTRICTS.

The States in which the largest collections of internal-revenue taxes were made during the fiscal year 1913 are Illinois, \$58,302,601.36; New York, \$47,250,446.34; Kentucky, \$35,200,906.44; Indiana, \$31,623,505.62; Pennsylvania, \$28,959,530.66; Ohio, \$25,169,957.10.

Among the States in which the smallest collections were made are Idaho, Mississippi, Nevada, New Mexico, North Dakota, Vermont, and Wyoming.

Of the collection districts, the fifth Illinois reported the largest collections, namely, \$34,000,994.53.

The fiscal year 1913 witnessed a record production and a record withdrawal of distilled spirits, a substantial increase in the production of fermented liquors, an increase in the amount of tobacco and snuff manufactured, also in the number of large cigars, and a phenomenal increase in small cigarettes, a considerable increase in the production of oleomargarine, and a very large increase in corporation tax assessments and collections.

In the fiscal year 1912, the total production of distilled spirits was 187,571,808 gallons; in 1913, 193,606,258 gallons, an increase of 6,034,450 gallons. In the fiscal year 1912, 135,826,789 gallons of tax-paid spirits were withdrawn; in 1913, 143,220,056 gallons, an increase of 7,393,267 gallons.

The three States having the largest production of distilled spirits during the past fiscal year are Illinois, 43,964,336 gallons; Kentucky, 43,404,840; Indiana, 28,552,316 gallons.

The three collection districts having the largest output of distilled spirits are the fifth Illinois, 33,643,181 gallons; fifth Kentucky, 22,178,363 gallons; seventh Indiana, 18,658,162 gallons.

During the fiscal year 1913 there were tax paid for bottling in bond 10,626,633 taxable gallons as compared with 9,752,486 taxable gallons tax paid during the previous fiscal year, an increase of 874,147 taxable gallons.

The five States which produced the largest quantity of fermented liquors are New York, 13,956,878 barrels; Pennsylvania, 7,959,509 barrels; Illinois, 6,555,823 barrels; Wisconsin, 5,171,179 barrels; Ohio, 5,150,187 barrels.

The three collection districts which produced the largest quantity of fermented liquors are first Illinois, 5,601,469 barrels; third New York, 5,525,088 barrels; first Wisconsin, 4,329,696 barrels.

The four States producing the greatest number of cigars weighing more than 3 pounds per thousand and the production of each during the calendar year 1912 are as follows:

Pennsylvania.....	1,962,460,574
New York.....	1,150,684,740
Ohio.....	655,376,164
New Jersey.....	499,343,142

The two districts showing the largest production of cigars are the ninth Pennsylvania, 848,493,441, and the first Pennsylvania, 748,555,111.

The States showing the greatest production of little cigars (weighing not more than 3 pounds per thousand) are:

Maryland.....	521,646,210
Pennsylvania.....	244,610,690
Virginia.....	132,660,630

The greatest production by districts is as follows:

Maryland.....	521,646,210
First Pennsylvania.....	243,734,840
Sixth Virginia.....	128,312,980
Fifth New Jersey.....	76,427,940

The States of New York, Virginia, North Carolina, Louisiana, California, and Pennsylvania, in the order named, show the greatest production of cigarettes weighing not more than 3 pounds per thousand.

New York.....	7,085,728,676
Virginia.....	2,586,589,180
North Carolina.....	1,547,268,500
Louisiana.....	677,391,115
California.....	161,224,510
Pennsylvania.....	109,479,475

The three districts showing the greatest production of little cigarettes are the second Virginia, which produced 2,578,487,780, the first New York, which produced 2,491,654,128, and the third New York, which produced 2,332,179,923.

New York produced the greatest number of large cigarettes, showing a production of 14,282,640, of which number 10,599,130 were manufactured in the third district and 3,588,760 in the second district.

The States of North Carolina, Missouri, Ohio, Kentucky, New Jersey, and Michigan, in the order named, are the States reporting the largest manufacture of both chewing and smoking tobacco, the quantity manufactured being as follows:

North Carolina.....	96,546,019
Missouri.....	73,216,606
Ohio.....	41,895,848
Kentucky.....	35,646,610
New Jersey.....	35,114,631
Michigan.....	25,578,282

The districts producing the largest quantity are:

First Missouri.....	73,086,059
Fifth North Carolina.....	61,835,494
Fifth New Jersey.....	35,098,429
Fourth North Carolina.....	34,710,525
First Ohio.....	32,729,121

The districts in which the largest amounts of corporation tax were collected are second New York, \$5,399,380.57; first Illinois, \$3,205,075.93; first Pennsylvania, \$2,320,779.77; twenty-third Pennsylvania, \$2,042,976.55; third Massachusetts, \$1,752,199.05. The four States showing the largest collections from this source are New York, \$8,189,784.23; Pennsylvania, \$4,725,150.93; Illinois, \$3,470,053.31; Ohio, \$2,212,287.45.

COST OF COLLECTING INTERNAL-REVENUE TAXES.

The cost of collecting the internal revenue for the fiscal year was approximately \$15.94 per \$1,000, or 1.59 per cent. The cost of collection the previous year was \$17.14 per \$1,000, or 1.71 per cent. In

1911, the fiscal year in which the largest sum was collected prior to the fiscal year 1913, the cost of collection was \$16.80 per \$1,000, or 1.68 per cent.

The average cost of collection since the establishment of the bureau is \$25.54 per \$1,000, or 2.55 per cent.

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

Salaries and expenses of collectors of internal revenue.....	\$2,051,761.22
Miscellaneous expenses, Internal-Revenue Service.....	83,333.72
Salaries and expenses of agents and subordinate officers of internal revenue.....	2,616,307.17
Paper for internal-revenue stamps.....	79,321.10
Punishment for violation of internal-revenue laws.....	137,385.45
Expenses of collecting the corporation tax.....	143,995.77
Classifying, etc., returns of corporations.....	27,030.67
Salaries, office of Commissioner of Internal Revenue.....	345,519.51
Total amount expended.....	5,484,654.61

NOTE.—Not included in this total are bills approximating \$5,000, covering expenses of deputy collectors in excess of allowances, transportation requests, miscellaneous items, etc., not yet adjusted.

The amount expended from the appropriation "Refunding internal-revenue collections" is \$23,513.19. This amount is not considered as a part of the expense incident to the collection of internal revenue, so is not included in expenses enumerated above.

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1915, as follows:

Office of Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers.....	\$372,040
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.....	2,150,000
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.....	2,625,000
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.....	90,000
Paper for internal-revenue stamps: For paper for internal-revenue stamps, including freight.....	90,000
Punishment for violation 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 detection of such violations.....	200,000
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.....	50,000
Collecting the income tax: For expenses of assessing and collecting the income tax as provided in paragraph N, section 2, of an act entitled "An act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved Oct. 3, 1913.....	1,500,000
Total.....	7,077,040
Salaries, office of Commissioner of Internal Revenue (reimbursable): For salaries of two stamp agents and one counter.....	3,400

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1915, the sum of \$372,040 as salaries for the following officers, clerks, and employees of 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
9 heads of division, at \$2,500 each.....	22,500
1 superintendent of stamp vault.....	2,000
5 clerks, at \$2,000 each.....	10,000
1 private secretary.....	1,800
33 clerks of class 4.....	59,400
29 clerks of class 3.....	46,400
41 clerks of class 2.....	57,400
40 clerks of class 1.....	48,000
32 clerks, at \$1,000 each.....	32,000
42 clerks, at \$900 each.....	37,800
4 messengers, at \$840 each.....	3,360
21 assistant messengers, at \$720 each.....	15,120
16 laborers, at \$660 each.....	10,560
283 Total.....	372,040

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 qualification 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, each collector is entitled to 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, Rev. Stat.)

The force connected with this bureau during the fiscal year ended June 30, 1913, in the various collection districts as reorganized under the executive orders of May 21, 1887, and September 16, 23, and 30, 1912, was 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
50.....	\$4,500.00	1.....	\$3,971.24	1.....	\$3,625.00
1.....	4,378.91	1.....	3,878.79	1.....	3,410.52
1.....	4,359.29	1.....	3,875.82	1.....	3,375.00
1.....	4,156.41	1.....	3,875.00	1.....	3,125.00
1.....	4,000.00	1.....	3,649.93		

NOTE.—Four districts, fourth California, twelfth Pennsylvania, South Carolina, and fourth Texas, were consolidated with other districts on October 1, 1912. The salaries of the collectors for these districts for three months were as follows: Fourth California, \$1,031.25; twelfth Pennsylvania, \$1,125; South Carolina, \$843.75; and fourth Texas, \$815.92.

There were employed 1,231 deputy collectors who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
14.....	\$2,500	2.....	\$1,250	26.....	\$600
12.....	2,400	289.....	1,200	4.....	500
18.....	2,200	1.....	1,150	1.....	480
5.....	2,000	156.....	1,100	1.....	450
2.....	1,900	1.....	1,050	3.....	400
36.....	1,800	95.....	1,000	1.....	360
10.....	1,700	69.....	900	65.....	300
44.....	1,600	1.....	850	1.....	240
50.....	1,500	1.....	820	4.....	200
5.....	1,450	14.....	800	4.....	180
183.....	1,400	2.....	750	1.....	100
8.....	1,350	6.....	720	2.....	60
91.....	1,300	2.....	700	1.....	50

NOTE.—Of this number 72 were paid from the appropriation "Expenses of collecting the corporation tax."

There were also employed in the offices of the different collectors 126 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$1,800	13.....	\$1,300	16.....	\$1,000
1.....	1,700	1.....	1,250	12.....	900
5.....	1,600	40.....	1,200	7.....	800
4.....	1,500	1.....	1,150		
15.....	1,400	10.....	1,100		

NOTE.—Of this number 1 was paid from the appropriation "Expenses of collecting the corporation tax."

Also 12 messengers and 1 janitor, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1.....	\$900	6.....	\$720	1.....	\$300
1.....	840	1.....	600		
2.....	800	1.....	550		

FIELD FORCE.

During the first three months of the fiscal year there were 67 collectors and during the last nine months there were 63 collectors. There were 1,231 deputy collectors, 40 internal-revenue agents on the regular roll, and 18 internal-revenue agents and inspectors on the corporation-tax roll, 127 gaugers, who received fees not to exceed \$5 per day, 47 storekeepers whose pay did not exceed \$4 per day, and 2,051 storekeeper-gaugers whose pay ranged from \$3 to \$5 per day, and 7 distillery surveyors at \$2.50 per day.

The gaugers, storekeepers, etc., were paid only when actually employed.

OBJECTS OF TAXATION.

DISTILLED SPIRITS.

During the past fiscal year there were produced from materials other than fruit, 185,353,383.1 taxable gallons of distilled spirits, or 7,103,398.1 gallons in excess of the quantity of like spirits produced during the fiscal year 1912.

There was also a corresponding increase in this class of spirits removed from bonded warehouses during the last year on payment of tax, the quantity so withdrawn (140,289,424.8 taxable gallons) exceeding that of the previous year by 7,030,277.2 gallons. The quantity remaining in distillery and general bonded warehouses, June 30, 1913, was 276,784,540 taxable gallons, or 12,998,708.2 gallons in excess of the quantity so held at the close of the fiscal year 1912.

From the following statement, showing the production and tax-paid withdrawal of spirits during each of the past 15 years, and the quantity held in bond at the close of each year, it will be seen that the transactions during the last year exceeded those of any previous year, and are nearly double that reported for the year 1899:

Fiscal year.	Produced.	Withdrawn (tax-paid).	Remaining in warehouse.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1899.....	97,066,554.7	83,094,338.1	136,841,378.9
1900.....	105,484,699.8	93,391,827.8	138,087,348.9
1901.....	124,520,599.8	99,191,721.5	152,733,138.0
1902.....	128,623,401.9	103,304,981.5	168,742,430.5
1903.....	141,776,202.1	112,788,168.0	188,350,778.1
1904.....	134,311,952.0	116,033,305.6	195,135,925.8
1905.....	147,810,794.3	115,994,857.5	215,557,323.6
1906.....	145,666,125.1	122,617,943.1	226,735,828.8
1907.....	168,573,913.2	134,031,066.7	245,438,816.0
1908.....	126,989,740.1	119,703,594.4	235,026,128.2
1909.....	133,450,755.1	114,693,578.2	229,141,434.0
1910.....	156,237,526.4	126,384,726.7	233,508,674.6
1911.....	175,402,395.5	132,055,636.5	249,279,346.6
1912.....	178,249,985.0	133,259,147.6	263,785,831.8
1913.....	185,353,383.1	140,289,424.8	276,784,540.0

While the stock of spirits held in warehouses at the close of the year 1913 was somewhat increased by the large production during the year, the quantity so held, as to which the bonded period will expire during the next four years, aggregates 32,835,769.4 gallons only. These spirits, now eligible for bottling in bond, average for the four years mentioned, a little over 8,000,000 gallons annually; and, as the quantity bottled in bond during the past year, on payment of tax or for export, was 10,681,047 gallons, it is evident that no large overstock of spirits of this class is now carried in bond.

The following table shows the quantity of spirits of various ages remaining in bonded warehouses at the close of the fiscal years 1912 and 1913:

Age of spirits.	Remaining in warehouse.	
	1912	1913
	<i>Gallons.</i>	<i>Gallons.</i>
Less than 1 year old.....	78,275,597.8	79,379,521.1
More than 1 and not more than 2.....	67,691,159.1	65,918,099.6
More than 2 and not more than 3.....	48,732,995.0	58,983,168.9
More than 3 and not more than 4.....	31,497,831.0	39,667,981.0
Less than 4 years old.....	226,197,582.9	243,948,770.6
More than 4 and not more than 5.....	13,321,991.0	18,156,715.9
More than 5 and not more than 6.....	13,832,886.2	5,460,797.0
More than 6 and not more than 7.....	6,608,167.3	6,202,547.2
More than 7.....	3,830,204.4	3,015,709.3
More than 4 years and eligible for bottling.....	37,588,487.8	32,835,769.4
Total in bond.....	263,785,831.0	276,784,540.0

DENATURED ALCOHOL.

During the past fiscal year there was denatured, free of tax, 9,831,658.54 wine gallons of alcohol and rum, as against 8,094,515 gallons denatured during the preceding year, or an increase of 1,737,143.54 wine gallons.

The following statement shows the quantity of such spirits denatured during each of the fiscal years since the enactment of the denatured alcohol law of June 7, 1906:

Fiscal year.	Number of denaturing warehouses.	Completely denatured.	Specially denatured.	Total.	
				Wine gallons.	Proof gallons.
		<i>Wine gallons.</i>	<i>Wine gallons.</i>		
1907.....	8	1,397,861.16	382,415.19	1,780,276.35	3,084,950.8
1908.....	12	1,812,122.38	1,509,329.35	3,321,451.73	5,640,331.2
1909.....	12	2,370,839.70	2,185,579.15	4,556,418.85	7,967,736.4
1910.....	12	3,076,924.55	3,002,102.55	6,079,027.10	10,605,870.7
1911.....	14	3,374,019.92	3,507,109.94	6,881,129.86	11,682,887.9
1912.....	14	4,161,268.56	3,993,246.44	8,094,515.00	13,955,903.8
1913.....	21	5,223,240.78	4,608,417.76	9,831,658.54	16,953,552.8
Total.....		21,416,277.05	19,128,200.38	40,544,477.43	69,891,233.6

As shown by the foregoing statement there has been a very noticeable and nearly uniform annual increase in the demand for this class of spirits; and, as will be noted, the quantity specially denatured about equals the quantity of completely denatured alcohol which, under existing regulations, may be sold and used without restriction for general purposes, such as for fuel, light, and power. The use of specially (incompletely) denatured alcohol, however, is permitted only in the manufacture of certain articles or preparations under regulations which require careful supervision on the part of the revenue officers. Up to the present time some 20 formulas for specially denatured alcohol have been approved for different lines of

manufacture, and the quantity denatured under each of these formulas is given in a statement to be found on page 69 of this report. As shown in that statement the greater portion of the spirits so denatured is used in the manufacture of a class of articles and preparations as to which little, if any, reduction is made in the retail price on account of the exemption from tax of the alcohol so used. In view of the fact that the manufacturer in such cases, and not the public, is getting the benefit of this tax exemption, and as no inconsiderable expense is annually incurred by the Government in supervising the manufacture and use of such alcohol, I have to renew the recommendation made by my predecessor on page 12 of his report for the fiscal year 1912, that a nominal tax of, say, 1 cent per proof gallon, sufficient to cover the expense of such supervision, be imposed on this class of spirits.

Under existing law relating to the use of wine spirits free of tax in the fortification of sweet wine, a charge of 3 cents per proof gallon on the spirits so used is collected for the purpose of defraying the expense of the Government in supervising the use of such spirits, and the imposition of the tax or charge above recommended for a like purpose would seem both reasonable and proper under the circumstances stated.

INDUSTRIAL DISTILLERIES.

With a view to encouraging the establishment of small distilleries for the manufacture of alcohol from waste products, the amendatory act of March 2, 1907, provides for the establishment of distilleries, having a daily capacity not exceeding 100 proof gallons, for the production of alcohol "from any substance whatever for denaturation only."

By regulations authorized by that act, distilleries of this class are exempt from most of the requirements imposed by law on other distilleries; but notwithstanding these very liberal regulations no distilleries of this class, designated in the regulations as "industrial distilleries," have so far been established, and doubtless for reasons set forth on page 7 of my predecessor's report for the fiscal year 1907. Provision, however, is now made in section IV (subsection 2) of the tariff act of October 3, 1913, for the establishment after January 1 next by farmers or associations of farmers, or others, of distilleries for the manufacture of alcohol free of tax for denaturation only, "out of any of the products of farms, fruit orchards, or of any substance whatever;" also for the establishment of "central distillery and denaturing plants" to which the alcohol so produced at these smaller distilleries (if not of sufficient proof strength, and not denatured on the distillery premises), may be transferred, redistilled, and redenatured under regulations and upon the execution of such notice and bond as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe. Under the privilege thus granted alcohol may hereafter be produced without restriction either as to the quantity or proof, thereby enabling inexperienced persons to operate small distilleries at a comparatively small cost.

Regulations governing the registry and operation of such distilleries and central denaturing plants will soon be issued, and in localities where such central plants are located, it is probable that

farmers having sufficient waste farm products and having occasion to use denatured alcohol in any considerable quantity for farm purposes will avail themselves of this privilege. But it is, of course, difficult at this time to estimate even approximately the number of stills that will be so established and operated or the quantity of denatured alcohol that will be so produced.

DISTILLERIES.

During the fiscal year ended June 30, 1913, there were operated for the production of distilled spirits 398 grain distilleries, 22 molasses distilleries, and 450 fruit distilleries, a total of 870, an increase of 49 as compared with the fiscal year ended June 30, 1912.

During the year the systematic examination and close supervision of establishments engaged in the manufacture, rectification, and sale of distilled spirits heretofore employed have been continued, together with the scientific instruction of field and distillery officers.

FERMENTED LIQUORS.

The production of fermented liquors during the fiscal year ended June 30, 1913, was 65,324,876 barrels, being an increase of 3,148,182 barrels over the production of the previous fiscal year.

The number of breweries operated during the year was 1,446, a decrease of 15 as compared with the fiscal year 1912. Pipe lines were employed for conveying fermented liquors to the bottling premises at 296 of the breweries operated.

TOBACCO.

The receipts from the tax on manufactured tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1913, amounted to \$76,789,424.75, an increase over the collections from this source during the fiscal year ended June 30, 1912, of \$6,199,273.15.

There were in operation during the calendar year 1912, 20,555 cigar factories and 469 cigarette factories, this being a decrease of 710 cigar factories and 9 cigarette factories. There were also registered 2,727 establishments producing manufactured tobacco, 76 producing snuff, 4,407 dealers in leaf tobacco, and 833 retail dealers in leaf tobacco in the United States.

Reports of retail dealers in leaf tobacco continue to show only a very limited sale of unmanufactured leaf tobacco.

It is again recommended that such legislation be enacted as will require every dealer in leaf tobacco to give a bond, the minimum penalty of which will be not less than \$100, the penal sum of the bond to be increased according to the extent of the business proposed to be done and fixed by the collector of the district with right of appeal by the dealer to the Commissioner of Internal Revenue in respect to the amount of said bond. Each dealer in leaf tobacco should be required by law to make a true inventory of stock annually on the 1st day of January in each year and the Commissioner of Internal Revenue empowered to call upon dealers in leaf tobacco to show cause against assessment for tax on tobacco not accounted for and to make such assessments where explanations are not found satisfactory. Each dealer in leaf tobacco should also be required to render his report of transactions in leaf tobacco quarterly or monthly

or for such periods as the Commissioner of Internal Revenue shall prescribe.

To lax laws relative to dealers in leaf tobacco is attributed the escape of considerable tobacco from tax payment. Registry with the collector for the district is now the only requisite before commencing business. A leaf dealer carrying a considerable quantity of tobacco on his books may disappear, as a number of them have each year, leaving no trace of the tobacco, and as no bond is now required of them, thousands of pounds of tobacco are not accounted for, the greater part being manufactured into cigars, which find their way to consumers without being tax paid.

It is again recommended that manufacturers of cigars, manufacturers of tobacco, dealers in leaf tobacco and retail dealers in leaf tobacco be required to register only on commencing business and not annually thereafter on the 1st day of July of each year. This will relieve collectors of internal revenue of considerable unnecessary labor and will effect a considerable saving in printing and stationery.

The question of the liability to tax of cigars known as "smokers" furnished to, or taken by, employees of manufacturers of cigars was decided by placing on the statute books the act approved February 10, 1913, amending section 3392 of the Revised Statutes as follows:

That each employee of a manufacturer of cigars shall be permitted to use, for personal consumption and for experimental purposes, not to exceed 21 cigars per week, without the manufacturer of cigars being required to pack the same in boxes, or to stamp or pay any internal revenue tax thereon, such exemption to be allowed under such rules and regulations as the Secretary of the Treasury may prescribe.

Regulations have been issued in pursuance of this law and printed as Treasury Decision No. 1875.

The phenomenal increase in the number of cigarettes manufactured and removed tax paid during the fiscal year ended June 30, 1912, noted in the last annual report, has been more than maintained during the fiscal year ended June 30, 1913, for which receipts from the sale of stamps show the tax payment of 14,276,771,160 cigarettes, weighing not more than 3 pounds per thousand, an increase of 3,055,146,176 cigarettes over the previous fiscal year.

SPECIAL EXCISE TAX ON CORPORATIONS.

The collections of the special excise tax on corporations during the fiscal year ended June 30, 1913, amounted to \$35,006,299.84, making the aggregate collections from this source for the four years the special excise tax law has been in existence \$118,060,868.39. The total amount of corporation taxes assessed during the fiscal year ended June 30, 1913, including the 50 per cent additions to the tax because of failure or refusal of corporations to file their annual returns of net income on or before the first day of March was \$36,208,839.12, which is \$7,291,333.18 in excess of the year 1911, and is \$6,776,583.69 in excess of the highest corporation tax assessed during any previous fiscal year.

Of the total amount assessed during the past fiscal year, \$3,320,958.78 represents taxes assessed for the calendar years 1909, 1910, and 1911, the amounts due being ascertained through the investigation of revenue agents and inspectors and the adjustment of returns in this office from printed reports of the results of the operations of corporations, insurance companies, etc.

The corporation taxes assessed for the calendar year 1912 on the basis of the net income shown on the returns as filed exceeded the assessments for the previous year by \$3,970,374.40, indicating either a year of increased business of corporations or an increase in the number of corporations doing business and having a net income in excess of \$5,000.

The excess of assessments for the fiscal year ended June 30, 1913, over previous years is considered to be from both of these sources. No separate statistics showing comparative returns from the same corporations are compiled, but a record of the yearly return of each corporation is kept for reference in guiding the work of verifying the reports of corporations.

The largest increases in the assessments occurred in the districts of second New York, first Illinois, twenty-third Pennsylvania, and first Pennsylvania. Other large industrial centers show increases, while 10 districts show decreases, but the total decreases amounted to but \$159,997.77, and of this amount \$72,512.93 occurred in the first district of Wisconsin.

The 50 per cent addition to the tax assessed because of the failure of corporations, etc., to file their returns of annual net income within the period prescribed by law amounted to \$43,267.66, the smallest amount since the law has been in operation, the assessments on this account being \$90,518.88 for 1912 and \$323,221.20 for 1911.

The total number of corporations filing returns for the calendar year 1912 is 305,336, an increase of 16,984 over the calendar year 1911, the percentage of increase being 5.89.

The growth in the number of corporations in the United States is indicated by the number of returns made by those engaged in business for profit, which for the year 1909 was 262,490; for 1910, 270,202; for 1911, 288,352; for 1912, 305,336.

The 305,336 corporations rendering returns for the calendar year 1912 report a capital stock of \$61,738,227,730.54. They report bonded and other indebtedness of \$34,749,516,353.63, and an aggregate net income of \$3,832,150,410.92. The increase in capital stock in 1912 over 1911 is \$1,671,088,805.12, while the amount of bonded and other indebtedness shows an increase of \$2,585,978,392.23. The net income reported shows an increase of \$618,443,163.10.

The 33,234 corporations listed in class A, which embraces all incorporated financial institutions and insurance companies, report an aggregate net income equivalent to 15.89 per cent on the capital stock reported. Included in this list, however, are many insurance companies which have no or only a nominal capital stock.

The 25,585 corporations listed in class B, which embraces all public service corporations, such as transportation companies, heating and lighting companies, report an aggregate net income equivalent to 4.46 per cent on the capital stock reported.

The 96,122 corporations in class C, which embraces industrial and manufacturing concerns, report a net income equivalent to 6.29 per cent on the capital stock reported.

The 67,325 corporations in class D, which embraces all mercantile corporations not otherwise classed as producers or manufacturers, report a net income equivalent to 10.34 per cent on the capital stock reported.

The 83,070 corporations in class E, which includes such miscellaneous corporations as are not otherwise classed, report a net income equivalent to 4.5 per cent on the capital stock reported.

The total number of returns filed for 1912 was 305,336, while the number of corporations having a net income in excess of \$5,000 was 61,116, or 20.01 per cent. The percentage of such corporations differ in accordance with the class. In class A, 12,185, or 36.69 per cent of the corporations making returns, report net incomes of \$5,000 or over; in class B, 4,751, or 18.56 per cent; in class C, 21,429, or 22.29 per cent; in class D, 13,834, or 20.54 per cent; and in class E, 8,917, or 10.73 per cent.

Attention is called to the decrease in the amount of capital stock of corporations in Class C in the second district of New York, amounting to \$1,376,265,330.70. Class C is composed of industrial and manufacturing corporations, such as mining, lumber, and coke companies, mills of all kinds, all manufacturers, etc. The greatest decrease occurs in the capital stock of mining corporations, many of which ceased to exist or are not doing business. Some of these mining enterprises which ceased to do business during the past year were entirely legitimate and failed through the lack of realization of the hopes of the promoters in the development of mining properties. Others of these defunct mining corporations were probably never more than prospective mining enterprises and did not get beyond the stage of placing their stock upon the market for sale.

The work of investigating the returns of annual net income of corporations to ascertain whether the return had been properly made—that is, whether all income required by law to be included in the return of annual net income had been so included and that the deductions from gross income did not include any sums other than those allowed by law—has been prosecuted with such vigor as was possible with the limited force at the command of the commissioner for this purpose.

The additional assessments arising through the investigations of agents and the work of adjustment of returns of annual net income in the office of the commissioner resulted in additional assessments for the year 1909, 1910, and 1911, of \$3,320,958.78, of which amount \$1,392,336.05 belonged to the year 1911. The investigations have been going on more actively the past six months and the work has been carried into several new centers of population, so that every important mining, industrial, and financial district in the United States has received some attention, as has also many of the less important centers. With an adequate number of agents who are properly fitted to carry out the work of verifying the returns of annual net income of corporations, not only will additional tax be secured but the general work of educating the corporations as to their duties and the requirements of the Government as to the ascertainment of annual net income in accordance with the rules laid down, in the law will be carried on with more celerity. It is realized that this work will be under the income-tax law next year and with the likelihood that there will be little change for many years to come in the system of obtaining revenue from this source, it is believed that every effort should be put forth in every possible manner to

require corporations to make absolutely accurate returns of annual net income, not only for one year but for every year, and failure to make accurate returns of annual net income will be carefully inquired into, to ascertain whether there was any intent, in such cases, to evade the tax. The law providing for a special excise tax on corporations has now been on the statute books more than four years, and it is believed that that is a sufficient length of time to have every corporation fully informed as to the requirements of the law, and that they should, therefore, be held to strict accountability for any failure to comply with any of the provisions of the law and the regulations with respect to making their returns of annual net income.

The amount of back taxes for 1911 (\$1,392,336.05) assessed in 1912 is greater than would ordinarily be the case and is attributable to the following circumstances. On January 9, 1912, a disastrous fire occurred in a large office building in the city of New York, in which the records of many corporations were lost and it was impossible for such corporations to make complete returns of annual net income within the period prescribed by law until the records could be rehabilitated from other sources. Tentative returns were, therefore, filed and permission was given the corporations to file amended returns as soon as sufficient data could be again assembled and accurate returns of annual net income be made. The corporations affected were not able to complete this work until after the close of the fiscal year, so that when assessment was made the amounts were assessed and collected during the fiscal year ended June 30, 1913, and credited to back taxes collected. Ordinarily, back taxes collected refer to taxes ascertained to be due the Government from the investigations of revenue agents, while the amounts referred to above arose in an entirely different way and had the effect, as stated, of increasing to an abnormal amount the back taxes assessed for the fiscal year ended June 30, 1911.

The constant inquiries being made by the Government into the returns of annual net income of corporations disclose many instances of faulty accounting, and many investigations have resulted in the corporation being placed upon a financial footing more sound and more secure by reason of the fact that the officers of the corporation were brought to realize that their method of accounting was entirely inadequate and the resulting adoption of modern accounting.

In various instances the investigations of the Bureau of Internal Revenue caused corporations to call in public accountants for the purpose of ascertaining just what was the status of the financial condition of the corporation, and these examinations frequently resulted in conclusions most astounding to the officers of the corporations affected. The conditions revealed were sometimes unpleasant to the officers of the corporation, but however unpleasant a knowledge of the facts might be, a realization of actual conditions was beneficial, and half the cure of the trouble. In this particular the investigations referred to have been of very great service to many corporations. Although much remains to be accomplished, it is considered that the results of the administration of the law providing for the special excise tax on corporations show satisfactory progression.

OLEOMARGARINE.

The fiscal year ended June 30, 1913, established the highest record of operations in oleomargarine since the enactment of the original law, August 2, 1886, with a total production of 138,707,426 pounds of uncolored and 6,520,436 pounds of colored oleomargarine, or a total of 145,227,862 pounds of both classes, as against 122,365,414 pounds of the uncolored and 6,235,639 pounds of the colored, making a total of 128,601,053 pounds of these two classes during the fiscal year 1912, or an increase of 16,342,012 pounds of the uncolored and 284,797 pounds of the colored, making a total net increase of 16,626,809 pounds over the previous year.

The fiscal year 1910 shows the next highest record of production, with a total of 141,862,280 pounds of both classes, which is 3,365,582 pounds less than that produced in 1913.

Withdrawals tax paid during 1913 amounted to 138,242,848 pounds at one-fourth cent and 4,090,658 pounds at 10 cents per pound, or a total of 142,333,506 pounds as compared with 121,945,038 pounds at one-fourth cent and 3,174,331 pounds at 10 cents, making a total of 125,119,369 pounds at both rates during 1912, an increase of 16,297,810 pounds of uncolored and 916,327 pounds of the colored; a total net increase of 17,214,137 pounds tax paid during the fiscal year 1913.

A decrease of 46,474 pounds of uncolored and 626,149 pounds of colored product is shown in the withdrawals free of tax for export during 1913.

The total collections from all oleomargarine sources during 1913 amounted to \$1,259,987.67 as against \$1,128,707.25 during 1912, being an increase of \$131,280.42. Of these collections for 1913, \$16,750 was from special taxes of manufacturers; \$21,048 from retail dealers in colored product; \$291,645.08 from retail dealers in uncolored; \$3,340 from wholesale dealers in colored; \$162,575.25 from wholesale dealers in uncolored product; and \$417,165.38 from stamp tax at 10 cents and \$347,463.96 stamp tax at one-fourth cent per pound.

A slight decrease is reported in the number of violations during 1913, there being a total of 1,745 cases as against 1,779 in 1912. These violations involve 1,375 persons and consist of 78 cases of illicit manufacture through addition of artificial coloration to the uncolored product; 46 violations by wholesale dealers for failure to pay tax, keep Government record, or render returns, and 1,251 cases against retail dealers for infractions of the various sections of the law governing the sale of the product by them.

Prosecutions were instituted against 17 illicit manufacturers, 7 wholesale dealers, and 29 retail dealers, or a total of 53 cases, which resulted in the conviction of 6 illicit manufacturers, 1 wholesale and 3 retail dealers. The other 43 cases, with those pending at the beginning of the year, are still before the courts. The remainder were settled by compromise or dropped upon recommendation of the officers. A total of \$1,969.24 was collected from fines imposed by the courts; \$110,610.52 by compromise, in addition to which \$62,383.26 on account of special taxes and \$122,999.69 stamp taxes were assessed on account of these violations.

The present oleomargarine law is not satisfactory either from an administrative or revenue standpoint, and should be so amended as to remedy it in both respects.

Considerable comment has, in the past, been made in the matter of the production of illicit spirits and the consequent loss to the Government of taxes on that product, and while it is true that the Government sustains quite a loss on this account, it is not to be compared with the loss that may be and has been sustained in the illicit traffic in oleomargarine. In any of the three or four large cities of the country, the Government, unless the illicit traffic in the manufacture and sale of oleomargarine is controlled, will lose more taxes from this source than would be lost in the way of taxes on distilled spirits illicitly produced in all the Southern States.

A law imposing a flat tax of a nominal rate without any differentiation based upon coloration with provision for individual stamped or original packages of certain sizes adequately marked and branded, and safeguarded by the proper penalties, would, in my opinion, be easier of enforcement and yield greater revenues than the present law and with less expense to the Government.

ADULTERATED BUTTER.

During 1913 there were reported 105 cases of the manufacture of adulterated butter; 9 wholesale and 3 retail dealers in this product, a total of 117 arising under the act of May 9, 1902, which involved the collection of special and stamp taxes amounting to \$54,189.72, an increase of \$8,087.32 in collections from this source during the fiscal year 1913.

Practically all of these cases grew out of the manufacture and sale of butter containing moisture of 16 per cent or more.

This law, which was apparently intended to prevent the manufacture and sale of butter adulterated within the common meaning of the term, has because of its definitions and drastic provisions brought about very unfortunate conditions through its enforcement. It has increased the work of officers in the field and this bureau without any appreciable revenues and at the same time has imposed hardships upon many who produced and sold butter which was afterwards found to contain abnormal moisture, thereby involving themselves as well as dealers handling the product in liabilities to the heavy special taxes provided by the law. In many instances of small manufacturers the collection of these taxes has been so oppressive as to practically cause their bankruptcy.

RENOVATED BUTTER.

A decrease is shown in the production and withdrawal taxpaid of renovated butter during the fiscal year ended June 30, 1913. There were 38,354,762 pounds produced and 38,285,114 pounds withdrawn taxpaid, as against 46,387,398 pounds produced and 46,413,895 pounds taxpaid during 1912, this being a decrease of 8,032,636 pounds and 8,128,781 pounds in these items.

LABORATORY WORK.

Oleomargarine.—While no large cases were developed during the year, considerable work was done in completing the work on the so-called "sulphur" cases. Judged by the number of samples, "moonshining" is probably on the decrease. During this period the sys-

tem has been established of obtaining monthly samples of all the ingredients used at each factory and subjecting them to a careful chemical examination. Such work is always burdensome to the men taking the samples and those analyzing them, because seemingly no results are accomplished, but time should prove the wisdom of the system.

Butter.—The number of samples of butter submitted, suspected of containing an excessive amount of water (16 per cent and over) runs rather constant from year to year. The work this year has been particularly heavy by reason of preparing several cases for trial, an adverse decision in the eighth circuit forcing the office to defend vigorously the correctness of the position of the Government in establishing 16 per cent of water as an abnormal quantity in butter.

Distilled spirits.—The samples analyzed consisted of suspected samples and known genuine samples obtained from distillery warehouses for purposes of comparing with the suspected illegal samples. There was probably less substitution by the use of neutral spirits colored with caramel than ever before, undoubtedly due to the ease with which such fraud can be detected chemically. In lieu of this practice, "quick-aged" goods, which have developed a color, and the chemical constituents or congeners of which are developed to some extent as in genuine straight whisky, are used for substitution. The same situation exists in the sophistication of bottled-in-bond goods on the "bar;" instead of using artificially-colored spirits, aged whiskeys of inferior quality are used for refilling. The chemical work is thus rendered all the more difficult, but particularly difficult is it for the field men to decide what samples to send in for analysis.

Fermented beverages.—Most of the samples analyzed are of the so-called "near beer" type, the label being no guarantee that the product contains less than 0.5 per cent alcohol. Cases have been found where two bottles bore similar labels, but one had a green cap and one a yellow cap, the green cap, for example, belonging to the true 0.5 per cent untaxable preparation, the one distinguished by the yellow cap being a standard beer of 3.5 per cent alcohol. For this type of liquor there is nothing to do but to take samples continually for analysis.

Medicinal preparations.—Flagrant violations of the internal-revenue statutes by the so-called patent-medicine manufacturers are becoming rare; at least to this extent has good been done in reducing the number of highly alcoholic fake medicines on the market. While to the minds of many people a number of the preparations passed by the office would appear not to be medicines, yet they had to be passed because they did contain a United States Pharmacopœia dose of a legitimate medicinal ingredient. This is another class of samples difficult for the field officer to decide when to submit for analysis.

Brandy mashes.—This work has decreased considerably during the past year, due undoubtedly to a more vigorous chemical and field supervision.

Distillery beer.—The samples of distillery beer were submitted by the agents on their own volition or on request of this office. The laboratory has charge of the fermentation report contained in Form 88, and when the different figures do not harmonize samples of beer are requested. A direct increase of yield can be shown as a result of

this supervision, amounting in one distillery to at least 1,000 gallons a month.

Opium.—Much of the opium work is done with the cooperation of the customs officers. A better chemical knowledge of the differences in composition between smoking opium produced abroad and that illicitly manufactured in this country has resulted in the successful prosecution of many cases of illicit manufacture.

The difficult part of the work of the laboratory is that as the chemists become more expert in their work, the adulterators or sophisticators become correspondingly expert in their chosen line. The result is that each year more time has to be spent in analyzing samples of known origin.

CLAIMS.

At the beginning of the fiscal year ended June 30, 1913, there were pending 540 claims of all kinds, amounting to \$1,206,335.99. There were received during the year 9,097 claims, aggregating \$5,507,815.42. During the year 8,137 claims were disposed of, amounting to \$4,589,111.12, leaving on hand July 1, 1913, 1,500 claims of all kinds aggregating \$2,125,040.29.

Of the refunding claims pending July 1, 1913, 502 claims, amounting to \$945,223.25, are claims of lessor corporations for refund of excise taxes, these claims being predicated upon the decision of the Supreme Court in the so-called "Minehill" case. Of the total tax refunded during the year, \$148,777.83 was tax upon legacies and distributive shares, the major part of which was refunded under the act of July 27, 1912. There was also refunded under special acts of Congress \$61,521.92 paid for documentary stamps affixed to foreign bills of exchange and bills of lading. Under the act of March 3, 1913, there were refunded 50 per cent additional excise taxes aggregating \$27,605.53.

LITIGATION AND LEGISLATION.

LITIGATION.

On July 1, 1912, there were pending 633 civil cases and 4,125 criminal cases growing out of violations of the internal-revenue laws. During the year there were instituted 803 civil cases and 4,104 criminal cases. Eight hundred civil cases and 4,434 criminal cases were disposed of during the year, and the number of civil cases pending June 30, 1913, was 636, and of criminal cases 3,795, as shown by reports received from the Department of Justice.

In addition to the court cases handled, a large number of reports of violations of law from officers in the field were received and examined, and during the fiscal year 12,781 compromise cases, growing out of such violations in this or previous years, were received as against 36,646 in the fiscal year 1912.

In explanation of this apparently marked falling off in the number of compromise cases received as compared with 1912, it may be stated that during the last month of the fiscal year 1911 several thousand offers in compromise were received, which, owing to limited force, it was impossible to dispose of or even record. These offers were, therefore, carried over and taken up during the fiscal year 1912 as received during that year. For the past year, however, all work of this character has been current.

The total number of reports of seizures received, examined, and recorded during the fiscal year was 3,023 as compared with 3,095 during the year previous.

COURT DECISIONS.

A number of important cases, involving questions under the internal-revenue laws, were decided in the courts during the past year.

The United States Supreme Court, in the case of *McCoach, collector, v. Minehill and Schuylkill Haven Railroad Company*, rendered a decision April 7, 1913, against the United States, holding that a railroad corporation, which has leased its property for a term of years and parted with its control and management, but which maintains its corporate organization and collects rentals from the lessee company and distributes the same among its stockholders, is not "engaged in business" within the meaning of the corporation tax act of 1909, and is not liable for taxes thereunder, notwithstanding the lease provides for recovery of the property in case of default. (228 U. S., 295; T. D. 1847.) A large number of cases pending in the courts, in which the same question was involved, were held awaiting this decision. These have been or will be disposed of on the basis of that decision.

In the cases of *Jordan, collector, v. Roche* and *Jordan, collector, v. Ross*, relative to tax on bay rum from Porto Rico imported prior to the act of February 4, 1909, the court rendered a decision in favor of the Government, which disposes of cases held awaiting that decision.

The following test cases on corporation-tax questions are now pending in the Supreme Court:

United States v. Frederick W. Whitridge, receiver, etc. Question of receiver making return.

United States, petitioner, v. Adrian H. Joline and Douglass Robinson, receivers. Same question.

Stratton's Independence, Ltd., v. Howbert, collector. Question of depreciation.

Decisions favorable to the Government have been rendered in the following cases:

In the United States Circuit Court of Appeals for the Third Circuit, *General Inspection and Loading Company v. United States*, affirming two previous decisions of the United States District Court for the District of New Jersey; Second Circuit, *United States Fidelity and Guaranty Company v. United States*, suit on distiller's bond; Fourth Circuit, *Wood et al. v. United States*, indictment of distiller.

In the United States District Court, Western District of Washington, *Pacific Building and Loan Association v. Hartson, collector*, relative to liability of building and loan associations to corporation tax; Western District of Ohio, *Ohio Creamery and Supply Company v. Rodway, collector*, adulterated butter case; Southern District of New York, *United States v. Surprise Five, Ten, and Nineteen Cent Store, corporation tax case*; Eastern District of New York, *Nathan Straus v. Abrast Realty Company*. The last-named was a suit by a director and stockholder against the corporation and the treasurer to enjoin payment of the special excise tax to the collector. Held that the action could not be sustained.

The case of the Mutual Benefit Life Insurance Company v. Herold, collector, involving questions relative to tax on life insurance companies, was decided against the United States in the United States District Court, District of New Jersey, and in the Circuit Court of Appeals, and is to be taken to the Supreme Court.

LEGACY TAX CASES.

The old legacy tax cases arising under the act of June 13, 1898, have mostly been disposed of. There is one still pending in the United States Supreme Court, viz., *McCoach, Collector, v. Pratt*, legacy tax on annuities.

DELINQUENT CORPORATIONS.

The number of cases against corporations which failed to make return of net income for the calendar year ended December 31, 1911, was 26,761, practically all of which have been disposed of either by acceptance of offers in compromise or by dismissal for cause shown. The reports of delinquent corporations for the calendar year ended December 31, 1912, are not yet complete, and therefore the figures can not be given.

Multiplicity of suits is to be avoided, if possible. It is not the policy of this office to involve parties in litigation for failing to make return if the offense was technical only without first giving them an opportunity to settle their controversies with the Government by compromise. However, where the delinquent corporation has been notified of its privilege to make an offer in compromise, but refuses or neglects, and has sufficient assets from which a judgment would be collectible, there is no option except to report it to the United States attorney, as the law requires.

OLD JUDGMENTS.

Satisfactory progress has been made during the past fiscal year in effecting final disposition of old judgments, many of which have been outstanding for a period of 30 or 40 years.

The total amount received in compromise of judgments under section 3469, Revised Statutes during the fiscal year ended June 30, 1913, aggregated the sum of \$6,876.56.

LEGISLATION.

Legislation was passed during the last year affecting internal revenue as follows:

An act extending the time for the repayment of certain war-revenue taxes erroneously collected. Approved July 27, 1912. Time for filing claims for refund of legacy taxes extended to January 1, 1914. (T. D. 1802.)

An act amending section 3392, Revised Statutes of the United States, as amended by section 32 of the act of August 5, 1909, authorizing not to exceed 21 tax-free cigars per week for personal consumption of each employee of a cigar manufacturer. Approved February 10, 1913.

An act to provide for refund or abatement under certain conditions of penalty taxes imposed by section 38 of the act of August 5, 1909, known as the special excise corporation-tax law. Approved March 3, 1913. (T. D. 1838)

An act to amend section 3186, Revised Statutes of the United States. Approved March 4, 1913. (Lien for unpaid taxes. T. D. 1841.)

STAMPS.

During this fiscal year 3,866,661,646 internal-revenue stamps of all classes and denominations were shipped to collectors of internal revenue. Of this number, 3,859,501,446 represented a face value of \$321,493,589.55. There was an increase of 283,482,022 in the number, and an increase of \$5,010,602.43 in the face value of stamps delivered to collectors during the year. Stamps having no face value were delivered to the number of 7,160,200. These included stamps for rectified spirits, wholesale liquor dealers' packages, distillery warehouse stamps, etc.

REVENUE AGENTS.

The revenue agents and field officers who have been assigned to duty under their direction during the past fiscal year have maintained the high standard that has prevailed in the past, and are deserving of high commendation.

Illicit distilling continued with a slight abatement. During the past fiscal year there were seized and destroyed 2,375 illicit distilleries, as against 2,466 during the preceding year.

Bootlegging is principally carried on in States operating under the local prohibition laws and appears to be one of the hard propositions to solve by internal-revenue officers. The bootlegger is at no time stationary, but moves from place to place, offering and selling his illicit wares. It is impossible, owing to the limited number of revenue officers in the field, to break up this practice, and without the hearty cooperation of the local and State authorities, it is believed that the conditions will grow no better.

RECOMMENDATIONS.

Several recommendations for statutory changes have been made from year to year in the various annual reports, but inasmuch as the need of the legislation referred to is very great, I have the honor again to include some of those recommendations, with certain others, as follows:

1. *Denatured alcohol.*—To impose a nominal tax—say, 1 cent per proof gallon—on all alcohol withdrawn for denaturation, which tax would yield a return approximately equal to the amount that should be appropriated to properly take care of the work.

2. *Tobacco.*—The recommendation is here renewed that section 3360 of the Revised Statutes be amended to require every dealer in leaf tobacco to give bond, make a true inventory of stock annually on the 1st day of January in each year, and to render a report of his transactions quarterly, monthly, or for such periods as the Commissioner of Internal Revenue may prescribe. Section 35, act of August 5, 1909, should also be amended so as to require retail dealers in leaf

tobacco to give bond, and section 26, act of October 1, 1890, to require registry of manufacturers of cigars, manufacturers of tobacco, dealers in leaf tobacco, retail dealers in leaf tobacco, and peddlers of tobacco only on commencing business and not annually on the 1st day of July in each year, as at present.

3. *Oleomargarine.*—A complete revision of the oleomargarine statutes is strongly recommended, imposing a flat tax of a nominal rate without any differentiation based upon coloration, etc. This matter has been discussed in detail under the heading "Oleomargarine." (See p. 15, supra.)

4. *Adulterated butter.*—A complete revision of the laws relating to the manufacture and sale of adulterated butter, making a change from the moisture test to a butter-fat test. (See p. 16, supra.)

ACCOUNTS AND STATISTICS, DIVISION OF.

Statements showing collections for the fiscal year 1913; comparison of receipts and tax-paid withdrawals for consumption for the past two fiscal years; receipts by collection districts and by States and Territories; receipts by fiscal years from September 1, 1862, to June 30, 1913; comparison of receipts for first three months of past and current fiscal years; and expenses paid from the several appropriations and classified by collection districts with a summary of classified expenses incurred in the service.

COLLECTIONS.

The following statement shows the several general sources from which revenue was derived, the amounts received from each, and the total amount collected during the fiscal year ended June 30, 1913:

Distilled spirits.....	\$158,068,907.81
Tobacco.....	76,789,424.75
Fermented liquors.....	65,245,544.40
Special excise tax on corporations.....	35,006,299.84
Special taxes.....	7,369,658.27
Oleomargarine.....	764,629.34
Playing cards.....	655,283.10
Process or renovated butter.....	96,854.01
Adulterated butter.....	13,380.72
Mixed flour.....	2,934.48
Miscellaneous:	
Penalties.....	\$401,910.26
Collections not otherwise provided for.....	9,626.87
	411,537.13
Total collections.....	344,424,453.85

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, 1912 and 1913.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1912	1913		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	\$2,694,264.47	\$3,081,943.66	\$387,679.19	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....	146,715,203.60	154,460,118.09	7,744,914.49	
Rectifiers (special tax).....	327,210.70	296,642.28		\$30,568.42
Wine made in imitation of champagne, etc.....	52.00	66.00	14.00	
Retail liquor dealers (special tax).....	5,396,991.25	4,864,773.36		532,217.89
Wholesale liquor dealers (special tax).....	730,440.53	645,236.81		85,203.72
Manufacturers of stills (special tax).....	1,218.76	1,256.28	37.52	
Stills and worms manufactured (special tax).....	1,920.00	2,460.00	540.00	
Stamps for distilled spirits intended for export.....	2,620.05	2,297.40		322.65
Case stamps for distilled spirits bottled in bond.....	332,274.30	376,492.30	44,218.00	
Grape brandy used in the fortification of sweet wines.....	189,292.11	148,056.36		41,235.75
Total.....	156,391,487.77	163,879,342.54	7,487,854.77	
TOBACCO.				
Cigars weighing more than 3 pounds per thousand.....	21,769,170.91	23,097,112.63	1,327,941.72	
Cigars weighing not more than 3 pounds per thousand.....	820,296.60	775,333.62		44,962.98
Cigarettes weighing more than 3 pounds per thousand.....	64,482.55	65,247.52	764.97	
Cigarettes weighing not more than 3 pounds per thousand.....	14,027,031.23	17,845,963.95	3,818,932.72	
Snuff of all descriptions.....	2,406,358.60	2,656,757.44	250,398.84	
Tobacco, manufactured, of all descriptions.....	31,502,811.71	32,349,009.59	846,197.88	
Total.....	70,590,151.60	76,789,424.75	6,199,273.15	
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	62,108,633.39	65,245,544.40	3,136,911.01	
Brewers (special tax).....	153,812.61	137,304.30		16,508.31
Retail dealers in malt liquors (special tax).....	354,296.46	311,639.66		42,656.80
Wholesale dealers in malt liquors (special tax).....	652,028.05	572,501.24		79,526.81
Total.....	63,268,770.51	66,266,989.60	2,998,219.09	
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.....	325,948.33	417,65.38	91,217.05	
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow.....	307,479.16	347,463.96	39,984.80	
Oleomargarine imported from foreign countries.....	8.40			8.40
Manufacturers of oleomargarine (special tax).....	24,925.00	16,750.00		8,175.00
Retail dealers in oleomargarine artificially colored in imitation of butter (special tax).....	23,258.50	21,048.00		2,210.50
Retail dealers in oleomargarine free from artificial coloration (special tax).....	271,145.74	291,645.08	20,499.34	
Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax).....	4,466.67	3,340.00		1,126.67
Wholesale dealers in oleomargarine free from artificial coloration (special tax).....	171,475.45	162,575.25		8,900.20
Total.....	1,128,707.25	1,259,987.67	131,280.42	

¹ Includes \$319,100.64 from sale of internal-revenue stamps affixed to Philippine products, as provided for in the act of Aug. 5, 1909.

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1912 and 1913.—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1912	1913		
FILLED CHEESE.				
Filled cheese, domestic.....	\$330.31			\$330.31
Manufacturers of filled cheese (special tax).....	300.00			300.00
Retail dealers in filled cheese (special tax).....				
Wholesale dealers in filled cheese (special tax).....				
Total.....	630.31			630.31
MIXED FLOUR.				
Per barrel of 196 pounds or more than 98 pounds.....	20.00	\$149.88	\$129.88	
Half barrel of 98 pounds or more than 49 pounds.....	1,034.50	1,201.60	167.10	
Quarter barrel of 49 pounds or more than 24½ pounds.....	1,859.19	1,539.10		320.09
Eighth barrel of 24½ pounds or less.....	42.56	43.90	1.34	
Manufacturers, packers, or repackers of mixed flour (special tax).....	157.00	289.50	132.50	
Total.....	3,143.25	3,223.98	80.73	
ADULTERATED BUTTER.				
Adulterated butter manufactured or sold, etc.....	9,051.60	13,380.72	4,329.12	
Manufacturers of adulterated butter (special tax).....	31,556.80	37,325.00	5,768.20	
Retail dealers in adulterated butter (special tax).....	614.00	24.00		590.00
Wholesale dealers in adulterated butter (special tax).....	4,880.00	3,460.00		1,420.00
Total.....	46,102.40	54,189.72	8,087.32	
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter manufactured or sold, etc.....	117,544.50	96,854.01		20,690.49
Manufacturers of process or renovated butter (special tax).....	1,991.68	1,387.51		604.17
Total.....	119,536.18	98,241.52		21,294.66
MISCELLANEOUS.				
Excise tax on corporations.....	28,583,259.81	35,006,299.84	6,423,040.03	
Playing cards.....	616,233.60	655,283.10	39,049.50	
Penalties.....	856,407.83	401,910.26		454,497.57
Collections not otherwise herein provided for.....	11,464.18	9,560.87		1,903.31
Total.....	30,067,365.42	36,073,054.07	6,005,688.65	
Aggregate receipts.....	321,615,894.69	344,424,453.85	22,808,559.16	

INTERNAL-REVENUE TAX UPON PORTO RICAN PRODUCTS.

Comparative statement showing the collections of internal revenue upon articles of merchandise coming from Porto Rico during the fiscal years 1912 and 1913.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1912	1913		
Spirits distilled from materials other than fruit.....	\$91,041.81	\$87,713.01	.....	\$3,328.80
Cigars weighing more than 3 pounds per thousand.....	507,400.23	494,614.20	.....	12,786.03
Cigarettes weighing more than 3 pounds per thousand.....	488.61	700.20	\$211.59	.....
Cigarettes weighing not more than 3 pounds per thousand.....	15,191.10	8,328.95	.....	6,862.15
Total.....	614,121.75	591,356.36	.....	22,765.39

NOTE.—Of the receipts for the fiscal year 1913, \$503,636 was from stamps sold in Porto Rico and \$87,720.36 from stamps sold and affixed at the ports of entry in the United States.

INTERNAL-REVENUE TAX UPON PHILIPPINE PRODUCTS.

Comparative statement showing the collection from sale of internal-revenue stamps affixed to articles of merchandise coming into the United States from the Philippine Islands during the fiscal years 1912 and 1913.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1912	1913		
Cigars weighing more than 3 pounds per thousand.....	\$218,531.34	\$301,143.69	\$82,612.35	.....
Cigarettes weighing more than 3 pounds per thousand.....	21.24	.72	.....	\$20.52
Cigarettes weighing not more than 3 pounds per thousand.....	6,203.51	17,948.23	11,744.72	.....
Manufactured tobacco.....	1.96	8.00	6.04	.....
Total.....	224,758.05	319,100.64	94,342.59	.....

NOTE.—Receipts covered into Philippine treasury under act of August 5, 1909.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, wine made in imitation of champagne, etc., 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.
	1912	1913		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries..... galls..	2,449,331	2,801,767	352,436	.....
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries..... galls..	133,377,458	140,418,289	7,040,831	.....
Wine made in imitation, etc., bottles (pint)..... No..	520	660	140	.....
Fermented liquors..... bbls..	62,108,633	65,245,544	3,136,911	.....
Cigars weighing more than 3 pounds per thousand..... No..	7,256,390,303	7,699,037,543	442,647,240	.....
Cigars weighing not more than 3 pounds per thousand..... No..	1,093,728,800	1,033,778,160	.....	59,950,640
Cigarettes weighing more than 3 pounds per thousand..... No..	17,911,819	18,124,311	212,492	.....
Cigarettes weighing not more than 3 pounds per thousand..... No..	11,221,624,984	14,276,771,160	3,055,146,176	.....
Snuff..... lbs..	30,079,482	33,209,468	3,129,986	.....
Tobacco, chewing and smoking..... do...	393,785,146	404,362,620	10,577,474	.....
Oleomargarine..... do...	126,251,203	143,157,238	16,906,035	.....
Filled cheese..... do...	33,031	.....	.....	33,031
Adulterated butter..... do...	90,516	133,807	43,291	.....
Process or renovated butter..... do...	47,017,800	38,741,604	.....	8,276,196

¹ Includes 4,171,654 pounds at 10 cents and 138,985,584 pounds at one-fourth of 1 cent per pound.
 NOTE.—The above statement of withdrawals includes, on account of Porto Rican products, as follows: 79,739 gallons spirits distilled from materials other than fruit; 164,871,400 cigars, at \$3 per thousand; 194,500 cigarettes, at \$3.60 per thousand; and 6,663,160 cigarettes, at \$1.25 per thousand; and on account of Philippine products as follows: 100,381,230 cigars, at \$3 per thousand; 200 cigarettes, at \$3.60 per thousand; 14,358,584 cigarettes, at \$1.25 per thousand; and 100 pounds manufactured tobacco, at 8 cents per pound.
 The quantity of mixed flour withdrawn can not be stated in the above table owing to the variable number of pounds taxed, but a statement showing in detail the operations under the law will be found in the report of the "Miscellaneous Division" (p. 130).

Statement showing the aggregate collections made and reported to the Commissioner of Internal Revenue by the collectors of the several collection districts and by the stamp agent in the Philippine Islands during fiscal year ended June 30, 1913.

Collection districts.	Names of collectors.	Aggregate collections.
Alabama.....	Joseph O. Thompson.....	\$32,471.72
Do.....	William E. Hooper, acting.....	18,496.04
Do.....	Sim T. Wright.....	390,677.15
Arkansas.....	Frank W. Tucker.....	190,665.24
First California.....	August E. Muentzer.....	8,242,952.05
Fourth California.....	Wanton A. Shippee.....	143,721.44
Sixth California.....	Claude I. Parker.....	1,389,985.67
Colorado.....	Frank W. Howbert.....	1,013,276.62
Connecticut.....	Robert O. Eaton.....	3,228,161.49
Florida.....	Joseph E. Lee.....	1,254,018.12
Do.....	Henry Hayes Lewis.....	175,911.49
Georgia.....	Henry S. Jackson.....	523,632.24
Hawaii.....	Charles A. Cottrill.....	240,553.38
First Illinois.....	Samuel M. Fitch.....	13,135,972.58
Fifth Illinois.....	Percival G. Rennick.....	34,000,994.53
Eighth Illinois.....	Frank L. Smith.....	7,904,566.12
Do.....	Herbert F. Adams, acting.....	2,618,464.03
Thirteenth Illinois.....	Walter S. Loudon.....	642,604.10
Sixth Indiana.....	Elam H. Neal.....	10,902,839.17
Seventh Indiana.....	Charles G. Covert.....	20,720,666.45
Third Iowa.....	Michael J. Tobin.....	541,356.03
Fourth Iowa.....	Harry O. Weaver.....	639,499.44
Kansas.....	Fremont Leidy.....	732,152.46
Second Kentucky.....	Lawson Reno.....	4,395,948.11
Fifth Kentucky.....	Ludlow F. Petty.....	18,859,830.88
Sixth Kentucky.....	Maurice L. Galvin.....	4,135,486.30
Seventh Kentucky.....	Timothy A. Field.....	3,788,199.16
Do.....	Harry R. McEldowney, acting.....	374,137.66
Do.....	Ben Marshall.....	329,676.09
Eighth Kentucky.....	Winston W. Wiseman.....	3,317,628.24
Louisiana.....	Walter Y. Kemper.....	4,462,094.33
Maryland.....	John B. Hanna.....	9,038,928.27
Third Massachusetts.....	James D. Gill.....	7,239,575.98
First Michigan.....	Malcolm J. McLeod.....	7,324,920.80
Fourth Michigan.....	George Clapperton.....	977,096.11
Minnesota.....	Frederick von Baumbach.....	3,274,511.22
First Missouri.....	Edmund B. Allen.....	10,615,889.29
Sixth Missouri.....	Charles G. Burton.....	1,854,823.43
Montana.....	Edward H. Callister.....	861,958.74
Nebraska.....	Ross L. Hammond.....	2,697,049.76
New Hampshire.....	Edgar O. Crossman.....	885,244.67
First New Jersey.....	Isaac Moffett.....	843,214.35
Fifth New Jersey.....	H. C. H. Herold.....	11,559,912.18
New Mexico.....	Manuel B. Otero.....	240,338.24
First New York.....	William J. Maxwell.....	12,327,343.28
Second New York.....	Charles W. Anderson.....	10,951,402.85
Third New York.....	Frederick L. Marshall.....	11,508,611.70
Fourteenth New York.....	Cyrus Durey.....	5,617,513.95
Twenty-first New York.....	Charles C. Cole.....	3,564,921.74
Twenty-eighth New York.....	Archie D. Sanders.....	3,280,652.82
Fourth North Carolina.....	Wheeler Martin.....	5,517,138.71
Fifth North Carolina.....	George H. Brown.....	5,259,129.15
North and South Dakota.....	Willis C. Cook.....	198,540.46
First Ohio.....	Bernhard Bettmann.....	17,024,160.69
Tenth Ohio.....	William V. McMaken.....	3,050,528.31
Eleventh Ohio.....	Willis G. Bowland.....	1,280,155.45
Eighteenth Ohio.....	Alfred N. Rodway.....	3,815,112.65
Oklahoma.....	George T. Knott.....	177,649.30
Oregon.....	David M. Dunne.....	822,730.30
First Pennsylvania.....	William McCoach.....	10,078,808.59
Ninth Pennsylvania.....	Henry L. Hershey.....	5,239,219.96
Twelfth Pennsylvania.....	Griffith T. Davis.....	680,378.02
Twenty-third Pennsylvania.....	David B. Heiner.....	12,961,124.09
South Carolina.....	Micah J. Jenkins.....	51,112.75
Tennessee.....	William A. Dunlap.....	2,384,189.03
Third Texas.....	Webster Flanagan.....	1,509,462.57
Fourth Texas.....	Philemon B. Hunt.....	74,978.37
Second Virginia.....	Marion K. Lowry.....	6,735,970.93
Sixth Virginia.....	Louis P. Summers.....	88,087.54
Do.....	David F. Bailey.....	1,235,129.82
Washington.....	Millard T. Hartson.....	1,448,007.90
West Virginia.....	George E. Work.....	1,898,998.78
First Wisconsin.....	Henry Fink.....	8,380,883.67
Second Wisconsin.....	Frank L. Gilbert.....	904,732.11
Do.....	Herbert H. Manson.....	278,576.35
Philippine Islands.....	Wm. T. Nolting ¹	319,100.64
Aggregate collections.....		344,424,453.85

¹ United States internal-revenue stamp agent for the Philippine Islands, located at Manila, P. I.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

Aggregate collections of internal revenue, by States and Territories of the United States and the Philippine Islands, during the fiscal year ended June 30, 1913.

State, Territory, etc.	Aggregate collections.	State, Territory, etc.	Aggregate collections.
Alabama.....	\$361,463.81	Nevada.....	\$92,513.17
Alaska.....	19,994.00	New Hampshire.....	505,881.75
Arizona.....	156,614.56	New Jersey.....	12,403,126.53
Arkansas.....	190,665.24	New Mexico.....	83,723.68
California.....	9,684,145.99	New York.....	46,661,853.07
Colorado.....	943,793.27	North Carolina.....	10,635,276.47
Connecticut.....	1,987,074.48	North Dakota.....	61,279.83
Delaware.....	579,013.25	Ohio.....	25,169,957.10
District of Columbia.....	913,104.23	Oklahoma.....	177,649.30
Florida.....	1,429,929.61	Oregon.....	822,730.30
Georgia.....	523,632.24	Pennsylvania.....	28,959,530.66
Hawaii.....	240,553.38	Porto Rico.....	591,356.36
Idaho.....	88,282.04	Rhode Island.....	1,241,087.01
Illinois.....	58,302,601.36	South Carolina.....	192,104.14
Indiana.....	31,623,505.62	South Dakota.....	137,260.63
Iowa.....	1,180,855.47	Tennessee.....	2,384,189.03
Kansas.....	732,152.46	Texas.....	1,584,440.94
Kentucky.....	35,200,906.44	Utah.....	328,130.83
Louisiana.....	4,462,094.33	Vermont.....	78,429.93
Maine.....	300,932.99	Virginia.....	8,059,986.63
Maryland.....	7,546,012.45	Washington.....	1,428,013.90
Massachusetts.....	7,236,812.89	West Virginia.....	1,898,998.78
Michigan.....	8,302,016.91	Wisconsin.....	9,564,192.13
Minnesota.....	3,274,511.22	Wyoming.....	69,483.35
Mississippi.....	80,181.10	Philippine Islands.....	319,100.64
Missouri.....	12,470,712.72	Total.....	344,424,453.85
Montana.....	445,545.87		
Nebraska.....	2,697,049.76		

NOTE.—Alabama and Mississippi comprise the district of Alabama; Colorado and Wyoming, the district of Colorado; Connecticut and Rhode Island, the district of Connecticut; Maryland, Delaware, District of Columbia, and the counties of Accomac and Northampton, Va., the district of Maryland; Montana, Idaho, and Utah, the district of Montana; New Hampshire, Maine, and Vermont, the district of New Hampshire; New Mexico and Arizona, the district of New Mexico; North Dakota and South Dakota, the district of North and South Dakota; Washington and Alaska, the district of Washington; and Nevada forms a part of the first district of California, and South Carolina a part of the fourth district of North Carolina.

The collections credited to Porto Rico were returned from the following-named districts, viz:
 First district of New York..... \$81,129.40
 Second district of New York..... 507,463.87
 Third district of Massachusetts..... 2,763.09
 Total..... 591,356.36

Statement showing the total internal-revenue receipts in the United States for each fiscal year from September 1, 1862, to June 30, 1913.

1863.....	\$41,003,192.93	1882.....	\$146,523,273.72
1864.....	116,965,578.26	1883.....	144,533,344.86
1865.....	210,855,864.53	1884.....	121,590,039.83
1866.....	310,120,448.13	1885.....	112,421,121.07
1867.....	265,064,938.43	1886.....	116,902,869.44
1868.....	190,374,925.59	1887.....	118,837,301.06
1869.....	159,124,126.86	1888.....	124,326,475.32
1870.....	184,302,828.34	1889.....	130,894,434.20
1871.....	143,198,322.10	1890.....	142,594,696.57
1872.....	130,890,096.90	1891.....	146,035,415.97
1873.....	113,504,012.80	1892.....	153,857,544.35
1874.....	102,191,016.98	1893.....	161,004,989.67
1875.....	110,071,515.00	1894.....	147,168,449.70
1876.....	116,768,096.22	1895.....	143,246,077.75
1877.....	118,549,230.25	1896.....	146,830,615.66
1878.....	110,654,163.37	1897.....	146,619,593.47
1879.....	113,449,621.38	1898.....	170,866,819.36
1880.....	123,981,916.10	1899.....	273,484,573.44
1881.....	135,229,912.30	1900.....	295,316,107.57

Statement showing the total internal-revenue receipts in the United States for each fiscal year from September 1, 1862, to June 30, 1913—Continued.

1901.....	\$306,871,669.42	1909.....	\$246,212,719.22
1902.....	271,867,990.25	1910.....	289,957,220.16
1903.....	230,740,925.22	1911.....	322,526,299.73
1904.....	232,903,781.06	1912.....	321,615,894.69
1905.....	234,187,976.37	1913.....	344,424,453.85
1906.....	249,102,738.00		
1907.....	269,664,022.85	Total.....	9,311,115,190.34
1908.....	251,665,950.04		

RECEIPTS FOR FIRST THREE MONTHS, PAST FISCAL YEAR, COMPARED WITH RECEIPTS FOR SAME PERIOD, CURRENT FISCAL YEAR.

The following statement shows the receipts from the several objects of taxation for the first three months of the fiscal year 1913 compared with the receipts for the first three months of the current fiscal year:

Objects of taxation.	Receipts from July 1, 1912, to Sept. 30, 1912.	Receipts from July 1, 1913, to Sept. 30, 1913.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, grapes, etc.....	\$587,898.41	\$590,396.41	\$2,498.00	
Spirits distilled from materials other than above.....	33,939,033.28	34,657,631.40	718,598.12	
Rectifiers (special tax).....	71,608.46	86,070.98	14,462.52	
Wine made in imitation of champagne, etc.....	26.00			\$26.00
Retail liquor dealers (special tax).....	1,600,490.05	1,631,102.19	30,612.14	
Wholesale liquor dealers (special tax).....	187,911.32	209,250.41	21,339.09	
Manufacturers of stills, and stills and worms manufactured.....	1,539.18	1,040.85		498.33
Stamps for distilled spirits intended for export.....	535.45	582.30	46.85	
Case stamps for distilled spirits bottled in bond.....	63,816.00	65,854.00	2,038.00	
Grape brandy used in the fortification of sweet wines.....		203.65	203.65	
Total.....	36,452,858.15	37,242,132.19	789,274.04	
TOBACCO.				
Cigars weighing more than 3 pounds per 1,000.....	5,834,088.89	6,022,317.82	188,228.93	
Cigars weighing not more than 3 pounds per 1,000.....	207,648.19	158,049.90		49,598.29
Cigarettes weighing more than 3 pounds per 1,000.....	14,358.23	15,210.30	852.07	
Cigarettes weighing not more than 3 pounds per 1,000.....	4,545,781.07	5,312,953.92	767,172.85	
Snuff of all descriptions.....	646,698.95	628,476.46		18,222.49
Tobacco, manufactured, of all descriptions.....	8,177,247.70	8,305,733.45	128,485.75	
Total.....	19,425,823.03	20,442,741.85	1,016,918.82	
FERMENTED LIQUORS.				
Fermented liquors (barrel tax).....	19,439,033.02	20,606,582.32	1,167,549.30	
Brewers (special tax).....	36,827.10	35,981.28		845.82
Retail dealers in malt liquors (special tax).....	130,333.33	126,299.66		4,033.67
Wholesale dealers in malt liquors (special tax).....	188,486.88	196,340.22	7,853.84	
Total.....	19,794,679.83	20,965,203.48	1,170,523.65	
OLEOMARGARINE.				
Oleomargarine, domestic, artificially colored in imitation of butter.....	66,907.20	88,711.85	21,804.65	
Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow.....	62,719.78	73,640.80	10,921.02	
Manufacturers of oleomargarine (special tax).....	3,825.00	4,650.00	825.00	

¹ Includes \$29,003.93 from sale of internal-revenue stamps during the months of July and August (September report of sales not received in time to be included in the statement) affixed to Philippine products (act of Aug. 5, 1909).

Objects of taxation.	Receipts from July 1, 1913, to Sept. 30, 1912.	Receipts from July 1, 1913, to Sept. 30, 1913.	Increase.	Decrease.
OLEOMARGARINE—continued.				
Retail dealers in oleomargarine, artificially colored in imitation of butter (special tax).....	\$5,460.00	\$7,308.00	\$1,848.00	
Retail dealers in oleomargarine, free from artificial coloration (special tax).....	78,887.25	124,315.50	45,428.25	
Wholesale dealers in oleomargarine, artificially colored in imitation of butter (special tax).....	1,060.00	1,080.00	20.00	
Wholesale dealers in oleomargarine, free from artificial coloration (special tax).....	44,008.39	55,983.48	11,975.09	
Total.....	262,867.62	355,689.63	92,822.01	
ADULTERATED BUTTER.				
Adulterated butter, manufactured or sold, etc. Manufacturers of adulterated butter (special tax).....	2,821.07	12,218.40	9,397.33	
Retail dealers in adulterated butter (special tax).....	950.00	4,175.00	3,225.00	
Wholesale dealers in adulterated butter (special tax).....	960.00			\$960.00
Total.....	4,731.07	16,393.40	11,662.33	
PROCESS OR RENOVATED BUTTER.				
Process or renovated butter, manufactured or sold, etc.....	20,448.54	18,956.48		1,492.06
Manufacturers of process or renovated butter (special tax).....	300.00	691.67	391.67	
Total.....	20,748.54	19,648.15		1,100.39
MISCELLANEOUS.				
Mixed flour.....	1,076.53	987.25		\$9.28
Excise tax on corporations, joint-stock companies, associations, and insurance companies.....	1,880,379.82	2,358,177.76	477,797.94	
Playing cards.....	133,481.26	146,765.20	13,283.94	
Penalties.....	63,473.15	66,088.04	2,614.89	
Collections not otherwise herein provided for.....	1,669.17	2,238.39	569.22	
Total.....	2,080,079.93	2,574,256.64	494,176.71	
Aggregate receipts.....	78,041,788.17	81,616,065.34	3,574,277.17	

EXPENDITURES.

The following statement shows the expenditures from the several appropriations for the fiscal year 1913:

Salaries and expenses of collectors of internal revenue.....	\$2,051,761.22
Miscellaneous expenses, Internal-Revenue Service.....	83,333.72
Salaries and expenses of agents and subordinate officers of internal revenue.....	2,616,307.17
Paper for internal-revenue stamps.....	79,321.10
Punishment for violation of internal-revenue laws.....	137,385.45
Expenses of collecting the corporation tax.....	143,995.77
Classifying, etc., returns of corporations.....	27,030.67
Salaries, office of Commissioner of Internal Revenue.....	345,519.51
Refunding internal-revenue collections.....	23,513.19
Total amount expended.....	5,508,167.80

TABLE No. 1.—Analysis of expenditures—disbursements by collectors.

[Appropriation: "Salaries and Expenses of Collectors of Internal Revenue, 1913."]

Districts.	Total paid from appropriation.	Collectors' salaries.	Clerks.	Messengers and janitors.	Salaries.	Deputy collectors and surveyors.											Total paid deputy collectors and surveyors.
						Expenses.											
						Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses incurred.	Total expenses paid.		
						By railroad.	Other than railroad.										
Alabama.....	\$31,809.43	\$3,971.24	\$600.00		\$19,039.16	98,195	23,306	\$2,483.94	\$99.90	\$265.75	\$1,857.55	\$3,625.86	\$19.65	\$8,352.65	\$8,199.03	\$27,238.19	
Arkansas.....	15,803.16	3,410.52			8,600.00	49,327	3,395	1,450.73	17.65	105.30	269.85	1,914.50	57.13	3,815.16	3,792.04	12,392.64	
1st California.....	64,659.48	4,500.00	1,900.00		48,569.17	91,172	33,617	3,009.31	82.60	422.30	1,009.35	4,656.95	511.95	9,692.46	9,690.31	58,259.48	
4th California.....	5,752.40	1,031.25	345.00		3,220.00	10,468	2,680	387.05	13.90	40.40	147.50	514.80	32.59	1,156.15	1,156.15	4,376.15	
6th California.....	21,508.69	4,500.00	1,453.33		13,527.21	24,299	13,923	695.85	22.40	226.10	168.00	875.05	42.75	2,030.15	2,028.15	15,555.36	
Colorado.....	26,611.91	4,500.00	1,750.00		14,764.17	71,827	5,331	2,691.91	77.35	134.50	339.25	2,375.22	21.30	5,639.53	5,597.74	20,361.91	
Connecticut.....	34,259.88	4,500.00	800.00		25,179.73	58,872	20,407	1,251.22		426.91	450.50	1,699.09	21.56	3,849.28	3,780.15	28,959.88	
Florida.....	23,197.63	4,500.00	1,200.00		14,956.48	82,719	4,258	932.31	19.05	107.45	316.60	1,157.45	27.70	2,560.56	2,541.15	17,497.63	
Georgia.....	35,958.17	3,649.93	3,600.00		19,072.49	108,846	33,931	2,576.65	38.00	373.20	3,823.87	3,118.75	6.75	9,937.22	9,635.75	28,708.24	
Hawaii.....	11,396.94	4,359.29			5,800.00	1,579	6,176	43.45		60.20	373.25	369.75	391.00	1,237.65	1,237.65	7,037.65	
1st Illinois.....	59,748.54	4,500.00	10,083.24		42,198.32	40,380	51,607	878.00	11.30	1,101.52	61.50	915.00	13.45	2,980.77	2,966.88	45,165.20	
5th Illinois.....	34,083.46	4,500.00	7,309.00		20,500.00	20,075	11,312	1,400.41		159.75	555.00	664.55	4.80	1,785.31	1,783.46	22,283.46	
8th Illinois.....	29,041.41	4,500.00	3,200.00		18,635.00	52,183	5,638	1,036.30	1.40	180.31	346.25	1,138.55	3.60	2,766.41	2,766.41	21,341.41	
13th Illinois.....	14,951.65	3,875.82	1,300.00		8,400.00	34,453	5,564	530.47		123.91	103.75	616.45	1.25	1,375.83	1,375.83	9,773.83	
6th Indiana.....	31,809.28	4,500.00	1,250.01		23,162.49	53,418	13,735	1,059.15	21.50	283.45	326.10	1,327.54	8.50	3,026.24	2,986.78	26,149.27	
7th Indiana.....	30,442.01	4,500.00			22,301.39	47,866	6,059	965.67	13.45	178.40	302.25	2,215.47	6.65	3,681.89	3,640.69	25,942.01	
4th Iowa.....	18,742.19	3,625.00			12,658.05	45,749	3,387	961.25	10.95	171.31	64.25	1,349.30	2.60	2,559.66	2,559.14	15,217.19	
Kansas.....	18,703.89	3,875.00	2,300.00		10,516.66	39,010	3,476	773.88	4.15	139.45	221.00	933.75		2,072.23	2,072.23	12,588.89	
2d Kentucky.....	17,918.02	4,000.00			11,304.67	38,480	3,559	788.40	11.65	175.60	91.90	1,483.09	6.55	2,551.35	2,551.35	13,918.02	
5th Kentucky.....	27,778.63	4,500.00	3,100.00		14,522.50	35,063	15,513	1,044.37		95.25	1,331.73	1,164.95	82.60	3,718.90	3,656.13	19,107.63	
6th Kentucky.....	43,718.59	4,500.00	5,500.00	\$720.00	31,303.32	26,905	10,427	802.75	.50	323.80	281.05	299.60	9.70	1,717.40	1,695.26	32,998.58	
7th Kentucky.....	25,167.62	4,500.00	1,300.00		18,300.00	7,036	7,088	222.14		133.85	200.70	207.30	23.63	787.62	787.62	19,107.62	
8th Kentucky.....	29,674.86	4,500.00	2,100.00		19,758.34	44,158	6,515	1,256.47	11.00	71.65	395.15	1,592.10	11.95	3,333.32	3,296.52	23,054.86	
Louisiana.....	26,743.45	4,500.00	1,000.00	720.00	18,300.00	33,694	18,648	923.59		78.75	1,545.10	1,292.50	39.30	3,879.24	3,619.28	21,919.28	
Maryland.....	53,398.56	4,500.00	14,326.68	600.00	31,619.99	39,180	18,242	1,059.48	47.30	216.15	234.15	1,055.50	27.30	2,438.31	2,416.25	20,524.49	
3d Massachusetts.....	42,330.27	4,500.00	3,476.66	550.00	31,220.57	22,236	5,803	401.70		252.55	353.32	612.90	24.30	2,302.55	2,291.89	33,911.83	
1st Michigan.....	31,421.23	4,500.00			20,163.89	41,029	30,826	793.62	4.00	487.27	58.25	1,538.45	10.00	2,891.59	2,880.68	25,044.57	
4th Michigan.....	18,546.23	4,378.91			11,862.22	39,937	3,755	878.75	17.85	110.50	170.75	1,102.30	24.65	2,305.10	2,305.10	14,167.32	
Minnesota.....	38,723.73	4,500.00	2,400.00		26,881.10	62,763	17,220	1,743.07		391.33	320.20	2,463.52	11.15	4,949.97	4,942.03	31,823.73	
1st Missouri.....	41,235.65	4,500.00	1,200.00	720.00	32,084.14	42,605	16,377	1,148.94	1.00	338.66	261.22	925.00	59.75	2,734.62	2,731.51	34,815.65	
6th Missouri.....	28,561.08	4,500.00	3,975.00		17,334.72	42,628	16,955	1,078.71	23.75	469.10	266.95	849.35	3.50	2,691.36	2,691.36	20,626.08	
Montana.....	23,136.83	4,500.00			14,003.33	62,624	7,255	1,964.70	37.25	198.05	259.55	2,149.25	96.45	4,720.25	4,683.50	18,080.83	
Nebraska.....	31,553.62	4,500.00	4,021.00		18,508.82	80,059	12,706	1,003.91		235.90	362.48	2,058.20	233.81	4,494.30	4,492.75	23,022.55	
New Hampshire.....	19,367.24	4,500.00			12,400.00	37,821	7,031	1,234.12	1.00	143.85	207.75	1,328.05	33.39	2,968.15	2,967.24	15,337.24	
1st New Jersey.....	14,930.46	4,136.41	1,100.00		7,500.00	54,072	10,219	1,106.65		282.35	239.00	687.15	10.60	2,325.15	2,174.05	9,674.05	
5th New Jersey.....	36,068.35	4,500.00	862.50		30,170.57	21,992	8,581	494.98		84.85	235.00	344.80		1,168.23	1,133.28	31,308.85	
New Mexico.....	12,242.71	3,878.79			5,000.00	22,562	2,163	957.40	42.65	49.95	165.00	1,547.50	80.85	2,885.65	3,773.92	8,333.92	
1st New York.....	40,454.65	4,500.00	2,800.00		31,154.65	22,374	21,175	437.27		292.03	126.75	428.00	4.60	1,288.65	1,271.31	33,154.65	
2d New York.....	51,132.23	4,500.00	8,032.50	840.00	37,698.11	50	1,402	5.67	1.50	2.00	3.00		31.45	43.62	43.62	37,698.11	
3d New York.....	47,298.95	4,500.00	7,940.00	960.00	34,858.95	3,591				150.24				150.24	104.10	33,958.95	
14th New York.....	32,689.60	4,500.00	822.50		24,967.10	51,054	8,312	1,250.12		172.44	230.75	841.18	6.79	2,507.28	2,435.44	27,367.10	
21st New York.....	25,747.29	4,500.00	2,100.00		17,630.00	31,329	3,231	653.43		111.92	170.85	569.10	.25	1,505.55	1,497.29	19,147.29	
28th New York.....	32,935.31	4,500.00			26,068.00	44,664	14,439	754.43		312.78	455.40	849.55	2.80	2,374.96	2,307.31	28,435.31	
4th North Carolina.....	50,135.69	4,500.00	1,733.34		32,801.94	115,233	28,333	2,848.78	21.20	296.35	2,407.66	5,803.15	68.90	11,446.54	11,760.41	43,902.35	
5th North Carolina.....	45,861.65	4,500.00	1,258.34	720.00	29,069.15	95,641	31,539	2,263.99	49.60	210.15	2,626.71	5,317.76	13.65	10,901.77	10,349.16	39,388.31	
N. and S. Dakota.....	17,978.75	3,375.00			10,309.00	76,049	2,503	2,089.85	3.85	29.40	285.85	1,838.55	40.25	4,303.75	4,303.75	14,603.75	
1st Ohio.....	58,755.67	4,500.00	10,200.00		41,494.17	26,169	46,358	507.25	19.25	810.79	147.20	1,091.99	8.50	2,508.98	2,561.50	44,055.67	
10th Ohio.....	24,661.53	4,500.00	216.66		17,721.59	41,886	5,411	815.40	1.75	238.90	279.00	874.40	13.85	2,223.30	2,229.30	19,944.84	
11th Ohio.....	20,340.33	4,500.00	393.34		13,117.49	37,140	7,261	729.35	1.20	260.94	189.25	1,204.05	5.85	2,300.64	2,389.50	15,506.99	
18th Ohio.....	27,209.76	4,500.00			21,144.64	26,714	14,841	513.40		206.10	69.75	846.80	.40	1,676.45	1,628.12	22,769.76	
Oklahoma.....	14,504.10	3,125.00			8,038.00	41,580	4,371	1,246.39	28.45	169.35	247.25	1,832.10	54.77	3,578.31	3,341.10	11,379.10	
Oregon.....	20,941.70	4,500.00	1,300.00		12,885.00	20,075	3,454	618.70	16.70	37.35	44.75	1,325.90	183.80	2,227.20	2,226.70	15,111.70	
1st Pennsylvania.....	54,907.55	4,500.00	10,216.67	1,100.00	37,464.44	33,299	19,519	682.88		352.79	235.45	645.00	5.50	1,921.71	1,626.44	39,090.88	
9th Pennsylvania.....	57,404.11	4,500.00			45,652.79	79,956	47,473	1,841.91	11.25	548.78	2,037.90	2,930.41	20.38	7,390.63	7,251.32	52,904.11	
12th Pennsylvania.....	6,064.09	1,125.00			4,316.66	12,520	2,299	298.31		58.80	41.25	200.50	.25	599.14	592.43	4,939.09	
23d Pennsylvania.....	44,224.78	4,500.00	3,550.00	150.00	32,423.33	79,237	17,920	1,968.75		308.69	186.95	1,238.05	2.66	3,765.10	3,751.45	36,174.78	
South Carolina.....	4,552.35	843.75	350.00														

TABLE No. 2.—Analysis of expenditures—disbursements by collectors.
 [Appropriation: "Salaries and Expenses of Agent and Subordinate Officers of Internal Revenue, 1913."]

Districts.	Average number employed.	Total paid.	Fees.	Gaugers.								Total expenses.											
				Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.												
				By railroad.	Other than railroad.																		
Alabama.....	1	\$1,012.19	\$1,012.19																				
Arkansas.....	4	3,127.02	2,670.07	4,143	236	\$122.00	\$3.50	\$2.10	\$35.50	\$293.10	\$0.75	\$456.95											
1st California.....	42	63,937.87	52,381.35	66,277	12,968	1,836.50	27.85	421.90	492.80	8,735.82	41.65	11,556.52											
4th California.....	2	2,818.27	2,154.47	3,877	385	117.45		6.65	22.00	516.20	1.50	663.80											
6th California.....	11	16,420.19	12,032.00	9,487	3,660	257.75	.75	70.10	37.75	4,020.54	1.30	4,383.19											
Colorado.....	2	2,068.91	1,998.66	1,578	371	44.05		15.50		10.70		70.25											
Connecticut.....	5	7,258.84	6,725.96	11,262	1,481	246.84		42.59	92.50	150.95		532.88											
Florida.....	7	6,803.58	6,653.16	3,187	769	87.47		16.75	38.55	4.30		150.42											
Georgia.....	2	3,351.15	2,305.14	10,578	958	65.89		11.30	32.45	13.00		1,046.01											
Hawaii.....																							
1st Illinois.....	23	35,153.59	33,070.91	11,745	37,674	193.76	2.35	1,038.87	8.17	817.25	22.28	2,082.68											
5th Illinois.....	78	104,988.46	103,747.00	13,761	1,673	306.10	60.10	55.78	41.25	764.75	13.48	1,241.46											
8th Illinois.....	18	28,709.37	26,715.00	15,728	2,061	331.00	10.85	58.67	40.15	1,537.65	16.05	1,994.37											
13th Illinois.....	2	2,306.17	1,999.78	9,747	948	194.94		13.15	1.00	97.30		306.39											
6th Indiana.....	25	34,876.64	34,437.40	10,620	1,122	218.04	7.55	24.40	38.00	149.50	1.75	439.24											
7th Indiana.....	30	42,892.67	41,914.11	10,212	2,037	205.26	7.50	54.70	179.80	527.30	4.00	978.56											
3d Iowa.....	2	1,972.70	1,896.89	3,235	65.01					10.80		75.81											
4th Iowa.....	1	1,770.01	1,176.00	21,739	40	477.96				113.85		594.01											
Kansas.....																							
2d Kentucky.....	17	23,412.95	21,916.29	4,490	8,817	137.37	3.25	131.50	1,117.54	97.90	9.10	1,496.66											
5th Kentucky.....	81	116,452.36	114,095.49	12,797	10,043	349.90	13.35	48.75	1,386.20	507.95	50.72	2,356.87											
21st Kentucky.....	17	21,955.23	21,834.80	2,260	690	64.28		4.95	39.75	3.10	8.35	120.43											
7th Kentucky.....	22	32,002.06	29,393.95	18,611	18,463	354.36		48.00	2,103.75	92.85	8.55	2,608.11											
8th Kentucky.....	20	26,253.73	23,273.34	25,331	13,080	508.03	7.00	60.55	1,264.45	1,091.41	48.95	2,980.39											
Louisiana.....	9	13,202.51	13,122.21	1,712	400	51.30		11.25		15.65	2.10	80.30											
Maryland.....	34	50,807.57	50,023.20	18,012	7,520	366.13		209.79	186.75	20.45	2.25	784.37											
3d Massachusetts.....	22	32,609.27	30,592.59	31,328	12,950	751.45	.50	271.96	27.50	964.60	.67	2,016.68											
1st Michigan.....	5	6,741.13	6,479.46	4,324	3,984	68.12		71.45		122.10		161.67											
4th Michigan.....	2	1,068.04	1,013.54	1,608	1	36.00		1.13		11.00		54.50											
Minnesota.....	8	11,520.01	10,069.69	11,707	2,262	367.47		23.95	46.20	933.70	7.25	1,450.32											
1st Missouri.....	10	12,873.75	12,751.37	500	2,332	16.08		100.20	2.00	4.10		122.38											
6th Missouri.....	7	9,387.24	9,319.03	305	1,300	7.41		60.30		.50		68.21											
Montana.....	3	1,966.53	1,966.53	220								39.30											
Nebraska.....	7	8,908.88	8,869.58	220	1,275	6.90		32.40				39.30											
New Hampshire.....	1	1,384.88	1,106.17	19,804	35	243.31				7.00	27.90	278.21											
1st New Jersey.....	2	3,900.15	2,900.33	25,045	1,053	571.92		36.15	116.50	273.75	1.50	990.82											
5th New Jersey.....	7	10,416.36	8,819.54	24,972	13,604	539.22		361.15	27.50	668.95		1,596.82											
New Mexico.....	2	1,891.40	1,677.00	2,756	56	131.40	3.00	3.50		63.00		214.40											
1st New York.....	11	15,570.40	15,452.80	290	5,946	4.20		111.95			1.45	117.00											
2d New York.....	22	34,312.18	32,470.00	14,175	3,590	240.19	26.85	90.01	3.15	1,476.10	5.88	1,842.18											
3d New York.....	6	9,863.90	8,955.00	644	8,485	28.60	34.90	315.40				378.90											
14th New York.....	9	11,858.26	10,364.23	44,308	1,021	1,104.33		30.45	36.00	321.35	1.90	1,404.03											
21st New York.....	7	9,072.44	8,776.87	9,416	1,55	184.17		7.90	10.00	93.50		295.57											
28th New York.....	8	11,601.97	11,024.11	6,232	4,759	138.51		182.00	17.00	236.30	4.05	577.86											
4th North Carolina.....	4	7,201.59	4,786.11	17,186	3,951	285.70	28.10	92.24	268.80	1,717.67	22.97	2,415.48											
5th North Carolina.....	1	906.32	520.00	5,269	662	106.61	10.85	4.50	37.47	221.99	4.90	386.32											
North and South Dakota.....																							
1st Ohio.....	52	75,448.71	74,470.71	12,812	3,721	195.23	.75	65.45	8.25	706.25	2.07	978.00											
10th Ohio.....	7	8,797.54	8,564.40	272	2,810	3.65	1.00	90.24	23.00	99.35	15.90	233.14											
11th Ohio.....	3	5,060.23	4,334.39	11,051	1,252	94.59	15.15	22.25	1.00	581.42	11.43	725.84											
18th Ohio.....	8	10,355.61	9,776.38	13,671	7,753	281.40		114.98	64.50	118.35		579.23											
Oklahoma.....																							
Oregon.....	2	2,484.76	1,935.40	4,522	671	128.11		5.05	4.50	399.70	12.00	549.36											
1st Pennsylvania.....	28	41,128.69	39,127.83	39,383	11,097	652.16	31.00	301.74	9.90	1,002.35	3.71	2,000.86											
9th Pennsylvania.....	12	14,774.76	13,097.42	37,337	12,407	795.99		204.50	263.25	410.40	3.20	1,677.34											
12th Pennsylvania.....	2	1,838.19	1,671.52	5,115	1,140	94.27		22.30		50.10		166.67											
23d Pennsylvania.....	35	47,530.00	47,065.53	3,647	5,368	78.81	7.60	156.56	19.25	201.15	1.10	464.47											
South Carolina.....	1	857.00	765.00							92.00		92.00											
Tennessee.....	10	16,335.58	13,200.58	37,827	4,887	479.87	67.95	103.40	270.90	2,129.30	83.58	3,135.00											
3d Texas.....	6	6,373.77	5,622.67	7,732	177	534.75	6.00	10.35		199.00	1.00	751.00											
4th Texas.....	1	426.65	382.50	1,228	16	26.80						44.15											
2d Virginia.....	12	15,507.99	14,642.24	12,704	9,701	286.60		174.50	156.75	191.35	56												

TABLE No. 3.—Analysis of expenditures—disbursements by collectors.

[Appropriation: "Salaries and Expenses of Agents and Subordinate Officers of Internal Revenue, 1913."]

Districts.	Average number employed.	Total paid.	Salaries.	Storekeepers and storekeeper-gaugers.								Total paid from appropriation on account of salaries and expenses.	
				Expenses.									
				Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, 'buses, baggage.	Livery.	Meals and lodging.	Miscellaneous.		Total expenses.
By railroads.	Other than railroads.												
Alabama.....	4	\$3,637.55	\$3,282.00	9,099	282	\$268.80		\$3.95	\$0.50	\$78.10	\$4.20	\$355.55	\$4,049.74
Arkansas.....	6	5,778.11	4,994.00	17,009	1,053	505.61	\$2.00	6.75	104.25	165.00	.50	784.11	8,905.13
1st California.....	37	41,126.35	40,933.00	5,030	175	138.25	4.00	19.95	19.00	11.65	.50	193.35	105,064.22
4th California.....	3	3,139.30	3,118.00	561	18	18.75		2.05				21.30	5,957.57
6th California.....	3	3,760.00	3,756.00	131	10	8.90		.10				4.00	20,180.10
Colorado.....	1	912.00	912.00										2,980.91
Connecticut.....	5	4,914.00	4,903.00	413	27	9.10		.60		1.30		11.00	12,172.84
Florida.....	2	1,824.59	1,771.00	1,476	10	42.14	4.50	1.50	1.25	4.20		53.69	8,028.17
Georgia.....	1	623.92	543.00	2,193	130	56.42		2.00	2.00	20.50		80.92	3,975.07
Hawaii.....	2	2,057.00	2,006.50	576	41	37.50		3.00	10.00			50.50	2,057.00
1st Illinois.....	4	4,640.00	4,640.00										39,799.59
5th Illinois.....	54	56,568.00	56,568.00										161,556.46
8th Illinois.....	13	19,121.60	19,064.00	594	200	11.90		1.60	27.00	17.10		57.60	47,539.97
13th Illinois.....													2,306.17
6th Indiana.....	24	28,110.05	27,964.00	5,809	65	115.05	2.60	12.50		15.65	.25	146.05	62,986.60
7th Indiana.....	32	34,221.95	34,147.50	2,813	42	56.55	4.50	9.10		4.05	.25	74.45	77,114.62
3d Iowa.....													1,972.70
4th Iowa.....													1,770.01
Kansas.....													
2d Kentucky.....	57	53,911.21	51,443.00	19,800	10,288	575.84		18.50	1,229.09	580.29	64.50	2,468.21	77,324.16
5th Kentucky.....	198	216,323.04	215,214.00	23,986	2,334	706.97	.50	43.10	318.82	31.95	7.70	1,109.04	332,775.40
6th Kentucky.....	48	48,551.73	48,306.00	6,159	1,605	170.45		11.15	11.65	9.75	42.73	245.73	70,506.96
7th Kentucky.....	108	114,167.42	113,193.00	18,515	1,549	610.32		26.45	175.40	152.85	9.40	974.42	146,169.48
8th Kentucky.....	88	88,838.74	86,133.00	39,345	7,532	1,174.38	32.40	55.70	882.80	524.95	85.51	2,705.74	115,092.47
Louisiana.....	16	17,864.91	17,765.00	2,329		75.10	10.70	5.40		8.65		99.91	31,667.42
Maryland.....	60	78,436.23	77,917.00	13,829	993	332.44	1.50	31.42	83.72	68.35	1.80	519.23	129,243.80
3d Massachusetts.....	17	20,301.70	20,270.00	1,365	64	31.35		.35				31.70	52,910.97
1st Michigan.....	3	3,483.72	3,475.00	430		8.72							10,224.86
4th Michigan.....													1,068.04
Minnesota.....													11,520.01
1st Missouri.....	9	8,251.98	7,239.00	18,110	1,554	486.03	8.40	6.75	191.50	314.80	5.50	1,012.98	21,125.73
6th Missouri.....	18	18,934.47	18,343.50	16,275	479	366.67	10.75	11.80	53.59	147.50	.75	590.97	28,323.71
Montana.....	2	1,878.00	1,878.00										3,844.53
Nebraska.....	10	10,688.94	10,664.00	1,091	37	23.24		.75		.95		24.94	19,597.82
New Hampshire.....	1	201.00	201.00										1,585.38
1st New Jersey.....	2	1,376.99	1,376.00		60			.90				.90	3,900.15
New Mexico.....													11,793.26
1st New York.....	6	6,616.00	6,616.00										1,991.40
2d New York.....	3	3,672.00	3,672.00										22,186.40
3d New York.....													37,984.18
14th New York.....	8	8,373.09	8,868.00	202		4.44				.65		5.09	9,308.90
21st New York.....	7	7,338.00	7,355.00	180		3.60						3.60	20,731.35
28th New York.....	3	3,133.54	3,127.00	272		6.54						6.54	16,931.04
4th North Carolina.....	3	2,206.30	2,159.00	1,200	12	38.10		5.70	.50	3.00		47.30	14,735.51
5th North Carolina.....	2	735.03	675.00	1,359	98	34.15		3.70	8.75	11.68	1.75	60.03	9,407.89
North and South Dakota.....													1,641.35
1st Ohio.....	34	39,920.20	39,891.00	1,244	56	28.40		.75	2.00		.05	29.20	115,368.91
10th Ohio.....	5	5,420.25	5,420.00	7				.25				.25	14,217.79
11th Ohio.....	2	1,139.05	1,068.00	2,704	33	50.95		1.90		18.20		71.05	6,199.28
18th Ohio.....	4	2,997.60	2,976.00	531	58	10.50		.10	10.00	1.00		21.60	18,353.21
Oklahoma.....													
Oregon.....	1	1,252.00	1,252.00										3,736.76
1st Pennsylvania.....	19	19,923.62	19,884.00	1,989	163	31.18		2.19	5.50	.50	.25	39.62	61,052.31
9th Pennsylvania.....	28	28,546.99	27,410.54	29,009	2,741	715.36	1.70	40.49	197.70	176.15	5.05	1,136.45	43,321.75
12th Pennsylvania.....	2	1,940.57	1,864.00	2,130	492	48.92		8.85	9.25	9.55		76.57	3,778.76
23d Pennsylvania.....	108	114,375.65	112,963.00	35,899	3,872	891.32		127.58	174.10	218.40	1.25	1,412.65	161,905.65
South Carolina.....	1	878.50	856.00	646	7	17.00		2.00	2.00	1.50		22.50	1,735.50
Tennessee.....	16	13,898.05	12,270.00	19,409	1,403	479.89	50.65	11.46	137.40	941.25	7.40	1,623.05	30,233.63
3d Texas.....													6,500.11
4th Texas.....													300.31
2d Virginia.....	11	10,165.95	9,641.00	7,335	7,304	196.70		17.00	6.25	196.25	108.75	524.95	25,073.94
6th Virginia.....	29	24,338.88	21,611.00	53,242	4,661	1,318.95	23.95	39.30	646.55	696.13	3.00	2,727.88	39,500.62
Washington.....	4	5,085.35	5,082.00	97						1.50	1.85	3.35	8,001.02
West Virginia.....	6	5,090.19	5,030.00	1,503	44	43.44	5.55	.30		9.05	1.85	60.19	11,734.06
1st Wisconsin.....	12	13,973.52	13,957.00	449	308	8.94		5.58	2.00			16.52	55,179.32
2d Wisconsin.....													7,408.49
Total.....	1,153	1,215,685.34	1,196,167.04	306,447	49,904	9,751.92	163.70	542.52	4,262.48	4,442.89	354.79	19,518.30	2,362,108.63

TABLE NO. 4.—Analysis of expenditures—disbursements by collectors.

[Appropriation: "Salaries and Expenses of Agents and Subordinate Officers of Internal Revenue, 1913."]

Districts.	Annual leave of gaugers.											
	Number of leaves granted.	Total paid.	Fees.	Expenses.								
				Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses.
				By railroad.	Other than railroad.							
Alabama.....	1	\$20.82	\$20.82									
Arkansas.....	1	9.00	9.00									
1st California.....	73	2,093.89	2,093.89									
4th California.....	7	188.21	188.21									
6th California.....	38	633.55	633.55									
Colorado.....	2	96.12	96.12									
Connecticut.....	6	300.74	300.74									
Florida.....	8	364.68	314.42	1,860		\$47.26				\$3.00		\$50.26
Georgia.....	2	75.00	75.00									
Hawaii.....												
1st Illinois.....	33	1,595.78	1,595.78									
5th Illinois.....	127	4,761.06	4,761.06									
8th Illinois.....	32	1,342.04	1,326.88	687		13.66		\$0.50		1.00		15.16
13th Illinois.....	2	75.58	75.58									
6th Indiana.....	46	1,956.91	1,947.36	452		9.05		.50				9.55
7th Indiana.....	32	2,184.06	2,184.06									
3d Iowa.....	2	90.66	90.66									
4th Iowa.....	3	56.00	56.00									
Kansas.....												
2d Kentucky.....	19	1,061.09	1,061.09									
5th Kentucky.....	76	4,125.26	4,125.26									
6th Kentucky.....	17	987.45	987.45									
7th Kentucky.....	21	1,225.93	1,225.93									
8th Kentucky.....	16	692.63	692.63									
Louisiana.....	6	440.29	440.29									
Maryland.....	37	2,336.09	2,336.09									
3d Massachusetts.....	24	1,549.72	1,549.72									
1st Michigan.....	6	294.35	294.35									
4th Michigan.....	1	43.70	43.70									
Minnesota.....	7	340.85	340.85									
1st Missouri.....	10	700.86	700.86									
6th Missouri.....	7	308.11	308.11									
Montana.....	2	42.25	42.25									
Nebraska.....	6	419.05	419.05									
New Hampshire.....												
1st New Jersey.....	7	145.00	145.00									
5th New Jersey.....	14	386.45	386.45									
New Mexico.....												
1st New York.....	16	804.70	804.70									
2d New York.....	30	1,534.85	1,534.85									
3d New York.....	8	405.00	405.00									
14th New York.....	7	437.34	437.34									
21st New York.....	9	394.55	394.55									
25th New York.....	9	529.09	529.09									
4th North Carolina.....	5	151.64	151.64									
5th North Carolina.....												
North and South Dakota.....												
1st Ohio.....	57	3,731.83	3,731.83									
10th Ohio.....	14	581.56	581.56									
11th Ohio.....	6	208.94	208.94									
18th Ohio.....	14	457.33	457.33									
Oklahoma.....												
Oregon.....	1	140.85	140.85									
1st Pennsylvania.....	28	1,816.25	1,816.25									
9th Pennsylvania.....	2	120.00	120.00									
12th Pennsylvania.....	4	214.51	214.51									
23d Pennsylvania.....	32	1,900.69	1,900.69									
South Carolina.....												
Tennessee.....	12	559.48	559.48									
3d Texas.....	4	136.41	136.41									
4th Texas.....	1	47.04	47.04									
2d Virginia.....	13	605.81	605.81									
6th Virginia.....	9	247.86	247.86									
Washington.....	5	57.14	36.74	792		20.40						20.40
West Virginia.....	5	229.97	229.97									
1st Wisconsin.....	17	770.63	770.63									
2d Wisconsin.....	2	91.00	91.00									
Total.....	1,000	47,117.65	47,022.28	3,791		90.37		1.00		4.00		95.37

TABLE NO. 5.—Analysis of expenditures—disbursements by collectors.

[Appropriation: "Salaries and Expenses of Agents and Subordinate Officers of Internal Revenue, 1913."]

Districts.	Annual leave of storekeepers and storekeeper-gaugers.											Total paid from appropriation on account of leave.				
	Number of leaves granted.	Total paid.	Salaries.	Expenses.									Total expenses.			
				Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.					
By rail-road.	Other than rail-road.															
Alabama.....	2	\$91.95	\$76.95	102		\$15.00									\$15.00	\$112.77
Arkansas.....	3	98.96	98.96													107.96
1st California.....	31	1,609.11	1,609.11													3,703.00
4th California.....	4	208.98	208.98													397.19
6th California.....	5	184.00	184.00													817.55
Colorado.....	1	27.36	27.36													123.48
Connecticut.....	5	175.62	175.62													476.36
Florida.....																364.68
Georgia.....	1	47.86	45.00	108	6	2.71		80.15						2.86		122.86
Hawaii.....																
1st Illinois.....	2	105.00	105.00													1,700.78
5th Illinois.....	53	2,000.00	2,000.00													6,761.06
8th Illinois.....	24	742.57	736.13	324		6.44								6.44		2,084.61
13th Illinois.....																75.58
6th Indiana.....	8	410.11	407.51	130		2.60								2.60		2,367.02
7th Indiana.....	17	980.77	980.77													3,164.83
3d Iowa.....																90.66
4th Iowa.....																56.00
Kansas.....																
2d Kentucky.....	38	1,590.59	1,590.59													2,651.68
5th Kentucky.....	208	9,682.71	9,682.71													13,807.97
6th Kentucky.....	42	1,965.08	1,965.08													2,952.53
7th Kentucky.....	117	5,146.67	5,146.67													6,372.60
8th Kentucky.....	102	3,845.58	3,845.58													4,538.21
Louisiana.....	13	531.01	531.01													971.30
Maryland.....	62	3,261.38	3,261.38													5,597.47
3d Massachusetts.....	15	850.28	850.28													2,400.00
1st Michigan.....	2	72.00	72.00													366.35
4th Michigan.....																43.70
Minnesota.....																340.85
1st Missouri.....	7	221.40	221.40													922.26
6th Missouri.....	18	838.72	838.72													1,146.83
Montana.....																42.25
Nebraska.....	13	597.73	597.73													1,016.78
New Hampshire.....																
1st New Jersey.....																145.00
5th New Jersey.....	3	117.60	117.60													504.05
New Mexico.....																
1st New York.....	9	304.00	304.00													1,108.70
2d New York.....	2	84.00	84.00													1,618.85
3d New York.....																405.00
14th New York.....	7	383.60	383.60													820.94
21st New York.....	11	318.61	316.81	90		1.80								1.80		713.16
28th New York.....	3	121.94	121.94													651.03
4th North Carolina.....	3	91.12	91.12													242.76
5th North Carolina.....	4	99.00	99.00													99.00
North and South Dakota.....																
1st Ohio.....	31	1,532.00	1,532.00													5,263.83
10th Ohio.....	4	176.00	176.00													757.56
11th Ohio.....																208.94
18th Ohio.....	3	105.31	105.31													562.64
Oklahoma.....																
Oregon.....	1	120.00	120.00													260.85
1st Pennsylvania.....	16	879.43	879.43													2,695.68
9th Pennsylvania.....	27	1,121.56	1,109.15	267	21	6.66		\$4.00	\$0.25	\$1.50				12.41		1,241.56
12th Pennsylvania.....	3	111.33	111.33													325.84
23d Pennsylvania.....	125	5,549.38	5,549.38													7,450.07
South Carolina.....	1	36.90	36.90													36.90
Tennessee.....	18	532.47	510.20	685		17.77		\$2.00	.40		2.10			22.27		1,091.95
3d Texas.....	1	8.98	8.98													145.39
4th Texas.....																47.04
2d Virginia.....	17	602.28	602.28													1,208.09
6th Virginia.....	27	646.01	646.01													893.87
Washington.....	1	36.00	36.00													93.14
West Virginia.....	6	234.30	234.30													464.27
1st Wisconsin.....	12	611.28	611.28													1,381.91
2d Wisconsin.....																91.00
Total.....	1,131	49,108.54	49,045.16	1,706	27	52.98	2.00	.55	4.00	2.35	1.50			63.38		96,226.19

TABLE NO. 6.—Analysis of expenditures—disbursements by collectors.

[Appropriation: "Miscellaneous Expenses, Internal-Revenue Service, 1913."]

Districts.	Miscellaneous expenditures.												
	Total paid.	Telegrams.	Telephone service.	Long-distance telephone.	Post-office box rent.	Postage.	Printing and binding.	Type-writing machines.	Adding machines.	Rubber stamps.	Office rent.	Expenses of seizure and sale.	Miscellaneous.
Alabama.....	\$161.39	\$2.59	\$90.00	\$3.85	\$12.00	\$4.10	\$3.85			\$3.50		\$16.65	\$24.85
Arkansas.....	124.92	14.52	60.00	26.80	8.00	5.10					10.00	.50	.50
1st California.....	1,859.30		420.65	183.00	22.00	32.10				15.00	\$840.00		346.55
4th California.....	352.95		21.00	19.45	2.00		1.50						309.00
6th California.....	365.01	3.84	284.80	25.65		10.00				9.00			31.72
Colorado.....	1,154.20	1.23	106.00	54.37	16.00	15.00	2.50		\$130.00		780.00		49.10
Connecticut.....	558.43	.41	226.90	87.30	34.00	33.40		\$80.00		25.10		6.57	64.75
Florida.....	306.46	9.66	120.00		26.00	26.20	3.75	65.00		4.80		3.70	47.35
Georgia.....	327.60	2.32	116.86		12.00	11.23	11.50			5.00		154.49	14.20
Hawaii.....	670.15	4.65	84.00		8.00	3.00				5.85	480.00		84.65
1st Illinois.....	3,367.41		217.96			35.00				30.80		2,334.47	749.18
5th Illinois.....	311.25	.75	229.00	1.25	18.00	34.00	5.00			4.45		3.00	15.80
8th Illinois.....	351.04	8.54	77.00	40.30	11.00	35.00	1.65			10.35	137.50	1.40	28.30
13th Illinois.....	77.00		60.00		8.00	8.00							1.00
6th Indiana.....	577.41	3.00	194.87	63.55	24.00	25.00				12.50	240.00		14.49
7th Indiana.....	354.86	.26	139.00	68.50	18.00	50.00	27.50			16.55			35.05
3d Iowa.....	185.37	4.97	48.00	8.70	14.00	20.00	2.50	65.00		12.45			9.75
4th Iowa.....	198.00		168.00			30.00							
Kansas.....	178.40		85.50		8.00	30.00	5.25			1.80		9.00	38.85
2d Kentucky.....	259.74	.43	99.00	83.15	6.00	30.00	3.20			.20			37.76
5th Kentucky.....	856.94		389.05	42.50	28.00	213.70	1.50			13.20	120.99	9.75	38.25
6th Kentucky.....	185.05	.50	114.00	8.55		50.00				4.00			8.00
7th Kentucky.....	311.39	4.71	128.25	45.93		87.50				12.00			33.00
8th Kentucky.....	466.05	2.47	66.00	42.00		15.00	22.50			1.08	280.00	31.10	5.90
Louisiana.....	253.30		118.95		20.00	16.40	3.00	65.00		2.70			27.25
Maryland.....	1,472.41		392.35	33.85		36.90	17.00			9.20	660.00	61.41	261.70
3d Massachusetts.....	8,514.80		236.34	40.47		20.00	3.50			3.50	8,000.00		210.99
1st Michigan.....	649.32	.68	346.00	10.60	21.00	22.10				1.70	100.00	22.95	124.29
4th Michigan.....	85.55	.80	48.00			12.00	2.50						22.25
Minnesota.....	319.93		194.00		20.00	31.90	5.00			9.65		1.25	58.13
1st Missouri.....	915.78	1.82	206.04	16.20		40.00	4.50			3.69	141.75	343.83	157.95
6th Missouri.....	246.72		172.00			24.80						-16.57	33.35
Montana.....	126.00	.55	78.00		6.00	24.20	2.75						14.50
Nebraska.....	358.53	.53	211.75	10.35		15.00	9.70	65.00		1.60			44.60
New Hampshire.....	165.69		36.00	.95	14.00	22.00		80.00					12.74
1st New Jersey.....	106.35		60.00	28.25		7.00	8.00						3.10
5th New Jersey.....	741.83	.36	380.25	41.50		50.00	18.20	.70		9.75		66.07	175.00
New Mexico.....	152.93	17.08	46.00	8.90	6.00	1.00		65.00				1.00	7.95
1st New York.....	224.55		150.00	25.05		9.00						1.00	4.00
2d New York.....	722.15		244.25	81.45	.75	45.00	1.50			12.50			22.50
3d New York.....	7,916.95		231.10			10.00						16.80	333.90
14th New York.....	1,335.61	.83	283.50	.60	16.00	25.00				6.50	7,500.00		169.35
21st New York.....	2,840.60		127.00			30.00				2.95	930.00	30.41	46.32
28th New York.....	349.49		222.00	38.99	46.00	20.00	12.75				2,650.00		20.85
4th North Carolina.....	519.29	10.68	92.00	4.00	23.00	35.00	8.00			9.95			4.55
5th North Carolina.....	2,155.67	32.79	150.00	36.10	12.00	22.80	2.00			2.35		306.11	44.15
North and South Dakota.....	52.80		42.00		4.00	3.30				10.05	90.00	1,711.71	90.22
1st Ohio.....	920.75	5.51	307.44	12.80		70.00	5.50						3.50
10th Ohio.....	596.31	2.44	229.70	53.55	16.00	60.00	6.25	65.00		14.55	400.00		104.95
11th Ohio.....	225.00		124.00	7.95	11.00	30.00				16.25		15.82	131.30
18th Ohio.....	262.94		187.08	3.15		10.00				3.55			48.50
Oklahoma.....	552.86		49.20	16.25	8.00	5.00	6.56			10.35		1.50	44.30
Oregon.....	229.90	1.35	158.20	7.60		8.50					417.50	25.36	31.55
1st Pennsylvania.....	885.96	3.65	453.60	38.35		50.00	1.50			1.00			53.25
9th Pennsylvania.....	271.59	15.79	149.08	8.29	22.00	20.00	6.00			14.40	200.00	43.91	80.55
12th Pennsylvania.....	78.00		45.75		5.00	24.00				4.50		23.35	22.58
23d Pennsylvania.....	502.80		254.52	74.35		50.00				20.25			3.25
South Carolina.....	1.54	.54								7.95			75.73
Tennessee.....	518.73	3.21	371.84	21.55	8.00	30.00	3.00						1.00
3d Texas.....	424.79	10.22	102.00		18.50	50.25	2.50			6.90		33.99	40.24
4th Texas.....	29.63	.23	18.00	1.80		3.00	2.60	65.00				46.49	129.83
2d Virginia.....	776.99	2.73	241.35	112.70	22.00	27.10	12.25					.50	3.50
6th Virginia.....	450.98	29.08	36.25	4.55	5.00	41.80	8.00			1.00		206.91	150.95
Washington.....	635.56	41.53	240.00	215.95	36.00	12.00	4.25			7.85		295.83	22.62
West Virginia.....	375.96	3.11	114.00	71.20	29.40	44.66	15.25	65.00		4.75			16.08
1st Wisconsin.....	356.01		201.24		20.00	30.00				2.20		4.50	91.64
2d Wisconsin.....	198.45		42.00	45.90	22.00	28.00		80.00		1.75			23.02
Total.....	52,081.32	250.36	10,938.62	1,878.05	709.65	1,920.64	281.91	760.70	130.00	383.27	23,967.74	5,860.40	4,999.98

TABLE No. 7.—Analysis of expenditures—disbursements by collectors.

[Appropriation: "Expenses of Collecting the Corporation Tax, 1913."]

Districts.	Miscellaneous expenditures.									
	Total paid.	Personal services.	Printing and binding.	Index cards.	Filing and index cabinets.	Typewriting machines.	Adding machines.	Rubber stamps.	Rental of typewriting machines.	Miscellaneous.
Alabama.....	\$91.72									\$91.72
Arkansas.....	4.20		\$2.50					\$1.70		
1st California.....	145.00					\$145.00				
4th California.....										
6th California.....	162.00					72.00				90.00
Colorado.....	19.00									19.00
Connecticut.....	48.50								\$18.50	30.00
Florida.....										
Georgia.....										
Hawaii.....										
1st Illinois.....	75.00									75.00
5th Illinois.....										
8th Illinois.....	11.37		11.37							
13th Illinois.....										
6th Indiana.....										
7th Indiana.....	8.31		6.00							2.31
3d Iowa.....	13.54							6.00		7.54
4th Iowa.....	7.06									7.06
Kansas.....										
2d Kentucky.....										
5th Kentucky.....	5.00									5.00
6th Kentucky.....	80.00					80.00				
7th Kentucky.....										
8th Kentucky.....										
Louisiana.....	5.75									5.75
Maryland.....	6.50				\$6.00					.50
3d Massachusetts.....	85.00					80.00				5.00
1st Michigan.....	126.60							1.60	9.00	116.00
4th Michigan.....	26.25									26.25
Minnesota.....										
1st Missouri.....	86.25		2.00			80.00				4.25
6th Missouri.....	38.00		12.00			26.00				
Montana.....	4.00									4.00
Nebraska.....										
New Hampshire.....										
1st New Jersey.....										
5th New Jersey.....										
New Mexico.....										
1st New York.....	21.33									21.33
2d New York.....	2.75									2.75
3d New York.....	95.00	\$75.00								20.00
14th New York.....	24.83					4.50				20.33
21st New York.....	84.89					80.00				4.89
28th New York.....	12.50									12.50
4th North Carolina.....	40.50		11.50							29.00
5th North Carolina.....	3.40							3.40		
North and South Dakota.....	80.00					80.00				
1st Ohio.....										
10th Ohio.....	8.75		8.75							
11th Ohio.....	45.00									45.00
18th Ohio.....	25.25		9.00	\$8.75						7.50
Oklahoma.....										
Oregon.....										
1st Pennsylvania.....	284.25						\$281.25		3.00	
9th Pennsylvania.....										
12th Pennsylvania.....										
23d Pennsylvania.....	65.60					65.00				.60
South Carolina.....	.75		.75							
Tennessee.....	65.00					65.00				
3d Texas.....	38.85		7.75					7.60		23.50
4th Texas.....										
2d Virginia.....	80.00					80.00				
6th Virginia.....										
Washington.....	47.96	11.11	5.00	7.50		3.00		.50	18.35	2.50
West Virginia.....	25.00									25.00
1st Wisconsin.....										
2d Wisconsin.....	36.25	30.00		6.25						
Total.....	2,136.91	116.11	76.62	22.50	6.00	860.50	281.25	14.80	54.85	704.28

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TABLE NO. 8.—Analysis of expenditures—Disbursements by collectors.

[Appropriation: "Expenses of Collecting the Corporation Tax, 1913."]

Districts.	Deputy collectors.											Total paid from appropriation.	Total disbursements made by collectors.		
	Total paid.	Salaries.	Expenses.											Total expenses incurred.	Total expenses paid.
			Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.					
By railroad.	Other than railroad.														
Alabama.....	\$150.00	\$150.00												\$241.72	\$36,975.05
Arkansas.....	2,754.91	1,600.00	9,338	487	\$255.40	\$21.25	\$41.90	\$8.75	\$776.75	\$50.86	\$1,154.91	\$1,154.91	2,759.11	27,700.28	
1st California.....	1,000.00	1,000.00											1,145.00	176,431.00	
4th California.....	225.00	225.00											225.00	12,685.11	
6th California.....	4,223.08	3,863.33	3,352	2,268	102.75	7.35	32.35	14.00	192.05	11.25	359.75	359.75	4,385.08	47,256.52	
Colorado.....	1,800.00	1,800.00											1,819.00	32,689.50	
Connecticut.....	5,580.84	4,592.50	6,934	1,660	147.50	9.20	37.25		793.48	.90	988.34	988.34	5,629.34	53,096.85	
Florida.....	2,000.00	2,000.00											2,000.00	34,496.94	
Georgia.....	1,285.00	1,285.00											1,285.00	41,668.70	
Hawaii.....														14,124.09	
1st Illinois.....	4,028.28	3,516.67	2,286	3,194	45.05	2.00	37.05		423.65	4.06	511.81	511.61	4,103.28	108,713.60	
5th Illinois.....														202,712.23	
8th Illinois.....	805.00	805.00											816.37	80,124.40	
13th Illinois.....	720.00	720.00											720.00	18,130.40	
6th Indiana.....														97,830.40	
7th Indiana.....	3,727.49	2,727.50	6,283	1,079	122.16	25.50	40.30		925.20	2.75	1,115.91	999.99	3,735.80	114,812.12	
3d Iowa.....	150.00	150.00											103.54	21,254.46	
4th Iowa.....	1,200.00	1,200.00											1,207.06	21,994.96	
Kansas.....	166.67	166.67											166.67	18,263.09	
2d Kentucky.....														108,014.21	
5th Kentucky.....	1,100.00	1,100.00											1,105.00	392,263.90	
6th Kentucky.....													80.00	98,892.16	
7th Kentucky.....														182,508.33	
8th Kentucky.....	2,402.88	1,400.00	8,483	1,479	254.88	1.75	10.95	191.65	534.80	8.85	1,002.88	1,002.88	2,402.88	132,918.89	
Louisiana.....	900.00	900.00											905.75	59,941.26	
Maryland.....	1,862.50	1,862.50											1,869.00	191,521.24	
3d Massachusetts.....	897.50	897.50											982.50	107,398.54	
1st Michigan.....	2,500.00	2,500.00											2,626.60	45,288.35	
4th Michigan.....														19,769.77	
Minnesota.....	3,569.60	2,700.00	10,870	2,578	291.00	6.95	51.10	40.25	463.70	16.00	869.60	869.60	3,569.60	54,474.12	
1st Missouri.....	1,213.19	1,200.00	250	1	7.44		.25		5.50		13.19	13.19	1,299.44	65,498.86	
6th Missouri.....	1,200.00	1,200.00											1,238.00	59,464.34	
Montana.....	1,000.00	1,000.00											1,004.00	28,203.61	
Nebraska.....	4,330.45	2,749.98	18,492	1,280	372.97	1.30	67.61	48.60	1,038.05	33.44	1,562.17	1,580.47	4,330.45	56,857.20	
New Hampshire.....	3,793.01	2,797.50	6,873	1,620	164.94	1.95	58.47	2.75	767.40		995.51	995.51	3,793.01	25,411.32	
1st New Jersey.....														19,081.96	
5th New Jersey.....	3,142.40	2,366.66	2,212	2,434	44.80		42.03	.50	688.35		775.74	775.74	3,142.40	52,849.89	
New Mexico.....	900.00	900.00											900.00	15,197.04	
1st New York.....	1,200.00	1,200.00											1,221.33	63,195.63	
2d New York.....	2,306.50	2,306.50											2,309.25	93,766.66	
3d New York.....	1,052.49	1,052.49											1,147.49	66,132.29	
14th New York.....	1,600.00	1,600.00											1,624.83	57,202.33	
21st New York.....	2,517.28	2,000.00	2,703	1,094	65.65	1.40	28.38	.75	420.85	.25	517.28	517.28	2,602.17	48,834.26	
28th New York.....	1,568.33	1,568.33											1,580.83	50,252.17	
4th North Carolina.....	1,477.64	1,477.64											1,518.14	61,823.77	
5th North Carolina.....													3.40	49,766.07	
North and South Dakota.....	1,200.00	1,200.00											1,280.00	19,311.55	
1st Ohio.....														180,309.16	
10th Ohio.....	1,608.34	1,608.34											1,617.00	41,850.30	
11th Ohio.....	1,100.00	1,100.00											1,145.00	28,118.55	
18th Ohio.....	1,200.00	1,200.00											1,225.25	42,673.80	
Oklahoma.....	765.00	765.00											765.00	15,821.96	
Oregon.....														25,139.21	
1st Penn.....	1,612.50	1,612.50											1,896.75	121,438.25	
9th Penn.....	719.44	719.44											719.44	102,968.45	
12th Penn.....	250.00	250.00											250.00	10,496.69	
23d Penn.....	1,650.00	1,650.00											1,715.60	215,798.90	
South Carolina.....	312.50	312.50											313.25	6,639.54	
Tennessee.....	1,300.00	1,300.00											1,365.00	76,160.09	
3d Texas.....	915.20	900.00	331		9.90				5.30		15.20	15.20	954.05	35,518.64	
4th Texas.....	120.00	120.00											120.00	4,860.79	
2d Virginia.....	1,550.00	1,550.00											1,550.00	63,226.30	
6th Virginia.....	326.00	326.00											406.00	79,407.67	
Washington.....	1,200.00	1,200.00											1,247.96	42,861.72	
West Virginia.....	596.67	596.67											621.67	44,770.39	
1st Wisconsin.....														73,648.01	
2d Wisconsin.....	1,200.00	1,200.00											1,236.25	31,712.92	
Total.....	87,975.69	78,191.22	78,407	19,174	1,884.50	78.85	447.65	307.25	7,035.08	128.96	9,882.29	9,784.47	90,112.60	4,652,200.76	

Statement showing expenses, by items, incurred within the fiscal year 1913, by 40 internal-revenue agents provided for by section 3152, Revised Statutes, as amended.

Personal compensation.....	\$99,751.00
Traveling expenses:	
Railroad fares..... ¹	\$10,960.30
Sleeping and parlor cars.....	1,835.69
Street car, bus, and baggage.....	¹ 1,067.24
Livery..... ¹	486.76
Per diem in lieu of subsistence.....	41,207.00
Telegrams.....	372.90
Miscellaneous.....	547.23
Total.....	56,477.12
Total compensation and expenses.....	156,228.12

Statement showing expenses, by items, incurred within the fiscal year 1913, by internal-revenue agents paid from the appropriation, "Expenses of Collecting the Corporation Tax."

Personal compensation.....	\$28,890.00
Traveling expenses:	
Railroad fares..... ²	\$1,523.58
Sleeping and parlor cars.....	257.40
Street car, bus, and baggage.....	² 465.76
Livery..... ²	23.00
Per diem in lieu of subsistence.....	11,744.50
Telegrams.....	.20
Miscellaneous.....	50.40
Total.....	14,064.84
Total compensation and expenses.....	42,954.84

Statement showing expenses, by items, incurred within the fiscal year 1913, by internal-revenue inspectors paid from the appropriation "Expenses of Collecting the Corporation Tax."

Personal compensation.....	\$4,405.00
Traveling expenses:	
Railroad fares..... ³	\$340.73
Sleeping and parlor cars.....	38.60
Street car, bus, and baggage.....	³ 96.14
Livery..... ³	13.25
Per diem in lieu of subsistence.....	2,180.00
Miscellaneous.....	18.73
Total.....	2,687.45
Total compensation and expenses.....	7,092.45

Statement showing traveling expenses, by items, incurred by officers and employees of this bureau, while traveling on official business, by the direction of the Secretary of the Treasury.

Railroad fares..... ⁴	\$466.12
Sleeping and parlor cars.....	133.65
Street car, bus, and baggage.....	⁴ 32.55
Meals and lodging..... ⁴	344.55
Telegrams.....	3.09
Miscellaneous.....	28.21
Total.....	1,008.17

¹ An aggregate of 448,741 miles was traveled by railroad and 40,342 miles traveled by other than railroad.
² An aggregate of 62,904 miles was traveled by railroad and 23,657 miles traveled by other than railroad.
³ An aggregate of 17,694 miles was traveled by railroad and 4,467 miles traveled by other than railroad.
⁴ An aggregate of 23,753 miles was traveled by railroad and 800 miles traveled by other than railroad.

Statement showing expenses, by items, incurred within the fiscal year 1913, payable from the appropriation, "Punishment for Violation of Internal-Revenue Laws."

2,227 informers, compensation.....	\$11,210.15
10 guides, compensation.....	60.00
3,247 possemen, compensation.....	20,899.14
Special employees (the average number was 51, with compensation and expenses, as follows):	
Compensation.....	\$59,403.00
Traveling expenses—	
Railroad fares..... ¹	\$8,760.52
Sleeping and parlor cars.....	505.70
Street car, bus, and baggage.....	¹ 1,583.43
Livery..... ¹	4,463.74
Meals and lodging.....	29,246.12
Miscellaneous.....	392.92
Total.....	44,952.43
Total compensation and expenses.....	104,355.43
Samples purchased for chemical analysis.....	439.71
Miscellaneous.....	421.02
Total expended from appropriation.....	137,385.45

Statement showing expenses, by items, incurred within the fiscal year 1913, payable from the appropriations made for the service.

Salaries.....	\$4,870,501.67
Traveling expenses:	
Railroad fares..... ²	\$126,518.00
Sleeping and parlor cars.....	4,735.79
Street car, bus, and baggage.....	² 25,264.30
Livery..... ²	52,599.56
Meals and lodging—per diem in lieu of subsistence.....	233,806.51
Telegrams..... ³	376.19
Miscellaneous.....	6,129.01
Total expenses incurred.....	449,429.36
Total expenses paid.....	445,672.77
Samples purchased for laboratory analysis.....	439.71
Telegrams..... ³	912.76
Telephone service outside of District of Columbia.....	10,938.62
Long-distance telephone messages.....	1,917.85
Post-office box rental.....	709.65
Postage.....	1,920.64
Printing and binding.....	358.53
Typewriting machines.....	1,621.20
Adding machines.....	411.25
Rubber stamps.....	398.07
Rental of offices.....	23,967.74
Expenses of seizure and sale.....	5,860.40
Personal services, emergency.....	116.11
Index cards.....	22.50
Filing and index cabinets.....	6.00
Rental of typewriting machines.....	54.85
Stationery (fixed by appropriation act).....	21,850.00
Freight on collectors' stationery.....	914.37
Freight on stationery for revenue agents.....	52.78
Freight on seized property.....	12.99

¹ An aggregate of 79,407 miles was traveled by railroad and 18,984 miles traveled by other than railroad.
² The number of miles traveled by railroad was 5,206,872, and miles traveled by other than railroad 1,404,729.
³ The sum of \$376.19 was expended by general officers, such as internal-revenue agents, internal-revenue inspectors, etc., who travel under the directions of this office, and \$912.76 was expended for telegrams to and from this office and the offices of collectors, making the aggregate cost for telegrams \$1,288.95.

General freight.....	\$106.32
Express on money.....	541.39
Express on seized property.....	13.54
General express.....	1,089.32
Gauging instruments.....	2,255.35
Supplies for chemical laboratory.....	1,130.67
Hauling stamps to city post office, Washington, D. C.....	1,397.00
Internal-revenue locks.....	3,109.50
Books for law and chemical libraries.....	447.35
Weighing beams.....	304.95
Expenses on account of personal injuries.....	91.15
Advertising in newspapers for bids.....	8.40
Paper for internal-revenue stamps.....	79,321.10
Miscellaneous.....	6,178.11
Total expenditures paid.....	5,484,654.61
Outstanding bills, estimated.....	5,000.00
Total expenditures.....	5,489,654.61

ASSESSMENT DIVISION.

The following statements relative to assessments; to transactions at bonded warehouses; to exportation of taxable articles, in bond or with benefit of drawback; to denaturation of tax-free spirits, and to the use of grape brandy, free of tax, for the fortification of pure sweet wines, are prepared from reports in the Division of Assessments.

ASSESSMENTS.

As shown by the following tabulated statements 1 and 2, the amount of taxes, penalties, interest, etc., assessed during the last fiscal year was \$7,073,699.07 more than the amount assessed during the preceding year. Except as to the special excise tax assessed against corporations, and certain other items not payable by stamp, assessments are confined to taxes not paid at the time and in the manner required by law; and the decrease in assessments, as to this latter class of taxes, indicates a closer collection of taxes as they become due.

STATEMENT No. 1.—Statement showing the amount of tax not paid by stamp or within the time and in the manner required by law; also special excise tax against corporations assessed in the various collection districts during the fiscal year ended June 30, 1913, as compared with like assessments during the fiscal year ended June 30, 1912.

Collection district.	1912		1913	
	Regular taxes.	Special excise taxes, including 50 per cent additional taxes.	Regular taxes.	Special excise taxes, including 50 per cent additional taxes.
Alabama ¹	\$20,754.20	\$165,410.94	\$17,476.24	\$232,813.09
Arkansas.....	13,995.39	61,721.24	10,800.70	80,700.85
First California ²	172,831.05	817,618.10	140,376.85	1,156,694.08
Fourth California ³	41,704.55	102,208.88	5,032.91	433.26
Sixth California.....	44,428.55	329,662.39	37,399.51	419,473.07
Colorado ⁴	31,277.30	338,447.24	28,806.00	341,728.27
Connecticut ⁵	25,529.76	973,049.07	84,805.41	1,053,080.05
Florida.....	20,353.24	79,503.30	12,551.31	94,261.35
Georgia.....	53,443.65	243,086.61	20,577.67	311,963.30
Hawaii.....	5,401.25	172,089.66	1,266.39	148,352.93
First Illinois.....	129,774.96	2,630,269.25	111,851.13	3,552,638.90
Fifth Illinois.....	5,615.33	80,017.86	4,346.00	116,418.87
Eighth Illinois.....	11,870.34	72,406.87	4,741.10	94,312.33
Thirteenth Illinois.....	4,993.17	59,762.63	2,649.44	69,786.46
Sixth Indiana.....	10,562.68	332,898.21	8,319.52	519,044.32
Seventh Indiana.....	4,178.70	63,594.99	3,558.01	84,234.58
Third Iowa.....	20,343.25	77,935.49	21,396.72	100,436.93
Fourth Iowa.....	19,930.44	103,268.99	13,081.26	126,005.35
Kansas.....	21,446.51	376,043.76	15,464.59	557,356.87
Second Kentucky.....	11,585.45	20,062.46	35,068.39	23,701.57
Fifth Kentucky.....	10,105.66	199,641.77	8,309.59	258,283.31
Sixth Kentucky.....	8,846.74	18,695.71	14,311.81	15,808.74
Seventh Kentucky.....	4,616.97	28,224.50	3,950.43	31,944.19
Eighth Kentucky.....	17,993.14	11,601.09	18,365.33	11,437.87
Louisiana.....	17,005.60	194,894.86	18,327.59	237,156.86

¹ Includes Mississippi.
² Includes Nevada.
³ Consolidated with First California, Oct. 1, 1912.

⁴ Includes Wyoming.
⁵ Includes Rhode Island.

STATEMENT NO. 1.—Statement showing the amount of tax not paid by stamp or within the time and in the manner required by law; also special excise tax against corporations assessed in the various collection districts during the fiscal year ended June 30, 1913, as compared with the assessments during the fiscal year ended June 30, 1912—Contd.

Collection district.	1912		1913.	
	Regular taxes.	Special excise taxes, including 50 per cent additional taxes.	Regular taxes.	Special excise taxes, including 50 per cent additional taxes.
Maryland ¹	\$38,792.92	\$561,108.45	\$47,801.49	\$718,912.19
Massachusetts.....	74,158.61	1,403,837.42	17,788.98	1,795,978.86
First Michigan.....	30,273.13	616,619.50	39,169.08	853,686.54
Fourth Michigan.....	22,050.65	138,546.18	7,137.20	259,463.38
Minnesota.....	17,796.04	993,989.56	12,557.85	1,259,949.92
First Missouri.....	17,552.04	755,236.92	57,812.32	706,744.34
Sixth Missouri.....	21,078.95	191,993.67	8,852.99	280,586.88
Montana ²	23,000.50	162,172.93	14,302.49	272,821.63
Nebraska.....	23,384.31	109,062.00	11,139.64	133,649.91
New Hampshire ³	25,854.55	293,524.89	12,323.78	301,413.80
First New Jersey.....	9,210.71	274,332.81	22,548.74	302,197.53
Fifth New Jersey.....	26,023.48	1,073,454.96	10,284.94	1,072,357.62
New Mexico ⁴	9,217.43	59,241.42	5,484.18	142,029.49
First New York.....	23,370.30	312,350.24	7,507.74	298,514.65
Second New York.....	19,267.68	4,248,755.17	8,002.88	5,476,493.67
Third New York.....	32,072.48	992,353.32	10,903.41	1,170,162.78
Fourteenth New York.....	70,531.09	363,467.87	101,934.87	464,641.61
Twenty-first New York.....	18,994.18	208,791.74	5,976.86	255,300.46
Twenty-eighth New York.....	31,375.98	534,427.25	13,546.88	730,395.64
Fourth North Carolina ⁵	16,894.14	81,747.16	23,437.28	211,750.68
Fifth North Carolina.....	10,908.97	49,630.15	12,846.33	86,931.63
North and South Dakota.....	28,469.15	36,248.67	10,306.93	55,849.44
First Ohio.....	17,925.54	457,734.53	16,179.28	518,031.01
Tenth Ohio.....	12,412.78	370,217.83	4,125.25	496,494.20
Eleventh Ohio.....	14,835.60	148,181.46	34,351.75	173,973.87
Eighteenth Ohio.....	27,997.28	915,506.95	14,189.17	1,102,880.28
Oklahoma.....	49,712.17	80,143.60	23,300.58	120,346.12
Oregon.....	12,996.52	164,002.82	7,002.77	173,010.16
First Pennsylvania.....	127,652.64	1,746,378.65	14,463.77	2,367,874.06
Ninth Pennsylvania.....	3,071.15	93,680.34	7,539.87	358,903.70
Twelfth Pennsylvania ⁶	9,030.48	226,726.38	636.17	6,989.14
Twenty-third Pennsylvania.....	47,452.38	1,607,428.32	14,349.11	2,241,959.75
South Carolina ⁷	25,922.36	54,043.46	8,814.03	4,631.41
Tennessee.....	32,704.43	208,016.71	26,258.91	195,865.66
Third Texas.....	15,691.26	246,122.97	23,197.72	611,423.96
Fourth Texas ⁸	17,981.86	196,395.62	1,179.18	5,980.55
Second Virginia.....	29,662.06	308,219.82	41,619.68	308,569.45
Sixth Virginia.....	50,143.96	118,320.62	71,505.46	180,012.97
Washington ⁹	32,088.14	228,797.37	18,711.09	287,925.55
West Virginia.....	24,922.08	158,969.73	7,557.21	215,351.45
First Wisconsin.....	5,630.70	510,292.95	5,807.98	424,006.11
Second Wisconsin.....	9,811.29	65,257.66	6,206.11	87,918.71
Total.....	1,886,509.91	28,917,505.94	1,446,996.76	36,430,718.16
Regular taxes.....		1,886,509.91		1,446,996.76
Grand total.....		30,804,015.85		37,877,714.92

¹ Includes District of Columbia, Delaware, and two counties of Virginia.
² Includes Idaho and Utah.
³ Includes Maine and Vermont.
⁴ Includes Arizona.
⁵ Includes South Carolina, see note 7.
⁶ Consolidated with Ninth Pennsylvania, Oct. 1, 1912.
⁷ Consolidated with Fourth North Carolina, Oct. 1, 1912.
⁸ Consolidated with Third Texas, Oct. 1, 1912.
⁹ Includes Alaska.

STATEMENT 2.—Assessments, by articles and occupations, showing a comparison of assessments for the last two fiscal years, with the increase and decrease on each article or occupation.

Description of taxes.	Assessed during fiscal year ended—		Increase or decrease of assessments fiscal year 1912.	
	June 30, 1912.	June 30, 1913.	Increase.	Decrease.
Tax assessed on distilled spirits (excess material, deficiency in production, seized for fraud, etc.)..	\$451,437.14	\$426,922.79		\$24,514.35
Tax assessed on—				
Fermented liquors.....	11,146.18	4,329.16		6,817.02
Tobacco, snuff, and cigarettes.....	28,213.41	28,799.81	\$586.40	
Oleomargarine.....	103,098.87	141,522.14	38,423.27	
Adulterated butter.....	12,510.80	27,518.19	15,007.39	
Mixed flour.....		267.21	267.21	
Playing cards.....	121.46	42.70		78.76
Legacies (act Aug. 13, 1898).....	378.15	660.44	282.29	
Schedule A, documents, etc.....	1.00			1.00
Special, assessed on occupations.....	203,285.45	195,879.75		7,405.70
50 per cent penalties, assessed on occupations.	202,930.44	205,831.83	2,901.39	
Unassessable penalties, interest, costs, fines, judgments, offers in compromise, sales of Government and forfeited property, etc.....	551,702.07	415,222.74		136,479.33
Special excise tax, assessed against corporations... 50 per cent additional, special excise tax, assessed against corporations.....	28,826,987.06	36,115,024.13	7,288,037.07	
Unassessable penalties, interests, fines, costs, and amounts received as offers in compromise under special excise tax law.....	90,518.88	93,814.99	3,296.11	
Total.....	30,804,015.85	37,877,714.92	7,348,801.13	275,102.06

SPECIAL EXCISE TAX.

Of the \$36,430,718.16, special excise tax assessed against corporations during the last fiscal year, \$976,257.44 were assessed on returns for the calendar year 1909; \$943,871.72 on returns for the calendar year 1910; and \$1,400,829.62 on returns for the calendar year 1911, leaving \$33,109,759.38 assessed on returns for the calendar year 1912.

As delinquent special excise taxes due from corporations may, under the law, be assessed at any time within three years after the required return should have been rendered, the assessments made each fiscal year, including, as they do, many such delinquent taxes, do not represent the actual amount of tax accruing during the preceding calendar year.

For the purpose of comparison, however, the following statements are furnished showing (1) the total tax assessed against corporations during each fiscal year since the excise tax was imposed on corporations, and (2) the amount of such tax pertaining to business carried on during each calendar year, as shown by the returns received:

Total tax assessed during the fiscal year—	
1910.....	\$27,130,904.82
1911.....	29,109,034.23
1912.....	28,917,505.94
1913.....	36,430,718.16
Total special excise tax assessed.....	121,588,163.15

¹ Exclusion of \$321,684.94 paid by corporations as offers in compromise; 5 per cent penalties, interest, fines, judgments, etc.
² Exclusion of \$221,879.04 paid by corporations as offers in compromise; 5 per cent penalties, interest, fines, judgments, etc.

Total assessed on business done—	
1909	\$29,432,784.53
1910	30,798,260.22
1911	28,247,359.02
1912	33,109,759.38
<hr/>	
Total assessments to and including June, 1912, list.....	121,588,163.15

The amount of special excise tax collected during each fiscal year since the law became effective is as follows:

Total collected during fiscal year—	
1910	\$20,559,783.74
1911	33,511,525.00
1912	28,584,010.65
1913	34,782,327.40
<hr/>	
Total.....	117,437,646.79

The total abatements for the fiscal year 1913 were \$280,241.80. The total tax remaining unpaid June 30, 1913, is \$2,892,216.06.

The assessments, collections, and abatements during the last fiscal year as to special tax on business done during each calendar year for the past four years are shown below:

Total 1909 tax outstanding June 30, 1912.....	\$144,461.05
Total 1909 tax assessed during fiscal year.....	976,257.44
<hr/>	
Total to account for.....	1,120,718.49
<hr/>	
Total 1909 tax collected during fiscal year.....	872,744.56
Total 1909 tax abated during fiscal year.....	77,992.66
Total 1909 tax outstanding June 30, 1913.....	169,981.27
<hr/>	
Total accounted for.....	1,120,718.49
<hr/>	
Total 1910 tax outstanding June 30, 1912.....	191,584.30
Total 1910 tax assessed during fiscal year.....	943,871.72
<hr/>	
Total to account for.....	1,135,456.02
<hr/>	
Total 1910 tax collected during fiscal year.....	955,541.92
Total 1910 tax abated during fiscal year.....	58,193.93
Total 1910 tax outstanding June 30, 1913.....	121,720.17
<hr/>	
Total accounted for.....	1,135,456.02
<hr/>	
Total 1911 tax outstanding June 30, 1912.....	1,409,900.79
Total 1911 tax assessed during fiscal year.....	1,400,829.62
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Total to account for.....	2,810,730.41
<hr/>	
Total 1911 tax collected during fiscal year.....	2,565,787.33
Total 1911 tax abated during fiscal year.....	68,994.25
Total 1911 tax outstanding June 30, 1912.....	175,948.83
<hr/>	
Total accounted for.....	2,810,730.41

Total 1912 tax assessed during fiscal year.....	¹ \$32,887,880.34
<hr/>	
Total 1912 tax collected during fiscal year.....	30,388,253.59
Total 1912 tax abated during fiscal year.....	75,060.96
Total 1912 tax outstanding June 30, 1913.....	2,424,565.79
<hr/>	
Total accounted for.....	32,887,880.34
<hr/>	
Grand total tax outstanding June 30, 1912.....	² 1,745,946.14
Grand total of assessments during fiscal year.....	36,208,839.12
<hr/>	
Grand total to account for.....	37,954,785.26
<hr/>	
Grand total of collections during fiscal year.....	¹ 34,782,327.40
Grand total of abatements during fiscal year.....	280,241.80
Grand total outstanding June 30, 1913.....	2,892,216.06
<hr/>	
Grand total accounted for.....	37,954,785.26

DISTILLED SPIRITS.

As shown on page 57, there were produced during the last fiscal year (exclusive of fruit brandy) 185,353,383.1 taxable gallons of distilled spirits, as against 178,249,985 gallons produced during the preceding year, or an increase of 7,103,398.1 gallons.

Of this class of spirits there were tax-paid during the last fiscal year 140,289,424.8 gallons, or an increase of 7,030,277.2 gallons over the preceding year. The quantity (16,953,552.8 gallons) removed for denaturation during the year also exceeds the quantity removed for like purpose during the preceding year by 2,997,649 gallons. The quantity of spirits held in bond at the close of the fiscal year 1913 was 276,784,540 gallons, or an increase of 12,998,708.2 gallons as compared with the quantity so held at the close of the fiscal year 1912.

Statements in detail are given on pages 56-88, showing transactions at bonded warehouses; the quantity of spirits and other taxable articles removed in bond for export, the quantity of tax-free spirits withdrawn for denaturation, for fortifying pure sweet wines, for scientific purposes and use of the United States; also allowances made on account of losses by leakage, and the quantity of bonded spirits reported as lost by fire or other casualty during the year.

¹ Does not include \$221,879.04 collected from corporations as offers in compromise, 5 per cent penalties, interest, fines, judgments, etc.
² Includes \$142.28 not previously reported.

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses July 1, 1912.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	86,949.4						86,949.4
Arkansas.....	26,637.3						26,637.3
1st California.....	34,158.3		761.9		328,144.5	21,240.9	384,305.6
4th California.....			405.5		675.2		1,080.7
Connecticut.....	3,368.6		50,294.0				53,662.6
Florida.....	16,307.8						16,307.8
Georgia.....	9,883.2			293.6			10,176.8
Hawaii.....		6,893.3	2,212.9		905.8		10,012.0
1st Illinois.....	18,376.4						18,376.4
5th Illinois.....	12,124,107.9		5,122.7	24,397.8	39,286.9	309,470.9	12,502,386.2
6th Illinois.....	2,563,536.0				47,869.1	297,296.0	2,908,701.1
6th Indiana.....	5,709,476.5				3,181.1	5,202.2	5,717,859.8
7th Indiana.....	1,948,840.1		5,652.7		782.5	50,269.7	2,005,545.0
2d Kentucky.....	17,987,813.7						17,987,813.7
5th Kentucky.....	74,270,126.9						74,270,126.9
6th Kentucky.....	15,881,028.5	61,896.6	3,741.0	337.5	1,154.7		15,948,158.3
7th Kentucky.....	30,390,205.8						30,390,205.8
8th Kentucky.....	16,519,862.1						16,519,862.1
Louisiana.....	64,033.7		4,922.2		9,675.9	37,524.1	116,185.9
Maryland.....	20,138,056.3		10,312.2		4,354.8		20,152,723.3
3d Massachusetts.....		885,219.6	20,589.2		55,074.5		961,483.3
1st Michigan.....					95,212.1	89,468.2	184,680.3
1st Missouri.....	65,726.6						65,726.6
6th Missouri.....	1,045,924.0						1,045,924.0
Montana.....	34,532.1						34,532.1
Nebraska.....	904,473.7		8,420.6	10,981.2	81,705.4	82,888.8	1,088,469.7
New Hampshire.....		5,281.0					5,281.0
1st New York.....			1,007.0		185,487.7	34,820.7	221,315.4
14th New York.....	1,032,880.2		1,423.1		2,711.9	2,200.9	1,039,216.1
21st New York.....	1,272,079.1			176.1	1,382.0		1,273,637.2
28th New York.....	8,096.0						8,096.0
5th North Carolina.....	28,301.5						28,301.5
1st Ohio.....	9,975,113.9		47,363.5		8,197.6	13,402.4	10,044,077.4
10th Ohio.....	4,116,434.3		1,451.2				4,117,885.5
11th Ohio.....	9,389.1						9,389.1
18th Ohio.....	245,702.3						245,702.3
1st Pennsylvania.....	4,112,198.4				20,262.7	886.7	4,133,347.8
9th Pennsylvania.....	1,698,375.1						1,698,375.1
12th Pennsylvania.....	851,033.3			166.7			851,200.0
23d Pennsylvania.....	32,863,142.6		1,313.1	4,830.5	21,888.7	31,586.5	32,922,761.4
South Carolina.....	96.1				11,304.3		11,400.4
Tennessee.....	432,736.1						432,736.1
2d Virginia.....	21,716.4						21,716.4
6th Virginia.....	378,581.5						378,581.5
Washington.....					9,713.5	6,376.6	16,090.1
West Virginia.....	961,926.7						961,926.7
1st Wisconsin.....	685,193.0		18,371.7		30,790.4	8,898.5	743,253.6
Total.....	258,536,420.5	959,290.5	183,394.5	41,183.4	960,361.3	991,533.1	261,672,183.3
GENERAL BONDED WAREHOUSES.							
1st California.....	532,874.2	20,377.6	1,880.2	9,561.7	75,399.8	373,985.1	1,014,078.6
6th California.....	57,747.4	367.2	1,662.5	463.1	7,923.1	11,708.5	79,871.8
Colorado.....	26,449.9				3,121.6	1,388.8	30,960.3
Hawaii.....	15,577.6			236.4		890.2	16,704.2
5th Kentucky.....	305,851.6	644.5	2,868.3				309,364.4
7th Kentucky.....	5,048.4						5,048.4
6th Missouri.....	162,483.1	3,943.2			324.4	902.8	167,653.5
Oregon.....	73,039.1	330.3		4,518.3	11,751.0	19,623.2	109,261.9
23d Pennsylvania.....	3,440.6						3,440.6
2d Virginia.....	336,122.8			236.4			336,359.2
Washington.....	19,227.6				5,385.1	16,292.9	40,905.6
Total.....	1,537,862.3	25,662.8	6,883.8	14,543.1	103,905.0	424,791.5	2,113,648.5
Grand total.....	260,074,282.8	984,953.3	190,278.3	55,726.5	1,064,266.3	1,416,324.6	263,785,831.8

Different kinds of distilled spirits produced from materials other than fruit during the year deposited in distillery warehouses or removed to denaturing warehouses direct from cistern rooms of distilleries during the fiscal year ended June 30, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	118,648.0		3,778.7				122,426.7
Arkansas.....	36,125.6						36,125.6
1st California.....	169,629.7		10,158.0		1,638,818.5	1,208,330.4	3,026,936.6
4th California.....			308.2		8,517.0		8,825.2
Connecticut.....		2,806.9	126,215.8				129,022.7
Florida.....	141,176.9						141,176.9
Hawaii.....		18,806.6	6,249.8		5,817.3		30,933.7
5th Illinois.....	14,207,031.6		1,144,164.2	41,818.0	2,955,622.9	15,294,544.4	23,643,181.1
8th Illinois.....	2,400,223.8		142,073.6	73.5	1,957,598.7	5,641,366.2	10,141,335.8
6th Indiana.....	5,584,869.0		158,903.0	119.4	664,543.4	2,327,070.9	8,736,105.7
7th Indiana.....	4,152,691.4		452,794.1	7,211.2	789,024.0	13,183,925.1	18,585,645.8
2d Kentucky.....	5,790,966.8						5,790,966.8
5th Kentucky.....	22,115,639.6						22,115,639.6
6th Kentucky.....	4,293,751.2	39,747.3	101,869.5	2,226.5	25,334.5	99,019.6	4,561,948.6
7th Kentucky.....	6,582,314.5						6,582,314.5
8th Kentucky.....	4,138,315.8						4,138,315.8
Louisiana.....	14,001.4		94,288.8		9,011,825.8	1,762,474.9	10,882,590.9
Maryland.....	5,918,915.9		44,776.7		400,990.8		6,364,683.4
3d Massachusetts.....		2,098,812.8	146,895.8		1,041,787.1		3,287,495.7
1st Michigan.....					1,266,445.2	737,626.2	2,004,071.4
1st Missouri.....	49,350.0						49,350.0
6th Missouri.....	444,446.2						444,446.2
Nebraska.....	675,143.7		40,458.3	28,585.9	750,663.0	719,705.3	2,214,588.2
5th New Jersey.....				6,177.0			6,177.0
1st New York.....			107,672.3		3,138,430.6	2,976,429.6	6,222,532.5
14th New York.....	643,680.4		526,037.3	28.3	353,624.8	1,016,929.8	2,540,300.6
21st New York.....	312,212.0		32,283.8		55,998.1	794,458.3	1,194,952.8
28th New York.....	9,264.6			15.4			9,280.0
4th North Carolina.....					326,970.9		326,970.9
1st Ohio.....	7,396,915.7		536,662.4	1,128.3	445,617.3	2,212,028.8	10,592,352.5
10th Ohio.....	371,755.0						371,755.0
11th Ohio.....	3,737.8						3,737.8
18th Ohio.....	131,544.4				2,111.0		133,655.4
1st Pennsylvania.....	941,754.2				310,097.7	267,925.8	1,519,777.7
9th Pennsylvania.....	644,929.5						644,929.5
12th Pennsylvania.....	4,642.1						4,642.1
23d Pennsylvania.....	9,305,297.1		372.9	2,910.1	1,429.2		9,313,009.3
South Carolina.....					221,643.0		221,643.0
Tennessee.....					1,955.5		1,955.5
2d Virginia.....	866,645.9						866,645.9
6th Virginia.....	468,349.3						468,349.3
Washington.....					237,993.2	101,750.1	339,743.3
West Virginia.....	296,275.8						296,275.8
1st Wisconsin.....	1,382,579.8		338,637.6		510,726.3	216,734.6	2,448,678.3
Total.....	99,615,828.1	2,160,233.6	4,014,600.8	90,293.6	26,123,585.8	48,560,920.0	180,565,461.9
Removed to denaturing warehouses direct from cistern room.....		590,612.5			4,197,308.7		4,787,921.2
Grand total.....	99,615,828.1	2,750,846.1	4,014,600.8	90,293.6	30,320,894.5	48,560,920.0	185,353,383.1

Different kinds of distilled spirits withdrawn from distillery and general bonded warehouses, tax paid, during the fiscal year ended June 30, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Alabama	85,654.6		2,499.6				88,154.2
Arkansas	36,682.3						36,682.3
1st California	2,550.6		1,905.3		8,037.9	249,981.1	262,474.9
Connecticut	2,127.5	922.5	126,715.5				129,765.5
Florida	147,378.0						147,378.0
Georgia	1,114.0			116.5			1,230.5
Hawaii		1,013.5	4,435.5		3,422.1		8,871.1
1st Illinois	11,083.3						11,083.3
5th Illinois	12,447,552.7		1,139,253.7	10,582.6	2,428,046.5	13,863,640.8	29,889,076.3
8th Illinois	2,104,234.4		142,073.3	73.1	1,057,683.9	5,485,006.4	8,789,071.1
6th Indiana	5,085,715.9		158,663.2	119.3	619,783.6	2,310,252.3	8,174,534.3
7th Indiana	3,446,923.9		373,292.4	7,194.2	780,244.4	12,998,850.3	17,606,505.2
2d Kentucky	2,854,356.6						2,854,356.6
5th Kentucky	10,739,519.6						10,739,519.6
6th Kentucky	2,335,811.9	45,372.9	92,180.7	2,557.9	22,462.3	98,420.2	2,596,805.9
7th Kentucky	2,514,604.8						2,514,604.8
8th Kentucky	1,961,227.3						1,961,227.3
Louisiana	36,718.6		93,348.9		328,954.6	1,688,254.0	2,147,276.1
Maryland	3,670,267.4		36,942.5		396,128.4		4,103,338.3
3d Massachusetts		617,661.2	154,747.5		1,053,193.1		1,825,601.8
1st Michigan	39,211.2				1,006,232.9	702,573.1	1,708,806.0
1st Missouri	216,407.6						216,407.6
6th Missouri	3,091.5						3,091.5
Montana	352,178.7		43,958.1	10,208.4	743,138.7	565,320.5	1,714,864.4
Nebraska		3,295.0					3,295.0
New Hampshire				1,206.0			1,206.0
5th New Jersey					1,361,734.0	2,856,151.5	4,217,885.5
1st New York			108,499.1	28.3	176,998.0	1,008,080.0	2,199,701.6
14th New York	487,948.3		526,647.0		52,828.1	790,676.3	1,379,911.3
21st New York	504,123.1		32,283.8	15.4			289.7
28th New York	274.3				4.0		4.0
4th North Carolina							3,257.5
5th North Carolina	3,257.5						3,257.5
1st Ohio	5,704,549.7		548,254.2	1,128.3	402,461.6	2,209,557.1	8,865,950.9
10th Ohio	42,205.4		734.2				42,939.6
11th Ohio	5,618.1						5,618.1
18th Ohio	113,491.3				1.4		113,492.7
1st Pennsylvania	775,432.2				156,474.3	240,618.1	1,172,524.6
9th Pennsylvania	404,248.9						404,248.9
12th Pennsylvania	14,351.3						14,351.3
23d Pennsylvania	4,301,310.7		611.2	1,877.7	147.0	3,395.6	4,307,342.2
South Carolina					29.6		29.6
Tennessee	142,509.8				1,652.3		144,162.1
2d Virginia	516,110.6						516,110.6
6th Virginia	515,114.4				699.6	195.9	515,910.0
Washington	144,977.8						144,977.8
West Virginia	1,305,829.3		340,338.5		498,573.6	222,465.8	2,367,207.2
1st Wisconsin							
Total	63,075,765.1	668,265.1	13,927,384.2	35,167.7	11,098,931.9	45,293,439.0	124,098,953.0
GENERAL BONDED WAREHOUSES.							
1st California	1,371,172.8	22,625.4	13,532.9	43,851.2	274,473.5	2,022,831.1	3,748,486.9
6th California	135,170.3	302.6			100,535.5	79,964.7	326,272.7
Colorado	66,681.2				12,630.5	20,071.9	99,383.6
Hawaii	24,175.9		4,793.1			4,819.4	33,788.4
5th Kentucky	134,888.1	1,989.8	74,798.9			453.3	212,130.1
7th Kentucky	2,677.7						2,677.7
6th Missouri	442,934.8	4,072.0			8,385.9	3,518.0	458,910.7
Oregon	91,343.4	476.7			73,752.0	136,995.9	318,979.8
23d Pennsylvania	4,051.5						4,051.5
2d Virginia	227,732.8		468.7				228,201.5
Washington	49,035.2				21,584.5	59,335.9	129,955.6
Total	2,549,863.7	29,466.5	94,873.2	70,283.0	491,361.9	2,327,990.2	5,563,838.5
Grand total	65,625,628.8	697,731.6	14,022,257.4	105,450.7	11,590,293.8	47,621,429.2	129,662,791.5

Statement of the quantity of each kind of spirits, tax paid, transferred to bottling warehouses for bottling in bond during the fiscal year ended June 30, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Aggregate.
Georgia	3,586.1			3,586.1
First Illinois	228.1			228.1
Fifth Illinois	471,651.9			471,651.9
Eighth Illinois	150,083.9			150,083.9
Sixth Indiana	138,174.5			138,174.5
Seventh Indiana	10,099.6		1,401.5	11,501.1
Second Kentucky	860,374.7			860,374.7
Fifth Kentucky	2,843,753.8			2,843,753.8
Sixth Kentucky	610,959.5			610,959.5
Seventh Kentucky	1,421,493.7			1,421,493.7
Eighth Kentucky	970,174.2			970,174.2
Maryland	160,847.6			160,847.6
Third Massachusetts		6,419.2		6,419.2
Sixth Missouri	45,070.8			45,070.8
Nebraska	42,451.7			42,451.7
Fourteenth New York	6,418.0			6,418.0
Twenty-first New York	77,937.1			77,937.1
First Ohio	665,037.3			665,037.3
Tenth Ohio (July to December) 1	284,023.4			284,023.4
Eighteenth Ohio	3,144.9			3,144.9
First Pennsylvania	58,644.7			58,644.7
Ninth Pennsylvania	4,342.0			4,342.0
Twenty-third Pennsylvania	1,742,915.2			1,742,915.2
Tennessee	14,950.4			14,950.4
West Virginia	20,426.7			20,426.7
First Wisconsin	12,022.8			12,022.8
Total	10,618,812.6	6,419.2	1,401.5	10,626,633.3

1 NOTE.—Consolidated with the First District of Ohio on Jan. 1, 1913.

Spirits upon which tax was paid by stamp during the fiscal years ended June 30, 1912, and June 30, 1913.

[Quantities in taxable gallons.]

	Fiscal year ended June 30—	
	1912	1913
Withdrawn tax paid from distillery warehouses	118,107,424.2	124,098,953.0
Withdrawn tax paid from general bonded warehouses	5,399,237.4	5,563,838.5
Withdrawn tax paid for bottling in bond	9,752,486.0	10,626,633.3
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	124,545.0	103,590.6
Porto Rican rum tax paid by stamp	80,477.0	79,735.4
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	12,034.8	5,174.2
Fruit brandy tax paid and withdrawn from special bonded warehouses	2,284,825.6	2,605,077.4
Fruit brandy tax paid at fruit distilleries	152,449.6	189,341.3
Total	135,913,479.6	143,274,343.7

WITHDRAWAL OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1913, BY SEASONS OF PRODUCTION, INCLUDING SPIRITS WITHDRAWN DIRECT FROM CISTERN ROOMS FOR DENATURATION.

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, 1913, by seasons of production, is shown in the following statement:

Season and year of production.	In warehouses July 1, 1912, and produced during the fiscal year ended June 30, 1913.	Withdrawn during the year ended June 30, 1913.	Remaining in warehouses June 30, 1913.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1904—Spring.....	166,697.4	166,697.4	
Fall.....	477,432.4	477,432.4	
1905—Spring.....	3,186,074.6	3,105,717.9	80,356.7
Fall.....	1,082,314.1	687,812.6	394,501.5
1906—Spring.....	5,520,853.2	2,980,002.1	2,540,851.1
Fall.....	2,409,279.8	1,216,043.1	1,193,236.7
1907—Spring.....	11,423,606.4	6,414,295.9	5,009,310.5
Fall.....	2,298,939.5	1,345,883.1	953,056.4
1908—Spring.....	11,023,051.5	6,515,310.9	4,507,740.6
Fall.....	4,368,192.0	2,059,532.2	1,708,659.8
1909—Spring.....	27,129,639.0	10,681,582.9	16,448,056.1
Fall.....	8,764,472.7	2,204,676.5	6,559,796.2
1910—Spring.....	39,968,522.3	6,860,337.5	33,108,184.8
Fall.....	12,531,381.5	1,863,953.7	10,667,427.8
1911—Spring.....	55,149,777.6	6,844,036.5	48,305,741.1
Fall.....	20,211,665.2	3,907,100.6	16,304,564.6
1912—Spring.....	58,063,932.6	8,450,397.6	49,613,535.0
Fall.....	71,428,499.0	56,911,475.5	14,517,023.5
1913—Spring.....	113,924,884.1	49,062,386.5	64,862,497.6
Total.....	449,139,214.9	172,354,674.9	276,784,540.0

Different kinds of spirits lost by leakage or evaporation from distillery and general bonded warehouses during the fiscal year ended June 30, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	3,593.2			11.9			3,605.1
Arkansas.....	1,806.8						1,806.8
First California.....	96.3		4.6		25.5		126.4
Connecticut.....	408.1	4.4	1,136.6				1,549.1
Florida.....	833.2						833.2
Georgia.....	1,292.9			22.5			1,315.4
Hawaii.....		72.4	118.6		59.5		250.5
First Illinois.....	3,264.4						3,264.4
Fifth Illinois.....	675,946.5		52.0	127.7	396.0	64,206.4	740,728.6
Eighth Illinois.....	67,061.2		.3	.4	1,591.9	33,583.0	102,236.8
Sixth Indiana.....	220,921.0		3.3	.1	1,162.9	12,523.6	234,610.9
Seventh Indiana.....	89,212.4		260.1	17.0	257.4	67,779.6	157,522.5
Second Kentucky.....	625,893.9						625,893.9
Fifth Kentucky.....	2,501,983.1						2,501,983.1
Sixth Kentucky.....	549,172.7	2,341.2	8.0	6.1	31.5	599.4	552,158.9
Seventh Kentucky.....	990,733.9						990,733.9
Eighth Kentucky.....	808,717.1						808,717.1
Louisiana.....	10,553.9				316.6	5,241.9	16,112.4
Maryland.....	1,021,198.4		105.6		21.3		1,021,325.3
Massachusetts.....		28,412.0	536.5		432.3		29,380.8
First Michigan.....					1,539.5	1,858.8	3,398.3
First Missouri.....	3,683.0						3,683.0
Sixth Missouri.....	36,718.6						36,718.6
Montana.....	498.2						498.2
Nebraska.....	32,109.7		16.8	216.7	88.4	1,898.1	34,329.7
New Hampshire.....		473.9					473.9
First New York.....					214.4	10,063.8	10,278.2
Fourteenth New York.....	53,215.0		33.9			3,233.8	56,482.7
Twenty-first New York.....	60,557.1				10.3	964.6	61,532.0
Twenty-eighth New York.....	16.7						16.7
Fourth North Carolina.....					171.4		171.4
Fifth North Carolina.....	876.4						876.4
First Ohio.....	473,296.1		865.6		59.3	8,587.3	482,778.3
Tenth Ohio.....	82,984.2		14.6				83,008.8
Eleventh Ohio.....	704.4						704.4
Eighteenth Ohio.....	17,717.5				21.1		17,738.6
First Pennsylvania.....	260,282.3				622.1	74.7	260,979.1
Ninth Pennsylvania.....	87,638.8						87,638.8
Twelfth Pennsylvania.....	3,783.1						3,783.1
Twenty-third Pennsylvania.....	1,454,446.9		25.5	131.7	432.0	1,129.0	1,456,165.1
South Carolina.....					122.6		122.6
Tennessee.....	39,397.9						39,397.9
Second Virginia.....	89.4						89.4
Sixth Virginia.....	18,043.8						18,043.8
Washington.....					137.4		137.4
West Virginia.....	45,995.6						45,995.6
First Wisconsin.....	30,484.7		407.3		401.4	1,360.2	32,653.6
Total.....	10,275,198.4	31,303.9	3,601.2	522.2	8,114.8	213,100.2	10,521,840.7
GENERAL BONDED WAREHOUSES.							
First California.....	274,577.9	1,273.3	9.6	2,180.9	249.7	3,809.3	282,100.7
Sixth California.....	29,214.2	19.8	23.4	260.6	249.0	310.7	30,077.7
Colorado.....	10,612.5				124.8	122.3	10,859.6
Hawaii.....	4,265.4		16.0				4,281.4
Fifth Kentucky.....	33,855.1	57.7					33,912.8
Seventh Kentucky.....	918.8						918.8
Sixth Missouri.....	66,077.7	227.3			10.8	16.9	66,332.7
Oregon.....	18,050.7	41.7		688.2	20.9	93.4	18,864.9
Twenty-third Pennsylvania.....	565.7						565.7
Second Virginia.....	16,136.2		3.1				16,139.3
Washington.....	10,330.0				25.1	212.5	10,567.6
Total.....	464,604.2	1,619.8	52.1	3,129.7	680.3	4,565.1	474,651.2
Grand total.....	10,739,802.6	32,923.7	3,653.3	3,651.9	8,795.1	217,665.3	11,006,491.9

EXPORTATION OF DISTILLED SPIRITS.

1. By districts and kinds withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
First California.....			234.2	63.3	965.0	965.0
Fifth Illinois.....	303.9				2,997.9	3,599.3
Second Kentucky.....	1,744.5					1,744.5
Fifth Kentucky.....	41,211.8					41,211.8
Sixth Kentucky.....	2,402.6					2,402.6
Seventh Kentucky.....	58,383.8					58,383.8
Eighth Kentucky.....	18,356.9					18,356.9
Louisiana.....	4,156.1			278.2	7,197.3	11,631.6
Maryland.....	3,129.0					3,129.0
Third Massachusetts.....		1,287,404.8		798.7		1,288,203.5
First New York.....				46,037.5	21,401.7	67,439.2
Fourteenth New York.....				1,688.7		1,688.7
Twenty-first New York.....	198.0					198.0
First Pennsylvania.....	632.1					632.1
Ninth Pennsylvania.....	112.2					112.2
Twenty-third Pennsylvania.....	2,519.8					2,519.8
Tennessee.....	2,719.3					2,719.3
Total.....	1,135,870.0	1,287,404.8	234.2	48,866.4	32,561.9	1,504,937.3
GENERAL BONDED WAREHOUSES.						
First California.....	1,964.8		82.7		4,983.0	7,030.5
Fifth Kentucky.....	18.2					18.2
Total.....	1,983.0		82.7		4,983.0	7,048.7
Grand total.....	1,137,853.0	1,287,404.8	316.9	48,866.4	37,544.9	1,511,986.0

¹ Includes 54,413.7 gallons of whisky withdrawn to be exported in bottles.

2. By foreign countries and kind.

[Quantities in taxable gallons.]

Exported to—	Whisky.	Rum.	Gin	Alcohol.	Neutral or cologne spirits.	Aggregate.
Argentine Republic.....	272.2					272.2
Bahama Islands.....				63.3		63.3
Belize.....					1,425.0	1,425.0
Bermuda.....	1,272.0			357.4		1,629.4
Brazil.....	149.0			261.5		410.5
British Honduras.....	35.5				5,231.2	5,266.7
Canada.....	41,411.0	14,014.3		42,253.8	21,401.7	119,080.8
China.....	426.6	15,466.8			3,615.6	19,509.0
Costa Rica.....	60.8					60.8
Cuba.....	625.7					625.7
Ecuador.....	69.0			86.7		155.7
Elsmere Land.....				1,020.5		1,020.5
England.....	2,659.5	1,200,580.5			197.4	1,203,437.4
France.....	27.5					27.5
Germany.....	40,698.1	27,703.3			443.2	68,844.6
Guatemala.....	228.9				275.7	504.6
Haiti.....				92.7		92.7
Holland.....		3,645.2				3,645.2
Japan.....		13,460.0			591.5	14,051.5
Java.....		46.8				46.8
Mexico.....	23,568.6		316.9		265.4	24,150.9
Netherlands.....	35.2	12,487.9				12,523.1
Nicaragua.....	6,163.6			278.2		6,441.8
Panama.....	12,210.6			4,276.5		16,487.1
Peru.....	2,739.8					2,739.8
Philippine Islands.....	5,126.9					5,126.9
Salvador.....					4,098.2	4,098.2
Trinidad.....	72.5					72.5
Uruguay.....				175.8		175.8
Total.....	137,853.0	1,287,404.8	316.9	48,866.4	37,544.9	1,511,986.0

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, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	District.	Whisky.
Second Kentucky.....	842.6	First Pennsylvania.....	632.1
Fifth Kentucky.....	23,802.0	Twenty-third Pennsylvania.....	2,390.9
Sixth Kentucky.....	1,194.9	Tennessee.....	2,680.7
Seventh Kentucky.....	12,174.3	Total.....	54,413.7
Eighth Kentucky.....	9,069.7		
Maryland.....	1,626.5		

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, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
First California.....		30,907.2	4,047.1	34,954.3
Fourth California.....		7,561.9		7,561.9
Fifth Illinois.....		48,978.0	90.0	49,068.0
Eighth Illinois.....		58,440.3		58,440.3
Sixth Indiana.....		37,214.4	264.8	37,479.2
Seventh Indiana.....		4,140.6		4,140.6
Second Kentucky.....	335.0			335.0
Sixth Kentucky.....	36.1			127.4
Louisiana.....		91.3		127.4
Maryland.....	2	43,431.2	4,687.8	48,119.0
Third Massachusetts.....		1,971.8		1,972.0
First Michigan.....		4,199.4		4,199.4
Nebraska.....		139,890.4		139,890.4
First New York.....		16,181.0	1,098.3	17,279.3
Fourteenth New York.....		1,428,238.0	20.1	1,428,258.1
Twenty-first New York.....		105,817.2		105,817.2
Fourth North California.....		2,614.7	639.2	3,253.9
First Ohio.....		108,300.0		108,300.0
First Pennsylvania.....	1,744.9	43,929.4		43,929.4
Twenty-third Pennsylvania.....	.6	64,157.3	23,256.7	89,158.9
South Carolina.....		199.4	1,214.3	1,414.3
First Wisconsin.....		108,300.0		108,300.0
		9,979.7		9,979.7
Total.....	2,116.8	2,264,543.2	35,318.3	2,301,978.3
GENERAL BONDED WAREHOUSES.				
First California.....		26,471.2	99.9	26,571.1
Sixth California.....		2,541.8	671.2	3,213.0
Colorado.....		354.4		354.4
Sixth Missouri.....			3,192.4	3,192.4
Oregon.....		2,142.7		2,142.7
Washington.....		2,339.7	1,815.7	4,155.4
Total.....		33,849.8	5,779.2	39,629.0
Grand total.....	2,116.8	2,298,393.0	41,097.5	2,341,607.3

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, 1913.

[Quantities in taxable gallons.]

District.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
First California.....		1,236,768.6		1,236,768.6
Fifth Illinois.....		448,506.6		448,506.6
Eighth Illinois.....		864,386.1	41,350.9	905,737.0
Louisiana.....		8,617,338.6	9,384.9	8,626,723.5
Third Massachusetts.....	5,480.0	16,833.8		22,313.8
First Michigan.....		59,083.8		59,083.8
First New York.....		262,126.2		262,126.2
Fourteenth New York.....		64,347.7		64,347.7
Fourth North Carolina.....		234,691.5		234,691.5
Eighteenth Ohio.....		2,088.5		2,088.5
First Pennsylvania.....		81,585.9	4,727.5	86,313.4
Twenty-third Pennsylvania.....		8,410.2	19,766.9	28,177.1
South Carolina.....		108,299.1		108,299.1
Washington.....		37,226.7		37,226.7
First Wisconsin.....		13,091.1		13,091.1
Total.....	5,480.0	12,054,784.4	75,230.2	12,135,494.6
REMOVED FROM CISTERN ROOMS OF DISTILLERIES DIRECT.				
First California.....		464,549.8		464,549.8
Fourth California.....		103,282.7		103,282.7
Eighth Illinois.....		178,873.6		178,873.6
Sixth Indiana.....		1,157,756.0		1,157,756.0
Sixth Kentucky.....	119,746.0			119,746.0
Louisiana.....		440,257.0		440,257.0
Maryland.....		248,706.8		248,706.8
Third Massachusetts.....	470,866.5	1,307,695.0		1,778,561.5
First Pennsylvania.....		43,681.0		43,681.0
Twenty-third Pennsylvania.....		150,923.8		150,923.8
Washington.....		101,583.0		101,583.0
Total.....	590,612.5	4,197,308.7		4,787,921.2
Transferred from general bonded warehouse.....		1,832.5	28,304.5	30,137.0
Grand total.....	596,092.5	16,253,925.6	103,534.7	16,953,552.8

Statement showing the quantity (in wine gallons) of denatured alcohol produced at and removed from denaturing bonded warehouses during the fiscal year ended June 30, 1913.

District.	No.	On hand July 1, 1912.		Increase due to denaturants and addition to water.		Denatured.		Removed and disposed of.		Loss and shrinkage during denaturation.		On hand June 30, 1913.	
		Completely.	Specialty.	Completely.	Specialty.	Completely.	Specialty.	Completely.	Specialty.	Completely.	Specialty.	Completely.	Specialty.
First California.....	2	56.31		1,037.61	152.65	919,107.57	43,042.55	914,385.39	43,105.49	1,967.29	89.71	3,848.81	
Fifth Illinois.....	3	5,126.98	3,223.00	2,014.66	416.94	427,769.23	467,773.46	426,036.98	467,758.82	3,633.60	1,196.17	5,240.29	2,458.41
Sixth Indiana.....	1	6,016.00	5,781.00			242,672.20	419,054.84	242,208.14	413,639.65	2,062.06	3,582.19	4,418.00	7,614.00
Sixth Kentucky.....	1		4,491.40				86,301.49		89,366.76		93.92		1,332.21
Louisiana.....	2	4,925.00	10,030.00	20,559.15	7,428.10	2,770,930.89	2,381,824.10	2,755,012.12	2,378,487.67	3,809.16	8,632.53	37,593.76	12,142.00
Maryland.....	1	743.27		18.74		54,860.92	166,890.26	53,730.30	162,844.82	314.11	4,045.44	1,578.52	
Third Massachusetts.....	3	12,171.43	16,294.77			417,797.40	663,661.27	425,283.52	663,627.11	963.63	1,791.99	3,721.68	14,536.94
Fifth New Jersey.....	2					141,164.02	306,424.43	141,142.75	306,217.65	21.27	206.78		
Eighteenth Ohio.....	1					1,268.05		923.00				345.05	
First Pennsylvania.....	2			33.12	21.37	91,587.73	23,815.63	85,642.66	19,850.48	336.48	74.80	5,641.71	3,911.72
Twenty-third Pennsylvania.....	1					50,876.39	45,910.66	45,404.26	45,794.18	166.52	116.48	5,305.61	
Washington.....	1	4,834.10		102.88		101,465.61		106,198.04		204.55			
First Wisconsin.....	1	607.54				3,740.77	3,719.07	3,383.34	3,713.09		5.98	964.97	
Total.....	21	34,480.63	39,820.17	23,766.16	8,019.06	5,223,240.78	4,608,417.76	5,199,350.50	4,594,405.72	13,478.67	19,855.99	68,658.40	41,995.28
Statement for year ending June 30, 1912.....	14	32,717.15	45,646.53	74,111.52	10,452.75	4,161,268.56	3,933,246.44	4,229,741.67	3,935,768.93	3,874.93	13,756.62	34,480.63	39,820.17
Increase (+) or decrease (-).....	7	+1,763.48	-5,826.36	-50,345.36	-2,433.69	+1,061,972.22	+675,171.32	+969,608.83	+658,636.79	+9,603.74	+6,099.37	+34,177.77	+2,175.11
Redenaturing plant in Connecticut.....	1		619.14				88,255.64		88,342.32		5.88		526.61
Agricultural experiment distillery, Minnesota.....	1					410.66		410.66					

¹ Including 406,370.77 wine gallons of rum denatured in the sixth district of Kentucky and the third district of Massachusetts.

Statement of denatured alcohol received by manufacturers and dealers during the fiscal year ended June 30, 1913.

[Quantities in wine gallons.]

Districts.	Specially denatured alcohol used by manufacturers.					Wholesale dealers in specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.		
	Number manufacturers.	Quantity received.	Quantity used.	Recovered on manufacturer's premises.	Shipped to restoring and redenaturing plant.	Number wholesale dealers.	Received.	Sold and removed.	Number wholesale dealers.	Received.	Sold and removed.
Alabama.....									1	5,359.98	5,131.98
Arkansas.....									3	1,187.05	1,187.95
First California.....	5	19,813.42	18,276.22						30	741,057.02	677,147.85
Sixth California.....									24	207,396.86	211,207.96
Colorado.....									8	48,896.23	53,221.10
Connecticut.....	61	302,971.81	407,948.16	102,597.00	78,457.43	3	131,367.00	137,508.22	30	141,644.27	140,346.63
Florida.....									3	8,199.04	7,721.95
Georgia.....	4	1,086.75	1,094.68						3	4,000.88	3,934.78
Hawaii.....									2	912.56	1,013.29
First Illinois.....	107	757,858.59	754,197.80	8,520.27		4	172,669.49	174,814.94	41	553,042.60	530,594.92
Fifth Illinois.....	1	501.67	451.74						7	115,551.48	113,815.02
Eighth Illinois.....	2	193.22	200.54						3	2,702.58	2,618.42
Thirteenth Illinois.....									1	520.32	535.64
Sixth Indiana.....	21	40,081.79	40,321.28			1	17,472.29	17,961.34	19	104,933.03	104,250.63
Seventh Indiana.....	2	3,161.02	2,670.71						5	7,345.32	7,246.21
Third Iowa.....	2	2,125.02	2,001.55						4	25,972.28	25,189.13
Fourth Iowa.....	1	1,674.50	1,678.78						5	42,348.57	36,055.90
Kansas.....	2	24,019.22	24,256.90						3	12,884.43	11,425.98
Second Kentucky.....											
Fifth Kentucky.....	7	29,505.85	27,881.60						4	64,689.08	69,711.10
Sixth Kentucky.....	4	2,189.99	1,989.21								
Seventh Kentucky.....	1		12.32								
Eighth Kentucky.....											
Louisiana.....	1	1,218.44	1,396.73						5	41,083.28	37,875.65
Maryland.....	11	174,736.59	171,823.25	127.72					12	192,541.39	183,075.33
Third Massachusetts.....	88	359,156.75	364,820.16		19,291.78	4	259,056.49	256,991.73	71	742,253.87	738,540.77
First Michigan.....	15	81,088.97	274,952.18	191,855.12		1	10,101.56	9,958.36	6	121,967.46	119,674.79
Fourth Michigan.....	28	87,551.65	89,133.45			1	46,302.15	45,217.09	5	29,261.51	29,457.51
Minnesota.....	7	18,237.41	19,219.86			1	19,524.69	18,339.78	11	137,445.12	186,033.94
First Missouri.....	25	238,350.59	232,121.85			3	27,204.28	24,971.45	7	127,365.61	115,227.13
Sixth Missouri.....									7	101,185.71	97,930.49
Montana.....											
Nebraska.....	2	12,875.55	12,792.03						8	58,502.43	56,618.34
New Hampshire.....	8	9,324.28	9,622.14						13	40,985.66	38,086.91
First New Jersey.....	8	28,118.55	28,278.09						4	3,556.19	3,353.73

Statement of denatured alcohol received by manufacturers and dealers during the fiscal year ended June 30, 1913—Continued.

Districts.	Specially denatured alcohol used by manufacturers.				Wholesale dealers in specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.			
	Number manufacturers.	Quantity received.	Quantity used.	Recovered on manufacturer's premises.	Shipped to restoring and re-denaturing plant.	Number wholesale dealers.	Received.	Sold and removed.	Number wholesale dealers.	Received.	Sold and removed.
Fifth New Jersey.....	63	798,005.97	785,690.47	974,782.21					15	117,355.41	113,978.11
New Mexico.....									2	1,555.29	1,380.65
First New York.....	56	319,413.23	323,665.31	2,646.79			8,764.20	2,547.25	10	41,946.62	32,742.62
Second New York.....	34	200,946.54	200,107.13			1	784,641.34	782,900.16	35	1,060,019.53	1,046,395.55
Third New York.....	21	93,620.22	94,144.32						9	31,734.36	31,494.63
Fourteenth New York.....	24	67,141.69	65,706.10	1,166.75					4	13,785.16	14,338.70
Twenty-first New York.....	8	5,726.16	4,658.68						10	70,950.56	66,505.49
Twenty-eighth New York.....	24	63,843.22	127,814.25	67,517.15		1	29,245.00	28,326.79	19	102,053.15	104,172.49
Fourth North Carolina.....	10	117,251.93	118,292.73						1	709.45	709.45
Fifth North Carolina.....	11	192,846.38	190,327.83						1	1,022.71	1,022.71
North and South Dakota.....	22	84,539.32	82,036.51						1	9,820.33	8,309.47
First Ohio.....	3	2,061.20	1,800.29			1	57,079.91	56,190.79	17	113,935.22	107,346.09
Tenth Ohio.....	2	3,502.63	3,427.94						1	25,550.53	25,683.99
Eleventh Ohio.....	2	19,673.00	19,873.00			1	19,186.00	19,437.00	3	16,189.85	16,141.00
Eighteenth Ohio.....	14								14	123,798.00	121,171.00
Oklahoma.....									1	1,982.83	2,083.95
Oregon.....	2	1,016.33	766.75						9	82,899.77	76,822.63
First Pennsylvania.....	53	231,902.82	233,681.62			5	173,065.10	168,397.04	30	390,399.06	396,970.99
Ninth Pennsylvania.....	9	2,738.90	2,725.80						14	129,225.16	109,265.32
Twenty-third Pennsylvania.....	15	126,349.54	120,044.42			2	121,366.90	115,927.95	5	12,770.69	12,198.66
Tennessee.....	6	1,414.31	1,503.73						8	28,936.12	23,939.64
Third Texas.....	2	199.67	77.15						2	1,594.73	1,594.73
Second Virginia.....	11	18,903.98	19,878.57						1	1,939.19	1,939.19
Sixth Virginia.....	8	1,581.51	1,710.34						10	180,168.01	174,160.47
Washington.....	1	649.85	576.66						19	74,439.79	67,625.74
West Virginia.....	16	121,704.79	128,402.22			1	384.17	383.97	1	3,236.26	3,202.48
First Wisconsin.....							1,448.21	292.15			
Second Wisconsin.....											
Total.....	843	4,070,575.47	5,013,603.15	1,349,213.01	97,749.21	32	1,878,878.84	1,800,166.01	598	6,377,002.59	6,170,891.77

DENATURED ALCOHOL.

Statement showing the quantity of alcohol and denaturants dumped under the various formulas during the fiscal year ending June 30, 1913, and the industrial purposes for which such alcohol is used.

COMPLETELY DENATURED ALCOHOL.

Formula.	Purpose for which used.	Wine gallons
No. 1: 100 gallons of ethyl alcohol, 10 of approved wood alcohol, and $\frac{1}{2}$ of 1 gallon of approved benzine.	General uses, fuel, light and power, cleaning automobile combustion chambers, cleaning and polishing, brass, glass, silver, shoes, etc., etching, preparing subjects for exhibition purposes, starting gasoline lamps, antifreezing solutions, testing fruit, for scientific purposes, cleaning fabrics, decarbonizing agent, engine cleaning, manufacturing purposes, recovering processes, dipping fluids, insect powders, fumigating lamps, disinfectants, cements, gas mantles, medicinal tablets, oils, cartridges, flux, starch, hats, annealing jewelry, paint, and varnish, soap, dyes, shoe blacking, etc.	4,961,105.20
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and $\frac{1}{2}$ of 1 gallon of approved pyridine bases.		261,135.58
Total.....		5,222,240.78

SPECIALLY DENATURED ALCOHOL.

No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol.	Acetic ether, acetaldehyde, alkaloids and fine chemicals, artificial flowers, barometer and thermometer tubes, brushes, chemicals and pharmaceuticals, confectioners' colors, cutlery, disinfectant germicide, embalming fluid, ethyl chloride, filaments for incandescent lamps, gelatine capsules (cleaning of), heliotropin, jewelry and watches, hats, imitation leather, lacquers, pastes and varnishes from soluble cotton, liquid paints, liquid soap, mirrors, moth repellent, molding and picture frame, photographic dry plates, films, prints, paper, and enlargements, post cards and colors, polish preparations for metals and furniture, pianos, resin of podophyllum, and similar products, sawtooth, shellac varnishes, shoe polish, silverware and bronze, smokeless powder, soldering flux, strychnine, solid and powdered medicinal extracts, surgical ligatures, tannic acid, transparent soap, textile cleansing soap, varnishes, varnish remover, and wood finish, etc.	2,839,020.80
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyrafin and similar products.....	75,517.40
No. 2a (alternative): 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	.....do.....	201,468.80
No. 3: 100 gallons of ethyl alcohol, to which is added 6 $\frac{1}{2}$ gallons of the following mixture: 5 gallons of commercially pure methyl alcohol, 1 gallon of castor oil, $\frac{1}{2}$ gallon of 36° Baume caustic soda lye.	Transparent soap.....	9,229.55
No. 3a: 100 gallons of ethyl alcohol, to which is added 6 gallons of the following mixture: 5 gallons of commercially pure methyl alcohol and 1 gallon of castor oil.	.....do.....	59,165.43
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 acid yellow dye (fast color Y), 0.4 pounds tetrazo brilliant blue, 12 B conct., and water to make 100 gallons.	Tobacco, smoking and chewing.....	511,320.65
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodine and 2 pounds ammonium iodide.	Photo enlargements, photo prints, photo engravings, and photographic collodion.	5,579.10

Statement showing the quantity of alcohol and denaturants dumped under the various formulas during the fiscal year ending June 30, 1913—Continued.

SPECIALLY DENATURED ALCOHOL—Continued.

Formula.	Purpose for which used.	Wine gallons.
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and 1/2 gallon of pyridine bases.	Fulminate of mercury.....	229,014.73
No. 6a (alternative): 100 gallons of ethyl alcohol and 15 gallons of condensed fumes, recovered in process of manufacture.	do.....	
No. 6b (alternative): 100 gallons of ethyl alcohol and 1/2 gallon of pyridine bases (restricted to factories operating in connection with either a distillery or a central denaturing plant.)	do.....	
No. 7. Revoked.		
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 1 gallon of benzol.	Sulphonmethane, ethyl chloride.....	989.70
No. 9: 100 gallons of ethyl alcohol, 10 gallons of acetone, and 2 gallons of petroleum naphtha.	Monobromated camphor, rubber (purification of) santonine, strychnine, and tannic acid.....	
No. 10: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons of benzol.	Lacquers, pastes and varnishes from soluble cotton.....	
No. 11: 100 gallons of ethyl alcohol, 100 gallons sulphuric ether, 10 gallons cadmium iodide.	Photographic collodion.....	1,049.96
No. 12: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 2 gallons of coal-tar benzol.	Imitation leather.....	
No. 12a: 100 gallons of ethyl alcohol, 5 gallons of coal-tar benzol.	do.....	15,456.31
No. 13: 100 gallons of ethyl alcohol, 5 gallons of sulphuric acid and 5 gallons of sulphuric ether.	Sulphuric ether.....	
No. 13a: 100 gallons of ethyl alcohol and 10 gallons of sulphuric ether.	do.....	471,110.53
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride.....	1,660.28
No. 15: 100 gallons of ethyl alcohol, 3 gallons of sulphuric acid, and 1 gallon of kerosene.	Nitrous ether.....	5,567.98
No. 16: 100 gallons of ethyl alcohol, 5 gallons commercially pure methyl alcohol, 2 gallons of benzol.	Alkaloids and fine chemicals, lacquers for food containers.....	5,634.70
No. 17: 100 gallons of ethyl alcohol and 0.05 gallons (6 1/2 fluid ounces) animal oil.	Chloral hydrate.....	9,585.54
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Vinegar.....	166,890.26
No. 19: 100 gallons of ethyl alcohol and 100 gallons of ethyl ether.	Artificial silk, collodion backing for gelatine films.....	47.04
Total.....		4,608,417.76

Different kinds of spirits withdrawn from distillery and general bonded warehouses for transfer to manufacturing warehouses during the fiscal year ended 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
Fifth Illinois.....	2,080.4					2,080.4
Seventh Indiana.....	3,296.7				49,236.7	52,533.4
Second Kentucky.....	162.8					162.8
Fifth Kentucky.....	6,482.2					6,482.2
Seventh Kentucky.....	600.9					600.9
Eighth Kentucky.....	1,591.4					1,591.4
Maryland.....	6,130.3		96.1			6,226.4
Third Massachusetts.....		23,426.2		5,375.1		28,801.3
First New York.....				78,532.4		78,532.4
Fourteenth New York.....	183.4				708.2	891.6
Twenty-first New York.....	3,301.8				444.2	3,745.5
First Pennsylvania.....	1,795.6					1,795.6
Twenty-third Pennsylvania.....	1,792.9					1,792.9
Total.....	27,417.9	23,426.2	96.1	83,907.5	50,391.1	185,238.8
GENERAL BONDED WAREHOUSES.						
First California.....	9,861.5				16,981.3	26,842.8
Grand total.....	37,279.4	23,426.2	96.1	83,907.5	67,372.4	212,081.6

CASUALTIES.

1. 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, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
Alabama.....	2.6				2.6
Fifth Illinois.....	142.6				142.6
Second Kentucky.....	105.6				105.6
Fifth Kentucky.....	9,796.2				9,796.2
Seventh Kentucky.....	51.6				51.6
Eighth Kentucky.....	2,807.2				2,807.2
Louisiana.....	1,529.6	742.7	541.3		7,813.6
Maryland.....	4.3				4.3
Eighteenth Ohio.....	.9				.9
First Pennsylvania.....	2.9		5.8	2.8	11.5
Ninth Pennsylvania.....	14,117.4				14,117.4
Twenty-third Pennsylvania.....	109.5				109.5
Tennessee.....	17.4				17.4
Second Virginia.....	6,177.9				6,177.9
First Wisconsin.....	.1		.4		.5
Total.....	39,865.8	742.7	547.5	2.8	41,158.8
GENERAL BONDED WAREHOUSES.					
First California.....	.8				.8
Sixth Missouri.....	1.9				1.9
Washington.....	1.4				1.4
Total.....	4.1				4.1
Grand total.....	39,869.9	742.7	547.5	2.8	41,162.9

2. Nature of casualty.

[Quantities in taxable gallons.]

District.	Fire.	Errors in gauge.	Other casualties.	Stolen.	Aggregate.
DISTILLERY WAREHOUSES.					
Alabama.....		2.6			2.6
Fifth Illinois.....		3.2	139.4		142.6
Second Kentucky.....		8.7	96.9		105.6
Fifth Kentucky.....		1.0	9,795.2		9,796.2
Seventh Kentucky.....		2.8	48.8		51.6
Eighth Kentucky.....		106.2	2,477.9	223.1	2,807.2
Louisiana.....	7,809.0	4.6			7,813.6
Maryland.....		4.3			4.3
Eighteenth Ohio.....		.9			.9
First Pennsylvania.....		11.5			11.5
Ninth Pennsylvania.....	14,118.5	.9			14,117.4
Twenty-third Pennsylvania.....	47.8	15.4	46.3		109.5
Tennessee.....		17.4			17.4
Second Virginia.....	3,008.2			3,169.7	6,177.9
First Wisconsin.....		.5			.5
Total.....	24,981.5	180.0	12,604.5	3,392.8	41,168.8
GENERAL BONDED WAREHOUSES.					
First California.....		.8			.8
Sixth Missouri.....		1.9			1.9
Washington.....		1.4			1.4
Total.....	4.1	4.1			4.1
Grand total.....	24,981.5	184.1	12,604.5	3,392.8	41,182.9

Different kinds of distilled spirits withdrawn from distillery warehouses for transfer to general bonded warehouses during the fiscal year ended June 30, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
First California.....	181,168.5		8,947.5		375,668.4	923,924.5	1,489,708.9
Connecticut.....			3,567.2				3,567.2
Hawaii.....		11,276.1					11,276.1
Fifth Illinois.....	286,763.1		2,310.9	50,391.6	21,919.8	1,001,318.6	1,362,704.0
Eighth Illinois.....	19,982.0					82,485.7	102,467.7
Sixth Indiana.....	6,790.1						6,790.1
Seventh Indiana.....	58,563.3		78,577.8			61,919.4	199,060.5
Second Kentucky.....	226,933.3						226,933.3
Fifth Kentucky.....	990,762.0						990,762.0
Sixth Kentucky.....	133,670.1	704.4					134,374.5
Seventh Kentucky.....	312,796.7						312,796.7
Eighth Kentucky.....	168,237.4						168,237.4
Maryland.....	46,846.4						46,846.4
Third Massachusetts.....		14,264.1					14,264.1
Sixth Missouri.....	2,403.5						2,403.5
Nebraska.....	51,812.4		263.9	22,276.2	40,397.9	185,394.9	300,145.3
First Ohio.....	55,285.8					6,837.9	62,123.7
First Pennsylvania.....	13,223.3						13,223.3
Twenty-third Pennsylvania.....	140,647.2						140,647.2
Second Virginia.....	339,076.6						339,076.6
Sixth Virginia.....	7,538.4						7,538.4
Washington.....					123,284.7	79,350.0	202,634.7
West Virginia.....	49.3						49.3
Total.....	3,042,549.4	26,244.6	93,667.3	72,667.8	561,270.8	2,341,231.0	6,137,630.9

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses June 30, 1913.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	116,347.0		1,267.2				117,614.2
Arkansas.....	24,273.8						24,273.8
First California.....	19,972.6		776.2		317,185.7	50,653.6	388,588.1
Fourth California.....							
Connecticut.....	833.0	1,880.0	45,090.5				47,803.5
Florida.....	9,273.5						9,273.5
Georgia.....	3,890.2			154.6			4,044.8
Hawaii.....		13,397.9	3,908.0		3,241.5		20,548.0
First Illinois.....	3,800.6						3,800.6
Fifth Illinois.....	12,446,688.4		7,436.1	5,113.9	46,999.6	671,761.6	13,178,009.6
Eighth Illinois.....	2,622,398.3				23,365.6	296,236.2	2,942,000.1
Sixth Indiana.....	5,842,744.0		230.5		9,563.6	9,832.4	5,862,376.5
Seventh Indiana.....	2,493,435.6		4,915.0		5,164.1	56,410.8	2,559,925.5
Second Kentucky.....	19,208,874.1						19,208,874.1
Fifth Kentucky.....	79,252,257.8						79,252,257.8
Sixth Kentucky.....	16,542,726.8	53,225.4	13,421.8		3,904.1		16,613,278.1
Seventh Kentucky.....	31,673,854.9						31,673,854.9
Eighth Kentucky.....	16,727,066.4						16,727,066.4
Louisiana.....	20,076.9			5,149.4	30,641.2	85,233.1	141,100.6
Maryland.....	21,148,548.6				17,944.7		21,173,717.4
Third Massachusetts.....		1,000,964.9	12,201.0		16,629.2		1,029,795.1
First Michigan.....					154,910.7	122,662.5	277,573.2
First Missouri.....	72,182.4						72,182.4
Sixth Missouri.....	1,189,769.7						1,189,769.7
Montana.....	30,942.4						30,942.4
Nebraska.....	1,101,066.9		4,640.1	6,805.8	32,562.4	48,882.3	1,193,957.5
New Hampshire.....		1,512.1					1,512.1
Fifth New Jersey.....				4,971.0			4,971.0
First New York.....			180.2		147,035.8	123,613.2	270,829.2
Fourteenth New York.....	1,128,795.9		779.5		7,485.1	7,108.7	1,144,169.2
Twenty-first New York.....	938,175.1			176.1	1,927.0	1,734.0	942,012.2
Twenty-eighth New York.....	17,069.8						17,069.8
Fourth North Carolina.....	96.1						96.1
Fifth North Carolina.....	24,167.6						24,167.6
First Ohio.....	14,552,867.6		34,906.1		7,364.6	448.9	14,595,587.2
Tenth Ohio.....			702.4				702.4
Eleventh Ohio.....	6,804.4						6,804.4
Eighteenth Ohio.....	242,892.1						242,892.1
First Pennsylvania.....	3,942,194.6				27,515.0	132.7	3,969,842.3
Ninth Pennsylvania.....	2,670,386.3						2,670,386.3
Twenty-third Pennsylvania.....	34,527,696.9		1,049.3	5,731.2	14,129.3	6,080.7	34,554,687.4
Tennessee.....	233,141.3				303.2		233,444.5
Second Virginia.....	26,907.8						26,907.8
Sixth Virginia.....	306,234.2						306,234.2
Washington.....					86,358.3	28,580.8	114,939.1
West Virginia.....	1,046,753.1						1,046,753.1
First Wisconsin.....	719,435.9		16,263.5		19,470.5	1,807.1	756,977.0
Total.....	270,934,652.6	1,070,980.3	170,868.1	23,119.3	962,980.6	1,511,178.6	274,673,779.5
GENERAL BONDED WAREHOUSES.							
First California.....	552,824.7	10,576.0	3,886.2	8,343.4	70,850.4	299,319.1	945,799.8
Sixth California.....	73,525.5	506.6	623.4	2,060.5	25,997.2	13,975.5	116,668.7
Colorado.....	28,443.3					1,654.7	30,098.0
Hawaii.....			1,546.9				1,546.9
Fifth Kentucky.....	167,265.7	465.9	3,163.3				170,894.9
Seventh Kentucky.....	1,451.9						1,451.9
Sixth Missouri.....	160,245.5	3,018.3				626.0	163,889.8
Oregon.....	63,180.0	516.3		4,930.9	18,381.0	23,141.9	110,150.1
Second Virginia.....	486,254.3		370.1				486,624.4
Washington.....	22,866.4				23,882.2	23,291.8	70,040.4
Total.....	1,569,632.9	15,083.1	9,589.9	15,334.8	139,110.8	362,009.0	2,110,760.5
Grand total.....	272,504,285.5	1,086,063.4	180,458.0	38,454.1	1,102,091.4	1,873,187.6	276,784,540.0

¹ Consolidated with first district of California, Oct. 1, 1912.

Different kinds of distilled spirits as known to the trade, produced, withdrawn from, and remaining in distillery and general bonded warehouses for the fiscal year ended June 30, 1913.

[Quantities in taxable gallons.]

	Distilled spirits.						
	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1912.....	258,536,420.5	959,290.5	183,394.5	41,183.4	960,361.3	991,533.1	261,672,183.3
Produced and deposited in distillery warehouses during the year.....	99,615,828.1	2,160,233.6	4,014,600.8	90,293.6	26,123,585.8	48,560,920.0	180,565,461.9
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.....		590,612.5			4,197,308.7		4,787,921.2
Received into collection districts by consolidation and transfer of territory:							
First California.....			713.7		1,630.3		2,344.0
Fourth North Carolina.....	96.1				16,196.0		16,292.1
First Ohio.....	4,078,976.9						4,078,976.9
Ninth Pennsylvania.....	837,541.0						837,541.0
Total.....	363,068,862.6	3,710,136.6	4,198,709.0	131,477.0	31,299,082.1	49,552,453.1	451,960,720.4
CR.							
Withdrawn on payment of tax during the year.....	63,075,765.1	668,265.1	3,927,384.2	35,167.7	11,098,931.9	45,293,439.0	124,098,953.0
Tax paid and bottled in bond.....	10,618,812.6	6,419.2	1,401.5				10,626,633.3
Lost by leakage or evaporation in warehouse.....	10,275,198.4	31,303.9	3,601.2	522.2	8,114.8	213,100.2	10,531,840.7
Withdrawn for scientific purposes and use of United States.....	2,116.8				2,264,543.2	35,318.3	2,301,978.3
Withdrawn for denaturation from distillery warehouses.....		5,480.0			12,054,784.4	75,230.2	12,135,494.6
Withdrawn for denaturation direct from cistern rooms of distilleries.....		590,612.5			4,197,308.7		4,787,921.2
Withdrawn for export in packages.....	81,456.3	1,287,404.8	234.2		48,866.4	32,561.9	1,450,523.6
Transferred to bottling warehouses for bottling in bond for export.....	54,413.7						54,413.7
Lost by casualty, etc., during the year.....	39,865.8		742.7		547.5	2.8	41,158.8
Withdrawn for transfer to manufacturing warehouses.....	27,417.9	23,426.2	96.1		83,907.5	50,393.1	185,238.8
Withdrawn for transfer to general bonded warehouses.....	3,042,549.4	26,244.6	93,667.3	72,667.8	561,270.8	2,341,231.0	6,137,630.9
Remaining in warehouses June 30, 1913.....	270,934,652.6	1,070,980.3	170,868.1	23,119.3	962,980.6	1,511,178.6	274,673,779.5
Transferred into collection districts by consolidation and transfer of territory:							
Fourth California.....			713.7		1,630.3		2,344.0
Tenth Ohio.....	4,078,976.9						4,078,976.9
Twelfth Pennsylvania.....	837,541.0						837,541.0
South Carolina.....	96.1				16,196.0		16,292.1
Total.....	363,068,862.6	3,710,136.6	4,198,709.0	131,477.0	31,299,082.1	49,552,453.1	451,960,720.4

GENERAL BONDED WAREHOUSES.

DR.

Remaining in warehouses July 1, 1912.....	1,537,862.3	25,662.8	6,883.8	14,543.1	103,905.0	424,791.5	2,113,648.5
Deposited during the year from distillery warehouses.....	3,061,221.2	20,506.6	97,713.8	74,204.4	564,075.8	2,325,807.1	6,143,528.9
Deposited during the year from general bonded warehouses in other districts.....	30,164.0				15,129.9	24,849.0	70,142.9
Excess ascertained on regauge.....	2.2		0.3		17.0	13.7	33.2
Total.....	4,629,249.7	46,169.4	104,597.9	88,747.5	683,127.7	2,775,461.3	8,327,353.5

CR.

Withdrawn on payment of tax during the year.....	2,549,863.7	29,466.5	94,873.2	70,283.0	491,361.9	2,327,990.2	5,563,838.5
Lost by leakage or evaporation during the year.....	464,604.2	1,619.8	52.1	3,129.7	680.3	4,565.1	474,651.2
Withdrawn for scientific purposes and use of United States.....					33,849.8	5,779.2	39,629.0
Withdrawn for export.....	1,983.0		82.7			4,983.0	7,048.7
Lost by casualty.....	4.1						4.1
Withdrawn for transfer to manufacturing warehouses.....	9,861.5					16,981.3	26,842.8
Withdrawn for transfer to other general bonded warehouses.....	33,300.3				16,292.4	24,849.0	74,441.7
Transferred to denaturing bonded warehouses.....					1,832.5	28,304.5	30,137.0
Remaining in general bonded warehouses.....	1,569,632.9	15,083.1	9,589.9	15,334.8	139,110.8	362,009.0	2,110,760.5
Total.....	4,629,249.7	46,169.4	104,597.9	88,747.5	683,127.7	2,775,461.3	8,327,353.5

Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1913.

	Distilled spirits.	Total.
	Gallons.	Gallons.
Actually remaining in distillery warehouses July 1, 1912.....	261,672,183.3	263,785,831.8
Actually remaining in general bonded warehouses July 1, 1912.....	2,113,648.5	
Withdrawn from distillery warehouses for export and unaccounted for July 1, 1912.....	210,039.2	1,845,743.4
Withdrawn from general bonded warehouses for export and unaccounted for July 1, 1912.....	285.9	
Lost by casualty from distillery warehouses and unaccounted for July 1, 1912.....	1,374,738.2	
Lost by casualty from general bonded warehouses and unaccounted for July 1, 1912.....	2.0	
Withdrawn from distillery warehouses for transfer to manufacturing warehouses and unaccounted for July 1, 1912.....	73,934.4	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for July 1, 1912.....	186,743.7	
Deposited in distillery warehouses during the year.....	180,565,461.9	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.....	4,787,921.2	
Received into general bonded warehouses during the year from distillery warehouses.....	6,143,528.9	
Received in general bonded warehouses during the year from other general bonded warehouses.....	70,142.9	
Excess ascertained on regauge at general bonded warehouses.....	33.2	
Aggregate.....		191,567,088.1
		457,198,663.3
Withdrawn from distillery warehouses tax paid during the year.....	124,098,953.0	179,940,051.8
Withdrawn from distillery warehouses tax paid for bottling in bond during the year.....	10,626,633.3	
Withdrawn from general bonded warehouses tax paid during the year.....	5,563,838.5	
Loss allowed on account of leakage and evaporation in distillery warehouses.....	10,531,840.7	
Loss allowed on account of leakage and evaporation in general bonded warehouses.....	474,651.2	
Withdrawn for scientific purposes and use of the United States from distillery warehouses.....	2,301,978.3	
Withdrawn for scientific purposes and use of the United States from general bonded warehouses.....	39,629.0	
Withdrawn free of tax from distillery warehouses for denaturation.....	12,135,494.6	
Withdrawn free of tax from general bonded warehouses for denaturation.....	30,137.0	
Removed from cistern rooms of distilleries direct to denaturing warehouses.....	4,787,921.2	
Withdrawn from distillery warehouses for bottling in bond for export.....	54,413.7	
Loss allowed on account of leakage in transportation for export from distillery warehouses.....	108.1	
Tax paid on loss or leakage in transportation for export from distillery warehouses.....	401.1	
Exported from distillery warehouses, proofs of landing received.....	1,415,505.3	
Exported from general bonded warehouses, proofs of landing received.....	5,451.5	
Tax paid on spirits reported lost by casualty, etc., from distillery warehouses.....	15,445.7	
Tax paid on spirits reported lost by casualty, etc., from general bonded warehouses.....	6.1	
Loss allowed on account of casualties from distillery warehouses.....	1,362,961.4	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses.....	446.9	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses.....	67.9	
Tax paid on deficiencies in transfers to manufacturing warehouses from general bonded warehouses.....	2.2	
Deposited in manufacturing warehouses from distillery warehouses.....	251,145.4	
Deposited in manufacturing warehouses from general bonded warehouses.....	26,840.6	
Deposited in general bonded warehouses from distillery warehouses.....	6,143,528.9	
Deposited in general bonded warehouses from general bonded warehouses in other districts.....	70,142.9	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses.....	2,462.0	
Tax paid on spirits lost in transit from general bonded warehouses to other general bonded warehouses.....	45.3	
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1913.....	244,548.3	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1913.....	1,883.1	
Loss by casualty and unaccounted for from distillery warehouses, June 30, 1913.....	37,489.9	

Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1913—Continued.

	Distilled spirits.	Total.
	Gallons.	Gallons.
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for.....	7,513.0	474,071.5
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1913.....	178,383.7	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for June 30, 1913.....	4,253.5	
Remaining in distillery warehouses June 30, 1913.....	274,673,779.5	
Remaining in general bonded warehouses June 30, 1913.....	2,110,760.5	276,784,540.0
Aggregate.....		457,198,663.3

Summary of monthly statements furnished by collectors during the fiscal year ended June 30, 1913, accounting for discrepancies between the value of tax-paid spirit stamps sold during the year and the tax on spirits withdrawn from bonded warehouses.

DR.

Value of tax-paid spirit stamps (less export stamps) sold as per Form 90 (Stamp Division).....	\$157,459,377.46
Tax on spirits reported regularly withdrawn free of tax for export, scientific purposes, etc., tax paid by receipt and charged on Form 58.....	8,922.54
Tax on spirits withdrawn during the fiscal year ended June 30, 1913, but included in the receipts for the fiscal year ended June 30, 1912.....	35,006.62
Tax on spirits withdrawn during the fiscal year ended June 30, 1913, but included in the receipts for the fiscal year ended June 30, 1914.....	16,756.19
Total.....	157,520,062.81

CR.

Tax on spirits reported regularly withdrawn, tax paid from distillery warehouses, including spirits tax paid for bottling in bond.....	148,198,144.93
Tax on spirits reported regularly withdrawn, tax paid from general bonded warehouses.....	6,120,222.35
Tax on brandy reported regularly withdrawn from special bonded warehouses, including brandy tax paid for bottling in bond.....	2,865,585.14
Tax paid by stamp upon fruit brandy at fruit brandy distilleries.....	208,275.43
Tax paid by stamp on Porto Rican rum.....	87,708.94
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.....	5,691.62
Tax paid on spirits during the fiscal year ended June 30, 1913, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1912.....	10,002.30
Tax paid on spirits during the fiscal year ended June 30, 1913, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1914.....	24,432.10
Total.....	157,520,062.81

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, 1912 and 1913, the quantity produced, entered into and removed from such warehouses during said periods, and the increases and decreases in each class of transactions.

[Quantities in taxable gallons.]

	June 30—		Increase.	Decrease.
	1912	1913		
In warehouses at the beginning of the year	249,279,346.6	263,785,831.8	14,506,485.2	
Produced during the year	178,249,985.0	185,353,383.1	7,103,398.1	
Received into general bonded warehouses	5,891,233.8	6,213,705.0	322,471.2	
Total	433,420,565.4	455,352,919.9	21,932,354.5	
Withdrawn tax-paid	123,506,581.6	129,682,791.5	6,156,129.9	
Withdrawn tax-paid for bottling in bond	9,752,486.0	10,626,633.3	874,147.3	
Allowed as leakage	10,738,035.0	11,006,491.9	268,456.9	
Withdrawn for scientific purposes and use of United States	2,488,675.2	2,341,607.3		147,067.9
Lost by casualty, etc.	1,321,433.4	41,162.9		1,280,270.5
Withdrawn for export	1,612,778.8	1,511,986.0		100,792.8
Withdrawn for denaturation	13,955,903.8	16,953,552.8	2,997,649.0	
Removed to manufacturing warehouses	306,027.9	212,081.6		95,946.3
Removed to other warehouses	5,950,731.9	6,212,072.6	261,340.7	
In warehouses at end of year	263,785,831.8	276,784,540.0	12,998,708.2	
Total	433,420,565.4	455,352,919.9	23,556,432.0	1,624,077.5

Statement showing the total production, tax-paid withdrawals, leakage allowed, exportation, and balances in warehouses for the last 10 fiscal years of distilled spirits other than fruit brandies.

[Quantities in taxable gallons.]

Years.	Production.	Tax-paid withdrawals.	Leakage allowed.	Withdrawn for export.	Remaining in warehouses.
1904	134,311,952.0	110,033,305.6	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	145,606,125.1	122,617,943.1	7,484,982.4	1,475,476.2	226,735,828.8
1907	168,573,913.2	134,031,066.7	9,127,307.7	1,586,602.6	245,438,816.0
1908	127,140,924.7	119,703,594.4	8,762,311.4	1,353,151.5	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
1910	156,237,526.4	126,384,726.7	11,069,588.5	1,569,989.7	233,508,674.6
1911	175,402,395.5	132,068,636.5	11,228,168.7	1,292,625.9	249,279,346.6
1912	178,249,985.0	133,259,147.6	10,738,035.0	1,612,778.8	263,785,831.8
1913	185,353,383.1	140,269,424.8	11,006,491.9	1,511,986.0	276,784,540.0

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses June 30, 1913.

[Quantities in taxable gallons.]

	1905		1906		1907	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
Alabama						
Arkansas						
First California					649.9	
Connecticut						
Florida						
Georgia			1,148.4		275.5	2,466.3
Hawaii						
First Illinois			3,800.6			
Fifth Illinois	100.5	3,595.4	6,300.8	11,582.1	24,689.3	12,866.1
Eighth Illinois			1,669.6	337.2	746.3	801.6
Sixth Indiana		705.2	4,268.5	3,090.3	11,115.1	5,839.8
Seventh Indiana			142.3	388.4	616.8	1,292.0
Second Kentucky	1,199.2	2,979.3	46,850.7	20,832.8	231,446.2	34,340.8
Fifth Kentucky	11,464.1	36,167.7	326,889.9	183,294.3	836,092.7	161,357.1
Sixth Kentucky	1,645.2	7,087.4	187,786.9	13,635.9	228,604.8	8,839.0
Seventh Kentucky	6,480.9	37,204.3	557,058.3	259,253.8	1,111,499.5	18,156.5
Eighth Kentucky	5,683.3	23,707.1	521,025.2	93,511.8	962,464.4	48,328.3
Louisiana			137.9	1,143.0	1,765.1	4,894.9
Maryland	12,235.6	50,762.6	322,871.9	331,216.6	639,120.5	142,841.5
Third Massachusetts		1,029.1	1,634.9	7,658.3	15,840.9	13,038.2
First Michigan						
First Missouri			2,061.4	1,076.7	550.6	
Sixth Missouri			1,769.3		5,276.4	1,060.0
Montana					138.2	1,680.6
Nebraska		97.7	290.1		191.2	1,036.8
New Hampshire				425.9		
Fifth New Jersey						
First New York						
Fourteenth New York		172.5	440.5		2,535.9	1,277.4
Twenty-first New York		5,345.7	28,137.1	325.6		1,475.2
Twenty-eighth New York						
Fourth North Carolina		48.5			47.6	
Fifth North Carolina		24,167.6				
First Ohio	2,444.2	1,825.7	87,976.7	56,781.1	153,224.5	53,455.0
Eleventh Ohio			46.7		137.8	
Eighteenth Ohio			912.6	488.2	1,761.8	1,185.5
First Pennsylvania	33,876.9	69,742.0	104,647.6	49,705.8	185,943.4	17,887.7
Ninth Pennsylvania		5,918.2	54,556.4	20,543.7	33,333.2	14,320.0
Twenty-third Pennsylvania	564.2	99,463.6	169,613.1	71,350.9	354,434.2	360,479.3
Tennessee		3,435.3	19,138.2	31,383.8	28,932.3	14,753.3
Second Virginia						
Sixth Virginia		6,675.5	19,460.3	7,515.7	48,369.6	5,793.9
Washington						
West Virginia		5,624.1	5,680.3	5,898.2	14,356.3	6,217.2
First Wisconsin			810.3		1,317.6	665.9
Total	75,694.1	385,754.5	2,477,156.5	1,171,438.1	4,895,467.6	937,249.9
GENERAL BONDED WAREHOUSES.						
First California	1,334.9	1,290.0	20,020.1	3,506.6	34,830.6	4,586.2
Sixth California		359.7	2,358.1	1,822.7	5,329.2	100.8
Colorado	1,058.9	444.5	1,050.4		4,942.1	422.4
Hawaii			1,151.3		728.1	
Fifth Kentucky	2,268.8	5,226.9	28,910.2	13,411.4	43,409.1	
Seventh Kentucky			1,451.9			
Sixth Missouri		628.3	4,743.0	1,637.8	7,714.8	2,616.0
Oregon			797.4	4,009.6	10,693.3	588.3
Second Virginia		797.6	368.4		5,227.0	6,748.1
Washington			244.3		468.7	
Total	4,662.6	8,747.0	63,694.6	21,798.6	113,842.9	15,806.5
Grand total	80,356.7	394,501.5	2,540,851.1	1,193,236.7	5,009,310.5	953,056.4

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses June 30, 1913—Continued.

	1908		1909		1910	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
Alabama.....						
Arkansas.....				46.2		6,766.6
First California.....		5,459.4		103.4		215.0
Connecticut.....			731.5	143.8	918.1	25.5
Florida.....						
Georgia.....	154.6					
Hawaii.....						
First Illinois.....						
Fifth Illinois.....	61,396.3	153,530.1	242,010.5	327,319.9	538,229.6	764,667.3
Eighth Illinois.....	931.7	43,477.2	182,590.9	166,048.2	401,857.7	157,471.7
Sixth Indiana.....	9,308.9	53,068.8	161,620.2	170,729.5	444,321.9	329,467.5
Seventh Indiana.....	890.0	3,928.8	7,238.1	16,918.9	80,303.3	66,966.3
Second Kentucky.....	485,862.1	62,367.0	1,192,437.6	469,944.2	2,375,697.0	828,098.6
Fifth Kentucky.....	876,819.8	140,158.5	4,497,844.8	1,315,472.5	10,367,757.8	3,005,183.8
Sixth Kentucky.....	198,223.5	16,011.9	1,030,782.3	194,685.3	2,965,937.4	606,991.7
Seventh Kentucky.....	1,314,840.5	284,260.4	3,126,662.0	866,692.6	4,234,286.5	869,647.4
Eighth Kentucky.....	322,637.2	43,041.5	1,604,704.7	165,023.6	2,334,204.6	488,152.1
Louisiana.....	91.3					
Maryland.....	287,354.6	259,876.0	901,220.6	526,548.9	1,990,286.7	693,251.8
Third Massachusetts.....	3,733.4	1,612.6	2,319.2	2,968.0	6,875.6	30,992.6
First Michigan.....						
First Missouri.....	217.8	242.4	1,122.4	292.5	997.2	
Sixth Missouri.....	11,265.8	7,200.0	46,794.4	3,473.1	89,179.8	1,705.4
Montana.....	3,839.6	239.5	5,755.2	1,556.7	6,317.5	2,327.2
Nebraska.....	1,951.8	750.3	35,671.5	28,225.9	108,385.3	36,292.3
New Hampshire.....	1,086.2					
Fifth New Jersey.....						
First New York.....						
Fourteenth New York.....	307.4	6,609.9	16,312.8	32,768.7	18,792.7	53,941.2
Twenty-first New York.....			176.1		112,341.6	45,586.7
Twenty-eighth New York.....						
Fourth North Carolina.....						
Fifth North Carolina.....						
First Ohio.....	67,009.3	262,967.3	540,605.2	598,153.4	1,472,619.2	616,595.3
Eleventh Ohio.....						
Eighteenth Ohio.....	2,710.0		7,846.6	1,194.7	17,610.6	17,737.7
First Pennsylvania.....	182,396.0	39,537.7	165,950.5	38,979.5	469,855.9	120,125.2
Ninth Pennsylvania.....	41,375.8	28,178.8	174,650.0	139,342.1	161,127.9	169,212.3
Twenty-third Pennsylvania.....	490,291.2	240,138.0	2,054,191.4	1,339,313.9	4,584,989.0	1,633,634.1
Tennessee.....	22,894.2	8,300.3	52,925.6	47,229.0		
Second Virginia.....						46.5
Sixth Virginia.....	5,593.3	4,936.2	9,656.5	13,392.0	30,598.7	11,174.9
Washington.....						
West Virginia.....	9,994.4	14,209.8	79,041.1	39,580.5	115,162.3	49,456.3
First Wisconsin.....	8,789.8	4,294.1	47,253.5	15,496.5	27,970.4	33,888.0
Total.....	4,411,966.5	1,684,396.5	16,188,115.2	6,521,643.5	32,926,424.3	10,639,671.0
GENERAL BONDED WARE- HOUSES.						
First California.....	54,130.8	5,497.6	137,489.4	21,247.5	92,550.3	7,781.3
Sixth California.....	5,100.8	1,466.4	15,499.4	2,137.0	20,434.7	1,210.1
Colorado.....	2,194.6	687.2	4,258.5	244.3	3,559.2	436.3
Hawaii.....	538.9		490.8	2,022.2	2,482.3	2,344.8
Fifth Kentucky.....	2,688.4	410.0	44,941.5	6,570.7	11,120.0	7,743.6
Seventh Kentucky.....						
Sixth Missouri.....	8,500.2	3,833.4	23,472.0	5,467.5	26,556.4	7,338.0
Oregon.....	6,401.9	1,596.7	11,241.8		7,568.0	2,403.7
Second Virginia.....	14,304.6	10,310.3	9,361.0	2,463.5	17,489.6	7,773.1
Washington.....	1,913.9	461.7	13,186.5			725.9
Total.....	95,774.1	24,263.3	259,940.9	38,152.7	181,760.5	37,756.8
Grand total.....	4,507,740.6	1,708,659.8	16,448,056.1	6,559,796.2	33,108,184.8	10,677,427.8

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses June 30, 1913—Continued.

	1911		1912		1913, spring.	Aggregate.
	Spring.	Fall.	Spring.	Fall.		
Alabama.....		868.7	26,188.7	30,607.2	59,949.6	117,614.2
Arkansas.....				655.0	16,806.0	24,273.8
First California.....	54.0		153,074.2	602.5	229,079.6	388,588.1
Connecticut.....	1,136.3	249.1	5,280.3	13,016.8	25,652.2	47,803.5
Florida.....			230.0		9,043.5	9,273.5
Georgia.....				5,716.2	14,831.8	4,044.8
Hawaii.....					20,548.0	3,800.6
First Illinois.....					3,800.6	
Fifth Illinois.....	1,013,674.6	1,369,627.0	1,603,053.3	2,087,401.9	4,957,964.0	13,178,009.6
Eighth Illinois.....	178,599.7	424,655.2	398,152.4	266,109.6	718,551.1	2,942,000.1
Sixth Indiana.....	848,712.6	511,360.6	1,189,208.8	721,679.5	1,397,879.3	5,862,376.5
Seventh Indiana.....	293,969.7	150,861.3	197,343.3	363,546.4	1,375,519.9	2,559,925.5
Second Kentucky.....	3,441,571.4	1,185,027.9	3,553,845.1	787,291.0	4,489,053.2	19,208,874.1
Fifth Kentucky.....	16,326,216.3	4,585,199.9	15,300,413.4	2,952,802.0	18,339,123.2	79,252,257.8
Sixth Kentucky.....	3,298,738.2	614,600.7	3,293,415.0	435,247.4	3,531,045.5	16,613,278.1
Seventh Kentucky.....	5,861,826.0	944,586.2	5,648,011.5	819,908.6	5,713,484.9	31,673,854.9
Eighth Kentucky.....	2,921,990.9	508,521.7	2,657,981.0	334,957.1	3,661,131.9	16,727,066.4
Louisiana.....		86.3	821.1		131,453.6	141,100.6
Maryland.....	3,674,254.6	1,716,915.2	3,686,799.6	1,192,325.5	4,745,835.2	21,173,717.4
Third Massachusetts.....	77,022.3	141,984.0	115,377.3		330,441.4	1,029,795.1
First Michigan.....					277,573.2	277,573.2
First Missouri.....	1,932.9	4,664.9	13,249.2	14,843.4	30,931.0	72,182.4
Sixth Missouri.....	201,630.7	65,118.0	312,713.2	53,479.9	389,103.7	1,189,769.7
Montana.....	807.9				30,942.4	
Nebraska.....	185,862.3	17,436.2	204,227.4	121,660.6	451,878.1	1,193,957.5
New Hampshire.....					1,512.1	
Fifth New Jersey.....					4,971.0	
First New York.....	261.9		172.1	758.8	269,636.4	270,229.2
Fourteenth New York.....	122,029.0	56,442.1	314,137.7	191,716.8	326,684.6	1,144,169.2
Twenty-first New York.....	276,911.7	26,145.1	369,948.3	10,449.4	65,169.7	942,012.2
Twenty-eighth New York.....			7,815.1	1,183.2	8,071.5	17,069.8
Fourth North Carolina.....					96.1	
Fifth North Carolina.....					24,167.6	
First Ohio.....	2,500,530.5	1,141,555.8	2,690,984.7	1,046,479.6	3,303,082.1	14,596,289.6
Eleventh Ohio.....			2,892.1	3,727.8	6,804.4	
Eighteenth Ohio.....	24,389.4	97.7	38,313.1	16,384.6	112,221.6	242,892.1
First Pennsylvania.....	683,337.5	178,012.5	664,062.6	160,899.3	804,612.2	3,969,842.3
Ninth Pennsylvania.....	322,124.5	283,356.1	598,221.8	155,433.6	468,858.6	2,670,553.0
Twenty-third Pennsylvania.....	5,673,455.6	2,159,972.4	6,064,231.5	2,080,757.8	7,177,807.2	34,554,687.4
Tennessee.....	4,149.3		277.6		25.6	233,444.5
Second Virginia.....				31.6	26,829.7	26,907.8
Sixth Virginia.....	20,151.0	3,651.0	4,907.6	4,646.0	109,712.0	306,234.2
Washington.....					34,485.6	80,453.5
West Virginia.....	112,682.3	78,110.1	217,464.4	76,710.3	219,565.5	1,046,753.1
First Wisconsin.....	91,670.7	47,147.6	159,127.0	69,088.4	249,457.2	756,977.0
Total.....	48,168,473.8	16,213,253.3	49,521,662.8	14,331,920.7	64,123,491.2	274,673,779.5
GENERAL BONDED WARE- HOUSES.						
First California.....	45,293.2	16,703.4	25,383.3	86,148.6	388,006.0	945,799.8
Sixth California.....	5,678.5	2,610.0	4,808.4	5,915.5	41,347.9	116,688.7
Colorado.....	1,325.8	1,139.2	4,123.0	931.1	3,280.5	30,098.0
Hawaii.....	1,199.2	387.5	777.0	244.7	2,755.7	15,122.5
Fifth Kentucky.....			93.3	397.7	3,163.3	170,894.9
Seventh Kentucky.....					1,461.9	
Sixth Missouri.....	34,484.3	21,061.1	14,404.4	2,806.6	626.0	163,889.8
Oregon.....	15,547.9	1,559.2	4,608.1	8,835.6	34,298.6	110,150.1
Second Virginia.....	31,818.2	46,420.6	37,483.5	57,624.7	238,434.2	486,624.4
Washington.....	1,920.2	1,430.3	191.2	21,658.3	27,094.2	70,040.4
Total.....	137,267.3	91,811.3	91,872.2	185,102.8	739,006.4	2,110,760.5
Grand total.....	48,305,741.1	16,304,564.6	49,613,535.0	14,517,023.5	64,862,497.6	276,784,540.0

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, 1913.

[Quantities in taxable gallons.]

District.	In warehouses July 1, 1912.	Brandy received into warehouses from—		Aggregate.
		Distilleries.	Special bonded warehouses.	
Arkansas.....	2,929.6	40,315.0	.....	43,244.6
First California.....	1,943,431.7	1,740,880.3	1,499,266.3	4,183,578.3
Fourth California.....	532,096.0	1,643.9	.....	533,739.9
Sixth California.....	248,403.0	179,924.0	.....	428,327.0
Connecticut.....	11,965.8	11,817.9	.....	23,783.7
First Illinois.....	492,360.8	281,705.2	172,032.6	946,098.6
Fifth Kentucky.....	102,027.8	259,246.5	8,769.8	370,044.1
Maryland.....	49,430.6	37,301.5	5,416.1	92,148.2
First Missouri.....	28,175.1	17,040.6	.....	45,215.7
Sixth Missouri.....	49,617.8	30,308.0	31,353.1	111,178.9
Fifth New Jersey.....	60,043.0	48,229.9	32,396.5	140,669.4
Second New York.....	880,169.1	447,206.9	279,024.9	1,606,400.9
Twenty-first New York.....	39,106.2	14,576.3	.....	53,682.5
Twenty-eighth New York.....	90,657.4	161,146.5	21,564.4	273,368.3
First Ohio.....	88,044.4	40,297.4	43,118.6	171,460.4
Tenth Ohio.....	164,615.3	140,073.3	.....	304,688.6
First Pennsylvania.....	107,548.4	54,825.4	4,932.3	167,306.1
Twenty-third Pennsylvania.....	94,885.6	12,669.5	16,595.2	124,150.3
Tennessee.....	13,528.1	.....	2,625.2	16,153.3
Sixth Virginia.....	2,147.9	29,089.9	.....	31,237.8
Washington.....	.....	6,824.0	.....	6,824.0
Total.....	5,001,083.6	3,555,122.0	1,117,095.0	9,673,300.6

¹ 496,679.8 of this quantity received in First California by transfer from Fourth California.

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1913.

[Quantities in taxable gallons.]

District.	Withdrawn tax paid.	Tax paid for bottling.	Leakage allowed.
Arkansas.....	9,812.5	.....	147.1
First California.....	762,389.5	1,870.2	53,400.4
Fourth California.....	18,020.9	.....	1,478.4
Sixth California.....	57,297.5	771.1	5,213.2
Connecticut.....	9,826.9	.....	269.6
First Illinois.....	425,952.9	1,313.3	26,727.1
Fifth Kentucky.....	165,335.6	.....	6,262.8
Maryland.....	44,621.4	.....	1,867.4
First Missouri.....	9,718.5	643.2	859.2
Sixth Missouri.....	34,977.9	.....	2,518.4
Fifth New Jersey.....	39,715.4	.....	2,507.4
Second New York.....	630,835.7	.....	49,484.5
Twenty-first New York.....	6,762.8	20,357.6	7,030.4
Twenty-eighth New York.....	48,658.7	.....	3,876.7
First Ohio.....	83,390.6	.....	5,167.3
Tenth Ohio.....	141,094.6	.....	3,165.5
First Pennsylvania.....	50,916.3	.....	3,404.1
Twenty-third Pennsylvania.....	32,464.7	.....	2,140.0
Tennessee.....	506.8	.....	70.5
Sixth Virginia.....	6,843.0	.....	168.3
Washington.....	979.5	.....	2.4
Total.....	2,580,122.0	24,955.4	175,760.7

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1913—Continued.

District.	Withdrawn for use of United States.	Grape brandy withdrawn to fortify wines.	For export.	Lost by casualty.	Transferred to manufacturing warehouses.	Transferred to warehouse in other districts.	In warehouses June 30, 1913.
Arkansas.....	33,285.0
First California.....	298,639.0	4,479.2	.....	98.8	558,255.9	1,300,125.1
Fourth California.....	24.4	.....	.....	17,526.4	(2)
Sixth California.....	57,927.6	.....	.....	.....	43,775.0	263,342.6
Connecticut.....	1,125.0	12,562.2
First Illinois.....	480.6	.....	.....	3,274.1	488,350.6
Fifth Kentucky.....	3,980.0	194,465.7
Maryland.....	1.9	.....	.....	45,657.5
First Missouri.....	33,904.5
Sixth Missouri.....	73,682.6
Fifth New Jersey.....	98,446.6
Second New York.....	1,107.0	977.9	45.7	353.8	.....	4,012.7	919,583.6
Twenty-first New York.....	19,531.7
Twenty-eighth New York.....	110,903.3	.....	.....	.....	.....	109,929.6
First Ohio.....	82,902.5
Tenth Ohio.....9	.....	1,234.5	159,193.1
First Pennsylvania.....	1.0	.....	.....	112,984.7
Twenty-third Pennsylvania.....	89,545.6
Tennessee.....	1.0	.....	.....	15,575.0
Sixth Virginia.....	24,226.5
Washington.....	5,842.1
Total.....	1,107.0	468,447.8	5,029.9	358.6	98.8	633,193.6	5,784,226.8

¹ Includes 824.6 gallons in transit to warehouse in this district.

² Consolidated with first district of California Oct. 1, 1912.

Summary of operations at special bonded warehouses during the fiscal year ended June 30, 1913.

	Brandy.
DR.	
Withdrawn for export and unaccounted for July 1, 1912.....	147.2
Lost by casualty, etc., and unaccounted for July 1, 1912.....	2
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1912.....	² 24,252.0
Remaining in special bonded warehouses July 1, 1912.....	5,001,083.6
Deposited in special bonded warehouses:	
Brandy received from distillers in same district.....	2,256,781.3
Brandy received from distillers in other districts.....	1,298,340.7
Brandy received from special bonded warehouses in other districts.....	1,117,095.0
Total.....	9,697,600.0
CR.	
Withdrawn tax paid from special bonded warehouses during the year.....	2,580,122.0
Withdrawn tax paid for bottling in bond.....	24,955.4
Loss allowed on account of leakage or evaporation in warehouse.....	175,760.7
Withdrawn for use of the United States.....	1,107.0
Grape brandy withdrawn for the fortification of wine.....	468,447.8
Exported and accounted for.....	4,703.4
Tax paid on brandy heretofore reported lost by casualty.....	353.3
Deposited in manufacturing warehouses.....	98.8
Deposited in special bonded warehouses in other districts.....	619,279.4
Withdrawn for export and unaccounted for June 30, 1913.....	373.7
Lost by casualty, etc., and unaccounted for June 30, 1913.....	5.5
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1913.....	38,166.2
Remaining in special bonded warehouses June 30, 1913.....	5,784,226.8
Total.....	9,697,600.0

¹ Including 24.4 gallons, balance outstanding Oct. 1, 1912, transferred from fourth district to first district, California.

² Including 3,765.6 gallons, balance outstanding Oct. 1, 1912, transferred from fourth district to first district, California.

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 Oct. 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, 1913.

District.	Brandy used (tax gallons).	Angelica.		Madeira.	
		Before.	After.	Before.	After.
First California.....	3,777,862.3	994,384.17	1,170,425.05	41,092.68	48,714.38
Fourth California ¹	56,010.0				
Sixth California.....	837,543.4	397,858.48	470,313.82		
Hawaii.....	7,776.3				
First New Jersey.....	977.9				
Twenty-eighth New York.....	154,151.8				
Fourth North Carolina.....	16,936.6				
Second Virginia.....	88,206.4				
Total.....	4,939,464.7	1,392,242.65	1,640,738.87	41,092.68	48,714.38

District.	Malaga.		Muscatel.		Port.	
	Before.	After.	Before.	After.	Before.	After.
First California.....	124,484.12	146,236.85	1,514,531.24	1,791,789.19	6,042,687.83	7,129,467.77
Fourth California ¹					170,817.48	202,585.62
Sixth California.....	32,248.86	38,071.19	235,757.05	279,038.59	847,563.22	1,002,941.79
Hawaii.....					30,143.77	34,406.83
First New Jersey.....					7,076.00	8,045.15
Twenty-eighth New York.....					151,649.56	175,279.30
Fourth North Carolina.....						
Second Virginia.....						
Total.....	156,732.98	184,308.04	1,750,288.29	2,070,827.78	7,249,937.86	8,552,726.46

District.	Sherry.		Sweet Catawba.		Scuppernong.	
	Before.	After.	Before.	After.	Before.	After.
First California.....	3,618,025.00	4,206,179.13				
Fourth California ¹	5,218.86	6,113.55				
Sixth California.....	1,208,249.59	1,407,209.80				
Hawaii.....						
First New Jersey.....						
Twenty-eighth New York.....			400,382.73	462,510.34		
Fourth North Carolina.....					82,587.00	92,031.06
Second Virginia.....					533,585.33	581,672.84
Total.....	4,831,493.45	5,619,502.48	400,382.73	462,510.34	616,172.33	673,703.90

District.	Tokay.		Total sweet wine, by districts.	
	Before.	After.	Before.	After.
First California.....	23,468.76	27,692.42	12,358,673.86	14,520,504.79
Fourth California ¹			176,036.34	208,699.17
Sixth California.....	881.70	1,083.45	2,722,558.90	3,198,608.64
Hawaii.....			30,143.77	34,406.83
First New Jersey.....			7,076.00	8,045.15
Twenty-eighth New York.....			552,032.29	637,789.64
Fourth North Carolina.....			82,587.00	92,031.06
Second Virginia.....			533,585.33	581,672.84
Total.....	24,350.46	28,775.87	16,462,699.43	19,281,758.12

¹ Consolidated with first district of California, Oct. 1, 1912.

Comparative statement showing the quantity of grape brandy, free of tax, used in the fortification of sweet wine and the quantity of wine so fortified during the last three fiscal years.

FOR THE FISCAL YEAR ENDED JUNE 30, 1911.

	Brandy used (tax gallons).	Wine gallons wine fortified.	
		Before fortification.	After fortification.
First California.....	3,525,832.7	11,315,164.34	13,423,494.24
Fourth California ¹	676,932.2	2,248,634.47	2,684,591.09
Sixth California.....	728,867.6	2,369,712.19	2,792,091.98
Hawaii.....	10,190.2	37,287.99	43,593.01
First New Jersey.....	459.0	3,246.00	3,682.00
Twenty-eighth New York.....	133,392.4	474,699.63	548,208.12
Fourth North Carolina.....	5,834.4	49,901.40	63,116.80
Second Virginia.....			
Total.....	5,081,517.5	16,498,646.02	19,498,767.24

FOR THE FISCAL YEAR ENDED JUNE 30, 1912.

First California.....	4,259,330.8	13,536,779.17	16,227,446.54
Fourth California ¹	770,817.6	2,523,951.34	2,961,975.73
Sixth California.....	1,122,984.1	3,636,759.90	4,278,041.93
Hawaii.....	16,598.9	61,313.95	70,884.36
First New Jersey.....	1,329.6	9,886.50	11,186.54
Twenty-eighth New York.....	143,422.8	515,382.17	395,009.04
Fourth North Carolina.....	7,820.1	49,852.97	64,102.05
Second Virginia.....			
Total.....	6,322,303.9	20,633,926.06	24,198,626.19

FOR THE FISCAL YEAR ENDED JUNE 30, 1913.

First California.....	3,777,862.3	12,358,673.86	14,520,504.79
Fourth California ¹	56,010.0	176,036.34	208,699.17
Sixth California.....	837,543.4	2,722,558.90	3,198,608.64
Hawaii.....	7,776.3	30,143.77	34,406.83
First New Jersey.....	977.9	7,076.00	8,045.15
Twenty-eighth New York.....	154,151.8	552,032.29	637,789.64
Fourth North Carolina.....	16,936.6	82,587.00	92,031.06
Second Virginia.....	88,206.4	533,585.33	581,672.84
Total.....	4,939,464.7	16,462,693.43	19,281,758.12

¹ Consolidated with first district of California, Oct. 1, 1912.

Exportation of manufactured tobacco and snuff in bond during the fiscal year ended June 30, 1913.

[Expressed in full pounds.]

District.	Quantity unaccounted for July 1, 1912.	Quantity removed for export during the year	Quantity actually exported.	Tax paid and returned to factory.	Quantity unaccounted for June 30, 1913.
First California.....		91	91		
Connecticut.....		2,573	2,573		
First Illinois.....	3,110	107,685	108,428		2,367
Fifth Kentucky.....	2,794	83,649	79,522	25	6,896
Sixth Kentucky.....		202	202		153
Louisiana.....	1,063	66,192	66,753		502
Maryland.....	6,590	30,540	34,840		2,290
First Michigan.....		50	50		
First Missouri.....	19,616	296,177	273,084		42,709
Fifth New Jersey.....	19,103	191,059	202,567		7,295
Second New York.....		180	28,267		883
Third New York.....	82,900	1,599,237	1,606,220		69,917
Fourteenth New York.....	21,243	145,935	167,178		
Fourth North Carolina.....	16,095	269,591	269,665		16,021
Fifth North Carolina.....	12,126	118,335	115,337	25	14,689
First Ohio.....	3,882	39,740	36,861		6,761
Ninth Pennsylvania.....		16,457	1,275		15,182
Tennessee.....		688	441		157
Second Virginia.....	103,784	1,324,037	1,363,081	455	64,285
Sixth Virginia.....	7,104	55,105	58,050		4,159
West Virginia.....	18,635	17,718	36,326		27
First Wisconsin.....	1,700	27,046	26,946		1,800
Total.....	320,127	4,415,228	4,478,657	622	256,076

Exportation of cigars and cigarettes in bond during the fiscal year ended June 30, 1913.

District.	Cigars weighing more than 3 pounds per M.	Cigarettes weighing not more than 3 pounds per M.	Cigars weighing more than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.
DR.				
Unaccounted for July 1, 1912:				
First California.....				
Louisiana.....		90,000		
Maryland.....				
Third Massachusetts.....		75,000		
Fifth New Jersey.....	6,000	58,000		
First New York.....				
Second New York.....		1,102,500		3,000
Third New York.....	7,250	687,000		17,000
Fourth North Carolina.....		35,000		
First Pennsylvania.....	10,000			
Ninth Pennsylvania.....	10,000			
Twenty-third Pennsylvania.....				
Second Virginia.....	53,000	609,000		
Total.....	86,250	2,656,500		20,000
Bonded for export:				
First California.....		1,780,000		
Louisiana.....		8,486,000		
Maryland.....			83,500	
Third Massachusetts.....		621,000		
Fifth New Jersey.....	11,150	103,800	25,000	13,700
First New York.....			10,000	
Second New York.....		3,848,450		10,500
Third New York.....	6,900	10,949,490		107,250
Fourteenth New York.....	5,000			
Fourth North Carolina.....				
First Pennsylvania.....	12,000			
Ninth Pennsylvania.....				
Twenty-third Pennsylvania.....	15,000			
Second Virginia.....	586,250	5,164,000		
Total.....	636,300	30,952,740	118,500	131,450
Grand total.....	722,550	33,609,240	118,500	151,450
CR.				
Exported during year:				
First California.....		1,755,000		
Louisiana.....		8,086,000		
Maryland.....			83,500	
Third Massachusetts.....		696,000		
Fifth New Jersey.....	16,150	152,500		11,000
First New York.....			10,000	
Second New York.....		4,774,250		8,500
Third New York.....	14,150	11,425,990		121,750
Fourteenth New York.....	5,000			
Fourth North Carolina.....		35,000		
First Pennsylvania.....	21,000			
Ninth Pennsylvania.....	10,000			
Twenty-third Pennsylvania.....	15,000			
Second Virginia.....	634,250	5,440,000		
Total.....	715,550	32,364,740	93,500	141,250
Unaccounted for June 30, 1913:				
First California.....		25,000		
Louisiana.....		490,000		
Maryland.....				
Third Massachusetts.....				
Fifth New Jersey.....	1,000	9,300	25,000	2,700
First New York.....				
Second New York.....		176,700		5,000
Third New York.....		210,500		2,500
Fourth North Carolina.....				
First Pennsylvania.....	1,000			
Ninth Pennsylvania.....				
Twenty-third Pennsylvania.....				
Second Virginia.....	5,000	333,000		
Total.....	7,000	1,244,500	25,000	10,200
Grand total.....	722,550	33,609,240	118,500	151,450

Fermented liquor removed from breweries in bond for export, free of tax, during the fiscal year ended June 30, 1913.

District.	Gallons.	District.	Gallons.
First California.....	15,113	Second New York.....	8,742
Fourth California.....	825	Third New York.....	55,040
Sixth California.....	10,912	First Ohio.....	19,344
Sixth Indiana.....	3,224	Eleventh Ohio.....	26,319
Louisiana.....	25,729	Third Texas.....	15,376
Maryland.....	1,178	Sixth Virginia.....	310
First Michigan.....	8,494	Washington.....	266,452
Minnesota.....	61,911	First Wisconsin.....	780,177
First Missouri.....	945,027	Second Wisconsin.....	101,773
Fifth New Jersey.....	11,323	Total.....	2,459,286
First New York.....	102,517		

Statement of fermented liquor removed from breweries in bond, free of tax, July 1, 1912, to June 30, 1913.

District.	Gallons.	District.	Gallons.
Removed for export and unaccounted for July 1, 1912.....	271,452	Exported in original packages, proofs received.....	225,840
Removed for direct exportation.....	222,732	Exported in bottles, proofs received.....	2,214,460
Removed in original packages to be bottled for export.....	199,613	Removed for export, unaccounted for, tax-paid.....	7,733
Removed by pipe line to be bottled for export.....	2,036,941	Excess reported by bottlers.....	39,317
Excess reported by bottlers.....	5,402	Removed for export and unaccounted for June 30, 1913.....	248,770
Total.....	2,736,140	Total.....	2,736,140

Exportation of playing cards in bond during the fiscal year ended June 30, 1913.

	Packs of cards.
Removed for export and unaccounted for July 1, 1912.....	454,414
Removed for export during the year ended June 30, 1913.....	4,531,092
Total.....	4,985,506
Removed for export and accounted for during year.....	4,459,167
Returned to factory.....	23,760
Tax paid on deficiencies in exportations.....	1,474
Removed for export and unaccounted for June 30, 1913.....	501,105
Total.....	4,985,506

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

Drawback of internal-revenue taxes allowed on exported merchandise during the fiscal year ended June 30, 1913.

Ports.	Claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
Boston.....	29	\$173.54		\$3,859.42		\$4,032.96
Buffalo.....	11			235.77		235.77
Chattanooga.....	21			1,109.11		1,109.11
Des Moines.....	34			1,227.34		1,227.34
Detroit.....	57			800.17		800.17
Newport, Vt.....	1			19.69		19.69
New York.....	618	3,406.45	\$15,386.70	\$2,330.52		101,123.67
Philadelphia.....	34		37.50	5,681.72		5,719.22
Plattsburg.....	6			20.39		20.39
Port Townsend.....	30	2,436.72				2,436.72
Rochester.....	1			42.66		42.66
St. Louis.....	113			1,910.83		1,910.83
St. Paul.....	5			57.24		57.24
San Francisco.....	13	838.08	422.15			1,260.23
Tampa.....	3			784.31		784.31
Total.....	976	6,854.79	15,846.35	98,079.17		120,780.31

Drawback of internal-revenue taxes allowed during the last 10 fiscal years.

Years.	Claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
1904.....	25		\$10,034.70		\$4,900.24	\$1,419.12		\$16,354.06
1905.....	39		3,005.07		5,377.53	157.68		8,540.28
1906.....	23		3,401.16		3,718.35	95.76		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
1910.....	67		4,399.44		10,094.08	2,915.22		17,408.74
1911.....	550		10,180.13		13,735.86	46,734.29		70,650.28
1912.....	863		15,066.04		18,899.97	93,291.73	\$40.00	127,297.74
1913.....	976		6,854.79		15,846.35	98,079.17		120,780.31
Total.....	2,622	303.81	69,992.41		100,809.85	242,692.97	40.00	413,839.04

¹ Domestic alcohol used in preparations for export.

CHEMISTRY DIVISION.

The following table shows the number and the character of the samples received and analyzed in this division for the fiscal year ended June 30, 1913:

Oleomargarine.....	1,576
Butter.....	2,126
Distilled spirits.....	449
Fermented beverages other than wines.....	339
Wines.....	69
Medicinal preparations.....	161
Oils.....	1,665
Brandy mashes.....	159
Distillery beer and spent beer.....	517
Opium.....	176
Miscellaneous.....	71
Total.....	7,308
Increase over last year.....	2,343

CORPORATION TAX DIVISION.

Statements relating to the collection of the special excise tax imposed by section 38 of the act of August 5, 1909, on corporations, joint stock companies or associations, and insurance companies, during the fiscal year ended June 30, 1913.

CLASS A.—Financial and commercial corporations, including banks, banking associations, trust companies, guaranty and surety companies, title insurance companies, building associations (if for profit), and insurance companies not specifically exempt.

CLAIMS DIVISION.

Report of claims disposed of in the fiscal year ended June 30, 1913, and three months ended September 30, 1913.

CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1912.....	345	\$949,354.61
New claims received during the year.....	4,158	3,397,349.61
Rejected claims reopened during the year.....	23	3,851.02
Allowed during the year.....	2,688	629,439.85
Rejected during the year.....	1,047	2,375,143.23
On hand July 1, 1913.....	791	1,345,972.16
Received to Oct. 1, 1913.....	1,018	935,601.78
Allowed to Oct. 1, 1913.....	672	148,508.21
Rejected to Oct. 1, 1913.....	344	609,913.05
On hand Oct. 1, 1913.....	793	1,523,152.68

ABATEMENT CLAIMS.

	Number.	Amount.
On hand July 1, 1912.....	177	\$255,536.77
New claims received during the year.....	2,130	1,880,028.79
Allowed during the year.....	1,299	379,889.34
Rejected during the year.....	532	967,033.88
On hand July 1, 1913.....	476	768,642.34
Received to Oct. 1, 1913.....	452	278,598.17
Allowed to Oct. 1, 1913.....	388	126,378.80
Rejected to Oct. 1, 1913.....	215	230,430.58
On hand Oct. 1, 1913.....	325	690,431.13

CLAIMS FOR CREDIT TO COLLECTORS FOR TAXES FOUND TO BE UNCOLLECTIBLE

	Number.	Amount.
On hand July 1, 1912.....	18	\$1,444.61
New claims received during the year.....	2,809	250,437.02
Allowed during the year.....	2,570	239,811.61
Rejected during the year.....	24	1,644.23
On hand July 1, 1913.....	233	10,425.79
Received to Oct. 1, 1913.....	472	29,004.99
Allowed to Oct. 1, 1913.....	518	35,067.32
Rejected to Oct. 1, 1913.....	4	109.50
On hand Oct. 1, 1913.....	183	4,253.96

CLAIMS FOR CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

	Number.	Amount.
On hand July 1, 1912.....	13	\$342.06
New claims received during the year.....	13	342.06
Allowed during the year.....	2	3.57
On hand July 1, 1913.....	1	.38
Received to Oct. 1, 1913.....	1	3.19
Rejected to Oct. 1, 1913.....	1	3.19
On hand Oct. 1, 1913.....	1	3.19

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness. ¹	Net income.
Alabama.....	623	278	\$42,117,971.23	\$6,468,413.28	85,466,943.28
Arkansas.....	171	171	19,484,393.97	6,113,240.55	2,953,444.49
First California.....	628	347	110,202,388.03	12,672,933.32	13,908,649.69
Sixth California.....	424	204	52,903,600.76	11,957,341.32	8,662,462.16
Colorado.....	459	168	28,547,538.54	2,880,406.74	3,515,301.19
Connecticut.....	264	179	76,287,610.00	14,698,247.60	18,256,239.97
Florida.....	293	89	15,096,647.09	1,410,596.41	2,222,975.30
Georgia.....	276	276	49,634,045.61	13,003,068.98	6,122,165.75
Hawaii.....	72	39	25,710,881.72	4,590,159.94	1,422,422.87
First Illinois.....	474	259	128,403,821.70	22,103,134.50	21,372,466.55
Fifth Illinois.....	127	75	11,466,500.00	1,408,130.45	2,983,299.55
Eighth Illinois.....	456	210	22,090,394.53	.....	3,612,541.00
Thirteenth Illinois.....	239	114	15,363,100.00	2,788,000.00	2,227,710.65
Sixth Indiana.....	565	262	45,279,993.44	2,909,716.29	5,407,448.63
Seventh Indiana.....	346	121	20,132,266.05	519,710.89	2,486,618.02
Third Iowa.....	880	328	32,668,500.44	986,895.82	5,387,763.06
Fourth Iowa.....	735	275	32,065,699.92	1,513,420.68	5,595,364.77
Kansas.....	1,153	386	32,379,795.69	1,052,530.78	5,593,233.64
Second Kentucky.....	225	52	8,375,374.57	31,800.00	1,016,154.93
Fifth Kentucky.....	136	47	19,361,526.02	4,379,843.36	1,045,710.80
Sixth Kentucky.....	80	22	3,520,752.88	.....	387,472.42
Seventh Kentucky.....	117	58	8,845,792.03	565,879.85	896,942.49
Eighth Kentucky.....	100	39	3,884,500.00	601,163.53	470,392.33
Louisiana.....	371	152	38,437,781.10	13,630,225.00	4,335,074.80
Maryland.....	1,036	288	109,100,600.38	5,422,925.78	10,153,832.78
Massachusetts.....	434	319	116,083,758.07	30,135,891.97	21,564,396.28
First Michigan.....	356	182	35,234,703.08	1,102,877.73	6,755,478.11
Fourth Michigan.....	258	134	15,692,137.39	243,293.63	2,549,214.08
Minnesota.....	1,247	301	52,231,732.02	6,617,903.97	8,732,726.12
First Missouri.....	882	216	98,106,303.40	32,112,840.75	7,711,050.77
Sixth Missouri.....	916	287	65,785,783.29	24,746,845.86	7,315,080.24
Montana.....	1,236	266	70,623,874.79	20,655,457.16	6,776,903.07
Nebraska.....	1,091	338	34,269,866.79	2,405,371.44	5,957,556.55
New Hampshire.....	700	234	162,352,890.01	32,328,178.92	6,192,316.26
First New Jersey.....	152	104	13,742,571.51	1,440,100.20	2,447,356.91
Fifth New Jersey.....	393	218	55,894,284.81	8,457,534.18	19,786,369.85
New Mexico.....	449	72	33,058,664.76	4,836,191.06	1,604,833.35
First New York.....	113	62	20,662,642.50	3,042,480.77	1,729,896.02
Second New York.....	271	174	305,396,793.23	55,095,383.06	104,663,723.86
Third New York.....	38	27	20,600,000.00	190,000.00	4,372,960.78
Fourteenth New York.....	216	166	25,400,100.00	955,798.21	3,986,503.47
Twenty-first New York.....	242	151	23,042,150.00	2,030,105.14	3,725,796.74
Twenty-eighth New York.....	240	129	28,343,538.00	4,584,874.93	4,917,609.86
Fourth North Carolina.....	1,340	284	45,915,500.96	14,792,284.67	5,337,633.37
Fifth North Carolina.....	203	49	9,178,632.67	1,269,293.43	1,159,936.05
North and South Dakota.....	1,671	317	34,413,667.20	6,581,722.55	5,464,530.32
First Ohio.....	288	128	37,319,681.21	3,184,706.66	5,855,662.15
Tenth Ohio.....	310	161	22,497,820.02	5,592,248.37	3,012,207.74
Eleventh Ohio.....	332	159	26,889,269.51	6,548,499.40	2,800,582.64
Eighteenth Ohio.....	311	168	47,105,782.86	1,847,783.58	6,562,556.93
Oklahoma.....	1,002	232	25,831,212.12	1,209,386.79	3,796,359.00
Oregon.....	413	119	35,516,326.39	11,651,183.97	3,323,982.54
First Pennsylvania.....	428	274	102,628,328.71	5,520,403.20	20,678,016.15
Ninth Pennsylvania.....	629	335	49,627,727.33	3,787,596.12	7,065,028.78
Twenty-third Pennsylvania.....	603	407	114,137,676.45	6,371,828.40	16,399,958.38
Tennessee.....	592	178	34,061,445.55	6,163,793.63	4,525,194.57
Third Texas.....	1,506	685	108,991,463.92	18,243,719.57	15,169,278.15
Second Virginia.....	179	86	45,637,367.00	6,447,606.72	2,316,368.57
Sixth Virginia.....	267	109	13,589,825.96	1,505,388.89	1,733,163.01
Washington.....	471	160	39,429,745.02	14,687,619.44	4,662,292.90
West Virginia.....	347	173	23,622,700.75	2,587,058.55	3,020,637.00
First Wisconsin.....	1,353	191	74,830,337.38	17,563,022.08	9,049,644.86
Second Wisconsin.....	603	151	16,702,401.78	377,811.03	2,736,920.65
Total.....	33,234	12,185	3,030,809,082.74	498,612,171.40	481,622,356.65

¹The amounts reported include deposits in banks which in some instances were erroneously reported as indebtedness.

CLASS A.—Financial and commercial corporations, including banks, banking associations, trust companies, guaranty and surety companies, title insurance companies, building associations (if for profit), and insurance companies not specifically exempt.

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness. ¹	Net income.
Alabama	335	151	\$26,877,537.73	\$2,825,085.49	\$3,506,807.72
Alaska	10	4	630,000.00	423,377.56	126,066.39
Arizona	177	38	16,229,737.14	1,713,470.94	963,484.58
Arkansas	503	171	19,484,393.97	6,113,240.55	2,953,444.49
California	1,009	532	159,088,608.79	24,616,599.64	22,302,626.02
Colorado	362	138	25,300,244.36	2,210,164.40	2,921,643.13
Connecticut	175	126	54,948,745.00	9,237,476.51	12,473,481.22
Delaware	101	35	33,167,575.00	4,680,728.73	780,971.89
District of Columbia	88	38	22,546,037.56	533,778.10	2,101,008.88
Florida	293	89	15,096,647.69	1,410,896.41	2,222,975.30
Georgia	846	276	49,634,045.61	13,003,068.98	6,122,165.75
Hawaii	72	39	28,710,881.72	1,422,422.87	1,428,408.82
Idaho	375	70	17,154,498.75	4,418,068.09	4,416,672.97
Illinois	1,296	658	177,322,816.23	26,289,264.95	30,196,017.75
Indiana	911	383	65,412,259.49	3,429,427.18	7,894,066.70
Iowa	1,615	603	64,734,200.36	2,500,316.50	10,983,127.83
Kansas	1,153	386	32,379,795.69	1,052,530.78	5,593,233.64
Kentucky	658	218	43,987,945.50	5,578,086.74	4,416,672.97
Louisiana	371	152	38,437,781.10	13,630,225.00	4,335,074.50
Maine	406	111	142,481,365.00	27,223,897.70	2,867,858.45
Maryland	830	209	52,847,537.82	148,418.95	7,193,171.89
Massachusetts	434	319	116,083,758.07	30,135,891.97	21,564,396.28
Michigan	614	316	50,926,840.47	1,346,171.36	9,304,092.19
Minnesota	1,247	301	52,231,732.02	6,617,903.97	8,732,726.12
Mississippi	288	127	15,240,433.50	3,643,327.79	1,960,135.56
Missouri	1,798	503	163,892,086.69	56,859,686.61	15,026,131.01
Montana	468	112	24,257,979.28	6,093,064.95	2,630,874.74
Nebraska	1,091	338	34,269,866.79	2,405,371.44	5,957,556.55
Nevada	43	19	4,017,380.00	13,675.00	268,485.83
New Hampshire	168	59	11,241,845.62	1,407,090.44	1,009,014.51
New Jersey	545	322	69,636,856.32	9,897,634.38	22,233,726.76
New Mexico	272	34	16,828,927.62	3,122,720.12	641,348.77
New York	1,120	709	423,445,223.73	65,898,642.11	123,396,490.73
North Carolina	566	134	23,620,720.10	3,703,396.21	3,117,528.04
North Dakota	942	180	19,029,810.32	4,137,101.63	3,113,797.84
Ohio	1,241	616	133,812,553.60	17,173,238.01	18,231,009.46
Oklahoma	1,002	232	25,831,212.12	1,209,386.79	3,796,359.00
Oregon	413	119	35,516,326.39	11,651,183.97	3,323,982.54
Pennsylvania	1,660	1,016	266,393,732.49	15,679,827.72	44,143,003.31
Rhode Island	89	53	21,338,865.00	5,460,771.09	5,782,758.75
South Carolina	977	199	31,473,413.53	12,358,181.89	3,380,041.38
South Dakota	729	137	15,383,856.88	2,444,620.92	2,350,732.48
Tennessee	592	178	34,061,445.55	6,163,793.63	4,525,194.57
Texas	1,506	685	103,991,463.92	18,243,719.87	15,169,278.15
Utah	393	84	29,181,396.76	10,144,324.12	2,717,619.51
Vermont	126	61	8,629,679.39	3,697,190.78	2,315,443.30
Virginia	463	201	59,766,542.96	8,012,965.61	4,188,211.70
Washington	461	156	38,799,745.02	14,264,241.88	4,536,226.51
West Virginia	347	173	23,622,700.75	2,587,058.55	3,020,637.00
Wisconsin	1,956	342	31,532,739.16	17,940,833.11	11,786,564.91
Wyoming	97	30	3,238,294.18	670,242.34	593,658.06
Total	33,234	12,185	3,080,809,082.74	498,612,171.40	481,622,356.65

¹ The amounts reported include deposits in banks which in some instances were erroneously reported as indebtedness.

CLASS B.—Public service, such as railroads; steamboat, ferryboat, and stage-line companies; pipe-line, gas, and electric-light companies; transportation and storage companies; telegraph and telephone companies.

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	224	59	\$74,360,180.24	\$112,019,212.42	\$5,402,623.56
Arkansas	244	31	60,553,831.71	55,917,251.72	1,930,497.46
First California	1,212	210	1,498,728,199.20	1,044,911,933.20	31,293,129.68
Sixth California	533	85	404,996,684.23	275,958,815.85	7,964,325.97
Colorado	361	58	348,429,264.75	315,237,633.18	9,163,519.02
Connecticut	112	29	474,062,771.34	362,337,322.89	17,453,627.15
Florida	172	29	30,030,755.86	64,025,994.10	1,733,698.00
Georgia	421	58	212,310,366.54	185,531,214.62	9,708,623.60
Hawaii	38	14	19,044,767.43	10,520,433.58	1,785,011.25
First Illinois	899	234	1,785,933,544.00	2,301,411,659.65	100,136,444.11
Fifth Illinois	112	17	20,429,260.50	27,110,338.17	1,609,582.11
Eighth Illinois	406	51	74,572,433.68	50,939,251.87	2,169,346.03
Thirteenth Illinois	198	32	33,161,383.00	29,479,447.01	2,074,340.82
Sixth Indiana	368	93	175,778,745.05	176,951,509.92	7,296,520.51
Seventh Indiana	187	32	58,216,723.60	50,217,638.80	1,989,701.18
Third Iowa	409	34	33,797,198.37	26,354,188.58	1,390,240.94
Fourth Iowa	428	48	66,188,167.24	49,673,792.26	2,066,182.34
Kansas	404	53	380,100,289.45	395,500,883.92	25,366,351.08
Second Kentucky	154	10	6,011,464.02	5,444,811.84	197,837.12
Fifth Kentucky	73	17	110,942,082.00	185,832,876.82	13,742,684.63
Sixth Kentucky	79	7	6,884,250.50	7,752,478.15	486,581.12
Seventh Kentucky	137	16	18,301,925.30	23,256,764.02	754,082.59
Eighth Kentucky	93	6	2,908,648.35	3,373,619.12	281,344.89
Louisiana	167	58	160,522,660.45	153,738,900.83	5,745,180.56
Maryland	533	91	903,055,814.20	898,183,173.49	35,822,452.60
Massachusetts	542	206	446,322,489.31	275,759,657.32	21,939,933.75
First Michigan	433	93	175,436,909.50	220,703,144.96	13,088,047.66
Fourth Michigan	296	58	88,150,637.90	105,845,341.25	2,873,424.65
Minnesota	477	110	742,380,216.06	895,925,969.76	63,840,333.88
First Missouri	378	71	559,869,864.33	1,027,737,404.15	21,269,013.16
Sixth Missouri	328	49	214,187,513.34	225,007,241.85	4,512,653.04
Montana	452	53	262,234,620.53	178,484,857.55	3,767,047.29
Nebraska	456	30	91,197,402.35	42,952,039.19	2,514,955.66
New Hampshire	707	150	540,158,969.89	386,592,122.20	10,097,179.66
First New Jersey	250	47	92,687,237.60	108,142,489.50	5,317,191.70
Fifth New Jersey	393	88	313,972,937.64	291,815,922.88	9,300,774.02
New Mexico	188	26	65,750,152.85	51,338,477.72	1,735,377.15
First New York	262	58	193,989,575.98	540,331,220.08	11,551,186.94
Second New York	785	222	3,929,000,022.57	2,750,544,210.25	121,749,717.83
Third New York	136	47	527,410,718.65	734,397,119.05	20,520,014.88
Fourteenth New York	401	98	116,271,151.00	121,556,607.97	7,689,388.16
Twenty-first New York	374	59	61,145,747.17	55,197,092.00	3,102,547.35
Twenty-eighth New York	435	106	225,464,835.65	236,694,724.29	13,206,349.92
Fourth North Carolina	392	50	57,123,942.24	48,376,374.25	2,193,091.70
Fifth North Carolina	182	23	42,365,894.61	21,664,922.84	2,197,078.37
North and South Dakota	397	27	25,377,498.58	9,878,051.42	686,455.27
First Ohio	217	60	312,328,249.29	267,486,014.61	13,023,422.65
Tenth Ohio	246	44	108,701,771.69	70,815,868.72	8,824,791.58
Eleventh Ohio	236	48	77,090,928.80	60,388,041.97	5,309,009.40
Eighteenth Ohio	375	123	460,819,048.94	451,488,833.55	33,542,087.49
Oklahoma	287	33	61,814,068.60	45,671,982.29	3,310,848.07
Oregon	490	46	155,402,313.76	196,700,601.29	6,619,569.14
First Pennsylvania	1,179	296	1,466,134,004.03	1,188,949,184.27	90,396,357.35
Ninth Pennsylvania	1,167	166	166,642,938.82	132,732,965.59	7,599,425.21
Twenty-third Pennsylvania	1,988	275	849,062,223.16	620,814,620.08	63,312,624.26
Tennessee	309	38	137,756,476.06	106,659,364.24	4,633,575.72
Third Texas	648	169	324,030,917.61	550,046,213.94	19,299,921.55
Second Virginia	137	35	309,903,036.00	514,945,746.30	15,840,269.15
Sixth Virginia	242	31	182,353,191.72	148,812,883.47	13,860,287.55
Washington	788	106	226,317,973.51	132,323,040.68	5,248,315.28
West Virginia	433	56	180,370,049.01	69,191,834.88	3,140,599.69
First Wisconsin	343	55	67,276,586.46	72,364,200.59	4,259,278.40
Second Wisconsin	432	44	22,131,156.72	22,157,333.95	1,407,219.21
Total	25,585	4,751	20,816,984,793.49	19,584,132,849.04	930,387,527.53

CLASS B.—Public service, such as railroads; steamboat, ferryboat, and stage-line companies; pipe-line, gas, and electric-light companies; transportation and storage companies; telegraph and telephone companies.

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	156	38	\$52,739,652.86	\$91,946,434.22	\$4,547,377.43
Alaska	28	8	1,295,148.00	870,641.03	182,572.52
Arizona	88	17	41,385,826.85	30,947,656.61	1,110,602.83
Arkansas	244	31	60,583,831.71	58,917,251.72	1,930,497.46
California	1,659	281	1,875,483,335.07	1,309,366,479.41	38,660,349.73
Colorado	307	52	332,297,449.75	308,852,924.90	9,023,240.81
Connecticut	263	81	424,653,833.34	342,221,128.58	15,096,184.01
Delaware	82	19	254,291,512.00	34,935,716.97	1,729,923.77
District of Columbia	66	22	230,660,808.33	324,150,656.61	10,826,642.26
Florida	172	29	30,030,755.86	64,025,994.10	1,738,698.00
Georgia	421	58	212,310,366.54	185,831,314.62	9,708,623.60
Hawaii	38	14	19,044,767.43	1,783,011.25	282,522.41
Idaho	113	11	60,434,518.33	29,109,944.69	282,522.41
Illinois	1,614	334	1,914,096,621.18	2,408,940,696.70	105,986,713.07
Indiana	555	125	233,995,468.65	227,169,448.72	9,286,041.69
Iowa	837	82	99,985,365.61	76,027,980.84	3,446,423.28
Kansas	404	53	380,100,289.46	395,300,883.92	25,366,351.08
Kentucky	536	56	145,048,370.38	225,660,549.95	15,462,430.35
Louisiana	167	58	160,522,660.45	153,738,900.83	5,745,180.56
Maine	417	73	477,735,561.89	328,864,754.62	6,963,578.45
Maryland	384	50	418,103,493.87	539,096,799.91	23,265,886.57
Massachusetts	542	206	446,322,489.31	275,759,657.32	21,939,933.75
Michigan	729	151	263,587,547.40	326,608,486.22	15,963,540.30
Minnesota	477	110	742,389,216.06	895,925,969.76	63,800,383.88
Mississippi	68	21	21,620,527.38	20,072,778.20	855,246.13
Missouri	706	120	774,057,377.67	1,252,744,646.00	25,781,576.20
Montana	193	19	74,678,745.84	56,024,270.40	1,611,995.45
Nebraska	456	30	91,197,402.38	42,952,039.19	2,814,955.66
Nevada	86	14	28,241,548.36	11,504,269.64	587,105.92
New Hampshire	134	41	27,032,460.00	15,442,306.67	1,816,259.84
New Jersey	643	135	406,660,225.24	399,958,412.38	14,617,875.72
New Mexico	100	9	24,264,326.00	20,390,821.11	624,774.32
New York	2,393	590	5,053,282,111.02	4,238,520,974.27	177,819,354.63
North Carolina	342	46	68,047,717.11	37,294,333.43	3,202,392.40
North Dakota	158	16	5,400,637.23	2,403,992.54	342,753.87
Ohio	1,074	275	958,939,998.72	850,176,789.25	60,499,311.12
Oklahoma	287	33	61,814,068.60	45,671,982.29	3,310,848.07
Oregon	490	46	155,402,313.76	196,700,691.29	5,619,896.14
Pennsylvania	3,734	737	2,481,839,165.01	1,931,496,775.94	161,309,406.82
Rhode Island	90	31	49,408,938.00	20,116,194.31	2,363,443.14
South Carolina	232	27	31,442,119.74	32,746,963.66	1,187,777.76
South Dakota	239	11	19,976,861.35	7,474,058.88	343,681.40
Tennessee	309	38	137,756,476.06	106,659,364.24	4,633,575.72
Texas	548	169	324,030,917.91	550,046,218.94	19,299,991.55
Utah	146	23	127,121,356.36	93,350,642.46	1,872,529.34
Vermont	156	36	35,390,948.00	42,285,061.00	1,257,341.27
Virginia	390	66	492,256,227.72	663,758,629.77	30,700,537.73
Washington	760	98	225,022,825.51	131,452,399.65	5,065,742.76
West Virginia	433	56	159,370,049.01	69,191,834.88	3,140,599.69
Wisconsin	775	99	89,407,743.18	94,521,534.54	5,666,597.61
Wyoming	54	6	16,131,815.00	6,384,158.28	140,278.21
Total	25,585	4,751	20,816,984,793.49	19,584,132,849.04	930,387,527.53

CLASS C.—Industrial and manufacturing, such as mining, lumber, and coke companies; rolling mills; foundry and machine shops; sawmills; flour, woolen, cotton, and other mills; manufacturers of cars, automobiles, elevators, agricultural implements, and all articles manufactured wholly or in part from metal, wood, or other material; manufacturers or refiners of sugar, molasses, sirup, or other products; ice or refrigerating companies; slaughterhouse, tannery, packing, or canning companies.

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama	1,170	303	\$172,272,295.23	\$84,526,043.44	\$9,708,089.45
Arkansas	572	119	106,082,931.27	23,418,911.52	3,921,558.05
First California	4,350	534	1,585,927,463.75	212,181,688.89	46,024,550.73
Sixth California	1,833	261	685,522,549.24	74,443,716.43	12,578,046.09
Colorado	2,986	175	1,602,840,046.99	122,652,028.16	13,272,677.24
Connecticut	2,414	792	522,272,999.74	156,320,865.37	56,888,944.04
Florida	442	119	38,879,168.34	29,033,019.67	3,042,798.36
Georgia	316	316	131,490,899.31	72,484,074.49	11,719,492.34
Hawaii	114	58	70,678,198.13	14,163,537.12	9,941,088.88
First Illinois	5,232	1,380	1,432,345,277.50	590,783,581.69	148,688,828.36
Fifth Illinois	392	110	116,180,505.00	42,055,905.95	7,429,128.40
Eighth Illinois	591	126	63,141,667.95	25,641,116.56	4,107,146.13
Thirteenth Illinois	617	125	34,475,275.09	17,972,610.57	3,999,290.33
Sixth Indiana	1,526	480	253,934,367.16	98,083,494.92	38,682,632.73
Seventh Indiana	752	180	42,886,012.24	16,208,820.80	4,717,086.16
Third Iowa	782	112	48,709,505.50	15,317,754.35	4,036,718.93
Fourth Iowa	795	166	71,515,855.25	23,012,370.00	5,170,592.19
Kansas	127	127	160,702,559.46	40,029,661.67	27,807,007.87
Second Kentucky	308	52	20,606,282.12	13,100,841.31	1,776,294.23
Fifth Kentucky	494	144	62,772,677.59	19,640,191.30	6,449,847.60
Sixth Kentucky	134	34	17,240,860.25	2,850,719.01	1,164,622.03
Seventh Kentucky	284	45	29,072,744.14	10,594,523.24	1,277,541.40
Eighth Kentucky	216	27	14,500,034.85	4,408,286.02	682,480.51
Louisiana	1,018	270	133,255,768.19	115,656,432.51	13,302,927.30
Maryland	1,925	376	341,946,811.78	123,162,473.10	18,262,248.86
Massachusetts	3,407	1,233	1,098,365,837.85	450,648,203.62	105,623,488.29
First Michigan	2,371	626	372,013,335.33	196,444,427.99	57,786,467.83
Fourth Michigan	1,298	326	183,502,687.12	63,043,864.09	14,217,629.21
Minnesota	1,698	379	464,570,921.00	163,826,725.67	28,437,730.45
First Missouri	1,738	399	476,013,314.74	135,422,459.78	37,873,923.80
Sixth Missouri	1,260	221	277,042,563.83	46,213,437.71	8,676,241.18
Montana	3,123	243	862,516,216.90	59,587,856.67	14,379,220.33
Nebraska	665	95	62,814,061.50	10,215,294.10	2,939,392.12
New Hampshire	1,638	360	403,487,850.47	95,382,022.63	15,435,655.94
First New Jersey	536	150	162,899,733.63	65,658,001.52	19,010,676.96
Fifth New Jersey	2,263	633	779,942,171.17	244,742,740.71	67,414,058.28
New Mexico	332	37	271,929,837.88	42,325,956.22	9,199,163.41
First New York	296	266	211,604,562.94	85,279,357.99	13,154,848.10
Second New York	4,046	859	4,147,156,738.74	1,389,799,270.48	198,476,710.54
Third New York	1,962	439	808,124,808.72	214,279,527.14	45,580,256.69
Fourteenth New York	1,475	358	360,101,893.11	132,808,053.03	29,976,659.29
Twenty-first New York	1,450	377	204,777,054.23	93,800,625.62	20,862,735.43
Twenty-eighth New York	2,129	556	409,155,655.33	221,480,673.39	47,443,189.03
Fourth North Carolina	1,206	355	161,759,151.62	99,571,484.48	18,268,387.02
Fifth North Carolina	580	164	62,978,735.71	28,544,200.89	7,625,593.06
North and South Dakota	473	33	86,936,815.73	7,867,381.22	678,226.94
First Ohio	1,644	561	290,642,559.18	94,992,281.92	30,378,513.52
Tenth Ohio	989	258	141,287,731.84	42,544,145.64	14,708,513.52
Eleventh Ohio	1,088	255	145,705,061.46	58,068,393.17	10,302,079.80
Eighteenth Ohio	2,143	735	618,169,782.30	217,179,942.27	65,297,122.24
Oklahoma	1,534	201	89,837,736.08	29,871,411.52	6,559,521.05
Oregon	1,317	164	221,886,219.63	42,635,738.89	5,337,051.84
First Pennsylvania	3,316	923	1,114,524,029.55	420,036,504.78	81,617,072.07
Ninth Pennsylvania	1,620	429	286,274,654.96	172,088,727.59	24,103,331.72
Twenty-third Pennsylvania	3,117	872	1,557,352,968.01	802,185,981.15	110,922,216.23
Tennessee	1,355	310	136,971,591.00	63,138,594.15	9,811,697.83
Third Texas	1,905	404	244,212,081.56	117,728,505.29	21,756,611.85
Second Virginia	410	132	132,616,491.23	51,378,571.26	6,081,944.40
Sixth Virginia	467	83	103,540,220.69	63,834,659.93	4,444,951.68
Washington	3,479	400	1,080,263,390.54	100,538,610.39	14,590,527.95
West Virginia	1,941	395	311,065,549.21	101,930,903.54	16,243,303.22
First Wisconsin	2,346	499	349,807,598.47	127,241,535.54	28,908,631.68
Second Wisconsin	1,383	188	90,962,193.97	41,283,091.21	5,915,886.37
Total	96,122	21,429	26,542,060,403.10	8,381,811,628.24	1,670,333,724.36

CLASS C.—Industrial and manufacturing, such as mining, lumber, and coke companies; rolling mills; foundry and machine shops; sawmills; flour, woolen, cotton, and other mills; manufacturers of cars, automobiles, elevators, agricultural implements, and all articles manufactured wholly or in part from metal, wood, or other material; manufacturers or refiners of sugar, molasses, sirups, or other products; ice or refrigerating companies; slaughterhouse, tannery, packing, or canning companies.

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	787	184	\$141,525,606.65	\$58,089,698.24	\$5,987,257.46
Alaska.....	89	2	29,867,047.46	539,189.29	33,946.98
Arizona.....	183	27	202,452,985.39	17,960,594.44	7,004,750.91
Arkansas.....	572	119	106,082,931.27	23,418,911.52	3,921,558.05
California.....	5,632	767	1,883,095,612.66	279,847,993.47	54,533,741.41
Colorado.....	2,656	161	1,413,200,779.44	110,729,350.97	11,075,741.96
Connecticut.....	1,592	523	294,404,835.41	98,685,273.05	34,851,184.12
Delaware.....	328	50	110,637,141.36	18,568,675.98	2,678,841.06
District of Columbia.....	258	53	55,735,523.94	13,486,221.39	3,482,837.81
Florida.....	442	119	38,879,168.34	29,033,019.67	3,042,798.36
Georgia.....	1,202	316	131,490,899.31	72,484,074.49	11,719,492.34
Hawaii.....	114	58	70,678,198.13	14,163,537.12	9,941,085.88
Idaho.....	487	47	151,809,126.87	26,881,645.86	2,183,549.64
Illinois.....	6,832	1,741	1,646,142,725.54	676,453,214.77	164,224,493.22
Indiana.....	2,278	660	296,820,379.40	114,292,315.72	43,399,738.89
Iowa.....	1,577	278	120,225,360.75	38,330,124.35	9,207,311.12
Kansas.....	778	127	160,702,559.46	40,029,661.67	27,807,007.87
Kentucky.....	1,436	302	144,192,298.95	50,994,560.88	11,350,786.07
Louisiana.....	1,018	270	133,255,768.19	115,656,432.51	13,502,927.30
Maine.....	977	192	331,970,530.60	64,147,445.64	9,548,036.14
Maryland.....	1,329	273	175,261,646.48	91,044,678.40	12,084,930.06
Massachusetts.....	3,407	1,223	1,098,365,837.85	450,648,203.62	105,623,148.29
Michigan.....	3,669	952	555,516,022.45	259,488,292.08	72,004,097.04
Minnesota.....	1,698	379	464,570,921.00	163,826,725.67	28,437,730.45
Mississippi.....	383	119	30,746,688.58	26,436,345.20	3,720,831.99
Missouri.....	2,998	620	753,055,878.57	181,635,897.49	46,550,164.98
Montana.....	905	90	261,436,327.58	22,569,822.07	2,464,502.11
Nebraska.....	665	95	62,814,661.30	10,215,294.10	2,939,392.12
Nevada.....	551	28	388,354,400.33	6,777,408.85	4,068,855.41
New Hampshire.....	331	99	38,730,703.65	20,849,018.82	3,070,262.35
New Jersey.....	2,799	783	942,835,904.80	310,400,742.23	86,424,735.24
New Mexico.....	149	10	69,476,852.49	24,365,361.78	2,194,412.50
New York.....	12,553	2,855	6,140,920,713.07	2,137,447,307.65	350,494,374.10
North Carolina.....	1,196	345	108,962,453.49	55,441,066.73	17,369,830.79
North Dakota.....	182	17	11,950,983.46	1,596,741.74	314,743.61
Ohio.....	5,864	1,809	1,195,804,934.78	412,784,763.00	120,687,432.34
Oklahoma.....	1,534	201	89,837,736.08	29,871,411.52	6,559,521.65
Oregon.....	1,317	164	221,886,219.63	52,635,738.89	5,587,051.84
Pennsylvania.....	8,053	2,224	2,958,151,652.52	1,394,311,213.48	216,642,620.02
Rhode Island.....	822	260	227,868,164.33	57,635,592.32	22,034,759.92
South Carolina.....	590	174	115,775,433.84	72,674,618.64	8,521,149.29
South Dakota.....	291	16	74,985,832.27	6,270,639.48	363,482.43
Tennessee.....	1,355	310	136,971,591.00	63,138,594.15	9,811,697.83
Texas.....	1,905	494	244,212,081.56	117,728,505.29	21,756,511.85
Utah.....	1,731	106	449,270,762.45	40,136,383.74	9,931,168.58
Vermont.....	330	69	32,786,346.22	10,385,553.17	2,817,357.45
Virginia.....	887	215	236,449,211.92	115,326,128.52	10,542,736.01
Washington.....	3,390	398	1,050,396,348.08	99,999,421.10	14,556,580.97
West Virginia.....	1,941	395	311,065,549.21	101,930,903.54	16,243,303.22
Wisconsin.....	3,729	687	440,769,797.44	168,524,626.75	34,822,518.05
Wyoming.....	330	14	189,639,267.55	11,922,677.19	2,196,935.28
Total.....	96,122	21,429	26,542,060,403.10	8,381,811,628.24	1,670,333,724.36

CLASS D.—Mercantile, including all dealers (not otherwise classed as producers or manufacturers) in coal, lumber, grain, produce, and all goods, wares, and merchandise.

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	1,011	218	\$30,946,002.74	\$17,749,830.63	\$4,408,729.80
Arkansas.....	723	158	20,516,778.88	13,393,220.56	3,840,138.26
First California.....	3,653	779	273,831,903.32	130,384,454.55	23,258,259.36
Sixth California.....	1,008	326	50,456,953.58	36,092,112.93	8,438,095.72
Colorado.....	1,704	251	72,156,812.65	29,263,295.55	5,529,495.50
Connecticut.....	1,448	320	66,138,928.32	28,252,907.13	7,084,539.17
Florida.....	476	121	21,587,491.49	16,046,560.37	3,630,245.01
Georgia.....	1,281	279	35,944,474.63	32,567,518.36	6,973,689.79
Hawaii.....	107	41	7,193,167.35	5,512,707.64	1,534,948.06
First Illinois.....	3,431	839	307,815,629.16	214,094,956.57	49,072,191.88
Fifth Illinois.....	267	67	8,014,778.50	5,503,216.46	1,422,247.57
Eighth Illinois.....	468	117	13,823,643.43	9,927,381.50	2,334,998.62
Thirteenth Illinois.....	468	73	8,730,663.86	4,693,280.77	1,697,752.52
Sixth Indiana.....	1,059	223	35,656,985.25	20,976,223.32	4,847,788.15
Seventh Indiana.....	469	74	11,732,496.49	6,510,631.75	1,675,182.57
Third Iowa.....	970	160	31,178,966.67	16,394,199.93	4,342,305.75
Fourth Iowa.....	1,100	189	30,551,598.96	16,324,459.24	4,557,795.02
Kansas.....	1,100	177	35,309,968.95	18,797,420.41	3,957,181.59
Second Kentucky.....	243	44	5,484,505.52	2,639,208.39	806,933.50
Fifth Kentucky.....	480	107	21,307,726.22	11,644,628.58	3,308,071.84
Sixth Kentucky.....	129	8	3,245,195.23	1,236,564.03	209,877.57
Seventh Kentucky.....	152	24	7,311,370.00	2,819,389.82	928,328.52
Eighth Kentucky.....	77	10	1,185,015.00	565,506.83	177,591.66
Louisiana.....	871	202	38,977,987.96	32,474,212.70	6,118,916.49
Maryland.....	847	155	95,889,141.98	25,129,401.39	4,695,480.18
Massachusetts.....	2,700	657	147,490,026.95	136,350,209.25	20,072,564.51
First Michigan.....	1,039	259	56,858,649.45	27,102,217.43	7,229,914.18
Fourth Michigan.....	571	106	20,873,274.60	9,969,204.94	2,037,656.70
Minnesota.....	1,613	433	100,286,247.23	80,694,955.51	13,910,765.58
First Missouri.....	1,981	421	274,014,907.70	92,087,130.83	16,123,922.35
Sixth Missouri.....	1,141	276	66,980,016.66	42,658,314.22	8,635,576.18
Montana.....	1,512	317	72,454,633.99	35,338,993.99	7,883,360.36
Nebraska.....	1,457	254	81,108,300.75	41,653,215.42	6,741,875.88
New Hampshire.....	931	156	31,259,846.11	16,744,445.20	3,325,654.00
First New Jersey.....	291	72	9,960,071.03	4,700,940.99	1,291,910.86
Fifth New Jersey.....	1,103	187	97,376,654.49	35,553,940.18	7,053,981.72
New Mexico.....	435	116	18,648,618.25	7,951,501.01	2,329,858.71
First New York.....	825	89	29,735,824.72	26,799,285.80	2,751,944.15
Second New York.....	2,807	604	524,671,083.65	299,671,683.19	37,986,776.85
Third New York.....	1,988	364	380,431,598.96	219,356,738.15	17,775,221.60
Fourteenth New York.....	1,569	186	55,091,324.72	63,796,677.08	4,307,904.80
Twenty-first New York.....	872	163	43,048,910.24	28,564,479.93	3,334,271.78
Twenty-eighth New York.....	1,314	252	74,959,588.20	45,928,457.94	7,557,536.66
Fourth North Carolina.....	1,662	189	24,451,362.90	16,318,984.96	4,632,273.78
Fifth North Carolina.....	722	59	14,800,048.88	9,521,606.95	1,579,092.08
North and South Dakota.....	1,659	238	33,988,156.87	16,427,457.05	5,286,681.78
First Ohio.....	772	210	47,594,421.03	28,410,180.36	5,598,368.27
Tenth Ohio.....	565	124	20,206,277.11	12,429,249.97	3,164,483.36
Eleventh Ohio.....	569	127	22,570,419.66	11,014,103.31	2,817,988.06
Eighteenth Ohio.....	1,081	266	58,007,410.34	34,114,968.61	7,741,073.97
Oklahoma.....	973	108	20,920,843.70	12,117,731.19	2,360,960.78
Oregon.....	940	158	38,952,248.25	19,884,545.17	3,701,458.86
First Pennsylvania.....	229	92	89,733,099.00	56,046,572.76	9,104,195.98
Ninth Pennsylvania.....	451	97	16,889,532.41	7,350,108.39	1,819,284.08
Twenty-third Pennsylvania.....	1,025	306	60,083,325.26	31,585,769.78	8,783,882.54
Tennessee.....	983	215	30,572,012.15	26,934,135.83	4,550,289.85
Third Texas.....	2,245	644	88,457,500.92	55,639,729.67	14,771,860.65
Second Virginia.....	658	188	22,060,890.44	16,029,138.34	3,121,294.55
Sixth Virginia.....	438	104	12,527,775.96	8,057,539.89	1,922,650.91
Washington.....	1,520	246	63,068,504.57	34,185,969.98	6,852,309.98
West Virginia.....	682	162	33,091,835.05	12,224,170.12	1,765,226.85
First Wisconsin.....	1,191	197	45,411,178.37	27,527,506.58	6,415,476.32
Second Wisconsin.....	771	113	20,092,122.84	10,659,128.81	2,326,384.11
Total.....	67,325	13,834	4,087,130,422.64	2,356,514,388.19	423,012,177.53

CLASS D.—*Mercantile, including all dealers (not otherwise classed as producers or manufacturers) in coal, lumber, grain, produce, and all goods, wares, and merchandise.*

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	649	141	\$20,958,435.03	\$11,344,358.72	\$2,750,934.50
Alaska.....	31	9	1,237,149.00	374,541.73	235,998.18
Arizona.....	211	56	7,718,817.45	3,727,213.08	991,464.44
Arkansas.....	723	158	20,516,778.88	13,393,220.56	3,840,158.26
California.....	4,329	1,080	315,138,680.71	164,100,535.63	31,172,639.16
Colorado.....	1,462	187	62,589,900.84	26,276,173.61	4,571,130.83
Connecticut.....	1,066	201	35,646,147.80	16,300,648.23	4,327,500.72
Delaware.....	108	22	59,680,808.99	8,518,579.96	1,179,148.31
District of Columbia.....	225	48	21,431,808.64	7,054,625.50	975,824.10
Florida.....	476	121	21,587,491.49	16,046,500.37	3,630,245.01
Georgia.....	1,281	279	35,944,474.63	32,597,518.30	6,973,659.79
Hawaii.....	107	41	7,193,167.35	5,512,707.64	1,534,948.06
Idaho.....	338	60	13,387,676.54	7,305,047.44	1,236,660.83
Illinois.....	4,833	1,096	338,384,744.95	230,218,835.30	54,527,190.59
Indiana.....	1,528	297	47,389,480.74	27,486,855.07	6,522,970.72
Iowa.....	1,788	349	61,730,595.63	32,718,659.17	8,900,100.77
Kansas.....	1,100	177	35,309,968.95	18,797,420.41	3,957,181.59
Kentucky.....	1,081	193	38,533,811.97	18,995,297.65	5,430,893.39
Louisiana.....	871	202	38,977,987.96	32,474,212.70	6,118,916.49
Maine.....	641	104	24,175,417.14	13,034,809.79	2,481,344.31
Maryland.....	509	84	14,672,069.35	9,437,874.12	2,517,755.90
Massachusetts.....	2,700	657	147,490,026.95	136,350,209.25	20,072,504.51
Michigan.....	1,610	365	77,931,924.05	37,071,422.37	9,258,570.88
Minnesota.....	1,613	433	100,286,247.23	80,694,955.51	13,910,705.58
Mississippi.....	362	77	9,987,567.71	6,405,471.91	1,057,795.30
Missouri.....	3,122	697	340,994,924.36	134,745,445.05	24,759,458.53
Montana.....	534	133	21,506,370.76	12,250,121.75	2,722,680.23
Nebraska.....	1,457	254	81,108,300.75	41,653,215.42	6,741,875.88
Nevada.....	332	25	9,150,176.19	2,376,031.85	523,715.92
New Hampshire.....	155	29	3,787,392.00	1,749,891.45	458,239.53
New Jersey.....	1,394	259	107,336,725.52	40,254,881.17	8,345,892.58
New Mexico.....	224	60	10,929,800.80	4,224,287.93	1,338,394.27
New York.....	9,375	1,658	1,107,988,330.49	684,117,342.09	73,713,655.34
North Carolina.....	1,405	137	26,124,451.82	16,186,164.51	3,436,952.24
North Dakota.....	946	162	19,062,027.29	9,900,205.66	3,381,767.74
Ohio.....	2,987	727	148,378,528.14	85,968,502.25	18,821,913.66
Oklahoma.....	973	108	20,920,843.70	12,117,731.19	2,360,960.78
Oregon.....	940	158	38,952,248.25	19,884,545.17	3,701,458.86
Pennsylvania.....	2,286	632	169,869,590.76	94,982,450.93	19,711,862.60
Rhode Island.....	382	119	30,492,780.52	11,952,348.90	2,737,038.78
South Carolina.....	979	111	13,126,959.96	9,654,427.40	2,774,413.62
South Dakota.....	713	76	14,926,129.58	6,527,251.39	1,904,914.04
Tennessee.....	983	215	30,572,012.15	26,934,135.83	4,550,289.85
Texas.....	2,245	644	88,457,500.92	55,639,729.67	14,771,860.65
Utah.....	640	124	37,560,586.69	15,785,824.80	3,924,019.30
Vermont.....	135	23	3,297,036.97	1,959,743.96	386,070.16
Virginia.....	1,101	293	34,693,061.40	24,205,000.04	5,066,697.33
Washington.....	1,489	237	61,831,355.57	33,811,428.25	6,642,311.80
West Virginia.....	682	162	35,091,835.05	12,224,170.12	1,765,226.85
Wisconsin.....	1,962	310	65,503,301.21	38,186,635.39	8,741,860.43
Wyoming.....	242	44	9,566,851.91	2,967,121.94	958,364.34
Total.....	67,325	13,834	4,087,130,422.64	2,356,514,388.19	423,012,177.53

CLASS E.—*Miscellaneous, such as architects, contractors, hotel, theater, or other companies or associations not otherwise classed.*

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	863	83	\$44,467,467.10	\$10,953,912.49	\$1,800,923.58
Arkansas.....	470	28	20,617,592.23	7,793,892.80	809,816.94
First California.....	4,333	550	481,303,488.22	213,983,531.89	13,649,638.08
Sixth California.....	3,214	460	306,241,844.36	131,574,503.85	12,653,811.31
Colorado.....	3,281	204	328,472,262.87	111,811,438.24	5,916,322.14
Connecticut.....	1,392	187	132,833,893.14	41,642,492.15	9,718,260.27
Florida.....	737	82	52,942,202.30	37,821,112.46	2,412,873.80
Georgia.....	1,062	141	56,214,099.48	29,995,681.08	3,281,751.35
Hawaii.....	179	37	11,973,123.57	3,804,920.92	1,143,821.47
First Illinois.....	4,127	664	353,129,229.82	180,774,496.21	23,539,761.32
Fifth Illinois.....	128	10	4,528,526.75	1,484,502.37	210,932.86
Eighth Illinois.....	404	37	11,594,561.79	3,768,194.05	840,779.37
Thirteenth Illinois.....	231	15	3,052,545.10	1,100,048.98	378,440.89
Sixth Indiana.....	929	118	42,446,350.91	21,487,288.07	3,585,130.80
Seventh Indiana.....	366	62	9,788,767.61	4,402,804.65	1,081,050.26
Third Iowa.....	705	66	30,429,477.97	12,739,498.74	1,513,744.50
Fourth Iowa.....	884	84	34,904,777.81	15,059,716.62	1,849,854.38
Kansas.....	553	37	29,793,155.70	6,486,321.02	1,043,009.41
Second Kentucky.....	181	4	2,489,069.00	907,941.29	176,737.73
Fifth Kentucky.....	582	73	24,306,199.06	8,799,264.07	1,667,021.41
Sixth Kentucky.....	57	1	495,573.73	150,837.77	237,341.95
Seventh Kentucky.....	166	21	4,470,281.81	2,402,268.09	428,754.94
Eighth Kentucky.....	110	9	3,001,093.82	3,295,616.40	251,967.74
Louisiana.....	844	92	55,285,369.52	26,649,034.93	2,567,243.27
Maryland.....	1,444	160	273,810,536.81	147,174,461.09	4,065,375.64
Massachusetts.....	330	330	222,147,470.66	72,501,025.05	11,239,620.76
First Michigan.....	862	118	51,432,559.00	18,396,669.06	3,420,341.51
Fourth Michigan.....	642	53	40,798,932.34	14,050,554.22	1,320,438.32
Minnesota.....	2,360	391	198,793,479.65	153,870,193.26	13,021,975.78
First Missouri.....	2,542	257	149,811,179.75	76,843,340.38	7,016,976.20
Sixth Missouri.....	1,649	195	148,782,688.55	49,462,262.13	5,588,068.57
Montana.....	1,227	118	55,550,586.21	27,571,234.92	2,562,983.84
Nebraska.....	457	49	29,979,433.25	8,048,956.34	2,049,819.28
New Hampshire.....	862	61	159,370,042.22	81,485,814.09	2,196,566.15
First New Jersey.....	987	108	98,569,248.23	43,624,229.03	5,310,664.23
Fifth New Jersey.....	2,890	240	208,393,153.68	144,027,946.47	10,913,544.99
New Mexico.....	174	34	12,287,071.94	3,130,128.20	843,767.14
First New York.....	2,656	145	87,924,770.89	129,709,831.65	5,779,493.24
Second New York.....	5,112	618	1,257,957,777.52	839,056,561.82	40,479,288.73
Third New York.....	4,655	577	407,099,650.67	489,282,818.84	23,569,759.71
Fourteenth New York.....	1,071	81	20,477,159.91	43,214,766.69	1,874,078.74
Twenty-first New York.....	375	29	10,104,650.00	7,450,965.90	803,108.68
Twenty-eighth New York.....	1,409	162	81,232,448.10	36,721,380.42	3,707,110.83
Fourth North Carolina.....	722	48	15,005,320.95	8,139,488.96	1,123,373.45
Fifth North Carolina.....	221	8	2,845,375.00	1,695,488.07	230,433.34
North and South Dakota.....	792	49	22,869,170.33	12,587,776.76	1,396,650.58
First Ohio.....	935	145	53,870,876.21	16,570,376.66	3,837,095.39
Tenth Ohio.....	732	72	41,798,815.02	17,013,326.73	25,247,420.70
Eleventh Ohio.....	853	77	23,170,258.61	9,062,410.73	1,776,214.42
Eighteenth Ohio.....	1,772	263	79,506,454.98	48,827,761.72	9,191,284.34
Oklahoma.....	1,179	57	39,057,305.98	18,087,224.72	1,836,000.75
Oregon.....	1,715	139	65,053,250.73	31,920,712.22	3,968,994.59
First Pennsylvania.....	1,934	273	276,770,588.14	118,838,610.49	11,134,568.34
Ninth Pennsylvania.....	619	54	78,298,126.57	21,121,666.05	2,505,092.12
Twenty-third Pennsylvania.....	1,427	151	68,902,583.07	72,975,335.07	4,341,158.52
Tennessee.....	980	83	65,086,090.09	29,936,732.40	2,171,298.65
Third Texas.....	1,943	272	112,743,163.93	53,595,748.47	7,080,835.51
Second Virginia.....	802	82	33,622,531.78	47,959,270.65	1,979,689.83
Sixth Virginia.....	623	34	85,267,093.07	19,041,662.86	820,729.01
Washington.....	3,668	202	273,030,063.56	76,990,285.77	5,449,710.13
West Virginia.....	942	57	34,091,593.26	15,701,822.37	3,970,107.09
First Wisconsin.....	845	49	19,134,845.49	13,400,144.29	1,083,700.43
Second Wisconsin.....	1,180	43	50,677,839.30	18,748,976.73	1,087,736.55
Total.....	83,070	8,917	7,261,243,028.57	3,928,445,316.76	326,794,624.85

CLASS E.—Miscellaneous, such as architects, contractors, hotel, theater, or other companies or associations not otherwise classed.

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	765	73	\$39,860,328.78	\$18,176,439.31	\$1,581,370.31
Alaska.....	19	3	2,611,808.00	58,337.01	36,561.02
Arizona.....	101	22	6,400,655.34	1,542,027.57	457,471.60
Arkansas.....	470	28	20,617,592.23	7,793,892.80	809,816.94
California.....	7,383	997	836,124,483.73	343,807,849.06	26,053,056.32
Colorado.....	2,737	177	274,744,489.16	91,033,371.41	4,954,541.27
Connecticut.....	955	99	99,610,945.60	31,321,183.71	7,332,888.75
Delaware.....	218	18	200,289,914.62	107,081,403.66	1,413,821.47
District of Columbia.....	319	60	32,280,712.76	17,371,420.72	1,774,338.75
Florida.....	737	82	52,942,202.30	37,821,112.46	2,412,873.80
Georgia.....	1,062	141	56,214,039.48	29,998,081.08	3,281,751.35
Hawaii.....	179	37	11,973,123.57	3,804,920.92	1,143,821.47
Idaho.....	251	22	11,675,504.62	10,735,260.54	438,234.65
Illinois.....	4,910	726	372,694,863.46	196,127,811.61	24,909,914.44
Indiana.....	1,295	154	52,235,118.52	26,090,089.72	4,696,181.06
Iowa.....	1,589	146	65,334,255.78	27,799,215.36	3,363,598.88
Kansas.....	553	37	29,793,155.70	6,486,321.02	1,043,009.41
Kentucky.....	1,096	105	34,763,317.42	15,696,928.52	2,761,823.77
Louisiana.....	844	92	55,285,369.52	26,649,034.93	2,567,243.27
Maine.....	591	40	148,764,828.47	78,696,495.96	1,691,861.57
Maryland.....	899	81	41,163,149.43	22,652,144.40	1,772,479.92
Massachusetts.....	2,000	330	222,147,470.06	72,501,025.05	11,239,620.76
Michigan.....	1,504	171	92,231,491.34	32,447,223.28	4,750,779.83
Minnesota.....	2,360	391	198,763,479.65	153,870,195.26	13,021,975.78
Mississippi.....	98	10	4,607,138.32	1,777,473.18	219,553.27
Missouri.....	4,191	452	298,593,868.30	120,305,542.51	12,605,044.77
Montana.....	500	62	21,220,071.86	8,894,452.48	1,451,915.44
Nebraska.....	457	49	29,979,433.25	8,048,956.34	2,049,819.28
Nevada.....	164	13	41,420,848.85	1,750,186.68	250,393.07
New Hampshire.....	177	16	8,502,288.75	2,018,012.10	401,750.67
New Jersey.....	3,877	348	366,952,401.91	187,952,175.50	16,254,209.22
New Mexico.....	73	12	5,886,416.60	1,588,100.63	386,295.54
New York.....	15,272	1,612	1,974,856,457.09	1,545,507,253.72	76,212,819.93
North Carolina.....	718	45	13,424,435.55	7,172,333.88	966,232.45
North Dakota.....	353	29	10,558,063.80	7,499,018.09	719,087.36
Ohio.....	4,292	558	198,346,404.82	91,473,875.86	40,052,014.85
Oklahoma.....	1,179	57	39,057,305.98	18,087,224.72	1,836,000.75
Oregon.....	1,715	139	65,053,250.73	31,920,712.22	3,968,994.59
Pennsylvania.....	3,980	478	423,882,297.78	212,938,811.61	17,980,818.98
Rhode Island.....	437	88	33,222,857.54	10,221,308.44	2,385,380.52
South Carolina.....	225	11	4,426,260.40	2,662,641.17	387,484.34
South Dakota.....	439	20	12,311,106.53	5,088,758.67	677,563.22
Tennessee.....	980	83	65,986,090.09	29,936,732.40	2,171,298.65
Texas.....	1,943	272	112,743,163.98	53,595,748.47	7,080,835.51
Utah.....	476	34	22,655,009.73	7,941,521.90	672,835.75
Vermont.....	94	5	2,102,925.00	771,306.03	102,953.91
Virginia.....	1,433	117	118,972,324.85	67,070,425.76	2,804,455.98
Washington.....	3,649	199	270,418,255.56	76,931,948.76	5,413,149.11
West Virginia.....	942	57	34,091,593.26	15,701,822.37	3,970,107.09
Wisconsin.....	2,025	92	69,812,684.79	32,149,121.02	2,171,496.98
Wyoming.....	544	27	53,727,773.71	20,778,066.83	961,780.87
Total.....	83,070	8,917	7,261,243,028.57	3,928,445,316.76	326,794,624.85

Total for corporations of all classes for each collection district.

District.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of bonded and other indebtedness.	Net income.
Alabama.....	3,901	941	\$364,163,916.54	\$240,717,412.26	\$26,787,309.67
Arkansas.....	2,512	507	227,986,528.06	109,636,517.15	13,455,455.20
First California.....	14,176	2,420	3,949,993,442.52	1,614,134,538.85	128,134,223.54
Sixth California.....	7,012	1,330	1,590,121,632.17	530,026,490.38	50,286,745.25
Colorado.....	836	86	2,380,445,925.80	581,844,251.87	37,397,314.76
Connecticut.....	5,871	1,590	1,271,590,112.54	603,151,925.14	109,404,619.93
Florida.....	2,120	440	158,536,265.68	148,337,583.01	13,042,590.47
Georgia.....	4,812	1,070	485,593,825.57	353,914,057.53	37,805,722.83
Hawaii.....	510	189	134,000,138.20	98,591,759.20	15,825,289.63
First Illinois.....	14,163	3,376	4,007,627,502.18	3,318,167,798.62	342,809,692.22
Fifth Illinois.....	279	279	160,918,570.75	77,557,093.40	13,655,290.19
Eighth Illinois.....	2,523	541	185,222,721.83	86,275,943.98	13,061,811.45
Thirteenth Illinois.....	1,773	359	94,782,977.05	56,028,987.33	10,377,535.21
Sixth Indiana.....	4,447	1,176	553,096,441.81	320,408,529.52	59,819,300.87
Seventh Indiana.....	2,120	443	142,756,264.59	78,059,606.89	11,949,698.19
Third Iowa.....	3,746	696	170,783,678.95	71,792,537.42	16,670,773.18
Fourth Iowa.....	3,660	762	235,226,099.18	105,588,738.80	19,229,788.70
Kansas.....	3,988	780	638,285,769.26	461,666,817.80	63,766,783.59
Second Kentucky.....	1,111	182	42,966,695.25	22,124,602.83	3,073,957.81
Fifth Kentucky.....	1,765	388	258,690,210.89	230,296,804.13	26,813,236.23
Sixth Kentucky.....	479	72	31,387,332.59	12,220,598.96	2,485,895.09
Seventh Kentucky.....	856	164	68,002,213.48	39,939,825.92	4,285,649.94
Eighth Kentucky.....	596	88	25,479,292.48	12,344,191.90	1,863,777.43
Louisiana.....	3,271	774	420,479,567.22	342,148,805.97	32,269,342.42
Maryland.....	5,785	1,070	1,723,808,805.15	1,199,072,434.85	72,999,990.06
Massachusetts.....	9,083	2,735	2,030,409,582.24	965,394,987.21	180,439,663.59
First Michigan.....	5,061	1,278	691,070,156.36	463,809,337.17	88,281,247.28
Fourth Michigan.....	3,065	677	349,117,689.35	193,152,258.14	23,000,432.91
Minnesota.....	7,395	1,614	1,558,232,795.39	1,300,935,750.17	127,863,581.81
First Missouri.....	7,521	1,023	1,557,815,569.92	1,364,203,175.89	89,594,886.28
Sixth Missouri.....	5,294	1,023	772,778,565.67	382,088,041.77	34,727,489.20
Montana.....	997	1,023	1,323,379,932.42	351,638,400.29	35,569,514.40
Nebraska.....	4,126	766	299,369,664.47	105,274,876.49	20,503,599.49
New Hampshire.....	4,838	961	1,296,629,322.70	612,532,583.13	37,187,371.91
New Jersey.....	2,216	481	377,852,862.00	222,965,781.24	33,407,710.66
Fifth New Jersey.....	7,042	1,366	1,515,569,231.79	724,598,084.42	114,468,728.86
New Mexico.....	1,578	285	401,674,345.68	109,582,254.21	15,712,999.76
First New York.....	5,341	620	545,917,377.03	585,152,975.69	34,967,363.45
Second New York.....	13,021	2,477	10,264,182,415.71	5,331,167,098.83	498,556,196.86
Third New York.....	8,779	1,454	2,143,666,777.00	1,657,486,223.18	111,818,213.66
Fourth New York.....	4,732	889	587,341,628.74	362,231,842.98	47,834,534.46
Twenty-first New York.....	3,313	779	342,228,511.64	187,043,259.19	31,828,560.90
Twenty-eighth New York.....	5,527	1,205	819,156,125.25	545,410,119.97	76,831,826.30
Fourth North Carolina.....	5,322	926	304,255,278.67	154,108,615.34	31,551,759.41
Fifth North Carolina.....	1,908	303	132,168,696.87	62,695,512.18	12,792,042.99
North and South Dakota.....	4,992	664	203,585,368.71	53,342,389.00	58,692,265.24
First Ohio.....	3,856	1,104	741,755,588.92	410,643,560.23	54,758,416.90
Tenth Ohio.....	2,842	660	334,492,415.68	148,394,839.43	22,508,974.32
Eleventh Ohio.....	3,078	666	295,425,938.04	145,079,448.58	22,508,974.32
Eighteenth Ohio.....	5,682	1,555	1,263,608,479.42	752,334,024.97	122,334,024.97
Oklahoma.....	4,975	331	237,461,166.48	106,957,786.51	17,863,690.25
Oregon.....	626	626	516,810,358.76	221,013,353.87	22,201,353.87
First Pennsylvania.....	7,687	1,995	3,052,950,983.52	1,769,391,275.50	212,930,209.89
Ninth Pennsylvania.....	7,466	1,081	597,642,980.09	337,081,063.74	45,092,161.91
Twenty-third Pennsylvania.....	7,560	2,011	2,649,539,775.95	1,542,936,740.44	203,765,339.93
Tennessee.....	4,219	824	405,347,614.85	232,832,620.25	35,692,056.62
Third Texas.....	8,447	2,264	873,435,128.29	795,253,922.24	78,078,477.71
Second Virginia.....	2,186	523	543,540,316.45	636,760,333.27	32,339,547.53
Sixth Virginia.....	2,037	361	397,278,047.40	241,302,135.04	20,841,782.16
Washington.....	9,926	1,114	1,682,109,652.30	358,725,526.26	36,803,156.24
West Virginia.....	4,345	843	561,241,727.28	201,636,789.46	28,130,873.85
First Wisconsin.....	6,078	991	556,460,546.17	258,096,409.08	49,714,791.69
Second Wisconsin.....	4,369	539	200,565,719.61	93,226,341.73	13,474,246.29
Total.....	805,836	61,116	61,738,227,730.54	34,749,516,353.63	9,832,150,410.92

Total for corporations of all classes for each State or Territory.

State or Territory.	Number of returns received.	Number of returns showing tax due.	Amount of capital stock.	Amount of other bonded and other indebtedness.	Net income.
Alabama.....	2,692	587	\$281,961,561.05	\$182,382,015.98	\$18,373,747.42
Alaska.....	177	26	35,641,152.46	2,266,086.02	589,145.09
Arizona.....	760	160	274,188,022.17	55,890,962.64	10,527,774.36
Arkansas.....	2,512	507	227,285,528.06	109,630,517.15	13,455,455.20
California.....	20,012	3,657	5,068,930,720.96	2,121,739,457.21	172,722,412.64
Colorado.....	7,524	715	2,108,141,923.55	539,101,985.29	32,546,293.00
Connecticut.....	4,051	1,030	909,264,507.15	497,765,710.08	74,081,238.82
Delaware.....	837	144	658,087,011.97	173,785,105.30	6,883,804.86
District of Columbia.....	956	221	362,654,891.23	362,596,702.32	19,160,651.80
Florida.....	2,120	440	158,536,265.68	148,337,583.01	13,042,590.47
Georgia.....	4,812	1,070	485,593,525.57	334,914,057.53	37,805,722.83
Hawaii.....	510	189	134,600,138.20	38,591,759.20	15,825,289.53
Idaho.....	1,564	210	254,461,325.11	78,447,966.02	5,569,376.35
Illinois.....	19,485	4,555	4,448,551,771.96	3,538,029,823.33	379,904,329.07
Indiana.....	6,567	1,619	695,852,706.50	398,468,136.41	71,768,999.06
Iowa.....	7,406	1,458	412,009,778.13	177,376,296.22	35,900,561.88
Kansas.....	3,988	780	638,285,769.26	461,060,817.80	63,706,789.39
Kentucky.....	4,807	874	406,525,744.22	316,926,023.74	39,422,516.55
Louisiana.....	3,271	774	426,479,567.22	342,148,805.97	32,209,342.42
Maine.....	3,032	520	1,125,127,703.10	511,967,403.71	28,562,678.92
Maryland.....	3,951	697	702,047,896.95	46,834,224.34	46,834,224.34
Massachusetts.....	9,083	2,735	2,030,409,582.24	965,394,987.21	180,439,663.59
Michigan.....	8,126	1,955	1,040,193,825.71	656,961,595.31	111,231,680.24
Minnesota.....	7,395	1,614	1,558,232,595.96	1,300,935,750.17	127,963,581.81
Mississippi.....	1,199	354	82,202,355.49	58,335,396.28	8,413,562.25
Missouri.....	12,815	2,392	2,330,594,135.59	1,746,291,217.66	124,722,375.49
Montana.....	2,600	416	408,129,495.32	105,831,731.65	10,881,967.97
Nebraska.....	4,126	766	299,369,664.47	105,274,876.49	20,503,599.49
Nevada.....	1,176	99	471,184,353.73	22,421,572.02	5,698,556.15
New Hampshire.....	965	244	89,294,090.02	41,460,319.48	6,735,526.90
New Jersey.....	9,258	1,847	1,893,422,113.79	947,563,845.66	147,876,439.52
New Mexico.....	818	125	127,486,323.51	53,691,291.57	5,185,225.40
New York.....	40,713	7,424	14,700,492,835.40	8,671,491,519.84	801,636,694.73
North Carolina.....	4,227	707	240,179,778.07	119,797,294.76	28,092,935.92
North Dakota.....	2,581	404	66,001,522.10	25,537,059.66	7,872,150.42
Ohio.....	15,458	3,985	2,635,282,420.06	1,457,577,168.37	258,291,681.43
Oklahoma.....	4,975	631	237,461,166.48	106,957,736.51	17,863,690.25
Oregon.....	4,875	626	516,810,358.76	312,792,871.54	22,201,353.97
Pennsylvania.....	19,713	5,087	6,300,136,439.56	3,649,409,079.68	459,787,711.73
Rhode Island.....	1,820	560	362,331,005.39	105,386,215.06	35,323,381.11
South Carolina.....	3,063	522	196,244,187.47	130,096,832.76	16,250,866.39
South Dakota.....	2,411	260	137,583,786.61	27,805,329.54	5,640,378.57
Tennessee.....	4,219	824	405,347,614.85	232,832,620.25	25,692,056.62
Texas.....	8,447	2,264	873,435,128.29	795,253,922.24	78,078,477.71
Utah.....	3,386	371	665,789,111.99	167,358,702.02	19,118,170.48
Vermont.....	841	107	82,206,935.58	59,098,559.94	6,879,166.09
Virginia.....	4,264	802	942,137,368.85	878,373,179.70	53,302,638.75
Washington.....	9,746	1,088	1,646,468,529.74	356,459,439.64	36,214,011.15
West Virginia.....	4,345	843	561,241,727.28	201,635,789.46	28,139,873.85
Wisconsin.....	10,447	1,530	757,026,265.78	351,322,750.81	63,189,037.98
Wyoming.....	1,267	121	272,304,002.25	42,742,266.58	4,851,016.76
Total.....	305,336	61,116	61,738,227,730.54	34,749,516,353.63	3,832,150,410.92

DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1913, 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 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 production of distilled spirits during the fiscal years 1912 and 1913 in each collection district and State; the quantity of distilled spirits rectified in each collection district and State; the quantity of distilled spirits gauged 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, 1913:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	5	4					5	4
Arkansas.....	8	7					14	13
California.....				2	6	6	186	181
Connecticut.....		2			13	179	15	13
Delaware.....	2	1					1	1
District of Columbia.....	1	1					2	2
Florida.....	2	2					1	1
Georgia.....					1	1	2	2
Hawaii.....							1	1
Illinois.....	8	6	1	1			2	1
Indiana.....	15	11			3	3	11	9
Kentucky.....	225	189	1	1	12	12	27	23
Louisiana.....			5	5	47	46	273	236
Maryland.....	28	21			2	2	5	5
Massachusetts.....	1	1			1	1	30	23
Michigan.....	1	1	6	6	1	1	8	8
Missouri.....			1	1	1	1	2	2
Nebraska.....	24	18			10	9	34	27
New Hampshire.....	3	3					3	3
New Jersey.....			1	1	1	1	2	1
New Mexico.....			1	1	21	19	22	20
New York.....	4	3			5	5	5	5
North Carolina.....	2		1	1	27	23	32	27
Ohio.....	20	12			19	19	21	19
Oregon.....					31	30	51	42
Pennsylvania.....					2	2	2	2
Rhode Island.....	111	79	1	1	3	3	115	83
South Carolina.....	1		1	1	2	2	3	3
Tennessee.....							2	1
Texas.....	14	1					14	1
Virginia.....					1	1	1	1
Washington.....	45	33			71	70	116	103
West Virginia.....	4	1	1	1	3	2	4	3
Wisconsin.....	4	4			2	2	6	4
Total.....	528	398	23	22	469	450	1,020	870
Total for year ended June 30, 1912.....	575	417	19	18	401	386	995	821

FRUIT DISTILLERIES REGISTERED AND OPERATED.

Statement showing the number of fruit distilleries registered and operated during the fiscal year ended June 30, 1913, by collection districts.

Districts.	Regis-tered.	Operated.	Districts.	Regis-tered.	Operated.
Arkansas.....	6	6	New Jersey:		
California:			First district.....	12	10
First district.....	131	128	Fifth district.....	9	9
Sixth district.....	53	51	New Mexico.....	5	5
Connecticut.....	15	13	New York:		
Georgia.....	1	1	First district.....	1	1
Hawaii.....	1	1	Fourteenth district.....	15	11
Illinois:			Twenty-first district.....	3	3
Eighth district.....	1	1	Twenty-eighth district.....	8	8
Thirteenth district.....	2	2	North Carolina, fourth district	19	19
Indiana:			Ohio:		
Sixth district.....	2	2	First district.....	1	1
Seventh district.....	10	10	Tenth district.....	14	13
Kentucky:			Eighteenth district.....	16	16
Second district.....	22	22	Oregon.....	2	2
Fifth district.....	7	7	Pennsylvania, first district.....	3	3
Seventh district.....	3	3	Texas, third district.....	1	1
Eighth district.....	15	14	Virginia:		
Maryland.....	2	2	Second district.....	8	8
Massachusetts, third district..	1	1	Sixth district.....	63	62
Michigan, fourth district.....	1	1	Washington.....	3	2
Missouri:			West Virginia.....	2	2
First district.....	7	6	Total.....	469	450
Sixth district.....	3	3			
New Hampshire.....	1	1			

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.
 Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1913, by collection districts.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.			
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....																						
Arkansas.....																						
California.....																						
Connecticut.....	3	3	2	2	1	1	1	1	2	1	2	1	1	1	1	1	1	1	1	1	5	4
Florida.....																						
Illinois:																						
First district.....																						
Fifth district.....																						
Eighth district.....																						
Sixth district.....			1	1																		
Seventh district.....			2	1																		
Indiana:																						
First district.....																						
Fifth district.....																						
Sixth district.....																						
Seventh district.....																						
Kentucky:																						
Second district.....																						
Fifth district.....																						
Sixth district.....																						
Seventh district.....																						
Eighth district.....																						
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Tenth district.....																						
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Twelfth district.....																						
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Sixty-third district.....																						
Sixty-fourth district.....																						
Sixty-fifth district.....																						

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1913, by collection districts—Continued.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Total.			
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Ohio:							1	1							2	1	6	5	9	6
First district.....							1	1			1	1			2	2			3	3
Eleventh district.....							4	3			1	1							8	5
Eighteenth district.....																				8
Pennsylvania:					1	1	10	4	1	1	4	3	3	3	5	5	3	3	33	23
First district.....					3	3			6	3	4	3	3	3	5	5	2	2	70	51
Ninth district.....	1	1					2	1	19	13	6	4	20	11	7	6	16	16	14	1
Twenty-third district.....					1		1		3	1	2		5		2					14
Tennessee.....																				14
Virginia:					1	1			1	1	2	2	5	5	5	5			31	19
Second district.....	1	1					2	1	12	10	1	1	5	4	3	2			4	4
Sixth district.....	7	2	3	2	5												1	1	4	1
West Virginia.....	2				3				1	1	1	1					2	2	4	4
Wisconsin, first district.....																				14
Total.....	109	80	81	63	43	25	34	18	76	45	27	16	50	32	104	91	113	108	528	398

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1913, by States and Territories.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.			
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....					1	1					2	2	1	1						
Arkansas.....	3	3	2	2	2	2	1	1	2	1	1	1								
Connecticut.....													1	1	1	1				
Delaware.....													1							
District of Columbia.....															2	2			1	1
Florida.....																				
Illinois.....									2										6	6
Indiana.....	3	2	3	2			1	1			1	1							9	8
Kentucky.....	89	69	72	57	17	12	4	3	11	4			7	6	62	56			52	51
Maryland.....					2		1		7	5			1	1	7	6			10	9
Massachusetts.....															1	1				
Missouri.....	2	1	1		6	5	5	5	5	3	4	2	1	1	2	2				
Nebraska.....	1	1			1	1													2	2
New York.....									1	1									3	2
North Carolina.....									2	2										
Ohio.....							6	3	2	1	2									
Pennsylvania.....	1	1			4	3	13	5	26	17	10	7	23	14	14	12	21	21		
Tennessee.....					1	1	1	2	3	1	2		5		2					
Virginia.....	8	3	3	2	6	1	2	1	13	11	3	2	10	9	8	7				
West Virginia.....	2				3														1	1
Wisconsin.....									1	1	1	1							2	2
Total.....	109	80	81	63	43	25	34	18	76	45	27	16	50	32	104	91	113	108	528	398
Total for year ended June 30, 1912.....	125	92	85	70	55	33	39	27	89	46	26	13	56	31	114	94	111	103		

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1913, by collection districts.

District.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	<i>Bushels.</i>	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Alabama.....	3,876			3,640	25,874					33,390	
Arkansas.....	1,122			676	8,605					10,403	
California:											
First district.....	61				58,121					58,182	4,268,486
Fourth district.....								4,268,486		168,106	4,360
Connecticut.....	7,956			15,151	11,070					34,177	33,889
Florida.....	5,710			3,991	24,168					33,889	60,883
Hawaii.....								60,883			
Illinois:											
Fifth district.....	736,925			306,091	5,926,673					6,969,689	
Eighth district.....	232,364			33,037	1,950,868					2,216,269	
Indiana:											
Sixth district.....	222,231			91,195	1,827,804	4,992				2,146,222	
Seventh district.....	436,120			69,829	3,368,274					3,874,223	
Kentucky:											
Second district.....	150,828	4		82,946	1,022,301					1,256,079	
Fifth district.....	605,151		165	798,102	3,417,462					4,820,880	
Sixth district.....	120,836			185,906	682,949	1,709		222,615		991,400	222,615
Seventh district.....	176,008			220,933	1,011,905					1,408,846	
Eighth district.....	112,651			131,452	672,811					916,914	
Louisiana.....	26			37				20,439,884	3,060	3,123	20,439,884
Maryland.....	347,791			1,137,135	151,358				42,737	1,679,021	
Massachusetts:											
Third district.....	5,223			14,222	14,997			6,160,724		34,442	6,160,724
Michigan:											
First district.....								13,105,179			13,105,179
Missouri:											
First district.....	1,284			1,728	9,158					12,170	
Sixth district.....	14,005	173		14,149	72,787					101,114	
Nebraska.....	49,096			18,069	405,083	16				472,264	
New Jersey:											
Fifth district.....								12,367	47	47	12,367
New York:											
First district.....	1,252			1,252				8,294,616		2,504	8,294,616
Fourteenth district.....	128,348			184,690	337,664					650,702	
Twenty-first district.....	37,528			9,336	216,702					263,566	
Twenty-eighth district.....	91			2,196		10				2,297	
North Carolina:											
Fourth district.....	821			821				6,035,331	1,621	3,263	6,035,331

Ohio:											
First district.....	252,305			272,289	1,830,613	142				2,356,349	
Tenth district.....	9,836			14,712	58,152					82,700	
Eleventh district.....	104	30		290	425					849	
Eighteenth district.....	4,727	2,295		23,518	1,269					31,809	
Pennsylvania:											
First district.....	39,876			178,575				889,459		218,451	889,459
Ninth district.....	19,429	80		125,832	11,393					156,734	
Twelfth district.....	91			1,675	11					1,777	
Twenty-third district.....	390,857	174		1,677,953	94,568	1,380			48,198	2,213,130	
South Carolina.....	940			936				4,370,125	1,275	3,151	4,370,125
Tennessee.....	145				493					638	
Virginia:											
Second district.....	26,173			23,144	162,922					212,239	
Sixth district.....	14,248			12,679	88,911					115,838	
Washington.....								608,841			608,841
West Virginia.....	14,179			55,822						70,001	
Wisconsin:											
First district.....	82,369		1,060	114,441	382,484				1,201	581,555	
Total.....	4,252,583	2,756	1,225	5,828,450	23,847,875	8,249		64,640,976	98,139	34,039,277	64,640,976

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1913, by States and Territories.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	<i>Bushels.</i>	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Alabama.....	3,876			3,640	25,874					33,390	
Arkansas.....	1,122			676	8,605					10,403	
California.....	61				58,121					58,182	4,436,592
Connecticut.....	7,956			15,151	11,070			4,436,592		34,177	
District of Columbia.....	80,885				111,030				42,009	233,924	
Florida.....	5,710			3,991	24,168					33,889	60,883
Hawaii.....								60,883			
Illinois.....	969,289			339,128	7,877,541					9,185,958	
Indiana.....	658,351			161,024	5,196,078	4,992				6,020,445	
Kentucky.....	1,165,474	4	165	1,419,339	6,807,428	1,709		222,615		9,394,119	222,615
Louisiana.....	26			37				20,439,884	3,060	3,123	20,439,884
Maryland.....	269,906			1,137,135	40,328				728	1,445,097	
Massachusetts.....	5,223			14,222	14,997			6,160,724		34,442	6,160,724
Michigan.....								13,105,179			13,105,179
Missouri.....	15,284	173		15,877	81,945					113,284	
Nebraska.....	49,096			18,069	405,083	16				472,264	
New Jersey.....								12,367	47	47	12,367

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Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1913, by States and Territories—Continued.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
										Bushels.	Gallons.
New York.....	167,210	821	197,474	821	554,366	10	10	8,294,616	919,069	8,294,616	919,069
North Carolina.....	821	2,325	310,809	821	1,800,459	142	142	6,035,331	3,263	6,035,331	3,263
Ohio.....	266,972	254	1,984,035	254	105,972	1,380	1,380	889,459	2,470,707	889,459	2,470,707
Pennsylvania.....	450,253	940	936	936	493	430	430	2,690,092	2,690,092	2,690,092	2,690,092
Rhode Island.....	145	40,421	35,823	40,421	251,833	638	638	4,370,125	1,275	4,370,125	1,275
South Carolina.....	40,421	14,179	55,822	14,179	382,484	608,841	608,841	608,841	1,201	608,841	1,201
Tennessee.....	14,179	82,369	114,441	82,369	23,847,875	8,240	8,240	64,640,976	98,139	64,640,976	98,139
Virginia.....	82,369	4,252,583	1,225	4,252,583	5,599,667	8,240	8,240	61,605,281	50,576	61,605,281	50,576
West Virginia.....	4,075,991	25,505	1,943	25,505	23,016,759	6,563	6,563	34,089,277	34,089,277	34,089,277	34,089,277
Wisconsin.....	4,075,991	25,505	1,943	25,505	23,016,759	6,563	6,563	34,089,277	34,089,277	34,089,277	34,089,277
Total.....	4,075,991	25,505	1,943	25,505	23,016,759	6,563	6,563	61,605,281	50,576	61,605,281	50,576

This total includes not only what is known commercially as molasses, but all liquids used for the production of distilled spirits, many of which contain less saccharine matter than does commercial molasses.

The average yield per bushel of grain used was 155,757.827

The average yield per gallon of molasses used for the production of spirits was 26,844.710 = 438 + of a gallon.

The average yield per gallon of molasses used for the production of rum was 2,750,846

The average yield per gallon of molasses used for the production of rum was 3,446,643 = 798 + of a gallon.

Statement showing, by collection districts, the production of distilled spirits during the fiscal years 1912 and 1913 compared.

Districts.	Fiscal year 1913.			Total production, fiscal year 1912.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
Alabama.....	122,426.7		122,426.7	122,348.2
Arkansas.....	36,125.6	76,977.3	113,102.9	69,229.6
First California.....	3,491,486.4	6,411,480.7	9,902,967.1	9,247,858.5
Fourth California.....	112,107.9	206,814.5	318,922.4	1,332,129.2
Sixth California.....		966,374.4	966,374.4	1,346,372.8
Colorado.....				
Connecticut.....	129,022.7	26,904.1	155,926.8	161,739.5
Florida.....	141,176.9		141,176.9	120,882.4
Georgia.....		218.5	218.5	
Hawaii.....	30,933.7		30,933.7	11,220.8
First Illinois.....				
Fifth Illinois.....	33,643,181.1		33,643,181.1	28,928,567.3
Eighth Illinois.....	10,320,209.4	277.0	10,320,486.4	10,001,799.9
Thirteenth Illinois.....		668.8	668.8	2,390.7
Sixth Indiana.....	9,893,861.7	293.0	9,894,154.7	10,513,828.5
Seventh Indiana.....	18,585,645.8	72,516.2	18,658,162.0	17,008,391.9
Third Iowa.....				
Fourth Iowa.....				
Kansas.....				
Second Kentucky.....	5,790,966.8	28,942.6	5,819,909.4	5,687,605.9
Fifth Kentucky.....	22,115,639.6	62,723.4	22,178,363.0	23,103,624.6
Sixth Kentucky.....	4,681,694.6		4,681,694.6	4,747,150.3
Seventh Kentucky.....	6,582,314.5	345.7	6,582,660.2	6,839,169.5
Eighth Kentucky.....	4,138,315.8	3,897.7	4,142,213.5	3,371,642.2
Louisiana.....	11,322,847.9		11,322,847.9	10,867,594.7
Maryland.....	6,613,390.2	28,745.8	6,642,136.0	6,216,591.8
Third Massachusetts.....	5,066,057.2	153.5	5,066,210.7	5,355,847.0
First Michigan.....	2,004,071.4		2,004,071.4	2,263,652.2
Fourth Michigan.....		508.5	508.5	20,974.4
Minnesota.....				
First Missouri.....	49,350.0	12,734.4	62,084.4	62,688.4
Sixth Missouri.....	444,446.2	23,497.0	467,943.2	433,245.6
Montana.....				
Nebraska.....	2,214,558.2		2,214,558.2	2,388,874.0
New Hampshire.....		677.8	677.8	583.2
First New Jersey.....		28,921.5	28,921.5	63,854.3
Fifth New Jersey.....	6,177.0	35,687.9	41,864.9	56,889.1
New Mexico.....		1,873.5	1,873.5	890.7
First New York.....	6,222,532.5	1,813.1	6,224,345.6	6,334,372.3
Second New York.....				
Third New York.....				
Fourth New York.....	2,540,300.6	13,362.4	2,553,663.0	2,464,763.5
Twenty-first New York.....	1,194,952.8	40,110.3	1,235,063.1	1,351,919.8
Twenty-eighth New York.....	9,280.2	35,062.1	44,342.3	28,001.8
Fourth North Carolina.....	326,970.9	2,208.2	329,179.1	727.0
Fifth North Carolina.....				
North and South Dakota.....				
First Ohio.....	10,592,352.5	12,283.9	10,604,636.4	10,111,191.9
Tenth Ohio.....	371,755.6	140,591.3	512,346.9	1,229,059.4
Eleventh Ohio.....	3,737.8		3,737.8	6,381.2
Eighteenth Ohio.....	133,655.4	14,416.1	148,071.5	73,296.6
Oklahoma.....				
Oregon.....		259.3	259.3	1,357.4
First Pennsylvania.....	1,563,458.7	2,603.0	1,566,061.7	1,077,859.6
Ninth Pennsylvania.....	644,929.5		644,929.5	549,518.7
Twelfth Pennsylvania.....	4,642.1		4,642.1	396,071.1
Twenty-third Pennsylvania.....	9,463,933.1		9,463,933.1	8,560,054.1
South Carolina.....	221,643.0		221,643.0	586,329.0
Tennessee.....	1,955.5		1,955.5	
Third Texas.....				
Fourth Texas.....		621.9	621.9	
Second Virginia.....	866,645.9	2,869.0	869,514.9	969,304.2
Sixth Virginia.....	468,349.3	99,784.9	568,134.2	536,475.5
Washington.....	441,326.3	7,636.4	448,962.7	115,491.8
West Virginia.....	296,275.8	127.0	296,402.8	294,117.5
First Wisconsin.....	2,448,678.3		2,448,678.3	2,537,878.9
Second Wisconsin.....				
Total.....	185,353,383.1	8,252,874.8	193,606,257.9	187,571,808.5

NOTE.—The Fourth California was consolidated with the First California; Twelfth Pennsylvania with the Ninth Pennsylvania; South Carolina district with the Fourth North Carolina; and Fourth Texas with the Third Texas, in effect October 1, 1912. Consequently the production stated in the abolished districts in the above table is only for the first three months of the fiscal year.

Statement showing, by States and Territories, the production of distilled spirits during the years 1912 and 1913 compared.

States and Territories.	Fiscal year 1913.			Total production, fiscal year 1912.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	Gallons.	Gallons.	Gallons.
Alabama	122,426.7		122,426.7	122,348.2
Alaska				
Arizona				
Arkansas	36,125.6	76,977.3	113,102.9	69,229.6
California	3,603,594.3	7,472,561.7	11,076,156.0	11,926,360.5
Colorado				
Connecticut	126,215.8	25,498.6	151,714.4	160,326.4
Delaware				
District of Columbia	635,022.6		635,022.6	626,862.9
Florida	141,176.9		141,176.9	120,882.4
Georgia		218.5		
Hawaii	30,933.7		30,933.7	11,220.8
Idaho				
Illinois	43,963,390.5	945.8	43,964,336.3	38,932,757.9
Indiana	28,479,507.5	72,809.2	28,552,316.7	27,522,220.4
Iowa				
Kansas				
Kentucky	43,308,931.3	95,909.4	43,404,840.7	43,749,192.5
Louisiana	11,322,847.9		11,322,847.9	10,867,594.7
Maine				
Maryland	5,978,367.6	28,745.8	6,007,113.4	5,589,728.9
Massachusetts	5,066,057.2	153.5	5,066,210.7	5,355,847.0
Michigan	2,004,071.4	508.5	2,004,579.9	2,284,626.8
Minnesota				
Mississippi				
Missouri	493,796.2	36,231.4	530,027.6	495,934.0
Montana				
Nebraska	2,214,558.2		2,214,558.2	2,388,574.0
Nevada				
New Hampshire		677.8	677.8	583.2
New Jersey	6,177.0	64,609.4	70,786.4	120,743.4
New Mexico		1,873.5	1,873.5	890.7
New York	9,967,066.1	90,347.9	10,057,414.0	10,179,057.4
North Carolina		2,208.2	2,208.2	727.0
North Dakota				
Ohio	11,101,501.3	167,291.3	11,268,792.6	11,419,929.1
Oklahoma				
Oregon		259.3	259.3	1,357.4
Pennsylvania	11,676,963.4	2,603.0	11,679,566.4	10,583,503.5
Rhode Island	2,806.9	1,405.5	4,212.4	1,413.1
South Carolina	548,613.9		548,613.9	586,329.0
South Dakota				
Tennessee	1,955.5		1,955.5	
Texas		621.9	621.9	
Utah				
Vermont				
Virginia	1,334,995.2	102,653.9	1,437,649.1	1,505,779.7
Washington	441,326.3	7,636.4	448,962.7	115,491.8
West Virginia	296,275.8	127.0	296,402.8	294,117.5
Wisconsin	2,448,678.3		2,448,678.3	2,537,878.9
Wyoming				
Total	185,353,383.1	8,252,874.8	193,606,257.9	187,571,808.5

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.
1912	32,777,004	150,625,719	58,037,538	24,791,750	3,567,743	2,832,516
1913	34,039,277	155,757,327	61,194,333	26,844,710	3,446,643	2,750,846

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1913, by collection districts.

District.	Gallons.	District.	Gallons.
Alabama		New Jersey:	
Arkansas	107,730.1	First district	505,009.1
California:		Fifth district	1,589,231.0
First district	3,482,657.4	New Mexico	25,291.0
Fourth district	37,982.7	New York:	
Sixth district	121,314.2	First district	1,892,855.2
Colorado	84,630.7	Second district	10,897,949.3
Connecticut	1,405,693.4	Third district	3,313,266.2
Florida	988,060.2	Fourteenth district	444,782.1
Georgia	60,519.8	Twenty-first district	442,735.2
Hawaii	36,573.4	Twenty-eighth district	2,726,788.0
Illinois:		North Carolina:	
First district	6,972,672.9	Fourth district	
Fifth district	6,219,045.1	Fifth district	
Eighth district	5,088.5	North and South Dakota:	
Thirteenth district	187,951.3	Ohio:	
Indiana:		First district	10,874,102.8
Sixth district	1,291,816.6	Tenth district	749,507.4
Seventh district	340,606.8	Eleventh district	525,966.0
Iowa:		Eighteenth district	2,159,404.0
Third district	102,952.7	Oklahoma	
Fourth district	89,986.0	Oregon	275,414.1
Kansas:		Pennsylvania:	
Kentucky:		First district	8,829,796.3
Second district	306,803.2	Ninth district	1,028,971.6
Fifth district	6,311,640.0	Twelfth district	181,726.3
Sixth district	871,299.1	Twenty-third district	3,905,950.3
Seventh district	62,812.9	South Carolina:	
Eighth district	34,003.1	Tennessee	1,803,573.2
Louisiana	890,280.3	Texas:	
Maryland	6,907,014.1	Third district	543,501.0
Massachusetts, third district	5,522,605.0	Fourth district	34,388.4
Michigan:		Virginia:	
First district	610,465.7	Second district	2,581,016.5
Fourth district	82,891.1	Sixth district	265,477.5
Minnesota	1,699,163.4	Washington	424,157.7
Missouri:		West Virginia	327,290.8
First district	2,795,332.9	Wisconsin:	
Sixth district	1,689,537.2	First district	2,179,795.7
Montana	181,902.8	Second district	122,180.5
Nebraska	440,106.2	Total	108,678,542.2
New Hampshire	87,367.2		

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1913, by States and Territories.

State or Territory.	Gallons.	State or Territory.	Gallons.
Alabama		Nebraska	440,106.2
Alaska		Nevada	
Arizona	13,158.3	New Hampshire	87,367.2
Arkansas	107,730.1	New Jersey	2,094,240.1
California	3,641,954.3	New Mexico	12,132.7
Colorado	84,630.7	New York	19,718,376.0
Connecticut	1,143,364.8	North Carolina	
Delaware	365,341.7	North Dakota	
District of Columbia	385,133.2	Ohio	14,308,980.2
Florida	988,060.2	Oklahoma	
Georgia	60,519.8	Oregon	275,414.1
Hawaii	36,573.4	Pennsylvania	13,946,444.5
Idaho		Rhode Island	262,329.1
Illinois	13,284,757.8	South Carolina	
Indiana	1,632,423.4	South Dakota	
Iowa	192,938.7	Tennessee	1,803,573.2
Kansas		Texas	577,889.4
Kentucky	7,586,458.3	Utah	112,780.2
Louisiana	890,280.3	Vermont	
Maine		Virginia	2,846,494.0
Maryland	6,159,836.2	Washington	424,157.7
Massachusetts	5,522,605.0	West Virginia	327,290.8
Michigan	603,356.8	Wisconsin	2,301,976.2
Minnesota	1,699,163.4	Wyoming	
Mississippi		Total	108,678,542.2
Missouri	4,484,870.1		
Montana	69,122.6		

SPIRITS GAUGED IN 1913.

Quantities, in taxable gallons, of distillea spirits gauged during the fiscal year ended June 30, 1913, 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. ¹	For scientific purposes and use of United States.	For export.	For transfer to manufacturing warehouses.				
Alabama.....	122,426.7	88,154.2							210,580.9	
Arkansas.....	36,125.6	36,682.3							370,182.9	
First California.....	3,026,936.6	4,010,961.8	1,731,455.4	61,525.4	7,995.5	26,842.8	2,857,674.5	3,482,657.4	11,024,583.9	
Fourth California.....	8,825.2		103,282.7	7,561.9			41,922.9	37,982.7	168,761.9	
Sixth California.....		326,272.7		3,213.0			99,126.4	121,314.2	1,862,135.2	
Colorado.....		99,383.6		354.4			73,979.0	84,630.7	258,347.7	
Connecticut.....	129,022.7	129,765.5					1,194,874.8	1,405,693.4	2,896,087.4	
Florida.....	141,176.9	147,378.0					762,499.0	988,060.2	2,039,114.1	
Georgia.....		4,816.6					43,772.7	60,519.8	218.5	
Hawaii.....	30,933.7	42,659.5					31,012.4	36,573.4	7,776.3	
First Illinois.....		11,311.4					6,031,542.8	6,972,672.9	427,746.8	
Fifth Illinois.....	33,643,181.1	30,360,728.2	448,506.6	49,068.0	3,599.3	2,080.4	5,333,778.6	6,219,045.1	76,059,987.3	
Eighth Illinois.....	10,141,335.8	8,939,155.0	1,084,610.6	58,440.3			4,536.8	5,088.5	277.0	
Thirteenth Illinois.....							162,815.4	187,951.3	668.8	
Sixth Indiana.....	8,736,105.7	8,312,708.8	1,157,756.0	37,479.2			1,200,084.9	1,291,816.6	293.0	
Seventh Indiana.....	18,585,645.8	17,618,006.3		4,140.6			282,041.6	340,606.3	72,516.2	
Third Iowa.....							85,575.6	102,952.7	188,528.3	
Fourth Iowa.....							73,379.3	89,986.0	163,365.3	
Kansas.....										
Second Kentucky.....	5,790,966.8	3,714,731.3		335.0	1,744.5	162.8	272,592.2	306,803.2	28,942.6	
Fifth Kentucky.....	22,115,639.6	13,795,403.5			41,230.0	6,482.2	5,479,084.4	6,311,540.0	228,059.0	
Sixth Kentucky.....	4,561,948.6	3,207,765.4	119,746.0	127.4	2,402.6		744,446.2	871,299.1	9,507,735.3	
Seventh Kentucky.....	6,582,314.5	3,938,776.2			58,383.8	600.9	55,881.9	62,812.9	345.7	
Eighth Kentucky.....	4,138,315.8	2,931,401.5			18,356.9	1,591.4	31,117.0	34,003.1	3,897.7	
Louisiana.....	10,882,590.9	2,147,276.1	9,066,980.5	48,119.0	11,631.6		708,781.4	890,280.3	23,815,659.8	
Maryland.....	6,364,683.4	4,264,185.9	248,706.8	1,972.0	3,129.0	6,226.4	6,133,990.9	6,907,014.1	73,367.2	
Massachusetts.....	3,287,495.7	1,832,021.0	1,800,875.3	4,199.4		28,801.3	4,849,090.9	5,322,605.0	153.5	
First Michigan.....	2,004,071.4	1,708,806.0	59,083.8	139,890.4			504,929.5	610,465.7	5,027,246.8	
Fourth Michigan.....							75,116.1	82,891.1	508.5	
Minnesota.....							1,476,184.2	1,099,163.4	3,175,347.6	
First Missouri.....	49,350.0	39,211.2					2,382,891.7	2,795,332.9	5,289,882.2	
Sixth Missouri.....	444,446.2	720,389.1		3,192.4			1,455,333.0	1,689,537.2	58,474.9	
Montana.....		3,091.5					154,465.9	181,902.8	4,371,372.8	
Nebraska.....	2,214,558.2	1,757,316.1		17,279.3			371,237.3	440,106.2	339,460.2	
New Hampshire.....		3,295.0					69,156.4	87,367.2	4,800,517.1	
First New Jersey.....							735,491.7	505,009.1	160,436.4	
Fifth New Jersey.....	6,177.0	1,206.0					1,695,710.7	1,599,231.0	29,899.4	
New Mexico.....							22,431.7	25,291.0	75,408.3	
First New York.....	6,222,532.5	4,329,384.6	262,126.2	1,428,258.1	67,439.2	78,532.4	1,667,373.5	1,892,855.2	1,873.5	
Second New York.....							9,228,482.9	1,813.1	15,917,814.8	
Third New York.....							2,979,088.6	10,897,949.3	20,758,420.6	
Fourteenth New York.....	2,540,300.6	2,206,119.6	64,347.7	105,817.2	1,688.7	891.6	374,047.3	3,313,266.2	6,292,354.8	
Twenty-first New York.....	1,194,932.8	1,457,848.4		3,253.9	198.0	3,745.5	384,806.0	444,782.1	5,751,357.2	
Twenty-eighth New York.....	9,280.2	289.7					2,401,416.0	442,735.2	67,230.7	
Fourth North Carolina.....	326,970.9	4.0	234,691.5	108,300.0			2,726,788.0	238,250.4	5,376,024.3	
Fifth North Carolina.....		3,257.5							19,324.0	
North and South Dakota.....									3,257.5	
First Ohio.....	10,592,352.5	9,530,988.2		43,929.4			9,073,461.4	10,874,102.8	95,674.5	
Tenth Ohio.....	371,755.6	326,968.0					619,192.3	749,507.4	281,685.9	
Eleventh Ohio.....	3,737.8	5,618.1					465,083.4	325,966.0	1,000,405.3	
Eighteenth Ohio.....	133,655.4	116,637.6	2,088.5				1,694,699.0	2,159,401.0	4,120,900.6	
Oklahoma.....										
Oregon.....		319,979.8		2,142.7			232,438.7	275,414.1	259.3	
First Pennsylvania.....	1,519,777.7	1,231,169.3	129,994.4	89,158.9	632.1	1,795.6	7,902,312.4	8,829,796.3	53,519.3	
Ninth Pennsylvania.....	644,929.5	408,590.9			112.2		884,666.3	1,028,971.6	2,967,270.5	
Twelfth Pennsylvania.....	4,642.1	14,351.3					161,354.8	181,726.3	362,074.5	
Twenty-third Pennsylvania.....	9,313,009.3	6,054,308.9	179,100.9	1,414.3	2,519.8	1,792.9	3,505,613.2	3,905,950.3	22,996,204.3	
South Carolina.....	221,643.0	29.6	108,299.1	108,300.0					438,271.7	
Tennessee.....	1,955.5	159,112.5					1,499,425.7	1,803,373.2	3,467,293.0	
Third Texas.....					2,719.3		469,269.2	543,501.0	1,012,770.2	
Fourth Texas.....							2,28,858.8	34,388.4	65,869.1	
Second Virginia.....	866,645.9	744,312.1					2,102,702.5	2,581,016.5	91,073.4	
Sixth Virginia.....	468,349.3	515,114.4					219,309.7	265,477.5	106,627.9	
Washington.....	339,743.3	130,851.1	138,809.7	4,155.4			375,951.4	421,157.7	8,615.9	
West Virginia.....	296,275.8	165,404.5					288,098.5	327,200.8	127.0	
First Wisconsin.....	2,448,678.3	2,379,230.0	13,091.1	9,979.7			1,794,316.7	2,179,793.7	3,925,621.5	
Second Wisconsin.....							102,042.4	122,180.5	294,223.9	
Total.....	180,565,461.9	140,289,424.8	16,933,532.8	2,341,607.3	1,511,986.0	212,081.6	94,174,487.6	108,678,542.2	15,870,761.6	360,597,905.3

¹ Includes spirits removed direct from distilleries by pipe line for denaturation.

FERMENTED LIQUORS.

Statement showing, by collection districts, the production of fermented liquors during the fiscal year 1913.

Districts.	Barrels.	Districts.	Barrels.
Alabama.....	44,945	First New Jersey.....	216,452
Arkansas.....	10,550	Fifth New Jersey.....	3,315,164
First California.....	904,053	New Mexico.....	29,166
Fourth California.....	75,105	First New York.....	3,300,644
Sixth California.....	371,712	Second New York.....	203,642
Colorado.....	404,772	Third New York.....	5,525,088
Connecticut.....	1,487,897	Fourteenth New York.....	1,933,668
Florida.....	141,620	Twenty-first New York.....	918,406
Georgia.....	25,348	Twenty-eighth New York.....	2,075,430
Hawaii.....	5,601,469	Fourth North Carolina.....	2,305
First Illinois.....	339,249	Fifth North Carolina.....	
Fifth Illinois.....	287,430	North and South Dakota.....	44,352
Eighth Illinois.....	428,675	First Ohio.....	2,106,502
Thirteenth Illinois.....	808,365	Tenth Ohio.....	686,892
Sixth Indiana.....	890,916	Eleventh Ohio.....	593,322
Seventh Indiana.....	274,665	Eighteenth Ohio.....	1,763,471
Third Iowa.....	209,423	Oklahoma.....	178
Fourth Iowa.....	23,050	Oregon.....	222,888
Kansas.....	426,300	First Pennsylvania.....	3,318,063
Second Kentucky.....	306,225	Ninth Pennsylvania.....	1,419,803
Fifth Kentucky.....	45,365	Twelfth Pennsylvania.....	446,963
Sixth Kentucky.....	20,700	Twenty-third Pennsylvania.....	2,774,680
Seventh Kentucky.....	542,156	South Carolina.....	1,057
Eighth Kentucky.....	1,552,095	Tennessee.....	278,882
Louisiana.....	2,541,615	Third Texas.....	695,856
Maryland.....	1,596,246	Fourth Texas.....	49,054
Third Massachusetts.....	412,125	Second Virginia.....	87,180
First Michigan.....	1,633,452	Sixth Virginia.....	121,331
Fourth Michigan.....	3,606,141	Washington.....	882,663
Minnesota.....	563,944	West Virginia.....	371,017
First Missouri.....	436,712	First Wisconsin.....	4,329,696
Sixth Missouri.....	442,388	Second Wisconsin.....	841,483
Montana.....	289,370	Total.....	65,324,876
Nebraska.....			
New Hampshire.....			

NOTE.—The fourth California was consolidated with the first California; twelfth Pennsylvania with the ninth Pennsylvania; South Carolina district with the fourth North Carolina; and fourth Texas with the third Texas, in effect Oct. 1, 1912. Consequently the production stated in the abolished districts in the above table is only for the first three months of the fiscal year.

Statement showing, by States and Territories, the production of fermented liquors during the fiscal year 1913.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama.....	44,945	Nebraska.....	442,388
Alaska.....	5,891	Nevada.....	15,420
Arizona.....	20,410	New Hampshire.....	289,010
Arkansas.....	10,550	New Jersey.....	3,531,616
California.....	1,335,449	New Mexico.....	8,756
Colorado.....	389,472	New York.....	13,956,878
Connecticut.....	786,267	North Carolina.....	
Delaware.....	145,895	North Dakota.....	5,150,187
District of Columbia.....	266,580	Ohio.....	5,150,187
Florida.....	25,500	Oklahoma.....	178
Georgia.....	141,620	Oregon.....	222,888
Hawaii.....	25,348	Pennsylvania.....	7,959,509
Idaho.....	27,213	Rhode Island.....	701,630
Illinois.....	6,656,823	South Carolina.....	3,362
Indiana.....	1,699,281	South Dakota.....	44,352
Iowa.....	484,088	Tennessee.....	278,882
Kansas.....		Texas.....	744,911
Kentucky.....	821,640	Utah.....	140,648
Louisiana.....	542,156	Vermont.....	
Maine.....	360	Virginia.....	208,511
Maryland.....	1,139,620	Washington.....	876,772
Massachusetts.....	2,541,615	West Virginia.....	371,017
Michigan.....	2,008,371	Wisconsin.....	5,171,179
Minnesota.....	1,633,452	Wyoming.....	15,300
Mississippi.....		Total.....	163,324,876
Missouri.....	4,170,085		
Montana.....	268,851		

¹ Includes 79,332 barrels removed from breweries for export free of tax. See p. 27 for number of barrels of fermented liquors tax paid.

LAW DIVISION.

SEIZURES.

Seizures of property for violation of internal-revenue laws were made during the year ended June 30, 1913, as follows:

Articles.	Quantity.	Value.
Distilled spirits.....	gallons..... 37,847	\$26,461.00
Tobacco.....	pounds..... 1,081	88.00
Cigars.....	438,795	3,663.00
Butter.....	pounds..... 44,641	5,550.00
Oleomargarine.....	do..... 22,224	2,073.00
Oleomargarine factories.....	5	1,082.00
Cigar factories.....	3	1,700.00
Registered grain distilleries.....	6	6,790.00
Registered fruit distilleries.....	11	6,227.00
Miscellaneous property, which includes illicit distilleries, wagons used for the transportation of illicit spirits, and other personal property.....		160,585.00
Total.....		214,219.00
Total value of seizures during fiscal year ended June 30, 1912.....		219,646.00
Total number of seizures during fiscal year ended June 30, 1913.....	3,023	
Total number of seizures during fiscal year ended June 30, 1912.....	3,095	

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, 1913, according to States and Territories:

State or Territory.	Seizures.	Distilled spirits.		Tobacco.		Cigars.		Illicit distilleries and other miscellaneous property.	Total value.
		Gallons.	Value.	Pounds.	Value.	Number.	Value.		
Alabama.....	333	51	\$70.00					\$17,098.00	\$17,168.00
Arkansas.....	8			74	\$22.00			160.00	182.00
California (includes Nevada).....	8	891	2,202.00					58.00	2,260.00
Colorado.....	6	120	120.00					116.00	236.00
Connecticut (includes Rhode Island).....	36	1,096	1,444.00					125.00	1,962.00
Florida.....	42	4,015	723.00	922	50.00	53,834	\$393.00	566.00	1,631.00
Georgia.....	888	388	561.00			15,411	1,344.00	72,041.00	73,946.00
Hawaii.....	24	2	3.00					198.00	201.00
Illinois.....	31	991	413.00					3,421.00	3,834.00
Iowa.....	4	36	36.00					183.00	219.00
Kentucky.....	80	3,131	1,755.00					3,566.00	5,321.00
Louisiana (includes Mississippi).....	1							200.00	200.00
Maryland.....	34	556	585.00			160	5.00	310.00	900.00
Massachusetts.....	4	36	90.00					135.00	225.00
Michigan.....	6	50	65.00					10.00	75.00
Minnesota.....	1	40	50.00						50.00
Missouri.....	35	71	80.00			106	5.00	5,307.00	5,392.00
Nebraska.....	4	75	99.00					36.00	135.00
New Hampshire (includes Maine and Vermont).....	17	365	695.00					54.00	749.00

State or Territory.	Seizures.	Distilled spirits.		Tobacco.		Cigars.		Illicit distilleries and other miscellaneous property.	Total value.
		Gallons.	Value.	Pounds.	Value.	Number.	Value.		
New Jersey.....	34	1,083	\$1,701.00			200	\$4.00	\$4,331.00	\$6,036.00
New Mexico.....	2	1,320	2,000.00					1,500.00	3,500.00
New York.....	43	343	43.00			144,511	444.00	968.00	1,455.00
North Carolina (includes South Carolina).....	742	77	111.00					27,260.00	27,371.00
Ohio.....	38	1,630	3,335.00			1,100	35.00	244.00	3,614.00
Oklahoma.....	4			40	\$4.00			70.00	74.00
Oregon.....	1					800	30.00		30.00
Pennsylvania.....	30	743	675.00			163,324	1,094.00	2,167.00	3,936.00
Tennessee.....	206	252	332.00			150	8.00	18,273.00	18,613.00
Texas.....	10	222	494.00					290.00	784.00
Virginia.....	319	19,554	7,479.00					25,263.00	32,742.00
Washington.....	1	445	892.00						892.00
West Virginia.....	29	218	378.00	45	12.00	390	9.00	10.00	409.00
Wisconsin.....	3	16	30.00					47.00	77.00
Total.....	3,023	37,847	26,461.00	1,081	88.00	438,795	3,663.00	184,007.00	214,219.00

STATEMENT OF SALES.

The following is a statement of sales of Government property, sales under the provisions of section 3460, Revised Statutes, and under distraint during fiscal year 1913:

Sales of Government property.

Gross proceeds ¹	\$1,084.39
Expenses.....	.25
Net proceeds.....	1,084.14

Sales under section 3460.

Gross proceeds.....	\$6,639.36
Tax paid by stamps.....	\$1,804.71
Expenses incident to seizure and sale ²	1,777.04
Net proceeds.....	3,581.75
Net proceeds.....	3,057.61

Sales under distraint.

Gross proceeds.....	\$2,245.76
Tax paid by stamps.....	\$847.93
Expenses ²	292.24
Net proceeds.....	1,140.17
Net proceeds.....	\$1,105.59

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1912; the number received during the year ended June 30, 1913; the number of such offers accepted or rejected

¹ Represents sale of seized and distrained property bid in by the Government where there were no purchasers, and afterwards sold, and includes money derived from the sale of old typewriting machines, waste paper, old records, etc.

² The deficiencies arising in certain cases were paid from the proper appropriation. There are not included in the expenses reported herein amounts paid on seized property which has not been sold. For this reason the expenses reported herein differ from the expenses shown on p. 49.

during the year; and the amounts accepted in settlement of such cases during the year:

July 1, 1912, on hand, not acted on.....	2,560
July 1, 1912, on hand, rejected, awaiting additional offers.....	5,239
Received during year ended June 30, 1913.....	12,781
Total to be accounted for.....	20,580
Accepted:	
Corporation tax (delinquent returns).....	14,191
Miscellaneous.....	5,669
Awaiting additional offers:	
On hand July 1, 1913, rejected.....	541
On hand July 1, 1913, not acted on.....	179
Total.....	20,580

AMOUNTS ACCEPTED.

Corporation tax (delinquent returns).....	\$295,986.53
Miscellaneous.....	286,013.24
Total.....	\$581,999.77

MONEY 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 as costs during the fiscal year ended June 30, 1913, as reported by clerks of United States courts (Form 158):

Amounts paid to collectors arising from the proceeds of in rem actions, etc., during the fiscal year.

	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits (suits on bonds, etc.).	Fines and penalties.			
Alabama.....			\$3,470.00		\$111.82	\$3,581.82
Arkansas.....			516.55		162.13	678.68
California:						
First district.....						
Sixth district.....						
Colorado.....			300.00		796.50	1,096.50
Connecticut.....		\$5,416.61	385.19	\$157.05	240.34	6,199.19
Florida.....			715.00		60.15	775.15
Georgia.....			2,650.00		280.90	2,910.90
Hawaii.....						
Illinois:						
First district.....		7,757.72	7,050.00	203.30	152.70	15,163.72
Fifth district.....			50.00			50.00
Eighth district.....			200.00		72.55	1,302.55
Thirteenth district.....			425.00		502.22	927.22
Indiana:						
Sixth district.....					20.00	20.00
Seventh district.....						3.25
Iowa:						
Third district.....			235.00		156.29	391.29
Fourth district.....			210.85		103.21	314.06
Kansas.....						
Kentucky:						
Second district.....			500.00			500.00
Fifth district.....			120.00			120.00
Sixth district.....						
Seventh district.....			100.00			100.00
Eighth district.....			3,002.90		1,829.51	4,832.41

Amounts paid to collectors arising from the proceeds of in rem actions, etc., during the fiscal year—Continued.

	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits (suits on bonds, etc.).	Fines and penalties.			
Louisiana.....			\$200.00		\$32.95	\$232.95
Maryland.....			700.00		91.00	791.00
Massachusetts.....		\$638.16	400.00		21.08	1,059.24
Michigan:						
First district.....					7.06	7.06
Fourth district.....			650.00			650.00
Minnesota.....						
Missouri:						
First district.....	\$573.90		100.00		19.24	693.14
Sixth district ¹			20.00		162.95	182.95
Montana.....						
Nebraska.....			350.00		85.10	435.10
New Hampshire.....			475.00		333.71	808.71
New Jersey:						
First district.....			1,000.00			1,000.00
Fifth district ²						
New Mexico.....			50.00			50.00
New York:						
First district ³			350.00		6.15	356.15
Second district.....	45.00		200.01			245.01
Third district ⁴		1,875.00	86.05		152.63	2,113.68
Fourteenth district.....	160.00		2,095.00			2,255.00
Twenty-first district.....						
Twenty-eighth district.....						
North Carolina:						
Fourth district ⁵			4,058.53		6,120.08	10,178.61
Fifth district ⁶			2,576.85		718.86	3,295.71
North and South Dakota.....			60.45		20.45	80.45
Ohio:						
First district.....			100.00		82.38	182.38
Tenth district.....						
Eleventh district.....			150.00		32.70	182.70
Eighteenth district.....			760.00		237.78	997.78
Oklahoma ⁷			1,983.72		151.33	2,135.05
Oregon.....			900.00		32.50	932.50
Pennsylvania:						
First district.....		2,557.87	50.00	\$163.70	232.22	3,003.79
Ninth district ⁸					234.83	234.83
Twenty-third district.....					164.30	164.30
Tennessee ⁹			781.75		876.32	1,658.07
Texas.....			8,500.00		26.50	8,526.50
Virginia:						
Second district.....	2,233.31	695.71	150.00	156.48	338.69	3,574.19
Sixth district.....		13.57	20.00	12.48	175.14	221.19
Washington.....			10.00		473.36	483.36
West Virginia.....			200.00		332.03	532.03
Wisconsin:						
First district.....						
Second district.....			125.00			125.00
Total.....	3,015.46	19,154.64	47,862.40	693.01	15,629.66	86,355.17
Total for fiscal year 1912.....	2,704.48	11,543.62	43,024.11	387.45	9,998.71	67,658.37

¹ Additional amount received in compromise of judgments, \$150.
² Additional amount received in compromise of judgments, \$500.
³ Additional amount received in compromise of judgments, \$159.22.
⁴ Additional amount received in compromise of judgments, \$3,558.67.
⁵ Additional amount received in compromise of judgments, \$7,072.43.
⁶ Additional amount received in compromise of judgments, \$661.20.
⁷ Additional amount received in compromise of judgments, \$730.04.
⁸ Additional amount received in compromise of judgments, \$20.
⁹ Additional amount received in compromise of judgments, \$25.

CLAIMS FOR REWARD.

Claims for reward for information relative to violations of the internal-revenue laws, submitted under the provisions of circular 99, revised, and the circular of March 10, 1875, were presented and disposed of as follows:

No claims were pending July 1, 1912.	
Claims presented during the fiscal year ended June 30, 1913.....	10
Claims disposed of during the fiscal year ended June 30, 1913.....	10
No claims were pending July 1, 1913.	

Schedule of taxes in litigation.

District.	Amount of taxes.	Remarks.
Connecticut.....	\$4,739.71	On distiller's bonds.
Florida.....	849.30	Do.
Georgia.....	869.29	Do.
Second Kentucky.....	702.02	Deficiency brandy.
Eighth Kentucky.....	1,958.03	Distiller's bonds.
Massachusetts.....	7,055.87	Legacy taxes.
First Missouri.....	20,822.37	Corporation taxes and taxes on oleo.
Fifth New Jersey.....	1,767.63	Do.
Fifth North Carolina.....	81,305.35	Distillers' bonds.
Third New York.....	70,904.97	Legacy taxes.
Fourteenth New York.....	78,707.35	
Twenty-first New York.....	48.89	
Oklahoma.....	429.39	Distiller's bond.
First Pennsylvania.....	17.43	Corporation taxes.
Twenty-third Pennsylvania.....	1,019.26	Distillers' bonds.
Second Virginia.....	6,949.76	Warehousing and distiller's bonds.
Sixth Virginia.....	3,349.40	
Total.....	281,402.92	

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

The Commissioner of Internal Revenue has charge of all real estate 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, 1913, the United States acquired title to realty in five cases by sales by collectors of internal revenue under distraint proceedings. In one case, however, the sale was set aside; and in another case the land was redeemed under the provisions of section 3202 of the Revised Statutes.

In one instance, to clear title, offers were made for quitclaim deeds to realty, the Government's title to which had long since been regarded as so defective as to be practically valueless, and quitclaim deeds were executed to the purchasers.

Sales under distraint to private purchasers were reported by collectors in six cases during the last fiscal year.

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, 1913, aggregating about 2,000 acres:

Alabama.....	8
Florida.....	5
Georgia.....	8
Kentucky, fifth district.....	1
Louisiana.....	2
North Carolina, fifth district.....	3
Oklahoma.....	5
Tennessee.....	10
Texas.....	2
Virginia:	
Second district.....	1
Sixth district.....	11
Total.....	56

SUITS AND PROSECUTIONS.

The following is a statement of internal-revenue cases handled by the district courts of the United States during the fiscal year ended June 30, 1913, as furnished this office by the Attorney General:

Statement of internal-revenue suits for the fiscal year 1913.

District.	Pending July 1, 1912.		Com-menced during year.		Termi-nated dur-ing year.		Pending July 1, 1913.	
	Civil.	Crim-inal.	Civil.	Crim-inal.	Civil.	Crim-inal.	Civil.	Crim-inal.
Alabama, northern.....		92		95		97		90
Alabama, middle.....	1	193		184		180	1	197
Alabama, southern.....		6		3				34
Arizona.....				6				
Arkansas, eastern.....	2	69	7	113	7	137	2	45
Arkansas, western.....		178		64		60		182
California, northern.....	81	2	1	4	25	1	57	5
California, southern.....		1		1				2
Colorado.....	2	36	2	16	1	30	3	22
Connecticut.....	8	1	5		9	1	4	
Delaware.....		1		6		7		
District of Columbia.....		3				1		2
Florida, northern.....	1	17		37		26		28
Florida, southern.....	1	16		10		14		12
Georgia, northern.....	10	542	9	552	11	421	8	673
Georgia, southern.....	10	177		34	1	130	9	81
Hawaii.....				6				
Idaho.....		3		3		3		3
Illinois, northern.....	3	92	4	33	1	35	6	90
Illinois, eastern.....		208		178		199		187
Illinois, southern.....		37		58		40		55
Indiana.....	1	25	3		2	25	2	
Iowa, northern.....		35	1	62	1	44		53
Iowa, southern.....	1	21		74	1	63		32
Kansas.....		20	1	16		12	1	24
Kentucky, eastern.....	6	138	7	521	8	520	5	139
Kentucky, western.....	10	43	5	109	1	106	14	46
Louisiana, eastern.....	3	5		1		4	3	2
Louisiana, western.....	2	12		8	2	6		14
Maine.....	2	39	9	45	2	24	9	60
Maryland.....	1	3	1	37		32	2	8
Massachusetts.....	16	8	11	20	3	17	24	11
Michigan, eastern.....		4		12		8		8
Michigan, western.....	2	19		21	1	36	1	4
Minnesota.....	1	6	6	7	3	8	4	5
Mississippi, northern.....	12	260	24	201	13	190	23	271
Mississippi, southern.....		209		1		63		147
Missouri, eastern.....	3	11	16	12	2	9	17	14
Missouri, western.....	22	9	3	9	19	14	6	4

Statement of internal-revenue suits for the fiscal year 1913—Continued.

District.	Pending July 1, 1912.		Com-menced during year.		Termi-nated dur-ing year.		Pending July 1, 1913.	
	Civil.	Crim-inal.	Civil.	Crim-inal.	Civil.	Crim-inal.	Civil.	Crim-inal.
Montana.....		2		5		2		5
Nebraska.....		9	9	4	42	5	6	8
Nevada.....	39			2				2
New Hampshire.....		23		4		3		24
New Jersey.....	22	21	51	15	18	20	55	16
New Mexico.....			1	6			1	6
New York, northern.....	4	32		10	2	81	2	11
New York, eastern.....	58	10	95	9	80	16	73	3
New York, southern.....	136	17	207	41	267	20	76	38
New York, western.....		13	15	6	9	2	6	17
North Carolina, eastern.....	1	152		189	1	203		138
North Carolina, western.....	25	239	4	180	10	166	19	253
North Dakota.....		10		9		6		13
Ohio, northern.....	8	14	23	8				6
Ohio, southern.....	13	9	15	11	20	16	11	6
Oklahoma, eastern.....	3	36	15	29	3	25	15	4
Oklahoma, western.....	9	77	9	10	13	49	5	40
Oregon.....		8	3	3		5	3	38
Pennsylvania, eastern.....	29		81	8	54	7	56	6
Pennsylvania, middle.....	27	2	8	8	22		13	1
Pennsylvania, western.....	2	1	1	1	1	1	2	2
Rhode Island.....	5	2		7	4	2	1	7
South Carolina.....	23	47	1	82	22	96	2	33
South Dakota.....		5		7		10		2
Tennessee, eastern.....		198	2	175	1	284	1	89
Tennessee, middle.....	1	66		78	1	94		50
Tennessee, western.....		21		25		26		20
Texas, northern.....		12		24		32		4
Texas, eastern.....	1	88		17	1	65		50
Texas, southern.....		2	5	72	2	65	3	9
Texas, western.....		10		9		13		6
Utah.....		16		1		11		6
Vermont.....	4	1	3			1		1
Virginia, eastern.....	8	32	17	8	11	20	14	20
Virginia, western.....	5	166	74	298	43	292	36	172
Washington, eastern.....		2	7	1	1	1	6	2
Washington, western.....	1	7	39	7	35	12	5	2
West Virginia, northern.....	6	66	3	69	2	101	7	34
West Virginia, southern.....		95		90		79		106
Wisconsin, eastern.....		7				7		
Wisconsin, western.....	2	16		21	1	9	1	28
Wyoming.....				4		4		
Total.....	633	4,125	803	4,104	800	4,434	636	3,795

MISCELLANEOUS DIVISION.

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

The following tables show in detail the operations in oleomargarine, adulterated butter, process or renovated butter, filled cheese, and mixed flour during the fiscal year ended June 30, 1913, under the laws governing the manufacture and sale of these products.

No transactions in filled cheese were reported during the year, the manufacture of this product having practically ceased within the past three years.

A comparison of the figures for this year with those for 1912 and previous fiscal years, and statement of violations with recommendation as to legislation, will be found in the introductory under the several subject headings mentioned therein.

Summary of operations in the product taxed at 10 cents per pound at oleomargarine factories during the fiscal year ended June 30, 1913.

	Dr.	Pounds.
Stock on hand July 1, 1912.....		108,392
Exported and remaining unaccounted for July 1, 1912.....		420,382
Quantity produced this year.....		6,520,436
Total.....		7,049,210
Cr.		
Quantity withdrawn tax paid.....	4,089,338	
Exported and accounted for by evidence of exportation.....	2,471,679	
Exported and unaccounted for June 30, 1913.....	365,376	
Withdrawn free of tax for use of the United States and unaccounted for June 30, 1913.....	3,300	
Withdrawn for export and lost in transit.....	1,300	
Seized from manufacturer on account of violation of law.....	1,320	
On hand June 30, 1913.....	116,897	
Total.....	7,049,210	

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at the rate of 10 cents per pound, produced at manufactories; the quantity withdrawn therefrom tax paid, and withdrawn for export for the fiscal year ended June 30, 1913; ¹ also the stock remaining in manufactories June 30, 1912:

¹ For detailed balance sheet, see summary of operations.

District.	Produced.	With- drawn tax paid.	With- drawn for export.	With- drawn free of tax for use of the United States.	Remaining in manu- factories June 30, 1913.
Connecticut ¹	1,164,016		1,163,917		15,596
First Illinois.....	3,000,680	2,872,530	111,255	3,300	36,275
Sixth Indiana.....	71,700	71,065			2,350
Kansas.....	205,929	192,444	10,450		5,393
Maryland ²	7,440				
Minnesota.....					
First Missouri.....	263,298	³ 265,508			2,950
Fifth New Jersey.....	1,161,787	49,675	1,113,015		62,161
First Ohio.....	472,630	476,900			220
Eleventh Ohio.....					
Third Texas ⁴	172,956	184,496	19,336		1,952
Total.....	6,520,436	4,090,658	2,417,973	3,300	116,897

¹ Including the State of Rhode Island. No oleomargarine manufactured in the State of Connecticut.

² Including Delaware and the District of Columbia. No oleomargarine was manufactured in either.

³ Includes 1,320 pounds seized from manufacturer during December.

⁴ Third and fourth districts consolidated Sept. 30, 1912. Prior thereto all oleomargarine produced in the fourth district.

Statement, by months, showing the quantity, in pounds, of oleomargarine artificially colored, produced at manufactories, the quantity withdrawn therefrom tax paid, the quantity withdrawn for export, and the quantity withdrawn for use of the United States.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.
1912.				
July.....	449,417	198,982	253,035	
August.....	394,251	217,676	188,471	
September.....	439,326	238,487	176,304	
October.....	529,643	338,075	190,272	
November.....	500,684	358,377	168,086	
December.....	615,819	385,843	217,904	
1913.				
January.....	601,994	400,971	188,308	
February.....	618,282	¹ 414,543	180,840	
March.....	637,999	426,856	226,800	
April.....	700,828	467,956	285,165	
May.....	585,714	378,120	216,913	
June.....	446,469	264,772	181,985	3,300
Total.....	6,520,436	4,090,658	2,417,973	3,300

¹ Includes 1,320 pounds seized from manufacturer during December.

Summary of operations in the product taxed at one-fourth cent per pound at oleomargarine factories during the fiscal year ended June 30, 1913.

Dr.	
Stock on hand July 1, 1912.....	1,140,854
Exported and remaining unaccounted for July 1, 1912.....	19,860
Overstatement of withdrawals.....	14,589
Quantity produced this year.....	138,707,426
Total.....	139,882,729

Cr.

Quantity withdrawn tax paid.....	138,237,618
Exported and accounted for by evidence of exportation.....	76,086
Exported and unaccounted for June 30, 1913.....	2,400
Understatement of withdrawals.....	18,901
Reworked and transferred to colored account.....	5,867
Lost or destroyed.....	1,567
Tax paid on account of certificate not filed.....	1,060
Seized from manufacturer on account of violation of law.....	5,230
On hand June 30, 1913.....	1,534,000

Total..... 139,882,729

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; quantity withdrawn for export; and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1913; also the stock remaining in manufactories June 30, 1913:¹

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1913.
Connecticut ²	11,428,670	11,391,570	42,860	1,567	79,190
First Illinois.....	84,383,565	84,035,370			1,034,778
Sixth Indiana.....	1,318,800	1,319,184			31,936
Kansas.....	12,606,312	12,569,848			153,373
Maryland ³	361,960	361,480			480
Minnesota.....	1,599,792	1,595,199			11,454
First Missouri.....	2,427,980	2,459,850			10,440
Fifth New Jersey.....	7,455,075	7,395,625	16,826	5,867	83,840
First Ohio.....	3,973,719	3,968,725			30,964
Eleventh Ohio.....	11,975,712	11,955,975			91,482
Third Texas ⁴	1,175,841	1,190,022			6,062
Total.....	138,707,426	138,242,848	59,686	7,434	1,534,000

¹ For detailed balance sheet, see summary of operations.
² Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.
³ Including Delaware and the District of Columbia. No oleomargarine was manufactured in either.
⁴ Includes 5,230 pounds of oleomargarine seized from manufacturer in December, 1912.
⁵ Reworked and transferred to colored account.
⁶ Third and fourth districts consolidated Sept. 30, 1912. Prior thereto all oleomargarine produced in the fourth district.

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, 1913.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1913.
1912.					
July.....	6,784,611	6,778,377	4,540	2,380	
August.....	8,525,817	8,241,950	11,836	1,270	
September.....	9,397,373	9,338,058	7,180	324	
October.....	13,807,134	13,077,591	14,880	210	
November.....	12,622,767	12,962,860	2,150	707	
December.....	14,801,719	14,310,704	7,500	685	
1913.					
January.....	13,199,123	13,466,164	1,000	291	
February.....	13,213,190	13,286,900			
March.....	13,139,170	13,334,675	8,200		
April.....	13,891,909	13,868,418			
May.....	11,036,150	11,345,235	2,400		
June.....	8,288,463	8,231,916		1,567	1,534,000
Total.....	138,707,426	138,242,848	59,686	7,434	1,534,000

¹ Includes 5,230 pounds seized from manufacturer in December, 1912.
² Includes 5,867 pounds reworked and transferred to colored account.

Comparative table of the production, withdrawal tax paid, and withdrawal for export of the two classes of oleomargarine as defined by the 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 rate of one-fourth cent per pound.		
	Produced.	Withdrawn tax paid.	Withdrawn for export.	Produced.	Withdrawn tax paid.	Withdrawn for export.
1903.....	Pounds. 5,710,407	Pounds. 2,312,493	Pounds. 3,334,969	Pounds. 67,573,689	Pounds. 66,785,796	Pounds. 151,693
1904.....	3,785,670	1,297,068	2,504,940	46,413,972	46,397,984	123,423
1905.....	5,590,304	3,121,640	2,405,763	46,427,032	46,223,691	137,670
1906.....	4,888,986	2,503,095	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
1910.....	6,176,991	3,416,286	2,767,195	135,685,289	135,159,429	97,675
1911.....	5,830,995	2,764,971	3,054,844	115,331,800	115,448,006	91,750
1912.....	6,235,639	3,174,331	3,044,122	122,365,414	121,945,038	106,160
1913.....	6,520,436	4,090,658	2,417,973	138,707,426	138,242,848	59,686
Total.....	65,631,058	35,947,633	29,572,832	947,304,096	944,180,453	1,198,497

Summary of operations in renovated butter at factories during the fiscal year ended June 30, 1913.

	Pounds.
Quantity on hand July 1, 1912.....	Dr. 251,835
Quantity produced during the year.....	38,354,762
Total.....	38,606,597
Cr.	
Quantity withdrawn tax paid during the year.....	38,285,114
Quantity lost or destroyed.....	226
Stock remaining in manufactories June 30, 1913.....	321,257
Total.....	38,606,597

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, 1913.

District.	Stock on hand July 1, 1912.	Produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1913.
Colorado ¹		1,285,047	1,285,047		
First Illinois.....	119,788	16,812,903	16,732,843		199,848
Sixth Indiana.....	24,161	205,629	229,790		
Third Iowa.....		387,474			
Fourth Iowa.....	10,282	4,124,248	4,110,551	226	23,753
Kansas.....	24,431	4,321,144	4,300,340		45,235
Maryland ²	3,264	295,022	296,798		1,488
Massachusetts.....	20,854	892,133	880,483		32,504
First Michigan.....	2,419	182,290	184,709		
Fourth Michigan.....		17,889			
Minnesota.....	22,726	3,515,486	3,531,982		6,230
Sixth Missouri.....		578,825	578,825		
Nebraska.....	3,110	313,997	316,537		570
Tenth Ohio.....	16,682	2,453,735	2,470,417		
Eighteenth Ohio.....	730	503,065	500,891		2,904
Tennessee.....		18,047	17,001		1,046
Second Wisconsin.....	3,388	2,447,828	2,443,537		7,679
Total.....	251,835	38,354,762	38,285,114	226	321,257

¹ Including Wyoming, but no renovated butter was manufactured in that State.
² Including Delaware and District of Columbia, but no renovated butter was produced in either.

Statement, by months, showing 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, 1913.

Month.	Stock on hand July 1, 1912.	Quantity produced.	Quantity withdrawn tax paid.	Quantity lost or destroyed.	Balance on hand June 30, 1913.
1912.					
July.....	251,835	2,635,725	2,635,891		
August.....		2,625,983	2,539,196		
September.....		2,940,164	3,040,124		
October.....		3,962,266	3,553,167		
November.....		3,247,653	3,287,592	226	
December.....		3,241,699	3,457,969		
1913.					
January.....		3,538,316	3,538,512		
February.....		3,703,486	3,835,965		
March.....		4,112,894	4,175,665		
April.....		2,927,970	3,034,084		
May.....		2,880,710	2,657,899		
June.....		2,537,896	2,529,020		321,257
Total.....	251,835	38,354,762	38,285,114	226	321,257

Table showing the production and withdrawal tax paid of renovated butter since the inception of the act of May 9, 1902, effective July 1 of that year.

Year.	Production.	Withdrawn tax paid.
	<i>Pounds.</i>	<i>Pounds.</i>
1903.....	54,658,790	54,223,234
1904.....	54,171,183	54,204,478
1905.....	60,020,421	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
1910.....	47,433,575	47,378,446
1911.....	39,292,591	39,352,445
1912.....	46,387,398	46,413,895
1913.....	38,354,762	38,285,114
Total.....	554,668,083	554,282,536

ADULTERATED BUTTER.

Statement, by districts, showing quantity in pounds of adulterated butter produced and upon which tax was paid during the fiscal year ended June 30, 1913; also quantity on hand or upon which tax had not been paid July 1, 1912, and June 30, 1913, and quantity upon which tax was abated.

District.	Quantity upon which tax was not paid July 1, 1912.	Pro-duced.	Tax paid.	Quantity upon which tax was abated.	Quantity upon which tax was not paid June 30, 1913.
First California.....		5,148	5,148		
Sixth California ¹		6,065	6,065		
Colorado.....		850	850		
First Illinois.....		1,260	1,260		
Fifth Illinois.....		111	111		
Eighth Illinois.....		1,500	1,500		
Sixth Indiana.....		308	308		
Third Iowa.....		18,475	18,475		
Fourth Iowa.....		675	675		
Kansas.....		19,596	19,596		
Fourth Michigan.....		720	720		
Minnesota.....		14,813	14,813		
Sixth Missouri.....		180	180		
Montana.....		1,450	1,450		
Nebraska.....		6,186	6,186		
Second New York.....		1,000	1,000		
Third New York.....		112	112		
Fourteenth New York.....		1,560	1,560		
Twenty-eighth New York.....		2,250	2,250		
Fifth North Carolina.....		1,856	1,856		
North and South Dakota.....		11,568	11,568		
First Ohio.....		840	840		
Tenth Ohio.....		7,080	7,080		
Oregon.....		20,954	20,954		
First Pennsylvania.....		360	360		
Twenty-third Pennsylvania.....		160	160		
Third Texas.....		37,743		22,143	15,600
Second Virginia.....		1,220	1,220		
Washington.....		3,718	3,718		
First Wisconsin.....		3,240	3,240		
Second Wisconsin.....		552	552		
Total.....		37,743	133,807	133,807	22,143

¹ Includes 300 pounds produced and tax paid in fourth district of California before consolidation with the sixth district.

Statement showing quantity of mixed flour produced, withdrawn tax paid, and lost or destroyed; likewise quantity remaining in manufactories June 30, 1913.

PRODUCED JULY 1, 1912, TO JUNE 30, 1913.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1912.....		262	1,843	74	149,414
1912.					
July.....	1	227	4,099	307	151,748
August.....	3	4,906	7,511	507	575,572
September.....	7	14,907	34,517	551	2,039,693
October.....		17,981	24,172	785	1,946,256
November.....		7,850	23,037	410	1,162,298
December.....		3,684	20,209	527	821,110
1913.					
January.....	4	3,358	12,221	320	589,526
February.....	6	1,244	11,983	460	427,552
March.....	5	647	10,021	16	323,789
April.....	5	335	2,697	93	102,718
May.....	4	421	3,764	99	139,824
June.....	3	194	4,547	153	147,087
Total produced.....	38	55,754	157,778	4,228	8,427,773
Grand total.....	38	55,016	159,621	4,302	8,577,187

MIXED FLOUR WITHDRAWN TAX PAID.

1912.					
July.....	1	241	3,110	332	132,560
August.....	3	977	5,660	444	262,569
September.....	7	17,484	29,905	625	2,103,925
October.....		17,357	29,706	785	2,078,684
November.....		8,127	22,957	410	1,202,601
December.....		4,150	15,445	527	715,546
1913.					
January.....	4	3,166	15,127	320	649,369
February.....	6	1,908	13,326	460	510,458
March.....	5	737	4,386	16	316,440
April.....	5	793	4,560	66	186,069
May.....	4	651	4,471	161	176,155
June.....	3	187	3,161	154	107,343
Total withdrawn tax paid.....	38	55,778	156,814	4,300	8,441,719
Lost or destroyed.....					30,055
Balance on hand June 30, 1913.....		238	2,807	2	105,413
Grand total.....	38	56,016	159,621	4,302	8,577,187

Statement, by States, showing number of establishments for which special tax was paid to carry on, during the fiscal year ended June 30, 1913, the business of manufacturing, packing, and repacking mixed flour.

States and Territories.	Manufac-tories.	Packing establishments.	Repacking establishments.	Total.
Illinois.....	2			2
Iowa.....	4			4
Kansas.....	5			5
Missouri.....	2			2
Nebraska.....	5			5
New York.....	2			2
Ohio.....	1			1
Pennsylvania.....	1			1
Total.....	22			22
Fiscal year ended June 30, 1913.....	14			14

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 revenue agents in this office, 23 in charge of territorial divisions, 5 in the examination of the offices and accounts of collectors, and 11 in assisting agents in charge of divisions and on special duty.

There were also employed 17 revenue agents and 2 inspectors under the corporation-tax law.

Expenses of revenue agents under section 3152, as amended.

Salaries of revenue agents.....	\$99,751.00
Expenses of revenue agents.....	56,477.12
Total.....	156,228.12

Expenses of revenue agents and inspectors under corporation-tax law.

Salaries of revenue agents.....	\$28,890.00
Expenses of revenue agents.....	14,064.84
Salaries of inspectors.....	4,405.00
Expenses of inspectors.....	2,687.45
Total.....	50,047.29

Work done by revenue agents and amounts expended from appropriation "Punishment for violations of internal-revenue laws," July 1, 1912, to June 30, 1913, by States.

States and Territories.	Number of registered distilleries reported for seizure.	Number of breweries reported for seizure.	Number of illicit distilleries reported for seizure.	Number of illicit stills seized and destroyed.	Number of gallons of spirits reported for seizure.	Number of tobacco and cigar factories reported for seizure.	Number of pounds of tobacco reported for seizure.	Number of cigars or cigarettes reported for seizure.	Number of oleomargarine factories reported for seizure.	Number of pounds of oleomargarine reported for seizure.	Number of pounds of adulterated butter reported for seizure.	Number of prosecutions recommended.	Number of persons arrested.	Total value of property reported for seizure.	Total taxes and penalties reported for assessment.	Expenditures.				
																Amount expended for special employees.	Amount expended for policemen, informers, and guards.	Amount expended for miscellaneousellaneous expenses.	Total amount expended.	
Alabama.....			320	254	10.00							253	34	\$18,650.00	\$16,173.20	\$531.74	\$3,854.48	\$2.24	\$4,356.22	
Arkansas.....			4	4								77	1		4,974.51	866.30	31.00		\$89.54	
Arizona.....															2,052.06					
California.....					1,565.51									1	4,150.00	160,951.15		130.00	130.00	
Colorado.....														3	78,231.80		2,994.52	54.55	3,048.87	
Connecticut.....															1,949.55					
Delaware.....					36.09				1	30.00		8	8		2,129.87		170.92	9.90	180.82	
Florida.....	1		34	43	4,019.00	3	922	15,749				71	8		3,118.77	56,116.02	229.00	3.47	798.11	
Georgia.....			813	447	893.00							565	81		71,979.00	42,033.84	5,863.19	9,862.18	5.35	15,730.72
Idaho.....															1,182.37		1,148.10	1.20	1,149.30	
Illinois.....					510.30					205.00	27,425.00	214	7		7,459.30	488,323.71	6,479.21	95.47	6,574.68	
Indiana.....					10.00										15.00	10,707.33	2,005.35	3.78	2,009.13	
Iowa.....					409.00										938.50	21,141.88		19.17	19.17	
Kansas.....															3,480.50	10,109.30	755.44	9.00	764.44	
Kentucky.....	2		84	70	675.27					533.50		39	25		3,757.24	50,990.15	5,604.78	2,581.20	27.15	8,213.13
Louisiana.....															14.10	6,945.98		4.01	4.01	
Maine.....															6,212.76		8.64	8.64	8.64	
Massachusetts.....		1	2		3.00								2		30.00	6,442.67		106.05	106.05	
Maryland.....					589.00				3	2,086.00		15	8		1,225.51	104,236.99	2,804.21	48.31	2,852.52	
Michigan.....					131.54				1	2,419.00		4	5		2,484.89	220,796.00	4,741.55	.60	4,742.15	
Minnesota.....					470.54								1		971.75	150,812.17	2,031.50	1.99	2,033.49	
Mississippi.....			4	2									2		114.00	5,481.01		67.00	67.00	
Missouri.....			3		117.00				1	3,453.00	836.00	24	17		4,863.04	93,592.08	5,520.98	5.00	28.37	5,554.55
Montana.....					175.74										193.31	23,041.81	596.05		26.75	622.80
Nebraska.....					54.00					27.00	1,392.00				477.15	7,905.34		31.14	31.14	
Nevada.....													2	2		387.54				
New Hampshire.....					41.00				1	710.00			2		171.00	4,389.51				
New Jersey.....		1	1		1,192.92	1			252	1,770.00			4		1,390.29	173,914.33	709.86		709.86	
New Mexico.....															5,529.38		776.50	4.40	780.90	
New York.....	1		1	1	5,263.54	2	656	183,335		1,770.00		6	17		12,715.92	920,296.54	6,650.59	15.90	6,666.49	
North Carolina.....			446	282	151.00							244	71		8,091.25	8,647.00	6,392.60	4,761.95	55.00	11,209.55
North Dakota.....															4,379.55		20.00		20.00	
Ohio.....					3,187.91					80.00	318.00		9		3,227.71	122,350.93	8,092.60		26.52	8,119.12
Oklahoma.....		1										16	2		10.00	24,233.68	1,186.90	23.00	2.90	1,212.80
Oregon.....															21,434.01		1,645.35	31.40	1,676.75	
Pennsylvania.....				1	711.91					240.00	6,175.00	2	3		2,012.79	1,374,155.49	7,211.29	14.22	7,225.51	
Rhode Island.....					24.12										30.15	70,661.43				
South Carolina.....			208	134	41.50							86	21		1,778.45	1,348.28	284.33	2,032.25		2,316.58
South Dakota.....															143.78	160.22			169.22	
Tennessee.....			194	110	5.13					159.50		487	83		381.50	26,940.18	6,624.99	4,335.58	44.25	11,004.82
Texas.....												18	1		9,918.04			8.15	8.15	
Utah.....															3,987.70	1,445.80		19.24	1,468.04	
Vermont.....															4,588.61					
Virginia.....	8		203	123	16,740.30					1,198.00		183	47		14,360.20	22,298.68	14,611.79	3,424.05	7.58	18,043.40
Washington.....															44,473.92		2,804.92	6.40	2,811.32	
West Virginia.....					138.00							5	3		255.00	39,392.03	946.05	100.10		1,046.15
Wisconsin.....			1		285.93							900	1		547.90	29,514.98	987.01		2.25	989.26
Wyoming.....															2,374.02	744.22			2.10	746.32
Dist. of Columbia.....															13,136.87		369.13		1.25	370.38
Hawaii.....																		2.05		2.05
Total.....	12		2,375	1,477	37,449.25	6	1,378	292,827	9	13,483.00	48,099.5	2,323	450		166,252.50	4,500,916.22	104,355.43	31,306.79	860.73	146,522.95

Illicit distilleries seized, casualties to officers and employees, and persons arrested during the last 7 years.

	1907	1908	1909	1910	1911	1912	1913	Total.
Illicit distilleries seized.....	1,139	1,130	1,743	1,911	2,471	2,466	2,375	13,235
Officers and employees killed.....			1	1				2
Officers and employees wounded.....				3	2	1	12	9
Persons arrested.....	300	328	388	470	529	494	459	3,068

¹ Deputy Collector U. C. McFarland wounded at a distillery in Meshack Creek hollows, Ky., in May, 1913. Posseman J. W. Ison wounded at a distillery in North Carolina in May, 1913.

COLLECTORS' ACCOUNTS AND OFFICES.

Examinations of collectors' accounts made by revenue agents during the year 1912-13.....	190
Transfers of collectors' offices supervised by revenue agents.....	15

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.	Informers, guides, possemen.	Salaries and expenses of special employees.	Samples for chemical analysis.	Miscellaneous.	Total.
Amen, S. D.....			\$50.78	\$63.91	\$114.69
Antz, G. J.....	\$23.00		5.95	1.65	30.60
Bender, J. O.....	73.50	\$1,150.09	6.68	2.25	1,232.52
Booth, Knox.....	4,366.58	8,672.60	14.07	35.32	13,088.57
Burgh, H. B.....		2,342.71	10.92	15.90	2,369.53
Carnes, Allen.....		4,893.60	22.87	4.97	4,921.44
Chapman, W. H.....	1,189.75	4,241.38	.93	6.63	5,438.69
Chapin, D. J.....	12.00	3,112.11	6.58	43.00	3,173.69
Collier, W. H.....	5.00	3,970.06	1.00	10.30	3,986.36
Ingram, C. H.....	116.00	2,789.86		13.58	2,919.44
Love, R. H.....		6,548.26	98.79	8.25	6,655.30
McCabe, J. A.....		5,598.37	2.30	36.70	5,637.37
McCoy, J. B.....		916.46		2.25	918.71
McGinnis, J. W.....		2,220.72	1.99		2,222.71
Nutt, L. O.....	14.60	8,986.59	26.73	84.46	9,112.38
Reed, J. F.....			42.41	7.90	50.31
Sams, R. B.....	7,746.00	17,052.93		55.00	24,853.93
Shawhan, J. N.....		1,148.50	2.12		1,150.62
Shelley, R. C.....	2,581.20	5,604.78	16.45	10.70	8,213.13
Sinsel, J. W.....		5,288.24			5,288.24
Slusser, H. H.....		8,092.60	20.57	5.95	8,119.12
Surber, J. H.....	13,864.16	6,394.93		5.35	20,264.44
Thomas, B. M.....			101.64	6.95	108.59
Yellowley, E. C.....	1,315.00	5,330.64	6.93		6,652.57
Rewards paid by claims.....	31,306.79	104,355.43	439.71	421.02	136,522.95
					862.50
Total.....					137,385.45

¹ Of the above amount \$44,952.43 is for expenses.

Title of employees.	Number employed.	Amount expended.
Special employees (average).....	51	\$104,355.43
Informers.....	2,227	10,347.65
Guides.....	10	60.00
Possemen.....	3,247	20,599.14

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 receive administrative approval of the Commissioner of Internal Revenue and are settled by the Auditor for the Treasury Department, in whose office they are filed.

STAMP DIVISION.

Statement of the number and value of internal-revenue stamps issued to collectors from July 1, 1912, to June 30, 1913.

Kind of stamps.	Number.	Value.
Spirits:		
Tax paid.....	2,716,500	\$168,346,035.00
Exportation.....	34,000	3,390.00
Case.....	3,766,900	376,690.00
Imported.....	3,300	.....
Distillery warehouse.....	3,086,000	.....
Special bonded warehouse.....	40,400	.....
Special bonded rewarehousing.....	18,400	.....
General bonded warehouse.....	126,800	.....
General bonded warehouse retransfer.....	8,000	.....
Rectified.....	2,732,900	.....
Wholesale liquor dealers.....	681,800	.....
Transfer grape brandy.....	21,200	.....
Wine, fortified sweet.....	5,600	.....
Wine, imitation sparkling.....	660	66.00
Tobacco, tax paid.....	1,912,236,850	33,933,406.50
Tin-foil wrappers for tobacco.....	13,885,674	69,356.37
Snuff, tax paid.....	259,069,838	2,643,192.17½
Tobacco or snuff exportation.....	57,600	.....
Cigars:		
Tax paid.....	279,697,743	24,118,432.74
Exportation.....	2,000	.....
Cigarettes.....	1,244,395,222	17,895,266.77
Special tax.....	352,340	9,201,960.00
Fermented liquors:		
Tax paid.....	105,433,700	63,096,775.00
Exportation.....	107,200	.....
Brewers' permits.....	24,800	.....
Oleomargarine:		
Tax paid—		
Colored.....	87,400	489,660.00
Uncolored.....	3,916,600	424,553.50
Exportation.....	27,200	.....
Butter:		
Tax paid—		
Adulterated.....	2,200	11,980.00
Process.....	1,135,200	111,552.00
Renovated.....	9,200	977.00
Mixed flour.....	254,000	10,160.00
Playing cards.....	32,507,400	650,148.00
Documentary.....	19	18.50
Denatured alcohol.....	217,000	.....
Total.....	3,866,661,646	321,493,589.55½

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, 1914, and five were received, ranging from 4.70 cents to 5.12½ cents per pound. The bids were considered too high and were rejected. After readvertising, five proposals were received and were opened June 16, 1913, by a committee appointed by the Secretary of the Treasury. The contract was awarded to the lowest bidder at 4.50 cents per pound. The previous contract price was 4.25 cents per pound. During the fiscal year ended June 30, 1913, the bureau ordered 1,876,759½ pounds of this paper at a cost of \$79,387.20. Of this quantity 230,387½ pounds was purchased in the open market at 4.90 cents per pound, the contractor paying the difference between the contract price for the year and the market rate.

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 imprinted on tin-foil wrappers. The printing of these stamps is done 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-nine applications for restamping tax-paid articles, under section 3315, Revised Statutes, were considered and disposed of during the year.

STAMPS RETURNED.

Stamps of various kinds and denominations, fractional books from outgoing officials, and stamps for which there was no use, to the value of \$17,183,841.45, 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, 1913, amounted to \$76,789,424.75.

MANUFACTURE OF TOBACCO PRODUCTS FOR THE CALENDAR YEAR 1912.

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 first 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 1912 was 21,024, which includes 469 manufacturers of cigarettes.

The total number of cigars made weighing more than 3 pounds per thousand was 7,044,257,235, a decrease of 4,247,798 compared with the production of 1911.

The total number of cigars made weighing not more than 3 pounds per thousand was 1,055,191,495, a decrease of 158,641,345 cigars as compared with the production for the previous year.

The total number of cigarettes made weighing more than 3 pounds per thousand was 16,600,384, a decrease of 458,334 over the previous year.

The total number of cigarettes made weighing not more than 3 pounds per thousand was 13,167,093,515, an increase of 2,697,772,414 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 20.69 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 3.70 pounds; in making 1,000 cigarettes weighing more than 3 pounds per thousand, 9.09 pounds; in making 1,000 cigarettes weighing not more than 3 pounds per thousand, 3.56 pounds.

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

There was a decrease of 15 in the number of tobacco and snuff factories operated during last year as compared with the previous year.

There were increases of 642,194 pounds of unstemmed leaf, 2,295,146 pounds stemmed leaf tobacco, 1,551,877 pounds scraps, cuttings, and clippings, and 2,150,461 pounds of tobacco in process, a decrease of 483,876 pounds of stems, an increase of 712,652 pounds of licorice, a decrease of 338,984 pounds of sugar, and an increase of 1,889,448 pounds of other materials used in manufacturing tobacco and snuff as compared with the previous year.

There was a total increase of 8,418,918 pounds of materials of all kinds used as compared with the previous year.

There was a decrease of 647,394 pounds of plug, an increase of 1,685,372 pounds of twist, a decrease of 21,425 pounds of fine-cut chewing, and increases of 7,962,934 pounds of smoking tobacco and

2,419,897 pounds of snuff manufactured as compared with the previous year.

Snuff was manufactured in 20 districts; the district of Tennessee produced 14,968,132 pounds, the fifth district of New Jersey produced 8,487,398 pounds, the first district of Illinois produced 5,441,073 pounds, and the district of Maryland produced 2,028,061 pounds, the aggregate production of the districts named being 30,924,664 pounds, out of a total production amounting to 31,363,651 pounds.

Production of manufactured tobacco, snuff, cigars, and cigarettes during the past 10 calendar years.

[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.
1903.....	180,224,826	2,326,269	11,893,051	134,359,183	22,599,767	351,493,096
1904.....	163,379,270	8,783,211	12,151,003	149,161,690	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.....	165,069,127	11,680,674	12,742,345	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	12,088,725	192,220,890	24,035,738	407,541,946
1909.....	173,418,223	14,625,975	12,481,100	202,374,654	28,454,968	431,354,910
1910.....	174,352,625	14,580,022	12,857,930	214,056,402	31,445,178	447,292,157
1911.....	160,895,589	13,845,761	11,027,986	209,367,475	28,943,754	424,080,565
1912.....	160,248,195	15,631,133	11,006,561	217,330,409	31,363,651	435,479,949

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.
1903.....	6,806,017,429	592,406,721	6,391,476	3,360,095,239
1904.....	6,640,482,483	736,187,259	7,103,193	3,426,890,229
1905.....	6,747,590,277	803,641,616	6,913,185	3,666,514,273
1906.....	7,147,348,312	989,751,253	10,742,304	4,501,254,783
1907.....	7,302,629,811	1,074,083,976	14,884,493	5,255,572,445
1908.....	6,488,907,259	1,072,512,540	17,683,772	5,782,832,524
1909.....	6,667,774,915	1,043,023,559	17,794,163	6,518,858,272
1910.....	6,810,098,416	1,118,135,635	19,374,077	6,644,335,407
1911.....	7,048,505,033	1,213,832,840	17,058,718	10,469,321,101
1912.....	7,044,257,235	1,055,191,495	16,600,384	13,167,093,515

QUANTITY OF LEAF TOBACCO USED IN MANUFACTURING DURING THE PAST 10 CALENDAR YEARS.

The quantity of leaf tobacco used in the production of tobacco, snuff, cigars, and cigarettes for the past 10 years has been as follows:

Year.	Cigars.		Cigarettes.		Tobacco and snuff.	Total.
	Large.	Small.	Large.	Small.		
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1903.....	127,582,057	2,473,841	54,803	12,484,768	300,758,210	443,333,679
1904.....	124,623,057	3,046,196	53,494	13,237,282	307,491,554	448,511,583
1905.....	127,101,452	3,449,290	60,452	13,371,341	314,524,921	458,507,466
1906.....	136,335,003	3,943,688	99,550	16,011,385	325,370,642	481,760,268
1907.....	142,554,647	4,971,198	131,238	18,498,212	320,729,533	486,884,833
1908.....	126,057,483	4,382,765	156,488	20,509,433	331,907,335	483,013,505
1909.....	132,259,693	4,410,407	156,558	24,588,287	344,325,050	504,709,975
1910.....	136,462,219	4,654,241	172,904	31,099,325	350,480,900	522,869,679
1911.....	144,680,920	5,236,325	151,897	38,446,231	346,544,022	535,059,405
1912.....	145,781,078	3,909,572	150,910	46,906,201	350,549,373	547,357,134

SUMMARY.

Operations of manufacturers of tobacco and cigars during the calendar year 1912.

Number of registered manufacturers of tobacco.....	2,803
Number who registered as manufacturers for the purpose of buying and selling refuse, scraps, cuttings, and clippings.....	244
Number who registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco.....	21
Number who produced perique tobacco.....	54
Number manufacturing plug tobacco exclusively.....	21
Number manufacturing twist tobacco exclusively.....	21
Number manufacturing fine-cut tobacco exclusively.....	2
Number manufacturing smoking tobacco exclusively.....	2,270
Number manufacturing snuff exclusively.....	40
Number manufacturing two or more kinds.....	130
Total.....	2,803

Quantity of tobacco and snuff manufactured.

Quantity of plug tobacco produced.....	160,248,195
Quantity of twist tobacco produced.....	15,531,133
Quantity of fine-cut chewing tobacco produced.....	11,006,561
Quantity of smoking tobacco produced.....	217,330,409
Total quantity of tobacco produced.....	404,116,298
Quantity of snuff produced.....	31,363,651
Total.....	435,479,949

Cigar manufacturers.

Total number of cigar manufacturers registered.....	21,024
Number manufacturing—	
Large cigars exclusively.....	20,485
Small cigars exclusively.....	13
Small cigarettes exclusively.....	318
Large and small cigars.....	57
Large cigars and small cigarettes.....	38
Large and small cigars and small cigarettes.....	3
Small cigars and small cigarettes.....	6
Small cigars, small cigarettes, and large cigarettes.....	1
Small cigarettes and large cigarettes.....	103
Total.....	21,024

Summary of cigar and cigarette manufacture.

Description of manufactures.	Quantity of leaf tobacco used in manufacturing.		Average quantity of leaf tobacco used per thousand.	Number manufactured.
	Pounds.	Pounds.		
Cigars weighing more than 3 pounds per 1,000.....	145,781,078	20.69	7,044,257,235	
Cigars weighing not more than 3 pounds per 1,000.....	3,909,572	3.70	1,055,191,495	
Cigarettes weighing more than 3 pounds per 1,000.....	150,910	9.09	16,600,384	
Cigarettes weighing not more than 3 pounds per 1,000.....	46,966,201	3.56	13,167,093,515	

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 Dec. 31, 1912.

State.	District.	Number of factories.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Alabama.....		65	95,962		4,905,248	
Arkansas.....		23	43,237		2,080,637	
California.....	1	382	1,006,026	100	45,787,047	20,000
Do.....	6	134	346,231		15,989,865	
Total.....		516	1,412,257	100	61,776,912	20,000
Colorado.....		149	364,259		17,241,920	
Connecticut.....		420	1,945,775	85	93,521,019	20,000
Florida.....		455	7,905,179		347,421,684	
Georgia.....		107	425,291		17,466,153	
Hawaii.....		2	2,162		63,050	
Illinois.....	1	1,512	5,031,898	93	229,857,217	22,500
Do.....	5	142	534,133		26,624,830	
Do.....	8	422	1,230,990		60,673,809	
Do.....	13	179	352,681		17,022,816	
Total.....		2,255	7,149,702	93	334,178,732	22,500
Indiana.....	6	441	1,734,736		80,594,535	
Do.....	7	133	1,519,905		70,148,246	
Total.....		574	3,254,641		150,742,781	
Iowa.....	3	138	369,135		17,597,012	
Do.....	4	263	1,394,337	300	66,969,091	121,200
Total.....		401	1,763,472	300	84,596,103	121,200
Kansas.....		167	396,817		19,581,596	
Kentucky.....	2	18	55,199		2,561,558	
Do.....	5	109	945,605		45,965,244	
Do.....	6	71	120,621		6,188,425	
Do.....	7	17	57,033		2,689,131	
Do.....	8	3	2,204		102,500	
Total.....		218	1,180,662		57,506,858	
Louisiana.....		71	717,421		39,275,222	
Maryland.....		432	2,767,107	2,290,659	124,588,635	521,646,210
Massachusetts.....	3	451	4,110,629	48	202,683,006	16,000
Michigan.....	1	559	6,189,060	15	283,494,358	5,800
Do.....	4	335	1,086,752		53,676,330	
Total.....		894	7,275,812	15	337,170,688	5,800
Minnesota.....		409	1,366,006	6	64,369,537	1,500
Missouri.....	1	399	920,794		45,917,551	
Do.....	6	167	441,162		20,342,565	
Total.....		566	1,361,956		66,260,116	
Montana.....		160	247,566		11,342,783	
Nebraska.....		168	619,584		28,926,809	
New Hampshire.....		206	1,044,202		53,466,570	
New Jersey.....	1	129	1,873,361		73,296,330	
Do.....	5	463	8,128,132	395,165	426,046,812	76,427,940
Total.....		592	10,001,493	395,165	499,343,142	76,427,940
New Mexico.....		25	63,421		2,541,397	

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 Dec. 31, 1912—Continued.

State.	District.	Number of factories.	Pounds of tobacco used in making cigars.		Cigars manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
New York	1	1,117	2,960,633	187,727	134,430,540	61,040,460
Do.	2	321	2,788,838	71,209	125,393,725	11,548,050
Do.	3	1,073	11,039,644	34,885	532,346,266	6,973,165
Do.	14	736	2,911,981		131,350,762	
Do.	21	504	2,587,769		172,406,856	
Do.	28	574	1,118,341	3	54,756,591	600
Total		4,325	23,407,206	293,824	1,150,684,740	79,567,275
North Carolina	4	27	1,103,383	138	44,053,855	25,200
Do.	5	4	3,358		145,275	
Total		31	1,106,741	138	44,199,130	25,200
North and South Dakota		100	232,708		11,236,145	
Ohio	1	474	4,116,645	23	196,410,196	8,000
Do.	10	258	3,072,735		145,190,619	
Do.	11	195	2,196,947		123,974,631	
Do.	18	596	4,135,111	8	189,800,718	2,000
Total		1,523	13,521,438	31	655,376,164	10,000
Oklahoma		45	67,715		3,133,475	
Oregon		96	186,626		8,718,490	
Pennsylvania	1	1,195	16,180,676	311,416	748,555,111	243,734,840
Do.	9	1,981	18,043,710	2,070	848,493,441	771,600
Do.	23	501	6,350,512	395	365,412,022	104,250
Total		3,677	40,574,898	313,881	1,962,460,574	244,610,690
Tennessee		45	226,031		9,849,260	
Texas	3	85	319,562	182	13,250,267	36,550
Virginia	2	59	4,909,046	18,775	270,836,908	4,347,650
Do.	6	40	183,433	596,210	9,185,624	128,312,980
Total		99	5,092,479	614,985	280,022,532	132,660,630
Washington		147	259,666		11,785,291	
West Virginia		128	2,641,385		151,725,642	
Wisconsin	1	645	1,801,265		84,400,882	
Do.	2	282	739,745		36,423,735	
Total		927	2,541,010		120,824,617	
Total, calendar year 1912		20,555	145,781,078	3,909,372	7,044,257,235	1,055,191,495
Total, calendar year 1911		21,265	144,680,920	5,236,325	7,048,505,033	1,213,832,840
Increase			1,100,158			
Decrease		710		1,326,753	4,247,798	158,641,345

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigars..... 20.69
 Average quantity of leaf tobacco used per 1,000 small cigars..... 3.70

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 Dec. 31, 1912.

State or Territory.	District.	Number of factories.	Pounds of tobacco used in making cigarettes.		Cigarettes manufactured.	
			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
California	1	11	241	419,854	29,200	160,746,430
Do.	6	4	125	1,789	13,500	473,089
Colorado		1		42		14,500
Connecticut		11	62	5,766	10,300	1,521,109
Florida		19		44,761		9,274,240
Georgia		2		58	5,909	47,000
Illinois		1	42	503	12,407	3,004,620
Louisiana		3		2,275,824		677,391,115
Maryland		6		7	4,850	355,140
Massachusetts		32	2,969	128,197	271,584	44,309,419
Michigan		1		3	194	91,000
Do.	4	1		23		7,410
Missouri		1		3	5,862	1,409,900
New Hampshire		3	25	1,002	3,500	357,500
New Jersey		1		1	73	26,000
Do.	5	12	17,376	3,389,355	1,813,000	938,345,020
New York		1	55	9,511,447	700	2,491,654,128
Do.	2	66	21,772	3,120,506	3,588,760	2,258,307,145
Do.	3	124	106,679	6,640,135	10,599,130	2,332,179,923
Do.	14	8	948	1,187	92,050	290,960
Do.	25	2	11	10,406	2,000	3,297,120
North Carolina		4	3	6,137,345		1,547,268,500
Ohio		18		45	12,000	
Pennsylvania		1	43	119	427,966	113,470
Do.		9		152		67,000
Texas		3	5	1,041		624,210
Virginia		2	5	9,794,874		2,578,487,780
Do.		6	1	34,691		8,108,400
Washington		1		33		6,000
Total		469	150,910	46,966,201	16,600,384	13,167,003,515
Calendar year 1911		478	151,897	38,446,231	17,058,718	10,469,321,101
Increase				8,519,970		2,697,772,414
Decrease		9	987		458,334	

Pounds.

Average quantity of leaf tobacco used per 1,000 large cigarettes..... 9.09
 Average quantity of leaf tobacco used per 1,000 small cigarettes..... 3.56

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 Dec. 31, 1912.

State.	District.	Facto-ries.	Materials used in manufacturing tobacco.								Total.	
			Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.		
			No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.		Pounds.
Alabama.....		1	5,201		296		168				364	6,029
Arkansas.....		3			634							634
California.....	1	29	100,890	17,743	61,386	52	11,477	4,286	4,863	11,289		211,995
Do.....	6	16	2,049	50	16,505							18,604
Total.....		45	102,948	17,793	77,891	52	11,477	4,286	4,863	11,289		230,599
Colorado.....		24			66,236							66,236
Connecticut.....		55	121,202	362	35,777	931						158,272
Florida.....		24	8,020	2,358	18,446							28,824
Georgia.....		2			27					1,668		6,268
Illinois.....	1	250	14,165,307	1,506,958	1,028,743	212,453	1,411,800	904,227	2,008,973	2,931,748		24,230,539
Do.....	5	31	12,650		49,676					1		62,322
Do.....	8	98	281,481	7,554	238,848	1,230		56,900	30,601	14,418		631,037
Do.....	13	14	1,134		19,307							20,441
Total.....		393	14,460,632	1,514,512	1,336,574	213,663	1,411,800	1,021,127	2,039,574	2,946,167		24,944,139
Indiana.....	6	83	18,234		187,989		360		859	4,210		211,652
Do.....	7	15	674,175		45,407	1,296		458	503			721,839
Total.....		98	692,409		233,396	1,296	360	458	1,362	4,210		933,491
Iowa.....	3	35	500,395		92,748	75	51,534	8,374	84,711	33,881		771,718
Do.....	4	74	1,299		269,004	1,138		4,025	14,974	1,461		291,901
Total.....		109	501,694		361,752	1,213	51,534	12,399	99,685	35,342		1,063,619
Kansas.....		53	845		68,495		280					69,620
Kentucky.....	2	25	3,188,547	30,910	3,926	6,558		73,630	71,643	35,162		3,410,376
Do.....	5	31	13,036,177	8,935,613	173,921	68,521	183,128	4,196,485	2,407,675	1,928,782		30,933,302
Do.....	6	7	2,039,308	8,345	277,395	19,039	6,926	128,958	244,631	254,830		2,979,432
Do.....	7	9	192,047	5,290	5,490	4,812		13,495	20,015	4,713		245,862
Do.....	8	4	34,628					537	717			35,882
Total.....		76	18,490,707	8,983,158	460,732	98,930	190,654	4,413,105	2,744,681	2,223,487		37,604,854
Louisiana.....		61	1,245,040	2,847,951	219,530		2,000	116,750	122,774	97,984		4,652,029
Maryland.....		27	7,417,429	3,492,435	694,060	271	1,856,934	671,758	1,446,327	832,602		16,411,817
Massachusetts.....	3	59	281,781	3,108	20,582	78,329	14,838			734		399,372
Michigan.....	1	72	16,435,230	2,009,854	1,246,933	35,145	27,481	2,701,695	4,304,114	2,500,629		29,261,081
Do.....	4	48	419		72,256		690					73,365
Total.....		120	16,435,649	2,009,854	1,319,189	35,145	28,171	2,701,695	4,304,114	2,500,629		29,334,446
Minnesota.....		83	5,761	44	205,866	68	2,232					213,971
Missouri.....	1	26	8,493,505	35,871,258	841,807	142	648,243	14,320,260	8,601,351	4,215,460		72,992,026
Do.....	6	18	119,335	525	30,434	144	1,239	1,159	1,325	425		154,586
Total.....		44	8,612,840	35,871,783	872,241	286	649,482	14,321,419	8,602,676	4,215,885		73,146,612
Montana.....		29			15,925							15,925
Nebraska.....		39	560		80,351	675	1,066	19	104	28		82,803
New Hampshire.....		14	2,500		7,620							10,120
New Jersey.....	1	11	12,890		4,370							17,260
Do.....	5	48	12,560,936	12,534,791	3,418,075	90,103	6,312,309	4,472,637	5,399,612	2,376,876		47,165,339
Total.....		59	12,573,826	12,534,791	3,422,445	90,103	6,312,309	4,472,637	5,399,612	2,376,876		47,182,599
New Mexico.....		7	13,837	13	7,161							21,011
New York.....	1	60	45,366	7,862	600,096	395	4,750	225	489	146		660,229
Do.....	2	114	4,989,563	434,801	14,481		130,075	683,563	3,865	247,399		6,503,757
Do.....	3	137	712,547	61,393	1,278,926	19,245	2,776	1,649	2,207	658		2,079,401
Do.....	14	54	1,067,137	6,412	248,803	5,508	56,410	18,381	117,212	45,410		1,564,303
Do.....	21	124	427,137	1,262	871,827	1,037	47,824	7,100	25,065	38,295		1,420,450
Do.....	28	89	139,484	271	540,108	18,476	9,592	16,560	58,258	11,653		798,492
Total.....		378	7,381,234	512,001	3,564,151	45,651	246,427	726,478	207,096	343,564		13,026,602
North Carolina.....	4	15	36,123,652	2,372,604	1,086,853	753,440	423,588	525,294	556,058	598,907		42,440,206
Do.....	5	27	26,294,850	19,631,977	1,296,921	124,264	296,226	7,466,301	6,829,090	3,734,041		65,673,670
Total.....		42	62,418,502	22,004,581	2,383,774	877,704	719,814	7,991,595	7,385,148	4,332,948		108,114,006
North and South Dakota.....		11			12,600							12,600
Ohio.....	1	70	915,468	8,609,997	8,689,755	15,073	729,377	3,621,197	5,824,220	2,809,193		31,224,280
Do.....	10	29	475,420	1,807,195	2,955,817		193,283	899,769	1,480,775	387,185		8,199,444

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 Dec. 31, 1912—Continued.

State.	District.	Facto-ries.	Materials used in manufacturing tobacco.								Total.
			Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	
		No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Ohio (continued)	11	13			9,583						9,583
Do.	18	94	3,721	7,305	400,807				21		411,854
Total		206	1,394,609	10,424,497	12,055,962	15,073	922,660	4,530,987	7,304,985	3,196,378	39,845,161
Oklahoma		7			1,484						1,484
Oregon		15	272	100	17,856			200	3	600	20,667
Pennsylvania	1	118	470,460	1,545	575,087	262	68,129	18,488	30,189	20,139	1,184,209
Do.	9	111	2,759,611	167,305	416,309	2,948	4,020	153,070	173,644	207,394	3,885,201
Do.	23	47	5,699		85,919			5,734	20	795	98,167
Total		276	3,235,770	168,850	1,077,315	3,210	78,783	171,558	203,853	228,328	5,167,667
Tennessee		29	19,368,702	473,912	48,719	11,089,473	2,681,167	186,859	73,793	93,119	34,015,744
Texas	3	19	35,989	535	27,718		6,057				70,209
Virginia	2	23	5,509,904	8,758,010	287,637	306,943	664,830	1,217,383	2,276,453	1,303,570	20,324,730
Do.	6	26	3,191,678	138,468	10,649	31,124		317,019	161,277	190,315	4,040,530
Total		49	8,701,582	8,896,478	298,286	338,067	664,830	1,534,402	2,437,730	1,493,885	24,365,260
Washington		21	910	60	14,177						15,147
West Virginia		20	4,471	1,837,003	3,535,210		1,120		475,375	317,859	8,024,653
Wisconsin	1	65	5,919,986	68	59,145	48,419	854,130	146,009	5,173	166,035	7,108,965
Do.	2	40	1,187	98	188,644						189,839
Total		105	5,921,143	166	247,789	48,419	854,130	146,009	5,173	166,035	7,388,804
Total, calendar year 1912		2,803	189,436,065	111,596,346	32,810,267	12,944,420	16,706,695	43,498,944	42,702,022	26,956,756	476,651,515
Total, calendar year 1911		2,818	188,793,871	109,301,200	31,258,390	10,793,959	17,190,571	42,786,292	43,041,006	25,067,308	468,232,597
Increase			642,194	2,295,146	1,551,877	2,150,461		712,652		1,889,448	8,418,918
Decrease		15					483,876		338,984		

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 Dec. 31, 1912, 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.	District.	Tobacco manufactured.										Value of stamps used.
		Plug.	Twist and other forms of leaf.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1912.	Total to be accounted for.	On hand Jan. 1, 1913.	Exported in bond.		Tax paid during 1912.
		Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama			981		224		1,205	4,564	5,769	3,448	2,321	\$185.63
Arkansas					634		634				634	50.72
California	1	5,292			146,239	52	151,583	600	152,183	317	151,775	12,142.00
Do.	6				18,118		18,118		18,118	7	18,111	1,448.88
Total		5,292			164,357	52	169,701	600	170,301	324	169,886	13,590.88
Colorado					66,008		66,008		66,008	387	65,621	5,249.68
Connecticut					138,639		138,639	1,020	140,559	7,799	132,760	10,020.80
Florida					27,337		27,337	35	27,372	1	27,371	2,189.68
Georgia					6,186		6,186	430	6,616	788	5,828	466.24
Illinois	1	30,053	6,736	4,241,535	15,382,723	5,441,073	25,102,120	227,185	25,329,305	431,077	24,826,182	1,986,094.56
Do.	5				61,426		61,426	60	61,486	85	61,401	4,912.08
Do.	8	290,908	56,510		247,775		565,193	7,617	572,810	7,817	564,993	45,199.44
Do.	13				20,111		20,111		20,111	16	20,095	1,607.60
Total		290,961	63,246	4,241,535	15,712,035	5,441,073	25,748,850	234,862	25,983,712	438,995	25,472,671	2,037,813.63
Indiana	6				196,595	15,775	212,370	3,093	215,463	3,330	212,133	16,970.64
Do.	7		509,315		44,472		553,787	76,721	630,508	89,483	541,025	43,282.00
Total			509,315		241,067	15,775	766,157	79,814	845,971	92,813	753,158	60,252.64
Iowa	3			49,711	680,233		729,944	11,805	741,749	10,600	731,149	58,491.92
Do.	4				285,135		285,135	2,279	287,414	261	287,153	22,972.24
Total				49,711	965,368		1,015,079	14,084	1,029,163	10,861	1,018,302	81,464.16
Kansas					69,211	412	69,623	50	69,673	633	69,040	5,523.20
Kentucky	2	603,463	1,695,877		228,022		2,527,362	686,453	3,213,815	967,153	2,246,662	179,732.96
Do.	5	16,501,259	1,038,892	1,539	12,595,083		30,136,683	1,684,711	31,821,394	1,246,381	30,477,848	2,438,227.84

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 Dec. 31, 1912, 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—Continued.

State.	District.	Tobacco manufactured.											Value of stamps used.	
		Plug.	Twist and other forms of leaf.	Pine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1912.	Total to be accounted for.	On hand Jan. 1, 1913.	Exported in bond.	Tax paid during 1912.		
		Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Kentucky (continued)	6	122,293	844,011	118,329	1,672,833	.....	2,757,466	117,520	2,874,986	98,735	.....	2,776,049	\$222,083.92
Do.	7	61,168	119,111	.....	17,594	.....	197,873	22,494	220,367	1,221	.....	219,146	17,531.08
Do.	8	.....	27,226	.....	.....	.....	27,226	6,720	33,946	5,179	.....	28,767	2,301.36
Total	.....	17,288,183	3,725,027	119,868	14,513,532	.....	35,646,610	2,517,898	38,164,508	2,318,669	97,367	35,748,472	2,859,877.76
Louisiana	174,321	2,881,035	17,022	3,072,378	82,458	3,154,836	26,157	45,223	3,083,456	246,676.48
Maryland	12,311,819	2,028,061	14,339,880	3,835	14,343,715	598	71,463	14,271,632	1,141,732.32
Massachusetts	202,568	176,903	379,471	2,193	381,664	3,912	377,752	30,220.16
Michigan	1	5,689,773	64,776	1,741,880	18,009,564	101,265	25,607,258	366,904	25,974,162	410,892	50	25,563,220	2,045,057.60	
Do.	4	.....	.....	.....	72,289	1,119	73,408	1,404	74,812	.....	.....	74,812	5,984.96
Total	.....	5,689,773	64,776	1,741,880	18,081,853	102,384	25,680,666	368,308	26,048,974	410,892	50	25,638,032	2,051,042.56
Minnesota	.....	.....	.....	.....	215,412	.....	215,412	1,699	217,111	2,857	.....	214,254	17,140.32
Missouri	1	62,044,981	7,650,331	.....	3,390,747	3,812	73,089,871	2,133,035	75,222,906	1,800,463	237,147	73,185,296	5,854,823.68
Do.	6	72	30,759	.....	99,716	.....	130,547	20,372	150,919	9,330	.....	141,589	11,327.12
Total	.....	62,045,053	7,681,090	.....	3,490,463	3,812	73,220,418	2,153,407	75,373,825	1,809,793	237,147	73,326,885	5,866,150.80
Montana	.....	.....	.....	.....	15,914	.....	15,914	10	15,924	17	.....	15,907	1,272.56
Nebraska	.....	.....	.....	.....	82,363	.....	82,363	381	82,744	512	.....	82,232	6,578.56
New Hampshire	.....	.....	.....	.....	9,906	.....	9,906	108	10,014	642	.....	9,372	749.76
New Jersey	1	.....	.....	.....	16,202	.....	16,202	1,121	17,323	1,946	.....	15,377	1,230.16
Do.	5	8,745,200	.....	3,429,346	22,923,883	8,487,398	43,586,827	1,378,426	44,964,253	1,511,174	176,841	43,276,238	3,462,099.04
Total	.....	8,745,200	.....	3,429,346	22,940,085	8,487,398	43,602,029	1,379,547	44,981,576	1,513,120	176,841	43,291,615	3,463,329.20
New Mexico	.....	.....	.....	.....	17,055	.....	17,055	.....	17,055	.....	.....	17,055	1,364.40
New York	1	.....	1,090	.....	604,296	4,499	609,885	13,320	623,205	4,090	.....	619,115	49,529.20
Do.	2	.....	.....	1,217,536	4,905,009	.....	6,122,545	72,343	6,194,888	15,852	6,643	6,172,393	493,791.44
Do.	3	.....	.....	26,016	1,636,748	56,732	1,719,496	32,040	1,751,536	28,638	1,471,624	251,274	20,101.92
Do.	14	.....	.....	142,051	1,383,499	.....	1,525,550	8,146	1,533,696	20,959	126,057	1,386,080	110,934.40
Do.	21	.....	.....	38,195	1,295,713	.....	1,333,908	39,819	1,373,727	46,926	.....	1,326,801	106,144.08
Do.	28	.....	.....	.....	752,456	20,049	772,505	3,612	776,117	2,776	.....	773,341	61,867.28
Total	.....	.....	1,090	1,423,798	10,577,721	81,280	12,083,889	109,280	12,253,169	119,241	1,604,324	10,529,604	842,368.32
North Carolina	4	4,077,892	1,320	.....	30,631,313	.....	34,710,525	369,006	35,079,531	229,643	274,337	34,575,531	2,766,042.48
Do.	5	42,488,833	47,440	.....	19,299,221	.....	61,835,494	3,891,267	65,726,761	3,716,605	89,149	61,921,007	4,953,680.56
Total	.....	46,566,725	48,760	.....	49,930,534	.....	96,546,019	4,260,273	100,806,292	3,946,248	363,506	96,496,538	7,719,723.04
North and South Dakota	.....	.....	.....	.....	12,643	.....	12,643	8	12,651	97	.....	12,554	1,004.32
Ohio	1	9,065,772	293,937	.....	23,369,412	44	32,729,165	686,637	33,415,802	417,430	36,830	32,961,542	2,636,923.36
Do.	10	.....	.....	.....	8,761,545	.....	8,761,545	54,810	8,816,355	121,287	.....	8,695,068	695,665.44
Do.	11	.....	.....	.....	9,572	.....	9,572	.....	9,572	.....	.....	9,572	765.76
Do.	18	.....	.....	.....	396,510	940	396,510	30	396,580	30	.....	396,550	31,724.00
Total	.....	9,065,772	293,937	.....	32,536,139	984	41,896,832	741,477	42,638,309	538,747	36,830	42,062,732	3,365,018.56
Oklahoma	.....	.....	14	58	1,418	.....	1,490	.....	1,490	.....	.....	1,490	119.20
Oregon	.....	.....	.....	.....	15,396	.....	15,396	3,372	18,768	1,640	.....	17,128	1,370.24
Pennsylvania	1	.....	.....	.....	1,117,463	.....	1,117,463	3,956	1,121,419	2,976	.....	1,118,443	89,475.44
Do.	9	.....	.....	.....	3,835,995	3,401	3,839,396	57,475	3,896,871	54,827	.....	3,842,044	307,363.52
Do.	23	.....	.....	.....	91,999	6,705	98,704	812	99,516	329	.....	98,987	7,918.96
Total	.....	.....	.....	.....	5,045,457	10,106	5,055,563	62,243	5,117,806	58,332	.....	5,059,474	404,757.92
Tennessee	.....	649,750	2,720,294	.....	382,908	14,968,132	18,721,084	460,477	19,181,561	468,138	531	18,712,892	1,497,031.36
Texas	3	.....	.....	.....	77,003	.....	77,003	83	77,086	.....	.....	77,086	6,164.88
Virginia	2	6,853,615	123,709	.....	12,480,368	.....	19,457,692	885,491	20,353,183	715,970	1,449,361	18,187,832	1,455,028.16
Do.	6	3,047,871	114,279	365	107,332	.....	3,263,847	858,122	4,121,969	712,976	88,769	3,320,224	265,617.92
Total	.....	9,901,486	237,988	365	12,587,700	.....	22,721,539	1,753,613	24,475,152	1,428,946	1,538,130	21,508,076	1,720,646.08
Washington	.....	.....	.....	.....	15,009	.....	15,009	289	15,298	72	.....	15,226	1,213.08
West Virginia	.....	.....	6,864	.....	7,261,145	.....	7,268,009	164,294	7,432,303	196,536	36,191	7,199,556	575,664.48
Wisconsin	1	.....	3,430	.....	6,550,828	30,257	6,580,515	1,643	6,592,158	1,252	20,496	6,579,410	525,032.80
Do.	2	.....	.....	.....	183,437	.....	183,437	1,726	185,163	924	.....	184,239	14,739.12
Total	.....	.....	3,430	.....	6,740,265	30,257	6,773,952	3,369	6,777,321	2,176	20,496	6,754,640	540,771.92
Total, calendar year 1912	.....	160,248,185	15,531,133	11,006,561	217,330,409	31,363,651	435,479,949	14,484,981	449,944,930	13,403,441	4,300,236	432,241,253	34,579,300.24
Total, calendar year 1911	.....	160,895,589	13,845,761	11,027,986	209,367,475	28,943,754	424,080,565	20,219,368	444,299,933	18,639,088	4,689,912	421,970,833	33,757,668.24
Increase	.....	.....	1,685,372	.....	7,962,934	2,419,897	11,399,384	.....	5,644,997	.....	610,244	10,270,400	821,632.00
Decrease	.....	647,394	.....	21,425	.....	.....	.....	5,754,387	.....	3,235,647	.....	.....	.....

OPIUM.

During the fiscal year ended June 30, 1913, there were no internal-revenue taxes collected from opium manufactured for smoking purposes. The importation of opium for other than medicinal purposes is prohibited by the act of February 9, 1909. Opium and preparations and derivatives thereof as put up for medicinal purposes, however, can be easily secured, and the process of its manufacture into smoking opium is so simple and can be carried on so easily that considerable illicit manufacturing continues notwithstanding all efforts of the force of internal-revenue officers available to detect violations of law. The need of additional legislation relative to the manufacture and sale of opium, as presented in previous reports of the Commissioner of Internal Revenue, is again urged.

Respectfully,

W. H. OSBORN,

Commissioner of Internal Revenue.

HON. WILLIAM G. McADOO,

Secretary of the Treasury.

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A.—Table showing the receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1913.

DISTRICTS.	DISTILLED SPIRITS.												
	Spirits distilled from apples, peaches, grapes, pears, pineapples, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint per bottle, 10 cents.	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.
Alabama.....		\$38,623.38	\$83.34			\$22,940.94	\$8,212.56						\$130,610.22
Arkansas.....	\$11,864.52	40,624.23	741.67	\$200.00		20,210.91	6,670.83						80,312.16
First California.....	855,682.14	4,412,358.89	9,808.35	7,400.00		279,269.15	56,012.49	\$141.67	\$480.00	\$63.90	\$152.00	\$115,396.58	5,736,765.17
Fourth California.....	20,312.05		333.34			29,398.76	4,051.22			.10			54,098.47
Sixth California.....	85,513.96	358,984.12	1,575.03	200.00		52,235.27	18,500.20	16.68	60.00			25,126.32	542,211.58
Colorado.....		109,321.96	600.00			75,260.50	12,004.16						197,186.62
Connecticut.....	21,030.00	142,818.28	4,491.71	2,800.00		111,869.37	12,783.44	45.84	20.00				295,858.44
Florida.....		163,087.37	1,250.00	2,000.00		23,487.19	7,133.35						196,957.91
Georgia.....	295.35	4,749.14	275.00	166.67		29,120.94	4,445.85			100.00			39,152.95
Hawaii.....		47,042.27	600.00			8,118.90	5,666.67					233.30	61,061.14
First Illinois.....	469,994.14	12,508.65	9,950.09	12,866.68	\$66.00	319,195.76	35,316.84	45.84	100.00		54.30		860,098.30
Fifth Illinois.....		33,398,047.72	750.00	1,000.00		29,928.63	3,741.69			9.80	16,396.00		33,449,873.84
Eighth Illinois.....	305.58	9,833,070.17	166.67			50,075.91	3,200.05				6,244.00		9,893,092.38
Thirteenth Illinois.....	163.79		1,016.67	600.00		59,713.67	3,300.02						64,794.15
Sixth Indiana.....	463.64	9,144,770.49	1,058.35	1,600.00		111,857.34	7,450.02				4,798.00		9,271,987.84
Seventh Indiana.....	4,497.27	19,381,707.88	675.00	1,000.00		52,919.16	4,358.34			61.80	464.00		19,445,683.45
Third Iowa.....			400.00	200.00		28,806.06	2,329.17						29,025.23
Fourth Iowa.....			741.68			28,364.08	2,500.00						31,405.76
Kansas.....		18.51	150.00			17,436.57	412.51						18,017.89
Second Kentucky.....	7,970.14	4,103,155.20	400.00	400.00		10,059.94	1,800.04		20.00	5.30	33,426.00		4,157,236.62
Third Kentucky.....	185,797.48	15,177,978.13	975.01	6,200.00		27,347.73	8,191.73	125.00	360.00	119.70	98,562.00		15,505,666.78
Fifth Kentucky.....		3,525,238.83		800.00		12,342.11	1,700.00			6.40	22,952.00		3,563,139.14
Sixth Kentucky.....						10,155.22	1,829.16			172.30	51,512.00		4,396,688.98
Seventh Kentucky.....	392.69	4,332,027.61	200.00	400.00									
Eighth Kentucky.....	4,842.57	3,229,092.14	83.34	366.67		5,032.29	1,283.35			47.80	32,360.00		3,273,108.16
Louisiana.....		2,361,991.94	1,275.01	1,000.00		88,708.36	15,587.65			28.90			2,468,592.86
Maryland.....	40,182.07	4,691,238.05	7,462.54	9,600.00		124,710.46	15,854.18	125.00	140.00	25.10	5,192.00		4,908,554.40
Third Massachusetts.....	168.85	2,018,000.36	9,883.40	9,583.36		109,724.73	23,137.58	50.00		40.00	1,554.70		2,172,608.98
Fourth Michigan.....	792.66	1,880,020.33	758.33	1,000.00		102,907.08	5,085.33						1,989,769.27
Minnesota.....		116.71	3,570.86	3,800.00		51,908.27	3,366.70						56,340.63
First Missouri.....	12,038.18	42,832.26	2,983.34	6,200.00		126,076.22	12,216.80						146,380.59
Sixth Missouri.....	42,600.93	792,600.57	2,191.67	3,533.34		118,153.25	10,479.18			24.00			192,730.21
Montana.....		3,420.78	337.50	800.00		65,009.06	11,357.53				1,596.00		919,670.02
Nbraska.....		1,933,390.05	337.50	200.00		85,302.00	8,808.31		20.00				98,888.60
New Hampshire.....	704.88	3,624.50	637.49	200.00		51,395.38	4,350.05				1,386.00		1,991,258.98
First New Jersey.....	6,286.44	18,163.53	1,762.50	800.00		46,451.51	3,912.49						55,580.87
Fifth New Jersey.....	55,409.64	1,704.01	4,700.01	3,600.00		50,962.52	4,051.18					29.34	82,058.50
New Mexico.....	824.14	4,843,750.92	433.34	2,400.00		201,807.56	16,398.33	50.00	40.00				283,619.57
First New York.....	78.76	3,820.52	3,583.33	2,400.00		45,454.80	6,300.05						51,012.31
Second New York.....	694,338.07	8,450.01	13,883.33	3,200.00		178,910.78	16,462.30			163.00			5,040,349.29
Third New York.....		7,112.50	3,200.00			42,014.69	33,687.49	83.33	80.00	20			816,337.64
Fourteenth New York.....	5,601.20	2,970.16	800.00			118,327.15	23,050.01	37.50	80.00				165,807.10
Twenty-first New York.....	31,522.15	2,316.67	1,400.00			192,325.70	11,862.51			3.30	210.00		2,640,613.65
Twenty-fourth New York.....	55,235.18	2,145.84	3,383.34			86,909.07	6,583.32			8.90	2,800.00		1,735,650.23
Fourth North Carolina.....		2,910.28				136,627.65	11,325.00					4,024.63	213,668.00
Fifth North Carolina.....		3,606.46				19,150.16	837.50			60.00			25,463.15
North and South Dakota.....						4,021.91	101.67	150.00					7,870.04
First Ohio.....	91,833.39	10,486,180.21	2,854.18	11,975.00		39,083.97	2,162.54						41,256.51
Tenth Ohio.....	156,802.97	359,482.71	1,025.00	1,200.00		70,664.66	18,229.18	187.50	780.00		21,418.00		10,704,122.12
Eleventh Ohio.....		6,179.91	800.01	1,400.00		52,217.91	4,379.18				10,020.00		585,327.77
Eighteenth Ohio.....	16,283.98	128,435.78	1,429.17	2,400.00		32,671.47	4,141.71						65,193.10
Oklahoma.....		112.50				135,720.21	9,875.00				94.00		294,247.14
Oregon.....	285.01	351,977.78	658.34	1,000.00		25,873.14	2,116.06						28,102.30
First Pennsylvania.....	58,743.30	1,345,191.91	9,275.01	12,400.00		47,410.43	6,729.16			75.00			408,060.72
Ninth Pennsylvania.....		449,595.73	4,462.50	2,000.00		157,872.28	20,020.85			6.80	1,596.00		1,605,261.15
Twelfth Pennsylvania.....		15,504.61	800.00	200.00		145,432.10	11,225.01			30	102.00		613,817.64
Twenty-third Pennsylvania.....	34,781.45	6,659,637.74	6,562.50	5,516.67		25,154.83	2,725.01						44,384.45
South Carolina.....		1,470.76				131,488.09	27,145.92	16.67	100.00	12.30	63,050.00		6,928,311.34
Tennessee.....	558.58	175,113.21	2,625.04	2,350.00		14,171.95	1,083.34						16,736.08
Third Texas.....		70.51	1,625.02	1,400.00		44,791.79	7,408.40			6.80	440.00		233,297.92
Fourth Texas.....	683.65					65,333.56	6,249.16						74,878.25
Second Virginia.....	8,336.94	820,213.52	1,091.68	3,183.33		3,672.79	385.54						4,742.28
Sixth Virginia.....	85,545.24	572,056.86	1,008.33	200.00		17,884.43	2,758.34				2,646.19		856,114.42
Washington.....	1,618.21	141,805.54	1,141.68	1,000.00		10,627.21	1,325.00						670,782.67
West Virginia.....	139.70	181,970.16	625.00	400.00		78,414.37	13,400.11						237,079.91
First Wisconsin.....		2,617,161.25	3,366.68	5,200.00		26,193.40	1,637.50				1,026.00		212,191.76
Second Wisconsin.....			500.00	200.00		170,821.81	10,737.51	43.75	20.00		398.00		2,813,749.00
Total.....	\$3,081,943.66	154,460,118.09	140,283.90	156,358.38	66.00	4,864,773.36	645,226.81	1,256.28	2,460.00	2,297.40	376,492.30	148,056.36	163,879,342.54

DISTRICTS.	TOBACCO.						Total collections on tobacco.
	Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing not more than 3 pounds per thousand, per thousand, 75 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.60.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.25.	Snuff, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 8 cents.	Tobacco, however prepared, manufactured, and sold, or removed for consumption or sale, per pound, 8 cents.	
Alabama.....	\$16,982.73					\$146.15	\$17,128.88
Arkansas.....	6,362.94	\$0.03				53.30	6,416.27
First California.....	134,999.88	13.20	\$59.13	\$248,708.26	\$201.28	19,561.95	403,543.64
Fourth California.....	6,104.68					67.14	6,171.82
Sixth California.....	49,217.80		40.50	737.08		1,635.37	51,630.75
Colorado.....	50,741.30		10.80	19.88	6.72	4,897.78	55,676.48
Connecticut.....	283,782.27	12.75	50.22	1,764.16	43.00	9,862.37	295,514.77
Florida.....	1,081,705.99			12,312.24		2,081.54	1,096,099.77
Georgia.....	48,269.79		4.50	64.40		512.52	48,851.21
Hawaii.....	235.50		2.40			2,749.70	2,987.60
First Illinois.....	722,254.56	16.55	550.58	3,817.54	437,805.00	1,558,656.52	2,723,100.81
Fifth Illinois.....	84,254.36					4,600.09	88,854.45
Eighth Illinois.....	180,788.50					44,125.57	224,914.07
Thirteenth Illinois.....	53,256.69					1,722.04	54,978.73
Sixth Indiana.....	251,215.89			3.88	1,301.62	15,801.81	268,323.20
Seventh Indiana.....	245,923.33					37,336.65	283,259.98
Third Iowa.....	53,642.61			.69		56,729.36	110,372.86
Fourth Iowa.....	211,308.21	60.00				22,823.06	234,191.27
Kansas.....	63,890.75	4.50		.50		5,352.98	69,248.73
Second Kentucky.....	8,420.00			.43		171,403.49	179,823.92
Fifth Kentucky.....	146,212.90					2,521,664.70	2,667,877.60
Sixth Kentucky.....	18,938.26					227,841.03	246,779.29
Seventh Kentucky.....	8,110.25					4,455.18	12,565.43
Eighth Kentucky.....	198.45					2,017.99	2,216.47
Louisiana.....	124,346.40			\$30,830.52	1,267.66	233,484.93	1,189,929.81
Maryland.....	401,006.64	404,236.65	3.06	284.15	176,876.21	861,180.20	1,843,676.91
Third Massachusetts.....	645,946.17		1,089.36	50,317.21	15,270.17	16,852.92	729,486.33
First Michigan.....	904,375.96	1.65	14.40	117.12	8,012.88	2,128,119.87	3,040,641.88
Fourth Michigan.....	173,077.93			14.85	190.80	5,890.65	179,183.23
Minnesota.....	201,186.24	1.50	3.60	6.29	.55	17,717.42	218,915.60
First Missouri.....	141,056.66		4.32	7,119.21	249.36	5,882,265.81	6,030,695.36
Sixth Missouri.....	68,367.94			25.90		9,875.73	78,269.57
Montana.....	35,270.58					1,461.98	36,732.56
Nebraska.....	87,207.11					6,293.21	93,500.32
New Hampshire.....	163,155.21		3.60	99.38		808.83	170,067.02
First New Jersey.....	226,361.28			39.38		1,397.18	227,797.84
Fifth New Jersey.....	1,329,233.11	95,723.25	4,878.36	2,057,079.01	669,825.50	2,606,916.57	6,764,555.80
New Mexico.....	7,909.05			80.94		1,242.01	8,232.00
First New York.....	435,247.88	34,213.05	2.52	3,155,343.28	289.29	53,718.27	3,678,814.29
Second New York.....	982,301.66	7,908.45	20,507.33	2,901,497.46	1,651.95	472,678.66	4,386,045.51
Third New York.....	1,673,989.17	5,310.81	36,645.12	2,971,109.25	4,831.92	15,587.45	4,707,473.72
Fourteenth New York.....	410,991.35		390.60	505.20	.96	109,453.24	521,341.95
Twenty-first New York.....	523,082.48					108,278.39	631,360.87
Fourth North Carolina.....	170,328.54	3.00	179.82	5,042.27	1,692.35	61,947.76	239,198.74
Fifth North Carolina.....	120,171.60	2.25		2,145,877.50		3,014,654.73	5,280,706.08
North and South Dakota.....	260.73					5,158,563.66	5,158,824.39
First Ohio.....	34,860.13					996.54	35,856.67
Tenth Ohio.....	596,326.71		90.40	37.62	9.80	2,625,489.81	3,221,914.34
Eleventh Ohio.....	459,832.43			7.50	4.15	794,600.04	1,254,464.12
Eighteenth Ohio.....	381,388.55					793.88	382,182.43
Oklahoma.....	627,089.34	6.75	10.80	12.00	292.66	659,551.26	1,286,741.00
Oregon.....	10,880.13					112.71	10,992.84
First Pennsylvania.....	26,450.28		10.80	8.75	5.63	2,083.10	28,558.56
Ninth Pennsylvania.....	2,388,778.84	174,131.78	723.42	135,894.39		92,165.51	2,791,633.94
Twelfth Pennsylvania.....	2,579,015.44	594.90		71.25	283.12	2,820,812.50	5,400,449.59
Twenty-third Pennsylvania.....	99,429.50					72,379.02	171,808.42
South Carolina.....	1,164,051.14	54.33	11.16	11.80	587.84	9,344.88	1,174,061.25
Tennessee.....	21,071.57	5.25				436.81	21,513.63
Third Texas.....	31,684.81				1,333,427.60	283,115.86	1,648,228.27
Fourth Texas.....	41,400.67	17.10		859.14		6,178.50	48,578.37
Second Virginia.....	2,140.88					270.00	2,410.88
Sixth Virginia.....	878,585.08	2,173.74		3,288,604.76		1,290,620.97	5,459,894.49
Washington.....	28,645.18	50,861.63		8,787.50		251,754.78	340,049.59
West Virginia.....	37,579.17			3.15		1,428.64	39,010.96
First Wisconsin.....	457,710.60					614,965.45	1,072,676.05
Second Wisconsin.....	259,745.97				2,628.96	529,857.11	792,232.04
Montana.....	111,501.16					14,952.62	126,453.78
Total.....	22,795,963.94	775,333.62	65,246.80	17,828,015.72	2,656,767.44	32,349,001.59	76,470,324.11

A.—Receipts from each specific source of internal revenue, etc.—Continued.

DISTRICTS.	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.
Alabama.....	\$44,945.00		\$200.00	\$2,618.70	\$2,480.89	\$50,244.59
Arkansas.....	10,550.00		100.00	3,242.10	2,274.99	16,107.09
First California.....	903,564.97	\$450.00	5,100.00	8,418.31	14,152.08	931,685.36
Fourth California.....	75,095.00	50.00	700.00	1,391.74	2,502.12	79,738.86
Sixth California.....	371,359.50	75.00	641.67	3,159.35	2,972.98	378,208.50
Colorado.....	404,772.50	100.00	1,000.00	5,068.34	12,304.17	423,245.10
Connecticut.....	1,487,896.75	200.00	2,200.00	3,001.24	19,198.36	1,512,496.35
Florida.....	25,500.00	100.00	100.00	4,572.48	3,252.12	33,424.60
Georgia.....	141,620.00		258.33	8,263.34	2,939.58	153,081.25
Hawaii.....	25,348.00	16.67	333.33	65.00	200.00	25,967.00
First Illinois.....	5,601,468.50	100.00	7,025.01	12,105.41	22,604.55	5,643,303.47
Fifth Illinois.....	339,249.00		400.00	2,662.79	3,645.88	343,957.67
Eighth Illinois.....	287,430.00		700.00	4,267.74	14,706.51	307,104.25
Thirteenth Illinois.....	428,675.00		1,600.00	6,594.85	13,481.61	450,351.46
Sixth Indiana.....	808,261.36		2,000.00	7,356.62	12,854.13	830,472.11
Seventh Indiana.....	890,916.00		1,350.00	4,905.30	6,225.09	903,396.39
Third Iowa.....	274,665.00		600.00	4,305.85	7,833.32	287,404.17
Fourth Iowa.....	209,423.27		1,000.00	3,595.89	5,764.58	219,783.74
Kansas.....				2,142.48	1,222.93	3,365.41
Second Kentucky.....	23,050.00		200.00	3,058.76	887.50	27,196.26
Fifth Kentucky.....	420,300.00		1,400.00	2,734.43	783.36	431,217.79
Sixth Kentucky.....	306,225.00		200.00	372.52	343.76	307,141.28
Seventh Kentucky.....	45,365.00		100.00	803.34	1,841.66	48,110.00
Eighth Kentucky.....	20,700.00			309.20	162.50	21,171.70
Louisiana.....	541,325.62		1,100.00	11,870.42	5,762.18	560,058.22
Maryland.....	1,552,057.34	133.34	2,608.34	5,880.26	13,693.92	1,574,373.20
Third Massachusetts.....	2,541,615.25	50.00	3,500.01	3,900.38	16,000.39	2,545,066.03
First Michigan.....	1,595,972.50	50.00	5,383.33	6,445.85	11,756.30	1,619,607.98
Fourth Michigan.....	412,125.00		2,316.67	9,138.61	9,183.46	432,763.74
Minnesota.....	1,631,454.91	304.17	6,625.01	11,380.40	31,021.19	1,680,741.68
First Missouri.....	2,575,655.88	50.00	3,108.33	4,838.32	11,508.33	3,595,160.86
Sixth Missouri.....	563,944.50	50.00	1,300.00	4,517.93	7,273.04	577,085.47
Montana.....	430,712.25	50.00	3,687.50	6,063.38	13,229.20	450,092.33
Nebraska.....	442,387.50	50.00	1,000.00	5,529.66	31,157.07	480,124.23
New Hampshire.....	289,870.00	137.50	360.00	10,614.19	6,552.09	306,973.78
First New Jersey.....	216,087.00		500.00	8,463.67	225,678.67	
Fifth New Jersey.....	3,315,164.17	50.00	2,200.00	3,955.00	13,650.01	3,337,019.18
New Mexico.....	29,166.25		300.00	1,434.26	3,868.86	34,769.37
First New York.....	3,297,336.64	100.00	2,730.00	1,230.82	5,955.91	3,308,393.37
Second New York.....	203,360.00		100.00	120.00	825.00	204,405.00
Third New York.....	5,523,311.51	50.00	2,108.33	961.67	2,400.01	5,528,831.52
Fourteenth New York.....	1,933,668.00	87.50	4,000.00	3,173.35	15,916.68	1,956,845.33
Twenty-first New York.....	918,406.50	100.00	2,375.01	3,694.20	9,183.35	933,759.06
Twenty-eighth New York.....	2,075,429.50	100.00	4,100.00	2,885.85	9,629.17	2,092,144.52
Fourth North Carolina.....	2,305.00			6,756.79	10,078.37	
Fifth North Carolina.....				180.01		180.01
North and South Dakota.....	44,352.50	108.34	300.00	7,195.04	9,241.78	61,197.66
First Ohio.....	2,105,877.50		3,816.67	1,540.83	5,462.50	2,116,697.50
Tenth Ohio.....	686,892.50	50.00	2,308.34	593.35	6,858.42	696,702.61
Eleventh Ohio.....	592,472.77		2,100.00	1,322.57	10,537.64	606,432.98
Eighteenth Ohio.....	1,763,471.25	50.00	3,791.67	2,862.53	17,025.02	1,787,200.47
Oklahoma.....	178.00	293.75		3,663.45	2,287.51	6,422.71
Oregon.....	222,887.50		1,100.00	1,332.51	6,270.83	231,610.84
First Pennsylvania.....	3,318,062.50		7,130.00	2,804.17	19,777.08	3,347,793.75
Ninth Pennsylvania.....	1,419,803.00		5,991.70	4,770.11	17,629.30	1,448,194.11
Twelfth Pennsylvania.....	446,963.00		1,391.67	416.68	3,241.71	452,013.06
Twenty-third Pennsylvania.....	2,774,680.50		9,308.33	4,155.86	11,512.50	2,799,657.19
South Carolina.....	1,057.50		100.00	2,378.45	693.76	4,229.71
Tennessee.....	278,881.50		683.35	12,936.32	3,225.09	295,726.26
Third Texas.....	695,360.43	100.00	1,200.00	34,258.33	15,081.24	746,000.00
Fourth Texas.....	49,054.17			896.67	562.50	50,513.34
Second Virginia.....	87,180.00		200.00	5,980.06	2,129.16	95,489.22
Sixth Virginia.....	121,321.34		300.00	3,671.69	1,397.94	126,090.97
Washington.....	874,067.89	141.67	3,016.67	3,812.01	11,977.37	893,015.61
West Virginia.....	371,017.25	43.75	1,000.00	5,887.31	9,012.67	386,960.98
First Wisconsin.....	4,304,528.52	50.00	8,112.50	5,415.80	17,379.19	4,335,486.01
Second Wisconsin.....	838,199.61	187.50	6,133.34	5,557.79	15,495.95	865,574.19
Total.....	65,245,544.40	3,379.19	133,925.11	311,639.66	572,501.24	66,263,989.60

A.—Receipts from each specific source of internal revenue, etc.—Continued.

DISTRICTS.	OLEOMARGARINE.					
	Oleomargarine, domestic, artificially colored, per pound, 1 of 1 cent.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, 1 of 1 cent.	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.
Alabama.....						\$3,733.37
Arkansas.....						2,141.68
First California.....						800.00
Fourth California.....						2,466.68
Sixth California.....						2,200.00
Colorado.....						2,768.68
Connecticut.....						2,083.33
Florida.....						3,300.01
Georgia.....						3,500.01
Hawaii.....						539,371.87
First Illinois.....						4,900.01
Fifth Illinois.....						1,816.67
Eighth Illinois.....						1,783.24
Thirteenth Illinois.....						6,656.24
Sixth Indiana.....						3,657.75
Seventh Indiana.....						2,573.46
Third Iowa.....						5,683.34
Fourth Iowa.....						12,790.75
Kansas.....						63,317.53
Second Kentucky.....						3,194.45
Fifth Kentucky.....						3,496.50
Sixth Kentucky.....						241.50
Seventh Kentucky.....						278.00
Eighth Kentucky.....						3,000.00
Louisiana.....						6,574.50
Maryland.....						13,181.67
Third Massachusetts.....						4,266.67
First Michigan.....						4,116.67
Fourth Michigan.....						6,550.00
Minnesota.....						22,000.00
Total.....						17,082.83

DISTRICTS.	OLEOMARGARINE.							Total collections on 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, $\frac{1}{4}$ of 1 cent.	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.	
First Missouri.....	\$31,598.40	\$6,123.30	\$825.00	\$7,702.00	\$3,537.75	\$580.00	\$1,658.33	\$52,024.78
Sixth Missouri.....	159.50		75.00		7,170.25		2,233.35	9,638.10
Montana.....					587.00		1,050.00	1,637.00
Nebraska.....	1.20				1,977.50		3,183.35	5,162.05
New Hampshire.....				132.00	5,705.75		4,391.68	10,229.43
First New Jersey.....					6,930.00		1,200.00	8,130.00
Fifth New Jersey.....	4,937.20	18,608.97	1,800.00		18,060.50		3,783.32	47,189.99
New Mexico.....					268.00			268.00
First New York.....					7,532.25		1,266.67	8,798.92
Second New York.....	153.00				537.50		4,519.99	5,240.49
Third New York.....					3,184.00			3,184.00
Fourteenth New York.....	225.00				10,232.00		6,100.00	16,567.00
Twenty-first New York.....					10,965.75		8,533.34	19,499.09
Twenty-eighth New York.....					10,009.00		6,199.99	16,208.99
Fourth North Carolina.....					1,097.66		650.00	1,747.66
Fifth North Carolina.....					176.00		200.00	376.00
North and South Dakota.....					1,156.25		333.35	1,489.60
First Ohio.....	47,606.00	9,918.67	1,200.00		4,270.50		2,566.67	65,561.84
Tenth Ohio.....					4,724.50		2,266.67	6,991.17
Eleventh Ohio.....		29,989.28	600.00		7,403.50		1,866.67	39,809.45
Eighteenth Ohio.....				28.00	12,481.75		6,583.35	19,093.10
Oklahoma.....				132.00	1,817.75		1,200.00	3,149.75
Oregon.....					231.75		750.00	981.75
First Pennsylvania.....					1,703.00		1,166.67	2,869.67
Ninth Pennsylvania.....					2,030.50		200.00	2,250.50
Twelfth Pennsylvania.....					179.50			179.50
Twenty-third Pennsylvania.....	14.00				4,165.50		2,691.67	6,871.17
South Carolina.....					329.00			329.00
Tennessee.....				144.00	2,484.75		2,333.34	4,962.09
Third Texas.....	12,340.00	2,475.13	600.00	288.00	2,327.25	760.00	3,683.33	22,473.71

Fourth Texas.....	3,303.00	564.50			289.00		200.00	4,356.50
Second Virginia.....	61.10	.18		768.00	1,259.25		3,283.33	5,371.86
Sixth Virginia.....					1,094.75		816.62	1,911.37
Washington.....					438.25		2,216.67	2,654.92
First Wisconsin.....				1,040.00	6,088.00		6,075.03	13,203.03
Second Wisconsin.....					9,931.25		3,283.34	13,214.59
Total.....	417,165.38	347,463.96	16,750.00	21,048.00	291,645.08	3,340.00	162,575.25	1,259,987.67

A.—Receipts from each specific source of internal revenue, etc.—Continued.

DISTRICTS.	MIXED FLOUR.						ADULTERATED BUTTER.				
	Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), \$12.	Total collections on mixed flour.	Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), \$600.	Retail dealers in adulterated butter (special tax), \$48.	Wholesale dealers in adulterated butter (special tax), \$480.	Total collections on adulterated butter.
Alabama.....											
Arkansas.....											
First California.....							\$514.80	\$6,400.00		\$6,914.80	
Fourth California.....							30.00			30.00	
Sixth California.....							576.50	3,050.00		3,626.50	
Colorado.....							85.00	300.00		385.00	
Connecticut.....											
Florida.....											
Hawaii.....											
First Illinois.....							126.00	950.00	\$2,400.00	3,476.00	
Fifth Illinois.....							11.10	825.00		836.10	
Eighth Illinois.....	\$20.04	\$7.00			\$27.00	\$54.04	150.00	75.00		225.00	
Thirteenth Illinois.....							30.80	975.00		1,005.80	
Sixth Indiana.....											
Seventh Indiana.....											
Third Iowa.....							1,847.50	2,150.00		3,997.50	
Fourth Iowa.....		355.96	\$10.06		28.00	394.02	67.50	1,825.00		1,892.50	
Kansas.....		416.00	53.50		60.00	529.50	1,959.65	1,425.00		3,384.65	
Second Kentucky.....											
Fifth Kentucky.....											
Sixth Kentucky.....											
Seventh Kentucky.....											
Eighth Kentucky.....											
Louisiana.....											
Maryland.....											
Third Massachusetts.....											
First Michigan.....							72.00			72.00	
Fourth Michigan.....							1,481.30	2,900.00	400.00	4,781.30	
Minnesota.....											
First Missouri.....		251.00	155.00	\$5.25	36.00	447.25					
Sixth Missouri.....							18.00			18.00	
Montana.....							145.00	1,250.00		1,395.00	

Nebraska.....	129.84	121.64	21.54	7.65	92.50	373.17	618.60	3,825.00		4,443.60
New Hampshire.....										
First New Jersey.....										
Fifth New Jersey.....										
New Mexico.....										
First New York.....										
Second New York.....										
Third New York.....		50.00	1,299.00	10.00	12.00	22.00	100.00	3,600.00		3,700.00
Fourteenth New York.....					12.00	1,361.00	11.20	900.00		911.20
Twenty-first New York.....							156.00	150.00		306.00
Twenty-eighth New York.....										
Fourth North Carolina.....							225.00			225.00
Fifth North Carolina.....										
North and South Dakota.....							185.55			185.55
First Ohio.....							1,156.82	975.00		2,131.82
Tenth Ohio.....				14.00	10.00	24.00	84.00	825.00		909.00
Eleventh Ohio.....							708.00	150.00		858.00
Eighteenth Ohio.....										
Oklahoma.....										
Oregon.....										
First Pennsylvania.....							2,095.40	1,125.00		3,220.40
Ninth Pennsylvania.....				7.00	12.00	19.00	36.00	50.00	\$24.00	110.00
Twelfth Pennsylvania.....										
Twenty-third Pennsylvania.....										
South Carolina.....							16.00		660.00	676.00
Tennessee.....										
Third Texas.....										
Fourth Texas.....										
Second Virginia.....										
Sixth Virginia.....							122.00			122.00
Washington.....										
West Virginia.....							371.80	1,650.00		2,021.80
First Wisconsin.....							324.00	150.00		474.00
Second Wisconsin.....							55.20	1,800.00		1,855.20
Total.....	149.88	1,201.60	1,539.10	43.90	289.50	3,223.98	13,380.72	37,325.00	24.00	54,189.72

A.—Receipts from each specific source of internal revenue, etc.—Continued.

DISTRICTS.	PROCESS OR RENOVATED BUTTER.			CORPORATION TAXES.						
	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.	Excise tax on corporations joint-stock companies, etc.	Unassessed penalties.	United States share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs, fines, etc.	Total collections from excise tax on corporations.
Alabama.....				\$229,033.36	\$272.63		\$1,505.00	\$177.27		\$230,988.26
Arkansas.....				79,281.70	5.44		565.00			79,852.14
First California.....				1,151,295.90	223.36		3,460.00	71.52	\$80.09	1,155,130.87
Fourth California.....				2,768.43	23.26		410.00			3,201.69
Sixth California.....				409,355.24	25.24		735.00			410,124.93
Colorado.....	\$3,220.43	\$116.67	\$3,337.10	316,719.51	420.09		2,840.00	1,381.77		321,361.47
Connecticut.....				1,072,947.45	7.89		585.00	1,796.58		1,075,336.92
Florida.....				92,208.61	46.69		2,994.13			95,506.58
Georgia.....				261,362.31	348.08		8,467.40	146.55	257.15	270,324.34
Hawaii.....				148,167.33			125.00			148,292.33
First Illinois.....	42,914.58	212.50	43,127.08	3,200,953.41	541.20		3,139.95	379.10	62.27	3,205,075.93
Fifth Illinois.....				108,182.45	1.31		545.00			108,728.76
Eighth Illinois.....				89,327.07	4.76		35.00			89,366.83
Thirteenth Illinois.....				66,756.79			125.00			66,881.79
Sixth Indiana.....	492.25		492.25	503,275.46	26.28		2,320.00	7.03		505,628.77
Seventh Indiana.....				84,047.30			755.00	4.83		84,807.13
Third Iowa.....	903.70	50.00	953.70	88,853.87	24.75		3,090.00	2.01	11.88	91,952.51
Fourth Iowa.....	10,249.40	250.00	10,499.40	123,516.06	2.05		4,090.00			127,578.11
Kansas.....	11,151.69	150.00	11,301.69	560,260.45	2.17		1,572.50		.01	561,835.13
Second Kentucky.....				21,985.28	46.88		1,385.00			23,417.16
Fifth Kentucky.....				250,410.54	.42		467.50			250,878.46
Sixth Kentucky.....				15,802.44			350.00			16,152.44
Seventh Kentucky.....				33,601.10	16.82		85.00		13.95	33,721.87
Eighth Kentucky.....				10,915.70	7.19		663.12		12.40	11,598.41
Louisiana.....				230,651.68	55.71		3,788.45	.65		234,496.49
Maryland.....	776.78	50.00	826.78	691,678.58	261.48		3,674.00	57.35	22.03	695,693.44
Third Massachusetts.....	2,244.81	50.00	2,294.81	1,742,085.08	282.82		9,705.00	126.15		1,752,199.05
First Michigan.....	413.12	50.00	463.12	646,408.25	61.16		1,050.00	347.19		647,866.60
Fourth Michigan.....	45.15	37.50	82.65	239,287.33	13.73		664.00			239,965.06
Minnesota.....	8,671.47	208.34	8,879.81	1,193,432.33	15.55		528.00	77.16		1,194,053.24
First Missouri.....				733,472.65	286.54		4,485.00	116.78		738,360.97
Sixth Missouri.....	1,436.37	50.00	1,486.37	261,886.53	25.90		3,765.00	4.29	74.25	265,745.97
Montana.....				253,912.72	25.85		6,627.52	.56		260,566.65
Nebraska.....	814.00		814.00	116,407.23	11.35		575.00		49.10	117,042.68
New Hampshire.....				336,701.76	126.27		2,085.00	26.69	114.44	339,054.16
First New Jersey.....				293,896.27	56.74		2,702.71	11.13	53.17	296,720.02
Fifth New Jersey.....				1,067,959.79	318.42		9,365.00	296.09	201.80	1,078,141.10
New Mexico.....				140,459.58	47.44		2,495.00	.21		143,002.23
First New York.....				284,478.37	115.48		4,748.12	22.45	458.80	289,823.22
Second New York.....				5,388,668.25	2,711.11		6,676.80	1,317.11	7.80	5,399,380.57
Third New York.....				1,083,277.78	696.26		8,383.32	30.25	909.77	1,093,297.38
Fourteenth New York.....				444,950.37	117.99		1,620.00	1,043.91		447,732.47
Twenty-first New York.....				242,152.88	99.47		1,745.00			243,997.35
Twenty-eighth New York.....				713,227.64	25.92		2,265.00		34.68	715,553.24
Fourth North Carolina.....				181,161.84	15.45		5,801.50	7.96	22.15	187,008.90
Fifth North Carolina.....				86,818.43	3.65		35.00		13.70	86,870.78
North and South Dakota.....				50,938.94	9.63		4,059.52			55,008.09
First Ohio.....				505,066.66	.50		1,115.00		12.07	506,194.23
Tenth Ohio.....	6,043.72	50.00	6,093.72	498,724.23	24.63		362.50	6.26	20.05	499,137.67
Eleventh Ohio.....				134,791.70	10.56		4,021.50		90.89	138,914.65
Eighteenth Ohio.....	1,297.05	50.00	1,347.05	1,046,121.53			1,769.50		149.87	1,048,040.90
Oklahoma.....				113,877.02	18.69		8,868.02	1.29	23.95	124,778.97
Oregon.....				143,850.08	6.88		1,545.00	1.29		147,402.85
First Pennsylvania.....				2,318,347.73	229.62	\$83.60	2,125.00	32.35	11.47	2,320,779.77
Ninth Pennsylvania.....				347,371.52	59.83		1,252.69	48.22	329.76	349,553.02
Twelfth Pennsylvania.....				9,736.49	12.30		1,970.09		62.89	11,841.59
Twenty-third Pennsylvania.....				2,089,556.36	81.99		3,238.00			2,092,876.55
South Carolina.....				6,128.33	12.54		1,945.00	.50	22.20	8,108.57
Tennessee.....	57.49	12.50	69.99	192,962.51	7.70		930.00			193,899.91
Third Texas.....				391,786.13	48.30		12,031.57	6.90	26.50	403,901.20
Fourth Texas.....				10,844.65	50.09		1,835.00	.15		12,730.19
Second Virginia.....				301,630.87	11.40		2,965.00	3.49		304,600.76
Sixth Virginia.....				174,650.58	37.13		2,275.06	.28	490.58	177,453.57
Washington.....				258,222.33	140.85		10,441.65	3.08	342.41	269,130.32
West Virginia.....				207,365.66	56.78		3,055.00		9.65	210,487.09
First Wisconsin.....				422,709.29	42.26		715.00	.52		423,467.07
Second Wisconsin.....				31,444.46	34.01		2,030.00			33,508.47
Total.....	96,854.01	1,387.51	98,241.52	34,794,783.77	\$,315.39	33.60	191,612.97	7,546.67	3,987.24	35,006,299.84

A.—Receipts from each specific source of internal revenue, etc.—Continued.

DISTRICTS.	MISCELLANEOUS.			PENALTIES, ETC.						
	Playing cards, per pack, 2 cents.	Collections not otherwise provided for.	Total miscellaneous collections.	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.
Alabama.....		\$229.10	\$229.10	\$187.72			\$1,356.00	\$48.95	\$4,144.57	\$5,737.24
Arkansas.....	\$13.00	11.24	24.24	35.46		\$27.65	1,355.00	13.24	1,557.81	2,989.16
First California.....	1,097.26	83.15	1,180.41	126.91			6,750.00	2.64		6,879.55
Fourth California.....	20.00	.95	20.95	16.15			435.00	3.50		454.65
Sixth California.....	25.24	80.20	105.44	96.47			480.00	41.82		617.79
Colorado.....	125.46	57.95	183.41	44.72			6,032.00	36.56	1,096.50	7,209.78
Connecticut.....	265.70		265.70	112.11		3.95	6,136.67	252.21	3,593.95	10,098.89
Florida.....	2.88	102.34	105.22	160.39			1,420.00	90.79	732.25	2,403.43
Georgia.....		187.70	187.70	101.12		252.20	1,686.43	41.89	3,147.64	5,228.78
Hawaii.....	796.96	6.25	803.21	.63			325.00	.52	19.95	346.10
First Illinois.....	22,186.22	3,933.69	26,119.91	375.07		5.59	80,315.00	4,224.39	7,379.16	92,299.21
Fifth Illinois.....		60.21	60.21	4.80			1,385.00	13.28	50.00	1,453.08
Eighth Illinois.....		108.89	108.89		\$10.00		815.00		1,303.35	2,128.35
Thirteenth Illinois.....		40.00	40.00				700.00		902.22	1,602.22
Sixth Indiana.....		48.00	48.00	29.58			2,225.00	48.84	20.00	2,323.42
Seventh Indiana.....		1.00	1.00				780.00			780.00
Third Iowa.....		449.71	449.71	89.36			4,607.36	21.12	467.42	5,185.26
Fourth Iowa.....		506.09	506.09	51.79	10.00		2,080.00	11.95	314.06	2,467.80
Kansas.....		81.62	81.62	108.32		25.25	907.50	29.24		1,070.31
Second Kentucky.....		87.07	87.07	223.57			6,996.92	26.24	608.93	7,855.66
Fifth Kentucky.....	123.38	11.00	134.38	19.75			625.56	1.34	222.57	869.22
Sixth Kentucky.....		22.65	22.65				1,755.00			1,755.00
Seventh Kentucky.....		7.54	7.54	5.94			540.00		128.65	674.59
Eighth Kentucky.....		143.04	143.04	203.66		1,018.97	2,924.57	981.80	3,983.46	9,112.46
Louisiana.....	31.00	131.22	162.22	92.54			2,125.00	26.74	235.95	2,480.23
Maryland.....	71.00	78.74	149.74	39.46		116.07	4,355.00	38.54	923.23	5,472.30
Third Massachusetts.....	100.58	713.77	814.35	64.86			5,615.99	15.33	421.08	6,117.26
First Michigan.....	1.32	108.48	109.80	10.33		249.50	3,830.00	6.26	57.06	4,153.15
Fourth Michigan.....	30,250.00	9.00	30,259.00	5.05			2,327.98	1.17	600.00	2,934.20
Minnesota.....		8.00	8.00	95.68			2,976.25	74.96	521.28	3,668.17
First Missouri.....	2.36	123.58	125.94	2.40		2,209.62	3,995.00	12.00	124.90	6,343.92
Sixth Missouri.....	22.94	15.00	37.94	52.33			2,708.00	2.96	108.70	2,871.99
Montana.....		41.66	41.66	16.43			3,445.00	13.25	130.26	3,604.94
Nebraska.....	2.00	28.40	30.40	8.02			3,540.00	271.81	480.50	4,300.33
New Hampshire.....	39.44	42.50	81.94	135.27			2,330.00	31.50	760.70	3,257.47
First New Jersey.....		1.82	1.82				2,827.50			2,827.50
Fifth New Jersey.....	44,900.96	7.34	44,908.30	22.65		93.32	2,980.00	12.24	1,370.03	4,478.24
New Mexico.....		17.50	17.50	31.15			1,906.50	6.48	92.70	2,036.83
First New York.....	.50	67.76	68.26	15.11		3.35	612.50	4.54	460.43	1,095.93
Second New York.....	133,685.12	1.16	133,686.28	47.79		343.18	1,565.15	80.00	49.24	2,085.36
Third New York.....	781.78	3.54	785.32	7.50		5,385.82	3,336.51		230.57	8,960.40
Fourteenth New York.....	24,000.00	2.00	24,002.00	47.24		381.98	7,572.50	2.63	2,111.60	10,115.95
Twenty-first New York.....		23.28	23.28	36.61			570.00	5.26	20.00	631.87
Twenty-eighth New York.....	10.00	14.21	24.21	5.39			3,623.13		6.60	3,635.12
Fourth North Carolina.....		48.47	48.47	64.90		198.00	1,489.40	21.85	10,313.93	12,688.08
Fifth North Carolina.....		24.23	24.23	33.67		431.23	2,188.54	21.15	2,123.56	4,798.15
North and South Dakota.....		20.00	20.00	93.45			1,366.30	29.41	90.95	1,580.11
First Ohio.....	396,165.76	104.49	396,270.25	1.89			12,230.00		235.52	12,467.41
Tenth Ohio.....		32.25	32.25	34.08		7.82	879.10			921.00
Eleventh Ohio.....		24.00	24.00	30.49			27,088.98	4.07	475.30	27,598.84
Eighteenth Ohio.....		27.55	27.55	17.09			4,179.00	2.13	1,406.96	5,605.18
Oklahoma.....	.36	287.24	287.60	271.99	45.50	21.34	1,890.00	75.20	2,111.10	3,915.13
Oregon.....	86.94	15.85	102.79	8.13			1,850.00	1.76	932.50	2,792.39
First Pennsylvania.....	3.24	115.68	118.92	27.52	10.50	2,953.06	5,197.43	2,021.76	12.12	10,222.39
Ninth Pennsylvania.....		14.63	14.63	43.00			4,509.84	5.01		4,577.65
Twelfth Pennsylvania.....							150.00			150.00
Twenty-third Pennsylvania.....	72.68	47.25	119.93	56.10	20.00		8,235.01	14.15	125.40	8,450.66
South Carolina.....		1.00	1.00	5.71		8.55	190.00	.50		204.76
Tennessee.....	85.62	917.41	953.03	93.21		133.84	5,147.96	27.88	1,658.67	7,061.56
Third Texas.....	38.20	39.61	77.81	108.56		6.50	4,485.00	48.18	8,577.95	13,676.19
Fourth Texas.....	2.60	2.04	4.64	5.51			150.00	5.03		160.54
Second Virginia.....	114.48	4.80	119.28	57.45		65.77	10,135.00	16.18	3,894.49	14,166.89
Sixth Virginia.....	8.12	45.57	53.69	504.46	30.00	1,202.80	3,670.00	108.95	759.79	6,276.00
Washington.....	190.04	9.45	208.49	17.39			4,515.00	4.66	328.54	4,865.59
West Virginia.....	19.00		19.00	21.91		25.69	2,839.86	3.03	567.38	3,460.87
First Wisconsin.....	.96	35.00	35.96				2,225.00			2,225.00
Second Wisconsin.....		27.00	27.00	16.32			1,826.91	1.86	185.46	2,030.55
Total.....	653,281.10	9,560.87	664,843.97	4,242.16	126.00	15,193.76	301,263.35	8,907.75	72,177.24	401,910.26

A.—Recapitulation of receipts from each general source of internal revenue, and the amounts refunded in each collection district.

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Re-fund.	Net total.	Total.	Re-fund.	Net total.	Total.	Re-fund.	Net total.
Alabama.....	\$130,610.22	\$52.69	\$130,557.53	\$17,128.88		\$17,128.88	\$50,244.59	\$50.00	\$50,194.59
Arkansas.....	80,312.16	237.50	80,074.66	6,416.27	\$8.40	6,407.87	16,160.09	6.67	16,160.42
First California.....	5,736,765.17	2,195.59	5,734,569.58	403,543.64	36.25	403,507.39	931,685.36	289.00	931,396.36
Fourth California.....	54,098.47	262.50	53,835.97	6,171.82	9.00	6,162.82	79,738.86	45.84	79,693.02
Sixth California.....	542,211.58	1,122.97	541,088.61	51,630.75	11.17	51,619.58	378,208.50	160.23	378,048.27
Colorado.....	197,186.62	223.98	196,962.64	55,676.48	7.78	55,668.70	423,245.01	145.00	423,100.01
Connecticut.....	295,858.64	372.92	295,485.72	295,514.77		295,514.77	1,512,496.35		1,512,496.35
Florida.....	196,957.91	445.84	196,512.07	1,096,099.77	75.21	1,096,024.56	33,424.60		33,424.60
Georgia.....	39,152.95	308.35	38,844.60	48,851.21	23.85	48,827.36	153,081.25	30.00	153,051.25
Hawaii.....	61,661.14	129.32	61,531.82	2,987.60	8.70	2,978.90	25,963.00		25,963.00
First Illinois.....	860,098.30	2,745.08	857,353.22	2,723,100.81	292.62	2,722,808.19	5,643,303.47	739.59	5,642,563.88
Fifth Illinois.....	33,449,873.84	235.42	33,449,638.42	88,854.45	4.95	88,849.50	345,957.67	80.03	345,877.64
Eighth Illinois.....	9,893,062.38	154.18	9,892,908.20	224,914.07	12.28	224,901.79	307,104.25	108.34	306,995.91
Thirteenth Illinois.....	64,794.15	425.02	64,369.13	54,978.73	2.55	54,976.18	450,351.46		450,351.46
Sixth Indiana.....	9,271,987.84	595.65	9,271,392.19	268,323.20	21.82	268,301.38	830,472.11		830,472.11
Seventh Indiana.....	19,445,683.45	200.00	19,445,483.45	283,259.98	532.12	282,727.86	903,396.39		903,396.39
Third Iowa.....	29,025.23	131.25	28,893.98	110,372.86	16.61	110,356.25	287,404.17	39.00	287,365.17
Fourth Iowa.....	31,405.76	368.73	31,037.03	234,191.27	4.88	234,186.39	219,783.74	196.68	219,587.06
Kansas.....	18,017.89	16.67	18,001.22	69,248.73	11.56	69,237.17	3,365.41		3,365.41
Second Kentucky.....	4,157,236.62	20.84	4,157,215.78	179,823.92	6.00	179,817.92	27,196.26		27,196.26
Fifth Kentucky.....	15,505,656.78	231.47	15,505,425.31	2,667,877.60	2.00	2,667,875.60	431,217.79	15.00	431,202.79
Sixth Kentucky.....	3,563,139.14		3,563,139.14	246,779.29		246,779.29	307,141.28		307,141.28
Seventh Kentucky.....	4,396,688.98	111.06	4,396,577.92	12,565.43	38.82	12,526.61	48,110.00		48,110.00
Eighth Kentucky.....	3,273,108.16	130.34	3,272,977.82	2,216.47		2,216.47	21,171.70		21,171.70
Louisiana.....	2,468,592.86	835.46	2,467,757.40	1,189,929.81	111.19	1,189,818.62	560,058.22	1.50	560,056.72
Maryland.....	4,903,554.40	917.15	4,902,637.25	1,843,676.91	858.09	1,842,818.82	1,574,373.20	855.12	1,573,518.08
Third Massachusetts.....	2,172,608.98	1,160.42	2,171,448.56	729,486.33	268.05	729,218.28	2,565,066.03	26.66	2,565,039.37
First Michigan.....	1,989,769.27	370.84	1,989,398.43	3,040,641.88	17.10	3,040,624.78	1,619,607.98	134.33	1,619,473.65
Fourth Michigan.....	56,340.63	22.93	56,317.70	179,183.23	767.46	178,415.77	432,763.74	78.34	432,685.40
Minnesota.....	146,380.59	954.23	145,426.36	218,915.60	14.92	218,900.68	1,680,741.68	80.88	1,680,660.80
First Missouri.....	192,730.21	975.12	191,755.09	6,030,695.36	278.00	6,030,417.36	3,595,160.86	69.86	3,595,091.00
Sixth Missouri.....	919,670.02	1,022.10	918,647.92	78,269.57	33.65	78,235.92	577,085.47	70.02	577,015.45
Montana.....	98,888.60	508.36	98,380.24	36,732.56	10.95	36,721.61	459,092.33	241.84	458,850.49
Nebraska.....	1,991,258.98	489.63	1,990,769.35	93,500.32	17.40	93,482.92	480,124.23	455.55	479,668.68
New Hampshire.....	55,580.87	125.00	55,455.87	170,067.02	7.65	170,059.37	306,973.78		306,973.78
New Jersey.....	82,058.50	100.00	81,958.50	227,797.84		227,797.84	225,678.67		225,678.67
Fifth New Jersey.....	283,619.57	856.26	282,763.31	6,764,555.80	720.74	6,763,835.06	3,337,019.18	45.37	3,336,973.81
New Mexico.....	51,012.31	347.94	50,664.37	9,232.00		9,232.00	34,769.37	16.67	34,752.70
First New York.....	5,040,349.29	464.59	5,039,884.70	3,678,814.29	\$5,870.85	3,670,243.44	3,308,393.37		3,308,393.37
Second New York.....	816,337.64	908.34	815,429.30	4,389,545.51	410.40	4,389,135.11	204,405.03		204,405.03
Third New York.....	163,807.16	595.86	163,211.30	4,707,473.72	199.37	4,707,274.35	5,528,831.52	195.58	5,528,635.94
Fourteenth New York.....	2,640,613.65	760.45	2,639,853.20	521,341.35	9.95	521,331.40	1,956,845.53	257.67	1,956,587.86
Twenty-first New York.....	1,735,650.22	1,160.43	1,734,489.79	631,360.87	85.38	631,275.49	933,759.06	70.00	933,689.06
Twenty-eighth New York.....	213,668.00	874.22	212,793.78	239,193.74	1.50	239,192.24	2,092,144.52	66.00	2,092,078.52
Fourth North Carolina.....	26,463.15	20.84	26,442.31	5,280,706.08	34,383.61	5,246,322.47	10,076.37		10,076.37
Fifth North Carolina.....	7,870.04	250.00	7,620.04	5,158,824.39	1,477.08	5,157,347.31	1,876.01	20.00	1,876.01
North and South Dakota.....	41,256.51	258.35	40,998.16	35,856.67	2.95	35,853.72	61,197.66	156.43	61,041.23
First Ohio.....	10,704,122.12	154.73	10,703,967.39	3,221,914.34	1,959.30	3,219,955.04	2,116,697.50	136.50	2,116,561.00
Tenth Ohio.....	583,327.77	556.26	582,771.51	1,254,464.12	2,405.55	1,252,058.57	696,702.61		696,702.61
Eleventh Ohio.....	63,193.10	352.10	62,841.00	382,182.43	54.00	382,128.43	606,432.98	137.50	606,295.48
Eighteenth Ohio.....	294,247.14	543.78	293,703.36	639,531.26	406.20	639,125.06	1,787,200.47	50.00	1,787,150.47
Oklahoma.....	28,102.30	66.68	28,035.62	10,992.84		10,992.84	6,422.71		6,422.71
Oregon.....	408,060.72	139.59	407,921.13	28,538.56	12.90	28,525.66	231,610.84	21.34	231,589.50
First Pennsylvania.....	1,605,261.15	2,391.08	1,602,870.07	2,791,633.94	171.04	2,791,462.90	3,347,793.75	151.51	3,347,642.24
Ninth Pennsylvania.....	613,817.64	520.50	613,297.14	2,820,812.50	6.00	2,820,806.50	1,448,104.11	113.00	1,448,091.11
Twelfth Pennsylvania.....	44,384.45	175.00	44,209.45	171,809.42		171,809.42	452,013.06	77.25	451,935.81
Twenty-third Pennsylvania.....	6,928,311.34	1,285.85	6,927,025.49	1,174,061.25	543.07	1,173,518.18	2,799,657.19	1,936.22	2,797,720.97
South Carolina.....	16,726.08	146.43	16,579.65	21,513.63		21,513.63	4,229.71	48.34	4,181.37
Tennessee.....	233,297.92	1,039.63	232,258.29	1,648,228.27	9.20	1,648,219.07	295,726.26	56.67	295,669.59
Third Texas.....	74,878.25	543.79	74,334.46	48,155.41	11.47	48,143.94	746,000.00	188.25	745,811.75
Fourth Texas.....	4,742.28	25.00	4,717.28	2,410.88		2,410.88	50,513.34		50,513.34
Second Virginia.....	856,114.43	405.75	855,708.68	5,459,984.49	354.03	5,459,630.46	95,489.22	55.01	95,434.21
Sixth Virginia.....	670,782.67	772.06	670,010.61	340,049.09	3.00	340,046.09	126,090.97	20.90	126,070.07
Washington.....	237,079.91	522.94	236,556.97	39,010.96	53.70	38,957.26	893,015.61	398.22	892,617.39
West Virginia.....	212,191.76	325.00	211,866.76	1,072,676.05	42.24	1,072,633.81	386,960.98	220.97	386,740.01
First Wisconsin.....	2,813,749.00	1,083.35	2,812,665.65	792,232.04	25.50	792,206.54	4,335,486.01	182.29	4,335,303.72
Second Wisconsin.....	91,277.68	362.51	90,915.17	126,453.78	8.85	126,444.93	865,574.19	239.62	865,334.57
Total.....	163,879,342.54	36,107.92	163,843,234.62	76,470,324.11	55,438.91	76,414,885.20	66,266,989.60	8,779.89	66,258,209.71

A.—Recapitulation of receipts from each general source of internal revenue, and the amounts refunded in each collection district—Continued.

DISTRICTS.	OLEOMARGARINE.			MIXED FLOUR.			ADULTERATED BUTTER.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$6,706.62		\$6,706.62						
Arkansas.....	4,904.18	\$5.25	4,898.93						
First California.....	852.25		852.25				\$6,914.80	\$18.00	\$6,896.80
Fourth California.....	5.00		5.00				30.00		30.00
Sixth California.....	3,460.18	412.00	3,048.18				3,626.50	147.00	3,479.50
Colorado.....	4,691.75	7.50	4,684.25				385.00		385.00
Connecticut.....	38,590.22	17.00	38,573.22						
Florida.....	5,432.10	17.50	5,414.60						
Georgia.....	6,806.01	11.50	6,794.51						
Hawaii.....	500.00	400.00	100.00						
First Illinois.....	539,371.87	124.00	539,247.87				3,476.00		3,476.00
Fifth Illinois.....	5,230.42	6.00	5,224.42				\$36.10		\$36.10
Eighth Illinois.....	6,066.34	16.50	6,049.84	\$54.04		\$54.04	225.00		225.00
Thirteenth Illinois.....	3,955.75	11.50	3,944.25						
Sixth Indiana.....	22,557.78		22,557.78				1,005.80		1,005.80
Seventh Indiana.....	2,738.50	7.50	2,731.00						
Third Iowa.....	12,015.09	6.00	12,009.09				3,997.50	280.00	3,717.50
Fourth Iowa.....	10,780.75	331.82	10,448.93	394.02		394.02	1,892.50		1,892.50
Kansas.....	63,317.53	4.50	63,313.03	529.50		529.50	3,384.65	12.80	3,371.85
Second Kentucky.....	331.42		331.42						
Fifth Kentucky.....	3,196.65		3,196.65						
Sixth Kentucky.....	496.50		496.50						
Seventh Kentucky.....	244.50		244.50						
Eighth Kentucky.....	278.00		278.00						
Louisiana.....	6,374.50	11.00	6,363.50						
Maryland.....	15,181.50	82.00	15,099.50						
Third Massachusetts.....	10,989.17	3.00	10,986.17						
First Michigan.....	22,309.00	224.50	22,084.50						
Fourth Michigan.....	15,495.60		15,495.60				72.00		72.00
Minnesota.....	17,082.83	44.00	17,038.83				4,781.30	90.18	4,691.12
First Missouri.....	52,024.78	40.50	51,984.28	447.25		447.25			
Sixth Missouri.....	9,638.10	236.50	9,401.60				18.00		18.00
Montana.....	1,637.00		1,637.00				1,395.00		1,395.00
Nebraska.....	5,162.05	248.10	4,913.95	373.17		373.17	4,443.60		4,443.60
New Hampshire.....	10,229.43		10,229.43						
First New Jersey.....	8,130.00	13.50	8,116.50						
Fifth New Jersey.....	47,189.99	2.00	47,187.99						
New Mexico.....	268.00		268.00						
First New York.....	8,798.92	40.00	8,758.92						
Second New York.....	5,240.49	183.34	5,057.15	22.00		22.00	3,700.00		3,700.00
Third New York.....	3,184.00		3,184.00	1,361.00		1,361.00	911.20		911.20
Fourteenth New York.....	16,557.00	5.50	16,551.50				306.00		306.00
Twenty-first New York.....	19,499.09	218.00	19,281.09						
Twelfth New York.....	16,208.99	17.00	16,191.99				225.00		225.00
Fourth North Carolina.....	1,747.66		1,747.66				185.55		185.55
Fifth North Carolina.....	376.00		376.00				2,131.82		2,131.82
North and South Dakota.....	1,489.60		1,489.60				909.00		909.00
First Ohio.....	65,561.84	21.00	65,540.84	24.00		24.00	858.00		858.00
Tenth Ohio.....	8,991.17	15.00	8,976.17						
Eleventh Ohio.....	39,809.45	15.00	39,794.45						
Eighteenth Ohio.....	19,093.10	16.50	19,076.60						
Oklahoma.....	3,149.75		3,149.75						
Oregon.....	981.75		981.75				3,220.40	294.00	2,926.40
First Pennsylvania.....	2,869.67	48.00	2,821.67	19.00		19.00	110.00		110.00
Ninth Pennsylvania.....	2,250.50		2,250.50						
Twelfth Pennsylvania.....	179.50		179.50						
Twenty-third Pennsylvania.....	6,871.17		6,871.17				676.00		676.00
South Carolina.....	329.00		329.00						
Tennessee.....	4,962.09		4,962.09						
Third Texas.....	22,473.71	3.00	22,470.71						
Fourth Texas.....	4,356.50	7.50	4,349.00						
Second Virginia.....	5,371.86		5,371.86				122.00		122.00
Sixth Virginia.....	1,911.37		1,911.37				2,021.80	6.00	2,015.80
Washington.....	2,654.92	4.00	2,650.92				474.00		474.00
West Virginia.....	13,203.03	15.50	13,187.53						
First Wisconsin.....	13,214.59		13,214.59						
Second Wisconsin.....	6,409.59		6,409.59				1,855.20		1,855.20
Total.....	1,259,987.67	2,893.01	1,257,094.66	3,223.98		3,223.98	54,189.72	847.98	53,341.74

A.—Recapitulation of receipts from each general source of internal revenue, and the amounts refunded in each collection district—Continued.

DISTRICTS.	PROCESS OR RENOVATED BUTTER.			EXCISE TAX ON CORPORATIONS.			MISCELLANEOUS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....				\$290,988.26	\$3,429.07	\$227,559.19	\$229.10	\$157.17	\$71.93
Arkansas.....				79,852.14	73.67	79,778.47	24.24	24.24	
First California.....				1,155,130.87	4,146.38	1,150,984.49	1,180.41	1,180.41	
Fourth California.....				3,201.69	47.70	3,153.99	20.95	20.95	
Sixth California.....				410,124.93	1,740.78	408,384.15	105.44		105.44
Colorado.....	\$3,337.10		\$3,337.10	321,361.47	664.92	320,696.55	183.41		183.41
Connecticut.....				1,075,336.92	12,373.59	1,062,963.33	265.70	40.50	225.20
Florida.....				95,506.58	30.51	95,476.07	105.22	105.22	
Georgia.....				270,324.34	1,495.65	268,828.69	187.70	187.70	
Hawaii.....				148,292.33		148,292.33	803.21		803.21
First Illinois.....	43,127.08	\$797.86	42,329.22	3,205,075.93	16,954.31	3,188,121.62	26,119.91	2,138.19	23,981.72
Fifth Illinois.....				108,728.76	2,823.42	105,905.34	60.21		60.21
Eighth Illinois.....				89,366.83	955.31	88,411.52	08.89		108.89
Thirteenth Illinois.....				66,881.79		66,881.79	40.00		40.00
Sixth Indiana.....	492.25	186.96	305.29	505,628.77	770.72	504,858.05	48.00	48.00	
Seventh Indiana.....				84,807.13	503.36	84,303.77	1.00	1.00	
Third Iowa.....	953.70		953.70	91,952.51	181.73	91,770.78	449.71		449.71
Fourth Iowa.....	10,499.40	102.45	10,396.95	127,578.11	3.82	127,574.29	506.09	506.09	
Kansas.....	11,301.69		11,301.69	561,835.13	291.60	561,543.53	81.62	4.93	76.69
Second Kentucky.....				23,417.16	218.13	23,199.03	87.07	87.07	
Fifth Kentucky.....				250,878.46	551.31	250,327.15	134.38	134.38	
Sixth Kentucky.....				16,152.44	15.09	16,137.35	22.65		22.65
Seventh Kentucky.....				33,721.87		33,721.87	7.54		7.54
Eighth Kentucky.....				11,598.41		11,598.41	143.04		143.04
Louisiana.....				234,496.49	532.47	233,964.02	162.22	162.22	
Maryland.....	826.78		826.78	695,693.44	632.53	695,060.91	149.74	143.74	6.00
Third Massachusetts.....	2,294.81		2,294.81	1,752,199.05	6,518.31	1,745,680.74	814.35	814.35	
First Michigan.....	463.12	4.90	458.22	647,866.60	64.20	647,802.40	109.80	109.80	
Fourth Michigan.....	82.65		82.65	259,965.06	349.88	259,615.68	30,259.00		30,259.00
Minnesota.....	8,879.81		8,879.81	1,194,053.24	6,776.99	1,187,276.25	8.00	8.00	
First Missouri.....				738,360.97	13,450.90	724,910.07	125.94	125.94	
Sixth Missouri.....	1,486.37		1,486.37	265,745.97	1,957.88	263,788.09	37.94	37.94	
Montana.....				260,566.65	2,853.85	257,712.80	41.66		41.66
Nebraska.....	814.00	196.48	617.52	117,042.68	1,627.40	115,415.28	30.40		30.40
New Hampshire.....				339,054.16	2,465.07	336,589.09	81.94	81.67	.27
First New Jersey.....				296,720.02	1,932.40	294,787.62	1.82	1.82	
Fifth New Jersey.....				1,078,141.10	3,200.62	1,074,940.48	44,908.30	5,540.89	39,367.41
New Mexico.....				143,002.23	4,397.43	138,604.80	17.50		17.50
First New York.....				289,823.22	510.00	289,313.22	68.26	68.26	
Second New York.....				5,390,380.57	82,011.28	5,317,369.29	133,686.28	133,686.28	
Third New York.....				1,093,297.38	2,020.92	1,091,276.46	785.32	785.32	
Fourteenth New York.....				447,732.47	681.85	447,050.62	24,002.00	24,002.00	
Twenty-first New York.....				243,997.35	418.51	243,578.84	23.28	23.28	
Twenty-eighth New York.....				715,553.24	5,466.17	710,087.07	24.21	24.21	
Fourth North Carolina.....				187,008.00	41.76	186,966.24	48.47	48.47	
Fifth North Carolina.....				86,870.78	11.52	86,859.26	24.23		24.23
North and South Dakota.....				55,008.09	9.10	54,998.99	20.00		20.00
First Ohio.....				506,194.23		506,194.23	396,270.25	6,592.02	389,678.23
Tenth Ohio.....	6,008.72	107.23	5,901.49	499,137.67	551.26	498,586.41	32.25	32.25	
Eleventh Ohio.....				158,914.63	684.08	158,230.55	24.00		24.00
Eighteenth Ohio.....	1,347.05		1,347.05	1,048,040.90	7,532.06	1,040,508.84	27.55	27.55	
Oklahoma.....				124,778.97	182.39	124,596.58	287.60		287.60
Oregon.....				147,402.85		147,402.85	102.79		102.79
First Pennsylvania.....				2,320,779.77	5,280.89	2,315,498.88	118.92	118.92	
Ninth Pennsylvania.....				349,533.02	117.48	349,415.54	14.63	14.63	
Twelfth Pennsylvania.....				11,841.59	5.87	11,835.72			
Twenty-third Pennsylvania.....				2,042,976.55	710.46	2,042,266.09	119.93	119.93	
South Carolina.....				8,108.57	327.49	7,781.08	1.00		1.00
Tennessee.....	69.99		69.99	193,889.91	1,010.19	192,879.72	953.03	38.30	914.73
Third Texas.....				603,901.20	6,502.98	597,398.22	77.81	77.81	
Fourth Texas.....				12,790.19	206.41	12,583.78	4.64		4.64
Second Virginia.....				304,000.76	310.85	304,289.91	119.28	119.28	
Sixth Virginia.....				177,453.57	225.14	177,228.43	53.69	53.69	
Washington.....				269,150.32	1,510.65	267,639.67	208.49		208.49
West Virginia.....				210,487.09	286.27	210,200.82	19.00		19.00
First Wisconsin.....				423,467.07	2,004.94	421,462.13	35.96	35.96	
Second Wisconsin.....	6,172.00		6,172.00	83,508.47	169.10	83,339.37	27.00		27.00
Total.....	98,241.52	1,395.88	96,845.64	35,006,299.84	212,840.12	34,793,459.72	664,843.97	177,530.38	487,313.59

1 In addition to amounts reported 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—documentary," etc., has been made as follows: Alabama, \$830.26; Arkansas, \$1,026.47; first California, \$904.46; fourth California, \$1,76.99; Connecticut, \$1,477.31; Florida, \$243.09; Georgia, \$2,267.79; sixth Indiana, \$679.15; seventh Indiana, \$273.94; fourth Iowa, \$90.85; second Kentucky, \$12.96; fifth Kentucky, \$1,477.84; Louisiana, \$2,318.33; Maryland, \$3,446.32; third Massachusetts, \$16,290.02; first Michigan, \$99.87; Minnesota, \$5,029.78; first Missouri, \$714.22; sixth Missouri, \$184.78; New Hampshire, \$627.95; first New Jersey, \$447.39; first New York, \$4,482.80; second New York, \$10,504.01; third New York, \$33,253.20; fourth New York, \$25,647.22; twenty-first New York, \$66.12; twenty-eighth New York, \$423.55; fourth North Carolina, \$188.81; tenth Ohio, \$149.10; eighteenth Ohio, \$1,347.05; first Pennsylvania, \$1,347.05; ninth Pennsylvania, \$33; twenty-third Pennsylvania, \$2,025.35; third Texas, \$1,906.01; second Virginia, \$1,169.17; sixth Virginia, \$198.76; and first Wisconsin, \$472.12.

A.—Recapitulation of receipts from each general source of internal revenue and the amounts refunded in each collection district—Continued.

DISTRICTS.	PENALTIES, ETC			AGGREGATE RECEIPTS.		
	Total.	Refund- ed.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$5,737.24	\$50.00	\$5,687.24	\$441,644.91	\$4,569.19	\$437,075.72
Arkansas.....	2,989.16	50.00	2,939.16	190,665.24	1,432.20	189,233.04
First California.....	6,879.55	58.33	6,821.22	8,242,952.05	8,828.42	8,234,123.63
Fourth California.....	454.65	22.92	431.73	143,721.44	585.90	143,135.54
Sixth California.....	617.79	391.50	226.29	1,389,985.67	3,985.65	1,386,000.02
Colorado.....	7,209.78		7,209.78	1,013,276.62	1,049.18	1,012,227.44
Connecticut.....	10,098.89	2.50	10,096.39	3,228,161.49	14,283.82	3,213,877.67
Florida.....	2,403.43	13.17	2,390.26	1,429,929.61	930.54	1,428,999.07
Georgia.....	5,228.78	99.00	5,129.78	523,632.24	4,423.84	519,208.40
Hawaii.....	346.10	100.00	246.10	240,553.38	638.02	239,915.36
First Illinois.....	92,299.21	26.76	92,272.45	13,135,972.58	23,818.41	13,112,154.17
Fifth Illinois.....	1,453.08		1,453.08	34,000,994.53	3,149.82	33,997,844.71
Eighth Illinois.....	2,128.35	2.00	2,126.35	10,523,030.15	1,248.61	10,521,781.54
Thirteenth Illinois.....	1,602.22		1,602.22	642,604.10	439.07	642,165.03
Sixth Indiana.....	2,323.42	39.39	2,284.03	10,902,839.17	2,341.69	10,900,497.48
Seventh Indiana.....	780.00		780.00	20,720,666.45	1,517.92	20,719,148.53
Third Iowa.....	5,185.26	9.38	5,175.88	541,356.03	663.97	540,692.06
Fourth Iowa.....	2,467.80	84.79	2,383.01	639,499.44	1,690.11	637,809.33
Kansas.....	1,070.31		1,070.31	732,152.46	342.06	731,810.40
Second Kentucky.....	7,856.66		7,856.66	4,395,948.11	345.02	4,395,603.09
Fifth Kentucky.....	869.22		869.22	18,869,830.88	2,412.00	18,867,418.88
Sixth Kentucky.....	1,755.00		1,755.00	4,135,486.30	15.09	4,135,471.21
Seventh Kentucky.....	660.41	14.58	645.83	4,492,012.91	164.46	4,491,848.45
Eighth Kentucky.....	9,112.46		9,112.46	3,317,628.24	130.34	3,317,497.90
Louisiana.....	2,480.23	90.63	2,389.60	4,462,094.33	4,062.80	4,458,031.53
Maryland.....	5,472.30		5,472.30	9,038,928.27	6,934.95	9,031,993.32
Third Massachusetts.....	6,117.26	18.89	6,098.37	7,239,575.98	25,108.70	7,214,467.28
First Michigan.....	4,153.15	9.17	4,143.98	7,324,920.80	1,034.71	7,323,886.09
Fourth Michigan.....	2,934.20		2,934.20	977,096.11	1,218.11	975,878.00
Minnesota.....	3,668.17		3,668.17	3,274,511.22	12,998.98	3,261,512.24
First Missouri.....	6,343.92		6,343.92	10,615,889.29	15,654.54	10,600,234.75
Sixth Missouri.....	2,871.99	106.25	2,765.74	1,854,823.43	3,649.07	1,851,174.36
Montana.....	3,604.94	51.04	3,553.90	861,958.74	3,666.04	858,292.70
Nebraska.....	4,300.33	12.50	4,287.83	2,697,049.76	3,047.06	2,694,002.70
New Hampshire.....	3,257.47		3,257.47	885,244.67	3,307.34	881,937.33
First New Jersey.....	2,827.50		2,827.50	843,214.35	2,495.11	840,719.24
Fifth New Jersey.....	4,478.24	10.00	4,468.24	11,559,912.18	10,375.88	11,549,536.30
New Mexico.....	2,036.83	49.99	1,986.84	240,338.24	4,812.03	235,526.21
First New York.....	1,095.93		1,095.93	12,327,343.28	14,136.50	12,313,206.78
Second New York.....	2,085.36		2,085.36	10,951,402.85	227,703.65	10,723,699.20
Third New York.....	8,960.40	50.00	8,910.40	11,508,611.70	11,471.51	11,497,140.19
Fourteenth New York.....	10,115.95	17.71	10,098.24	5,617,513.95	51,282.35	5,566,231.60
Twenty-first New York.....	631.87	60.50	571.37	3,564,921.74	2,102.22	3,562,819.52
Twenty-eighth New York.....	3,635.12		3,635.12	3,280,652.82	7,072.65	3,273,580.17
Fourth North Carolina.....	12,088.08		12,088.08	5,517,138.71	34,683.49	5,482,455.22
Fifth North Carolina.....	4,798.15		4,798.15	5,259,129.15	1,758.60	5,257,370.55
North and South Dakota.....	1,580.11		1,580.11	198,540.46	426.83	198,113.63
First Ohio.....	12,467.41		12,467.41	17,024,160.69	8,863.55	17,015,297.14
Tenth Ohio.....	921.00	50.00	871.00	3,050,528.31	3,866.65	3,046,661.66
Eleventh Ohio.....	27,598.84	43.75	27,555.09	1,280,155.45	1,286.43	1,278,869.02
Eighteenth Ohio.....	5,605.18	13.17	5,592.01	3,815,112.65	9,949.46	3,805,163.19
Oklahoma.....	3,915.13	25.01	3,890.12	177,649.30	274.08	177,375.22
Oregon.....	2,792.39		2,792.39	822,730.30	467.83	822,262.47
First Pennsylvania.....	10,222.39		10,222.39	10,078,808.59	18,536.21	10,060,272.38
Ninth Pennsylvania.....	4,574.23	3.33	4,570.90	5,239,219.96	1,380.44	5,237,839.52
Twelfth Pennsylvania.....	150.00		150.00	680,378.02	291.12	680,086.90
Twenty-third Pennsylvania.....	8,448.58	2.08	8,446.50	12,961,124.00	6,622.96	12,954,501.04
South Carolina.....	204.76	11.25	193.51	51,112.75	533.51	50,579.24
Tennessee.....	7,061.56	101.27	6,960.29	2,384,189.03	2,255.26	2,381,933.77
Third Texas.....	13,676.19	101.25	13,574.94	1,509,462.57	9,334.56	1,500,128.01
Fourth Texas.....	160.54		160.54	74,978.37	238.91	74,739.46
Second Virginia.....	14,168.89	31.67	14,137.22	6,735,970.93	2,445.76	6,733,525.17
Sixth Virginia.....	6,276.00	13.55	6,262.45	1,323,217.36	1,286.20	1,321,931.16
Washington.....	4,865.89	25.00	4,840.89	1,448,007.90	2,520.51	1,445,487.39
West Virginia.....	3,460.87	175.00	3,285.87	1,898,998.78	1,064.98	1,897,933.80
First Wisconsin.....	2,225.00		2,225.00	8,380,883.67	3,804.16	8,377,079.51
Second Wisconsin.....	2,030.55		2,030.55	1,183,308.46	780.08	1,182,528.38
Total.....	401,910.26	2,037.33	399,872.93	344,105,353.21	1,629,439.85	343,475,913.36

¹ Includes \$131,568.43, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Schedule A—documentary," etc., in addition to \$177,530.38, the aggregate reported refunded under the head of "Miscellaneous." There were refunded in the aggregate from "Legacies and distributive shares of personal property," \$148,777.83, and from "Schedule A—documentary," \$61,521.92.

A.—Receipts from each specific source of internal revenue, by States and Territories.

DISTILLED SPIRITS.

STATES AND TERRITORIES.	Spirits distilled from materials other than apples, peaches, grapes, pinesapples, oranges, apricots, barberries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pinesapples, oranges, apricots, barberries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquor produced by rectifying etc., in bottles containing more than one pint, per bottle, 10 cents.	Dealers, wholesale liquor (special tax), \$100.	Dealers, retail liquor (special tax), \$25.	Manufacturers of stills (special tax), \$50.	Stillis, or worms for stilling, 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 wine.	Total collections on distilled spirits.
													\$121,165.17
Alabama.....													\$7,793.27
Arizona.....													8,514.37
Arkansas.....													80,312.16
California.....													6,307,582.89
Colorado.....													179,974.00
Connecticut.....													255,135.50
District of Columbia.....													16,947.66
Delaware.....													448,833.10
Florida.....													196,937.01
Georgia.....													30,132.93
Hawaii.....													61,661.13
Illinois.....													18,608.82
Indiana.....													44,267,828.67
Iowa.....													28,717,617.20
Kansas.....													60,430.99
Kentucky.....													30,805,829.68
Louisiana.....													2,468,592.86
Maine.....													28,071.91
Maryland.....													4,437,653.58
Massachusetts.....													2,172,608.98
Michigan.....													2,046,100.90
Minnesota.....													146,380.50
Mississippi.....													9,445.09
Missouri.....													1,112,400.23
Montana.....													59,481.94
Nebraska.....													1,991,288.98
Nevada.....													25,492.33

A.—Receipts from each specific source of internal revenue, by States and Territories—Continued.

STATES AND TERRITORIES.	DISTILLED SPIRITS.											Total collections on distilled spirits.	
	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than one pint, per bottle, 10 cents.	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 wine.
New Hampshire.....	\$704.88	\$3,624.50	\$587.49	\$200.00		\$19,655.26	\$2,641.67						\$27,413.80
New Jersey.....	61,696.08	19,867.54	6,462.51	4,400.00		252,770.09	20,362.51	\$50.00	\$40.00		\$29.34		305,678.07
New Mexico.....	824.14		200.00			23,086.28	3,387.52						27,473.94
New York.....	786,775.36	8,878,649.70	26,587.51	25,066.66		750,305.04	134,970.83	120.83	140.00	\$175.40	\$3,010.00	4,624.63	10,610,425.96
North Carolina.....	2,442.77	3,606.46				10,775.53	404.17	150.00					17,378.93
North Dakota.....						12,538.16	320.85						12,859.01
Ohio.....	264,920.34	10,980,478.61	6,108.36	16,975.00		311,283.25	36,625.07	187.50	780.00		\$1,532.00		11,648,890.13
Oklahoma.....			112.50			25,873.14	2,116.66						28,102.30
Oregon.....	285.01	351,977.78	658.34	1,000.00		47,410.43	6,729.16						408,060.72
Pennsylvania.....	93,524.75	8,469,929.99	21,100.01	20,116.67		460,947.30	61,116.79	91.67	180.00	19.40	64,748.00		9,191,774.58
Rhode Island.....			1,808.35	1,000.00		33,199.74	4,725.05						40,733.14
South Carolina.....		4,381.04				26,568.46	1,698.34	62.50	60.00				32,680.34
South Dakota.....						26,555.81	1,841.69						28,397.50
Tennessee.....	558.58	175,113.31	2,625.04	2,350.00		44,791.79	7,408.40			6.80	444.00		233,297.92
Texas.....	683.65	70.51	1,625.02	1,400.00		69,206.35	6,635.00						79,620.53
Utah.....		1,854.60	216.67	200.00		16,542.40	1,904.17		20.00				20,737.84
Vermont.....			100.00			4,674.24	320.82						5,095.16
Virginia.....	93,902.18	1,392,270.38	2,100.01	3,383.33		28,611.67	4,083.34					2,046.19	1,526,997.10
Washington.....	1,618.21	141,805.54	1,141.68	1,000.00		70,229.44	12,491.77						228,286.64
West Virginia.....	139.70	181,970.16	625.00	600.00		26,193.40	1,637.50				1,026.00		212,101.76
Wisconsin.....		2,617,161.25	3,866.68	5,400.00		265,391.15	12,745.85	43.75	20.00		398.00		2,905,026.68
Wyoming.....						14,820.85	2,391.68						17,212.53
Total.....	3,081,943.66	154,460,118.09	140,283.90	156,358.38	\$86.00	4,864,773.36	645,236.81	1,256.28	2,460.00	2,297.40	376,492.30	148,056.36	163,879,342.54
Collections for fiscal year ended June 30, 1912.....	2,694,264.47	146,715,203.60	158,685.09	168,525.01	52.00	5,396,991.25	730,440.53	1,218.76	1,920.00	2,620.05	332,274.30	189,292.11	156,391,487.77

A.—Receipts from each specific source of internal revenue, etc.—Continued.

STATES AND TERRITORIES.	TOBACCO.							Total collections on tobacco.
	Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing not more than 3 pounds per thousand, per thousand, 75 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.60.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.25.	Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 8 cents.	Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 8 cents.		
Alabama.....	\$16,503.33						\$16,503.33	
Alaska.....	1,005.45						1,005.45	
Arizona.....	6,199.35			\$80.94		\$1,043.61	7,323.90	
Arkansas.....	6,362.94	\$0.03				53.30	6,410.27	
California.....	188,699.73	13.20	\$99.63	249,445.28	\$201.28	21,262.54	439,721.66	
Colorado.....	48,507.28		10.80	19.88	6.72	4,819.78	53,354.46	
Connecticut.....	232,116.37	11.25	50.22	1,669.15	43.00	6,965.32	240,855.31	
Delaware.....	35,877.35	138,000.00			175,728.00		349,605.35	
District of Columbia.....	18,214.21		3.06	149.65		1,086.64	19,453.56	
Florida.....	1,081,705.99		12,312.24			2,081.54	1,096,099.77	
Georgia.....	48,269.79		4.50	64.40		512.52	48,851.21	
Hawaii.....	235.50		2.40			2,749.70	2,987.60	
Idaho.....	4,269.36					55.44	4,324.80	
Illinois.....	1,040,554.11	16.55	550.58	3,817.54	437,805.06	1,609,104.22	3,091,848.06	
Indiana.....	497,139.22			3.88	1,301.62	53,138.46	551,281.18	
Iowa.....	264,950.82	60.00		.69		79,552.62	344,504.13	
Kansas.....	63,890.75	4.50		.50		5,352.98	69,248.73	
Kentucky.....	181,879.89			.43		2,927,382.39	3,109,262.71	
Louisiana.....	124,346.40			\$30,830.52	1,267.96	233,484.93	1,189,929.81	
Maine.....	34,401.65			61.25		138.02	34,600.92	
Maryland.....	347,005.08	266,236.65		134.50	1,148.21	860,093.56	1,474,618.00	
Massachusetts.....	645,946.17	10.50	1,089.36	50,317.21	15,270.17	16,852.92	729,486.32	
Michigan.....	1,077,453.89	1.65	14.40	131.97	8,203.68	2,134,019.52	3,219,825.11	
Minnesota.....	201,186.24	1.50	3.60	6.29		17,717.42	218,915.60	
Mississippi.....	479.40					146.15	625.55	
Missouri.....	209,424.60		4.32	7,145.11	249.36	5,892,141.54	6,108,964.93	
Montana.....	19,155.44					1,079.40	20,234.84	
Nebraska.....	87,207.11					6,293.21	93,500.32	
Nevada.....	1,622.63					1.92	1,624.55	
New Hampshire.....	126,261.73		3.60	38.13		237.78	126,541.24	
New Jersey.....	1,555,594.39	95,728.25	4,878.36	2,058,018.39	609,825.50	2,608,313.75	6,992,553.64	
New Mexico.....	1,709.70					198.40	1,908.10	
New York.....	4,195,941.08	47,435.31	57,725.39	9,033,497.46	8,466.47	821,663.77	14,164,729.48	
North Carolina.....	60,246.32			2,145,876.25		8,172,087.52	10,378,210.09	
North Dakota.....	7,783.53					297.37	8,080.90	

A.—Receipts from each specific source of internal revenue, etc.—Continued.

STATES AND TERRITORIES.	TOBACCO.						Total collections on tobacco.
	Cigars weighing more than 3 pounds per thousand, per thousand, \$3.	Cigars weighing not more than 3 pounds per thousand, per thousand, 75 cents.	Cigarettes weighing more than 3 pounds per thousand, per thousand, \$3.50.	Cigarettes weighing not more than 3 pounds per thousand, per thousand, \$1.25.	Snuff, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 8 cents.	Tobacco, however prepared, manufactured and sold, or removed for consumption or sale, per pound, 8 cents.	
Ohio.....	\$2,064,657.03	\$6.75	\$61.20	\$57.12	\$306.61	\$5,518,112.15	
Oklahoma.....	10,880.13		10.80	8.75	112.71	10,992.84	
Oregon.....	26,450.28		10.80	8.75	2,083.10	28,568.56	
Pennsylvania.....	6,231,274.92	174,751.01	734.58	135,977.44	414,708.10	6,958,317.11	
Rhode Island.....	51,963.90	1.50	734.58	95.01	2,897.05	54,659.46	
South Carolina.....	81,257.38	7.50		1.25	1,567.68	82,834.01	
South Dakota.....	27,070.00				699.17	27,775.77	
Tennessee.....	31,684.51	17.10			283,115.86	1,648,228.27	
Texas.....	43,641.55			\$89.14	6,448.50	50,866.29	
Utah.....	11,845.78				297.14	12,142.92	
Vermont.....	8,491.83				333.03	8,924.86	
Virginia.....	907,250.26	53,035.37		3,297,392.20	1,542,375.75	5,800,033.58	
Washington.....	36,573.72			3.15	1,428.64	38,005.51	
West Virginia.....	457,710.00				614,963.45	1,072,676.05	
Wisconsin.....	371,247.13				544,809.73	918,683.82	
Wyoming.....	2,234.02				2,628.96	2,312.02	
Total.....	22,795,968.94	775,353.62	65,246.80	17,828,015.72	32,349,001.59	76,470,324.11	
Collections for fiscal year ended June 30, 1912.....	21,550,813.37	820,296.60	64,401.31	14,020,827.72	31,402,809.75	70,365,567.55	

A.—Receipts from each specific source of internal revenue, etc.—Continued.

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.	
Alabama.....	\$44,945.00		\$200.00	\$878.60	\$1,875.02	\$47,898.62
Alaska.....	5,891.00		500.00	263.35	445.84	7,100.19
Arizona.....	20,410.00		100.00	664.20	1,741.72	22,915.92
Arkansas.....	10,550.00		100.00	3,242.10	2,274.99	16,167.09
California.....	1,334,599.47	\$475.00	6,241.67	12,737.73	17,287.57	1,371,341.44
Colorado.....	389,472.50	100.00	800.00	4,112.50	7,479.17	401,964.17
Connecticut.....	786,266.75	200.00	1,600.00	2,532.86	16,765.01	807,364.62
Delaware.....	145,895.00	50.00	300.00	517.50	1,104.17	147,866.67
District of Columbia.....	266,580.00		400.00	912.50	1,285.45	269,177.95
Florida.....	25,500.00		100.00	4,572.48	3,252.12	33,424.60
Georgia.....	141,620.00		258.33	8,263.34	2,939.58	153,081.25
Hawaii.....	25,348.00	16.67	333.33	65.00	200.00	25,963.00
Idaho.....	27,212.75	50.00	600.00	455.00	1,756.25	30,104.00
Illinois.....	6,656,822.50	100.00	9,725.01	25,630.79	54,438.55	6,746,716.85
Indiana.....	1,699,177.36		3,350.00	19,079.22	1,733,898.50	1,733,898.50
Iowa.....	484,088.27		1,600.00	7,901.74	13,597.90	507,187.91
Kansas.....				2,142.48	1,222.93	3,365.41
Kentucky.....	821,640.00		1,900.00	7,278.25	4,018.78	834,837.03
Louisiana.....	541,325.62		1,100.00	11,870.42	5,762.18	560,038.22
Maine.....	360.00	137.50		9,049.17	2,777.10	12,323.77
Maryland.....	1,139,582.34	83.34	1,908.34	11,304.30	1,157,174.40	1,157,174.40
Massachusetts.....	2,541,615.25	50.00	3,500.01	3,900.38	16,000.39	2,565,066.03
Michigan.....	2,008,097.50	50.00	7,700.00	15,584.46	20,939.76	2,052,371.72
Minnesota.....	1,631,454.91	304.17	6,625.01	11,336.40	31,021.19	1,680,741.68
Mississippi.....				1,740.10	605.87	2,345.97
Missouri.....	4,139,600.38	100.00	4,408.33	9,356.25	18,781.37	4,172,246.33
Montana.....	268,851.50		2,237.50	3,560.84	8,760.41	283,410.25
Nebraska.....	442,387.50	50.00	1,000.00	5,529.66	31,157.07	480,124.23
Nevada.....	15,420.00	100.00	200.00	231.67	2,339.61	18,291.28
New Hampshire.....	289,010.00		300.00	944.17	2,741.66	292,995.83
New Jersey.....	3,531,251.17	50.00	2,700.00	4,580.00	24,116.68	3,562,697.85
New Mexico.....	8,756.25		200.00	770.06	2,127.14	11,853.45
New York.....	13,951,512.15	437.50	15,433.34	12,065.89	44,930.12	14,024,379.00
North Carolina.....				5,655.90	275.00	5,930.90
North Dakota.....				4,487.39	741.67	5,229.06
Ohio.....	5,148,174.02	100.00	12,016.68	6,319.28	39,883.58	5,207,033.56
Oklahoma.....	178.00			3,663.45	2,287.51	6,422.71
Oregon.....	222,887.50		1,100.00	1,352.51	6,270.83	231,610.84
Pennsylvania.....	7,959,509.00		23,841.70	12,146.82	52,160.59	8,047,658.11
Rhode Island.....	701,630.00		600.00	468.38	2,433.35	705,131.73
South Carolina.....	3,362.50		100.00	3,659.35	1,433.34	8,555.19
South Dakota.....	44,352.50	108.34	300.00	2,707.65	8,500.11	55,988.60
Tennessee.....	278,881.50		653.35	12,936.32	3,225.09	295,726.26
Texas.....	744,414.60	100.00	1,200.00	35,155.00	15,643.74	796,513.34
Utah.....	140,648.00		200.00	2,017.54	2,712.54	145,578.08
Vermont.....				620.85	1,033.33	1,654.18
Virginia.....	208,501.34		500.00	9,805.93	3,527.10	222,334.37
Washington.....	868,176.89	141.67	2,516.67	3,348.66	11,531.53	885,915.42
West Virginia.....	371,017.25	43.75	1,000.00	5,887.31	9,012.67	386,960.98
Wisconsin.....	5,142,728.13	237.50	14,245.84	10,973.59	32,875.14	5,201,060.20
Wyoming.....	15,300.00		200.00	955.84	4,825.00	21,280.84
Total.....	65,245,544.40	3,379.19	133,925.11	311,639.66	572,501.24	66,266,989.60
Collections for fiscal year ended June 30, 1912.....	62,108,633.39	4,583.36	149,229.25	354,104.79	652,219.72	63,268,770.51

A—Receipts from each specific source of internal revenue, etc.—Continued.

STATES AND TERRITORIES.	OLEOMARGARINE.								Total collections on 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, 1/4 of 1 cent.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Retail dealers in oleomargarine free from artificial coloration (special tax), \$6.	Wholesale dealers in oleomargarine artificially colored in imitation of butter (special tax), \$480.	Wholesale dealers in oleomargarine free from artificial coloration (special tax), \$200.	
Alabama.....					\$36.00	\$2,086.50		\$3,383.37	\$5,505.87
Alaska.....						36.00			36.00
Arizona.....						147.00			147.00
Arkansas.....						32.00			32.00
California.....						2,730.50		2,141.68	4,872.18
Colorado.....						1,031.00		3,266.68	4,297.68
Connecticut.....						384.00		2,200.00	4,367.00
Delaware.....						2,383.75	\$480.00	2,350.01	4,733.76
District of Columbia.....	\$47.60				348.00	659.50		200.00	1,255.10
Florida.....					224.00	1,340.75	480.00	816.67	2,861.42
Georgia.....						2,448.75		2,983.35	5,432.10
Hawaii.....					48.00	3,458.00		3,300.01	6,806.01
Idaho.....								500.00	500.00
Illinois.....						105.50			105.50
Indiana.....	288,761.40	\$211,314.21		\$5,450.00	2,454.00	36,764.75	480.00	9,400.02	554,624.38
Iowa.....	7,332.50	3,323.95		600.00	1,776.00	9,830.50		2,433.33	25,296.28
Kansas.....	21.50					13,091.00		9,683.34	22,774.34
Kentucky.....	19,699.40	31,763.05		2,400.00	48.00	8,023.75		1,383.33	63,317.53
Louisiana.....	4.90				1,396.00	1,798.17		1,350.00	4,547.07
Maine.....						3,374.50		3,000.00	6,374.50
Maryland.....						4,043.50		2,841.67	6,885.17
Massachusetts.....	797.18	910.55		800.00	2,030.00	3,159.25	80.00	3,250.00	11,026.98
Michigan.....						5,674.50	480.00	4,116.67	10,989.17
Minnesota.....						824.00		12,383.35	37,804.60
Mississippi.....		4,019.63		600.00		24,597.25		6,266.70	17,082.33
Missouri.....	31,757.90	6,123.30		900.00	7,702.00	850.75		350.00	1,200.75
Montana.....						10,708.00	580.00	3,891.68	61,662.88
Nebraska.....						328.00		400.00	728.00
Nevada.....	1.20					1,977.50		3,183.35	5,162.05
New Hampshire.....						19.75			19.75
New Jersey.....	4,937.20	18,608.97		1,800.00	104.00	1,412.25		1,166.67	2,682.92
						24,990.50		4,983.32	55,319.99
New Mexico.....						121.00			121.00
New York.....	378.00					42,460.50		26,649.99	69,488.49
North Carolina.....						796.16		300.00	1,096.16
North Dakota.....						582.75		333.35	916.10
Ohio.....	47,606.00	39,857.95		1,800.00	28.00	28,880.25		13,283.36	131,455.56
Oklahoma.....					132.00	1,817.75		1,200.00	3,149.75
Oregon.....						231.75		750.00	981.75
Pennsylvania.....	14.00					8,098.50		4,058.34	12,156.84
Rhode Island.....	102.50	28,502.54		1,800.00	496.00	2,538.75		416.67	33,856.46
South Carolina.....						806.50		550.00	1,356.50
South Dakota.....						573.50			573.50
Tennessee.....						2,484.75		2,333.34	4,818.09
Texas.....	15,643.00	3,039.63		600.00	288.00	2,616.25	760.00	3,883.33	26,830.21
Utah.....						153.50		650.00	803.50
Vermont.....						250.00		383.34	633.34
Virginia.....	61.10	18				2,392.00		4,099.95	7,321.23
Washington.....						402.25		2,216.67	2,618.92
West Virginia.....					1,040.00	6,088.00		6,075.03	13,203.03
Wisconsin.....						15,457.50		4,166.68	19,624.18
Wyoming.....						324.75			324.75
Total.....	417,165.38	347,463.96		16,750.00	21,048.00	291,645.08	3,340.00	162,575.25	1,259,987.67
Collections for fiscal year ended June 30, 1912.....	325,948.33	307,479.16	\$8.40	24,925.00	23,442.50	270,961.74	4,499.67	171,475.45	1,128,707.25

STATES AND TERRITORIES.	FILLED CHEESE.						MIXED FLOUR.					
	Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from foreign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), \$400.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	Total collections on filled cheese.	Mixed flour, per barrel of 196 pounds, or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or repackers of mixed flour (special tax), \$12.	Total collections on mixed flour.
Alabama.....												
Alaska.....												
Arizona.....												
Arkansas.....												
California.....												
Colorado.....												
Connecticut.....												
Delaware.....												
District of Columbia.....												
Florida.....												
Georgia.....												
Hawaii.....												
Idaho.....												
Illinois.....							\$20.04	\$7.00			\$27.00	\$54.04
Indiana.....												
Iowa.....								355.96	\$10.06	28.00	394.02	
Kansas.....								416.00	53.50	60.00	529.50	
Kentucky.....												
Louisiana.....												
Maine.....												
Maryland.....												
Massachusetts.....												
Michigan.....												
Minnesota.....												
Mississippi.....												
Missouri.....												
Montana.....								251.00	155.00	\$5.25	36.00	447.25
Nebraska.....												
Nevada.....							129.84	121.64	21.54	7.65	92.50	373.17
New Hampshire.....												
New Jersey.....												
New Mexico.....												
New York.....								50.00	1,299.00	10.00	24.00	1,383.00
North Carolina.....												
North Dakota.....												
Ohio.....									14.00	10.00	24.00	
Oklahoma.....												
Oregon.....												
Pennsylvania.....									7.00	12.00	19.00	
Rhode Island.....												
South Carolina.....												
South Dakota.....												
Tennessee.....												
Texas.....												
Utah.....												
Vermont.....												
Virginia.....												
Washington.....												
West Virginia.....												
Wisconsin.....												
Wyoming.....												
Total.....							149.88	1,201.60	1,530.10	43.90	289.50	3,223.98
Collections for fiscal year ended June 30, 1912.....	\$330.31		\$300.00			\$630.31	20.00	1,034.50	1,889.19	42.56	157.00	3,143.25

A.—Receipts from each specific source of internal revenue, etc.—Continued.

STATES AND TERRITORIES.	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), \$480.	Total collections on adulterated butter.	Process or renovated butter manufactured or sold, etc., per pound, 1/2 of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter.
Alabama.....								
Alaska.....								
Arizona.....								
Arkansas.....								
California.....	\$1,121.30	\$9,450.00			\$10,571.30			
Colorado.....	73.00	300.00			373.00	\$3,220.43	\$116.67	\$3,337.10
Connecticut.....								
Delaware.....								
District of Columbia.....								
Florida.....								
Georgia.....								
Hawaii.....								
Idaho.....								
Illinois.....	287.10	1,850.00		\$2,400.00	4,537.10	42,914.58	212.50	43,127.08
Indiana.....	30.80	975.00			1,005.80	492.25		492.25
Iowa.....	1,915.00	3,975.00			5,890.00	11,153.10	300.00	11,453.10
Kansas.....	1,959.65	1,425.00			3,384.65	11,151.69	150.00	11,301.69
Kentucky.....								
Louisiana.....								
Maine.....								
Maryland.....						776.78	50.00	\$26.78
Massachusetts.....						2,244.81	50.00	2,294.81
Michigan.....	72.00				72.00	458.27	87.50	545.77
Minnesota.....	1,481.30	2,900.00		400.00	4,781.30	8,671.47	208.34	8,879.8
Mississippi.....								
Missouri.....	18.00				18.00	1,436.37	50.00	1,486.37
Montana.....	25.00	1,250.00			1,275.00			
Nebraska.....	618.60	3,825.00			4,443.60	814.00		814.00
Nevada.....								
New Hampshire.....								
New Jersey.....								
New Mexico.....								
New York.....	492.20	4,650.00			5,142.20			
North Carolina.....	185.55				185.55			
North Dakota.....	1,120.82	900.00			2,020.82			
Ohio.....	792.00	975.00			1,767.00	7,340.77	100.00	7,440.77
Oklahoma.....								

Oregon.....	2,095.40	1,125.00			3,220.40			
Pennsylvania.....	52.00	50.00	\$24.00	660.00	786.00			
Rhode Island.....								
South Carolina.....								
South Dakota.....	36.00	75.00			111.00			
Tennessee.....						57.49	12.50	69.99
Texas.....								
Utah.....	120.00				120.00			
Vermont.....								
Virginia.....	122.00				122.00			
Washington.....	371.80	1,650.00			2,021.80			
West Virginia.....								
Wisconsin.....	379.20	1,950.00			2,329.20	6,122.00	50.00	6,172.00
Wyoming.....	12.00				12.00			
Total.....	13,380.72	37,335.00	24.00	3,460.00	54,189.72	96,854.01	1,387.51	98,241.52
Collections for fiscal year ended June 30, 1912.....	9,051.60	31,556.80	614.00	4,880.00	46,102.40	117,544.50	1,991.68	119,536.18

A.—Receipts from each specific source of internal revenue, etc.—Continued.

STATES AND TERRITORIES.	CORPORATION TAXES.						MISCELLANEOUS.			
	Excise tax on corporations, joint stock companies, etc.	Unassessed penalties.	United States' share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs, fines, etc.	Total collections from excise tax on corporations.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.
Alabama.....	\$163,373.29	\$210.23		\$915.00	\$168.83		\$164,667.35		\$157.17	\$157.17
Alaska.....	2,777.76			135.00			2,912.76			
Arizona.....	100,303.27	7.65		1,325.00			101,635.92			
Arkansas.....	79,281.70	5.44		565.00			79,852.14	\$13.00	11.24	24.24
California.....	1,516,769.95	258.72		4,340.00	80.97	880.09	1,521,529.73	1,142.50	164.30	1,306.80
Colorado.....	290,384.46	418.26		2,265.00	1,381.77	.10	294,449.59	125.46	57.95	183.41
Connecticut.....	666,489.37	7.89		585.00	1,796.58		668,878.84	40.50		40.50
Delaware.....	61,944.70			340.00			62,284.70			
District of Columbia.....	171,295.36	18.63		550.00	2.21		171,866.20	59.00	.01	59.01
Florida.....	92,208.61	46.69		2,994.13		257.15	95,506.58	2.88	102.34	105.22
Georgia.....	261,362.31	348.08		8,467.40	146.55		270,324.34		187.70	187.70
Hawaii.....	148,167.33			125.00			148,292.33	796.96	6.25	803.21
Idaho.....	31,929.92	12.97		2,620.17			34,563.06		32.00	32.00
Illinois.....	3,465,219.72	547.27		3,844.95	379.10	62.27	3,470,063.31	22,186.22	4,142.79	26,329.01
Indiana.....	587,322.76	26.28		3,075.00	11.86		590,435.90		49.00	49.00
Iowa.....	212,369.93	26.80		7,120.00	2.01	11.88	219,530.62		955.80	955.80
Kansas.....	560,260.45	2.17		1,572.50		.01	561,835.13		81.62	81.62
Kentucky.....	332,715.06	71.31		2,950.62		31.35	335,768.34	123.38	271.30	394.68
Louisiana.....	230,651.68	55.71		3,788.45	.65		234,496.49	31.00	131.22	162.22
Maine.....	221,176.45	102.36		1,215.00	26.69	41.97	222,562.47	39.44	1.60	41.04
Maryland.....	458,054.37	242.85		2,759.00	55.14	22.03	461,133.39	12.00	72.73	84.73
Massachusetts.....	1,742,085.08	282.82		9,705.00	126.15		1,752,199.05	100.58	713.77	814.35
Michigan.....	905,695.58	74.89		1,714.00	347.19		907,831.66	30,251.32	117.48	30,368.80
Minnesota.....	1,193,432.53	15.55		628.00	77.16		1,194,063.24		8.00	8.00
Mississippi.....	65,660.07	62.40		590.00	8.44		66,320.91		71.93	71.93
Missouri.....	995,359.18	312.44		8,240.00	121.07	74.25	1,004,106.94	25.30	138.58	163.88
Montana.....	76,477.05	4.04		2,157.35	.56		78,639.00		.05	.05
Nebraska.....	116,407.23	11.35		575.00		49.10	117,042.68	2.00	28.40	30.40
Nevada.....	40,649.62	13.14		265.00			46,927.76			
New Hampshire.....	54,431.85	14.11		365.00		14.35	54,825.31		40.63	40.63
New Jersey.....	1,361,856.06	375.16		12,067.71	307.22	254.97	1,374,861.12	44,900.96	9.16	44,910.12
New Mexico.....	40,156.31	39.79		1,170.00	.21		41,366.31		17.50	17.50
New York.....	8,156,755.49	3,766.23		25,438.24	2,413.72	1,410.55	8,189,784.23	158,477.40	111.95	158,589.35
North Carolina.....	211,986.59	11.60		4,188.93	.46	13.70	216,201.28		67.70	67.70
North Dakota.....	29,636.20	9.14		2,152.02			31,797.36		12.00	12.00
Ohio.....	2,204,704.12	35.69		7,268.50	6.26	272.88	2,212,287.45	396,165.76	188.29	396,354.05
Oklahoma.....	115,877.02	18.69		8,858.02	1.29	23.95	124,778.97	.36	287.24	287.60

Oregon.....	145,850.08	6.48		1,545.00	1.29		147,402.85	86.94	15.85	102.79
Pennsylvania.....	4,715,672.30	383.74	\$33.60	8,585.69	80.57	395.03	4,725,150.93	75.92	177.56	253.48
Rhode Island.....	406,458.08						406,458.08	225.20		225.20
South Carolina.....	62,122.01	20.04		3,592.57	8.00	44.35	65,766.97		6.00	6.00
South Dakota.....	21,302.74	.49		1,907.50			23,210.73		8.00	8.00
Tennessee.....	192,962.51	7.40		920.00			193,889.91	35.62	917.41	953.03
Texas.....	602,633.78	98.19		13,925.57	7.35	26.50	616,691.39	40.80	41.65	82.45
Utah.....	145,505.75	8.84		1,850.00			147,364.59		9.61	9.61
Vermont.....	61,093.46	9.80		505.00		58.12	61,666.38		.27	.27
Virginia.....	476,655.60	48.53		5,265.00	3.77	490.58	482,463.48	122.60	56.37	178.97
Washington.....	255,444.57	140.85		10,306.65	3.08	342.41	266,237.56	199.04	9.45	208.49
West Virginia.....	207,365.66	56.78		3,055.00		9.65	210,487.09		19.00	19.00
Wisconsin.....	504,153.75	76.27		2,745.00	.52		506,975.54	.96	62.00	62.96
Wyoming.....	26,335.05	1.83		575.00			26,911.88			
Total.....	34,794,783.77	8,315.59	33.60	191,612.97	7,566.67	3,987.24	35,006,299.84	655,233.10	9,560.87	664,843.97
Collections for fiscal year ended June 30, 1912.....	28,583,259.81						28,583,259.81	616,233.60	11,464.18	627,697.78

¹Receipts from 5 per cent penalties, offers in compromise, etc., in corporation-tax cases were included with similar collections in ordinary internal-revenue cases and appear unsegregated under the head of "Penalties, etc.," in Table A of the annual report for 1912.

STATES AND TERRITORIES.	PENALTIES, ETC.						Total of penalties, etc., collected.
	Unassessed penalties.	Penalties upon un-stamped instruments.	United States' share of penalties recovered by suits.	Offers in compromise.	Interest.	Costs and fines.	
Alabama.....	\$143.73			\$1,346.00	\$32.00	\$4,044.57	\$5,566.30
Alaska.....	4.25			140.00	2.08		146.33
Arizona.....	7.55			998.50		71.40	1,077.46
Arkansas.....	35.46		\$27.65	1,355.00	13.24	1,557.81	2,989.16
California.....	232.03			7,515.00	47.46		7,794.49
Colorado.....	33.77			4,622.00	28.18	1,096.50	5,780.45
Connecticut.....	89.61		3.95	6,136.67	251.77	3,593.95	10,075.95
Delaware.....	3.91		2.66	355.00	1.20	691.00	1,053.77
District of Columbia.....	1.45			800.00	1.28	30.20	832.93
Florida.....	160.39			1,420.00	90.79	732.25	2,403.43
Georgia.....	101.12		252.20	1,686.43	41.39	3,147.64	5,228.78
Hawaii.....	.63			325.00	.52	19.95	346.10
Idaho.....	6.02			440.00	7.84		453.86
Illinois.....	379.87	\$10.00	5.59	83,215.00	4,237.67	9,634.73	97,482.86
Indiana.....	29.58			3,005.00	48.84	20.00	3,103.42
Iowa.....	141.15	10.00		6,687.36	33.07	781.48	7,653.66
Kansas.....	108.32		25.25	907.50	29.24		1,070.31
Kentucky.....	452.92		1,018.97	12,842.05	1,009.38	4,943.61	20,266.93
Louisiana.....	92.54			2,125.00	26.74	235.95	2,480.23
Maine.....	123.41			555.00	30.60	710.70	1,419.71
Maryland.....	33.27		113.41	3,110.00	35.91	202.00	3,494.59
Massachusetts.....	64.86			5,615.99	15.33	421.08	6,117.26
Michigan.....	15.38		249.50	6,157.98	7.43	657.06	7,087.35
Minnesota.....	95.68			2,976.25	74.96	521.28	3,668.17
Mississippi.....	43.99			10.00	16.95	100.00	170.94
Missouri.....	54.73		2,209.62	6,703.00	14.96	233.60	9,215.91
Montana.....	2.53			1,670.00	.74	103.52	1,776.79
Nebraska.....	8.02			3,540.00	271.81	480.50	4,300.33
Nevada.....	7.50			150.00			157.50
New Hampshire.....	6.75			1,325.00	.27	50.00	1,382.02
New Jersey.....	22.65		93.32	5,807.50	12.24	1,370.03	7,305.74
New Mexico.....	23.60			908.00	6.48	21.30	959.38
New York.....	169.64		6,114.33	17,279.79	92.43	2,878.44	26,524.63
North Carolina.....	59.22		551.23	3,552.94	24.15	12,018.32	16,205.86
North Dakota.....	84.47			200.50	29.11	50.50	364.58
Ohio.....	83.55		7.82	44,377.08	6.20	2,117.78	46,592.43
Oklahoma.....	271.99	45.50	21.34	1,390.00	75.20	2,111.10	3,915.13

Oregon.....	8.13			1,850.00	1.76	932.50	2,792.39
Pennsylvania.....	126.62	30.50	2,972.77	18,092.28	2,040.02	137.52	23,400.61
Rhode Island.....	22.50				.44		22.94
South Carolina.....	45.06		86.85	315.00	19.35	419.17	855.13
South Dakota.....	8.98			1,165.80	.30	40.45	1,215.53
Tennessee.....	93.21		133.84	5,147.96	27.88	1,658.67	7,061.56
Texas.....	114.07		6.50	5,085.00	53.21	8,577.95	13,836.73
Utah.....	7.88			1,335.00	4.67	26.74	1,374.29
Vermont.....	5.11			450.00	.63		455.74
Virginia.....	562.74	30.00	1,268.57	13,895.00	125.28	4,654.31	20,535.00
Washington.....	13.14			4,375.00	2.58	328.84	4,710.56
West Virginia.....	21.91		28.69	2,839.86	3.03	567.38	3,460.87
Wisconsin.....	16.32			4,051.91	1.86	185.46	4,255.55
Wyoming.....	10.95			1,410.00	8.38		1,429.33
Total.....	4,242.16	126.00	15,193.76	301,263.35	8,907.75	72,177.24	401,910.26
Collections for fiscal year ended June 30, 1912.....	16,314.86	296.60	20,546.03	740,015.45	10,047.81	69,187.08	856,407.83

A.—Recapitulation of receipts from each general source of internal revenue, etc.—Continued.

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$121,165.17	\$52.69	\$121,112.48	\$16,503.33	.....	\$16,503.33	\$47,898.62	\$50.00	\$47,848.62
Alaska.....	8,793.27	50.00	8,743.27	1,005.45	.....	1,005.45	7,100.19	.....	7,100.19
Arizona.....	23,514.37	147.93	23,366.44	7,323.90	.....	7,323.90	22,915.92	16.67	22,899.25
Arkansas.....	80,312.16	237.50	80,074.66	6,416.27	88.40	6,407.87	16,167.09	6.67	16,160.42
California.....	6,307,582.89	3,395.63	6,304,187.26	459,721.06	56.42	459,665.24	1,371,341.44	445.07	1,370,896.37
Colorado.....	179,974.09	123.97	179,850.12	53,304.46	.....	53,304.46	401,964.17	20.00	401,944.17
Connecticut.....	255,125.50	300.00	254,825.50	240,855.31	.....	240,855.31	807,364.62	.....	807,364.62
Delaware.....	16,947.66	100.00	16,847.66	349,605.35	395.39	349,209.96	147,866.67	.....	147,866.67
District of Columbia.....	448,853.16	154.17	448,698.99	19,453.56	.....	19,453.56	269,177.95	2.00	269,175.95
Florida.....	196,957.91	445.84	196,512.07	1,096,099.77	75.21	1,096,024.56	33,424.60	.....	33,424.60
Georgia.....	39,152.95	308.35	38,844.60	48,851.21	23.85	48,827.36	153,081.25	30.00	153,051.25
Hawaii.....	61,661.14	129.32	61,531.82	2,987.60	8.70	2,978.90	25,963.00	.....	25,963.00
Idaho.....	18,608.82	116.63	18,492.19	4,354.80	.....	4,354.80	30,104.00	87.66	30,016.34
Illinois.....	44,267,828.67	3,559.70	44,264,268.97	3,091,848.06	312.40	3,091,535.66	6,746,716.85	927.96	6,745,788.89
Indiana.....	28,717,671.29	795.65	28,716,875.64	551,583.18	553.94	551,029.24	1,733,868.60	.....	1,733,868.60
Iowa.....	60,430.99	499.98	59,931.01	344,564.13	21.49	344,542.64	507,187.91	235.68	506,952.23
Kansas.....	18,017.89	16.67	18,001.22	69,248.73	11.56	69,237.17	3,365.41	.....	3,365.41
Kentucky.....	30,895,829.68	493.71	30,895,335.97	3,109,262.71	46.82	3,109,215.89	834,837.03	15.00	834,822.03
Louisiana.....	2,468,592.86	835.46	2,467,757.40	1,189,929.81	111.19	1,189,818.62	560,058.22	1.50	560,056.72
Maine.....	23,071.91	50.00	23,021.91	34,600.92	7.65	34,593.27	12,323.77	.....	12,323.77
Maryland.....	4,437,653.58	662.98	4,436,990.60	1,474,618.00	462.70	1,474,155.30	1,157,174.40	853.12	1,156,321.28
Massachusetts.....	2,172,608.98	1,160.42	2,171,448.56	729,486.33	268.05	729,218.28	2,505,066.03	26.66	2,504,999.37
Michigan.....	2,046,109.90	393.77	2,045,716.13	3,219,825.11	784.56	3,219,040.55	2,052,371.72	212.67	2,052,159.05
Minnesota.....	146,350.59	954.23	145,396.36	218,915.60	14.92	218,900.68	1,680,741.68	80.88	1,680,660.80
Mississippi.....	9,445.05	.....	9,445.05	625.55	.....	625.55	2,345.97	.....	2,345.97
Missouri.....	1,112,400.23	1,997.22	1,110,403.01	6,108,964.93	311.65	6,108,653.28	4,172,246.33	139.88	4,172,106.45
Montana.....	59,481.94	281.26	59,200.68	20,234.84	7.65	20,227.19	283,410.25	50.00	283,360.25
Nebraska.....	1,991,258.98	489.63	1,990,769.35	93,500.32	17.40	93,482.92	480,124.23	455.55	479,668.68
Nevada.....	25,492.33	185.43	25,306.90	1,624.55	.....	1,624.55	18,291.28	50.00	18,241.28
New Hampshire.....	27,413.80	25.00	27,388.80	126,541.24	.....	126,541.24	292,995.83	.....	292,995.83
New Jersey.....	365,678.07	956.26	364,721.81	6,992,353.64	720.74	6,991,632.90	3,562,697.85	45.37	3,562,652.48
New Mexico.....	27,497.94	200.01	27,297.93	1,908.10	.....	1,908.10	11,853.45	.....	11,853.45
New York.....	10,610,425.96	4,763.89	10,605,662.07	14,164,729.48	9,277.45	14,155,452.03	14,024,379.00	589.25	14,023,789.75
North Carolina.....	17,378.93	270.84	17,108.09	10,378,210.09	35,890.69	10,342,319.40	5,930.90	20.00	5,910.90
North Dakota.....	12,859.01	45.84	12,813.17	8,080.90	2.95	8,077.95	5,229.06	56.67	5,172.39
Ohio.....	11,648,890.13	1,606.87	11,647,283.26	5,518,112.15	4,825.05	5,513,287.10	5,207,033.56	324.00	5,206,709.56
Oklahoma.....	28,102.30	66.68	28,035.62	10,992.84	.....	10,992.84	6,422.71	.....	6,422.71
Oregon.....	408,060.72	139.59	407,921.13	28,558.56	12.90	28,545.66	231,610.84	21.34	231,589.50
Pennsylvania.....	9,191,774.58	4,372.43	9,187,402.15	6,958,317.11	720.11	6,957,597.00	8,047,658.11	2,277.98	8,045,380.13
Rhode Island.....	40,733.14	72.92	40,660.22	54,659.46	.....	54,659.46	705,131.73	.....	705,131.73
South Carolina.....	32,680.34	146.43	32,533.91	82,834.01	.....	82,834.01	8,555.19	48.34	8,506.85
South Dakota.....	28,397.50	212.51	28,184.99	27,775.77	.....	27,775.77	55,968.60	99.76	55,868.84

Tennessee.....	233,297.92	1,039.63	232,258.29	1,648,228.27	9.20	1,648,219.07	295,726.26	56.67	295,669.59
Texas.....	79,620.53	568.79	79,051.74	50,866.29	11.47	50,854.82	796,513.34	188.25	796,325.09
Utah.....	20,737.84	110.42	20,627.42	12,142.92	2.55	12,140.37	145,578.08	104.18	145,473.90
Vermont.....	5,095.16	50.00	5,045.16	8,924.86	.....	8,924.86	1,654.18	.....	1,654.18
Virginia.....	1,526,997.10	1,177.81	1,525,819.29	5,800,033.58	357.03	5,799,676.55	222,334.37	75.01	222,259.36
Washington.....	228,286.64	472.94	227,813.70	38,005.51	53.70	37,951.81	885,915.42	398.22	885,517.20
West Virginia.....	212,191.76	325.00	211,866.76	1,072,676.05	42.24	1,072,633.81	389,960.98	220.97	389,740.01
Wisconsin.....	2,905,026.68	1,445.86	2,903,580.82	918,683.82	34.35	918,649.47	5,201,000.20	421.91	5,200,578.29
Wyoming.....	17,212.53	100.01	17,112.52	2,312.02	7.78	2,304.24	21,280.84	125.00	21,155.84
Total.....	163,879,342.54	36,107.92	163,843,234.62	76,470,324.11	55,438.91	76,414,885.20	66,266,989.60	8,779.80	66,258,209.71
Collections for fiscal year ended June 30, 1912.....	156,391,487.77	41,283.66	156,350,204.11	70,365,567.55	53,804.78	70,311,762.77	63,268,770.51	6,471.95	63,262,298.56

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A.—Recapitulation of receipts from each general source of internal revenue, etc.—Continued.

STATES AND TERRITORIES.	OLEOMARGARINE.			FILLED CHEESE.			MIXED FLOUR.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$5,505.87		\$5,505.87						
Alaska.....	36.00		36.00						
Arizona.....	147.00		147.00						
Arkansas.....	4,904.13	85.25	4,818.88						
California.....	4,297.68	412.00	3,885.68						
Colorado.....	4,367.00	7.50	4,359.50						
Connecticut.....	4,733.76	6.00	4,727.76						
Delaware.....	1,255.10		1,255.10						
District of Columbia.....	2,861.42	6.00	2,855.42						
Florida.....	5,432.10	17.50	5,414.60						
Georgia.....	6,806.01	11.50	6,794.51						
Hawaii.....	500.00	400.00	100.00						
Idaho.....	105.50		105.50						
Illinois.....	554,624.38	158.00	554,466.38				\$54.04		\$54.04
Indiana.....	25,236.28	7.50	25,228.78						
Iowa.....	22,735.84	337.82	22,458.02				394.02		394.02
Kansas.....	63,317.53	4.50	63,313.03				329.50		329.50
Kentucky.....	4,547.07		4,547.07						
Louisiana.....	6,374.50	11.00	6,363.50						
Maine.....	6,913.17		6,913.17						
Maryland.....	11,026.98	76.00	10,950.98						
Massachusetts.....	10,989.17	3.00	10,986.17						
Michigan.....	37,804.60	224.50	37,580.10						
Minnesota.....	17,082.53	44.00	17,038.53						
Mississippi.....	1,200.75		1,200.75						
Missouri.....	61,662.88	277.00	61,385.88				447.25		447.25
Montana.....	728.00		728.00						
Nebraska.....	5,162.05	248.10	4,913.95				373.17		373.17
Nevada.....	19.75		19.75						
New Hampshire.....	2,682.92		2,682.92						
New Jersey.....	55,319.99	15.50	55,304.49						
New Mexico.....	121.00		121.00						
New York.....	69,488.49	463.84	69,024.65				1,383.00		1,383.00
North Carolina.....	1,096.16		1,096.16						
North Dakota.....	916.10		916.10						
Ohio.....	131,455.56	67.50	131,388.06				24.00		24.00
Oklahoma.....	3,149.75		3,149.75						
Oregon.....	981.75		981.75						
Pennsylvania.....	12,170.84	48.00	12,122.84				19.00		19.00
Rhode Island.....	33,856.46	11.00	33,845.46						
South Carolina.....	1,356.50		1,356.50						

South Dakota.....	573.50		573.50						
Tennessee.....	4,962.09		4,962.09						
Texas.....	26,830.21	10.50	26,819.71						
Utah.....	803.50		803.50						
Vermont.....	633.34		633.34						
Virginia.....	7,321.23		7,321.23						
Washington.....	2,618.92	4.00	2,614.92						
West Virginia.....	13,203.03	15.50	13,187.53						
Wisconsin.....	19,624.18		19,624.18						
Wyoming.....	324.75		324.75						
Total.....	1,259,987.47	2,893.61	1,257,093.86				3,223.98		3,223.98
Collections for fiscal year ended June 30, 1912.....	1,128,707.25	4,080.09	1,124,627.16	\$630.31		\$630.31	3,143.25		3,143.25

A.—Recapitulation of receipts from each general source of internal revenue, etc.—Continued.

STATES AND TERRITORIES.	ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			EXCISE TAX ON CORPORATIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....							\$164,667.35	\$3,429.07	\$161,238.28
Alaska.....							2,912.76	101.34	2,811.42
Arizona.....							101,635.92	3,811.61	97,824.31
Arkansas.....							79,852.14	73.67	79,778.47
California.....	\$10,751.30	\$165.00	\$10,406.30				1,521,529.73	5,934.86	1,515,594.87
Colorado.....	373.00		373.00	\$3,337.10		\$3,337.10	294,449.59	635.46	293,814.13
Connecticut.....							668,878.84	9,169.33	659,709.51
Delaware.....							62,284.70	208.23	62,076.47
District of Columbia.....							171,866.20		171,866.20
Florida.....							95,506.58	30.51	95,476.07
Georgia.....							270,324.34	1,495.65	268,828.69
Hawaii.....							148,292.33		148,292.33
Idaho.....							34,593.06	100.00	34,493.06
Illinois.....	4,537.10		4,537.10	43,127.08	\$797.86	42,329.22	3,470,033.31	20,733.04	3,449,300.27
Indiana.....	1,005.80		1,005.80	492.25	136.96	305.29	590,435.90	1,274.08	589,161.82
Iowa.....	5,890.00	280.00	5,610.00	11,453.10	102.45	11,350.65	219,330.62	185.55	219,145.07
Kansas.....	3,384.65	12.80	3,371.85	11,301.69		11,301.69	561,835.13	291.60	561,543.53
Kentucky.....							335,708.34	784.53	334,923.81
Louisiana.....							234,496.49	532.47	233,964.02
Maine.....							222,562.47	1,108.45	221,454.02
Maryland.....				826.78		826.78	461,133.39	424.30	460,709.09
Massachusetts.....				2,294.81		2,294.81	1,752,199.05	6,515.31	1,745,683.74
Michigan.....	72.00		72.00	545.77	4.90	540.87	907,831.66	413.58	907,418.08
Minnesota.....	4,781.30	90.18	4,691.12	8,879.81		8,879.81	1,194,053.24	6,776.99	1,187,276.25
Mississippi.....							66,320.91		66,320.91
Missouri.....	18.00		18.00	1,486.37		1,486.37	1,004,106.94	15,408.78	988,698.16
Montana.....	1,275.00		1,275.00				78,630.00	40.38	78,589.62
Nebraska.....	4,443.60		4,443.60	814.00	196.48	617.52	117,042.68	1,627.40	115,415.28
Nevada.....							46,927.76		46,927.76
New Hampshire.....							54,825.31	225.00	54,600.31
New Jersey.....							1,374,861.12	5,133.02	1,369,728.10
New Mexico.....							41,366.31	585.82	40,780.49
New York.....	5,142.20		5,142.20				8,189,784.23	91,108.73	8,098,675.50
North Carolina.....	185.55		185.55				216,201.28	53.28	216,148.00
North Dakota.....	2,020.82		2,020.82				31,797.36		31,797.36
Ohio.....	1,767.00		1,767.00	7,440.77	107.23	7,333.54	2,212,287.45	8,787.40	2,203,500.05
Oklahoma.....							124,778.97	182.39	124,596.58
Oregon.....	3,220.40	294.00	2,926.40				147,402.85		147,402.85
Pennsylvania.....	786.00		786.00				4,725,150.93	6,114.70	4,719,036.23
Rhode Island.....							406,458.08	3,204.26	403,253.82
South Carolina.....							65,786.97	327.49	65,459.48
South Dakota.....	111.00		111.00				23,210.73	9.10	23,201.63
Tennessee.....				69.99		69.99	193,889.91	1,010.19	192,879.72
Texas.....							616,691.39	6,709.39	609,982.00
Utah.....	120.00		120.00				147,364.59	2,713.47	144,651.12
Vermont.....							61,666.38	1,131.62	60,534.76
Virginia.....	122.00		122.00				482,463.48	535.99	481,927.49
Washington.....	2,021.30	6.00	2,015.30				266,237.56	1,409.31	264,828.25
West Virginia.....							210,487.09	286.27	210,200.82
Wisconsin.....	2,329.20		2,329.20	6,172.00		6,172.00	506,975.54	2,174.94	504,800.60
Wyoming.....	12.00		12.00				26,911.88	29.46	26,882.42
Total.....	54,189.72	847.98	53,341.74	98,241.52	1,395.88	96,845.64	35,006,290.84	212,840.12	34,793,450.72
Collections for fiscal year ended June 30, 1912.....	46,102.40	415.00	45,687.40	119,336.18	525.12	118,811.06	28,583,259.81	187,064.11	28,396,195.70

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.
Alabama.....	\$157.17	\$157.17		\$5,566.30	\$37.50	\$5,528.80	\$361,463.81	\$4,556.69	\$356,907.12
Alaska.....				146.33		146.33	19,994.00	151.34	19,842.66
Arizona.....				1,077.45	29.16	1,048.29	156,614.56	4,005.37	152,609.19
Arkansas.....	24.24	24.24		2,989.16	50.00	2,939.16	190,665.24	1,432.20	189,233.04
California.....	1,306.80	1,201.36	\$105.44	7,794.49	460.25	7,334.24	9,684,145.99	13,152.04	9,670,993.95
Colorado.....	183.41		183.41	5,780.45		5,780.45	943,793.27	786.93	943,006.34
Connecticut.....	40.50	40.50		10,075.95		10,075.95	1,987,074.48	10,993.14	1,976,081.34
Delaware.....				1,053.77		1,053.77	579,013.25	703.62	578,309.63
District of Columbia.....	59.01	59.01		832.93		832.93	913,104.23	562.90	912,541.33
Florida.....	105.22	105.22		2,403.43	13.17	2,390.26	1,429,929.61	930.54	1,428,999.07
Georgia.....	187.70	187.70		5,228.78	99.00	5,129.78	523,632.24	4,423.84	519,208.40
Hawaii.....	803.21		803.21	346.10	100.00	246.10	240,553.38	638.02	239,915.36
Idaho.....	32.00		32.00	453.86	23.96	429.90	88,282.04	329.05	87,952.99
Illinois.....	26,329.01	2,138.19	24,190.82	97,482.86	28.76	97,454.10	58,302,601.36	28,655.91	58,273,945.45
Indiana.....	49.00	49.00		3,103.42	39.39	3,064.03	31,623,505.62	3,859.61	31,619,646.01
Iowa.....	955.80	506.09	449.71	7,653.06	94.17	7,558.89	1,180,855.47	2,354.08	1,178,501.39
Kansas.....	81.62	4.93	76.69	1,070.31		1,070.31	732,152.46	342.06	731,810.40
Kentucky.....	394.68	221.45	173.23	20,266.93	14.58	20,252.35	35,200,906.44	3,066.91	35,197,839.53
Louisiana.....	162.22	162.22		2,480.23	90.63	2,389.60	4,462,094.33	4,062.80	4,458,031.53
Maine.....	41.04	41.04		1,419.71		1,419.71	300,932.99	1,460.22	299,472.77
Maryland.....	84.73	84.73		3,494.59		3,494.59	7,546,012.45	5,668.43	7,540,344.02
Massachusetts.....	814.35	814.35		6,117.26	18.89	6,098.37	7,239,575.98	25,108.70	7,214,467.28
Michigan.....	30,368.80	109.80	30,259.00	7,087.35	9.17	7,078.18	8,302,016.91	2,252.82	8,299,764.09
Minnesota.....	8.00	8.00		3,668.17		3,668.17	3,274,511.22	12,998.98	3,261,512.24
Mississippi.....	71.93		71.93	170.94	12.60	158.34	80,181.10	12.50	80,168.60
Missouri.....	163.88	163.88		9,215.91	106.25	9,109.66	12,470,712.72	19,303.61	12,451,409.11
Montana.....	.05		.05	1,776.79	25.00	1,751.79	445,545.87	404.29	445,141.58
Nebraska.....	30.40		30.40	4,300.33	12.50	4,287.83	2,697,049.76	3,047.06	2,694,002.70
Nevada.....				157.50	12.50	145.00	92,513.17	247.93	92,265.24
New Hampshire.....	40.63	40.63		1,382.02		1,382.02	505,881.75	665.50	505,216.25
New Jersey.....	44,910.12	5,542.71	39,367.41	7,305.74	10.00	7,295.74	12,403,126.53	12,870.99	12,390,255.54
New Mexico.....	17.50		17.50	959.88	20.83	938.55	83,723.68	806.66	82,917.02
New York.....	158,589.35	158,589.35		26,524.63	128.21	26,396.42	47,250,446.34	339,397.62	46,911,048.72
North Carolina.....	67.70	48.47	19.23	16,205.86		16,205.86	10,635,276.47	36,442.09	10,598,834.38
North Dakota.....	12.00		12.00	364.58		364.58	61,279.83	105.46	61,174.37
Ohio.....	396,354.05	6,651.82	389,702.23	46,592.43	106.92	46,485.51	25,169,597.10	23,966.09	25,145,631.01
Oklahoma.....	287.60		287.60	3,915.13	25.01	3,890.12	177,649.30	274.08	177,375.22
Oregon.....	102.79		102.79	2,792.39		2,792.39	822,730.30	467.83	822,262.47
Pennsylvania.....	253.48	253.48		23,400.61	5.41	23,395.20	28,959,530.66	26,830.73	28,932,699.93
Rhode Island.....	225.20		225.20	22.94	2.50	20.44	1,241,087.01	3,290.68	1,237,796.33
South Carolina.....	6.00		6.00	885.13	11.25	873.88	192,104.14	533.51	191,570.63
South Dakota.....	8.00		8.00	1,215.53		1,215.53	137,260.63	321.37	136,939.26
Tennessee.....	953.03	38.30	914.73	7,061.56	101.27	6,960.29	2,384,189.03	2,255.26	2,381,933.77
Texas.....	82.45	77.81	4.64	13,836.73	101.25	13,735.48	1,584,440.94	9,573.47	1,574,867.47
Utah.....	9.61		9.61	1,374.29	2.08	1,372.21	328,130.83	2,932.70	325,198.13
Vermont.....	.27		.27	455.74		455.74	78,429.93	1,181.62	77,248.31
Virginia.....	178.97	172.97	6.00	20,535.90	45.22	20,490.68	8,059,986.63	3,731.96	8,056,254.67
Washington.....	208.49		208.49	4,719.56	25.00	4,694.56	1,428,013.90	2,369.17	1,425,644.73
West Virginia.....	19.00		19.00	3,460.87	175.00	3,285.87	1,898,998.78	1,064.98	1,897,933.80
Wisconsin.....	62.96	35.96	27.00	4,255.55		4,255.55	9,564,192.13	4,584.24	9,559,607.89
Wyoming.....				1,429.33		1,429.33	69,483.35	262.25	69,221.10
Total.....	664,843.97	177,530.38	487,313.59	401,910.26	2,037.33	399,872.93	344,105,353.21	629,439.85	343,475,913.36
Collections for fiscal year ended June 30, 1912.....	627,697.78	90,729.38	536,968.40	856,407.83	24,572.67	831,835.16	321,391,310.64	440,859.23	320,950,451.41

¹ In addition to amounts reported 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—documentary," etc., has been made, as follows: Alabama, \$830.26; Arkansas, \$1,026.47; California, \$1,081.45; Connecticut, \$1,477.31; District of Columbia, \$341.72; Florida, \$243.09; Georgia, \$2,267.79; Indiana, \$653.09; Iowa, \$90.85; Kentucky, \$1,490.82; Louisiana, \$2,318.33; Maine, \$253.08; Maryland, \$3,104.60; Massachusetts, \$16,299.02; Michigan, \$99.87; Minnesota, \$5,029.78; Missouri, \$898.95; New Hampshire, \$374.87; New Jersey, \$447.39; New York, \$74,476.90; North Carolina, \$188.81; Ohio, \$1,489.30; Pennsylvania, \$13,038.62; Texas, \$1,906.01; Virginia, \$1,367.93; and Wisconsin, \$472.12.

² Includes \$131,568.43, a refund of collections made from various sources no longer taxable, as "Legacies and distributive shares of personal property," "Schedule A—documentary," etc., in addition to \$177,530.38, the aggregate reported refunded under the head of "Miscellaneous."
There were refunded in the aggregate from "Legacies and distributive shares of personal property" \$148,777.83, and from "Schedule A—documentary" \$81,521.92.

B.—Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ending June 30, 1913.

TABLE 1.—SPECIAL TAX.

KIND.	Number.	Value.
Rectifiers of less than 500 barrels.....	2,120	\$212,000
Rectifiers of 500 barrels or more.....	1,230	246,000
Retail liquor dealers.....	220,700	5,517,500
Wholesale liquor dealers.....	7,950	795,000
Brewers of less than 500 barrels.....	410	20,500
Brewers of 500 barrels or more.....	1,930	193,000
Wholesale dealers in malt liquor.....	13,750	687,500
Retail dealers in malt liquor.....	22,150	443,000
Manufacturers of stills.....	230	11,500
Stills manufactured.....	270	5,400
Worms manufactured.....	220	4,400
Wholesale dealers in filled cheese.....	10	2,500
Retail dealers in filled cheese.....	10	120
Manufacturers of filled cheese.....	10	4,000
Manufacturers of mixed flour.....	120	1,440
Wholesale dealers in oleomargarine without artificial coloration.....	1,330	266,000
Retail dealers in oleomargarine without artificial coloration.....	78,000	468,000
Wholesale dealers in oleomargarine.....	130	62,400
Retail dealers in oleomargarine.....	1,030	49,440
Manufacturers of oleomargarine.....	130	78,000
Wholesale dealers in adulterated butter.....	80	38,400
Retail dealers in adulterated butter.....	70	3,360
Manufacturers of adulterated butter.....	290	174,000
Manufacturers of process or renovated butter.....	170	8,500
Total.....	352,340	9,291,960

TABLE 2.—TOBACCO AND SNUFF.

DENOMINATIONS.	TOBACCO, 8 CENTS PER POUND.		SNUFF, 8 CENTS PER POUND.		FOIL WRAPPERS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Sheet:						
1-oz.....	3,570,400	\$8,926.00	16,072	\$40.18	28,800	\$72.00
1-oz.....	3,484,000	13,065.00		41,748		156.55
1-oz.....	398,104,000	1,990,520.00	107,879,576	539,397.88	13,856,874	69,284.37
1-oz.....	2,256,000	14,100.00	6,076,000	37,975.00		
1-oz.....	463,850,000	3,478,875.00	68,993,960	517,454.70		
1-oz.....	143,681,400	1,257,212.25	196,060	1,715.00		
2-oz.....	348,312,000	3,483,120.00	210	2.10		
2-oz.....	341,446,000	3,841,267.50				
2-oz.....	22,484,200	281,052.50	25,844,000	323,050.00		
2-oz.....	22,506,000	309,457.50	700,000	9,625.00		
3-oz.....	83,233,000	1,248,495.00	27,650,000	414,750.00		
3-oz.....	6,945,000	112,856.25	144,000	2,340.00		
3-oz.....	2,064,000	36,120.00	4,800	84.00		
4-oz.....	4,668,000	93,360.00	3,600	72.00		
6-oz.....	765,960	22,977.00	18,852,048	565,561.44		
7-oz.....	10,166,100	355,813.50				
8-oz.....	14,228,550	569,142.00	870,840	34,833.60		
10-oz.....	150	7.50				
12-oz.....	203,550	12,213.00	156,000	9,360.00		
14-oz.....	6,319,950	442,396.50				
16-oz.....	10,438,800	835,104.00	1,009,884	80,790.72		
1-lb.....	1,766,750	70,670.00	87,800	3,512.00		
1-lb.....	981,050	78,484.00	264,500	21,160.00		
2-lb.....	986,175	157,788.00	134,200	21,472.00		
3-lb.....	643,400	154,416.00	28,000	6,720.00		
4-lb.....	408,625	130,760.00	25,000	8,000.00		
5-lb.....	1,459,600	583,840.00	76,800	30,720.00		
6-lb.....	4,011,500	1,925,520.00				
10-lb.....	5,461,850	4,369,480.00				
12-lb.....	3,755,000	3,604,800.00				
24-lb.....	532,500	1,022,400.00				
Book:						
1-oz.....	505,000	40,400.00				
5-lb.....	1,847,600	1,330,272.00				
10-lb.....	855,200	1,299,904.00	11,600	9,280.00		
20-lb.....	242,400	562,368.00	3,200	5,120.00		
30-lb.....	20,000	62,400.00				
40-lb.....	4,400	17,248.00				
50-lb.....	28,000	132,160.00				
60-lb.....	800	4,416.00				
Total.....	1,912,236,850	33,953,406.50	259,069,838	2,643,192.17	13,885,674	69,356.37

B.—Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ending June 30, 1913—Continued.

TABLE 3.—CIGARS AND CIGARETTES.

DENOMINATIONS.	CIGARS, \$3 PER M.		CIGARS, 75 CENTS PER M.	
	Number.	Value.	Number.	Value.
5's.....	2,531,520	\$37,972.80		
8's.....				
10's.....	27,718,848	831,565.44	104,202,000	\$781,515.00
12's.....	3,548,400	127,742.40		
13's.....	133,600	5,210.40		
15's.....				
20's.....			8,080	121.20
25's.....	27,197,100	2,039,782.50		
50's.....	95,179,100	14,276,865.00	65,040	2,439.00
100's.....	18,260,205	5,478,061.50	180,220	13,516.50
200's.....	107,810	64,686.00		
250's.....	519,700	389,775.00		
500's.....	46,120	69,180.00		
Total.....	175,242,403	23,320,841.04	104,455,340	797,591.70

DENOMINATIONS.	CIGARETTES, \$1.25 PER M.		CIGARETTES, \$3.60 PER M.	
	Number.	Value.	Number.	Value.
5's.....	921,000	\$5,756.25	9,030	\$162.54
8's.....	120,100	1,201.00	14,000	403.20
10's.....	1,044,913,200	13,061,415.00	1,293,320	46,559.52
15's.....	42,294,000	793,012.50	14,000	756.00
20's.....	153,245,600	3,831,140.00	7,000	504.00
50's.....	839,880	52,492.50	29,352	5,283.36
100's.....	653,300	81,662.50	41,440	14,918.40
Total.....	1,242,987,080	17,826,679.75	1,408,142	68,587.02

TABLE 4.—DISTILLED SPIRITS (TAX PAID AND EXPORTATION).

DENOMINATIONS (TAX PAID).	Number.		Value.	
10-gallon.....	36,300		\$794,607.00	
20-gallon.....	74,250		2,442,082.50	
30-gallon.....	718,800		31,548,132.00	
40-gallon.....	1,222,950		67,127,725.50	
50-gallon.....	51,150		3,370,273.50	
60-gallon.....	3,000		230,670.00	
70-gallon.....	3,900		342,771.00	
80-gallon.....	379,500		37,528,755.00	
90-gallon.....	221,700		24,362,613.00	
100-gallon.....	4,950		598,405.50	
110-gallon.....				
120-gallon.....				
130-gallon.....				
Total.....	2,716,500		168,346,035.00	
Exportation.....	34,000		3,360.00	

TABLE 5.—CASE.

DENOMINATIONS.	DOMESTIC.		EXPORTATION.	
	Number.	Value.	Number.	Value.
1/2-pint.....	11,180	\$1,118	60	\$6
3/4-pint.....	1,020			
1-pint.....	640,340	64,034	820	82
1 1/2-pint.....	682,240	68,224	1,240	124
1-gallon.....	528,840	52,884	26,200	2,620
Quart.....	1,867,840	186,784	460	46
1/2-gallon.....	5,160	516	1,500	150
Total.....	3,736,620	373,662	30,280	3,028

B.—Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ending June 30, 1913—Continued.

TABLE 6.—OLEOMARGARINE.

DENOMINATIONS.	UNCOLORED, ½ CENT PER POUND.		COLORED, 10 CENTS PER POUND.	
	Number.	Value.	Number.	Value.
10-pound.....	538,400	\$25,574.00	3,600	\$6,840
20-pound.....	138,400	10,034.00	900	2,320
30-pound.....	2,034,800	198,393.00	23,200	90,480
40-pound.....	261,200	31,997.00	9,200	45,080
50-pound.....	238,600	35,193.50	8,000	47,200
60-pound.....	680,400	117,369.00	40,400	278,760
70-pound.....	1,000	197.50	600	4,740
80-pound.....	13,800	3,070.50	1,600	14,240
90-pound.....				
100-pound.....	10,000	2,725.00		
Total.....	3,916,600	424,553.50	87,400	489,000

TABLE 7.—BUTTER.

DENOMINATIONS.	PROCESS, ½ CENT PER POUND.		RENOVATED, ½ CENT PER POUND.		ADULTERATED, 10 CENTS PER POUND.	
	Number.	Value.	Number.	Value.	Number.	Value.
10-pound.....	400,000	\$19,000	400	\$19	200	\$380
20-pound.....	58,000	4,205	2,400	174		
30-pound.....	366,000	35,685	4,000	390	600	2,340
40-pound.....	14,000	1,715	400	49	200	980
50-pound.....	12,800	1,888			200	1,180
60-pound.....	284,400	49,059	2,000	345	800	5,520
70-pound.....					200	1,580
80-pound.....						
90-pound.....						
100-pound.....						
Total.....	1,135,200	111,552	9,200	977	2,200	11,980

TABLE 8.—FERMENTED LIQUOR.

DENOMINATIONS.	Number.	Value.
25-barrel.....	258,800	\$6,470,000
10-barrel.....	90,600	906,000
5-barrel.....	46,600	233,000
Hogshead.....	1,134,500	2,269,000
1-barrel.....	15,021,900	15,021,900
½-barrel.....	65,885,000	32,942,500
¼-barrel.....	157,000	51,000
⅓-barrel.....	14,364,000	3,391,000
⅔-barrel.....	659,100	109,850
⅜-barrel.....	7,220,200	902,525
Total.....	165,433,700	68,638,775

PLAYING CARDS.

Number.....	32,507,400
Value.....	\$650,148

MIXED FLOUR.

Number.....	254,000
Value.....	\$10,160

B.—Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ending June 30, 1913—Continued.

TABLE 9.—IMITATION SPARKLING WINE.

DENOMINATIONS.	Number.	Value.
Pint.....	600	\$65
Quart.....		
Total.....	600	66

DOCUMENTARY.

DENOMINATIONS.	Number.	Value.
25-cent.....	2	\$0.50
50-cent.....	10	5.00
\$1.....	4	4.00
\$2.....	2	4.00
\$5.....	1	5.00
Total.....	19	13.50

B.—Statement showing the aggregate number and denomination of internal-revenue stamps, having no money value, issued to collectors of internal revenue during the year ended June 30, 1913.

DENOMINATIONS.	Rectified spirits.	Wholesale liquor dealers.	Imported spirits.	Denatured alcohol.
	Number.	Number.	Number.	Number.
½-gallon.....	105,700	46,000	300	3,000
10-gallon.....	371,100	176,800	300	5,200
20-gallon.....	248,700	80,400	1,800	13,200
30-gallon.....	40,900	20,400		5,000
40-gallon.....	1,644,800	286,000	300	122,000
50-gallon.....	186,600	49,600		62,000
60-gallon.....	12,200	300	300	
70-gallon.....	27,900	1,500		
80-gallon.....	26,500	600		2,200
90-gallon.....	20,700	2,800		1,400
100-gallon.....	11,400	2,700		2,400
110-gallon.....	3,500	2,700		200
120-gallon.....	14,000	9,300		200
130-gallon.....	19,500	2,700	300	200
Total.....	2,732,900	681,806	3,300	217,000

MISCELLANEOUS.

DENOMINATIONS.	Number.
Distillery warehouse.....	3,086,000
Special bonded warehouse.....	40,400
Special bonded warehouse.....	18,400
General bonded warehouse.....	126,800
General bonded warehouse retention.....	8,000
Transfer grape brandy.....	21,200
Fortified sweet wine.....	5,500
Exportation tobacco or snuff.....	57,600
Export cigars.....	2,000
Oleomargarine for exportation.....	27,200
Exportation of liquor.....	107,200
Brewery permits.....	24,800

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

C.—Statement showing, by collection districts, the actual number of the different kinds of special-tax payers for the fiscal year ended June 30, 1913.

[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 1913, were engaged in business for different periods of time, varying from 1 month to 12 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 colored oleomargarine.	Wholesale dealers in colored oleomargarine.	Retail dealers in uncolored oleomargarine.	Wholesale dealers in uncolored oleomargarine.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Manufacturers of process or renovated butter.	Total.
Alabama.....	9	996	99	2	2	185	88	1	1	750	21	11	.....	.....	.....	.....	.....	.....	.....	.....	2,151
Arkansas.....	7	873	94	1	1	143	42	.....	.....	599	11	4	.....	.....	.....	.....	.....	.....	.....	.....	1,741
First California.....	147	14,076	615	2	69	492	350	.....	.....	9	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,773
Sixth California.....	21	2,176	191	2	10	161	61	.....	.....	226	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,867
Colorado.....	4	3,350	135	12	285	263	.....	13	1	358	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,937
Connecticut.....	64	5,002	145	1	29	174	422	4	14	1,063	13	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,431
Florida.....	30	1,019	82	1	248	58	.....	.....	.....	542	18	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,998
Georgia.....	2	1,179	40	4	431	64	.....	.....	.....	704	22	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,506
Hawaii.....	7	321	61	4	4	4	6	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	405
First Illinois.....	175	14,734	382	3	73	629	490	9	87	1	5,211	28	.....	.....	.....	.....	.....	.....	.....	.....	21,836
Fifth Illinois.....	19	1,485	43	5	179	92	.....	.....	.....	723	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,556
Eighth Illinois.....	2	2,246	29	9	248	287	.....	.....	.....	832	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,716
Thirteenth Illinois.....	12	2,843	37	16	390	322	.....	.....	.....	588	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,214
Sixth Indiana.....	20	4,635	75	22	267	1	43	.....	.....	1,720	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,174
Seventh Indiana.....	13	2,268	51	16	269	137	.....	2	.....	480	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,239
Third Iowa.....	6	1,215	29	7	186	184	.....	.....	.....	1,392	24	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,047
Fourth Iowa.....	8	1,236	28	12	120	137	.....	.....	.....	1,363	28	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,946
Kansas.....	1	669	5	.....	97	23	4	1	.....	1,647	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,462
Second Kentucky.....	9	498	28	2	157	25	.....	.....	.....	102	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	821
Fifth Kentucky.....	40	1,094	87	4	11	141	17	.....	29	.....	136	7	.....	.....	.....	.....	.....	.....	.....	.....	1,566
Sixth Kentucky.....	5	622	21	4	25	9	.....	4	.....	69	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	759
Seventh Kentucky.....	3	454	21	1	54	38	.....	.....	.....	60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	631
Eighth Kentucky.....	3	251	17	.....	18	3	.....	.....	.....	68	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	360
Louisiana.....	18	3,870	172	12	657	119	.....	.....	.....	632	18	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,498
Maryland.....	129	5,137	178	3	29	327	271	3	65	2	1,031	24	.....	.....	.....	.....	.....	.....	.....	.....	7,200
Third Massachusetts.....	166	4,767	249	1	37	183	387	.....	17	1	1,104	29	.....	.....	.....	.....	.....	.....	.....	.....	6,942
First Michigan.....	13	4,782	52	.....	51	339	271	.....	31	.....	3,194	33	.....	.....	.....	.....	.....	.....	.....	.....	8,767
Fourth Michigan.....	3	2,368	40	.....	23	450	235	.....	.....	2,068	31	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,219

Minnesota.....	53	5,384	149	67	604	640	1	.....	.....	1,404	28	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,338
First Missouri.....	61	5,360	120	32	259	253	2	191	1	875	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,166
Sixth Missouri.....	41	2,964	128	16	268	170	.....	.....	.....	1,440	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,039
Montana.....	15	3,866	102	33	330	284	.....	.....	.....	126	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,764
Nebraska.....	7	2,343	56	13	303	712	.....	.....	.....	453	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,917
New Hampshire.....	12	1,838	45	7	647	149	.....	.....	.....	1,142	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,864
First New Jersey.....	22	2,156	41	6	34	178	.....	.....	.....	1,252	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,694
Fifth New Jersey.....	57	8,970	180	31	219	344	3	.....	.....	3,500	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,325
New Mexico.....	4	1,854	62	4	75	84	.....	.....	.....	59	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,142
First New York.....	57	7,780	195	32	79	172	.....	.....	.....	1,470	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,791
Second New York.....	169	1,907	570	2	1	7	.....	.....	.....	90	32	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,813
Third New York.....	93	5,225	399	5	24	57	.....	.....	.....	621	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,483
Fourteenth New York.....	39	8,204	128	48	233	344	.....	.....	.....	1,952	24	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,973
Twenty-first New York.....	36	4,065	78	32	207	227	.....	.....	.....	2,101	38	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,784
Twenty-eighth New York.....	46	6,630	130	46	128	205	.....	.....	.....	1,923	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,138
Fourth North Carolina.....	.....	1,179	14	1	400	19	.....	.....	.....	323	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,002
Fifth North Carolina.....	.....	186	1	2	8	1	.....	.....	.....	39	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	238
North and South Dakota.....	.....	1,689	20	5	335	176	.....	.....	.....	259	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,487
First Ohio.....	93	2,931	194	4	81	106	1	8	.....	813	13	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,285
Tenth Ohio.....	17	2,217	43	26	82	147	.....	.....	.....	911	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,458
Eleventh Ohio.....	15	2,104	42	20	61	189	1	.....	.....	1,407	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,848
Eighteenth Ohio.....	32	5,659	114	40	164	368	.....	.....	.....	2,783	34	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,197
Oklahoma.....	1	907	19	1	143	36	.....	.....	.....	405	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,521
Oregon.....	14	2,197	71	12	103	126	.....	.....	.....	55	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,587
First Pennsylvania.....	165	6,684	213	2	74	134	.....	.....	.....	262	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,966
Ninth Pennsylvania.....	49	7,002	127	66	248	386	.....	.....	.....	358	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,237
Twenty-third Pennsylvania.....	100	5,572	288	2	100	289	.....	.....	.....	677	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,299
Tennessee.....	41	2,110	94	8	745	70	.....	.....	.....	557	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,645
Third Texas.....	25	2,996	67	13	1,941	340	1	.....	.....	586	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,993
Second Virginia.....	28	885	37	3	285	49	.....	.....	.....	342	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,667
Sixth Virginia.....	13	487	13	3	182	28	.....	.....	.....	251	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	984
Washington.....	18	3,400	110	37	216	257	.....	.....	.....	105	14	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,160
West Virginia.....	14	1,188	17	11	334	173	.....	.....	.....	1,305	29	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,096
First Wisconsin.....	60	7,572	109	1	81	278	.....	.....	.....	2,056	22	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,527
Second Wisconsin.....	7	3,788	21	69	320	329	.....	.....	.....	1,206	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,745
Total.....	2,340	213,465	6,974	36	1,462	16,828	12,338	30	572	7	59,889	858	.....	.....	.....	23	67	2	6	39	314,936
Total for fiscal year ended June 30, 1912.....	2,339	216,144	7,051	23	1,506	17,253	12,123	35	478	8	50,632	839	1	.....	.....	16	56	9	8	39	308,599

NOTE.—On account of the consolidation of the fourth California with the first California, the twelfth Pennsylvania with the ninth Pennsylvania, South Carolina district with the fourth North Carolina, and the fourth Texas with the third Texas, in effect Oct. 1, 1912, the number of special-tax payers reported in above statement in the districts of first California, ninth Pennsylvania, fourth North Carolina, and third Texas include those in the districts abolished.

C.—Statement showing, by States and Territories, the actual number of the different kinds of special-tax payers for the fiscal year ended June 30, 1913—Continued.

[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 1913, were engaged in business for different periods of time, varying from 1 month to 12 months each.]

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 colored oleomargarine.	Wholesale dealers in colored oleomargarine.	Retail dealers in uncolored oleomargarine.	Wholesale dealers in uncolored oleomargarine.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Manufacturers, packers, or repackers of mixed flour.	Manufacturers of adulterated butter.	Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Manufacturers of process or renovated butter.	Total.
Alabama.....	9	702	92	4	2	64	76	1	1	696	18	3									1,660
Alaska.....	2	432	15	4	4	15	7			29											465
Arizona.....	2	884	28	2	2	45	33			29											1,023
Arkansas.....	7	873	64	4	1	143	42	1		599	11										1,741
California.....	165	14,814	778	4	74	637	355			230	15										17,089
Colorado.....	4	2,674	108	10	10	233	160	13	1	293	11						17			3	3,508
Connecticut.....	39	3,477	91	1	20	147	364			512	10										4,661
Delaware.....	6	320	7	5	5	30	2		18	102	2										493
District of Columbia.....	17	841	20	4	4	81	23		5	260	5										1,256
Florida.....	30	1,019	82	1	1	248	58			542	18										1,998
Georgia.....	2	1,179	40	4	4	431	64			764	22										2,506
Hawaii.....	7	321	6	4	4	4	6				2										405
Idaho.....	763	16	8	31	42					25											885
Illinois.....	208	21,308	491	3	103	1,446	1,191	9	88	1	7,404	53				2	3		4	8	32,323
Indiana.....	33	6,903	126	38	38	646	404	1	45		2,200	14								1	10,413
Iowa.....	14	2,451	57	19	19	306	321			2,755	52					4	6			8	5,993
Kansas.....	1	669	5	5	97	23	4	1		1,647	6					4	2			3	2,462
Kentucky.....	60	2,919	174	4	18	395	92		33	435	7										4,137
Louisiana.....	18	3,870	172	12	12	657	119			632	18										5,498
Maine.....	829	12	3	552	58			1		810	14										2,279
Maryland.....	106	3,957	151	3	20	212	246	3	42	1	669	17								1	5,428
Massachusetts.....	166	4,767	249	1	37	183	387		17	1	1,104	20									6,942
Michigan.....	16	7,150	92	74	74	789	506		31		5,262	64								2	13,986
Minnesota.....	53	5,384	149	67	67	604	640	1		1,404	28						3		1	4	8,338
Mississippi.....	294	7		121	12					54	3										491
Missouri.....	102	8,324	248	48	48	527	423	2	191	1	2,315	21				2				1	12,205
Montana.....	7	2,307	52	20	20	200	177			73	3										2,840
Nebraska.....	7	2,343	56	13	13	303	712			453	15					7	7			1	3,917
Nevada.....	3	1,438	28	5	5	16	56			5											1,551
New Hampshire.....	11	798	25	4	4	57	58		4		277	4									1,238
New Jersey.....	79	11,126	221	1	37	253	522	3		4,752	25										17,019
New Mexico.....	2	970	34	7	2	30	51			30											1,119
New York.....	440	33,811	1,500	7	183	711	1,032			8,157	130					2	9				45,982
North Carolina.....	460	2	2	208	3					168	2										905
North Dakota.....	157	12,911	393	4	124	388	810	2	9	5,914	68						1	1			899
Ohio.....	1	907	19	1	143	56	2			405	7					1	1			4	20,786
Oklahoma.....	14	2,197	71	12	103	126	7			55	4										1,521
Oregon.....	1	907	19	1	143	56	2			405	7										2,387
Pennsylvania.....	314	19,258	628	4	240	671	1,064	1		1,297	21					1	5				23,502
Rhode Island.....	25	1,525	54	9	27	58	4	14		551	3										2,270
South Carolina.....	905	13	1	200	17					194	4										1,235
South Dakota.....	1,141	17	5	122	169					134											1,588
Tennessee.....	41	2,110	94	8	745	70		3		557	15										2,645
Texas.....	25	2,996	67	13	1,941	340	1	4	1	580	19										5,995
Utah.....	8	796	34	5	99	65				28	4										1,039
Vermont.....	1	211	8	38	33					55	1										247
Virginia.....	41	1,391	51	6	471	77			23	593	21										2,674
Washington.....	18	2,968	106	33	201	250				102	14						3				3,695
West Virginia.....	14	1,188	17	11	334	173			25	1,305	29										3,096
Wisconsin.....	67	11,360	130	1	150	598	675			3,262	27										16,275
Wyoming.....	676	27	2	52	97					75											929
Total.....	2,340	213,465	6,974	36	1,492	16,828	12,338	30	572	7	59,859	858				23	67	2	5	39	314,936
Total for fiscal year ended June 30, 1912.....	2,339	216,144	7,051	23	1,506	17,253	12,123	35	478	8	50,632	839	1			16	56	9	8	39	308,560

NOTE.—In above statement, 19 retail liquor dealers and 4 retail dealers in malt liquors returned from the counties of Accomac and Northampton, Va., which are attached to the collection district of Maryland, are included among the special-tax payers of the State of Virginia.

RECEIPTS FROM SPECIAL TAXES FOR

D.—Statement showing the internal-revenue receipts from special taxes

STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.
1 Alabama.....	\$833.34	\$14,383.40	\$7,325.05
2 Alaska.....		8,184.93	608.34
3 Arizona.....	233.34	20,368.52	2,912.51
4 Arkansas.....	941.67	20,210.91	6,670.83
5 California.....	19,104.20	337,240.07	76,950.21
6 Colorado.....	600.00	60,439.65	9,612.48
7 Connecticut.....	4,483.36	78,669.63	8,058.39
8 Delaware.....	400.00	9,187.63	675.00
9 District of Columbia.....	2,220.85	23,957.78	2,695.85
10 Florida.....	3,250.00	23,487.19	7,133.35
11 Georgia.....	441.67	29,120.94	4,445.85
12 Hawaii.....	600.00	8,118.90	5,666.67
13 Idaho.....		17,456.33	1,212.49
14 Illinois.....	26,350.11	458,913.97	45,558.60
15 Indiana.....	4,333.35	164,776.50	11,808.36
16 Iowa.....	1,341.68	54,260.14	4,829.17
17 Kansas.....	150.00	17,436.57	412.51
18 Kentucky.....	9,825.02	64,937.29	14,804.28
19 Louisiana.....	2,275.01	88,709.36	15,587.65
20 Maine.....		22,121.91	950.00
21 Maryland.....	14,441.69	91,465.05	12,483.33
22 Massachusetts.....	19,816.76	109,724.73	23,137.58
23 Michigan.....	2,033.33	154,813.35	8,450.03
24 Minnesota.....	7,370.86	126,676.22	12,216.80
25 Mississippi.....		8,557.54	
26 Missouri.....	14,908.35	183,763.21	22,016.73
27 Montana.....	920.84	51,303.27	5,691.65
28 Nebraska.....	537.50	51,395.38	4,350.05
29 Nevada.....	212.52	23,663.11	1,616.70
30 New Hampshire.....	787.49	19,655.26	2,641.67
31 New Jersey.....	10,862.51	252,770.09	20,362.51
32 New Mexico.....	200.00	23,086.28	3,387.52
33 New York.....	51,654.17	750,305.04	134,970.83
34 North Carolina.....		10,775.53	404.17
35 North Dakota.....		12,538.16	320.55
36 Ohio.....	23,083.36	311,283.25	36,625.07
37 Oklahoma.....	112.50	25,873.14	2,116.66
38 Oregon.....	1,658.34	47,410.43	6,729.16
39 Pennsylvania.....	41,216.68	460,947.30	61,116.79
40 Rhode Island.....	2,808.35	33,199.74	4,725.05
41 South Carolina.....		26,568.46	1,608.34
42 South Dakota.....		26,555.81	1,841.69
43 Tennessee.....	4,975.04	44,791.79	7,408.40
44 Texas.....	3,025.02	60,206.35	6,635.00
45 Utah.....	416.67	16,542.40	1,904.17
46 Vermont.....	100.00	4,674.34	320.82
47 Virginia.....	5,483.34	28,611.67	4,083.34
48 Washington.....	2,141.68	70,229.44	12,491.77
49 West Virginia.....	1,225.00	26,193.40	1,637.50
50 Wisconsin.....	9,266.68	265,391.15	12,745.85
51 Wyoming.....		14,820.85	2,391.68
Total.....	296,642.28	4,864,773.36	645,236.81
Total for 12 months ended June 30, 1912.....	327,210.70	5,396,991.25	730,440.53

THE FISCAL YEAR ENDED JUNE 30, 1913.

in the several States and Territories for the fiscal year ended June 30, 1913.

Manufacturers of stills.	Stills or worms manufactured.	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.	
		\$200.00	\$878.60	\$1,875.02		\$36.00	\$2,086.50	1
		500.00	263.35	445.84			36.00	2
		100.00	664.20	1,741.72			147.00	3
		100.00	3,242.10	2,274.99		32.00	2,730.50	4
	\$158.35	\$540.00	6,716.67	12,737.73			1,031.00	5
			900.00	4,112.50			1,303.00	6
	45.84	20.00	1,800.00	2,532.86		384.00	2,383.75	7
			350.00	517.50			659.50	8
			400.00	912.50		348.00	1,340.75	9
			100.00	4,572.48		224.00	2,448.75	10
			258.33	8,263.34		48.00	3,458.00	11
			350.00	65.00				12
			650.00	485.00			105.50	13
	45.84	100.00	9,825.01	25,630.79	\$5,450.00	2,454.00	36,764.75	14
			3,350.00	12,261.92	600.00	1,776.00	9,830.50	15
			1,600.00	7,901.74			13,091.00	16
				2,142.48			8,023.75	17
				1,222.93	2,400.00	48.00	1,796.17	18
	125.00	380.00	1,900.00	7,278.25		1,396.00	3,374.50	19
			1,100.00	11,870.42			1,796.17	20
			137.50	9,049.17		28.00	4,043.50	21
	125.00	140.00	1,991.68	4,296.08	800.00	2,030.00	3,159.25	22
	50.00	40.00	3,550.01	3,900.38		718.00	5,674.50	23
			7,750.00	15,584.46			24,597.25	24
			6,929.18	11,336.40	600.00		6,196.50	25
				1,740.10			850.75	26
			4,508.33	9,356.25	900.00	7,702.00	10,708.00	27
			2,237.50	3,560.84			328.00	28
			1,650.00	5,529.66			1,977.50	29
			300.00	231.67			19.75	30
	50.00	40.00	300.00	944.17		104.00	1,412.25	31
			2,750.00	4,580.00	1,800.00		24,990.50	32
	120.83	140.00	200.00	770.06			121.00	33
	150.00		15,870.84	12,065.89			42,460.50	34
				5,655.90			796.16	35
				4,487.39			582.75	36
	187.50	780.00	12,116.68	6,319.28	1,800.00	28.00	28,880.25	37
			293.75	3,663.45		132.00	1,817.75	38
			1,100.00	1,352.51			231.75	39
	91.67	180.00	23,841.70	12,146.82			8,098.50	40
			600.00	468.38			2,538.75	41
	62.50	60.00	100.00	3,659.35	1,800.00	496.00	806.50	42
			408.34	2,707.65			573.50	43
			683.35	12,936.32		144.00	2,484.75	44
			1,300.00	35,155.00	600.00	288.00	2,616.25	45
			200.00	2,017.54			153.50	46
				620.85			250.00	47
			500.00	9,805.93		768.00	2,392.00	48
			2,658.34	3,548.66			402.25	49
			1,043.75	5,887.31		1,040.00	6,088.00	50
	43.75	20.00	14,483.34	10,973.59			15,457.50	51
			200.00	955.84			324.75	
1,256.28	2,460.00	137,304.30	311,639.66	572,501.24	16,750.00	21,048.00	291,645.08	
1,218.76	1,920.00	153,812.61	354,104.79	652,219.72	24,925.00	23,442.50	270,961.74	

D.—Statement showing the internal-revenue receipts from special taxes in the

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.
1 Alabama.....		\$3,383.37	
2 Alaska.....			
3 Arizona.....			
4 Arkansas.....		2,141.68	
5 California.....		3,266.68	
6 Colorado.....	\$480.00	2,200.00	
7 Connecticut.....		2,350.01	
8 Delaware.....		200.00	
9 District of Columbia.....	480.00	816.67	
10 Florida.....		2,983.35	
11 Georgia.....		3,300.01	
12 Hawaii.....		500.00	
13 Idaho.....			
14 Illinois.....	480.00	9,400.02	
15 Indiana.....		2,433.33	
16 Iowa.....		9,683.34	
17 Kansas.....		1,383.33	
18 Kentucky.....		1,350.00	
19 Louisiana.....		3,000.00	
20 Maine.....		2,841.67	
21 Maryland.....	80.00	3,250.00	
22 Massachusetts.....	480.00	4,116.67	
23 Michigan.....		12,383.35	
24 Minnesota.....		6,266.70	
25 Mississippi.....		350.00	
26 Missouri.....	580.00	3,891.68	
27 Montana.....		400.00	
28 Nebraska.....		3,183.35	
29 Nevada.....			
30 New Hampshire.....		1,166.67	
31 New Jersey.....		4,983.32	
32 New Mexico.....			
33 New York.....		26,649.99	
34 North Carolina.....		300.00	
35 North Dakota.....		333.35	
36 Ohio.....		13,283.36	
37 Oklahoma.....		1,200.00	
38 Oregon.....		750.00	
39 Pennsylvania.....		4,058.34	
40 Rhode Island.....		416.67	
41 South Carolina.....		550.00	
42 South Dakota.....			
43 Tennessee.....		2,333.34	
44 Texas.....	760.00	3,883.33	
45 Utah.....		650.00	
46 Vermont.....		853.34	
47 Virginia.....		4,099.95	
48 Washington.....		2,216.67	
49 West Virginia.....		6,075.03	
50 Wisconsin.....		4,166.68	
51 Wyoming.....			
Total.....	3,340.00	162,575.25	
Total for 12 months ended June 30, 1912.....	4,466.67	171,475.45	\$300.00

several States and Territories for the fiscal year ended June 30, 1913—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.
					\$31,001.28
					10,038.46
					26,167.26
					38,344.68
					454,482.48
	\$9,450.00				87,927.47
	300.00	\$116.67			117,108.85
					13,441.80
					34,333.85
					47,227.24
					52,275.72
					15,500.57
					21,065.57
	\$27.00	1,850.00	212.50	\$2,400.00	679,991.14
		975.00			231,224.18
	28.00	3,975.00	300.00		110,607.97
	60.00	1,425.00	150.00		34,854.57
					107,810.79
					131,679.12
					41,948.85
					145,616.38
					187,259.02
					247,463.03
		2,900.00	208.34	400.00	212,122.19
					12,991.77
	36.00		50.00		277,201.02
		1,250.00			74,452.51
	92.50	3,825.00			103,098.01
					28,383.36
					29,753.17
					347,205.61
					29,892.00
	24.00	4,650.00			1,083,842.21
					18,356.76
		900.00			19,904.17
	10.00	975.00	100.00		475,355.33
					37,496.76
		1,125.00			66,628.02
	12.00	50.00		\$24.00	664,604.39
				660.00	49,486.29
					34,848.49
		75.00			40,662.10
					78,994.58
					139,112.69
					24,616.82
					7,382.68
					59,271.33
		1,650.00			106,870.34
					58,202.66
		1,950.00	50.00		367,423.68
					23,516.12
	289.50	37,325.00	1,387.51	24.00	7,369,638.27
	157.00	31,556.80	1,991.68	614.00	8,152,689.20

E.—Statement showing the collections, expenses, and percentage cost of collection in

COLLECTION DISTRICTS.	COLLECTIONS.			
	Spirits.	Tobacco.	Beer.	Oleomar-garine.
1 Alabama.....	\$130,610.22	\$17,128.88	\$50,244.59	\$6,706.62
2 Arkansas.....	80,312.16	6,416.27	16,167.09	4,904.18
3 First California.....	5,736,765.17	403,543.64	931,685.36	852.25
4 Fourth California.....	54,098.47	6,171.82	79,738.86	5.00
5 Sixth California.....	542,211.58	51,630.75	378,208.50	3,460.18
6 Colorado.....	197,186.62	55,676.48	423,245.01	4,691.75
7 Connecticut.....	295,858.64	295,514.77	1,512,496.35	38,590.22
8 Florida.....	196,957.91	1,096,099.77	33,424.60	5,432.10
9 Georgia.....	39,152.95	48,851.21	153,081.25	6,806.01
10 Hawaii.....	61,661.14	2,987.60	25,963.00	500.00
11 First Illinois.....	860,098.30	2,723,100.81	5,643,303.47	539,371.87
12 Fifth Illinois.....	33,449,873.84	88,854.45	345,957.67	5,230.42
13 Eighth Illinois.....	9,893,062.38	224,914.07	307,194.25	6,066.34
14 Thirteenth Illinois.....	64,794.15	54,978.73	450,351.46	3,955.75
15 Sixth Indiana.....	9,271,987.84	268,323.20	830,472.11	22,557.78
16 Seventh Indiana.....	19,445,683.45	283,259.98	903,396.39	2,738.50
17 Third Iowa.....	29,025.23	110,372.86	287,404.17	12,015.09
18 Fourth Iowa.....	31,405.76	234,191.27	219,783.74	10,780.75
19 Kansas.....	18,017.89	69,248.73	3,365.41	63,317.53
20 Second Kentucky.....	4,157,236.62	179,823.92	27,196.26	331.42
21 Fifth Kentucky.....	15,505,656.78	2,667,877.60	431,217.79	3,196.65
22 Sixth Kentucky.....	3,563,139.14	246,779.29	307,141.28	496.50
23 Seventh Kentucky.....	4,396,688.98	12,565.43	48,110.00	214.50
24 Eighth Kentucky.....	3,273,108.16	2,216.47	21,171.70	278.00
25 Louisiana.....	2,468,592.86	1,189,929.81	560,058.22	6,374.50
26 Maryland.....	4,903,554.40	1,843,676.91	1,574,373.20	15,181.50
27 Third Massachusetts.....	2,172,608.98	729,486.33	2,568,066.03	10,989.17
28 First Michigan.....	1,989,769.27	3,040,641.88	1,619,607.98	22,309.00
29 Fourth Michigan.....	56,340.63	179,183.23	432,763.74	15,495.60
30 Minnesota.....	146,380.59	218,915.60	1,680,741.68	17,082.83
31 First Missouri.....	192,730.21	6,030,695.36	3,595,160.86	52,024.78
32 Sixth Missouri.....	919,670.02	78,269.57	577,083.47	9,638.10
33 Montana.....	98,888.60	36,732.56	459,692.33	1,637.00
34 Nebraska.....	1,991,258.98	93,500.32	480,124.23	5,162.05
35 New Hampshire.....	55,580.87	170,067.02	306,973.78	10,229.43
36 First New Jersey.....	82,058.50	227,797.84	225,678.67	8,130.00
37 Fifth New Jersey.....	283,619.57	6,764,555.80	3,337,019.18	47,189.99
38 New Mexico.....	51,012.31	9,232.00	34,769.37	268.00
39 First New York.....	5,040,349.29	3,678,814.29	3,308,393.37	8,798.92
40 Second New York.....	816,337.64	4,386,545.51	204,405.00	5,240.49
41 Third New York.....	163,807.16	4,707,473.72	5,528,831.52	3,184.00
42 Fourteenth New York.....	2,640,613.65	521,341.35	1,956,845.53	16,557.00
43 Twenty-first New York.....	1,735,650.22	631,860.87	933,759.06	19,499.09
44 Twenty-eighth New York.....	213,668.00	239,193.74	2,092,144.52	16,208.99
45 Fourth North Carolina.....	25,463.15	5,280,706.08	10,076.37	1,747.66
46 Fifth North Carolina.....	7,870.04	5,158,824.39	180.01	376.00
47 North and South Dakota.....	41,256.51	35,856.67	61,197.66	1,489.60
48 First Ohio.....	10,704,122.12	3,221,914.34	2,116,697.50	65,561.81
49 Tenth Ohio.....	585,327.77	1,254,464.12	696,702.61	6,991.17
50 Eleventh Ohio.....	65,193.10	382,182.43	606,432.98	39,809.45
51 Eighteenth Ohio.....	294,247.14	659,551.26	1,787,200.47	19,093.10
52 Oklahoma.....	28,102.30	10,992.84	6,422.71	3,149.75
53 Oregon.....	408,060.72	28,558.56	231,610.84	981.75
54 First Pennsylvania.....	1,605,261.15	2,791,633.94	3,347,793.75	2,869.67
55 Ninth Pennsylvania.....	613,817.64	2,820,812.50	1,448,194.11	2,250.50
56 Twelfth Pennsylvania.....	44,384.45	171,809.42	452,013.06	179.50
57 Twenty-third Pennsylvania.....	6,928,311.34	1,174,061.25	2,799,457.19	6,871.17
58 South Carolina.....	16,726.08	21,513.63	4,229.71	329.00
59 Tennessee.....	233,297.92	1,648,228.27	295,726.26	4,962.09
60 Third Texas.....	74,878.25	48,455.41	746,000.00	22,473.71
61 Fourth Texas.....	4,742.28	2,410.88	50,513.34	4,356.50
62 Second Virginia.....	856,114.43	5,459,984.49	95,489.22	5,371.86
63 Sixth Virginia.....	670,782.67	340,049.09	126,690.97	1,911.37
64 Washington.....	237,079.91	39,010.96	893,015.61	2,654.92
65 West Virginia.....	212,191.76	1,072,676.05	386,960.98	13,203.03
66 First Wisconsin.....	2,813,749.00	732,232.04	4,335,486.01	13,214.59
67 Second Wisconsin.....	91,277.68	126,453.78	865,574.19	6,409.59
Total.....	163,879,342.54	76,470,324.11	66,266,989.60	1,259,987.67

the several collection districts during the fiscal years ended June 30, 1912 and 1913.

COLLECTIONS.							
Mixed flour.	Adulterated butter.	Process or renovated butter.	special excise tax on corporations, joint stock companies or associations, and insurance companies.	Playing cards.	Penalties, etc.	Total collections 1913.	Total collections 1912.
.....	.....	.....	\$230,988.26	.....	\$5,066.34	\$41,644.91	\$338,652.45
.....	.....	.....	79,852.14	.....	3,000.40	190,665.24	165,314.34
.....	.....	.....	1,155,130.87	1,097.26	6,962.70	8,242,952.05	7,448,198.59
.....	86,914.80	.....	20.00	.....	455.60	143,721.41	751,883.56
.....	30.00	.....	410,124.93	25.24	697.99	1,389,985.67	1,207,169.10
.....	3,626.50	.....	321,361.47	125.46	7,267.73	1,013,276.62	1,157,393.04
.....	385.00	\$3,337.10	1,075,336.92	265.70	10,098.89	3,228,161.49	2,994,899.52
.....	.....	.....	95,506.58	2.85	2,505.77	1,429,929.61	1,347,573.64
.....	.....	.....	270,324.34	.....	5,416.48	523,632.24	541,253.11
.....	.....	.....	148,292.33	796.96	352.35	240,553.38	266,225.42
.....	2,476.00	43,127.08	3,205,075.93	22,186.22	96,232.90	13,155,972.58	12,087,300.62
.....	836.10	.....	108,728.76	.....	1,513.29	34,000,994.53	29,868,439.32
.....	\$54.04	225.00	89,366.83	.....	2,237.24	10,523,030.15	10,060,714.81
.....	.....	.....	66,881.79	.....	1,642.22	642,604.10	598,029.30
.....	1,005.80	492.25	505,628.77	.....	2,371.42	10,902,839.17	10,923,816.20
.....	.....	.....	84,807.13	.....	781.00	20,720,666.45	19,397,499.53
.....	3,997.50	953.70	91,952.51	.....	5,634.97	541,356.03	510,272.87
.....	394.02	10,499.40	127,578.11	.....	2,973.89	639,499.44	615,369.56
.....	529.50	3,384.65	11,301.69	.....	1,151.93	732,152.46	525,804.09
.....	.....	.....	561,835.13	.....	7,942.72	4,395,948.11	3,780,001.49
.....	.....	.....	23,417.16	.....	880.22	18,859,830.88	16,897,821.13
.....	.....	.....	250,878.46	123.88	1,777.65	4,135,486.30	3,889,383.20
.....	.....	.....	16,152.44	.....	682.13	4,492,012.91	4,235,479.92
.....	.....	.....	33,721.87	.....	9,255.50	3,317,628.24	3,385,189.42
.....	.....	.....	21,598.41	.....	2,611.45	4,462,094.33	4,997,769.41
.....	.....	.....	234,496.49	31.00	5,551.04	9,038,928.27	9,339,153.83
.....	.....	.....	695,693.44	826.78	6,831.03	7,239,575.98	7,223,431.34
.....	.....	.....	2,294.81	1,752,199.05	100.58	4,281.63	6,449,694.35
.....	.....	.....	463.12	647,866.60	1.32	7,324,920.80	6,449,694.35
.....	.....	.....	72.00	259,965.06	30,250.00	2,943.20	903,640.95
.....	.....	.....	4,781.30	8,879.61	1,194,058.24	3,674,511.22	2,942,360.55
.....	447.25	.....	738,360.97	2.36	6,467.50	10,615,889.29	10,340,482.14
.....	.....	.....	265,745.97	22.94	2,886.99	1,654,823.43	1,722,339.44
.....	.....	.....	1,395.00	.....	3,646.60	861,958.74	746,179.50
.....	373.17	4,443.60	117,042.68	2.00	4,328.73	2,697,049.76	2,985,342.18
.....	.....	.....	260,566.65	.....	3,299.97	885,244.67	776,888.31
.....	.....	.....	339,054.16	39.44	2,829.32	843,214.35	798,706.13
.....	.....	.....	296,720.02	.....	1,078,141.10	44,900.96	11,559,912.18
.....	.....	.....	143,002.23	.....	2,054.35	240,398.52	161,299.53
.....	.....	.....	289,823.22	.....	1,163.69	12,327,343.28	11,989,105.15
.....	22.00	3,700.00	5,399,380.57	133,685.12	2,086.52	10,951,402.85	9,328,457.93
.....	1,361.00	911.20	1,093,297.38	781.78	8,963.94	11,508,611.70	10,887,122.38
.....	.....	306.00	447,732.47	.....	10,117.95	5,617,513.95	5,222,683.76
.....	.....	.....	243,997.35	.....	6,551.15	3,564,921.74	3,406,034.92
.....	.....	225.00	715,553.24	10.00	3,649.33	3,280,652.82	3,032,800.14
.....	.....	.....	187,098.90	.....	12,136.55	5,517,138.71	4,324,741.92
.....	.....	.....	86,870.78	.....	4,822.38	5,259,129.15	4,628,738.74
.....	.....	.....	185.55	.....	1,600.11	198,540.46	197,382.15
.....	.....	.....	2,131.82	.....	1,600.11	198,540.46	197,382.15
.....	24.00	907.60	506,194.23	396,165.76	12,571.90	17,024,160.69	16,266,116.40
.....	.....	.....	499,137.67	.....	953.25	3,050,528.31	2,901,504.80
.....	.....	.....	158,914.65	.....	27,622.84	1,280,155.45	1,173,634.18
.....	.....	.....	1,048,040.90	.....	5,632.73	3,815,112.65	3,482,689.15
.....	.....	.....	124,778.97	.....	4,202.37	177,649.30	148,906.24
.....	.....	.....	147,402.85	86.94	2,808.24	822,730.30	893,921.74
.....	19.00	110.00	2,329,779.77	3.24	10,338.07	10,078,808.59	8,863,242.76
.....	.....	.....	349,553.02	.....	4,592.19	5,239,219.96	3,063,156.64
.....	.....	.....	11,841.59	.....	150.00	680,378.02	2,545,703.02
.....	.....	676.00	2,042,976.55	72.68	8,497.91	12,961,124.09	11,981,467.65
.....	.....	.....	8,108.57	.....	205.76	51,112.75	185,703.72
.....	.....	.....	69.99	.....	7,978.97	2,384,189.03	2,363,520.25
.....	.....	.....	193,889.91	35.62	13,715.80	1,509,402.57	1,016,756.58
.....	.....	.....	603,901.20	.....	38.20	1,509,402.57	1,016,756.58
.....	.....	.....	12,790.19	2.60	162.58	74,978.37	380,727.27
.....	.....	.....	304,600.76	114.43	14,173.69	6,735,970.93	7,027,140.69
.....	.....	.....	177,453.57	8.12	6,321.57	1,323,217.36	1,327,461.10
.....	.....	.....	299,150.32	199.04	4,875.34	1,448,007.90	1,385,472.73
.....	.....	.....	210,487.09	.....	3,479.87	1,898,998.78	1,799,445.62
.....	.....	.....	423,467.07	.....	2,269.00	8,380,883.67	8,293,487.41
.....	.....	.....	1,855.20	6,172.00	2,057.55	1,183,308.46	1,106,653.58
.....	.....	.....	83,508.47	.....	.....	.....	.....
Total.....	3,223.98	54,189.72	98,241.52	35,006,269.34	655,283.10	41,471.13	321,391,310.64

E.—Statement showing the collections, expenses and percentage cost of collections in the

	COLLECTION DISTRICTS.	EXPENSES.		
		Salaries of collectors.	Salaries and expenses of deputies, clerks, janitors, and messengers.	Office rent, telephone service, etc.
1	Alabama.....	\$3,971.24	\$27,838.19	\$161.39
2	Arkansas.....	3,410.52	12,392.64	124.92
3	First California.....	4,500.00	60,159.48	1,859.30
4	Fourth California.....	1,031.25	4,721.15	352.95
5	Sixth California.....	4,500.00	17,008.69	365.01
6	Colorado.....	4,500.00	22,111.91	1,154.20
7	Connecticut.....	4,500.00	29,759.88	558.43
8	Florida.....	4,500.00	18,037.63	306.46
9	Georgia.....	3,649.92	32,308.24	327.60
10	Hawaii.....	4,359.29	7,037.65	670.15
11	First Illinois.....	4,500.00	55,248.54	3,367.41
12	Fifth Illinois.....	4,500.00	29,583.46	311.25
13	Eighth Illinois.....	4,500.00	24,541.41	351.04
14	Thirteenth Illinois.....	3,875.82	11,075.83	77.00
15	Sixth Indiana.....	4,500.00	27,399.28	577.41
16	Seventh Indiana.....	4,500.00	25,942.01	354.86
17	Third Iowa.....	3,625.00	15,217.19	185.37
18	Fourth Iowa.....	3,875.00	14,888.89	198.00
19	Kansas.....	4,000.00	13,918.02	178.40
20	Second Kentucky.....	4,500.00	23,278.63	259.74
21	Fifth Kentucky.....	4,500.00	39,218.59	856.94
22	Sixth Kentucky.....	4,500.00	20,667.62	185.05
23	Seventh Kentucky.....	4,500.00	25,154.86	311.39
24	Eighth Kentucky.....	4,500.00	25,919.28	466.05
25	Louisiana.....	4,500.00	22,243.49	253.30
26	Maryland.....	4,500.00	48,838.56	1,472.41
27	Third Massachusetts.....	4,500.00	38,090.27	8,514.80
28	First Michigan.....	4,500.00	26,921.23	649.32
29	Fourth Michigan.....	4,378.91	14,167.32	85.55
30	Minnesota.....	4,500.00	34,223.73	319.93
31	First Missouri.....	4,500.00	36,735.65	915.78
32	Sixth Missouri.....	4,500.00	24,001.08	246.72
33	Montana.....	4,500.00	18,686.83	126.00
34	Nebraska.....	4,500.00	27,053.62	358.53
35	New Hampshire.....	4,500.00	15,367.24	165.69
36	First New Jersey.....	4,156.41	10,774.05	106.35
37	Fifth New Jersey.....	4,500.00	32,168.35	741.83
38	New Mexico.....	3,878.79	8,373.92	152.93
39	First New York.....	4,500.00	35,954.65	224.55
40	Second New York.....	4,500.00	46,632.23	722.15
41	Third New York.....	4,500.00	42,798.95	7,916.95
42	Fourteenth New York.....	4,500.00	28,189.60	1,335.61
43	Twenty-first New York.....	4,500.00	21,247.29	2,840.60
44	Twenty-eighth New York.....	4,500.00	28,435.31	349.49
45	Fourth North Carolina.....	4,500.00	45,635.69	519.29
46	Fifth North Carolina.....	4,500.00	41,366.65	2,155.67
47	North and South Dakota.....	3,275.00	14,603.75	52.80
48	First Ohio.....	4,500.00	54,255.67	920.75
49	Tenth Ohio.....	4,500.00	20,161.55	596.31
50	Eleventh Ohio.....	4,500.00	15,840.33	225.00
51	Eighteenth Ohio.....	4,500.00	22,769.76	262.94
52	Oklahoma.....	3,125.00	11,379.10	552.86
53	Oregon.....	4,500.00	16,411.70	229.90
54	First Pennsylvania.....	4,500.00	50,407.55	885.96
55	Ninth Pennsylvania.....	4,500.00	52,904.11	271.59
56	Twelfth Pennsylvania.....	1,125.00	4,939.09	78.00
57	Twenty-third Pennsylvania.....	4,500.00	39,724.78	502.80
58	South Carolina.....	843.75	3,708.60	1.54
59	Tennessee.....	4,500.00	38,450.78	518.73
60	Third Texas.....	4,500.00	23,120.64	424.79
61	Fourth Texas.....	815.92	3,421.55	29.63
62	Second Virginia.....	4,500.00	29,517.28	776.99
63	Sixth Virginia.....	4,500.00	33,596.20	450.98
64	Washington.....	4,500.00	28,384.04	635.56
65	West Virginia.....	4,500.00	27,074.43	375.96
66	First Wisconsin.....	4,500.00	32,230.77	356.01
67	Second Wisconsin.....	4,500.00	18,278.73	198.45
	Total.....	238,496.83	1,773,175.19	52,081.32

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

several collection districts during the fiscal years ended June 30, 1912 and 1913—Con.

	Storekeepers and storekeeper-gaugers.	Gaugers.	Expenses of collecting the special excise tax on corporations.	EXPENSES.			
				Total expenses 1913.	Total expenses 1912.	Percentage cost 1913.	Percentage cost 1912.
	\$3,729.50	\$1,033.01	\$241.72	\$36,975.65	\$38,378.93	8.37	11.33
	5,877.07	3,136.02	2,759.11	27,700.28	26,491.45	14.53	16.02
	42,735.46	66,031.76	1,145.00	176,431.00	150,939.25	2.11	2.03
	3,345.28	3,006.48	225.00	12,685.11	54,558.89	8.81	7.20
	3,944.00	17,053.74	4,385.08	47,256.52	50,716.67	3.40	4.20
	939.36	2,165.03	1,819.00	32,689.50	32,279.40	3.22	2.79
	5,089.62	7,559.58	5,629.34	53,096.85	52,732.07	1.64	1.76
	1,824.59	7,168.26	2,000.00	34,496.94	34,934.81	2.41	2.59
	671.78	3,426.15	1,285.00	41,668.70	43,391.53	7.96	8.29
	2,057.00	.....	.....	14,124.09	14,380.29	5.87	5.40
	4,745.00	36,740.37	4,103.28	108,713.60	102,465.77	.83	.85
	58,568.00	109,740.52	.....	202,712.23	198,331.28	.60	.66
	19,804.17	80,051.41	816.37	80,124.40	78,141.98	.76	.78
	.....	2,381.75	720.00	18,130.40	18,258.59	2.82	3.05
	28,520.16	36,833.55	.....	97,830.40	96,480.34	.90	.90
	35,202.72	45,074.73	3,735.80	114,812.12	111,447.38	.55	.57
	.....	2,063.36	163.54	21,254.46	21,465.99	3.93	4.21
	.....	1,826.01	1,207.06	21,994.96	22,425.03	3.44	3.64
	.....	.....	166.67	18,263.09	18,821.31	2.49	3.58
	55,501.80	24,474.04	.....	108,014.21	115,195.71	2.46	3.05
	226,005.75	120,577.62	1,105.00	392,263.90	377,958.84	2.05	2.24
	50,516.81	22,942.68	80.00	98,892.16	99,736.08	2.39	2.56
	119,314.69	33,227.90	.....	182,508.33	181,035.57	4.06	4.27
	92,684.32	26,946.36	2,402.88	152,918.89	153,037.33	4.61	4.52
	18,395.92	13,642.80	905.75	59,941.26	58,796.92	1.34	1.14
	81,697.61	53,143.66	1,869.09	191,521.24	189,461.60	2.12	2.03
	21,151.98	34,158.99	982.50	107,398.54	107,493.44	1.48	1.49
	3,555.72	7,035.48	2,626.60	45,288.85	46,888.66	.62	.73
	.....	26.25	26.25	19,769.77	20,390.61	2.02	2.26
	.....	11,860.86	3,569.60	54,474.12	55,159.71	1.66	1.87
	8,473.38	13,571.61	1,299.44	65,498.86	72,525.68	.62	.70
	19,773.19	9,695.35	1,238.00	59,454.34	59,348.61	3.21	3.45
	1,878.00	2,008.78	1,004.00	28,203.61	28,961.09	3.27	3.88
	11,286.67	9,327.93	4,330.45	56,857.20	58,944.44	2.11	1.97
	201.00	1,384.38	3,793.01	25,411.32	26,634.44	2.87	3.43
	.....	4,045.15	.....	19,081.96	19,283.65	2.26	2.41
	1,494.50	10,802.81	3,142.40	52,849.89	52,829.44	.46	.51
	.....	1,891.40	900.00	15,197.04	14,491.48	6.32	8.98
	6,920.00	16,375.10	1,221.33	65,195.63	66,310.01	1.53	.55
	3,756.00	35,847.03	2,309.25	93,766.66	92,556.65	.86	.99
	.....	1,147.49	9,768.90	66,132.29	66,815.48	.57	.61
	9,256.69	12,295.60	1,624.82	57,202.33	57,989.84	1.02	1.11
	8,177.21	9,496.09	2,602.17	48,834.26	50,535.10	1.37	1.48
	3,255.48	12,131.06	1,580.83	50,252.17	50,848.10	1.53	1.68
	2,297.42	7,353.23	1,518.14	61,823.77	49,814.17	1.12	1.15
	834.03	906.32	3.40	49,766.07	49,110.01	.95	1.06
	.....	1,280.00	.....	19,311.55	20,310.11	9.73	10.29
	41,452.20	79,180.54	.....	180,309.16	168,543.84	1.06	1.64
	5,596.25	9,370.10	1,617.09	41,850.30	50,905.34	1.37	1.75
	1,130.05	5,269.17	1,145.00	28,118.55	29,798.25	2.20	2.62
	3,102.91	10,812.94	1,235.25	42,673.80	41,606.03	1.12	1.19
	.....	.....	765.00	15,821.96	16,178.95	8.91	10.87
	1,372.00	2,625.61	.....	25,139.21	23,676.92	3.06	5.52
	20,803.05	42,944.04	1,896.75	121,438.25	117,003.48	1.20	1.32
	29,669.55	14,894.76	.....	102,958.45	80,916.61	1.97	2.64
	2,051.90	2,052.70	250.00	10,496.69	42,704.21	1.51	1.68
	119,925.03	49,430.69	1,715.60	215,798.90	212,416.29	1.66	1.77
	915.40	857.00	313.25	6,639.54	27,894.75	13.06	15.02
	14,430.52	16,895.06	1,365.00	76,160.09	79,223.89	3.19	3.35
	8.98	6,510.18	954.05	35,518.64	24,830.15	2.35	2.44
	.....	473.69	120.00	4,860.79	21,336.92	6.48	5.60
	10,768.23	16,113.80	1,550.00	63,226.30	66,884.00	.98	.95
	24,984.89	15,469.60	406.00	79,407.67	82,009.79	6.00	6.18
	5,131.35	2,972.81	1,247.96	42,861.72	40,813.43	2.96	2.95
	5,324.49	6,873.84	621.67	44,770.39	46,621.38	2.36	2.59
	14,584.80	21,976.43	.....	73,648.01	73,374.99	.88	.86
	7,409.49	1,236.25	31,712.92	31,598.77	2.68	2.86
	1,264,793.88	1,193,540.94	90,112.60	4,652,200.75	4,586,493.62

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