

ANNUAL REPORT OF THE
Commissioner of Internal
Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1915



WASHINGTON
GOVERNMENT PRINTING OFFICE
1915

TREASURY DEPARTMENT.

Document No. 2762.

Internal Revenue.

CONTENTS.

	Page.
Report submitted, giving receipts, estimate of receipts, comparison in receipts and in production, cost of collecting the internal revenue, and estimated expenses for fiscal year 1917.....	3-8
Salaries recommended for fiscal year 1917, scale of salaries of collectors, clerks in collectors' offices, etc.....	8-10
Field force.....	11
Objects of taxation, etc.:	
Distilled spirits, denatured alcohol, industrial distilleries, distilleries, brandy used in fortifying wines, fermented liquors, and tobacco.....	11-15
Special excise and income tax on corporations.....	16-22
Personal income tax.....	23-25
Oleomargarine, adulterated butter, and renovated butter.....	25-28
Narcotic law.....	29-31
Laboratory work.....	31
Claims.....	31
Litigation and legislation:	
Litigation—Court decisions, decisions under the corporation-tax act, increase in value of securities, mutual life insurance companies, fire and marine insurance, increase in value of assets, decisions relative to leased corporations, decisions in favor of the Government in United States district courts pending on appeal, decisions under war-revenue act of June 13, 1898, decisions under income-tax act of Oct. 3, 1913, decisions under emergency-revenue act of Oct. 22, 1914, opium, and United States cotton-futures act.....	32-36
Legislation.....	36, 37
Stamps: Internal-revenue stamp paper, production of stamps, restamping, stamps returned, stamp-vault removal, certificates for lost stamps, sheet stamps for oleomargarine, and mixed-flour stamps.....	37, 38
Revenue agents.....	38, 39
Recommendations:	
1. Denatured alcohol.—A reasonable tax to be levied on.....	39
2. Fortified wines.—To impose a tax of 55 cents per proof gallon on brandy used in fortifying domestic wine.....	39
3. Tobacco.—Every dealer in leaf tobacco to be required to give bond, etc.....	39
4. Oleomargarine.—A flat rate of tax per pound upon the product, etc.....	40
5. Adulterated butter.—To establish a butter-fat standard, etc.....	40
6. Narcotic law.—To remedy certain defects and to strengthen the administration of, etc.....	40
7. Personal income tax.—Proposed amendments to the income-tax law.....	40, 41
Accounts and Statistics, Division of:	
Statement of collections; internal-revenue receipts during the last two fiscal years compared; internal-revenue tax upon Porto Rican and Philippine products; withdrawals for consumption; aggregate collections by collection districts and by States and Territories; corporation and individual income tax; "emergency revenue" collections; internal-revenue receipts by fiscal years from Sept. 1, 1862 to June 30, 1915, and receipts for first three months, past and current fiscal years, compared.....	41-50
Statement of expenditures and appropriations from which made.....	51
Analyses of expenditures (disbursements by collectors).....	52-69
Expenses incurred by internal-revenue agents and inspectors; cotton-futures attorney and agents, and bureau officers and employees.....	70, 71
Expenses of the internal revenue bureau, by items, incurred within the fiscal year ended June 30, 1915.....	72

Assessment Division:	Page.
Statements of assessments by collection districts, and by articles and occupations during the last two fiscal years, compared.....	73-75
Statements relating to distilled spirits, of spirits remaining in distillery and general bonded warehouses at the beginning of the fiscal year 1915, produced from materials other than fruit, deposited, withdrawn tax paid, transferred to bottling warehouses for bottling in bond, lost by leakage or evaporation, withdrawn for scientific purposes and for the use of the United States, removed for denaturation, withdrawn for export, lost by casualty, transferred to manufacturing and general bonded warehouses, and remaining in distillery and general bonded warehouses June 30, 1915.	75-99
Brandy in special bonded warehouses at the beginning of the fiscal year 1915, deposited and withdrawn during the year, used in the fortification of sweet wines.....	100-103
Exportation of cigars, cigarettes, manufactured tobacco, and snuff in bond, exportation of playing cards in bond, fermented liquors removed from breweries in bond, drawback allowed on exported merchandise, etc..	103-106
Chemistry Division:	
Table showing number and character of the samples received and analyzed during the fiscal year 1915.....	107
Claims Division:	
Statements of claims received and acted upon for fiscal year 1915, and for the three months ended Sept. 30, 1915.....	107, 108
Corporation Income Tax Division:	
Statement relating to returns received, tax liability and amount of tax assessed, by districts, during fiscal year ended June 30, 1915.....	109
Same, by States, Territories, etc.....	110
Comparative statement of returns received, tax liability and amount of tax assessed, by districts, during fiscal years 1914 and 1915.....	111
Same, by States, Territories, etc.....	112
Tax assessed, by divisions, on basis of revenue agents' examination of returns for years 1909-1914.....	113
Personal Income Tax Division:	
Statements showing the number of individuals making returns under the act of Oct. 3, 1913, by collection districts and by States and Territories, during the fiscal year 1915.....	114-117
Distilled Spirits Division:	
Statements of distilleries registered and operated during the fiscal year 1915, number and capacity of, materials used for the production of distilled spirits, production of both fruit and grain spirits, spirits rectified, spirits gauged, and fermented liquors produced.....	118-132
Law Division:	
Seizures of property for violation of internal-revenue laws, abstract of seizures, statement of sales, offers in compromise, amounts paid to collectors arising from proceeds of in rem actions, etc., claims for reward, schedule of taxes in litigation, real estate acquired by the United States, suits and prosecutions.....	132-138
Miscellaneous Division:	
Statements of oleomargarine, adulterated butter, renovated butter, and mixed flour, giving operations in, production, withdrawals tax paid, withdrawals for export, lost or destroyed, and remaining on hand at close of fiscal year 1915.....	139-145
Persons registered under provisions of the Harrison narcotic law, by classes and States, during first three months of fiscal year ending June 30, 1916.	146, 147
Violations of the Harrison narcotic law, by States, during the period Mar. 1 to June 30, 1915.....	148, 149
Summary relating to violations of the Harrison narcotic act of Dec. 17, 1914, for the period Mar. 1 to June 30, 1915.....	150
Revenue Agents Division:	
Expenses of revenue agents and inspectors, work done by revenue agents and amounts expended, illicit distilleries seized, casualties to officers and employees, and persons arrested, expenditures for the discovery and punishment of violators of internal-revenue laws, etc.....	150-154
Stamp Division:	
Statement of number and value of internal-revenue stamps issued to collectors, including stamps returned and reissued, during fiscal year 1915..	154

Tobacco Division.	Page.
Manufacture of tobacco products for calendar year 1914, production of manufactured tobacco, snuff, cigars, and cigarettes for past 10 calendar years and quantity of leaf tobacco used, cigars used for personal consumption under provisions of the act of Feb. 10, 1913 (known as "smoker law"), operations in perique tobacco, summary of cigar and cigarette manufacture, tobacco-material account, tobacco-production account, and opium	155-169

TABLES.

TABLE A.—Statements 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, 1915.....	172-223
TABLE B.—Statements showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the year ended June 30, 1915.....	224-229
TABLE C.—Statements showing the actual number of the different kinds of special taxpayers, by collection districts and by States and Territories, for the fiscal year ended June 30, 1915.....	230-237
TABLE D.—Statement showing the internal-revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1915.....	238-245
TABLE E.—Statement of collections, expenses, and percentage cost of collection for each collection district during the fiscal years ended June 30, 1914 and 1915.....	246-249

REPORT
OF THE
COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 12, 1915.

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, 1915.

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 \$415,681,023.86, the greatest in the history of the bureau. Of this total there was collected from corporations under acts of August 5, 1909, and October 3, 1913, an aggregate of \$39,144,531.71, as compared with \$43,127,739.89 collected during the preceding fiscal year, being a decrease of \$3,983,208.18. Income-tax collections from individuals aggregated \$41,046,162.09, as compared with \$28,253,534.85 for the preceding fiscal year, being an increase of \$12,792,627.24.

The receipts from ordinary sources, including the "emergency-revenue" act of October 22, 1914, were \$335,479,265, as compared with \$308,627,619.22 during the preceding fiscal year, an increase of \$26,851,645.78.

The emergency revenue collected was only for fractional parts of the fiscal year, as the tax on wines, grape brandy, and fermented liquors became effective October 23, 1914, the special taxes on November 1 and stamp taxes on articles enumerated in Schedules A and B on December 1 following. It aggregated from these several sources \$52,069,126.29.

The ordinary receipts for the fiscal year 1915, exclusive of this emergency revenue, as compared with those for 1914, show decrease in receipts from the following principal sources:

Distilled spirits.....	\$16,924,163.47
Fermented liquors.....	6,466,245.61
Manufactured tobacco, snuff, cigars, and cigarettes.....	2,515,882.50
Total.....	25,906,291.58

The net decrease as shown in this comparison was \$25,217,480.51 for the year.

The receipts from ordinary sources for the first three months of current fiscal year, exclusive of the "emergency revenue," were

\$72,526,843.15 as compared with \$85,833,159.74 for similar period of fiscal year 1915, a decrease of \$13,306,316.59. The emergency revenue collected during the first three months of current fiscal year aggregated \$21,219,352.42.

Income tax collected for the first three months of current fiscal year amounts to \$11,123,336.18 as compared with \$7,616,749.93 for similar period of fiscal year 1915, an increase of \$3,506,586.25.

I estimate the collections for fiscal year 1916 distributed as follows: Collections, exclusive of the emergency revenue (act of Oct. 22, 1914), and income tax, \$272,000,000; emergency revenue (6 months ending Dec. 31, 1915), \$40,000,000; and income tax, \$85,000,000 (corporation \$42,500,000 and individual \$42,500,000); making a total of \$397,000,000.

The production of distilled spirits in fiscal year 1913 amounted to 193,606,258 gallons; in 1914, 181,919,542 gallons; in 1915, 140,656,103 gallons.

The tax-paid withdrawals of distilled spirits in fiscal year 1913 amounted to 143,220,056 gallons; in 1914, 139,138,501 gallons; in 1915, 124,155,178 gallons. The withdrawals of tax-paid spirits in the first three months of this fiscal year amounted to 27,903,829 gallons, as compared with 32,043,662 gallons withdrawn in the first three months of fiscal year 1914 and 38,456,420 gallons withdrawn in the first three months of fiscal year 1915.

There were removed tax paid in fiscal year 1913, 65,245,544 barrels of fermented liquors; in 1914, 66,105,445 barrels; in 1915, 59,746,701 barrels, and for the first three months of this fiscal year 17,458,565 barrels, as compared with 20,606,582 barrels for the first three months of fiscal year 1914 and 19,181,605 barrels for the first three months of fiscal year 1915.

There is a noticeable decrease in the receipts from distilled spirits and fermented liquors. This, in the main, can probably be attributed to the prohibition laws. Alabama, Arkansas, Arizona, Georgia, Kansas, Maine, Mississippi, North Carolina, North Dakota, Oklahoma, Tennessee, and West Virginia are operating under prohibition laws, and Colorado, Idaho, Iowa, Oregon, South Carolina, Virginia, and Washington have passed prohibition laws which will become effective in the near future, and undoubtedly this has had and will continue to have effect upon internal-revenue receipts.

I estimate the collections for fiscal year 1917 distributed as follows:

Ordinary collections, \$265,000,000; income tax, \$90,000,000 (corporation \$45,000,000 and individual \$45,000,000); making a total of \$355,000,000.

The estimate of revenues for fiscal year 1916 is based on receipts for the three months ended September 30, 1915, which indicate a further decrease in ordinary collections as compared with similar collections during the fiscal year 1915. The estimated receipts from the emergency revenue act of October 22, 1914, are for six months only, as the act provides that on the day after the 31st day of December, 1915, the taxes imposed shall no longer be levied and collected.

The sources of internal taxation producing the largest amounts of revenue during the past fiscal year are distilled spirits, exclusive of special taxes, \$136,570,695.59; fermented liquors, exclusive of special taxes, \$78,460,380.97; manufactured tobacco, including cigars, cigarettes, and snuff and not including special taxes for the

sale and manufacture of same, \$77,470,757.18; documentary stamps, etc., \$20,494,474.75; various special taxes amounting in the aggregate to \$14,281,074.42; corporation income tax, \$39,144,531.71; and individual income tax, \$41,046,162.09.

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 1915 are New York, \$76,271,908.24; Illinois, \$56,242,546.12; Pennsylvania, \$37,611,791.32; Kentucky, \$33,653,848.21; Ohio, \$27,424,294.20; and Indiana, \$25,761,193.45.

Among the States in which the smallest collections were made are Arizona, Idaho, Mississippi, New Mexico, and Wyoming.

Of the collection districts, the Fifth Illinois reported \$26,493,570.72 and the Second New York, \$26,206,431.92, which were the two largest collections made.

The fiscal year 1915 witnessed a large falling off in production and withdrawal of distilled spirits, considerable decrease in production of fermented liquors, a decrease in manufactured tobacco and snuff, cigars, and large cigarettes, and an increase in small cigarettes.

In the fiscal year 1914 the total production of distilled spirits was 181,919,542 gallons; in 1915, 140,656,103 gallons, a decrease of 41,263,439 gallons.

The four States having the largest production of distilled spirits during the past fiscal year are Illinois, 33,265,472 gallons; Indiana, 19,073,089 gallons; Kentucky, 13,941,412 gallons; and Louisiana, 12,974,076 gallons.

The four collection districts having the largest production of distilled spirits are the Fifth Illinois, 24,460,051 gallons; Sixth California, 14,103,877 gallons; Louisiana, 12,974,076 gallons; and Seventh Indiana, 12,193,318 gallons.

During the fiscal year 1915 there were tax paid for bottling in bond 9,748,979 taxable gallons as compared with 10,441,588 taxable gallons tax paid during 1914, a decrease of 692,609 taxable gallons.

The five States which produced the largest quantity of fermented liquors are New York, 13,180,111 barrels; Pennsylvania, 7,166,300 barrels; Illinois, 6,269,757 barrels; Wisconsin, 4,718,431 barrels; and Ohio, 4,622,581 barrels.

The three collection districts which produced the largest quantity of fermented liquors are First Illinois, 5,319,621 barrels; Third New York, 5,402,584 barrels; and First Wisconsin, 3,855,315 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 1914 are as follows:

Pennsylvania.....	1,974,238,129
New York.....	1,141,172,965
Ohio.....	700,398,781
New Jersey.....	577,178,569

The two districts showing the largest production of cigars are the Ninth Pennsylvania, 831,323,223, and the First Pennsylvania, 773,135,990.

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

Maryland.....	436,757,130
Pennsylvania.....	398,111,039
New Jersey.....	119,129,290

The greatest production by districts is as follows:

Maryland.....	436,757,130
First Pennsylvania.....	397,909,889
Fifth New Jersey.....	119,129,290
First New York.....	74,062,870

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

New York.....	7,993,535,105
North Carolina.....	2,874,808,840
Virginia.....	2,865,200,180
New Jersey.....	1,877,079,982
Louisiana.....	866,138,465
California.....	238,277,371
Pennsylvania.....	95,810,823

The three districts showing the greatest production of little cigarettes are the Second New York, which produced 2,947,357,808; the Second Virginia, which produced 2,864,940,180; and the Third New York, which produced 2,659,011,887.

New York produced the greatest number of large cigarettes, showing a production of 13,140,330, of which number 9,411,360 were manufactured in the Third district and 3,647,870 in the Second district.

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

	Pounds.
North Carolina.....	105,137,525
Missouri.....	72,186,556
Ohio.....	40,579,135
Kentucky.....	36,660,811
New Jersey.....	33,509,899
Michigan.....	28,835,794

The districts producing the largest quantity were:

	Pounds.
Fifth North Carolina.....	76,546,572
First Missouri.....	72,080,138
Fifth New Jersey.....	33,490,479
Fifth Kentucky.....	31,322,182
Fourth North Carolina.....	28,590,953
First Ohio.....	28,121,952

The districts in which the largest amounts of corporation income tax were collected are Second New York, \$7,007,336.45; First Illinois, \$2,616,874.05; First Pennsylvania, \$2,261,149.53; Twenty-third Pennsylvania, \$1,861,937.01; and Third Massachusetts, \$1,853,057.41. The five States showing the largest collections from this source are New York, \$10,221,206.65; Pennsylvania, \$4,725,139.26; Illinois, \$2,983,527.31; Ohio, \$2,538,058.60; and Massachusetts, \$1,853,057.41.

The districts in which the largest amounts of individual income tax were collected are Second New York, \$8,208,855.09; Third New York, \$6,019,997.39; Third Massachusetts, \$2,683,084.53; First Pennsylvania, \$2,666,485.57; and First Illinois, \$2,408,089.96. The six States showing the largest collections from this source are New York, \$17,417,537.60; Pennsylvania, \$4,642,557.08; Massachusetts, \$2,683,084.53; Illinois, \$2,670,630.34; Michigan, \$1,533,829.14; and Ohio, \$1,489,401.11.

COST OF COLLECTING INTERNAL-REVENUE TAXES.

The cost of collecting the internal revenue for the fiscal year was \$16.37 per \$1,000, or 1.64 per cent. The cost of collection the previous year, in which the largest sum was collected prior to fiscal year 1915, was \$15.25 per \$1,000, or 1.52 per cent. The average cost of collection since the establishment of the bureau is approximately \$24.77 per \$1,000, or 2.48 per cent.

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

Salaries and expenses of collectors of internal revenue.....	\$2,349,007.29
Salaries and expenses of agents and subordinate officers of internal revenue.....	2,341,629.10
Collecting the income tax.....	1,268,235.92
Salaries, office of Commissioner of Internal Revenue.....	353,978.90
Punishment for violation of internal-revenue laws.....	164,073.06
Paper for internal-revenue stamps.....	118,345.67
Restricting the sale of opium, etc.....	115,460.50
Miscellaneous expenses, Internal-Revenue Service.....	90,419.66
Collecting the cotton-futures tax.....	3,538.67

Total amount expended..... 6,804,688.77

NOTE.—Not included in this total are bills approximating \$10,000 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 \$82,526.61. 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, 1917, as follows:

Office of Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers.....	\$698,230
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.....	2,165,000
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.....	2,200,000
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.....	105,000

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.....	\$250,000
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.....	2,220,000
Collecting the cotton futures tax: For expenses to enforce the provisions of the act approved Aug. 18, 1914, entitled "An act to tax the privilege of dealing on exchanges, boards of trade, and similar places in contracts of sale of cotton for future delivery, and for other purposes".....	50,000
Restricting the sale of opium, etc.: For expenses to enforce the provisions of the act approved Dec. 17, 1914, entitled "An act to provide for the registration of, with collection of internal revenue, and to impose a special tax upon all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium or cocoa leaves, their salts, derivatives, or preparations, and for other purposes".....	350,000
Temporary service, Internal-Revenue Bureau: For the employment of clerical help in the office of the Commissioner of Internal Revenue at rates to be fixed by the commissioner.....	20,000
Total.....	8,108,230
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, 1917, the sum of \$698,230 as salaries for the following officers, clerks, and employees of this bureau:

1 Commissioner of Internal Revenue.....	\$6,500
1 deputy commissioner.....	4,500
1 deputy commissioner.....	4,000
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
2 heads of division, at \$2,750 each.....	5,500
7 heads of division, at \$2,500 each.....	17,500
1 superintendent of stamp vault.....	2,000
1 private secretary.....	1,800
3 clerks, at \$2,000 each.....	6,000
31 clerks of class 4.....	55,800
27 clerks of class 3.....	43,200
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
20 assistant messengers, at \$720 each.....	14,400
16 laborers, at \$660 each.....	10,560

For the following formerly authorized and paid from appropriation "Classifying, etc., returns of corporations," and for others whose employment is necessary because of the act imposing income taxes on corporations and individuals, namely:

1 deputy commissioner.....	4,000
1 head of division.....	3,500
1 head of division.....	2,750
3 assistant heads of division, at \$2,000 each.....	6,000
1 attorney.....	3,600
1 law clerk.....	2,000

1 insurance expert.....	\$2,000
1 railroad expert.....	2,000
1 clerk.....	2,000
35 clerks of class 4.....	63,000
37 clerks of class 3.....	59,200
33 clerks of class 2.....	46,200
39 clerks of class 1.....	46,800
48 clerks, at \$1,000 each.....	48,000
40 clerks, at \$900 each.....	36,000
7 messengers, at \$840 each.....	5,880
4 assistant messengers, at \$720 each.....	2,880
530 Total.....	698,230

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

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors are based upon an estimate of their probable collections according to the following scale, with the qualifications that if the actual collections vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salary.
\$25,000 or less.....	\$2,000	\$375,001 to \$425,000.....	\$3,375
\$25,001 to \$37,500.....	2,125	\$425,001 to \$475,000.....	3,500
\$37,501 to \$50,000.....	2,250	\$475,001 to \$550,000.....	3,625
\$50,001 to \$75,000.....	2,375	\$550,001 to \$625,000.....	3,750
\$75,001 to \$100,000.....	2,500	\$625,001 to \$700,000.....	3,875
\$100,001 to \$125,000.....	2,625	\$700,001 to \$775,000.....	4,000
\$125,001 to \$175,000.....	2,750	\$775,001 to \$850,000.....	4,125
\$175,001 to \$225,000.....	2,875	\$850,001 to \$925,000.....	4,250
\$225,001 to \$275,000.....	3,000	\$925,001 to \$999,999.....	4,375
\$275,001 to \$325,000.....	3,125	\$1,000,000 and upward.....	4,500
\$325,001 to \$375,000.....	3,250		

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

The force connected with this bureau during the fiscal year ended June 30, 1915, in the various collection districts as reorganized under the Executive orders of May 21, 1887, September 16, 23, and 30, 1912; July 21, 1913, and October 24, 1914, was 64 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.
58.....	\$4,500.00	1.....	\$4,128.01
1.....	4,375.00	1.....	3,875.00
2.....	4,250.00	1.....	3,761.63

NOTE.—The twelfth district of Pennsylvania was reestablished on May 1, 1915. The collector received \$750 for compensation, being at the rate of \$1,500 per annum.

The following force of deputy collectors, clerks, messengers, and janitors was employed by the different collectors and received per annum salaries as follows:

APPROPRIATION "SALARIES AND EXPENSES OF COLLECTORS OF INTERNAL REVENUE."

Number.	Designation.	Salary.	Number.	Designation.	Salary.
16	Deputy collectors.....	\$2,500	8	Deputy collectors.....	\$180
15	do.....	2,400	1	do.....	100
23	do.....	2,200	3	do.....	60
3	do.....	2,000	1	do.....	50
1	do.....	1,900			
32	do.....	1,800	1,193		
9	do.....	1,700			
36	do.....	1,600	1	Clerks.....	1,800
48	do.....	1,500	1	do.....	1,700
5	do.....	1,450	8	do.....	1,600
187	do.....	1,400	7	do.....	1,500
7	do.....	1,350	16	do.....	1,400
99	do.....	1,300	12	do.....	1,300
282	do.....	1,200	2	do.....	1,250
1	do.....	1,150	53	do.....	1,200
138	do.....	1,100	14	do.....	1,100
1	do.....	1,050	18	do.....	1,000
73	do.....	1,000	16	do.....	900
58	do.....	900	5	do.....	800
2	do.....	840	1	do.....	720
1	do.....	820			
12	do.....	800	154		
1	do.....	750			
2	do.....	720	3	Messengers.....	900
2	do.....	700	1	do.....	840
26	do.....	600	1	do.....	800
5	do.....	500	6	do.....	720
1	do.....	480	1	do.....	600
2	do.....	400	1	do.....	550
3	do.....	360	1	Janitor.....	300
82	do.....	300			
4	do.....	240	14		
3	do.....	200			

APPROPRIATION "SALARIES AND EXPENSES OF COLLECTORS OF INTERNAL REVENUE" (ACT OF OCT. 22, 1914).

1	Deputy collectors.....	\$1,600	13	Deputy collectors.....	\$900
3	do.....	1,400	2	do.....	800
269	do.....	1,200	5	do.....	720
1	do.....	1,100	9	do.....	600
8	do.....	1,000			
			311		

APPROPRIATION "COLLECTING THE INCOME TAX."

1	Deputy collectors.....	\$2,200	10	Deputy collectors.....	\$600
127	do.....	1,600			
6	do.....	1,500	451		
19	do.....	1,400			
1	do.....	1,300	2	Clerks.....	1,600
200	do.....	1,200	12	do.....	1,200
2	do.....	1,100	1	do.....	1,000
22	do.....	1,000	3	do.....	900
58	do.....	900			
1	do.....	800	18		
4	do.....	720			

APPROPRIATION "RESTRICTING THE SALE OF OPIUM, ETC."

62	Deputy collectors.....	\$1,600	32	Deputy collectors.....	\$1,000
66	do.....	1,200			
2	do.....	1,100	162		

FIELD FORCE.

During the fiscal year the average number employed in the field was as follows: 64 collectors, 40 revenue agents appointed under section 3152 Revised Statutes, as amended; 57 revenue agents and 61 inspectors engaged on income-tax work; 1 attorney, 3 agents, and 1 stenographer employed on cotton-futures work; 2,117 deputy collectors, 172 clerks, 13 messengers, 1 janitor, 55 special employees, 188 storekeepers and storekeeper gaugers whose average per diem was \$3; 5 storekeepers and storekeeper gaugers whose average per diem was \$3.50; 752 storekeepers and storekeeper gaugers whose average per diem was \$4; 59 gaugers whose average per diem was \$3; 26 gaugers whose average per diem was \$3.50; 46 gaugers whose average per diem was \$4; and 539 gaugers whose average per diem was \$5.

OBJECTS OF TAXATION.

DISTILLED SPIRITS.

During the last fiscal year there were produced from materials other than fruit 132,134,152.2 taxable gallons of distilled spirits, or 42,477,492.8 gallons less than the quantity of like spirits produced during the fiscal year 1914.

Of this class of spirits there were removed from bonded warehouse on payment of tax 121,498,325 taxable gallons, or 14,771,427.6 gallons less than the quantity tax paid during the preceding year.

A still more noticeable decrease during the past year, as compared with the production and tax payments during the year 1913, appears in the following table.

The decrease here noted occurred principally in beverage spirits (whisky, rum, and gin), and the falling off in this class of spirits is doubtless attributable, in a large measure, to the prohibition laws enacted in many of the States.

The quantity of such beverage spirits remaining in bonded warehouse at the close of the fiscal year 1915 was 251,168,079.5 taxable gallons, which, on the basis of tax payments as to this class of spirits during the year (67,790,044.9 gallons) represents a stock sufficient to meet the demands of the trade for the next three or four years. Of this quantity 52,727,090.3 gallons have remained in warehouse four years or more, and are now eligible for bottling in bond. The quantity of spirits, by seasons of production, remaining in warehouse at the close of the fiscal year 1915, is shown in statement on pages 97-99 of this report.

Under the conditions here noted, no material increase in revenue from distilled spirits during the current fiscal year can be reasonably expected. Indeed, a gradual decrease in annual receipts from this source, in consequence of the State prohibition laws, may, I think, be safely predicted.

The table following shows the quantity of distilled spirits produced from materials other than fruit, during the past 15 years, the quantity withdrawn upon payment of tax, and the quantity held in bond at the close of each fiscal year included in that period.

Fiscal year.	Produced.	Withdrawn, tax paid.	Remaining in warehouse.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1900.....	105,484,699.8	93,391,827.8	138,087,348.0
1901.....	124,520,599.8	99,191,721.5	152,733,138.0
1902.....	128,623,401.9	103,304,981.5	168,742,430.0
1903.....	141,776,202.1	112,788,168.0	188,350,778.1
1904.....	134,311,952.0	116,033,305.6	195,135,925.3
1905.....	147,810,794.3	115,994,857.5	215,557,323.0
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	233,508,674.1
1911.....	175,402,395.5	132,058,636.5	249,279,346.0
1912.....	176,249,985.0	133,259,147.6	263,785,831.4
1913.....	185,353,383.1	140,289,424.8	276,784,540.4
1914.....	174,611,643.0	136,269,752.6	282,036,460.2
1915.....	132,134,152.2	121,498,325.0	253,668,341.3

DENATURED ALCOHOL.

During the past year there were withdrawn from bond, free of tax, for denaturation 25,411,718.8 proof gallons of alcohol and rum or an increase over the preceding year of 7,600,640.6 gallons. Of this increase 4,392,412.7 gallons were withdrawn during the month of June, 1915, and these withdrawals consisted almost wholly of alcohol specially denatured for use in the manufacture of smokeless powder and other explosives.

From present indications, still larger quantities of alcohol for like purposes will be withdrawn in the near future; and, based on the withdrawals during the last three months of the fiscal year 1915, I would estimate the withdrawals for the current fiscal year at not less than 35,000,000 proof gallons.

The following statement shows the quantity of spirits denatured during each fiscal year 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	352,415.19	1,780,276.35	3,084,950.5
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	7,967,770.7
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	3,933,246.44	8,094,515.00	13,955,900.8
1913.....	21	5,223,240.78	4,608,417.76	9,831,658.54	16,953,532.8
1914.....	25	5,213,129.56	5,191,846.03	10,404,975.59	17,811,078.2
1915.....	23	5,386,646.96	8,599,821.81	13,986,468.77	25,411,718.8

In my former annual reports attention was called to the large quantity of specially (incompletely) denatured alcohol used in the manufacture of a class of articles as to which the public receives little, if any, benefit by reason of this tax exemption; and, to cover the cost incurred by the Government in supervising the denaturing and use of this class of spirits, a normal tax of 1 cent per proof gallon was recommended.

I assume that the law exempting from tax alcohol when denatured is intended to relieve the public, thus far, from the burden of taxation, and not for the purpose of increasing the profits of manufacturers using such alcohol in their manufactured products.

On this assumption, and in view of the large falling off in receipts from distilled spirits, I would now recommend that a tax of not less than 10 cents per proof gallon be levied on this class of denatured alcohol.

INDUSTRIAL (FARM) DISTILLERIES.

By an act approved March 2, 1907, special provision was made for establishment of small (farm) distilleries, having a daily capacity not exceeding 100 proof gallons and producing alcohol from any substance whatever, for denaturation. Under this act, distilleries of this class were, by regulations, exempted from many of the requirements relating to grain and fruit distilleries.

With a view of further encouraging the establishment of these small distilleries, provision was made in the tariff act of October 3, 1913, for the establishment of central distilling and denaturing plants, where underproof spirits produced at these small distilleries may be sent for redistillation and denaturation. Notwithstanding these very liberal laws and regulations, thus far one distillery only of this class has been registered, and this distillery soon after registering discontinued operations.

DISTILLERIES.

During the fiscal year ended June 30, 1915, there were operated for the production of distilled spirits 249 grain distilleries, 23 molasses distilleries, and 363 fruit distilleries, a total of 635, a decrease of 108, as compared with the number operated during the previous fiscal year. There was also 1 industrial distillery, established under the act of October 3, 1913, operated a short time for the manufacture of alcohol for denaturation only.

During the year a close supervision by distillery and field officers was maintained over establishments engaged in the manufacture, rectification, and sale of distilled spirits.

BRANDY USED IN FORTIFYING WINES.

By an act approved October 1, 1890, grape brandy or wine spirits used in fortifying pure sweet wine was, under certain conditions imposed, exempt from tax. By an act approved June 7, 1906, a charge of 3 cents per proof gallon on the brandy or spirits so used was imposed "to cover the expense of the Government attending the making and fortification of such sweet wines."

These laws were reenacted, with various amendments, in the revenue act of October 22, 1914; and, in lieu of the provisions above referred to, a tax of 55 cents per proof gallon was imposed on the brandy or spirits thereafter so used. This tax, however, under the provisions of section 24 of the act, will expire by limitation January 1, 1916; and, owing to the absence of any saving clause, the question has arisen whether brandy or spirits used in fortifying such wines on and after that date will be subject to the same rate of tax as that imposed on other distilled spirits, or will be wholly exempt from tax.

As construed by this office the exempting provision of the act of 1890 was, in effect, repealed by the amendatory act of 1914, and will not be restored by the repeal, or expiration by limitation, of the tax imposed by the last-named act.

While so holding, I am not unmindful of the fact that the exaction of the full tax of \$1.10 per gallon on the brandy so used may be very burdensome to the sweet wine producer who stores his wine for any considerable length of time before sale; and that, under present conditions, it may also seriously affect the grape-growing industry in certain sections of the country. I am, however, firmly of the opinion that these highly fortified wines, marketed in direct competition with other taxable spirits, and, as a beverage, consumed by the well-to-do classes, should not escape taxation.

Since the passage of the wine act of 1890, there have been used, free of tax, 73,653,970.7 proof gallons¹ of brandy and wine spirits in fortifying wines of this class; and, from information received, it appears that a very considerable quantity of these wines, known as "sherry material," has been used in the manufacture of medicinal preparations and other compounds. In other words, these so-called wines have been largely used as a vehicle for placing on the market untax-paid spirits.

The purpose of the law, in making this special tax exemption was, presumably, to encourage the production of "pure sweet wine," and to enable the producer and dealer to place the same on the market at a greatly reduced price. But it may, I think, be fairly questioned whether the law has accomplished this purpose.

As shown by the records these wines have been fortified, mainly with raw high-proof spirits averaging in proof about 172°, or nearly the proof strength of ordinary grain alcohol. Of the total quantity of spirits thus added, less than 10 per cent has been stored in warehouse, the balance, or something over 90 per cent, having been removed to the wineries directly from the distilleries, and usually during the month of production.

From information obtained it also appears that certain types of these wines, produced at a cost not exceeding 20 or 25 cents per gallon, and often marketed soon after fortification, have retailed at from \$2 to \$4 per gallon.

I see no good reason, from a revenue or other standpoint, why the spirits used in fortifying these wines should be exempt from taxation, especially in view of the large falling off in receipts from other distilled spirits and the fact that, under the limitations fixed by the act of 1914, no tax whatever will be imposed on the wines, as such, after December 31, next.

I therefore recommend that a fair and equitable tax be imposed on all such spirits; and, in order to relieve the wine producer from any unnecessary burden, that provision, similar to that now contained in the act of 1914, be made for the deferred payment of the tax so imposed.

A careful examination of this subject, both as to the rate of tax and the restrictions which should be imposed upon the use of brandy in fortifying wines, is now being made by this office, and a further report thereon will be prepared at an early date.

¹ Including brandy subject to a charge of 3 cents per gallon under act of June 7, 1906.

FERMENTED LIQUORS.

The production of fermented liquors during the fiscal year ended June 30, 1915, was 59,808,210 barrels, being a decrease of 6,381,256 barrels, as compared with the previous fiscal year.

The number of breweries operated during the year was 1,372, a decrease of 41, as compared with the previous fiscal year. Pipe lines were employed for conveying fermented liquors to the bottling premises at 362 breweries, being an increase of 35, as compared with the previous fiscal year.

TOBACCO.

The receipts from the tax on manufactured tobacco, snuff, cigars, and cigarettes, including special taxes for the fiscal year ended June 30, 1915, amounted to \$79,957,373.54, a decrease from the collections from these sources during the fiscal year ended June 30, 1914, of \$29,266.14. The collections from special taxes levied under the act of October 22, 1914, during the last fiscal year, amounted to \$2,486,616.36.

There were in operation at the close of the calendar year 1914, 16,754 cigar factories and 381 cigarette factories, this being a decrease of 383 cigar factories and an increase of 13 cigarette factories.

There were also in operation at the close of the last calendar year, 2,432 tobacco and snuff factories, 2,364 producing manufactured tobacco and 68 producing snuff, 3,164 dealers in leaf tobacco, and 397 retail dealers in leaf tobacco.

The sale of unmanufactured leaf tobacco by retail dealers in leaf tobacco is gradually decreasing each year.

Attention is again called to the weakness of the statutes relating to the business of dealers in leaf tobacco, this subject having been treated of at length in the three previous annual reports. The recommendation made in said reports is renewed, namely, that every dealer in leaf tobacco should be required by law to give bond, the penalty of which shall be increased according to the quantum of business proposed to be done, the penalty to be fixed by the collector of the district with right of appeal by the dealer to the Commissioner of Internal Revenue with respect to the amount thereof. Every dealer in leaf tobacco should also be required to make a true inventory of stock on the 1st day of January of each year and to render report of transactions quarterly, monthly, or for such periods (and within 10 days after the close of such periods) as the Commissioner of Internal Revenue may prescribe, who should also be given the power to assess for tax on tobacco not properly accounted for.

It is urged that manufacturers of cigars, manufacturers of tobacco, dealers in leaf tobacco, and peddlers of tobacco should be required by law to register only on commencement of business, and not annually on the 1st day of July, when special taxes on these occupations are not in force.

There was a further increase in the number of cigarettes weighing not more than 3 pounds per thousand manufactured and removed tax paid during the fiscal year ended June 30, 1915, the increase over the previous fiscal year amounting to 330,809,776 cigarettes, the receipts from the sale of stamps during the fiscal year ended June 30, 1915, showing 16,740,476,912 cigarettes tax paid.

SPECIAL EXCISE AND INCOME TAX ON CORPORATIONS.

While the results may have fallen a little below expectations, the second year's administration of the Federal income-tax law (sec. 2, act of Oct. 3, 1913), as applied to corporations, has been effected with very satisfactory results. The rules and regulations issued by this department, as well as the law itself, have become better understood by corporate taxpayers. Many of the corporations themselves, in order to meet the requirements of the law, appear to have installed better and more up-to-date systems of accounting, and as a result the returns are more intelligently prepared and are freer from objection and criticism than were those made in the earlier days of the special excise corporation-tax law.

In order that the returns made by corporations might be the more intelligently audited and verified in this office, a revised form of return was adopted in the early part of this fiscal year, and this revised form was used by practically all the corporations making returns during the year ended June 30, 1915.

In addition to setting forth the items required by the law to be set forth in the return, in this new form corporations were asked to supply a great deal of detail information relative to the several items going to make up the return proper. With rare exception this detail information has been fully and freely set out, without protest or reserve, in the supplementary statement, particularly so by the larger and more enterprising corporations, which have up-to-date systems of accounting.

It has been observed, however, that despite this improved form of return and despite the efforts that have been made by this office to promulgate such rulings and decisions as would be helpful to corporations in construing the law and in complying with its requirements, many corporations, through a misconception of the requirements of the act or a lack of understanding of the rules and regulations prescribed to aid in its administration, have made incorrect or faulty returns, by omitting therefrom items of income which should have been included, or by deducting from gross income items which, under the law, are not allowable deductions. This condition has in many instances delayed the filing of correct returns and made it necessary not only to make a careful audit of the returns in this office, occasioning correspondence that has become quite voluminous, but to maintain in the field a large force of revenue agents, revenue inspectors, and deputy collectors, whose duty it has been to examine the books of corporations for the purpose of verifying the returns made, to correct any errors therein discovered, and to instruct the corporations as to the requirements of the law, the rules and regulations, and in the manner of making returns.

The correspondence in this office, together with the work of the examining officers in the field, has been not only helpful to corporations, but has resulted in placing on the assessment lists during the fiscal year more than two and a half million dollars of taxes that otherwise would have been lost to the Government.

As a result of the work done by the field force (revenue agents, inspectors, and deputy collectors), there was assessed against corporations during the fiscal year ended June 30, 1915, additional tax in the sum of \$2,355,591.69; that is to say, this amount was assessed in addition to the amount assessed in the ordinary course on the

basis of the returns filed. Taking into account the moral and restraining effect upon corporations of the examinations, but for the work of the examining officers, not only this amount, but probably a far greater sum, would have escaped assessment.

During the year the force of auditors and clerks employed in the Corporation Tax Division of the bureau has been slightly increased in number, has been more thoroughly organized, and greatly strengthened in efficiency, but is still far short of the number of efficient, competent clerks required to take care of the increasing volume of work necessary to be done in order that the largest measure of omitted taxes may be discovered and saved to the Government. During the year the audit and correspondence clerks engaged in this work, without the aid of any outside force, discovered and placed upon the tax lists more than \$300,000. As this work involves a patient examination of every return and a careful checking of it with the supplementary statement attached to and made a part of the return, and occasions a great deal of correspondence, the desired result (the securing of tax in every instance where erroneous returns were made) can not be achieved unless and until the clerical force is still further strengthened, both as to number and efficiency. Since this audit and examination will or should add at least a half million dollars of additional tax annually to the lists, it needs no argument to show that the division should not be handicapped for want of the additional help necessary to do the work in the most efficient and effective manner. Here, as in the field force, to limit the number of employees to a number less than that necessary to do the work in an intelligent and satisfactory manner is poor economy. In both instances a sufficient number of competent employees will add to the assessment lists taxes which otherwise must go undiscovered and unassessed in sums many times greater than will be the cost of the additional help.

During the fiscal year covered by this report there were received in the Bureau of Internal Revenue the returns of annual net income of 299,445 corporations, joint-stock companies or associations, and insurance companies. Of this number 174,205 corporations, etc., returned a net income upon which tax was assessed in the aggregate sum of \$37,106,395.47. These figures show a decrease of 17,464 in the number of returns received, as compared with the number received during the fiscal year ended June 30, 1914, and a falling off of 14,661 in the number of taxable returns as compared with the previous year.

The falling off in the whole number of returns filed is due perhaps to several causes: (1) Heretofore many corporations, including domestic building and loan associations, social clubs, charitable and like organizations not specifically held to be exempt had been making returns. These, having established their right to exemption under the law, made no return for this year. (2) The number of dissolved, insolvent, and defunct corporations removed from liability to make return exceeded the number of new corporations making returns. (3) At the close of the year quite a substantial number of returns, which had been received by collectors and returned to the corporations for correction, were still outstanding. (4) Several collectors appear not to have forwarded to this office prior to June 30 all the nontaxable returns—that is, those showing no net income—received by them. When all the outstanding returns are received it is believed it will be shown that the whole number of corporations

making returns or otherwise accounted for within the year is as large as, if not larger than, that of the preceding year.

Taking the whole number of returns filed for the fiscal year ended June 30, 1914, as the basis of calculation, there is a decrease in the number filed during the last fiscal year of 5.51 per cent. On a like basis the number of taxable returns filed during the year is 7.76 per cent less than those filed during the preceding year. As compared with the previous year the whole number of returns filed during the last year fell off 17,464, while taxable returns fell off 14,661, indicating one of two things—that the returns not filed were largely those showing no net income or those heretofore returning taxable income that had been held to be exempt during the year.

The shortage in the number of taxable returns filed as compared with that of the last preceding year may be accounted for in two reasons: (1) The disturbed business conditions incident to the European and Mexican wars caused not a few corporations to be operated at a loss, whereas they had previously shown a net income. (2) Numerous taxable returns had been sent back to the corporations for correction in some particulars and had not been refiled prior to the close of the fiscal year.

The total amount of special excise and income tax assessed against corporations, joint-stock companies or associations and insurance companies during the year ended June 30, 1915, including the 50 per cent additional tax levied against corporations, etc., failing to make their returns within the prescribed time, and the 100 per cent added in a few cases where it appeared that the returns were made with false and fraudulent intent, was \$38,986,952.28, which, as compared with \$45,614,369.62 assessed on a like basis for the year ended June 30, 1914, shows a decrease of \$6,627,417.34.

The total amount assessed during the year includes \$36,193,877.86 assessed upon the basis of the net income shown in the returns as originally filed; \$2,355,591.69 assessed during the year as representing omitted taxes for previous years discovered by revenue agents and other examining officers; \$300,000 added to the assessment lists on the basis of office corrections and adjustments; and \$137,482.73 as representing the 50 per cent and 100 per cent additional taxes assessed by reason of the failure of corporations to make their returns within the prescribed time, or by reason of returns made with false and fraudulent intent, making the total assessments for the year \$38,986,952.28.

The aggregate amount, \$2,355,591.69, assessed on the basis of revenue agents' discoveries, represents—

Omitted special excise tax as follows:

For the year—	
1909.....	\$243,522.03
1910.....	323,099.86
1911.....	382,171.46
1912.....	586,176.95

And omitted income tax as follows:

For the year—	
1913.....	\$750,095.25
1914.....	70,526.14

The smaller amount of omitted tax discovered and assessed for each of the earlier years is due to the fact that the books of many of

the corporations for these years had been previously examined and the omitted tax accounted for in the year in which the examinations were made. The comparatively small amount of omitted tax discovered for the year 1914 is due, in a large measure, to the fact that at the end of the fiscal year (June 30, 1915) but few examinations covering the 1914-15 returns had then been made.

It should be stated that the \$2,355,591.69 assessed on the basis of the revenue agents' reports does not represent, by a very considerable sum, the aggregate amount of omitted taxes discovered by these officers. At the close of the fiscal year there were pending in this office, awaiting adjustment and final determination, approximately 1,000 reports covering a like number of corporations whose books had been examined for the several years since the inception of the special excise tax law—January 1, 1909. When these reports shall have been finally audited and determined, it is probable that at least an additional half million dollars of omitted tax will be found to have been discovered. The amount above stated represents assessments actually made during the year and does not include amounts recommended for assessment in reports not yet passed upon. Nor does it include amounts discovered for the years 1909, 1910, and 1911 which, under the law, could not be formally assessed, waivers of the statutory limitation not having been filed. It is therefore within the bounds of conservative reason to state that the omitted taxes discovered by the examining officers during the year and which have been or will finally be collected by assessment, voluntary payment or suit, will exceed \$3,000,000. In the discovery of this amount of omitted taxes the books of 8,629 corporations were examined, in many cases for the verification of their returns filed for each of the five preceding years.

This represents but a fraction of the work that should be done by examining officers if the best results are to be attained. The audit of the 1914-15 returns thus far made indicates that approximately 40,000 of the whole number received for the year should be referred to revenue agents, that they may be verified by an examination of the books.

The examination of books and the investigations made to verify returns disclose the fact that comparatively few corporations have purposely falsified their returns or sought to evade the tax. Wherever returns were erroneous and understated the tax liability, this condition was due largely to a misconception of the requirements of the law or a misunderstanding of the regulations issued by this office to aid in its administration. This fact alone emphasizes the importance of having a competent and efficient field force in order that the corporations may be intelligently advised as to the requirements of the law and departmental regulations, thus assuring the making of future returns that will be more nearly true and accurate, as the law contemplates they shall be.

The total amount of income tax assessed against corporations during the year on the basis of the net income actually returned by them was \$36,193,877.86, as compared with \$43,395,500.09 assessed on a like basis for the year ended June 30, 1914, a decrease of \$7,201,622.23. Taking the 1914 figures as a basis, this represents a shrinkage during the last fiscal year of approximately 16 per cent in the aggregate net income of the corporations making taxable returns.

This shrinkage is no doubt due in a large measure to the curtailment of the market for certain products and the consequent contraction in their manufacture and transportation, as well as to the somewhat unsteady financial conditions resulting from the European war, which began almost with the fiscal year and has been coincident with it. The demoralizing condition in Mexico has also contributed to reduce the earning capacity of corporations. The Southern States, in which the percentage of shrinkage has been the greatest, have suffered by reason of contracted market for cotton and its product.

To a limited extent the reduced net income returned and the consequent reduced tax assessed is due to the fact that a number of large tax-paying corporations changed from the calendar to the fiscal year as the basis for making their returns, and in order to do so made returns for only a fractional part of the year. This being the first year in which this was done to any considerable extent, the effect is the more noticeable. The shrinkage may be further accounted for in the fact that at the close of the year (June 30) there were still outstanding quite a large number of taxable returns which had been returned to the corporations for correction and had not been refiled in time to be assessed within the year covered by this report. This is evidenced by the fact that the assessments made during the months of July, August, and September, 1915, are substantially in excess of those made during the same months in 1914, the assessments during these respective periods being as follows:

	1914	1915
July.....	\$366,348.64	\$1,138,119.01
August.....	325,019.65	604,773.98
September.....	573,353.56	1,299,623.52
Total.....	1,264,721.85	3,042,516.51

This shows an excess of \$1,777,794.66 assessed during July, August, and September, 1915, over the amount assessed during the same months of 1914. A large portion of this excess was assessed on the basis of returns filed for the previous year, but not received in this office until subsequent to July 1, 1915.

A comparative statement of income tax assessed during the fiscal years ended June 30, 1914, and June 30, 1915, is published elsewhere in this report.

There were 11 collection districts, in each of which taxes were assessed against corporations in excess of \$1,000,000, as follows:

Second district of New York.....	\$6,342,964.89
First district of Illinois.....	3,222,951.30
First district of Pennsylvania.....	2,149,888.49
Twenty-third district of Pennsylvania.....	1,806,068.80
Third district of Massachusetts.....	1,674,496.16
Third district of New York.....	1,587,441.64
District of Minnesota.....	1,199,714.78
First district of California.....	1,178,998.51
Eighteenth district of Ohio.....	1,095,438.13
Fifth district of New Jersey.....	1,049,928.97
First district of Michigan.....	1,023,096.26
Total.....	22,330,987.93

The assessments in the same districts for the preceding year were as follows:

Second district of New York.....	\$6,734,189.16
First district of Illinois.....	3,962,892.98
First district of Pennsylvania.....	2,558,418.23
Twenty-third district of Pennsylvania.....	2,669,148.21
Third district of Massachusetts.....	1,955,253.53
Third district of New York.....	1,738,499.19
First district of California.....	1,397,893.52
District of Minnesota.....	1,485,289.29
Fifth district of New Jersey.....	1,267,685.46
Eighteenth district of Ohio.....	1,390,729.14
First district of Michigan.....	1,119,449.06
Total.....	26,279,447.77

The total assessments against corporations in these 11 districts for last year were \$22,330,987.93 as against \$26,279,447.77 for the preceding year, showing a falling off of assessed taxes of \$3,948,459.84.

While the assessments made in these 11 districts out of the total of 64 amounted to about two-thirds of the entire tax assessed, the shrinkage therein was less than one-half of the total shortage for the year. This would indicate that, in the industrial centers and more populous districts, the causes which contributed to the reduction of corporate income were less keenly felt than in the sections of the country less populous and engaged to a lesser extent in manufacture, transportation, commercial, and financial enterprises.

Nine States or Territories show an increase of tax assessed against corporations for the fiscal year 1915 over that of 1914, as follows:

	1914	1915
Alaska.....	\$4,631.24	\$6,258.35
Colorado.....	335,894.75	337,859.55
Hawaii.....	110,698.75	198,482.02
Idaho.....	54,577.92	87,104.78
Nebraska.....	212,074.89	224,342.68
New Mexico.....	53,112.15	63,118.53
Oklahoma.....	236,044.33	240,628.77
South Dakota.....	53,041.41	56,079.52
Utah.....	220,830.34	226,439.76

All other States or Territories show a decrease in the assessments for 1915 as compared with those of 1914.

Early in the administration of the special excise tax law (sec. 38, act of Aug. 5, 1909) corporations were, for statistical purposes, arbitrarily divided into five classes, viz: Class A, which included all insurance companies, banks, trust companies, and other financial institutions; class B, which included all public service corporations, such as railroad companies, steamboat companies, telephone and telegraph companies, etc.; class C, which included all manufacturing and industrial corporations; class D, which included all mercantile and trading corporations; and class E, which included all corporations not otherwise classified.

Because of the fact that statistics based upon such a broad classification furnished no valuable information concerning any particular line of business or industry, during the fiscal year covered by this report, this arbitrary classification was abandoned, and until such

time as it seems desirable to classify corporations according to the particular kind of business in which they are engaged, no attempt will be made by this bureau to compile or publish, except in the most general way, any statistics relative to corporations. The statistics heretofore published on the basis of the above classification are therefore omitted from this report.

In lieu of the five general classes into which corporations have heretofore been divided, they are now for convenience in preparing return forms and auditing returns divided into two general classes viz:

- (1) Insurance companies.
- (2) All corporations other than insurance companies.

The returns made by and the taxes assessed against each of these two groups of corporations have not, for the past year, been segregated.

The taxable returns made during the year represent 58.17 per cent of the whole number filed, as compared with 59.59 per cent taxable of the whole number filed during the preceding year.

During the fiscal year ended June 30, 1915, there was collected special excise and income tax in the aggregate sum of \$39,144,531.71 as against an aggregate assessment during that period of \$38,986,952.28.

During the months of July, August, and September, 1915, since the close of the fiscal year covered by this report, there has been collected on account of special excise and income tax assessed against corporations for previous years the sum of \$5,247,432.35, which includes so much of the \$38,986,952.28 assessed during the year 1914-15 and due and payable on or before June 30, 1915, as had not been then paid, which amount will be returned as collections for the fiscal year ending June 30, 1916.

In the annual report made by this office a year ago it was stated that many corporations were taking advantage of the provision of the income-tax law which permits them to establish a fiscal year other than the calendar year as a basis for making their returns of annual net income, and it was estimated "that very soon at least 50 per cent of all corporations will be making returns on this basis. The result of the last year indicates that this estimate will not be soon realized, if ever. Many corporations prefer to close their books with the calendar year, and the indications now are that not to exceed 20 per cent of all corporations will make their returns on a basis other than the calendar year.

During the past year the administration of the income-tax law as applied to corporations has been comparatively free from friction or controversy. Quite a large number of hearings or conference relative to debatable questions involved in returns or revenue agents reports have been had, and in practically every instance adjustments were reached satisfactory to the corporations as well as to this office.

In the statistical section of this report will be found tabulated statements showing the number of returns filed, tax assessed etc. by collection districts and States.

PERSONAL INCOME TAX.

A very earnest effort has been made during the past year to organize the Personal Income Tax Division along lines of increased efficiency. The development of this division has necessarily been coincident with that of the field force engaged in enforcing the provisions of the income-tax law, and both the division and field organizations have been given the closest scrutiny and most careful attention.

The necessity of a painstaking reexamination and audit of all returns rendered for the 10 months' tax period of 1913 became apparent early in the administration of the law. This work has been completed, and on June 30, 1915, there remained but 7,641 cases in the hands of internal-revenue agents to be investigated and reported upon. The task afforded the opportunity of coordinating the office and field work, and in all cases that put the office upon inquiry transcripts of the returns rendered by individuals were sent to internal-revenue agents with instructions to make examination of the books and records of taxpayers in order to verify or correct the returns as rendered. The result of these field examinations has been an additional tax assessment of \$1,329,104.02 for the fiscal year ended June 30, 1915.

The audit of 1913 returns, in addition to coordinating the office and field work, has been fruitful in demonstrating the inadequacy, in point of numbers, of the force of revenue agents and inspectors provided by the present law. The amount of further revenues collected, the added advantage to the taxpayers of instruction in the requirements of the law, and similar results, all justify an increase in the force. Careful attention has been given to its development with the view to building up a corps of men specially trained and qualified for the work in hand. The efforts made during the past year to achieve this result have produced a marked increase of efficiency, and it is confidently believed that the further elimination of those who have not demonstrated the necessary qualifications and the retention of those who have adapted themselves to the peculiar requirements of their tasks and benefited by the experience and guidance of the past year, with the addition of an adequate number of carefully selected recruits, will make the force an agency of the utmost assistance in the administration of the law.

The Personal Income Tax Division has devised and placed in practical operation a card record system by which the bureau is kept advised, from sources other than taxpayers themselves, of such information as has been deemed necessary for verifying or correcting individual returns or for requiring returns where taxpayers have been guilty of neglect or failure to render them. The system has enabled the bureau to exact returns, whether neglect was willful or unintentional; and has enabled it to impose the penalties provided by law while, at the same time, educating and instructing the income-tax-paying public in the obligations imposed upon it by the statute. All available means are being used to ascertain and record the sources, character, and recipients of individual income; and the card record system in use has the merit of being capable of whatever expansion

the needs of administration may require. It is thought that, with its further development, attempts to evade the income tax will be reduced to a minimum.

It is almost unnecessary to state that in the course of administration of the personal income tax law certain difficult and perplexing questions have arisen that will find their ultimate solution only in court decisions; but, from an administrative point of view, it may be said that many present adjustments and modifications suggest themselves as a means of greatly simplifying the law for both administrators and taxpayers and making clearer the provisions that are now obscure.

The advantages of tabulating detailed statistical information, to be drawn from returns rendered to the bureau, have been urged by students of economic questions and others concerned; and, while the matter has been given careful consideration, it has been concluded that neither the purposes of administration nor the requirements of the statute would lend themselves to a compliance with these demands.

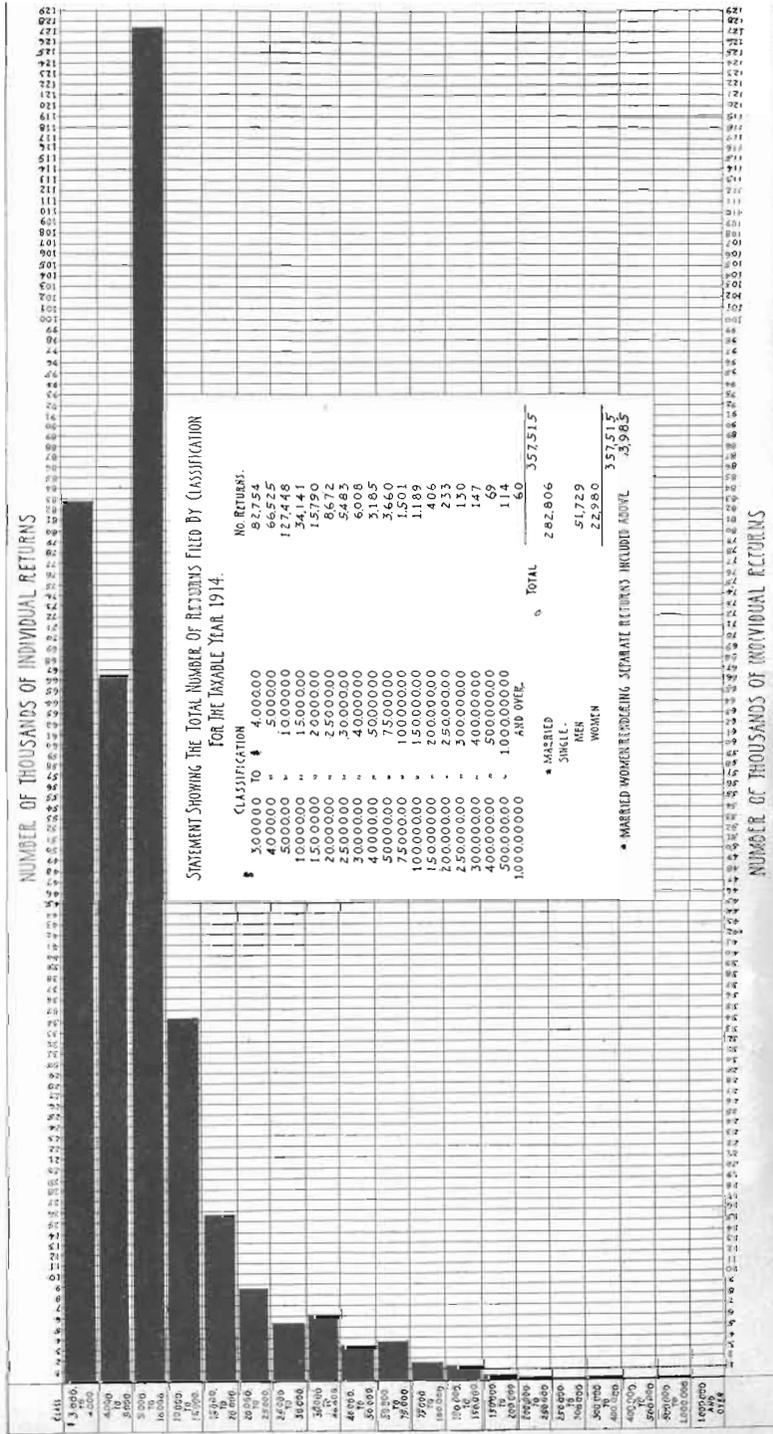
The statistical report of the Personal Income Tax Division has been made, therefore, along the lines adopted for the last fiscal year. It is admitted that the figures have little value other than to effect a comparison with those of the 10 months' tax period of the year 1913 and the estimates made to Congress before the passage of the act. The information to be obtained from individual returns as now required by law, in conjunction with the withholding features of the law, is so incomplete as to the gross incomes received by individuals that it would be difficult to make a statistical report that would be of practical value to those concerned in problems of taxation or other economic questions. It is to be noted, in this connection, that no return is required from taxpayers, or others in their behalf, of income from Federal, State, county, municipal, or special improvement bonds; compensations received from a State or any political subdivision thereof; or of income in the form of corporation dividends, unless the total individual income is in excess of \$20,000 and thus falls within the provisions of the law relative to the additional or surtax.

For the fiscal year ended June 30, 1915, there were received in the Bureau of Internal Revenue 357,515 individual returns of net income as against 357,598 for the tax period of the year 1913; and the collections of tax on individual incomes amounted to \$41,046,162.09, as against \$28,253,534.85 for the tax period of 1913.

The collections for the fiscal year ended June 30, 1915, are given here in the classification that conforms to the provisions of the act with a comparison of the collections for the fiscal year 1914:

	1914	1915	Increase.
Income tax, normal.....	\$12,728,038.02	\$16,559,492.93	\$3,831,454.91
Income tax, additional:			
Net incomes—			
\$20,000 to \$50,000.....	2,934,754.40	4,106,673.36	1,171,918.96
\$50,000 to \$75,000.....	1,645,639.30	2,500,890.33	855,251.03
\$75,000 to \$100,000.....	1,323,022.61	2,102,927.01	779,904.40
\$100,000 to \$250,000.....	3,835,948.45	5,945,104.55	2,109,156.10
\$250,000 to \$500,000.....	2,334,582.95	3,328,423.78	993,840.83
Exceeding \$500,000.....	3,437,850.23	6,439,004.54	3,001,154.31
Accepted offers in compromise, etc.....	13,698.89	63,645.59	49,946.70
Total.....	28,253,534.85	41,046,162.09	12,792,627.24

Table and chart showing the total number of individual income-tax returns filed, by classification, for the taxable year 1914.



Of the 357,515 returns filed for the tax year, 1,291 were filed by American citizens residing abroad, and represented a total net income of \$16,570,603.32.

The comparatively small number of withholding returns received and the large number of delinquent withholding returns now being obtained through the efforts of this office clearly indicate that persons and organizations required to withhold the normal income tax at the source from payments in excess of \$3,000 per annum, other than payments of interest on bonds, have failed to comply with the provisions of the law in this respect to the extent that was contemplated by its framers. It is assumed that failure of this sort was due in most cases to a lack of familiarity with the obligations imposed by the law rather than to willful neglect, but the situation has been made the occasion of an earnest effort by this office to render effective, and disseminate information relative to, the provisions of the law in this particular.

A diligent search is being made by revenue agents, inspectors, and deputy collectors for delinquents; and the tax is being assessed and the penalties proscribed are being imposed with the dual purpose of enforcing the law as a present duty of administration and lessening future trouble of this nature. The offers in compromise provided for unintentional neglect or failure are being accepted in all cases that fully justify that course, but whenever evidence can be obtained that neglect was willful or premeditated the heavier penalties of the law are being exacted.

It was not deemed necessary for the fiscal year 1913 to tabulate statistics showing the amount of tax withheld at the source for the reason that the withholding requirements of the law were in operation for the months of November and December, only, and the amounts withheld for those two months were so insignificant that the data available had no practical value. The calendar year 1914 is the only full year from which any deductions may be drawn from the practical operations of the law; and, as explained, the number of withholding returns are somewhat less than will apply to following years when, it is confidently expected, knowledge of withholding requirements will be more generally disseminated by means of the agencies employed by the bureau.

Twenty-eight thousand four hundred and seventy-one withholding returns have been received for the past tax year, showing a total normal tax of \$5,528,365.71 collected at the source of income.

In the statistical section of this report will be found the figures that have been tabulated in accordance with the method adopted last year and classified as required by the terms of the act, with the number of individual returns set forth in whole and by internal revenue collection districts and States.

OLEOMARGARINE.

The operations in oleomargarine for the fiscal year ended June 30, 1915, show a slight increase over the preceding fiscal year, there being reported produced 138,214,907 pounds of the uncolored and 7,595,141 pounds of the artificially colored product, or a total of 145,810,048 pounds of both classes, compared with 137,637,054 pounds of the uncolored and 6,384,222 pounds of the colored product, making a

total of 144,021,276 pounds of both classes produced during fiscal year ended June 30, 1914.

From these figures it will be noted there was an increase during the fiscal year 1915 of 577,853 pounds of uncolored and 1,210,911 pounds of the artificially colored goods, or a total net increase of 1,788,772 pounds in the two classes over the previous year.

During 1915 there were withdrawn tax paid at one-fourth cent 137,693,610 pounds, and 3,753,012 pounds tax paid at 10 cents, as against 137,747,982 pounds and 3,831,706 pounds of the two classes respectively in the previous year, or a net decrease of 54,392 pounds in the uncolored and 78,694 pounds in the colored product, making a total net decrease of 133,086 pounds in the withdrawals of the product tax paid in both classes.

In 1915 the withdrawals for export amounted to 31,172 pounds uncolored; 3,081,356 pounds of colored goods, a total of 3,112,528 pounds, or an increase of 968,826 pounds over the previous year in these items.

There were withdrawn free of tax for use of the United States in 1915, a total of 734,030 pounds of artificially colored oleomargarine and none of the uncolored product, as against a total of 579,360 pounds of both classes in 1914, or an increase of 154,670 pounds in the withdrawals for this purpose during the past year.

The collections from oleomargarine sources during the fiscal year 1915 amounted to a total of \$1,695,256.95 as against a total of \$1,325,219.13 in 1914. Of this amount \$761,200.63 was from stamp tax at 10 cents per pound; \$347,141.81 from stamp tax at one-fourth cent; \$586,914.51 special taxes of manufacturers and of wholesale and retail dealers in the two classes, this being an increase of \$341,326.49 in stamp taxes at 10 cents per pound; \$3,229.65 from stamp tax at one-fourth cent, and \$25,481.68 from special taxes of manufacturers and dealers, or a total net increase in collections from all oleomargarine taxes of \$370,037.82 in 1915.

These figures do not include amounts collected by compromise in cases growing out of violations of the oleomargarine law on account of the manufacture and sale of the product without payment of special and stamp taxes, or on account of placing the product on the market as uncolored goods under one-fourth cent stamp or as butter without payment of any tax thereon, and thus evading tax at the rate of 10 cents which was due on the artificially colored product so manufactured and sold.

The investigations instituted and conducted into oleomargarine violations during 1914 were continued with renewed energy during 1915 with gratifying results, as a number of the largest cases involving extensive frauds in stamp taxes due, in which investigations were begun the latter part of the preceding year, were completed and additional new cases of lesser importance discovered during the current year.

The total amount of taxes out of which the Government had been defrauded on account of artificially colored oleomargarine being placed on the market under stamps at one-fourth cent instead of at the rate of 10 cents per pound due on such product in four of the largest cases of this character ever discovered were definitely determined during 1915, and the sum found due reached the enormous total of \$17,692,410.47, representing the tax on practically

all of the oleomargarine produced and placed on the market as uncolored oleomargarine under the one-fourth cent stamp by the manufacturers in question since the inception of the present law on July 1, 1902.

In addition to the completion of these four cases, one other case was discovered during the current fiscal year where the amount out of which the Government had been defrauded amounted to \$1,503,293.30, which sum represented the tax of 10 cents per pound on the product manufactured for a period of six years that these frauds had continued undetected, and during which time all of the product in this case was placed on the market as butter without payment of any tax. These five cases alone involved a total of \$19,195,613.77 stamp tax due the Government, which figures do not include special taxes of dealers incurred on account of the purchase and sale of the product.

Of this latter amount, only \$4,611,051.53 was within the assessable period of two years, the remainder being collected only by suit. Assessments of stamp taxes to this amount were made on suits instituted to recover the balance, or such portion thereof as might be possible, and during the fiscal year 1915 there had been collected approximately \$751,000 from these five cases and arrangements perfected whereby further recoveries of these taxes are expected to be made within the next fiscal year.

The principal officers and employees of the companies involved in the above-mentioned frauds were indicted, and in three cases where trials have been held all were convicted or plead guilty and received sentences of fines or imprisonment, or both.

In addition to these cases a large number of violations involving illicit coloration of white oleomargarine and sale of the product without payment of tax at 10 cents per pound due, and in many instances as and for butter, and of other infractions of the law, were discovered during 1915 and prosecutions instituted in all of these cases where the facts warranted such action.

Convictions upon trial by jury or pleas of guilty have been secured in every case tried since January 1, 1915. A summary of this work shows a total of 2,777 violations discovered during 1915 involving 2,411 persons, as against 2,704 violations involving 2,327 persons reported during 1914. These violations reported during 1915 were against 75 persons as manufacturers, 95 as wholesale dealers, and 2,241 as retail dealers.

These results, growing out of the thorough and sweeping investigations and vigorous efforts to enforce this law, only emphasize the incentive to fraud under the present oleomargarine statutes and the need of amendatory legislation to correct these faults, and at the same time afford adequate protection to the revenues and to the public.

It is again recommended that the present law be amended by repealing those provisions imposing double rates of tax upon the product and special taxes on dealers, and substituting therefor a flat rate per pound upon the product and single rates of special taxes upon wholesale and retail dealers, with provisions for individual or original packages of certain sizes fixed by law, all of which shall bear tax-paid stamps, marks, and brands so as to clearly identify the character of the product to the purchaser.

Under such a law imposing a flat rate of 2 or 3 cents per pound of the product and special taxes of \$240 and \$24 per annum upon wholesale and retail dealers, respectively, without regard to the color of the product, it is estimated upon the basis of production for the fiscal year ended June 30, 1915, that the total collections would amount to between \$4,500,000 and \$7,000,000 per annum, with continued increase in collections from this source in proportion to the increase in the production of oleomargarine from year to year.

ADULTERATED BUTTER.

During the year ended June 30, 1915, there were reported 30 cases against manufacturers of adulterated butter, 5 as wholesale dealers and 5 as retail dealers, making a total of 40 violations of the act of May 9, 1902, as compared with a total of 61 such violations discovered during 1914. With but one exception all of these cases were against manufacturers who had produced and placed on the market butter containing 16 per cent or more of moisture. The exception referred to was where the manufacturer had incorporated or added a foreign substance to the butter, and this was the only case in which prosecution was instituted.

A total of \$23,085.05 was collected from special and stamp tax as an outgrowth of these violations in 1915, as compared with \$43,097.30 from this source in the previous year, but these figures do not include the amounts received through compromises on account of violations of this act.

There were only seven regularly qualified manufacturers of adulterated butter in the United States during 1915, and all of the product was exported.

The recommendations of previous years for legislation to amend the act of May 9, 1902, known as the adulterated-butter law, are again renewed, as the defects, both from an administrative and revenue standpoint, heretofore pointed out, still exist. A definite standard of moisture or butter-fat content should be fixed by the statute for the various classes of butter defined in the original act, as amended by the act of May 9, 1902. As the value of this food product is based upon the butter-fat content, this should be established as the standard of classification of the different grades of butter covered by the law.

RENOVATED BUTTER.

Transactions in renovated butter showed a slight increase during the year ended June 30, 1915, there being produced 39,056,180 pounds and withdrawn taxpaid 38,924,828 pounds, compared with 32,470,032 pounds produced and 32,513,244 pounds withdrawn taxpaid in 1914, or an increase of 6,586,150 pounds and 6,411,584 pounds respectively, in these items.

The total collections from renovated butter during 1915 amounted to \$99,612.50 as against \$81,476.46 in the previous year, or an increase of \$18,136.04 from this source.

One violation of this law by an unqualified manufacturer was discovered during the year and resulted in collection of all the taxes and penalties due.

NARCOTIC LAW.

The act of December 17, 1914, known as the Harrison Narcotic Law, which became effective March 1, 1915, had only been in force four months at the close of the fiscal year ended June 30, 1915, but the results accomplished during this short time clearly demonstrate the need for and the wisdom of such legislation.

Investigations and prosecutions incident to the enforcement of this law have disclosed conditions which require remedial legislation, both with the view of strengthening the law and ameliorating the sufferings of those unfortunate citizens addicted to the use of the narcotics proscribed by this act, which have been brought about by the curtailment of their supply of the drugs, or being entirely deprived of the same without any adequate provision either in this statute or those of the States or municipalities in which they reside, for the treatment of such persons who, in a great many instances, are financially unable to obtain necessary treatment at hospitals or sanitariums, and in other cases because of advanced age or physical infirmities, can not be deprived of the drugs without endangering their lives.

The evils of the drug addiction are found among all classes, ages, and conditions of society, there being numbered among the victims persons of both the higher and lower walks of life, and children of tender years to the most aged persons, the latter of whom have in many instances been habitues for over half a century. In some instances it has been discovered that two or more members of the same family and even the whole family, consisting of father, mother, and several small children are habitues. In others, the victims were found to be suffering from lingering and incurable diseases, and it is undoubtedly true that in this class of cases the persons could not be successfully treated for the habit. Perhaps a majority of the drug addictions had their inception in the use of narcotics in cases of injuries, sickness, and disease, and the others were no doubt due to evil influences and associations and a desire for new forms of stimulants and dissipation of those of the underworld.

While no exact figures are available as to the total number of persons in the United States addicted to these drugs, in the course of the enforcement of the law thus far and through investigations by the internal-revenue field officers, it has been ascertained there are a great number of habitues in every State, the estimates ranging from 1,000 in the less populous agricultural States to as high as 130,000 in some of the larger populated and industrial States, the grand total probably reaching several hundred thousands.

During the four months ended June 30, 1915, there were reported a total of 5,085 violations of this law and the regulations made thereunder, of which 528 were by persons registered under the law, and 4,557 by unregistered persons. The violations by the registered persons were distributed among the professions as follows: 257 by physicians; 40 by dentists; 6 by veterinary surgeons; 3 by manufacturers; 5 by wholesale dealers; 211 by retail dealers; and 6 by registered persons not within these classifications.

Prosecutions were instituted and trials had in 131 cases, resulting in convictions in 106 cases and acquittals in 25 cases. Upon convictions fines only were imposed in a number of cases, while in others

both fines and imprisonment, ranging from short jail terms to three years in the Federal penitentiary, were fixed by the courts. There were 170 cases under indictment or held for the grand jury at the close of the fiscal year. A total of 27 cases were compromised and 4,058 cases involving only technical violations of the law and regulations, dropped upon recommendation of the internal-revenue officers and United States attorneys, and 699 cases in which no action had been taken were pending June 30, 1915. In several jurisdictions the courts have rendered opinions upon the constitutionality of the act, in two of which it was held to be constitutional and in the other adversely. A case is now pending before the Supreme Court upon appeal by the United States for final decision upon this question.

There were 227,972 persons registered under the provisions of the law during the four months ended June 30, 1915. These include 174,189 physicians, dentists, and veterinarians; 52,187 wholesale and retail druggists and other distributors; 1,596 manufacturers, importers, and producers.

Collections of special taxes from this source amounted \$199,697.35, and there was collected from the sale of order blank \$48,708.62, making a total of \$248,405.97 collected under this law during 1915.

It is recommended that this law be amended or revised to embody the following provisions:

First. A tax on the drugs specified, based upon some unit of weight, such tax to be denoted by stamps affixed to original packages or containers, and that the list of proscribed drugs be extended to include chloral-hydrate and cannabis indica, and other drugs having the same general properties, with a clear definition of "substitutes" and "synthetic substitutes" for such drugs.

Second. The repeal of section 6.

Third. That registration under this law shall be limited and restricted to persons lawfully entitled under State laws to dispense, prescribe, administer, or have in possession such drugs.

Fourth. That the writing of prescriptions, filling, keeping records, and the altering or forging thereof, be definitely and fully covered by the law with adequate provision for the punishment of the offenses denounced therein, and providing that the tax imposed upon drugs would not attach to such prescriptions compounded from drugs on hand.

Fifth. That every person registered under the provisions of the law be required to keep record of all narcotic drugs purchased, received, dispensed, distributed, prescribed, or administered, and that collectors of internal revenue be authorized to require sworn statements covering such registered person's operations in these drugs for a given period.

Sixth. That all of the general provisions of the internal revenue statutes, including those relating to seizures and forfeitures, be extended to and made to apply to the drugs taxed and the persons upon whom special taxes are imposed under this law.

Seventh. That some provision be made for the treatment, either by Public Health Service, or such other agency as may be designated, of indigent persons unfortunately addicted to the use of the drugs, where the operation of the law brings about conditions necessitating such treatment.

With the law amended to embody in detail the essentials of suggestions herein outlined, it would produce greater revenues and at the same time effectuate the apparent object of the law and make this legislation of great benefit to the citizens of this country by restricting or entirely eradicating the use of narcotics for other than medicinal purposes, which prior to the inception of this original law had become an evil of gravest menace.

LABORATORY WORK.

The comparison of this year's report with that of last year shows that there has been a decrease of somewhat over 7,000 samples received in the laboratory. This decrease is in the oleomargarine samples received. The large number of these samples in the previous year was occasioned by the seizures of several oleomargarine factories and a large number of samples had to be taken in order to make the cases. A comparison with the different classes of material submitted, other than oleomargarine, shows that approximately the same number of samples were received.

The work of the laboratory has increased materially since the act approved December 17, 1914, became effective. In many instances, more than a day is required by an analyst in making an analysis of one sample. The bureau received 418 narcotic samples during the period from March 1 to June 30, 1915, and naturally there will be a large increase in this class of work in the coming fiscal year. Owing to the fact that it is necessary for many of the chemists to appear before the Federal courts to give expert testimony as to analysis of products when violators of the law are being prosecuted, the working force of the laboratory is depleted from time to time.

CLAIMS.

At the beginning of the fiscal year ended June 30, 1915, there were pending 3,005 claims of all kinds, amounting to \$2,593,845.48.

There were received during the year 37,716 claims of all kinds, amounting to \$8,289,751.84.

During the year 34,817 claims were disposed of, amounting to \$6,764,883.88, leaving on hand July 1, 1915, 5,904 claims of all kinds, aggregating \$4,118,713.44.

During the year 1914 the number of claims disposed of was 10,074, which was then the highest ever attained. The past year shows an increase of over 300 per cent above that, with the prospect of doubling that amount during the coming year.

Of the claims on hand July 1, 1915, 166 are claims for the refund of legacy taxes collected under the provisions of the act of June 13, 1898. These amount to \$586,260.80. Recent decisions in the Supreme Court in the Dalzell and Dreer cases render this amount refundable. A recent decision in the Hvostef case renders refundable certain taxes collected from bankers and on charter parties under act of June 13, 1898. There are 356 claims of this nature, amounting to \$1,757,945.08.

There are a considerable number of claims pending for the refund of corporation tax collected from insurance companies, awaiting decisions of various cases pending in the courts.

The act of March 4, 1915, is responsible for a thousand claims pending for the refund of amounts collected in compromise of penalties for failure to file returns in the time specified by law.

Action upon a large part of the claims pending at the end of the year is delayed on account of pending action in the courts.

LITIGATION AND LEGISLATION.

LITIGATION.

On July 1, 1914, there were pending 631 civil cases and 3,000 criminal cases growing out of violations of the internal-revenue law. During the year there were instituted 321 civil cases and 4,410 criminal cases. Three hundred and seventy-five civil cases and 4,388 criminal cases were disposed of during the year, and the number of civil cases pending June 30, 1915, was 577, and of criminal cases 3,022 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 19,752 compromise offers, growing out of such violations in this or previous years, were received, against 8,982 in the fiscal year 1914.

The total number of reports of seizures received, examined, and recorded during the fiscal year was 4,911, as compared with 3,900 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.

DECISIONS UNDER THE CORPORATION-TAX ACT.

In suits brought against collectors or against the United States for recovery of taxes collected under the corporation-tax act of August 5, 1909, the following decisions have been rendered:

Returns.—Commissioner is authorized to amend incorrect returns or make returns. (Eliot National Bank v. Gill, collector, T. D. 1936; 210 Fed. Rep., 933; affirmed circuit court of appeals, T. D. 2121.)

False returns.—There is no necessity of construing the word "false" where it used with reference to the time in which the commissioner shall act to mean fraudulently false. (National Bank of Commerce v. Allen, T. D. 2198.)

Power to make new assessment.—The commissioner has power to make a new assessment within three years in case an incorrect return has been made. (National Bank of Commerce v. Allen, T. D. 2198.)

Income defined.—Income may be defined as gain derived from capital or labor, or from both combined. (Stratton's Independence (Ltd.) v. Howbert, 231 U. S., 399; T. D. 1913; Connecticut General Life Insurance Co. v. Eaton, collector, 218 Fed. Rep. 188.)

The word "income" is not synonymous with the word "receipts." (Von Baumbach v. Sargent Land Co., 219 Fed. Rep., 31 (C. C. A.))

INCREASE IN VALUE OF SECURITIES.

Increase in book value of securities held by a banking and trust company does not constitute income received during the year, but should be treated as increase of capital. (Industrial Trust Co. v. Walsh, collector, 222 Fed. Rep., 437.)

Sale of capital assets.—Profits derived from sale of securities taxable. (Gaul Mountain Coal Co. v. Hays, collector.)

The contention of the commissioner that profits realized from the sale of stock owned by the company was taxable as income sustained. (Regs. No. 3, art. 2.) (to be appealed.)

MUTUAL LIFE INSURANCE COMPANIES.

Dividends.—The excess loading of premiums collected by a mutual life insurance company on the level premium plan, applied at the end of the year in reduction of future premiums of the policy holder, etc., held not "dividends." (Connecticut General Life Insurance Co. v. Eaton, 218 Fed. Rep., 188; affirmed in C. C. A.; Connecticut Mutual Life Insurance Co. v. Eaton, 218 Fed. Rep., 206; affirmed in C. C. A.)

Net income.—Net income does not include items which may have been earned or have become due but have not been collected. (Idem.)

Profits and losses on real estate.—In the absence of evidence to the contrary, the profits and losses on such sales should be treated as having been made or sustained during the year, and the company was chargeable in its gross income with the profits made and entitled to a deduction of the full amount of the losses. (Connecticut Mutual Life Insurance Co. v. Eaton, 218 Fed. Rep., 206.)

Amounts expended by a business corporation in enlarging or making improvements in its office or premises, not in the nature of permanent improvements to the property, but to facilitate the transaction of a growing business, should properly be deducted as necessary expenses of the business. (Connecticut Mutual Life Insurance Co. v. Eaton, 218 F., 206.)

FIRE AND MARINE INSURANCE.

Insurance reserve.—The reserve required by law in Pennsylvania not limited to the amount of the unearned premiums, but includes amount reserved for unpaid losses and claims. (Insurance Co. of North America v. McCoach; decision of C. C. A., reversing 218 Fed. Rep., 905.)

Interest.—Interest due and accrued but not collected on investments not taxable as income. (Idem.) (This question not appealed.)

INCREASE IN VALUE OF ASSETS AND DECISIONS ON OTHER QUESTIONS.

Bookkeeping.—Increase in the valuation of assets on the books not income received during the year. No addition made to plant. All that was done was to revalue real estate and personal property which formed part of the assets. (Baldwin Locomotive Works v. McCoach, 215 Fed. Rep., 967; affirmed, 221 Fed. Rep., 59; T. D. 2185.)

Discount on the sale of bonds.—Item not deductible as part of expense. The Government's theory that the discount should be apportioned over the lifetime of the bonds sustained. (Idem.)

Discovery of error.—The three-year clause of section 38 is not a limitation upon the right of the Government to sue for unpaid taxes but a limitation upon the right of the collecting officers to make assessment. (United States v. Grand Rapids & Indiana Ry. Co., T. D. 2166.)

Power of attorney.—Power of attorney is one method of enabling leasing companies to transact business formerly done by granting companies and does not make leasing company agent of lessor company. (New York Mail & Newspaper Co. and New York Pneumatic Service Co. v. Anderson, collector, S. D. of N. Y.; appealed.)

Deduction from gross income.—Deductions for expenditures for additions and betterments to the property, such as expenditures for sidings or spur tracks, are not authorized.

Operating expenses deductible.—The payment for labor and materials which go into the actual operating of the road and the property are deductible.

Expenses of maintenance deductible.—Maintenance means the upkeep or preserving of the condition of the property to be operated and does not mean additions to the equipment, additions to the property, or improvements of former condition of the road.

Cost of improvements.—Where old rails are replaced with new and heavier rails, wooden bridges and culverts with concrete and steel bridges and culverts, the rule is that the cost of renewals with like kind and quality is allowable, but excess cost not allowable as deduction. (Grand Rapids & Indiana Ry. Co. v. Clapperton, T. D. 2210.)

Stumpage.—Standing timber owned by a corporation is capital assets. Conversion into lumber and sale of the lumber constitutes indirect sale of capital assets.

The change of lumber into money did not transform capital into income. (Mitchell Bros. Co. v. Doyle, collector; appealed.)

Bookkeeping entries can not preclude the Government from collecting its revenues. (Idem.)

A corporation to be subject to the tax must be organized for the purpose of doing business, and must be actually engaged in business.—(Emery-Bird-Thayer Realty Co. v. United States, 198 Fed. Rep., 242; affirmed in Supreme Court, T. D. 2188.)

A corporation organized for the sole purpose of holding real estate and renting to a specified tenant, collecting the rents, and distributing them among its stockholders, which had executed a long-term lease and surrendered management and control, not subject to tax.—(Emery-Bird-Thayer Realty Co. v. United States, 198 Fed. Rep., 242; affirmed in Supreme Court, T. D. 2188.)

Agency contract.—Lessee not agent of lessor. The power to sell implies the power to lease. Lease valid although not authorized by charter.—(New York Mail & Newspaper Transportation Co. v. Collector.—(Appealed.)

Interest.—An investment and mortgage loan company not allowed, as a deduction, the amount paid as interest to purchasers of certain evidences of indebtedness called "debenture bonds" and the amount paid to purchasers of mortgage notes and bonds secured by mortgages on real estate sold and assigned by plaintiff to investors with guarantee, these mortgages being called "guaranteed real estate securities."—(Midwest Bank Co. v. Eaton, collector, 221 Fed. Rep., 86; on appeal.)

Interest on unassumed mortgages may be deducted under the provisions of the act.—(American Real Estate Co. v. Marshall. (Appealed.) Awaiting case of Anderson collector, v. 42 Broadway Co., pending in Supreme Court.)

Profits distributed as salaries.—Profits of a corporation distributed to stockholders nominally as salaries not deductible from gross income. Do not differ from dividends on stock.—(Jacobs & Davies (Inc.) v. Collector. (Appeal to be taken.)

DECISIONS RELATIVE TO LEASED CORPORATIONS.

There have been a number of cases decided in the United States circuit courts involving questions left undecided in the Minchill case in the Supreme Court, in some of which the decisions were favorable and in some unfavorable. Several cases in the district of New Jersey have been decided in favor of the Government involving questions as to the liability of lessor companies besides those published in T. D. 2147 and T. D. 2147.

Decisions against the Government have been rendered in the circuit courts of appeals in the following cases:

- Anderson v. Morris & Essex R. R. Co. (216 Fed. Rep., 83).
- Gill v. New York Central & Hudson River R. R. Co. (219 Fed. Rep., 184).
- Lewellyn, collector, v. Pittsburg, Bessemer & Lake Erie R. R. (222 Fed. Rep., 177).
- Miller v. Snake River Valley R. R. Co., district of Oregon (223 Fed. Rep., 946).
- Traction Companies v. Collectors of Internal Revenue, southern district of Ohio (223 Fed. Rep., 984).

The true test of distinction must be, as applied to corporations of this class, whether they are continuing the body and substance of the business for which they were organized and in which they set out or whether they have substantially retired from and turned it over to another.—(Traction Companies v. Collectors, 223 Fed. Rep., 984.)

"The question is rather what the corporation is doing than what it could do."—(United States v. Emery-Bird-Thayer Co.; Supreme Court decision April 5, 1915, T. D. 2188.)

A railroad company having leased all of its property to an operating company has not "doing business" within corporation excise tax act.—(New York Central & Hudson River R. R. Co. v. Gill, 219 Fed. Rep., 184.)

The bare acts of the lessor company in acquiring property by purchase and condemnation proceedings at request of lessee not "carrying on or doing business" with the meaning of the statute.—(Lewellyn, collector, v. Pittsburg, Bessemer & Lake Erie R. R.; Lewellyn, collector, v. Pittsburg, McKeesport & Youghiogeny R. R. Circuit Court of Appeals, third circuit; 222 Fed. Rep., 177.)

Improvements made by lessee paid for by lessor does not constitute engaging business.

Sale of property by lessor and payment of its indebtedness not engaging in business. Had lessor been organized for the purpose of buying, selling, and leasing railroad property this sale would no doubt constitute engaging in business within the meaning of the law.—(Miller, collector, v. Snake River Valley R. R. Co., 223 Fed. Rep., 946; district of Oregon; circuit court of appeals.)

Buying and selling real estate incidental to the business carried on by the lessee being exceptional and "trifling in amount" does not make the lessor company liable.—(Traction Companies v. Collectors.)

Lease by gas company.—When the charter of the company had as one of its objects and corporate powers the right to lease, the power to lease depended not upon anything in the certificate of incorporation, but upon an act of the legislature conferring the power. There is a distinction between a business purpose and a power. Not liable.—(Essex & Hudson County Gas Co. v. McCoach, U. S. D. C.; no appeal.)

DECISIONS IN FAVOR OF THE GOVERNMENT IN UNITED STATES DISTRICT COURTS PENDING ON APPEAL.

Acquisition by lessor of additional franchise rights.—A lessor corporation which affirmatively exerts its power for the acquisition of additional franchise rights is carrying on business.—(Public Service Railway Co. and New Jersey & Hudson River Ry. & Ferry Co. v. Herold, T. D. 2147.)

Doing business.—A lessor corporation which exercises its corporate powers and functions by adding to its properties, disposing of its investments, making others in cooperation with or at request of lessee with a view of enhancing the value of the leased estate, is outside of the rule in McCoach v. Minchill Railway Co. (228 U. S., 295), and is doing business.

Acquiring property for benefit of lessee.—The lessor corporation which extends its business for the benefit of the lessee can not say that it is not doing business, because it performs the acts done for benefit of lessee as well as of itself.—(Public Service Ry. Co. and Camden Horse R. R. v. Moffett, T. D. 2146.)

Obtaining new franchises and selling bonds.—A corporation can not buy a street railway line and lease the right to operate it and under its retained franchise to be a corporation, continue to obtain new franchises, buy and sell lands, condemn lands under eminent domain, and sell bonds for the payment of newly added property or extensions of a substantial character, and still say it has done these things for the lessee and is not carrying on the business for which it was organized, simply because it is not itself actually running the cars and otherwise controlling the physical operation of the railway.—(South Jersey Gas, Electric & Traction Co. v. Herold, collector.)

Leasing electric plants.—A company having been incorporated for the purposes, among others, of erecting and leasing and letting power plants for the distribution of electric power and for erecting and selling, operating and leasing pole lines, and leasing to other individuals or corporations rights to string wires, and to do other things specified in its articles of incorporation, and having exerted its power by securing an extension of a franchise, is lawfully subject to the payment of tax.

A primary purpose of its organization was to avail itself of the privilege of leasing and letting electric plants. It was at the time of the assessment doing some of the things for which it was incorporated and was carrying on a business within the definition of its chartered powers.—(United Electric Co. v. Herold, collector.)

DECISIONS UNDER THE WAR REVENUE ACT OF JUNE 13, 1918.

Charter parties.—Stamp tax on export charter parties unconstitutional. Interpretation of the act of July 27, 1912, also involved.—(Hvoslef v. United States, Supreme Court decision; T. D. 2186.)

Legacy taxes.—The act of June 27, 1902, authorized the refund of tax collected on contingent beneficial interests not absolutely vested in possession or enjoyment prior to July 1, 1902.

The tax does not attach until there is a right of immediate possession or enjoyment of the property passing.—(United States v. Jones, administrator, Supreme Court decision, Jan. 25, 1915 (T. D. 2138); 236 U. S., 106; McCoach v. Pratt, Supreme Court decision Mar. 1, 1915 (T. D. 2171); 236 U. S., 562.)

Policies of marine insurance.—The stamp tax on policies of marine insurance was unconstitutional as a burden on exports.—(Thames & Mersey Marine Insurance Co. (Ltd.) v. United States, Supreme Court decision Apr. 5, 1915; 237 U. S. 19; T. D. 2187.)

DECISIONS UNDER THE INCOME TAX ACT OF OCTOBER 3, 1913.

Injunction to prevent collection of taxes.—The courts have persistently refused an injunction or other extraordinary process to lend aid to taxpayers in attempts to defeat the collecting agents of the Government.

The provisions of section 3224, Revised Statutes, apply to assessments of tax erroneously or illegally made under color of authority by the internal-revenue collectors having general jurisdiction of the subject.

Question of constitutionality.—The question of constitutionality of the law can be considered in a suit to recover the tax, but not in a proceeding to enjoin collection.

The decree of the lower court dismissing bill affirmed.—(*Dodge v. Osborn*, commissioner, on appeal to the United States Supreme Court from the Court of Appeals for the District of Columbia (T. D. 1983, 2142).)

Law held constitutional.—(*Dodge & Dodge v. Brady*, collector, eastern district of Michigan, on appeal to the United States Supreme Court.)

Suit to test the validity of the income tax law.—(*Brushaber v. Union Pacific R. Co.*, in Supreme Court; case advanced to be heard in October, 1915.)

The following cases involving the constitutionality of the income tax act are also pending in the Supreme Court:

Tyee Realty Co. v. Anderson, collector.
Edwin Horne v. Anderson, collector.

DECISIONS UNDER THE EMERGENCY REVENUE ACT OF OCTOBER 22, 1914.

Powers of attorney.—Powers of attorney in bankruptcy proceedings taxable.

Certificates.—Where a private individual applies to a judge, referee in bankruptcy or clerk for a certificate that a certain instrument is a copy and it does not appear that it is to be used for any governmental purpose, it is taxable.—(*In re Charles A. Hawley*, bankrupt, 220 Fed. Rep., 372; T. D. 2145.)

OPIMUM.

Act of December 17, 1914, providing for registration of and imposing a special tax on producers, importers, dealers, etc., in opium or compounds declared constitutional.—(*United States v. Kenneth Brown*, T. D. 2204; *United States District Court Western District of Washington*.)

UNITED STATES COTTON FUTURES ACT.

The Secretary of the Treasury delegated to the Commissioner of Internal Revenue the execution of this act, approved August 18, 1914 so far as it relates to the Treasury Department, which has been put in effect with very little friction or apparent objection on the part of brokers and dealers affected thereby. Two suits, one generally to test the constitutionality of the act as it relates to contracts made in accordance with the provisions of section 5, and one to test specially the constitutionality of section 11 of the act, relating to orders sent for execution on foreign exchanges, have been instituted. The principal part of the objection which has been raised to the act appears to center about the latter provision, as it is claimed that it interferes seriously with the transaction of legitimate business by exporters of cotton.

NOTE.—(A decision was handed down by Judge Hough of the eastern district of New York on October 13, 1915, holding that this law was unconstitutional as the bill originated in the Senate. This office is advised that an appeal will be taken directly to the Supreme Court on the constitutional question involved.)

LEGISLATION.

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

An act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1915, and for other purposes. Approved July 16, 1914 (38 Stat., 454). (Number of collectors increased to 64 after Oct. 1, 1914.)

An act to tax the privilege of dealing on exchanges, boards of trade, and similar places in contracts of sale of cotton for future delivery, and for other purposes. Approved August 18, 1914 (38 Stat., 693). (Known as the United States cotton futures act.)

The execution of this law as far as relates to the Treasury Department has been delegated to the Commissioner of Internal Revenue. (Regulations No. 36.)

An act to increase the internal revenue and for other purposes. Approved October 22, 1914 (38 Stat., 745). In effect 30 days after approval except where otherwise expressly provided.

An act to provide for the registration of, with collectors of internal revenue, and to impose a special tax upon all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium or coco leaves, their salts, derivatives, or preparations, and for other purposes. Approved December 17, 1914 (38 Stat., 785). (Regulations No. 35, T. D. 2126; Supp. No. 1, T. D. 2215; Supp. No. 2, T. D. 2218.)

STAMPS.

During the fiscal year 5,430,089,081 internal-revenue stamps of all classes and denominations were shipped to collectors of internal revenue. Of this number 5,423,835,781 represented a face value of \$403,513,498.85. There was an increase of 1,332,240,966 in the number of all stamps, and an increase of \$68,950,347.73 in the face value of stamps delivered to collectors during the year. Stamps having no money value were delivered to the number of 6,770,400. These include stamps for rectified spirits, wholesale liquor dealers' packages, distillery warehouse stamps, etc.

INTERNAL-REVENUE STAMP PAPER.

During the year the bureau ordered 2,572,391.1 pounds of internal-revenue stamp paper, at a cost of \$118,345.67.

The letting of the contract for furnishing internal-revenue stamp paper passed from the commissioner to the Director of the Bureau of Engraving and Printing with the close of the year.

PRODUCTION OF STAMPS.

All of the stamps issued by the bureau are engraved and printed by the Bureau of Engraving and Printing, with the exception of tobacco stamps imprinted on tin-foil wrappers, which are printed under contracts 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 twenty-five applications for restamping tax-paid articles, under section 3315, Revised Statutes, were considered and disposed of during the year.

STAMPS RETURNED.

Stamps and coupons of various kinds and denominations, fractional books from outgoing officials, and stamps (principally for special taxes) for which there was no use, to the value of \$36,843,971.94 were returned by collectors and credited in their accounts.

STAMP VAULT REMOVAL.

On December 13, 1914, the contents of the two stamp vaults in the Treasury Building were removed to the unfinished vaults in the Auditors' Building, where the vault section of the Stamp Division since then has been located.

CERTIFICATES FOR LOST STAMPS.

During the year 2,357 losses were reported of special-tax stamps (licenses) and certificates were issued in lieu thereof.

SHEET STAMPS FOR OLEOMARGARINE.

Sheet stamps (without coupons) in denominations of 10, 30, and 60 pounds for uncolored oleomargarine will be supplied to collectors during the fall, to be issued to manufacturers when coupon stamps are not needed. The stamps are to be 20 to the same size sheet now used for 5 stamps with their coupons and stubs, and an economy exceeding \$14,000 yearly effected.

MIXED-FLOUR STAMPS.

Designs for stamps for mixed flour, without coupons, in the denominations of one-eighth barrel and one-fourth barrel have been submitted to the Bureau of Engraving and Printing and the stamps will be issued early in the winter.

REVENUE AGENTS.

The revenue agents and the field officers who have been assigned to duty under their direction during the fiscal year ended June 30, 1915, have, with a few exceptions, maintained the high standard that has prevailed in the past, and those agents who have remained steadfast and unswerving in the trust reposed in them are deserving of high commendation. In two cases revenue agents, with other subordinate officers, connived with illicit distillers, with the result that thousands of gallons of illicit whisky were put upon the market without payment of tax. These officers have been summarily separated from the service and their vigorous prosecution was recommended.

Gigantic frauds upon the revenue, especially with respect to oleomargarine and distilled spirits, have been unearthed during the past fiscal year, more than have obtained in any one year during the history of the Internal Revenue Bureau. These frauds are not of recent origin, but extend back over a number of years. Taxes with respect to oleomargarine, approximately \$17,600,000, have been uncovered and reported to this office by revenue agents and subordinate officers working under their direction.

Taxes amounting to \$176,481.70 have been assessed on reports made to this office by revenue agents on account of illegal manipulation of distilled spirits in distillery warehouses, known as "equalizing." Of the amount so assessed there has been collected, in the way of taxes and compromises, the sum of \$83,944.64.

The business of the "moonshiner" in whisky in the Southern States, from the number of illicit distilleries reported seized during the fiscal year ended June 30, 1915, appears to be increasing. There were reported 3,832 illicit distilleries destroyed during the fiscal year 1915, as against 2,677 destroyed during the fiscal year ended June 30, 1914. As a result of information received by the revenue agents through informers, as well as by the officers themselves endeavoring to capture these illicit distillers, or destroy their distilleries and distilling apparatus, the following persons were killed:

O. B. Byrd, an informer to the still of Marion and John Pennington, Campbell County, Tenn., was killed April 13, 1915.

J. S. West, acting as posseman, was killed on February 10, 1915, while raiding the still of Bud Tucker, Putnam County, Tenn.

C. P. Phlegar, deputy United States marshal, killed May 14, 1915, while on a raid, acting as posseman, in Patrick County, Va.

There does not appear to be any abatement respecting the illegal sale of liquors by "bootleggers." Many reports are received in this bureau from the law-abiding element throughout the country, reciting conditions as to illegal sales of liquors in the various localities by bootleggers, and asking this bureau to assist them in stamping out the conditions complained of. These conditions are largely brought about by failure of local officers to enforce the provisions of the State laws governing the manufacture and sale of liquor.

During the fiscal year ended June 30, 1915, there was received, from income tax agents and inspectors, reports recommending assessment of corporation and individual income tax approximating \$6,600,000.

RECOMMENDATIONS.

The following recommendations are submitted, viz:

1. *Denatured alcohol.*—In view of the large decrease in receipts from domestic distilled spirits, and the probable further decrease in such receipts during the present fiscal year, it is recommended that a reasonable tax be levied on denatured alcohol, which, under existing law, is now wholly exempt from tax.

2. *Fortified wines.*—By the act of October 22, 1914, a tax of 55 cents per proof gallon is now imposed on brandy and wine spirits used in fortifying domestic wine. This tax, however, will, under the provisions of the act, expire by limitation January 1, 1916. It is, therefore, recommended that a like tax be imposed on all brandy or spirits used in fortifying such wine on and after that date.

3. *Tobacco.*—Every dealer in leaf tobacco should be required to give bond, make a true inventory of stock annually, and to render report of transactions either quarterly, monthly, or for such periods as the commissioner may prescribe. The commissioner should be empowered to make assessments against leaf dealers for tax on tobacco not properly accounted for. Registry of manufacturers of cigars and tobacco, dealers in leaf tobacco, and peddlers of tobacco should be required on commencement of business and not on July 1

each year when special taxes are not in force. It is recommended that section 3360, Revised Statutes, be amended in accordance with these several requirements.

4. *Oleomargarine*.—It is again recommended that the present law be amended by substituting a flat rate of tax per pound upon the product, and single rates of special taxes upon wholesale and retail dealers, and provision made for packing product only in original packages with strip stamps, marks, and brands thereon.

5. *Adulterated butter*.—Recommended that this law be amended to establish a butter-fat standard with other adequate provisions made for classification of different kinds of butter covered by the statutes.

6. *Narcotic law*.—It is recommended that this law be amended to remedy certain defects and to strengthen the administration thereof in the particulars heretofore pointed out.

7. *Personal income tax*.—Proposed amendments to the income-tax law:

(a) To require returns of annual *gross* incomes of \$3,000 or more instead of annual *net* incomes of like amounts.

(b) To require returns of partnerships on the basis now required of corporations instead of a personal or individual basis.

(c) To bestow additional authority upon the commissioner for the purpose of making examinations and inquiries, compelling the attendance and testimony of any person in connection with the amendment or correction of returns or with the exaction of returns where none were rendered.

(d) To provide authority to enable United States consular officers to make, under the direction of the commissioner, examinations and inquiries, and compel attendance and testimony within the power of the United States, similar to the provisions applicable to examinations and investigations provided to be made by internal-revenue agents.

(e) To provide that persons residing abroad whose incomes are subject to the tax shall receive the benefits of an extension of time in which to file returns, and in which to pay the tax after receiving notice of assessments, when an extension is warranted by circumstances beyond their control.

(f) To provide that the sources of income enumerated in the first subparagraph of paragraph B of the income-tax law, when arising within the United States, shall be made applicable to the gross incomes, subject to the tax, of nonresident aliens ("persons residing elsewhere").

(g) To provide that taxes imposed by the Government of any foreign country shall be allowable deductions in the computation of net incomes.

(h) To provide that returns of gross incomes of \$3,000 or more shall be rendered for the purposes of computing net and taxable incomes, whether or not the normal tax liability has been satisfied by withholding at the source.

(i) To provide that the provision of paragraph E of the law now requiring *claims* for any deduction provided in paragraph B of the law shall be satisfied by executing and filing with the withholding agent at the time of payment, under the penalties prescribed for false or fraudulent representation, a certificate of allowable deductions to be formulated by the commissioner and made subject to the routine established by the regulations of the Treasury Department.

(j) To provide that annual returns of gross income to be rendered by an individual under the present provisions of law shall be filed with the collector of internal revenue for the district in which the individual has a legal residence.

ACCOUNTS AND STATISTICS, DIVISION OF.

Statement showing collections for the fiscal year 1915; comparison of receipts and tax-paid withdrawals for consumption for the past two fiscal years; internal-revenue taxes upon Porto Rican and Philippine products for past two fiscal years; tax-paid withdrawals for consumption of spirituous and malt liquors and manufactured tobacco products for last five fiscal years; receipts by collection districts and by States, Territories, etc.; corporation and individual income taxes collected by States, Territories, etc.; receipts by fiscal years from September 1, 1862, to June 30, 1915; comparison of receipts for first three months of past and current fiscal years; and statement of expenditures from the several appropriations with an analysis of same by collection districts and summary of the classified expenses incurred in the service.

COLLECTIONS.

The following statement shows the several general sources from which all internal revenue was derived, the amounts received from each, and the aggregate collected during the fiscal year ended June 30, 1915:

Distilled spirits, including wines, etc.....	\$139,462,292.69
Manufactured tobacco, including cigars, cigarettes, and snuff.....	77,470,757.18
Fermented liquors.....	78,460,380.97
Schedule A (documentary stamps, etc.).....	20,494,474.75
Schedule B (perfumery, cosmetics, etc.).....	2,961,490.59
Special taxes.....	14,281,074.42
Oleomargarine.....	1,108,342.44
Adulterated and process or renovated butter.....	108,491.76
Playing cards.....	673,847.54
Opium manufactured for smoking purposes.....	2,068.77
Mixed flour.....	4,767.14
Miscellaneous:	
Accepted offers in compromise, unassessed penalties, etc.....	\$379,288.98
Cotton futures.....	1,960.00
Opium order blanks.....	48,708.62
Collections not otherwise herein provided for.....	21,319.15
	451,276.75
Total ordinary receipts.....	335,479,265.00
Corporation-income tax.....	\$39,144,531.71
Individual-income tax.....	41,046,162.09
Income tax on Alaska railroads.....	11,065.06
	80,201,758.86
Aggregate receipts.....	415,681,023.86

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, 1914 and 1915.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1914	1915		
SPIRITS.				
Spirits distilled from fruit.....	\$2,975,227.62	\$2,767,559.41		\$207,568.21
Spirits distilled from other materials.....	150,077,123.76	133,803,036.18		16,274,087.58
Rectifiers (special tax).....	292,796.56	273,688.23		19,108.33
Wine, etc., domestic and imported.....		2,307,301.97	\$2,307,301.97	
Retail liquor dealers (special tax).....	4,617,452.93	4,310,073.94		307,378.99
Wholesale liquor dealers (special tax).....	639,486.64	572,321.96		67,164.68
Manufacturers of stills, and stills and worms manufactured.....	2,689.19	1,322.55		1,366.64
Stamps for distilled spirits intended for export.....	2,560.70	3,135.95	575.25	
Case stamps for distilled spirits bottled in bond.....	344,790.00	318,922.00		25,868.00
Grape brandy used in the fortification of sweet wines.....	146,049.91	1,262,237.18	116,187.27	
Total.....	159,098,177.31	144,619,699.37		14,478,477.94
TOBACCO.				
Cigars weighing more than 3 pounds per thousand.....	23,012,496.69	21,174,366.97		1,838,129.72
Cigars weighing not more than 3 pounds per thousand.....	777,594.75	729,197.46		48,397.29
Cigarettes weighing more than 3 pounds per thousand.....	62,707.97	56,531.02		6,176.95
Cigarettes weighing not more than 3 pounds per thousand.....	20,512,083.92	20,925,596.14	413,512.22	
Snuff of all descriptions.....	2,621,339.30	2,387,125.95		234,213.35
Tobacco, manufactured, of all descriptions.....	33,000,417.05	32,197,939.64		802,477.41
Special taxes (act of Oct. 22, 1914):		299,028.75	299,028.75	
Manufacturers of cigars.....		38,011.00	38,011.00	
Manufacturers of cigarettes.....		56,335.71	56,335.71	
Dealers in leaf tobacco.....		2,058,619.40	2,058,619.40	
Dealers in tobacco.....		34,621.50	34,621.50	
Manufacturers of tobacco.....				
Total.....	79,986,639.68	79,957,373.54		29,266.14
FERMENTED LIQUORS.				
Fermented liquors (barrel tax).....	66,105,444.65	78,400,380.97	12,354,936.32	
Brewers (special tax).....	129,160.51	124,719.15		4,441.36
Retail dealers in malt liquors (special tax).....	282,409.78	241,018.65		41,391.13
Wholesale dealers in malt liquors (special tax).....	564,497.51	502,827.95		61,669.56
Total.....	67,081,512.45	79,328,946.72	12,247,434.27	
OLEOMARGARINE.				
Oleomargarine, artificially colored, etc.....	419,874.14	3761,200.63	341,326.49	
Oleomargarine, free from coloration, etc.....	343,912.16	347,141.81	3,229.65	
Oleomargarine, manufacturers and dealers (special taxes).....	561,432.83	586,914.51	25,481.68	
Total.....	1,325,219.13	1,695,256.95	370,037.82	
SPECIAL TAXES, (ACT OF OCT. 22, 1914).				
Bankers.....		2,828,747.02	2,828,747.02	
Brokers, stock.....		161,485.03	161,485.03	
Pawnbrokers.....		112,686.83	112,686.83	
Brokers, commercial.....		133,470.89	133,470.89	
Brokers, customhouse.....		7,781.98	7,781.98	
Theaters, museums, and concert halls.....		789,997.07	789,997.07	
Circuses.....		2,555.14	2,555.14	
Exhibitions not otherwise provided for.....		15,414.36	15,414.36	
Bowling alleys and billiard rooms.....		791,414.74	791,414.74	
Commission merchants.....		123,626.12	123,626.12	
Total.....		4,967,179.18	4,967,179.18	

1 Includes \$123,853.62 at 3 cents and \$138,383.56 at 55 cents per proof gallon.
 2 Includes \$193,302.08 from sale of internal-revenue stamps affixed to Philippine products coming into the United States under provisions of the act of Aug. 5, 1909.
 3 Includes approximately \$320,000, tax payments made on account of assessments on oleomargarine withdrawn at one-fourth cent during various periods prior to July 1, 1914, and subsequently found on the market artificially colored and assessed at 9 1/2 cents per pound, or the difference between the one-fourth cent and the 10-cent rate of tax.

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1914 and 1915—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1914	1915		
SCHEDULES A AND B (ACT OF OCT. 22, 1914).				
Schedule A (documentary stamps, etc.).....		\$20,494,474.75	\$20,494,474.75	
Schedule B (perfumery, cosmetics, etc.).....		2,961,490.59	2,961,490.59	
Total.....		23,455,965.34	23,455,965.34	
MISCELLANEOUS.				
Adulterated butter (including special taxes). Process or renovated butter (including special tax).....	\$43,097.30	23,085.05		\$20,012.25
Mixed flour (including special tax).....	81,476.46	99,612.50	18,136.04	
Cotton futures.....	2,953.10	5,255.94	2,292.84	
Opium, manufactured for smoking purposes. Manufacturers, importers, or distributors of opium, etc. (special tax).....	738.00	1,960.00	1,222.00	
Opium order blanks.....		2,068.77	2,068.77	
Playing cards.....		199,697.35	199,697.35	
Accepted offers in compromise, unassessed penalties, interest, etc.....	714,307.26	48,708.62		40,459.72
714,307.26	673,847.54			
284,501.61	379,288.98	94,787.37		
8,986.92	21,319.15	12,332.23		
Total.....	1,136,070.65	1,454,843.90	318,773.25	
Total ordinary receipts.....	308,627,619.22	335,479,265.00	26,851,645.78	
INCOME.				
Corporation-income tax.....	143,127,739.89	39,144,531.71		3,983,208.18
Individual-income tax.....	28,253,534.85	41,046,162.09	12,792,627.24	
Alaska-railroads income tax.....		11,065.06	11,065.06	
Total.....	71,381,274.74	80,201,758.86	8,820,484.12	
Aggregate receipts.....	380,008,893.96	415,681,023.86	35,672,129.90	

1 Includes \$10,671,077.22 from corporation excise tax (act of Aug. 5, 1909).
 2 Payable to the treasurer of the Territory of Alaska (act approved July 18, 1914).

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 1914 and 1915.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1914	1915		
Spirits distilled from materials other than fruit.....	\$125,762.23	\$114,206.83		\$11,555.40
Cigars weighing more than 3 pounds per thousand.....	499,173.85	502,987.02	\$3,813.17	
Cigarettes weighing more than 3 pounds per thousand.....	1,443.42	1,422.00		21.42
Cigarettes weighing not more than 3 pounds per thousand.....	6,170.50	6,177.75	7.25	
Total.....	632,550.00	624,793.60		7,756.40

NOTE.—Of the receipts for the fiscal year 1915, \$510,744.95 was from stamps sold in Porto Rico and \$114,048.65 from stamps sold and affixed at the port of entry in the United States. The tax was \$1.10 per proof gallon on bay rum or any other article containing alcohol. (Act of Feb. 4, 1909, 35 Stat., 594.)

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 1914 and 1915.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1914	1915		
Cigars weighing more than 3 pounds per thousand.....	\$160,868.54	\$188,116.00	\$27,247.46	
Cigarettes weighing not more than 3 pounds per thousand.....	9,871.82	5,138.92	8.01	\$4,732.90
Manufactured tobacco.....	39.15	47.16		
Total.....	170,779.51	193,302.08	22,522.57	

NOTE.—Receipts covered into the Insular treasury under act of Aug. 5, 1909.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

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

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1914	1915		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries..... galls.	2,704,752	2,516,054		188,698
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries..... galls.	136,433,749	121,639,124		14,794,625
Fermented liquors..... bbls.	66,105,445	59,746,701		6,358,744
Cigars weighing more than 3 pounds per thousand..... No.	7,670,832,230	7,058,122,323		612,709,907
Cigars weighing not more than 3 pounds per thousand..... No.	1,036,793,000	972,263,280		64,529,720
Cigarettes weighing more than 3 pounds per thousand..... No.	17,418,880	15,703,061		1,715,819
Cigarettes weighing not more than 3 pounds per thousand..... No.	16,409,647,136	16,740,476,912	330,809,776	
Snuff..... lbs.	32,766,741	29,839,074		2,927,667
Tobacco, chewing and smoking..... lbs.	412,505,213	402,474,245		10,030,968
Opium manufactured for smoking purposes..... lbs.	2	16	4	
Oleomargarine..... lbs.	141,763,605	143,268,730	1,505,125	
Adulterated butter..... lbs.	179,593	19,737		159,856
Process or renovated butter..... lbs.	31,927,248	39,384,164	7,456,916	

¹ This quantity of opium is indicated by the internal revenue derived, namely, \$2,068.77, which was collected under the act of Jan. 17, 1914 (38 Stat., 275). It does not represent legitimate manufacture.
² Includes 4,412,006 pounds of the colored product, at 10 cents, and 138,856,724 pounds of the uncolored product, at one-fourth of 1 cent per pound. It does not, however, include certain oleomargarine withdrawn during various periods prior to July 1, 1914, tax paid at one-fourth cent, and subsequently drawn on the market artificially colored, upon which the difference of 93 cents per pound has been assessed and the amounts thereof collected during this fiscal year.

NOTE.—The foregoing table of "Withdrawals for consumption" includes on account of Porto Rico products, as follows: 102,824 gallons spirits distilled from materials other than fruit, 167,562,340 cigars at \$3 per thousand, 335,000 cigarettes at \$3.60 per thousand, and 4,942,200 cigarettes at \$1.25 per thousand, and on account of Philippine products, as follows: 62,705,333 cigars at \$3 per thousand, 4,111,136 cigarettes at \$1.25 per thousand, and 589 pounds manufactured tobacco at 8 cents per pound.

The quantity of wines, liqueurs, cordials, etc., upon which tax was paid can not be stated, for the reason that the rates of tax imposed by the act of Oct. 22, 1914, varies according to kind of product and size of container, and, furthermore, as the stamps provided for same are interchangeable, the quantity is indicated by the amount of the tax payment.

The quantity of mixed flour withdrawn can not be stated in the foregoing table, owing to the variable number of pounds taxed, but a statement giving operations in the product will be found on page 144 of this report.

Withdrawals tax paid for consumption of spirituous and malt liquors and manufactured tobacco products during the last five fiscal years.

Fiscal year.	Distilled spirits.	Fermented liquors.	Cigars.	Cigarettes.	Tobacco, chewing and smoking.	Snuff.
	Taxable gallons.	Barrels.	Number.	Number.	Pounds.	Pounds.
1911.....	134,000,193	63,216,851	8,474,962,786	9,254,351,722	380,794,673	28,146,833
1912.....	135,826,789	62,108,633	8,350,119,103	11,236,536,803	393,785,146	30,079,482
1913.....	143,220,056	65,245,544	8,732,815,703	14,294,895,471	404,362,620	33,209,468
1914.....	139,138,501	60,105,445	8,707,625,230	16,427,086,016	412,505,213	32,766,741
1915.....	124,155,178	59,746,701	8,030,385,603	16,756,179,973	402,474,245	29,839,074
Total.....	676,940,717	316,423,174	42,295,908,425	67,972,049,985	1,993,921,897	154,041,598

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, 1915.

Collection districts.	Names of collectors.	Aggregate collections.
Alabama.....	John D. McNeel.....	\$885,183.48
Arkansas.....	Jack Walker.....	394,536.43
First California.....	Joseph J. Scott.....	10,796,672.61
Sixth California.....	John L. Carter.....	2,503,248.97
Colorado.....	Mark A. Skinner.....	3,643,282.92
Connecticut.....	James J. Walsh.....	5,020,153.20
Florida.....	Henry H. Lewis.....	1,562,425.02
Georgia.....	Aaron O. Blalock.....	1,041,349.35
Hawaii.....	Charles A. Cottrill.....	152,867.16
Do.....	John F. Haley.....	281,715.46
First Illinois.....	Julius F. Smietanka.....	19,323,868.17
Fifth Illinois.....	Edward D. McCabe.....	26,493,570.72
Eighth Illinois.....	John L. Pickering.....	9,459,747.27
Thirtieth Illinois.....	John M. Rapp.....	9,959,359.96
Sixth Indiana.....	Peter J. Kruger.....	10,449,099.67
Seventh Indiana.....	Isaac B. Strouse.....	15,312,093.78
Third Iowa.....	Louis Murphy.....	2,621,308.38
Kansas.....	Wm. H. L. Pepperell.....	1,101,868.00
Second Kentucky.....	Josh T. Griffith.....	3,888,111.83
Fifth Kentucky.....	Thomas S. Hayes.....	18,375,485.34
Sixth Kentucky.....	Charlton B. Thompson.....	4,452,990.77
Seventh Kentucky.....	Ben Marshall.....	4,507,987.43
Eighth Kentucky.....	John W. Hughes.....	2,429,272.84
Louisiana.....	John Y. Fauntleroy.....	8,604,940.00
Maryland.....	John B. Hanna.....	304,845.42
Do.....	Joshua W. Miles.....	9,629,623.40
Third Massachusetts.....	John F. Malley.....	12,094,625.11
First Michigan.....	James J. Brady.....	9,652,006.31
Fourth Michigan.....	George Clapperton.....	192,961.00
Do.....	Emanuel J. Doyle.....	1,240,075.76
Minnesota.....	Edward J. Lynch.....	5,195,257.80
First Missouri.....	Edmund B. Allen.....	9,997,910.28
Do.....	George H. Moore.....	10,838,831.13
Sixth Missouri.....	Charles G. Brunton.....	1,429,837.76
Do.....	Edgar M. Harber.....	1,608,266.61
Montana.....	William G. Whaley.....	1,537,634.24
Nebraska.....	Edward W. North, acting.....	2,878,266.06
New Hampshire.....	Seth W. Jones.....	1,777,764.98
First New Jersey.....	Isaac Moffett.....	289,404.31
Do.....	George Hampton.....	208,627.78
Do.....	Edward C. Shaw, acting.....	191,447.41
Fifth New Jersey.....	Samuel Iredell.....	583,476.19
New Mexico.....	Charles V. Duffy.....	14,085,059.39
First New York.....	Lewis T. Carpenter.....	351,605.13
Do.....	William J. Maxwell.....	2,859,434.10
Second New York.....	Henry P. Keith.....	11,474,930.81
Do.....	Charles W. Anderson.....	9,253,898.64
Third New York.....	John Z. Lowe, jr.....	16,952,633.28
Do.....	Frederick L. Marshall.....	10,092,810.44
Fourteenth New York.....	Mark Eisner.....	9,840,215.29
Do.....	Cyrus Durey.....	1,373,634.93
Twenty-first New York.....	Roscoe Irwin.....	6,297,417.91
Do.....	Charles C. Cole.....	2,602,749.43
Twenty-eighth New York.....	Neal Browster.....	1,544,822.33
Fourth North Carolina.....	Vincent H. Riordan.....	5,074,254.68
Fifth North Carolina.....	Josiah W. Bailey.....	5,477,314.71
North and South Dakota.....	Alston D. Watts.....	8,174,622.67
First Ohio.....	James Coffey.....	621,161.30
Tenth Ohio.....	Andrew C. Gilligan.....	16,151,289.50
Eleventh Ohio.....	Frank B. Niles.....	3,357,465.16
Eighteenth Ohio.....	Beriah E. Williamson.....	2,033,047.43
Righteenth Ohio.....	Harry H. Weiss.....	5,882,492.11

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, 1915—Continued.

Collection districts.	Names of collectors.	Aggregate collections.
Oklahoma	Hubert L. Bolen	\$729,323.50
Oregon	Milton A. Miller	1,160,496.09
First Pennsylvania	Ephraim Lederer	16,347,199.39
Ninth Pennsylvania	Fred C. Kirkendall	4,934,362.39
Do	Benjamin F. Davis	826,333.89
Twelfth Pennsylvania	Fred C. Kirkendall	1,257,337.79
Twenty-third Pennsylvania	C. Gregg Lewellyn	14,246,557.86
South Carolina	Duncan C. Heyward	453,396.66
Tennessee	Edward B. Craig	2,375,418.27
Third Texas	Alexander S. Walker	2,841,336.60
Second Virginia	Richard C. L. Moncure	7,385,033.37
Sixth Virginia	John M. Hart	1,250,274.48
Washington	David J. Williams	2,361,011.30
West Virginia	Samuel A. Hays	1,969,473.72
First Wisconsin	Paul A. Hemmy	9,537,606.71
Second Wisconsin	William N. Wells, acting	523,299.29
Do	Burt Williams	1,329,337.87
Philippine Islands	James J. Rafferty ¹	193,302.08
Alaska (special fund) ²		11,065.06
Aggregate collections		415,681,023.86

¹ United States internal-revenue stamp agent for the Philippine Islands, located at Manila, P. I.
² Income tax collected on railroads in Alaska.

NOTE.—That portion of the Ninth district of Pennsylvania formerly constituting the Twelfth district was detached from the Ninth district and reestablished as the Twelfth district of Pennsylvania, in effect May 1, 1915.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

Aggregate collection of internal revenue, by States and Territories of the United States and the Philippine Islands, during the fiscal year ended June 30, 1915.

State, Territory, etc.	Aggregate collections.	State, Territory, etc.	Aggregate collections.
Alabama	\$661,217.64	Nevada	6171,095.00
Alaska	31,699.46	New Hampshire	783,234.45
Arizona	208,912.05	New Jersey	15,358,014.08
Arkansas	394,536.43	New Mexico	142,593.08
California	13,129,028.52	New York	76,271,908.24
Colorado	1,509,773.16	North Carolina	13,651,937.88
Connecticut	3,222,249.67	North Dakota	261,610.01
Delaware	722,298.66	Ohio	27,424,294.20
District of Columbia	1,438,628.75	Oklahoma	729,323.50
Florida	1,562,425.02	Oregon	1,160,496.09
Georgia	1,041,349.35	Pennsylvania	37,611,791.02
Hawaii	434,582.02	Porto Rico	624,793.00
Idaho	208,004.69	Rhode Island	1,797,903.50
Illinois	56,242,546.12	South Carolina	453,396.66
Indiana	25,761,193.45	South Dakota	359,551.22
Iowa	2,621,308.38	Tennessee	2,375,418.27
Kansas	1,101,868.09	Texas	2,841,336.60
Kentucky	33,653,848.21	Texas	576,720.80
Louisiana	8,604,940.00	Utah	276,446.50
Maine	718,084.09	Vermont	8,642,358.70
Maryland	7,766,490.56	Virginia	2,329,311.84
Massachusetts	12,094,625.11	Washington	1,969,473.72
Michigan	11,085,043.07	West Virginia	11,390,243.75
Minnesota	5,195,257.80	Wisconsin	133,509.70
Mississippi	223,965.84	Wyoming	193,302.08
Missouri	14,874,845.68	Philippine Islands	11,065.06
Montana	752,908.96	Alaska (special fund) ¹	
Nebraska	2,878,265.06	Total	415,681,023.86

¹ Income tax collected on railroads in Alaska.

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.

The collections credited to Porto Rico were returned from the following districts, viz:

First district of New York	\$114,048.00
Second district of New York	510,744.00
Total	624,792.00

CORPORATION AND INDIVIDUAL INCOME TAX.

Supplemental statement showing by States and Territories the receipts under act of Oct. 3, 1913, during the fiscal year ended June 30, 1915.

States, Territories, etc.	Corporation income tax.	Individual income tax.	States, Territories, etc.	Corporation income tax.	Individual income tax.
Alabama	\$177,127.39	\$84,633.40	Nebraska	\$232,638.07	\$128,735.25
Alaska	4,412.49	4,556.11	Nevada	51,843.57	31,246.39
Arizona	74,935.76	51,624.12	New Hampshire	96,944.33	71,023.29
Arkansas	89,149.52	38,177.09	New Jersey	1,395,098.46	1,278,169.92
California	1,620,250.50	1,240,501.03	New Mexico	37,240.58	16,278.53
Colorado	333,683.28	226,735.74	New York	10,221,206.65	17,417,537.60
Connecticut	634,804.71	648,891.26	North Carolina	257,825.38	123,553.96
Delaware	143,955.10	138,835.94	North Dakota	71,340.70	26,155.98
District of Columbia	134,767.04	378,673.72	Ohio	2,538,058.60	1,489,401.11
Florida	108,141.60	121,368.22	Oklahoma	273,203.26	133,685.76
Georgia	320,617.52	119,983.61	Oregon	184,435.06	121,305.87
Hawaii	198,610.97	45,211.04	Pennsylvania	4,725,139.26	4,642,557.08
Idaho	71,202.56	24,567.89	Rhode Island	278,658.26	432,453.37
Illinois	2,983,527.31	2,670,630.34	South Carolina	118,032.23	43,369.72
Indiana	644,147.38	345,653.92	South Dakota	58,966.15	15,071.31
Iowa	469,173.05	264,315.64	Tennessee	244,305.05	165,904.45
Kansas	460,043.69	94,975.59	Texas	622,646.16	425,631.57
Kentucky	467,638.45	163,191.46	Utah	216,234.83	44,975.43
Louisiana	316,364.74	209,813.20	Vermont	53,645.86	141,428.77
Maine	325,168.99	150,094.51	Virginia	430,379.24	197,559.27
Maryland	385,539.58	636,340.03	Washington	316,322.33	198,579.39
Massachusetts	1,853,057.41	2,683,084.53	West Virginia	357,614.85	139,188.47
Michigan	1,379,478.99	1,533,829.14	Wisconsin	602,876.39	272,476.09
Minnesota	1,202,379.50	581,949.32	Wyoming	54,146.91	12,248.68
Mississippi	73,516.09	34,664.57	Total	39,144,531.71	41,046,162.09
Missouri	1,099,384.38	934,139.02			
Montana	134,651.53	51,184.39			

NOTE.—The receipts during the fiscal year ended June 30, 1914, were as follows:

Corporation excise and income taxes	\$43,127,739.89
Individual income tax (10 months)	28,253,534.85
Total	71,381,274.74

Supplemental statement, showing collections of emergency revenue (act of Oct. 22, 1914), during the fiscal year ended June 30, 1915.

Sources.	Total.
Wines, champagne, liqueurs, cordials, etc.	\$2,307,301.97
Grape brandy used in fortifying sweet wines	138,383.56
Fermented liquors (additional 50 cents a barrel)	18,713,679.88
Special taxes relating to manufacture and sale of tobacco, cigars, and cigarettes	2,486,616.36
Special taxes, including bankers, brokers, etc.	4,967,179.18
Schedule A (documentary stamps, etc.)	26,494,474.75
Schedule B (perfumery, cosmetics, etc.)	2,961,490.59
Total	52,009,126.29

Statement showing the total internal-revenue receipts in the United States for each fiscal year from September 1, 1862, to June 30, 1915.

1863	\$41,003,192.93	1891	\$146,035,415.97
1864	116,965,578.26	1892	153,857,544.35
1865	210,855,864.53	1893	161,004,989.67
1866	310,120,448.13	1894	147,168,449.70
1867	265,064,938.43	1895	143,246,077.75
1868	190,374,925.59	1896	146,830,615.66
1869	159,124,126.86	1897	146,619,593.47
1870	184,302,828.34	1898	170,866,819.36
1871	143,198,322.10	1899	273,484,573.44
1872	130,890,096.90	1900	295,316,107.57
1873	113,504,012.80	1901	306,871,669.42
1874	102,191,016.98	1902	271,867,990.25
1875	110,071,515.00	1903	230,740,925.22
1876	116,768,096.22	1904	232,903,781.06
1877	118,549,230.25	1905	234,187,976.37
1878	110,654,163.37	1906	249,102,738.00
1879	113,449,621.38	1907	269,664,022.85
1880	123,981,916.10	1908	251,665,950.04
1881	135,229,912.30	1909	246,212,719.22
1882	146,523,273.72	1910	289,957,220.16
1883	144,553,344.86	1911	322,526,299.73
1884	121,590,039.83	1912	321,615,894.69
1885	112,421,121.07	1913	344,424,453.85
1886	116,902,869.44	1914	380,008,893.96
1887	118,837,301.06	1915	415,681,023.86
1888	124,326,475.32		
1889	130,894,434.20	Total	10,106,805,108.16
1890	142,594,696.57		

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 1915, compared with the receipts for the first three months of the current fiscal year:

Sources of revenue.	Receipts from July 1, 1914, to Sept. 30, 1914.	Receipts from July 1, 1915, to Sept. 30, 1915.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from apples, peaches, grapes, etc.	\$784,844.37	\$568,401.76		\$216,442.61
Spirits distilled from materials other than above	41,517,218.25	30,125,809.94		11,391,408.31
Rectifiers (special tax)	87,379.29	75,870.90		11,508.39
Wines, domestic and imported (act of Oct. 22, 1914)		479,072.91	\$479,072.91	
Retail liquor dealers (special tax)	1,577,641.76	1,585,110.71	7,468.95	
Wholesale liquor dealers (special tax)	213,916.91	217,809.01	3,892.10	
Manufacturers of stills, and stills and worms manufactured	481.70	945.84	464.14	
Stamps for distilled spirits intended for export	647.05	1,101.55	454.50	
Case stamps for distilled spirits bottled in bond	117,252.00	77,470.00		39,782.00
Grape brandy used in the fortification of sweet wines ¹		23,813.58	23,813.58	
Total	44,299,881.33	33,155,400.20		11,143,975.13
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	5,977,791.58	5,655,758.28		322,033.35
Cigars weighing not more than 3 pounds per thousand	195,635.58	187,639.93		7,995.65
Cigarettes weighing more than 3 pounds per thousand	14,227.89	15,372.34	1,144.45	
Cigarettes weighing not more than 3 pounds per thousand	5,953,856.49	6,364,783.00	410,926.51	
Snuff of all descriptions	564,080.52	528,308.29	64,227.77	
Tobacco, manufactured, of all descriptions	8,649,612.33	8,380,693.09		318,919.24
Special taxes (act of Oct. 22, 1914):				
Manufacturers of cigars		79,525.99	79,525.99	
Manufacturers of cigarettes		9,638.00	9,638.00	
Dealers in leaf tobacco		16,372.85	16,372.85	
Dealers in tobacco		504,902.23	504,902.23	
Manufacturers of tobacco		9,166.00	9,166.00	
Total	21,855,204.39	21,802,159.95	446,056.56	
FERMENTED LIQUORS.				
Fermented liquors (barrel tax) ²	19,181,605.37	26,197,848.47	7,016,243.10	
Brewers (special tax)	30,496.19	42,891.68	3,395.49	
Retail dealers in malt liquors (special tax)	119,322.18	132,335.86	3,013.68	
Wholesale dealers in malt liquors (special tax)	197,458.82	199,888.98	2,400.16	
Total	19,537,882.56	26,563,924.99	7,025,062.43	
OLEOMARGARINE.				
Oleomargarine, artificially colored, etc.	79,179.00	236,749.90	157,570.90	
Oleomargarine, free from coloration, etc.	74,628.90	73,990.36		688.54
Oleomargarine, imported				
Oleomargarine manufacturers and dealers (special taxes)	216,317.69	185,336.57		30,981.12
Total	370,125.59	496,076.83	125,951.24	

¹ The rate of 3 cents on grape brandy used in the fortification of sweet wines was increased to 55 cents per taxable gallon by the act of Oct. 22, 1914.
² Includes \$54,229.50 from sale of internal-revenue stamps affixed to Philippine products, as provided for in the act of Aug. 5, 1909.
³ Of the barrel tax on fermented liquors, 50 cents represents the additional tax imposed by act of Oct. 22, 1914.

Sources of revenue.	Receipts from July 1, 1914, to Sept. 30, 1914.	Receipts from July 1, 1915, to Sept. 30, 1915.	Increase.	Decrease.
SPECIAL TAXES (ACT OF OCT. 22, 1914).				
Bankers		\$1,802,105.75	\$1,802,105.75	
Brokers, stock		39,658.90	39,658.90	
Pawnbrokers		28,824.82	28,824.82	
Brokers, commercial		30,672.98	30,672.98	
Brokers, customhouse		1,496.25	1,496.25	
Theaters, museums, and concert halls		273,828.46	273,828.46	
Circuses		4,104.32	4,104.32	
Exhibitions not otherwise provided for		14,520.20	14,520.20	
Bowling alleys and billiard rooms		223,114.93	223,114.93	
Commission merchants		28,700.45	28,700.45	
Total		2,447,027.06	2,447,027.06	
SCHEDULES A AND B (ACT OF OCT. 22, 1914).				
Schedule A, documentary stamps, etc.		7,944,495.70	7,944,495.70	
Schedule B, perfumery, cosmetics, etc.		964,804.64	964,804.64	
Total		8,909,300.34	8,909,300.34	
MISCELLANEOUS.				
Adulterated butter, including special taxes..	\$3,978.00	8,600.30	4,621.70	
Process, or renovated butter, including special tax	23,463.59	21,306.08		\$2,157.50
Mixed flour	901.84	961.45	59.61	
Opium, manufacturers, importers, or distributors of (special tax)		105,842.21	105,842.21	
Opium order blanks		4,640.03	4,640.03	
Opium manufactured for smoking purposes ..	1,413.80			1,413.80
Playing cards	152,874.92	139,530.42		13,344.50
Accepted offers in compromise, unassessed penalties, interest, etc.	83,285.75	88,769.30	5,483.55	
Collections not otherwise herein provided for ..	4,647.37	3,640.46		1,006.91
Total	270,565.87	373,290.20	102,724.33	
Total ordinary receipts ¹	85,833,150.74	93,746,195.57	7,913,035.83	
INCOME.				
Corporation income tax	4,821,182.10	5,247,432.35	426,250.25	
Individual income tax	2,795,567.83	5,875,903.83	3,080,336.00	
Total	7,616,749.93	11,123,336.18	3,506,586.25	
Aggregate receipts	93,449,909.67	104,869,531.75	11,419,622.08	

¹ Of the "Total Ordinary Receipts," there was collected in the aggregate for the first three months of current fiscal year \$21,219,352.42 under act of Oct. 22, 1914.

EXPENDITURES.

The following statement shows the expenditures from the several appropriations for the fiscal year 1915:

Salaries and expenses of collectors of internal revenue	\$2,349,007.29
Salaries and expenses of agents and subordinate officers of internal revenue	2,341,029.10
Collecting the income tax	1,268,235.92
Salaries, office of Commissioner of Internal Revenue	353,978.90
Punishment for violation of internal-revenue laws	164,073.06
Paper for internal-revenue stamps	118,345.67
Restricting the sale of opium, etc.	115,460.50
Miscellaneous expenses, internal-revenue service	90,419.66
Refunding internal-revenue collections	82,526.61
Collecting the cotton-futures tax	3,538.67

Total amount expended

6,887,215.38

TABLE NO. 1.—Analysis of expenditures—Disbursements by collectors.

[Appropriation: "Salaries and expenses of collectors of internal revenue, 1915."]

Districts.	Total paid from appropriation	Collectors' salaries.	Clerks.	Messengers and janitors.	Deputy collectors and surveyors.										Total paid deputy collectors and surveyors.	
					Salaries.	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.....	\$33,546.81	\$4,500.00	\$1,200.00		\$20,076.40	85,648	19,731	\$2,292.47	\$73.00	\$114.05	\$1,775.03	\$3,998.28	\$32.45	\$8,285.28	\$7,770.41	\$27,846.81
Arkansas.....	20,197.73	3,761.63			11,823.33	55,705	3,906	1,245.43	60.05	93.75	282.90	2,935.15	2.55	4,619.83	4,612.77	16,436.10
1st California.....	70,493.65	4,500.00	1,900.00		55,961.07	68,123	25,252	2,231.40	86.35	297.65	552.50	4,538.15	444.25	8,150.30	8,132.58	64,093.65
6th California.....	31,316.91	4,500.00	2,383.33		20,447.23	29,121	25,736	882.85	36.95	259.40	158.15	1,957.35	821.50	4,116.20	4,086.35	24,433.58
Colorado.....	35,671.19	4,500.00	2,300.00		20,447.99	91,567	11,004	3,190.03	98.60	193.60	452.05	4,429.90	215.50	8,584.68	8,426.20	28,871.19
Connecticut.....	37,876.96	4,500.00	800.00		29,238.32	41,289	37,585	978.72	1.30	730.97	502.25	1,163.45	1.85	3,378.54	3,338.64	32,576.96
Florida.....	27,040.85	4,500.00	1,200.00		18,077.99	34,923	12,716	1,051.91	43.55	178.55	589.00	1,399.40	46.10	3,308.51	3,262.86	21,340.85
Georgia.....	42,305.65	4,500.00	4,183.33		22,598.32	108,713	40,077	2,689.64	114.10	252.68	4,071.70	5,059.00	5.65	12,192.74	11,024.00	33,622.32
Hawaii.....	12,313.00	4,500.00			7,000.00	718	4,580	22.15		7.30	350.45	232.85	200.25	813.00	813.00	7,813.00
1st Illinois.....	73,004.82	4,500.00	13,756.67	\$720.00	49,456.68	59,934	50,378	1,185.16	22.00	881.89	38.35	2,499.49	23.75	4,650.64	4,571.47	54,028.15
5th Illinois.....	33,692.13	4,500.00	7,120.00		20,881.67	18,135	7,851	365.41	4.00	152.74	317.91	349.85	.55	1,190.46	1,190.46	22,072.13
8th Illinois.....	33,525.09	4,500.00	2,325.00		23,283.61	70,542	4,997	1,405.06	.40	123.50	392.75	1,530.06	9.95	3,461.72	3,461.48	26,700.09
13th Illinois.....	18,076.28	4,375.00	1,300.00		10,286.67	29,080	6,237	584.05	6.00	117.31	127.60	1,037.00	4.00	1,875.96	1,871.41	12,401.28
6th Indiana.....	35,996.47	4,500.00	3,811.10		24,379.55	46,761	13,905	920.10	.50	267.10	273.65	1,846.17	3.25	3,310.77	3,305.52	27,683.37
7th Indiana.....	34,962.91	4,500.00			26,031.64	67,998	9,898	1,365.19	41.50	202.13	294.30	2,576.48	41.85	4,521.45	4,431.27	30,462.91
3d Iowa.....	41,406.65	4,500.00	1,000.00		29,887.04	91,844	6,009	1,838.28	27.00	241.85	135.75	3,776.53	4.60	6,023.51	6,019.61	35,906.55
Kansas.....	24,701.51	4,500.00			15,856.52	48,046	4,596	957.98	40.50	154.85	123.55	3,534.55	2.75	4,814.18	4,344.99	20,201.51
2d Kentucky.....	29,217.23	4,500.00	7,000.00		13,956.66	35,266	17,324	948.06	1.40	80.95	1,631.70	1,052.45	127.80	3,842.36	3,760.57	17,717.23
4th Kentucky.....	48,296.58	4,500.00	7,383.89	720.00	34,006.89	14,248	16,198	371.17		251.78	746.34	353.65	7.67	1,730.61	1,685.80	35,692.69
6th Kentucky.....	28,577.01	4,500.00	1,300.00		21,960.00	6,434	9,516	159.75		140.40	313.50	177.85	25.51	817.01	817.01	22,777.01
7th Kentucky.....	32,932.14	4,500.00	2,100.00		22,870.56	41,189	13,341	1,017.97		12.60	1,178.78	1,418.17	15.03	3,642.55	3,461.58	26,332.14
8th Kentucky.....	34,243.12	4,500.00	4,000.00		21,691.11	32,134	24,597	837.43	.35	84.45	1,560.15	1,562.10	102.25	4,146.73	4,052.01	25,743.12
Louisiana.....	28,523.03	4,500.00	1,200.00	720.00	19,891.44	26,802	7,722	803.09	4.10	204.30	294.30	1,112.90	30.08	2,259.47	2,143.59	22,103.03
Maryland.....	64,783.65	4,500.00	17,893.06	710.00	37,878.09	35,345	35,723	839.17	13.05	433.08	458.40	2,248.58	108.48	4,100.76	3,802.50	41,680.59
3d Massachusetts.....	49,096.30	4,500.00	6,226.65	550.00	36,832.23	23,869	7,874	502.39	1.05	208.63	3.50	280.65		996.22	987.42	37,819.65
1st Michigan.....	37,263.01	4,500.00	4,604.99		24,781.93	38,604	26,218	761.16	21.00	512.75	80.00	2,051.60	10.10	3,436.61	3,376.09	28,158.02
2d Michigan.....	21,172.09	4,500.00			14,036.87	40,772	4,698	937.37	19.75	106.49	121.90	1,544.80	13.30	2,743.61	2,635.22	16,772.09
Minnesota.....	41,729.52	4,500.00	2,400.00		29,789.82	70,709	16,248	1,436.86	40.25	323.93	180.90	3,054.85	34.20	5,070.95	5,059.70	34,829.52
1st Missouri.....	45,183.55	4,500.00	1,200.00	770.00	35,413.05	48,906	13,913	903.35	15.50	287.85	167.75	1,534.80	71.40	3,280.65	3,269.50	38,683.55
6th Missouri.....	33,109.16	4,500.00	5,100.00		21,419.98	38,142	13,039	761.84	35.85	330.40	186.25	764.45	13.35	2,092.14	2,069.18	23,509.16
Montana.....	26,488.05	4,500.00			18,058.63	56,797	6,227	1,782.37	71.25	101.15	210.75	1,673.20	132.20	3,970.92	3,934.42	21,988.05
Nebraska.....	31,323.84	4,500.00	5,615.82		17,112.50	68,619	12,807	1,375.53	.25	244.55	355.90	1,954.20	215.25	4,145.68	4,095.52	21,208.02
New Hampshire.....	24,187.89	4,500.00			16,870.83	47,097	10,596	1,144.26	12.35	240.03	85.00	1,321.68	45.87	2,849.19	2,817.00	19,687.89
1st New Jersey.....	16,111.60	4,500.00	1,100.00		8,331.11	49,409	11,233	1,028.23		244.07	262.50	738.90	24.53	2,298.15	2,180.40	10,511.60
5th New Jersey.....	43,555.38	4,500.00	900.00	600.00	35,772.39	27,901	12,272	654.58		181.10	176.30	816.90	.60	1,829.28	1,732.99	37,555.38
New Mexico.....	19,069.49	4,128.01			10,520.63	31,786	5,342	1,329.95	42.55	48.25	308.88	2,423.75	309.15	4,462.53	4,300.65	14,891.48
1st New York.....	45,936.39	4,500.00	2,800.00		37,399.14	22,611	27,999	437.56		335.65	79.25	520.85	5.85	1,379.16	1,237.25	38,636.39
2d New York.....	54,035.48	4,500.00	7,900.00	770.00	40,603.31	1,464	4,153	26.87		78.85	14.00	144.45		262.17	262.17	40,365.48
14th New York.....	51,734.48	4,500.00	10,075.00	900.00	35,937.76	37,399	14	10.47	2.50	306.15		2.50	.10	321.72	321.72	36,259.48
21st New York.....	34,893.21	4,500.00	2,065.00		26,077.44	52,252	9,209	1,180.01	2.75	200.70	115.75	828.90	29.96	2,358.07	2,280.77	28,328.21
28th New York.....	29,885.97	4,500.00	2,216.66		21,291.37	31,332	4,873	698.55		138.51	109.25	872.75	4.10	1,883.16	1,877.94	23,169.31
4th North Carolina.....	35,766.23	4,500.00	2,800.00		22,174.01	72,632	21,416	1,821.14	.50	16.75	2,592.98	2,543.45	46.35	6,991.17	6,292.24	28,466.23
5th North Carolina.....	60,762.80	4,500.00	2,500.00	702.00	39,752.76	120,690	54,529	2,994.77	37.25	252.80	5,045.39	6,447.27	48.05	14,825.53	13,308.14	53,060.80
N. and S. Dakota.....	21,657.82	4,500.00			13,218.92	69,229	2,685	1,770.28	30.25	25.60	335.35	2,053.45	40.55	4,255.48	4,188.90	17,407.82
1st Ohio.....	62,786.71	4,500.00	10,185.00		45,815.06	29,725	31,896	627.10	2.00	477.45	224.70	802.95	1.75	2,235.95	2,233.65	43,051.71
10th Ohio.....	27,759.28	4,500.00			20,352.22	99,923	5,130	1,200.90	46.30	160.00	178.55	1,644.40	6.50	2,908.06	2,907.06	23,239.28
11th Ohio.....	25,036.69	4,500.00	1,000.00		16,376.68	59,247	5,577	1,200.90	46.30	228.46	130.60	1,550.35	3.40	3,160.01	3,160.01	19,536.69
15th Ohio.....	36,926.89	4,500.00			29,527.19	29,385	77,655	578.14	2.50	649.87	85.75	1,799.70	.50	3,116.46	2,899.70	32,426.89
Oklahoma.....	17,055.81	4,250.00			10,230.01	26,169	2,150	547.68	48.90	98.75	106.60	1,782.34		2,583.87	2,575.80	12,805.81
Oregon.....	23,235.53	4,500.00	1,300.00		15,980.28	14,576	4,608	438.55	9.75	58.50	175.45	699.50	103.55	1,455.30	1,455.25	17,435.53
1st Pennsylvania.....	70,930.56	4,500.00	10,236.09	1,100.00	49,675.01	56,671	29,557	1,228.25	37.55	258.19	278.95	3,471.57	33.37	5,607.68	5,419.46	55,094.47
9th Pennsylvania.....	58,282.22	4,500.00			47,494.10	71,201	59,490	1,933.40		555.35	2,435.70	1,825.60	57.00	6,567.05	6,288.12	53,782.22
12th Pennsylvania.....	4,995.14	750.00			3,834.54	8,073	2,291	193.38		44.15	10.25	180.75	.90	429.43	407.60	4,245.14
23d Pennsylvania.....	52,986.00	4,500.00	3,500.00		41,596.94	56,047	21,450	1,420.72	8.02	412.99	174.10	1,375.95	2.90	3,394.68	3,389.06	44,986.00
South Carolina.....	27,069.13	3,875.00		300.00	17,998.35	48,376	15,427	1,210.64	10.10	176.70	1,006.55	2,406.28	10.65	4,910.92	4,895.78	22,894.13
Tennessee.....	48,856.13	4,500.00	6,400.00		29,210.99	91,584	25,147	2,365.08	50.60	309.65	1,899.39	4,141.52				

TABLE No. 2.—Analysis of expenditures—Disbursements by collectors.
 [Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1915."]

Districts.	Gaugers.										
	Total paid.	Fees.	Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses.
			By rail-road.	Other than rail-road.							
Alabama.....	\$1,029.74	\$1,029.74	11,725	606	\$276.11	\$9.10	\$9.05	\$51.00	\$478.45	\$1.00	\$824.71
Arkansas.....	3,582.78	2,758.07	76,485	14,268	2,102.95	43.30	301.75	581.05	8,614.83	38.05	11,776.93
First California.....	12,120.51	8,700.96	14,032	3,605	381.85	16.60	91.00	78.00	2,845.70	6.40	3,419.55
Sixth California.....	2,034.09	2,000.99	800	16	24.00		1.90		7.20		33.10
Colorado.....	7,374.97	6,590.06	18,458	2,234	403.86		56.40	67.50	257.15		784.91
Connecticut.....	3,619.41	3,586.13	369	232	10.53		21.60		1.15		33.28
Florida.....	2,819.06	1,495.00	11,834	1,820	313.76	54.25	44.80	12.50	878.85	19.90	1,324.06
First Illinois.....	32,744.49	30,988.32	15,321	30,486	207.90	2.25	919.97	5.00	619.10	1.95	1,756.17
Fifth Illinois.....	97,973.44	6,284	96,745.00	2,284	127.95	59.95	45.66	25.75	957.32	11.81	1,228.44
Eighth Illinois.....	25,886.33	24,240.00	9,327	2,195	201.13	16.65	46.15	17.35	1,358.20	6.85	1,646.33
Thirteenth Illinois.....	2,242.08	1,950.34	6,087	4,171	133.29		45.45		113.00		291.74
Sixth Indiana.....	34,535.29	34,063.76	5,673	930	116.63	20.75	18.75	41.75	271.30	2.35	471.53
Seventh Indiana.....	34,968.90	34,734.35	2,199	737	46.95		11.25	79.50	94.65	2.20	234.55
Third Iowa.....	3,417.17	2,910.99	19,503	37	389.68		2.75		113.75		506.18
Second Kentucky.....	16,686.56	15,493.75	3,000	8,351	78.76		50.50	983.20	66.60	13.75	1,192.81
Fifth Kentucky.....	86,487.10	83,192.93	15,326	14,189	409.24	7.00	76.71	1,984.47	780.25	36.50	3,294.17
Sixth Kentucky.....	17,994.25	17,048.85	7,386	896	152.98	8.25	17.30	7.00	755.29	4.58	945.40
Seventh Kentucky.....	17,989.64	16,573.84	21,186	2,029	347.77	1.50	52.55	211.78	792.90	0.30	1,415.80
Eighth Kentucky.....	16,239.80	14,956.92	2,374	8,259	61.13		2.80	1,038.15	179.45	.85	1,282.38
Louisiana.....	14,283.80	13,623.35	7,588	1,907	223.05	18.50	67.70	38.15	292.80	20.25	660.45
Maryland.....	42,306.50	40,771.67	17,966	8,474	403.65	4.50	222.36	170.75	733.30	.27	1,534.83
Third Massachusetts.....	34,456.75	32,407.32	33,937	14,158	774.85		252.57	2.50	1,019.51		2,049.43
First Michigan.....	5,962.84	5,732.29	6,545	833	106.90	2.10	25.50		96.05		230.55
Fourth Michigan.....	992.44	970.55	592		15.14	1.25	10		5.40		21.89
Minnesota.....	11,676.23	10,581.46	8,092	2,498	162.97	24.00	54.20	4.50	846.20	2.90	1,094.77
First Missouri.....	12,191.24	11,755.84	2,220	3,334	44.80	12.40	138.40		238.05	1.75	435.40
Sixth Missouri.....	9,392.16	9,285.37	221	2,774	4.04		102.00		.75		106.79
Montana.....	2,228.26	2,228.26									
Nebraska.....	6,854.74	6,815.79		1,378			38.95				38.95
New Hampshire.....	1,114.56	965.22	12,541	16	143.03		.20	1.00			149.23
First New Jersey.....	3,150.55	1,858.51	34,937	1,302	769.89	2.62	41.55	127.25	346.25	4.50	1,292.04
Fifth New Jersey.....	11,484.76	9,226.65	42,211	10,672	914.06		310.00	37.00	997.05		2,258.11
New Mexico.....	1,259.95	1,065.00	847	49	24.85	2.00	2.10	5.50	182.50		218.95
First New York.....	16,085.55	15,945.00	7,717	7,717			140.55				340.55
Second New York.....	35,399.07	33,595.09	7,969	5,103	154.34	10.40	113.35	77.00	1,356.60	2.28	1,714.07
Third New York.....	9,434.20	8,985.00	9,334				349.20				849.20
Fourteenth New York.....	12,917.64	11,330.64	42,968	1,045	1,095.40		35.20	35.50	420.90		1,587.00
Twenty-first New York.....	8,431.00	8,185.34	8,550	43	167.66	10	7.75	10.50	66.65		245.66
Twenty-eighth New York.....	10,589.50	10,103.76	5,094	5,248	108.99		227.65	6.00	143.10		456.74
Fourth North Carolina.....	2,131.19	1,505.00	3,647	658	41.80	5.65	17.50	50.60	509.74	.90	626.19
Fifth North Carolina.....	1,918.03	1,300.00	8,733	824	84.58	5.10	10.80	71.80	445.10	.65	618.03
First Ohio.....	66,348.51	65,066.29	9,298	5,633	200.77	10.00	99.59	2.00	968.85	1.51	1,282.22
Tenth Ohio.....	4,880.72	4,273.97	328	1,711	6.40		25.95	22.00	40.00	12.40	106.75
Eleventh Ohio.....	4,773.03	4,159.10	5,074	2,396	69.15	4.50	31.53	4.40	503.90	.45	613.93
Eighteenth Ohio.....	9,804.62	9,274.05	15,808	7,841	316.35		89.87	50.50	73.85		530.57
Oregon.....	3,352.43	2,679.11	6,997	947	202.49	18.30	8.63	5.75	407.65	30.50	673.32
First Pennsylvania.....	39,833.79	37,809.66	35,161	13,395	691.85		317.13	7.25	1,007.90		2,024.13
Ninth Pennsylvania.....	13,776.92	12,138.86	30,460	7,959	940.22		132.50	199.75	359.99	5.69	1,638.06
Twelfth Pennsylvania.....	1,185.51	1,090.18	2,428	700	51.78		14.80		28.75		95.33
Twenty-third Pennsylvania.....	36,164.53	35,979.49	2,754	3,290	66.59		94.95	12.00	11.00	.50	185.04
South Carolina.....	3,330.20	2,961.80	294	1	7.65		1.50		359.25		368.40
Tennessee.....	17,425.07	13,713.48	36,432	4,100	361.75	84.60	145.16	48.65	3,055.23	16.80	3,711.59
Third Texas.....	5,457.44	4,932.14	18,820		377.25				148.05		525.39
Second Virginia.....	17,994.65	15,595.16	22,060	9,789	538.75	19.40	150.83	125.95	1,487.71	76.85	2,399.49
Sixth Virginia.....	12,016.41	8,864.72	23,415	9,791	577.38	18.45	18.55	1,446.80	1,092.11	.30	3,151.69
Washington.....	2,757.05	2,509.11	6,444	2,334	133.30	10.00	11.10	3.00	76.05	14.50	247.95
West Virginia.....	931.07	925.30	181		5.42		.25		.10		5.77
First Wisconsin.....	22,635.29	20,645.98	18,788	9,433	354.10	11.10	359.81	4.50	1,258.55	1.25	1,989.31
Second Wisconsin.....	7,241.65	6,442.17	5,550	1,392	71.50	1.50	39.77	63.35	622.11	1.25	799.48
Total.....	1,011,760.98	943,096.78	732,019	300,124	16,003.57	511.05	5,596.89	7,816.05	38,385.55	351.09	68,664.20

TABLE NO. 3.—Analysis of expenditures—Disbursements by collectors.

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1915."]

Districts.	Storekeepers and storekeeper-gaugers.										Total paid from appropriation on account of salaries and expenses.		
	Total paid.	Salaries.	Expenses.										
			Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.		Total expenses.	
By rail-road.	Other than rail-road.												
Alabama.....	\$3,021.15	\$2,828.00	4,665	185	\$107.25		\$6.90		\$79.00			\$193.15	\$4,050.89
Arkansas.....	4,296.34	3,898.18	7,859	1,089	208.11		2.60	\$105.25	82.20			398.16	7,879.12
First California.....	43,404.40	43,265.00	3,808	60	104.90		\$4.50	16.35	8.00	5.40	\$0.25	139.40	111,940.41
Sixth California.....	3,758.60	3,756.00	86		2.60							2.60	15,879.11
Colorado.....	906.00	906.00											2,940.09
Connecticut.....	4,647.47	4,634.00	459		10.47				3.00			13.47	12,022.44
Florida.....	3,394.00	3,394.00											7,013.41
Georgia.....													2,819.06
Hawaii.....	1,875.00	1,875.00											1,875.00
First Illinois.....	4,382.00	4,382.00											37,126.49
Fifth Illinois.....	57,312.00	57,312.00											155,285.44
Eighth Illinois.....	20,623.44	20,620.00	122		2.44				1.00			3.44	46,509.77
Thirteenth Illinois.....													2,242.04
Sixth Indiana.....	25,512.95	25,479.00	1,337	72	25.55	1.75	5.25		1.40			33.95	60,048.28
Seventh Indiana.....	34,531.10	34,520.50	445	7	9.15		1.45					10.60	69,500.00
Third Iowa.....													3,417.17
Second Kentucky.....	44,098.69	41,695.00	11,514	10,381	307.39		27.55	1,560.10	450.50	58.15		2,403.69	60,785.25
Fifth Kentucky.....	195,400.51	194,730.00	10,886	2,675	291.83		1.35	326.10	40.10	11.13		670.51	281,887.61
Sixth Kentucky.....	37,620.80	37,525.00	2,571	529	65.91		4.80	14.89	.40	9.80		95.80	55,615.05
Seventh Kentucky.....	79,740.80	79,271.00	10,513	722	288.75		3.93	101.25	75.25	.62		469.80	97,730.44
Eighth Kentucky.....	77,210.75	75,259.00	29,841	5,591	802.66		28.25	56.94	508.20	113.80		1,951.75	93,450.05
Louisiana.....	18,835.30	18,716.00	3,192	3	94.05	13.60	1.35	.50	9.30	.50		119.30	33,119.10
Maryland.....	65,914.65	65,522.00	10,143	5,825	269.50		21.65	69.50	32.00			392.65	108,221.15
Third Massachusetts.....	21,392.35	21,358.00	1,162	79	27.00		3.85		3.50			34.35	55,849.10
First Michigan.....	3,265.43	3,258.00	372		7.43								9,228.27
Fourth Michigan.....													992.44
Minnesota.....													11,676.23
First Missouri.....	7,089.22	6,600.00	12,305	750	255.02	2.80	8.90	68.25	153.15	1.10		489.22	19,280.46
Sixth Missouri.....	17,688.96	17,689.50	7,577	293	157.11	9.00	8.40	34.65	59.30	1.00		269.46	27,351.12
Montana.....	1,917.00	1,917.00											4,145.26
Nebraska.....	8,612.21	8,610.00	110		2.21							2.21	15,466.95
New Hampshire.....	612.01	595.00	675		17.01							17.01	1,726.57
First New Jersey.....	1,284.00	1,284.00											4,434.55
Fifth New Jersey.....	1,249.00	1,249.00											12,733.76
New Mexico.....	60.00	60.00											1,319.95
First New York.....	7,356.00	7,356.00											23,441.55
Second New York.....	3,676.00	3,676.00											38,985.07
Third New York.....													9,334.20
Fourteenth New York.....	10,931.56	10,928.00	149		3.21				.35			3.56	23,849.20
Twenty-first New York.....	7,933.00	7,933.00											16,364.00
Twenty-eighth New York.....	3,212.29	3,184.00	1,032	32	24.18		3.65			.46		28.29	13,801.79
Fourth North Carolina.....													2,131.19
Fifth North Carolina.....													1,918.03
First Ohio.....	43,975.35	43,936.00	1,603	238	32.65		4.70	2.00				39.35	110,323.86
Tenth Ohio.....	1,252.00	1,252.00											5,632.72
Eleventh Ohio.....	893.90	870.00	856	24	16.70		1.60		5.60			23.90	5,666.93
Eighteenth Ohio.....	2,806.40	2,788.00	476	59	9.35		.30		6.75	2.00		18.40	12,611.02
Oregon.....	1,177.00	1,177.00											4,529.43
First Pennsylvania.....	22,489.20	22,470.00	745	45	18.40		.80					19.20	62,322.99
Ninth Pennsylvania.....	23,420.49	22,591.22	21,998	1,698	546.32		30.45	69.80	179.10	3.60		829.27	37,197.41
Twelfth Pennsylvania.....	919.90	916.00	174	8	2.55		1.35					3.90	2,105.41
Twenty-third Pennsylvania.....	98,768.85	97,651.50	28,564	1,996	719.55	1.50	45.35	94.50	256.15	.30		1,117.35	134,933.33
South Carolina.....	3,613.74	3,586.24	912	13	23.95		1.10		2.45			27.50	6,943.94
Tennessee.....	6,117.66	5,658.00	9,829	573	243.01	25.25	5.25	75.25	110.00	.90		459.66	23,542.73
Third Texas.....													5,457.44
Second Virginia.....	17,421.06	17,165.00	3,738	2,767	89.71	3.50	20.00		106.85	36.00		256.06	35,415.71
Sixth Virginia.....	17,518.47	16,078.00	23,323	3,620	596.77	1.60	50.30	481.95	309.85			1,440.47	29,534.88
Washington.....	1,942.00	1,942.00											4,699.06
West Virginia.....	3,392.00	3,392.00											4,323.07
First Wisconsin.....	13,942.31	13,931.00	63	115	1.26		.05	10.00				11.31	36,577.60
Second Wisconsin.....													7,241.65
Total.....	1,082,685.31	1,070,689.14	211,767	39,449	5,383.95	91.75	336.17	3,530.19	2,414.50	239.61		11,996.17	2,094,446.29

TABLE NO. 4.—Analysis of expenditures—Disbursements by collectors.
 [Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1915."]

Districts.	Annual leave of gaugers, storekeepers, and storekeeper-gaugers.			Districts.	Annual leave of gaugers, storekeepers, and storekeeper-gaugers.		
	Amount paid gauger.	Amount paid storekeepers and storekeeper-gaugers.	Total paid account of leave.		Amount paid gauger.	Amount paid storekeepers and storekeeper-gaugers.	Total paid account of leave.
Arkansas.....	\$53.86	\$30.00	\$83.86	Fifth New Jersey.....	\$214.55	\$60.00	\$274.55
First California.....	1,985.30	1,979.61	3,965.91	First New York.....	705.00	360.95	1,065.95
Sixth California.....	400.55	180.00	580.55	Second New York.....	1,424.06	40.00	1,464.06
Colorado.....	87.00	33.00	120.00	Third New York.....	404.85	.....	404.85
Connecticut.....	308.25	209.29	517.54	Fourth New York.....	407.50	429.15	827.65
Florida.....	101.64	49.70	151.34	Twenty-first New York.....	271.94	448.85	720.79
Georgia.....	65.00	.....	65.00	Twenty-eighth New York.....	531.70	139.69	671.39
First Illinois.....	1,108.04	637.10	1,745.14	Fourth North Carolina.....	60.00	.....	60.00
Fifth Illinois.....	5,063.42	2,640.73	7,704.15	Fifth North Carolina.....	60.00	.....	60.00
Eighth Illinois.....	1,390.83	887.08	2,277.91	First Ohio.....	4,198.77	1,431.85	5,630.63
Thirteenth Illinois.....	95.94	.....	95.94	Penth Ohio.....	65.70	111.00	176.70
Sixth Indiana.....	2,108.46	.....	2,108.46	Eleventh Ohio.....	182.99	32.30	215.69
Seventh Indiana.....	1,787.51	1,858.18	3,645.69	Eighteenth Ohio.....	320.26	117.00	447.26
Third Iowa.....	98.00	.....	98.00	Oregon.....	65.40	60.00	125.40
Second Kentucky.....	786.72	2,364.23	3,150.95	First Pennsylvania.....	1,892.13	965.94	2,858.07
Fifth Kentucky.....	3,631.01	19,729.25	23,360.26	Ninth Pennsylvania.....	518.85	1,292.48	1,811.33
Sixth Kentucky.....	788.56	2,125.22	2,913.78	Twenty-third Pennsylvania.....	2,041.19	5,229.76	7,270.95
Seventh Kentucky.....	651.45	4,786.47	5,437.92	South Carolina.....	35.00	27.91	62.91
Eighth Kentucky.....	.....	4,702.70	4,702.70	Tennessee.....	294.62	295.68	590.30
Louisiana.....	530.61	871.02	1,401.63	Third Texas.....	227.18	.....	227.18
Maryland.....	2,363.20	3,230.58	5,593.78	Second Virginia.....	596.44	760.94	1,357.38
Third Massachusetts.....	1,631.03	738.49	2,369.52	Sixth Virginia.....	189.31	606.25	795.56
First Michigan.....	75.77	52.00	127.77	Washington.....	21.15	.....	21.15
Fourth Michigan.....	48.51	.....	48.51	West Virginia.....	47.45	183.42	230.87
Minnesota.....	450.09	.....	450.09	First Wisconsin.....	631.00	644.80	1,275.80
First Missouri.....	632.05	122.67	754.72	Second Wisconsin.....	105.00	.....	105.00
Sixth Missouri.....	184.61	604.15	788.76				
Nebraska.....	383.18	384.55	767.73	Total.....	42,430.03	52,535.00	94,974.03
First New Jersey.....	75.00	.....	75.00				

TABLE NO. 5.—Analysis of expenditures—Disbursements by collectors.
 [Appropriation: "Collecting the income tax, 1915."]

Districts.	Miscellaneous expenditures.								
	Total paid.	Printing and binding.	Index cards.	Filing and index cabinets.	Typewriting machines.	Adding machines.	Rubber stamps.	Rental of typewriting machines.	Miscellaneous.
Alabama.....	\$461.33	\$11.00	.....	.....	\$152.00	\$235.13	.....	\$1.50	\$41.70
Arkansas.....	317.15	4.75	.....	.....	65.00	240.90	.....	.....	6.50
First California.....	474.44	.....	.....	.....	320.50	.....	.....	.....	106.24
Sixth California.....	104.30	.....	.....	.....	75.60	.....	.....	.....	16.00
Colorado.....	277.05	.....	.....	\$72.00	157.50	.....	.....	.....	45.75
Connecticut.....	152.00	.....	.....	.....	135.00	.....	.....	.....	5.00
Florida.....	238.88	7.50	.....	.....	145.00	.....	.....	.....	75.78
Georgia.....	284.55	9.00	.....	.....	232.75	.....	.....	.....	37.30
First Illinois.....	908.67	.....	.....	.....	385.00	304.65	32.10	10.00	176.92
Fifth Illinois.....	267.83	.....	.....	.....	.....	235.13	11.20	13.50	8.00
Eighth Illinois.....	47.25	.....	.....	.....	.....	.....	8.75	.....	38.50
Thirteenth Illinois.....	80.00	.....	.....	.....	80.00	.....	.....	.....	.....
Sixth Indiana.....	39.15	.....	.....	.....	.....	.....	2.40	.....	36.75
Seventh Indiana.....	316.85	.....	.....	.....	.....	256.50	8.85	.....	51.50
Third Iowa.....	738.75	1.75	.....	.....	373.00	338.65	1.95	.....	23.40
Kansas.....	549.65	.....	.....	.....	167.75	342.00	.....	.....	39.90
Second Kentucky.....	145.00	.....	.....	.....	145.00	.....	.....	.....	.....
Fifth Kentucky.....	325.35	.....	.....	.....	258.50	.....	1.25	.....	65.60
Sixth Kentucky.....	80.00	.....	.....	.....	80.00	.....	.....	.....	.....
Seventh Kentucky.....	80.30	.....	.....	.....	80.00	.....	.....	.....	.....
Eighth Kentucky.....	1.10	.....	.....	.....	.....	.....	1.10	.....	.....
Louisiana.....	220.75	.....	.....	.....	210.00	.....	.....	.....	10.00
Maryland.....	929.60	.....	.....	.....	346.50	446.25	2.10	.....	134.75
Third Massachusetts.....	1,286.40	.....	.....	41.25	264.50	300.00	12.20	34.00	634.45
First Michigan.....	750.94	4.75	.....	.....	202.00	488.75	7.80	.....	47.64
Fourth Michigan.....	14.75	.....	.....	.....	.....	.....	1.50	.....	13.25
Minnesota.....	359.79	.....	.....	.....	212.50	.....	5.65	6.00	135.64
First Missouri.....	321.75	5.50	.....	.....	232.75	.....	1.65	.....	81.65
Sixth Missouri.....	144.60	.....	.....	.....	65.00	.....	6.70	.....	72.90
Montana.....	262.50	22.50	.....	.....	209.00	.....	.....	.....	31.00
Nebraska.....	73.50	.....	.....	.....	72.60	.....	.....	.....	1.50
New Hampshire.....	320.05	.....	.....	.....	290.00	.....	10.00	3.00	17.05
First New Jersey.....	41.50	.....	.....	.....	.....	.....	.....	.....	41.50
Fifth New Jersey.....	829.75	7.50	.....	228.60	362.50	.....	19.65	.....	211.50
New Mexico.....	201.25	9.50	.....	.....	155.25	.....	.....	.....	36.50
First New York.....	769.99	.....	.....	.....	160.00	488.75	18.00	.....	103.24
Second New York.....	851.65	.....	.....	.....	307.50	488.75	18.85	.....	36.55
Third New York.....	744.90	.....	.....	.....	275.00	240.90	26.85	.....	202.15

TABLE No. 5.—Analysis of expenditures—Disbursements by collectors—Continued.

Districts.	Miscellaneous expenditures.								
	Total paid.	Printing and binding.	Index cards.	Filing and index cabinets.	Typewriting machines.	Adding machines.	Rubber stamps.	Rental of typewriting machines.	Miscellaneous.
Fourteenth New York.....	\$561.08	\$18.85			\$145.00	\$240.90	\$20.10		\$136.23
Twenty-first New York.....	212.57			\$196.70			3.50	\$6.00	6.37
Twenty-eighth New York.....	204.59	28.50			152.00				24.00
Fourth North Carolina.....	102.90	16.50			80.00		6.40		
Fifth North Carolina.....	153.95				135.00		2.75		16.20
North and South Dakota.....	65.00				65.00				
First Ohio.....	398.95				348.50		7.45		43.00
Tenth Ohio.....	404.00	3.50			144.00	256.50			
Eleventh Ohio.....	46.55						1.55		45.00
Eighteenth Ohio.....	466.96	8.81			160.50	256.50	25.00		16.15
Oklahoma.....	144.00				144.00				
Oregon.....	369.00				360.00				9.00
First Pennsylvania.....	385.65	20.75	\$5.25		275.00			3.00	81.65
Ninth Pennsylvania.....	471.45				420.50		9.95		41.00
Twelfth Pennsylvania.....	30.65						19.00		11.65
Twenty-third Pennsylvania.....	888.75	36.00			342.50	304.65		8.00	197.60
South Carolina.....	501.55	7.90			200.00	240.90		3.00	49.75
Tennessee.....	377.00				354.00				23.00
Third Texas.....	6,400.00				212.50	235.13	16.75		4.35
Second Virginia.....	609.35				302.00	240.90	3.45		63.00
Sixth Virginia.....	236.40				225.00		1.40		10.00
Washington.....	238.90				145.00				93.50
West Virginia.....	200.65				147.50		10.65		42.50
First Wisconsin.....	869.75				80.00	746.25			43.50
Second Wisconsin.....	120.75				87.75				33.00
Total.....	22,542.40	224.56	5.25	538.55	10,742.85	6,928.09	379.95	126.00	3,597.15

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

[Appropriation: "Collecting the income tax, 1915."]

Districts.	Total paid.	Clerks.	Messengers and janitors.	Deputy collectors.											Total paid from appropriation.	
				Salaries.	Expenses.											Total paid deputy collectors.
					By rail-road.	Other than rail-road.	Rail-road fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses incurred.	Total expenses paid.		
Alabama.....	\$10,518.78			\$8,175.55	19,460	718	\$464.63	\$39.70	\$30.05	\$49.90	\$1,753.85	\$5.10	\$2,343.23	\$2,343.23	\$10,518.78	\$10,980.11
Arkansas.....	7,121.80			4,908.33	17,599	1,056	399.32	37.50	42.20	61.75	1,668.95	4.75	2,214.47	2,213.47	7,121.80	7,438.95
1st California.....	18,496.18			14,117.78	14,117	4,278	461.65	42.15	57.10	66.00	3,318.80	192.55	4,138.25	4,118.40	18,496.18	18,970.62
6th California.....	12,610.24			11,662.78	4,837	1,991	135.60	2.75	29.25	2.75	771.36	5.75	947.46	947.46	12,610.24	12,714.54
Colorado.....	12,598.25			10,240.00	25,047	1,298	781.35	57.40	41.70	36.75	1,433.80	7.25	2,358.25	2,358.25	12,598.25	12,875.30
Connecticut.....	18,011.63			14,003.07	42,722	5,860	976.59	10.05	131.98	110.75	2,902.90		4,132.27	4,008.56	18,011.63	18,163.63
Florida.....	7,553.31			6,400.00	11,419	452	324.66	23.25	43.55		788.65	3.30	1,153.41	1,153.31	7,553.31	7,792.19
Georgia.....	10,823.81			9,082.50	9,291	334	220.15	10.00	12.35	10.25	1,487.05	1.75	1,741.55	1,741.31	10,823.81	11,108.36
3d Illinois.....	27,614.98	\$3,800.00		23,694.16	337	8,344	5.88		114.00		.95		120.83	120.82	23,814.98	28,523.65
5th Illinois.....	6,916.84			5,366.67	10,879	1,728	216.52	16.40	33.10	6.75	1,266.55	10.85	1,550.17	1,550.17	6,916.84	7,164.67
8th Illinois.....	4,763.31			4,013.34	7,920	417	158.42	3.90	18.10	17.45	552.40		750.27	749.97	4,763.31	4,810.56
13th Illinois.....	4,838.52			3,970.00	10,049	991	196.85		20.42	15.50	636.05		868.82	868.52	4,838.52	4,918.52
6th Indiana.....	6,264.45	1,200.00		4,278.33	8,123	228	158.92	.90	3.40	1.00	620.90	1.00	786.12	786.12	5,064.45	6,303.60
7th Indiana.....	8,959.11			7,566.66	12,404	1,749	249.07	8.50	31.88	13.00	1,089.85	.50	1,392.80	1,392.45	8,959.11	9,275.96
3d Iowa.....	9,672.86			8,247.50	13,458	266	270.56	4.25	28.85	4.00	1,117.70		1,425.36	1,425.36	9,672.86	10,411.61
Kansas.....	5,817.13	900.00		3,799.94	9,100	246	181.75	4.85	10.10	103.85	886.10	1.75	1,188.40	1,117.19	4,917.13	6,366.78
2d Kentucky.....	4,486.79			4,000.00	1,170	545	29.51		26.55	57.00	373.73		486.79	486.79	4,486.79	4,631.79
5th Kentucky.....	8,255.46			7,169.45	6,595	1,353	162.17	1.50	26.15	37.35	855.79	3.05	1,086.01	1,086.01	8,255.46	8,580.81
6th Kentucky.....	4,354.57	1,200.00		2,800.00	3,620	2,021	85.34	2.00	24.90	34.50	185.35	22.50	354.57	354.57	4,354.57	4,434.57
7th Kentucky.....	4,587.27			4,000.00	7,835	99	380.09	1.25	2.75	7.25	188.40	7.53	587.27	587.27	4,587.27	4,667.57
8th Kentucky.....	5,802.65			4,700.00	12,797	1,735	324.65	4.95	100.25	33.95	571.55	67.30	1,102.65	1,102.65	5,802.65	5,803.75
Louisiana.....	8,172.02			7,340.01	9,928	732	297.21	15.50	30.00	35.50	462.87	.95	832.01	832.01	8,172.02	8,392.77
Maryland.....	16,035.84	1,548.33		12,584.99	8,993	3,540	222.37	5.05	106.10	13.25	1,548.65	9.75	1,905.17	1,902.52	14,487.51	16,965.44
3d Massachusetts.....	17,409.53	1,900.00		15,193.87	3,897	3,253	83.62	1.80	58.09		167.15		310.66	310.66	15,509.53	18,095.93
1st Michigan.....	14,139.16	1,366.67		11,972.49	5,975	295	117.11	3.75	8.90	6.75	666.80	.75	804.06	800.00	12,779.49	14,880.10
4th Michigan.....	5,853.22			5,400.00	7,059	431	152.97	16.93	6.25	1.50	298.10	8.00	483.77	483.22	5,853.22	5,897.97
Minnesota.....	14,496.51			12,318.90	29,844	10,104	655.52	30.10	165.95	95.50	1,266.44	25.00	2,178.51	2,177.61	14,496.51	14,856.30
1st Missouri.....	7,737.83			7,555.56	1,373	47	27.47		1.85	1.50	151.45		182.27	182.27	7,737.83	8,059.58
6th Missouri.....	4,911.71			4,726.66	1,280	87	25.70		2.80	9.50	147.05		185.05	185.05	4,911.71	5,056.31
Montana.....	12,553.77			9,696.67	32,795	3,909	1,044.75	36.45	95.35	93.50	1,582.55	4.50	2,857.10	2,857.10	12,553.77	12,816.27
Nebraska.....	7,316.14			5,699.99	18,914	3,499	403.75	2.25	84.70	33.50	1,091.95		1,616.15	1,616.15	7,316.14	7,389.64
New Hampshire.....	16,658.55			13,164.17	22,533	1,951	540.03	5.60	59.52	13.00	2,875.48	.75	3,494.38	3,494.38	16,658.55	16,978.60
1st New Jersey.....	3,300.00			3,300.00											3,300.00	3,341.50

108980-15-5

TABLE No. 6.—Analysis of expenditures—disbursements by collectors—Continued.

Districts.	Total paid.	Clerks.	Messengers and janitors.	Deputy collectors.										Total paid from appropriation.		
				Salaries.	Expenses.						Total expenses incurred.	Total expenses paid.	Total paid deputy collectors.			
					By rail-road.	Other than rail-road.	Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.					Meals and lodging.	Miscellaneous.
5th New Jersey	\$10,567.00			\$10,041.67	\$9,965	\$4,280	\$201.13		\$73.50	\$2.00	\$248.70		\$525.33	\$525.33	\$10,567.00	\$11,396.75
New Mexico	7,601.98			6,233.33	10,704	841	335.99	\$8.50	20.10	55.25	893.01		1,368.85	1,368.65	7,601.98	7,803.23
1st New York	15,708.56			15,250.18	12,962	1,338	259.24		45.05	3.50	150.60		458.39	458.38	15,708.56	16,478.55
2d New York	25,812.04			25,603.08	1,217	3,794	34.15		83.80	16.25	74.70	.06	208.96	208.96	25,812.04	26,663.69
3d New York	17,826.81			17,709.61		2,992			117.20				38.93	38.88	17,826.81	18,571.71
14th New York	6,820.25	\$1,200.00		5,581.37	364	141	6.08		3.50		29.35		593.33	592.13	6,820.25	7,371.92
21st New York	5,559.35			4,967.22	13,588	298	268.23		6.70	25.00	293.40		432.78	432.78	5,559.35	6,089.59
28th New York	9,485.00			9,052.22	1,830	1,277	57.90		37.93	3.25	333.70		739.75	739.70	9,485.00	10,224.60
4th North Carolina	7,039.70			6,300.00	8,704	144	249.25		19.75	5.50	468.25	2.50	1,063.23	1,062.98	7,039.70	8,324.16
5th North Carolina	8,170.21	1,080.00		6,027.23	12,612	120	317.58	3.55	35.00	5.50	701.60		803.90	803.90	8,170.21	8,988.89
North and South Dakota	5,923.89			5,119.99	7,599	627	189.25	9.01	10.05	23.50	571.84	.25	1,289.05	1,283.50	5,923.89	13,401.90
1st Ohio	13,002.95			11,719.45	8,907	10,367	136.40	.60	189.45	20.25	942.35		465.45	465.45	13,002.95	17,620.29
10th Ohio	7,216.29	1,200.00		5,550.84	3,039	5,204	70.80		98.95	12.50	279.50	3.70	647.00	647.00	7,216.29	6,993.55
11th Ohio	6,947.00			6,300.00	8,490	376	26.75		105.95		656.25		1,111.00	1,111.00	6,947.00	7,737.50
18th Ohio	10,494.95			9,706.00	1,255	5,333	213.70	32.35	31.75	33.90	752.05	47.25	635.15	635.15	10,494.95	17,165.82
Oklahoma	7,593.50	1,200.00		5,282.50	9,789	676	93.15	6.40	2.20	109.90	372.00	51.50	174.34	174.34	7,593.50	14,504.98
Oregon	6,796.82			6,161.67	3,041	1,626	10.44	1.00	118.90		44.00		1,605.96	1,600.00	6,796.82	9,861.46
1st Pennsylvania	14,119.33	1,200.00		12,744.99	885	1,519	190.90		40.51	20.50	1,354.05		775.01	775.01	14,119.33	16,011.06
9th Pennsylvania	9,390.01		\$50.00	7,740.01	7,507	2,090							244.80	244.80	9,390.01	4,655.81
23d Pennsylvania	775.01			775.01			26.95	2.75	1.70		213.40		387.00	387.00	775.01	11,373.11
2d South Carolina	15,122.31			14,877.51	1,093	316	168.00	2.05	18.90	3.25	195.20	.20	655.41	621.66	15,122.31	17,702.42
Tennessee	4,154.26			3,796.66	6,729	271	225.96	27.25	20.35	34.55	342.30	5.00	2,736.13	2,731.18	4,154.26	11,915.82
3d Texas	10,996.11			10,374.45	8,943	926	635.40	51.40	35.25	38.50	1,971.73	3.85	1,696.89	1,696.89	10,996.11	5,183.69
2d Virginia	17,233.69			14,502.51	21,561	3,483	77.50	3.60	28.35	69.19	1,402.93	115.30	502.85	502.85	17,233.69	8,379.51
6th Virginia	11,306.47			9,609.58	3,483	5,924	208.16	25.70	21.55	3.00	242.45	1.99	429.78	429.78	11,306.47	8,562.12
Washington	4,947.29			4,444.44	9,821	584	60.13	.80	16.27	4.00	325.10	23.48	879.25	879.25	4,947.29	7,778.53
West Virginia	8,140.61			7,710.83	2,075	2,071	172.00	4.00	9.70	9.35	684.10	.10	816.04	808.78	8,140.61	8,956.62
1st Wisconsin	8,361.47			7,482.22	8,505	961	224.58		33.53	6.50	551.43		1,417.91	1,416.41	8,361.47	
2d Wisconsin	6,908.78			6,100.00	11,794	1,029	306.81	20.50	34.90	6.00	1,046.95	2.75	68,412.29	68,126.33	6,908.78	603,694.73
2d Wisconsin	8,835.87			7,419.46	15,378	1,489							775.01	775.01	8,835.87	644,082.13
Total	621,539.73	17,795.00	50.00	535,568.40	612,720	120,902	14,689.56	588.21	2,697.43	1,500.64	48,237.69	698.76	68,412.29	68,126.33	603,694.73	644,082.13

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

[Appropriation: "Restricting the sale of opium, etc."]

Districts.	Miscellaneous expenditures.					
	Total paid.	Printing and binding.	Type-writing machines.	Rubber stamps.	Rental of typewriting machines.	Miscellaneous.
Alabama	\$5.00			\$5.00		
Arkansas	5.25	\$5.25				
First California	13.00	11.50		1.50		
Sixth California	11.35			8.20		\$3.15
Colorado	4.00			4.00		
Georgia	3.20			3.20		
First Illinois	789.44	80.00				709.44
Sixth Indiana	618.50					618.50
Third Iowa	181.00			1.00		180.00
Second Kentucky	11.85			11.85		
Fifth Kentucky	73.15		867.50	1.65		4.00
Maryland	16.21			14.35		1.86
Third Massachusetts	608.25			2.75		605.50
First Michigan	620.30			.30		620.00
Minnesota	1.80			1.80		
First Missouri	3.05			3.05		
Sixth Missouri	3.45			3.45		
Nebraska	.70			.70		
New Hampshire	335.30					335.30
First New York	220.69					220.69
Third New York	240.85			1.25		239.60
Twenty-first New York	3.12					3.12
Fourth North Carolina	4.00	4.00				
Fifth North Carolina	2.55					
First Ohio	12.81			8.25		4.56
Eleventh Ohio	50.00					50.00
Eighteenth Ohio	41.00	35.00			\$6.00	
First Pennsylvania	313.35	32.80			9.00	271.55
Twelfth Pennsylvania	18.00					18.00
Twenty-third Pennsylvania	672.61			.61		672.00
South Carolina	1.80			1.80		
Third Texas	75.50			65.00	8.00	2.50
West Virginia	9.00					9.00
First Wisconsin	620.50					620.50
Total	5,590.88	168.55	132.50	77.56	23.00	5,189.27

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

[Appropriation: "Restricting the sale of opium, etc."]

Districts.	Total paid.	Deputy collectors.										Total paid deputy collectors.	Total paid from appropriation.		
		Salaries.	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.....	\$2,615.57	\$1,955.56	7,633	646	\$200.05	\$23.20	\$7.80	\$24.75	\$422.85	\$0.75	\$679.46	\$660.01	\$2,615.57	\$2,620.57	
Arkansas.....	1,188.34	963.34	2,174	215	51.44	3.00	8.50	2.25	192.65		257.84	225.00	1,188.34	1,193.59	
First California.....	1,053.75	1,044.45	105	122	1.35		4.35		3.60		9.30	9.30	1,053.75	1,066.75	
Sixth California.....	861.67	861.67											861.67	873.02	
Colorado.....	1,323.98	1,257.78	768	296	26.90		3.70	9.45	23.15		66.20	66.20	1,323.98	1,327.98	
Connecticut.....	1,415.74	1,324.44	1,505	779	39.01			14.59	37.20		91.30	91.30	1,415.74	1,415.74	
Florida.....	1,093.50	876.67	642	443	18.85		2.00	13.00	172.45	13.10	219.40	216.83	1,093.50	1,093.50	
Georgia.....	1,430.56	1,205.56	2,323	341	54.53		3.35	20.25	172.96		334.38	225.00	1,430.56	1,433.76	
First Illinois.....	1,641.12	1,524.45	242	496	4.84			14.05	98.55		117.44	116.67	1,641.12	2,430.56	
Eighth Illinois.....	975.82	843.33	1,799	515	35.73		2.65	13.95	88.10		140.43	132.49	975.82	975.82	
Thirteenth Illinois.....	964.05	852.22	834	316	17.54			7.89	86.40		111.83	111.83	964.05	964.05	
Sixth Indiana.....	1,317.77	1,228.33	1,100	282	21.54			8.20	59.70		89.44	89.44	1,317.77	1,936.27	
Seventh Indiana.....	953.96	781.11	1,526	234	31.82			6.20	136.39		175.41	172.85	953.96	953.96	
Third Iowa.....	1,461.17	1,240.00	1,401	108	28.02			5.30	187.85		221.17	221.17	1,461.17	1,642.17	
Kansas.....	1,413.88	1,188.88	586	26	11.79			1.56	149.00		234.79	225.00	1,413.88	1,413.88	
Second Kentucky.....	1,030.74	826.67	3,710	168	96.32			6.15	91.35		204.07	204.07	1,030.74	1,042.59	
Fifth Kentucky.....	818.34	818.34											818.34	891.49	
Sixth Kentucky.....	446.67	446.67											446.67	446.67	
Seventh Kentucky.....	420.00	420.00											420.00	420.00	
Eighth Kentucky.....	1,041.98	853.33	2,289	220	59.10			1.15	9.00		110.90	188.65	1,041.98	1,041.98	
Louisiana.....	1,574.72	1,302.23	1,754	330	52.54		5.25	16.35	244.05	8.60	319.29	272.49	1,574.72	1,574.72	
Maryland.....	885.83	786.68	398	182	8.95			5.70	84.50		99.15	99.15	885.83	902.04	
Third Massachusetts.....	2,294.35	2,128.32	5,114	1,630	102.88			25.20	37.45	.50	166.03	166.03	2,294.35	2,902.60	
First Michigan.....	1,293.99	1,225.56	1,531	456	30.33		3.20	9.55	25.25		68.43	68.43	1,293.99	1,914.29	
Fourth Michigan.....	993.87	863.32	1,563	178	30.70		1.60	6.90	91.25	.10	130.55	130.55	993.87	993.87	
Minnesota.....	900.55	847.79	164	2.72				1.60	49.69		54.01	52.76	900.55	902.35	
First Missouri.....	1,424.24	1,228.90	100	446	.90			11.14	182.96	.40	195.34	195.34	1,424.24	1,427.29	
Sixth Missouri.....	1,138.07	1,001.66	304	197	2.16			9.35	124.96		136.41	136.41	1,138.07	1,141.52	
Montana.....	1,564.32	1,276.12	4,041	178	123.75		8.95	6.10	144.90	4.50	288.20	288.20	1,564.32	1,564.32	
Nebraska.....	1,492.91	1,348.90	1,169	174	23.36			4.65	116.00		144.01	144.01	1,492.91	1,493.61	
New Hampshire.....	1,352.84	1,210.57	733	335	18.37			5.80	118.20		142.37	142.27	1,352.84	1,688.14	
First New Jersey.....	466.67	466.67											466.67	466.67	
Fifth New Jersey.....	1,441.43	1,296.67	1,728	1,312	33.20			30.82	106.80		170.91	147.76	1,441.43	1,444.43	
New Mexico.....	687.61	565.56	1,075	319	45.80		7.90	.80	43.05		24.50	122.05	687.61	857.61	
First New York.....	769.45	715.56	252	705	3.00			11.70	4.40		19.10	10.10	769.45	990.14	
Second New York.....	734.66	742.22	656					12.80			12.80	12.80	734.66	734.66	
Third New York.....	470.00	470.00											470.00	995.87	
Fourteenth New York.....	495.05	381.11	1,249	228	24.23			4.96	84.75		113.94	113.94	495.05	470.00	
Twenty-first New York.....													495.05	498.17	
Twenty-eighth New York.....	1,136.42	1,132.22	162					3.70	50		4.20	4.20	1,136.42	1,136.42	
Fourth North Carolina.....	899.78	782.23	1,533	91	37.85			3.20	75.00		117.55	117.55	899.78	903.78	
Fifth North Carolina.....	953.90	848.90	1,608	74	40.15			4.40	58.45		105.00	105.00	953.90	956.75	
North and South Dakota.....	935.30	797.78	499	672	8.72		1.50	7.75	169.55		187.52	187.52	935.30	985.30	
First Ohio.....	1,436.51	1,246.66	2,076	650	42.50		4.65	14.15	122.50	.05	189.85	189.85	1,436.51	1,449.32	
Tenth Ohio.....	751.24	703.34	317	317	6.20			15.85	25.85		47.90	47.90	751.24	751.24	
Eleventh Ohio.....	471.62	466.67	90		1.80				3.15		4.95	4.95	471.62	471.62	
Eighteenth Ohio.....	1,311.27	1,166.11	554	502	12.16			8.55	124.45		145.16	145.16	1,311.27	1,352.27	
Oklahoma.....	852.16	866.67	1,347		27.09		.45	3.35	54.00		85.49	85.49	852.16	952.16	
Oregon.....	952.45	904.45	961	324	28.75		4.30	5.50	7.05		48.75	48.00	952.45	952.45	
First Pennsylvania.....	1,897.25	1,736.12	2,414	180	58.44		7.55	7.11	79.15	1.42	153.67	111.13	1,897.25	2,210.60	
Ninth Pennsylvania.....	1,235.98	1,157.78	1,038	494	25.80		2.60	8.50	41.30		78.20	78.20	1,235.98	1,235.98	
Twelfth Pennsylvania.....	366.67	366.67											366.67	384.67	
Twenty-third Pennsylvania.....	1,452.24	1,218.90	1,658	733	37.72			14.50	183.60		235.82	233.34	1,452.24	2,124.85	
South Carolina.....	1,089.36	883.32	4,192	336	106.09			9.40	91.90		226.49	206.04	1,089.36	1,091.16	
Tennessee.....	1,562.61	1,317.78	872	101	22.58			.85	3.75		244.83	244.83	1,562.61	1,562.61	
Third Texas.....	3,068.99	2,332.79	6,236	542	197.15		23.00	28.10	479.95		736.20	736.20	3,068.99	3,144.49	
Second Virginia.....	470.00	470.00											470.00	470.00	
Sixth Virginia.....	1,563.65	1,220.00	3,060	202	77.60		.50	10.35	271.75		364.20	343.65	1,563.65	1,563.65	
Washington.....	1,064.31	870.00	1,771	1,084	45.72		2.75	11.55	123.45		194.31	194.31	1,064.31	1,064.31	
West Virginia.....	878.27	704.45	2,657	189	60.13		.50	1.70	100.25	10.84	178.33	173.82	878.27	887.27	
First Wisconsin.....	1,167.94	1,063.33	633	458	13.86		.50	14.30	75.85		104.61	104.61	1,167.94	1,788.44	
Second Wisconsin.....	951.69	852.23	210	349	4.20			9.76	85.55		99.51	99.46	951.69	951.69	
Total.....	70,826.80	62,298.49	83,870	19,502	2,056.32		118.70	488.32	111.30	5,876.43	225.11	8,876.18	8,528.31	70,826.80	76,417.65

TABLE No. 9.—Analysis of expenditures—Disbursements by collectors.

[Appropriation: "Miscellaneous expenses, Internal-Revenue Service, 1915."]

Districts.	Miscellaneous expenditures.											
	Total paid.	Telegrams.	Telephone service.	Long-distance telephone.	Post-office box rent.	Postage.	Printing and binding.	Type-writing machines.	Rubber stamps.	Office rent.	Expenses of seizure and sale.	Miscellaneous.
Alabama.....	\$290.05	\$9.25	\$112.50	\$15.05	\$12.00	\$14.40	\$24.50	\$65.00			\$4.30	\$23.05
Arkansas.....	391.76	13.72	92.00	91.85	16.00	9.50	7.50				147.44	13.75
First California.....	2,622.81	7.63	610.48	738.59	32.00	70.21	148.75	80.00	\$47.55	\$787.50		100.10
Sixth California.....	595.17	3.92	360.24	70.88		25.00			22.53			112.60
Colorado.....	1,081.89	6.60	120.10	83.74	16.00	25.00			4.20	780.00	14.80	31.45
Connecticut.....	732.59	1.46	280.99	261.20	34.00	35.50			12.10		29.64	86.70
Florida.....	349.70	21.13	132.00		26.00	15.00	11.25		4.50		126.72	13.10
Georgia.....	393.69	7.85	107.08	17.25	12.00	18.00	6.00		.40		199.19	25.92
Hawaii.....	912.23		84.00		8.00	15.00			8.80	460.83		335.60
First Illinois.....	513.80		222.05			36.00			101.55		18.25	135.95
Fifth Illinois.....	438.76	3.84	244.00	29.60	18.00	55.00			10.30		47.92	30.10
Eighth Illinois.....	301.34	8.64	120.00	58.75	11.00	50.00	22.75					30.20
Thirteenth Illinois.....	118.67	.98	72.00	18.00	8.00	12.00			.25		2.00	5.44
Sixth Indiana.....	603.97	8.06	208.72	56.90	19.00	15.00			9.20	240.00	10.34	36.75
Seventh Indiana.....	321.30	.21	144.00	70.05	18.00	60.00			3.80			25.24
Third Iowa.....	509.78	21.71	264.00	38.60	18.00	96.60	10.32		2.05		14.75	43.75
Kansas.....	247.17	3.62	120.00	3.15	8.00	15.00			4.50		69.70	23.20
Second Kentucky.....	238.62	1.66	99.00	73.33	6.00	40.00	4.80				4.50	9.33
Fifth Kentucky.....	2,297.41	.25	432.00	108.41	28.00	229.30	2.75		17.50	180.00	1,253.36	45.84
Sixth Kentucky.....	194.50		123.00	2.65	3.00	50.00			5.70			10.15
Seventh Kentucky.....	266.05	.55	135.50	21.40		90.00			2.00			16.60
Eighth Kentucky.....	397.65		99.00	33.88	1.50	20.00	18.25		7.35	203.33	2.10	14.24
Louisiana.....	306.49		222.00		14.00	15.00			5.55		18.00	31.94
Maryland.....	2,169.61		359.65	90.35		201.40	11.00		28.70	1,200.00	43.50	235.01
Third Massachusetts.....	10,626.87		269.28	179.35		10.00	4.25		17.75	9,868.17	38.40	239.67
First Michigan.....	847.62	2.07	339.99	14.50	26.00	36.30	9.00		19.15	14.40	155.55	230.66
Fourth Michigan.....	105.33	15.78	45.00	1.85		12.00						27.70
Minnesota.....	559.66		390.75	11.40	15.00	42.55			5.70		12.01	82.25
First Missouri.....	1,041.32	3.37	256.27	15.40		31.00		67.50	31.95		340.05	315.78
Sixth Missouri.....	403.70	.89	209.00	9.35		28.00			15.85		101.36	39.25
Montana.....	240.37	6.39	98.00	.65	6.00	29.10	3.50					96.73
Nebraska.....	300.08		220.68	11.55		20.00	1.65		4.40			41.80
New Hampshire.....	180.94	4.15	65.75	11.71	14.00	47.50			15.15		7.70	14.98
First New Jersey.....	408.26		60.00	10.20		14.16			11.95		8.55	3.40
Fifth New Jersey.....	3,965.21		393.53	134.36		90.00			22.80	2,750.00	227.62	346.90
New Mexico.....	85.81	10.31	49.15	1.35	10.00		2.50				5.60	7.50
First New York.....	331.77		193.05	97.32		15.00					19.40	7.90
Second New York.....	1,118.31		210.00	228.93		70.10			3.00		335.80	270.45
Third New York.....	9,489.97		237.60	59.62		20.00			13.90		62.30	116.55
Fourteenth New York.....	1,387.44	1.94	224.48	38.85	24.00	44.58			11.80	892.60	2.90	137.37
Twenty-first New York.....	3,743.50		133.00			55.10			1.25	2,505.60	5.50	38.25
Twenty-eighth New York.....	516.55		241.80	91.75	44.00	30.00			20.00			80.00
Fourth North Carolina.....	273.16	15.66	66.60			13.00	30.00	13.00	1.25		101.50	27.75
Fifth North Carolina.....	644.25	31.95	150.00	61.10	20.00	12.00	1.75		9.00		289.72	68.75
North and South Dakota.....	77.69	3.69	42.00		6.00	3.00	23.00					
First Ohio.....	1,214.47	3.33	304.08	23.82		46.00	34.05		34.50	480.00	236.90	51.79
Tenth Ohio.....	508.19	.90	222.00	34.80	12.00	61.50			8.00			168.99
Eleventh Ohio.....	682.67	3.85	124.00	48.50	18.25	30.00			6.60		423.05	28.42
Eighteenth Ohio.....	517.64	2.30	306.66	4.55		66.00	63.85				13.04	91.24
Oklahoma.....	97.40	.20	49.20	18.47	12.00	7.00			5.45		2.13	2.95
Oregon.....	461.26	4.09	301.90	17.90		18.00			10.70		34.37	74.30
First Pennsylvania.....	1,379.13	8.43	699.71	75.40		112.60	30.00		63.35	200.00	120.78	68.86
Ninth Pennsylvania.....	273.44	15.58	182.75	10.84	27.00	25.00			3.77			8.50
Twelfth Pennsylvania.....	25.50		9.00		2.00	10.00						4.50
Twenty-third Pennsylvania.....	757.69		319.00	114.30	20.00	80.00	18.00	145.00	29.85			31.54
South Carolina.....	131.04	9.69	66.00	5.90	8.00	5.00			11.80		23.65	1.00
Tennessee.....	776.56	4.09	381.12	145.85	9.37	40.00			6.65		147.58	41.90
Third Texas.....	683.17	50.02	256.00	153.46	38.00	80.28			3.75		41.11	60.55
Second Virginia.....	727.72	.80	276.00	108.45	20.00	28.00			5.10		101.12	188.25
Sixth Virginia.....	1,049.84	12.23	142.97	7.45	19.75	24.00					769.29	74.15
Washington.....	450.19	10.97	246.00	46.55	36.00	70.00			3.30		21.57	15.85
West Virginia.....	544.30	.70	114.30	207.07	27.25	48.82			.65		59.72	85.79
First Wisconsin.....	366.94	1.95	201.24		16.00	60.00			11.50			76.25
Second Wisconsin.....	165.44		42.00	30.20	22.00	40.00			9.25		10.74	11.25
Total.....	63,185.41	346.39	12,901.57	3,916.38	774.12	2,705.82	470.42	357.50	717.65	30,561.73	5,699.97	4,733.86

TABLE 10.—Analysis of expenditures—Disbursements by collectors.

RECAPITULATION.

Districts.	Salaries and expenses of collectors, 1915.	Salaries and expenses of agents, etc. 1915.	Miscellaneous expenses, Internal Revenue Service, 1915.	Refunding internal-revenue collections, 1915.	Collecting the income tax, 1915.	Restricting the sale of opium, etc.	Total.
Alabama.....	\$33,546.81	\$4,050.89	\$290.05	\$380.00	\$10,980.11	\$2,620.57	\$51,868.43
Arkansas.....	20,197.73	7,962.98	391.76	835.00	7,438.95	1,193.59	38,020.01
First California.....	70,493.65	115,906.32	2,622.81	465.00	18,970.62	1,066.75	209,525.15
Sixth California.....	31,316.91	16,459.66	595.17	2,040.00	12,714.54	873.02	65,999.30
Colorado.....	35,671.19	3,060.09	1,081.89	1,613.30	12,875.30	1,327.98	55,629.75
Connecticut.....	37,876.96	12,539.98	732.59	50.00	18,163.63	1,415.74	70,778.90
Florida.....	27,040.85	7,164.75	349.70	90.00	7,792.19	1,093.50	43,530.99
Georgia.....	42,305.65	2,884.06	393.69	403.25	11,108.36	1,433.76	58,828.77
Hawaii.....	12,313.00	1,875.00	912.23	385.00			15,485.23
First Illinois.....	73,004.82	38,871.63	513.80	3,989.28	28,523.65	2,430.56	147,833.74
Fifth Illinois.....	33,692.13	162,989.59	438.76	1,200.00	7,184.67		205,505.15
Eighth Illinois.....	33,525.09	48,787.68	301.34	545.00	4,810.56	975.82	88,945.49
Thirteenth Illinois.....	1,076.28	2,338.02	118.67		4,918.52	964.05	26,415.64
Sixth Indiana.....	35,996.47	62,156.70	603.97		6,308.60	1,936.27	106,997.01
Seventh Indiana.....	34,962.91	73,145.69	321.30	1,095.00	9,275.96	953.96	119,754.82
Third Iowa.....	41,406.65	3,515.17	509.78	3,345.00	10,411.61	1,642.17	60,830.38
Kansas.....	24,701.51		247.17	1,645.00	6,366.78	1,413.88	34,374.34
Second Kentucky.....	29,217.23	63,936.20	238.62	870.00	4,631.79	1,042.59	99,936.43
Fifth Kentucky.....	48,296.58	296,247.87	2,297.41	1,125.45	8,580.81	891.49	357,439.61
Sixth Kentucky.....	28,577.01	58,528.83	194.50	3,305.00	4,434.57	446.67	95,486.58
Seventh Kentucky.....	32,932.14	103,168.36	266.05	245.00	4,667.57	420.00	141,699.12
Eighth Kentucky.....	34,243.12	98,152.75	397.65	1,565.00	5,803.75	1,041.98	141,204.25
Louisiana.....	28,523.03	34,520.73	306.49	1,535.00	8,392.77	1,574.72	74,852.74
Maryland.....	64,783.65	113,754.93	2,169.61	400.00	16,965.44	902.04	198,975.67
Third Massachusetts.....	49,066.30	58,218.62	10,626.87	4,960.00	18,695.93	2,902.60	144,500.32
First Michigan.....	37,263.01	9,356.04	847.62	2,250.00	14,890.10	1,914.29	66,521.06
Fourth Michigan.....	21,172.09	1,040.95	105.33	800.00	5,897.97	993.87	30,010.21
Minnesota.....	41,729.52	12,126.32	559.66	70.00	14,856.30	902.35	70,244.15
First Missouri.....	45,153.55	20,035.18	1,041.32	1,990.00	8,059.58	1,427.29	77,706.92
Sixth Missouri.....	33,109.16	28,139.88	403.70	105.00	5,056.31	1,141.52	67,955.57
Montana.....	26,488.05	4,145.26	240.37	680.18	12,816.27	1,564.32	45,934.45
Nebraska.....	31,323.84	16,234.68	300.08	2,270.00	7,389.64	1,493.61	59,011.85
New Hampshire.....	24,187.89	1,726.57	180.94	1,520.00	16,978.60	1,688.14	46,282.14
First New Jersey.....	16,111.60	4,509.55	108.26	510.00	3,341.50	466.67	25,047.58
Fifth New Jersey.....	43,555.38	13,008.31	3,965.21	765.00	11,396.75	1,444.43	74,135.08
New Mexico.....	19,009.49	1,319.95	85.81	520.00	7,803.23	687.61	29,426.00
First New York.....	45,936.39	24,507.50	331.77		16,478.55	990.14	88,244.35
Second New York.....	54,035.48	40,449.13	1,118.31	70.00	26,663.69	734.66	123,071.27
Third New York.....	51,734.48	9,739.05	9,489.97	120.00	18,571.71	995.87	90,651.08
Fourteenth New York.....	34,893.21	24,676.85	1,387.44	10.00	7,381.33	470.00	68,818.83
Twenty-first New York.....	29,885.97	17,084.79	3,743.50	270.00	5,771.92	498.17	57,254.35
Twenty-eighth New York.....	36,292.74	14,473.18	519.55		9,689.59	498.17	62,108.48
Fourth North Carolina.....	35,766.25	2,191.19	273.16	805.00	7,142.60	1,136.42	47,081.98
Fifth North Carolina.....	60,762.90	1,976.03	644.25	554.19	8,324.16	959.78	73,220.28
North and South Dakota.....	21,657.82	77.69			5,983.89	965.30	28,709.70
First Ohio.....	62,736.71	115,954.49	1,214.47	11,386.06	13,401.90	1,449.32	206,142.95
Tenth Ohio.....	27,759.28	5,809.42	608.19		7,620.29	751.24	42,448.42
Eleventh Ohio.....	25,036.69	5,882.62	682.67	1,225.00	6,993.55	521.62	40,342.15
Eighteenth Ohio.....	36,926.89	13,058.28	547.64	325.00	10,961.91	1,352.27	63,171.99
Oklahoma.....	17,055.81	97.40		2,650.00	7,737.50	952.16	28,492.87
Oregon.....	23,235.53	4,654.83	461.26	3,451.35	7,165.82	952.45	39,921.24
First Pennsylvania.....	70,930.56	65,181.06	1,379.13	65.00	14,504.98	2,210.60	154,271.33
Ninth Pennsylvania.....	58,282.22	39,008.74	273.44	2,180.00	9,861.46	1,235.98	110,841.84
Twelfth Pennsylvania.....	4,995.14	2,105.41	25.50		805.66	384.67	8,316.38
Twenty-third Pennsylvania.....	52,986.00	142,204.33	757.69	850.00	16,011.06	2,124.85	214,933.93
South Carolina.....	27,069.13	7,006.85	131.04	612.20	4,655.81	1,091.16	40,566.19
Tennessee.....	48,856.13	24,133.03	776.56	2,066.35	11,373.11	1,562.61	89,367.79
Third Texas.....	35,149.79	5,684.62	683.17	375.00	17,702.42	3,144.49	62,739.49
Second Virginia.....	43,833.12	36,773.09	727.72	2,425.00	11,915.82	470.00	96,144.75
Sixth Virginia.....	40,723.71	30,420.44	1,049.84	285.00	5,183.69	1,563.65	79,226.33
Washington.....	34,423.32	4,720.21	450.19	4,270.00	8,379.51	1,064.31	53,307.54
West Virginia.....	38,420.67	4,593.94	544.30	2,300.00	8,562.12	887.27	53,308.30
First Wisconsin.....	42,029.35	37,903.40	366.94	1,470.00	7,778.53	1,788.44	91,336.66
Second Wisconsin.....	26,690.75	7,346.65	165.44	595.00	8,956.62	951.69	44,706.15
Total.....	2,349,007.29	2,189,420.32	63,185.41	82,526.61	644,082.13	76,417.68	5,404,639.44

Statement showing expenses, by items, incurred within the fiscal year 1915 by 40 internal revenue agents provided for by section 3152, Revised Statutes, as amended.

Personal compensation.....	\$98,306.00
Traveling expenses:	
Railroad fares..... ¹	\$9,000.94
Sleeping and parlor cars.....	1,622.51
Street car, bus, and baggage..... ²	864.59
Livery..... ²	421.74
Per diem in lieu of subsistence.....	39,846.00
Telegrams.....	508.04
Miscellaneous.....	668.98
Total.....	52,932.80
Total compensation and expenses.....	151,238.80

Statement showing expenses, by items, incurred within the fiscal year 1915 by internal revenue agents paid from the appropriation "Collecting the income tax."

Personal compensation.....	\$121,054.00
Traveling expenses:	
Railroad fares..... ³	\$6,235.02
Sleeping and parlor cars.....	691.50
Street car, bus, and baggage..... ⁴	944.64
Livery..... ⁴	277.75
Per diem in lieu of subsistence.....	50,186.00
Telegrams.....	7.63
Miscellaneous.....	90.79
Total.....	58,433.33
Total compensation and expenses.....	179,487.33

Statement showing expenses, by items, incurred within the fiscal year 1915 by internal revenue inspectors paid from the appropriation "Collecting the income tax."

Personal compensation.....	\$105,530.00
Traveling expenses:	
Railroad fares..... ⁵	\$6,772.23
Sleeping and parlor cars.....	466.87
Street car, bus, and baggage..... ⁶	973.76
Livery..... ⁶	444.67
Per diem in lieu of subsistence.....	47,852.00
Telegrams.....	7.91
Miscellaneous.....	151.01
Total.....	56,668.45
Total compensation and expenses.....	162,198.45

Statement showing expenses, by items, incurred within the fiscal year 1915 by cotton-futures attorney paid from the appropriation "Collecting the cotton-futures tax."

Personal compensation.....	\$1,433.33
Traveling expenses:	
Railroad fares..... ⁷	\$88.75
Sleeping and parlor cars.....	21.85
Street car, bus, and baggage..... ⁸	7.30
Per diem in lieu of subsistence.....	396.00

¹ Traveled by railroad, 358,398 miles.
² Traveled other than railroad, 41,172 miles.
³ Traveled by railroad, 207,574 miles.
⁴ Traveled other than railroad, 33,436 miles.
⁵ Traveled by railroad, 278,223 miles.
⁶ Traveled other than railroad, 42,252 miles.
⁷ Traveled by railroad, 3,693 miles.
⁸ Traveled other than railroad, 170 miles.

Traveling expenses—Continued.

Telegrams.....	\$0.86
Miscellaneous.....	11.47
Total.....	\$526.23
Total compensation and expenses.....	1,959.56

Statement showing expenses, by items, incurred within the fiscal year 1915, by cotton-futures agents paid from the appropriation "Collecting the cotton-futures tax."

Personal compensation.....	\$822.00
Traveling expenses:	
Railroad fares..... ¹	\$75.30
Sleeping and parlor cars.....	17.25
Street car, bus, and baggage.....	2.50
Per diem in lieu of subsistence.....	411.00
Total.....	506.05
Total compensation and expenses.....	1,328.05

Statement showing traveling expenses, by items, incurred by officers and employees of this bureau, while traveling on official business, by direction of the Secretary of the Treasury, payable from the appropriation "Collecting the income tax."

Railroad fares.....	² \$729.55
Sleeping and parlor cars.....	177.35
Street car, bus, and baggage..... ³	42.10
Livery..... ³	8.00
Meals and lodging.....	470.65
Telegrams.....	2.22
Miscellaneous.....	12.73
Total.....	1,442.60

Statement showing traveling expenses, by items, incurred by officers and employees of this bureau, while traveling on official business, by direction of the Secretary of the Treasury, payable from the appropriation "Miscellaneous expenses, Internal-Revenue Service."

Railroad fares.....	⁴ \$97.94
Sleeping and parlor cars.....	24.30
Street car, bus, and baggage..... ⁵	4.75
Meals and lodging.....	96.00
Telegrams.....	.20
Miscellaneous.....	2.20
Total.....	225.39

Statement showing traveling expenses, by items, incurred by officers and employees of this bureau, while traveling on official business, by direction of the Secretary of the Treasury, payable from the appropriation "Restricting the sale of opium, etc."

Railroad fares.....	⁶ \$15.80
Sleeping and parlor cars.....	2.50
Street car, bus, and baggage..... ⁷	1.40
Meals and lodging.....	12.30
Total.....	32.00

¹ Traveled by railroad, 1,297 miles.
² Traveled by railroad, 31,418 miles.
³ Traveled other than by railroad, 780 miles.
⁴ Traveled by railroad, 4,123 miles.
⁵ Traveled other than by railroad, 359 miles.
⁶ Traveled by railroad, 690 miles.
⁷ Traveled other than by railroad, 29 miles.

Statement showing expenses, by items, incurred within the fiscal year 1915.

Salaries.....	\$5,874,856.28
Traveling expenses:	
Railroad fares.....	¹ \$142,284.35
Sleeping and parlor cars.....	5,914.01
Street car, bus, and baggage.....	¹ 28,607.37
Livery.....	¹ 60,611.54
Meals and lodging, per diem, in lieu of subsistence..	379,335.93
Telegrams.....	² 526.86
Miscellaneous.....	7,591.63
Total expenses incurred.....	624,871.69
Total expenses paid.....	616,309.00
Telegrams.....	² 2,357.43
Rental of telephones.....	12,945.07
Post-office box rental.....	774.12
Postage.....	2,705.82
Printing and binding.....	863.53
Typewriting machines.....	13,747.80
Adding machines.....	9,967.47
Rubber stamps.....	1,175.16
Rental of offices.....	30,561.73
Expenses of seizure and sale.....	5,699.97
Stationery (fixed by appropriation acts).....	36,000.00
Long-distance telephone messages.....	4,034.41
Cost of taking testimony.....	13.30
Office supplies.....	315.43
Office furniture.....	10,448.15
Bookkeeping machines.....	2,794.50
Freight.....	2,843.89
Express.....	1,616.07
Supplies for chemical laboratory.....	1,529.76
Paper for internal-revenue stamps.....	118,345.07
Filing and index cabinets.....	538.55
Internal-revenue locks.....	2,396.05
Gauging instruments.....	1,109.40
Books for law and chemical libraries.....	421.12
Hauling stamps to city post office, Washington, D. C.....	1,437.00
Weighing beams.....	155.20
Injury to horses.....	65.00
Advertising in newspapers for bids.....	3.00
Numbering machines.....	876.27
Printing of stamps, etc., made necessary under the appropriation, "Restricting the sale of opium, etc.".....	31,511.45
Samples purchased for laboratory analysis.....	263.75
Rental of typewriting machines.....	149.00
Miscellaneous.....	15,857.84
Total expenditures paid.....	³ 6,804,688.77

¹ The number of miles traveled by railroad was 5,921,668, and miles traveled by other than railroad 1,831,239.

² The sum of \$526.86 was expended by general officers, such as internal-revenue agents, internal-revenue inspectors, etc., who travel under the direction of this office, and \$2,357.43 was expended for telegrams sent and from this office and the offices of collectors, making the aggregate cost for telegrams \$2,884.29.

³ Not included in this total are bills approximating \$10,000, covering expenses of deputy collectors in excess of allowances, transportation requests, miscellaneous items, etc., not yet adjusted. The amount of \$82,526.61 paid from the appropriation "Refunding internal-revenue collections," is not included in the above expenditures for the reason that it is not considered as a part of the expenses incident to the collection of internal revenue.

ASSESSMENT DIVISION.

The following statements relative to assessments; to transactions on bonded warehouses; to exportation of taxable articles, except oleomargarine and adulterated butter, in bond, or with benefit of drawback; to denaturation of tax-free spirits; to withdrawal of spirits from bonded warehouse free of tax for scientific purposes and for the use of the United States; and to the use of grape brandy for the fortification of pure sweet wines, are prepared from reports in the Division of Assessment.

ASSESSMENTS.

As shown by the following tabulated statements 1 and 2, the amount of taxes, penalties, and interest, etc., assessed during the last fiscal year was \$17,761,425.96 more than the amount assessed during the preceding year, the details of which are shown in statement 2 under the heading "Increase and decrease of assessments, fiscal year 1914." Except as to the income tax of corporations and individuals under the acts of August 5, 1909, and October 3, 1913, 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 increase of assessments under special tax and penalties on occupations arises largely on account of the new special taxes under the emergency act of October 22, 1914.

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 under the act of Aug. 5, 1909, and income tax under the act of Oct. 3, 1913, against corporations and individuals assessed in the various collection districts during the fiscal year ended June 30, 1915, as compared with like assessments during the fiscal year ended June 30, 1914.

District.	1914			1915		
	Regular taxes.	Special excise and corporation income tax.	Individual income tax.	Regular taxes.	Special excise and corporation income tax.	Individual income tax.
Alabama ¹	\$15,314.08	\$325,347.88	\$123,964.44	\$67,750.23	\$247,655.68	\$121,519.73
Arkansas.....	6,632.50	125,423.01	45,021.77	410,679.79	91,711.48	40,110.23
1st California ²	187,060.53	1,555,252.98	636,300.22	439,034.83	1,252,114.80	853,813.68
6th California.....	29,585.96	604,107.48	298,604.33	120,521.50	465,928.38	459,631.79
Colorado ³	21,017.18	420,194.62	128,991.54	87,302.35	417,328.08	256,566.13
Connecticut ⁴	15,548.38	1,031,752.29	783,750.46	2,010,752.02	962,984.58	1,190,016.44
Florida.....	69,847.50	134,295.40	112,528.79	43,723.80	109,304.42	126,709.81
Georgia.....	14,802.77	383,734.96	129,210.74	120,609.85	326,902.01	154,749.89
Hawaii.....	3,994.19	116,912.63	34,879.61	8,227.68	198,866.22	45,350.06
1st Illinois.....	83,969.83	4,126,814.39	2,288,545.63	536,820.06	3,320,577.89	3,230,603.61
5th Illinois.....	5,773.70	181,618.75	60,349.19	21,522.59	139,734.14	97,643.54
8th Illinois.....	6,013.02	152,507.74	83,001.03	51,292.34	149,805.13	133,344.60
13th Illinois.....	2,593.18	119,542.89	34,362.42	33,759.05	98,732.66	46,510.20
6th Indiana.....	7,153.24	603,511.98	150,446.05	102,829.84	539,493.77	289,153.85
7th Indiana.....	1,874.23	126,910.20	47,836.06	34,627.79	121,130.63	70,382.83
3d Iowa.....	23,925.03	441,666.74	171,808.53	122,363.55	446,994.66	259,022.37
Kansas.....	14,460.88	335,846.69	50,710.32	50,946.32	236,353.80	96,350.50
2d Kentucky.....	9,495.40	36,740.41	11,538.84	20,561.78	40,034.54	6,164.29
5th Kentucky.....	43,742.71	325,304.00	67,444.77	288,562.11	273,890.72	117,006.99
6th Kentucky.....	5,194.48	23,415.05	6,885.23	10,113.05	24,784.11	11,147.20
7th Kentucky.....	3,691.28	50,571.12	24,466.46	16,678.08	42,389.59	15,768.12
8th Kentucky.....	12,376.32	35,966.94	3,976.58	11,830.40	22,586.58	5,137.05
Louisiana.....	39,544.42	445,090.36	156,648.35	91,199.19	375,378.07	232,073.06
Maryland ⁵	11,913.46	793,568.30	806,008.53	124,487.01	647,350.01	1,235,139.91

¹ Includes Mississippi.
² Includes Nevada.
³ Includes Wyoming.

⁴ Includes Rhode Island.
⁵ Includes Delaware, District of Columbia, and two counties of Virginia.

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 under the act of Aug. 5, 1909, and income tax under the act of Oct. 3, 1913, against corporations and individuals assessed in the various collection districts during the fiscal year ended June 30, 1915, as compared with like assessments during the fiscal year ended June 30, 1914—Continued.

District.	1914			1915		
	Regular taxes.	Special excise and corporation income tax.	Individual income tax.	Regular taxes.	Special excise and corporation income tax.	Individual income tax.
Massachusetts.....	\$11,072.49	\$2,045,904.07	\$1,744,809.34	\$234,800.57	\$1,860,501.74	\$2,674,436.34
1st Michigan.....	19,465.31	1,168,786.99	1,023,108.13	96,912.16	1,059,375.69	1,403,856.96
4th Michigan.....	2,928.27	278,203.89	86,512.96	37,955.73	275,428.61	117,536.22
Minnesota.....	8,077.25	1,524,773.09	399,349.91	99,384.29	1,224,128.48	674,735.92
1st Missouri.....	55,033.02	971,144.01	497,514.10	235,115.16	748,597.25	708,188.99
6th Missouri.....	7,029.79	390,033.51	185,035.23	78,142.18	376,789.95	289,823.22
Montana ¹	11,112.50	496,841.42	100,833.62	53,345.62	459,171.16	150,688.57
Nebraska.....	6,415.89	236,596.11	79,900.51	69,751.42	227,387.38	135,007.99
New Hampshire ²	9,148.99	463,957.01	230,993.07	48,712.76	424,060.62	448,559.96
1st New Jersey.....	1,739.62	277,675.41	205,507.06	32,369.73	252,599.90	307,143.24
5th New Jersey.....	92,536.10	1,300,131.38	565,212.36	82,940.69	1,157,751.71	1,053,847.76
New Mexico ³	5,541.87	144,951.75	42,556.68	21,329.24	136,805.98	71,154.01
1st New York.....	10,774.90	472,092.25	680,030.08	82,200.29	437,345.32	1,137,837.70
2d New York.....	8,211.77	6,962,090.07	8,692,976.19	1,589,331.00	7,025,705.34	8,696,803.81
3d New York.....	20,092.94	1,876,844.02	3,378,394.37	65,866.44	1,631,678.49	7,114,744.21
14th New York.....	32,084.55	493,961.22	486,760.71	81,017.43	533,187.36	1,148,280.77
21st New York.....	5,704.76	348,800.19	218,069.87	62,018.97	297,934.84	303,235.11
28th New York.....	9,014.58	1,001,214.24	588,144.30	61,922.30	645,620.08	824,453.75
4th North Carolina.....	9,113.13	99,863.81	32,311.69	30,912.97	88,339.70	50,884.69
5th North Carolina.....	24,966.33	171,813.56	31,884.30	17,383.63	162,490.30	62,500.19
N. and S. Dakota.....	6,847.92	131,608.32	37,647.48	48,007.95	133,704.78	40,018.85
1st Ohio.....	16,533.33	527,339.13	272,118.53	68,791.71	514,033.16	459,062.29
10th Ohio.....	3,452.72	548,923.18	170,457.52	41,688.53	381,722.51	194,782.26
11th Ohio.....	3,860.04	234,823.73	73,473.21	2,135,146.96	217,876.20	105,161.41
18th Ohio.....	4,479.16	1,410,898.07	477,612.44	75,902.17	1,156,584.49	807,142.54
Oklahoma.....	7,143.93	254,734.83	98,801.11	54,892.51	253,685.74	138,739.69
Oregon.....	27,682.71	240,635.11	95,975.94	38,812.32	175,847.95	132,359.85
1st Pennsylvania.....	12,237.26	2,885,890.24	2,172,465.00	235,480.15	2,314,551.17	2,803,178.22
9th Pennsylvania ⁴	7,929.89	478,023.26	277,866.60	108,147.92	590,006.33	373,971.71
12th Pennsylvania ⁵				1,787.28	59,876.85	65,812.41
23d Pennsylvania.....	14,190.46	2,750,856.00	941,217.87	189,020.67	1,868,607.69	1,580,853.07
South Carolina.....	6,380.02	139,434.54	34,948.37	39,827.62	94,798.02	39,446.01
Tennessee.....	34,816.89	293,234.38	107,356.29	75,882.74	251,460.25	172,781.71
3d Texas.....	21,259.25	748,599.21	394,116.61	173,910.34	680,185.17	464,493.07
2d Virginia.....	22,632.15	313,942.80	74,412.04	60,142.83	289,479.15	140,676.05
6th Virginia.....	34,943.73	207,539.38	34,928.62	62,677.27	148,077.67	63,923.77
Washington ⁶	11,265.00	430,998.05	139,139.63	65,951.46	732,926.99	213,278.51
West Virginia.....	2,651.07	373,278.60	121,920.74	33,468.97	328,418.58	141,082.21
1st Wisconsin.....	18,307.70	507,493.28	197,312.89	51,492.50	465,557.86	279,865.01
2d Wisconsin.....	6,167.25	151,032.39	35,194.49	38,303.41	153,071.01	44,753.29
Total.....	1,248,369.71	45,851,029.31	31,344,539.66	11,501,643.10	39,984,000.45	44,719,720.01
Grand total.....		78,443,938.68			96,205,363.64	

¹ Includes Idaho and Utah.
² Includes Maine and Vermont.
³ Includes Arizona.
⁴ Included 12th Pennsylvania to May 1, 1915.
⁵ Reorganized May 1, 1915.
⁶ Includes Alaska.
⁷ Includes \$11,081.72 assessed against railroads in Alaska to be paid when collected to the treasurer of Alaska, act of July 18, 1914.

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 June 30—		Increase or decrease of assessments, fiscal year 1914.	
	1914	1915	Increase.	Decrease.
Tax assessed on distilled spirits (excise materials, deficiency in production, seized for fraud, casualties, etc.).....	\$419,167.07	\$952,320.84	\$533,153.77	
Permented liquors.....	1,980.88	382,642.10	380,661.22	
Tobacco, snuff, cigars, and cigarettes.....	62,943.15	38,984.48		\$23,958.67
Oleomargarine.....	112,231.77	4,769,898.53	4,657,666.76	
Adulterated butter.....	10,518.05	24,977.10	14,459.05	
Mixed flour.....	9.25	31.61	22.36	
Opium.....	13,837.50	11,296.98		2,540.52
Playing cards.....	676.42	116.22		560.20
Telephone, telegraph, etc.....		1,228,098.30	1,228,098.30	
Special tax, bankers.....		2,839,964.77	2,839,964.77	
Wines and cordials.....		10,998.90	10,998.90	
Schedule A.....		90.54	90.54	
Schedule B.....		796.64	796.64	
Special, assessed on occupations.....	134,732.38	216,694.19	61,961.81	
Penalties, assessed on occupations.....	172,722.18	506,083.83	333,361.65	
Unassessable penalties, interest, costs, fines, judgments, offers in compromise, sale of Government and forfeited property, etc.....	299,551.06	518,648.07	219,097.01	
Special excise and income tax assessed against corporations.....	45,502,888.48	139,604,246.94	5,898,641.54	
50 and 100 per cent penalties assessed against corporations.....	111,481.14	2138,030.00	26,548.86	
Unassessable penalties, interest, fines, costs, offers in compromise, corporations.....	236,658.69	241,723.51	5,064.82	
Individual income tax assessed against individuals, fiduciaries, withholding agents, etc.....	31,228,174.04	44,471,557.28	13,243,383.24	
50 and 100 per cent additional assessed against individuals under the income law.....	99,790.73	178,178.57	78,387.84	
Unassessable penalties, interest, fines, costs, offers in compromise received from individuals under the income law.....	16,874.89	69,984.24	53,109.35	
Total.....	78,443,937.68	96,205,363.64	23,687,126.89	5,925,700.93

¹ Includes \$9,774.94 assessed against railroads in Alaska, to be paid when collected to the treasurer of Alaska (act of July 18, 1914).
² Includes \$1,296.80 assessed against railroads in Alaska, to be paid when collected to the treasurer of Alaska (act of July 18, 1914).
³ Includes \$10 assessed against railroads in Alaska, to be paid when collected to the treasurer of Alaska (act of July 18, 1914).

DISTILLED SPIRITS.

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses June 30, 1914.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	174,497.8		1,642.0				176,139.8
Arkansas.....	24,586.1						24,586.1
1st California.....	23,304.7		2,905.5	221.6	59,813.9	28,711.8	114,957.5
Connecticut.....	270.9		48,871.1				49,142.0
Florida.....	8,920.7						8,920.7
Hawaii.....	691.8						691.8
5th Illinois.....		17,602.5			6,105.9		23,708.4
8th Illinois.....	12,337,264.7		4,575.5	72.9	52,822.9	590,977.4	12,985,713.4
6th Indiana.....	2,532,615.6				38,622.9	214,127.2	2,785,365.7
7th Indiana.....	5,804,102.2		409.4		3,368.8	18,206.0	5,826,086.4
2d Kentucky.....	2,149,455.8		5,785.1		7,845.3	77,336.9	2,240,423.1
5th Kentucky.....	20,054,904.2						20,054,904.2
6th Kentucky.....	81,172,416.6						81,172,416.6
7th Kentucky.....	16,643,836.5	43,980.6	14,070.5		5,296.2	1,717.2	16,708,901.0
7th Kentucky.....	31,049,845.8						31,049,845.8

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses June 30, 1914—Continued.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES—CON.							
8th Kentucky	17,447,038.1						17,447,038.1
Louisiana	10,271.4		2,981.1		35,794.7	21,721.2	70,768.4
Maryland	21,637,867.2		17,475.2		7,313.1		21,662,655.5
3d Massachusetts		1,136,791.0	14,846.3		98,212.7		1,249,850.0
1st Michigan					29,367.5	73,960.2	103,327.7
1st Missouri	69,241.6					69,241.6	69,241.6
6th Missouri	1,195,961.0					1,195,961.0	1,195,961.0
Montana	59,606.9					59,606.9	59,606.9
Nebraska	1,110,644.4		7,967.8		78,122.7	43,047.8	1,239,782.7
New Hampshire	193.3			227.5		127.6	548.4
1st New York			1,263.7		175,217.6	52,241.7	228,723.0
14th New York	1,498,744.1		14,915.1		15,848.5	114,997.8	1,644,505.5
21st New York	601,970.4		30.8	176.1	1,623.5	20,012.6	623,813.4
28th New York	16,862.4					16,862.4	16,862.4
1st Ohio	15,692,230.2		38,613.0		7,183.9	1,353.9	15,739,381.0
11th Ohio	12,588.2					12,588.2	12,588.2
18th Ohio	305,088.8					305,088.8	305,088.8
1st Pennsylvania	3,954,800.8				24,152.9	13,485.1	3,992,438.8
9th Pennsylvania	2,669,258.1			166.7			2,669,424.8
23d Pennsylvania	35,948,709.5	88.0	1,778.3	5,715.8	12,339.4	4,224.7	35,972,855.7
South Carolina	47.6				11,091.2		11,138.8
Tennessee	139,787.2					139,787.2	139,787.2
2d Virginia	30,229.6					30,229.6	30,229.6
6th Virginia	281,519.2					281,519.2	281,519.2
West Virginia	1,138,011.6						1,138,011.6
1st Wisconsin	788,560.5		18,002.7		13,438.9	6,753.0	826,755.1
Total	276,586,245.5	1,198,462.1	198,573.8	6,580.6	683,582.5	1,283,002.1	279,956,446.6
GENERAL BONDED WAREHOUSES.							
1st California	560,253.8	14,899.7	12,285.0	7,133.7	102,916.9	274,640.3	972,129.4
6th California	73,452.1	302.1	1,995.7		23,370.7	31,814.8	130,935.4
Colorado	23,375.7					2,327.2	25,702.9
Florida	9,825.2						9,825.2
Hawaii	11,789.5		1,596.9				13,386.4
5th Kentucky	151,671.4	605.2				1,417.8	152,276.6
6th Missouri	169,934.0	2,752.4			1,272.4		175,376.6
Oregon	55,373.7	281.2		1,293.0	11,185.3	16,418.2	84,551.4
2d Virginia	450,963.9		232.6				451,196.5
Washington	15,171.3		1,332.2		24,283.9	23,845.8	64,633.2
Total	1,521,810.6	18,840.6	17,442.4	8,426.7	163,029.2	350,464.1	2,080,013.6
Grand total	278,108,056.1	1,217,302.7	216,016.2	15,007.3	846,611.7	1,633,466.2	282,036,460.2

Different kinds of distilled spirits produced from materials other than fruit, deposited in distillery warehouses, or removed to denaturing warehouses direct from cistern rooms of distilleries, during the fiscal year ended June 30, 1915.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	80,957.0		933.5				81,890.5
Arkansas	7,907.0						7,907.0
1st California	25,428.9		18,744.9		5,503,101.0	1,236,471.9	6,783,746.7
Connecticut		620.1	114,181.8				114,801.9
Florida	142,388.9						142,388.9
Hawaii		14,188.4	468.9		4,008.9		18,666.2
1st Illinois	45,193.3						45,193.3
5th Illinois	9,005,346.6		979,610.4	1,189.3	3,577,007.3	10,896,897.5	24,460,051.1
8th Illinois	1,492,431.5		142,646.1	1,356.0	1,794,411.2	5,329,382.5	8,760,227.3
6th Indiana	3,575,691.0		153,778.2	25.4	498,373.5	2,182,727.6	6,410,595.7
7th Indiana	2,506,544.7		295,027.4	2,020.9	498,420.7	8,818,457.1	12,120,470.1
2d Kentucky	1,988,862.4						1,988,862.4

Different kinds of distilled spirits produced from materials other than fruit, deposited in distillery warehouses, or removed to denaturing warehouses direct from cistern rooms of distilleries, during the fiscal year ended June 30, 1915—Continued.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES—CONTD.							
5th Kentucky	6,158,064.2						6,158,064.2
6th Kentucky	1,164,902.0	19,354.1	102,833.8	3,997.7	54,502.6	60,558.8	1,406,149.0
7th Kentucky	1,935,308.3						1,935,308.3
8th Kentucky	2,257,843.3						2,257,843.3
Louisiana	2,256.5				182,931.1	7,752,026.5	3,245,937.8
Maryland	2,538,373.2				34,271.1	381,780.2	2,954,424.5
3d Massachusetts		2,066,439.1	154,368.0			2,645,093.5	4,865,900.6
1st Michigan						1,288,891.4	1,288,891.4
1st Missouri	33,750.5						33,750.5
6th Missouri	251,262.3						251,262.3
Montana	19,190.7						19,190.7
Nebraska	157,290.8		34,469.9				191,760.7
New Hampshire	327.7			566.8	605,887.8	862,297.5	1,659,946.0
1st New York				85,196.7	3,833,567.5	2,778,786.1	6,717,550.3
14th New York	459,054.0			591.1	546,776.7	1,210,160.1	2,744,023.5
21st New York	313,100.0			32,548.8	56,187.0	735,214.9	1,137,703.4
1st Ohio	4,187,433.8			441,515.4	687.1	334,679.1	7,283,902.3
11th Ohio	990.8						990.8
18th Ohio	102,171.3						102,171.3
1st Pennsylvania	341,223.8	952.3	1,948.4	20,027.8	1,181,851.0	2,292,113.2	3,838,116.5
9th Pennsylvania	225,203.6						225,203.6
12th Pennsylvania	2,266.5						2,266.5
23d Pennsylvania	3,411,464.7		0.5	2,739.6			3,414,204.8
South Carolina					836,258.6		836,258.6
2d Virginia	530,323.5						530,323.5
6th Virginia	400,501.6						400,501.6
1st Wisconsin	1,189,435.4		314,033.9		473,622.1	156,885.6	2,133,977.0
Total	44,552,489.8	2,101,554.0	3,636,285.5	33,853.7	31,867,111.6	42,742,161.3	124,933,455.8
Removed to denaturing warehouses direct from cistern rooms		742,759.2			6,457,937.2		7,200,696.4
Grand total	44,552,489.8	2,844,313.2	3,636,285.5	33,853.7	38,325,048.8	42,742,161.3	132,134,152.2

Different kinds of distilled spirits withdrawn from distillery and general bonded warehouses, tax paid, during the fiscal year ended June 30, 1915, exclusive of tax-paid spirits transferred to bottling warehouses.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	106,768.3		1,102.0				107,870.3
Arkansas	9,460.5						9,460.5
1st California	33,951.5				4,398.3	496,988.6	935,645.5
Connecticut	208.3	273.9	114,209.2				114,691.4
Florida	35,282.6						35,282.6
Georgia	526.5						526.5
Hawaii		285.2	2,271.9		2,776.9		5,334.0
5th Illinois	9,629,666.4		970,462.5	1,253.6	1,888,144.7	10,357,688.6	22,847,215.8
8th Illinois	1,301,541.1		142,379.2	1,352.7	755,341.6	5,159,560.4	7,360,175.0
6th Indiana	4,083,432.2		154,134.5	25.4	482,601.8	2,176,479.4	6,896,673.3
7th Indiana	2,710,919.4		289,881.7	2,011.5	501,495.3	8,706,376.0	12,210,683.9
2d Kentucky	2,640,773.3						2,640,773.3
5th Kentucky	10,016,266.5						10,016,266.5
6th Kentucky	2,291,941.1	30,474.0	107,372.4	3,997.7	54,908.5	61,910.4	2,550,604.1
7th Kentucky	2,489,909.4						2,489,909.4
8th Kentucky	1,366,552.3						1,366,552.3
Louisiana	5,870.2				181,030.2	1,561,028.7	4,937,456.2
Maryland	2,846,129.7				26,671.1	388,563.3	3,261,364.1
3d Massachusetts		505,455.0	140,339.5			1,212,922.9	1,858,717.4
1st Michigan						592,190.5	592,190.5
1st Missouri	36,871.2					433,626.2	1,025,816.7

Different kinds of distilled spirits withdrawn from distillery and general bonded warehouses, tax paid, during the fiscal year ended June 30, 1915, exclusive of tax-paid spirits transferred to bottling warehouses—Continued.

District.	Whiskey.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES—contd.							
6th Missouri	207,342.4						207,342.4
Montana	25,963.9						25,963.9
Nebraska	209,356.6		30,969.1		503,488.2	385,166.7	1,128,980.6
New Hampshire	428.1			190.8		1,421.5	2,040.4
1st New York			85,779.8		1,053,585.3	2,801,804.8	3,941,169.9
14th New York	366,412.8		535,504.5	591.1	241,808.0	1,266,485.3	2,410,801.7
21st New York	380,179.1		32,579.6	36.1	47,558.2	716,065.1	1,176,418.1
25th New York	350.2						350.2
1st Ohio	4,138,297.2		451,434.1	687.1	322,532.8	2,300,847.0	7,213,798.2
11th Ohio	4,608.4						4,608.4
18th Ohio	79,389.2						79,389.2
1st Pennsylvania	501,796.3	947.5	47.6	7,214.4	173,206.4	2,242,067.4	2,925,279.6
3rd Pennsylvania	334,378.7			58.0			334,436.7
9th Pennsylvania	9,678.1						9,678.1
12th Pennsylvania	3,405,711.1		429.1	3,001.8	232.5	85.8	3,409,460.1
23d Pennsylvania	38.6				63.9		102.5
South Carolina	39,588.1						39,588.1
Tennessee	422,842.1						422,842.1
2d Virginia	435,959.7						435,959.7
6th Virginia	96,528.6						96,528.6
West Virginia	1,270,355.0		315,561.5		457,194.4	159,791.1	2,202,902.0
1st Wisconsin							
Total	51,535,274.7	537,435.6	3,586,557.8	20,420.2	10,736,632.3	10,350,209.9	106,775,530.5
GENERAL BONDED WAREHOUSES.							
1st California	1,167,095.8	15,423.1	15,024.6	5,323.0	245,509.4	1,639,574.6	3,087,956.5
6th California	148,245.0	129.4	1,704.0		91,319.6	102,537.6	343,925.6
Colorado	48,515.1		377.7		10,000.0	34,103.0	92,995.8
Florida	25,102.1						25,102.1
Hawaii	20,625.7		5,830.6		188.3	997.6	27,641.2
5th Kentucky	138,712.5	1,261.8					139,974.3
6th Missouri	365,471.9	2,954.9	511.1		44,995.3	85,882.3	499,815.5
Oregon	67,960.6	293.8		1,125.4	76,820.4	131,771.7	277,971.9
2d Virginia	319,237.9		417.3				319,655.2
Washington	36,695.6		198.4		54,401.3	67,468.2	158,763.5
Total	2,337,662.2	20,083.0	24,072.7	6,448.4	523,234.3	2,062,333.0	4,973,813.6
Grand total	53,872,936.9	557,498.6	3,610,630.5	26,868.6	11,259,866.6	12,412,542.9	111,749,344.1

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, 1915.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Aggregate.
Fifth Illinois	422,805.7			422,805.7
Eighth Illinois	179,914.4			179,914.4
Sixth Indiana	174,636.8			174,636.8
Seventh Indiana	40,908.5		594.1	41,502.6
Second Kentucky	566,583.1			566,583.1
Fifth Kentucky	2,875,526.6			2,875,526.6
Sixth Kentucky	822,221.6			822,221.6
Seventh Kentucky	1,378,082.4			1,378,082.4
Eighth Kentucky	739,450.1			739,450.1
Maryland	135,113.3			135,113.3
Third Massachusetts		6,745.6		6,745.6
Sixth Missouri	37,780.2			37,780.2
Nebraska	55,546.3			55,546.3
Fourteenth New York	2,162.6			2,162.6
First Ohio	787,944.7			787,944.7
First Pennsylvania	16,464.9			16,464.9
Ninth Pennsylvania	8,325.3			8,325.3
Twelfth Pennsylvania	1,639.7			1,639.7
Twenty-third Pennsylvania	1,472,825.1			1,472,825.1
Sixth Virginia	165.7			165.7
West Virginia	17,783.2			17,783.2
First Wisconsin	5,770.0			5,770.0
Total	9,741,639.2	6,745.6	594.1	9,748,978.9

Spirits upon which tax was paid by stamp during the fiscal years ended June 30, 1914, and June 30, 1915.

[Quantities in taxable gallons.]

	Fiscal year ended June 30—	
	1914	1915
Withdrawn tax paid from distillery warehouses	120,647,508.9	106,775,530.5
Withdrawn tax paid from general bonded warehouses	5,180,655.7	4,973,815.6
Withdrawn tax paid for bottling in bond	10,441,588.0	9,748,978.9
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	88,066.5	51,472.0
Porto Rican rum tax paid by stamp	114,328.5	103,824.3
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	10,452.8	6,723.1
Fruit brandy tax paid and withdrawn from special bonded warehouses	2,570,420.1	2,362,289.2
Fruit brandy tax paid at fruit distilleries	129,227.9	147,056.7
Total	139,182,238.4	124,169,690.3

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, 1915, by seasons of production.

Seasons and year of production.	In warehouses July 1, 1914, and produced during the fiscal year ended June 30, 1915.	Withdrawn during the fiscal year ended June 30, 1915.	Remaining in warehouses June 30, 1915.
	Gallons.	Gallons.	Gallons.
1900—Spring	42,341.0	42,341.0	
Fall	525,745.3	525,745.3	
1907—Spring	2,577,656.3	2,444,240.6	133,415.7
Fall	398,670.0	208,106.3	190,563.7
1908—Spring	2,086,364.6	924,965.6	1,161,399.0
Fall	953,175.5	517,619.5	435,556.0
1909—Spring	6,569,749.8	2,834,825.5	3,734,924.3
Fall	3,016,404.5	1,392,958.0	1,623,446.5
1910—Spring	22,091,645.1	10,621,904.5	11,469,740.6
Fall	8,367,668.6	3,535,647.4	4,832,021.2
1911—Spring	40,037,237.7	10,891,214.4	29,146,023.3
Fall	13,295,994.3	2,790,524.7	10,505,469.6
1912—Spring	44,784,744.0	5,343,340.9	39,441,403.1
Fall	12,029,374.6	1,991,745.1	10,037,629.5
1913—Spring	55,975,394.0	5,231,602.3	50,743,791.7
Fall	16,693,236.6	2,884,252.2	13,808,984.4
1914—Spring	52,591,058.3	7,323,385.2	45,267,673.1
Fall	51,867,693.6	44,085,644.5	7,782,049.1
1915—Spring	80,206,458.6	56,912,208.1	23,294,250.5
Total	414,170,612.4	160,502,271.1	253,668,341.3

Different kinds of spirits lost by leakage or evaporation from distillery and general bonded warehouses during the fiscal year ending June 30, 1915.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	7,499.7		16.5				7,516.2
Arkansas.....	544.3						544.3
1st California.....	1,659.7				4.3	145.9	1,809.9
Connecticut.....	62.6	4.0	902.6				969.2
Florida.....	183.3						183.3
Georgia.....	165.3						165.3
Hawaii.....		2.6	105.9		15.1		123.6
Fifth Illinois.....	554,054.8		38.5	8.6	1,424.1	47,784.9	603,310.0
Eighth Illinois.....	74,542.6		1.7	3.3	922.6	41,490.7	116,969.9
Sixth Indiana.....	245,114.5		1.9		1,150.0	11,673.5	257,939.9
Seventh Indiana.....	100,377.8		110.6	8.7	79.1	43,842.8	144,419.0
Second Kentucky.....	549,372.9						549,372.9
Fifth Kentucky.....	2,467,827.6						2,467,827.6
Sixth Kentucky.....	551,247.3	2,067.2	0.6		1.0	365.6	553,681.7
Seventh Kentucky.....	964,984.2						964,984.2
Eighth Kentucky.....	518,487.2						518,487.2
Louisiana.....	1,668.4		1.6		292.6	7,387.2	9,349.8
Maryland.....	730,021.4						730,021.4
Third Massachusetts.....		28,115.4	358.5		1,506.5		29,980.4
First Michigan.....					1,305.6	2,707.2	4,012.8
First Missouri.....	3,690.3						3,690.3
Sixth Missouri.....	39,281.7						39,281.7
Montana.....	338.0						338.0
Nebraska.....	32,288.1		2.1		394.5	2,370.4	35,055.1
New Hampshire.....						0.8	0.8
First New York.....					102.6	8,244.4	8,347.0
Fourteenth New York.....	42,424.4		141.8			7,034.3	49,600.5
Twenty-first New York.....	30,003.6			6.5	22.6		31,505.7
Twenty-eighth New York.....	50.9						50.9
First Ohio.....	497,029.5		861.6		152.3	10,318.2	508,361.6
Eleventh Ohio.....	351.1						351.1
Eighteenth Ohio.....	10,455.5						10,455.5
First Pennsylvania.....	137,370.6	4.8		9.2	129.2	2,125.8	139,639.6
Ninth Pennsylvania.....	71,254.9						71,254.9
Twelfth Pennsylvania.....	2,920.6						2,920.6
Twenty-third Pennsylvania.....	1,143,852.4		29.5	188.8	28.4	94.1	1,144,133.2
South Carolina.....	9.0				354.4		363.4
Tennessee.....	13,857.2						13,857.2
Second Virginia.....	387.2						387.2
Sixth Virginia.....	10,312.9						10,312.9
West Virginia.....	28,876.0						28,876.0
First Wisconsin.....	33,191.9		359.1		301.7	909.9	34,762.6
Total.....	8,865,759.4	30,194.0	2,932.5	225.1	8,186.6	187,968.7	9,095,266.3
GENERAL BONDED WAREHOUSES.							
First California.....	233,057.3	853.8	46.1	630.2	245.1	2,065.2	236,897.7
Sixth California.....	29,761.3	5.9	21.7		298.4	721.5	30,808.8
Colorado.....	9,049.6		1.5		56.7	186.2	9,294.0
Florida.....	1,245.0						1,245.0
Hawaii.....	3,799.5		14.5				3,814.0
Fifth Kentucky.....	32,675.5	45.3					32,720.8
Sixth Missouri.....	61,070.1	191.1	2.1		264.9	349.5	61,877.7
Oregon.....	14,244.3	33.6		167.6	37.1	439.2	14,921.8
Second Virginia.....	17,999.8		6.2				18,006.0
Washington.....	7,849.1		7.6		534.4	260.4	8,651.5
Total.....	410,751.5	1,129.7	99.7	797.8	1,436.6	4,022.0	418,237.3
Grand total.....	9,276,510.9	31,323.7	3,032.2	1,022.9	9,623.2	191,990.7	9,513,503.6

EXPORTATION OF DISTILLED SPIRITS.

1. By districts and kinds withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1915.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
First California.....	4,526.4				21,725.5	26,307.8
Connecticut.....				588.3		588.3
Fifth Illinois.....	400.4			170.7	175.1	756.2
Eighth Illinois.....				66,208.0	5,770.9	71,978.9
Seventh Indiana.....	41.5		94.4			135.9
Second Kentucky.....	1,846.5					1,846.5
Fifth Kentucky.....	27,762.7					27,762.7
Sixth Kentucky.....	811.0					811.0
Seventh Kentucky.....	12,770.4					12,770.4
Eighth Kentucky.....	5,654.0					5,654.0
Louisiana.....	1,675.5		49.4	562.6	13,106.5	15,394.0
Maryland.....	1,081.8					1,081.8
Third Massachusetts.....		1,479,362.2	368.1	551.0		1,480,281.3
Nebraska.....	173.0			44.6	376.5	594.1
First New York.....				230.6	3,519.8	3,750.4
Fourteenth New York.....	36.4				2,016.0	2,052.4
First Ohio.....			47.1	91.6		138.7
First Pennsylvania.....	113.7			83.7		197.4
Twenty-third Pennsylvania.....	2,469.0					2,469.0
Tennessee.....	441.7					441.7
Sixth Virginia.....	90.2					90.2
Total.....	57,894.2	1,479,362.2	1,649.1	71,568.3	42,884.6	1,653,358.4
GENERAL BONDED WAREHOUSES.						
First California.....	1,873.1		434.4	1,213.4	3,056.2	6,577.1
Sixth California.....	669.1		26.4		1,884.5	2,580.0
Washington.....	143.4					143.4
Total.....	2,685.6		460.8	1,213.4	4,940.7	9,300.5
In storage June 30, 1914.....	1,032.4					1,032.4
Grand total.....	61,612.2	1,479,362.2	2,109.9	72,781.7	47,825.3	1,663,691.3

1 Includes 27,898.9 gallons of whisky withdrawn to be exported in bottles.

2. By foreign countries and kinds.

[Quantities in taxable gallons.]

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Antigua.....				44.7		44.7
Argentina.....	42.7					42.7
Bermuda.....	823.6		357.1	527.7	1,785.0	3,493.4
Brazil.....	4.3					4.3
Canada.....	2,124.5	10,293.9	368.1	67,552.9		80,339.4
China.....	41.1	37,330.2			808.2	38,174.5
Colombia.....	21.1					21.1
Costa Rica.....	36.4					36.4
Cuba.....	680.8					680.8
Denmark.....	173.0					173.0
Ecuador.....				90.0		90.0
England.....	1,031.1	793,695.2		977.9	1,286.9	796,991.1
France.....		944.6		892.0		1,836.6
Germany.....		10,043.2				10,043.2
Gold Coast, West Africa.....		593,658.9				593,658.9
Greece.....				536.8		536.8
Guatemala.....	449.1			377.1	277.6	1,103.8
Haiti.....				181.2		181.2
Holland.....		11,424.6	94.4			11,424.6
Honduras.....	2,071.3				12,828.9	14,994.6
Jamaica.....					140.4	140.4

2. By foreign countries and kinds—Continued.

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Japan.....	39.6	21,971.6				22,011.2
Mexico.....	33,838.8		1,009.7	793.7	4,137.5	39,779.7
Nicaragua.....	2,102.9		49.4			2,152.3
Panama.....	9,592.2			722.7		10,314.9
Peru.....	360.6					360.6
Philippine Islands.....	7,394.5		231.2			7,625.7
Porto Rico.....	114.1					114.1
Santo Domingo.....	19.2				90.6	109.8
Salvador.....					20,704.3	20,704.3
Sweden.....	6.4					6.4
Switzerland.....					5,770.9	5,770.9
Tahiti.....				85.0		85.0
In export storage warehouses.....	642.0					642.0
Tax paid.....	32.9					32.9
Total.....	61,612.2	1,479,362.2	2,409.9	72,781.7	47,825.3	1,663,691.1

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, 1915.

[Quantities in taxable gallons.]

District.	Whisky.	District.	Whisky.
Second Kentucky.....	875.3	First Pennsylvania.....	113.7
Fifth Kentucky.....	12,175.6	Twenty-third Pennsylvania.....	2,433.9
Sixth Kentucky.....	398.4	Tennessee.....	441.7
Seventh Kentucky.....	8,904.3		
Eighth Kentucky.....	2,101.9	Total.....	27,895.9
Maryland.....	454.1		

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, 1915.

[Quantities in taxable gallons.]

District.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
First California.....		24,585.8	53.0	24,638.8
Fifth Illinois.....		58,945.3	1,118.0	60,063.3
Eighth Illinois.....		97,250.2		97,250.2
Sixth Indiana.....		17,525.8	138.5	17,664.3
Seventh Indiana.....		4,047.1		4,047.1
Second Kentucky.....	134.2			134.2
Fifth Kentucky.....	3.4			3.4
Louisiana.....		190,588.1	451.2	191,039.3
Maryland.....	2.0	269.8		271.8
Massachusetts.....		75,397.5		75,397.5
First Michigan.....		439.0		439.0
Montana.....	2,212.1			2,212.1
Nebraska.....		19,857.2		19,857.2
First New York.....		1,282,755.7	545.3	1,283,301.0
Fourteenth New York.....		2,932.3		2,932.3
Twenty-first New York.....		1,952.1	174.7	2,126.8
First Ohio.....		12,501.5		12,501.5
First Pennsylvania.....		394,470.6	42,070.6	436,541.2
Twenty-third Pennsylvania.....	43.3		1,244.6	1,287.9
South Carolina.....		18,050.0		18,050.0
First Wisconsin.....		10,745.3		10,745.3
Total.....	2,395.0	2,212,313.3	45,795.9	2,653,504.2

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, 1915—Continued.

District.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
GENERAL BONDED WAREHOUSES.				
First California.....		42,178.3	4,581.2	46,759.5
Sixth California.....		4,229.3		4,229.3
Fifth Kentucky.....		94.0		94.0
Sixth Missouri.....		997.4	3,349.9	4,347.3
Oregon.....		2,571.4		2,571.4
Washington.....		5,515.3		5,515.3
Total.....	94.0	55,491.7	7,931.1	63,516.8
Grand total.....	2,489.0	2,267,805.0	53,727.0	2,824,021.0

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, 1915.

[Quantities in taxable gallons.]

District.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
First California.....		4,561,153.4		4,561,153.4
Hawaii.....		94.4		94.4
Fifth Illinois.....		1,539,483.5		1,539,483.5
Eighth Illinois.....		844,950.4	10,079.1	855,029.5
Sixth Kentucky.....		96.3		96.3
Louisiana.....		5,935,763.1	12,775.3	5,948,538.4
Third Massachusetts.....		1,366,983.4		1,370,968.7
First Michigan.....	3,985.3	577,872.0	122,696.0	700,568.0
First New York.....		1,564,512.6		1,564,512.6
Fourteenth New York.....		271,513.4		271,513.4
First Pennsylvania.....		618,845.3	4,493.1	623,338.4
South Carolina.....		775,725.8		775,725.8
Total.....	3,985.3	18,056,993.6	150,043.5	18,211,022.4
REMOVED FROM CISTERN ROOMS OF DISTILLERIES DIRECT.				
First California.....		45,851.4		45,851.4
Sixth Indiana.....		469,063.9		469,063.9
Sixth Kentucky.....		140,872.5		140,872.5
Louisiana.....		1,789,957.6		1,789,957.6
Maryland.....		238,948.7		238,948.7
Third Massachusetts.....		2,442,642.3		3,044,529.0
Fourteenth New York.....	601,886.7	1,568.0		1,568.0
First Pennsylvania.....		1,469,905.3		1,469,905.3
Total.....	742,759.2	6,457,937.2		7,200,696.4
Grand total.....	740,744.5	24,514,930.8	150,043.5	25,411,718.8

Statement showing the quantity, in wine gallons, of denatured alcohol produced at and removed from denaturing bonded warehouse during the fiscal year ended June 30, 1915.

District.	No.	On hand July 1, 1914.		Increase as per regauge.		Denatured.		Removed and disposed of.		Loss and shrinkage during denaturation.		On hand June 30, 1915.	
		Completely.	Specialty.	Completely.	Specialty.	Completely.	Specialty.	Completely.	Specialty.	Completely.	Specialty.	Completely.	Specialty.
1st California.....	2			40.53	1.09	550,841.63	153,068.35	547,702.30	153,067.17	193.10	2.27	2,986.76	
5th Illinois.....	3	20,083.22	7,392.80	86.72	99.32	1,462,132.38	1,044,780.91	1,472,308.11	1,043,820.02	8,189.21	6,053.01	1,805.00	2,400.00
6th Indiana.....	1	3,642.41	8,845.93	95.21	414.51	85,014.71	182,275.99	83,182.61	184,259.42	728.72	2,951.01	4,841.00	4,324.00
6th Kentucky.....	1		4,753.29		22.80		99,720.60		99,753.36		1.26		4,743.07
Louisiana.....	3	23,797.76	8,126.25	5,924.70	5,317.16	1,804,128.07	1,121,145.71	1,825,780.63	1,128,301.55	5,691.75	1,965.49	2,378.15	4,322.08
Maryland.....	1	1,790.32	3,886.16	95.17		26,734.20	202,000.09	28,534.14	200,977.20	85.55	4,811.23		97.82
Massachusetts.....	3	8,585.53	16,613.89		21	585,915.11	1,354,656.79	590,323.62	1,357,488.95	3,731.51	4,636.33	445.51	9,145.61
1st New Jersey.....	2					9,516.95	1,813,051.71	9,506.97	1,813,051.71	9.98			
5th New Jersey.....	2					93,978.64	1,895,248.77	93,960.35	1,895,095.49	18.29	153.28		
14th New York.....	1	10,617.95	534.47		3.40	114,911.64	35,813.34	124,684.79	36,201.81	811.73	123.85	33.07	25.55
1st Pennsylvania.....	3	5,705.36	10,451.38	704.74	532.31	653,473.63	692,116.57	657,224.03	699,501.82	899.99	997.87	1,759.71	2,600.57
23d Pennsylvania.....	1						5,942.98						
Total.....	23	74,222.55	60,602.17	6,947.07	6,390.80	5,386,646.96	18,599,821.81	5,433,207.55	8,617,461.48	20,359.83	21,694.60	14,249.20	27,658.70
Statement for year ending June 30, 1914.....	25	68,658.40	41,995.28	9,735.79	6,449.24	5,213,129.56	5,191,846.03	5,190,469.60	5,160,418.35	26,831.60	19,270.03	74,222.55	60,602.17
Redenaturing plant in Connecticut.....	1		801.25				64,886.47		63,849.16				1,838.56

¹ Including 508,305.09 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, 1915.

Districts.	Specially denatured alcohol used by manufacturers.				Wholesale dealers in specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.			
	Manufacturers.	Received.	Used.	Recovered on manufacturers' premises.	Shipped to restoring and rede-naturing plants.	Wholesale dealers.	Received.	Sold and removed.	Wholesale dealers.	Received.	Sold and removed.
Alabama.....									1	9,284.66	9,284.66
Arkansas.....									4	2,008.90	2,008.90
First California.....	6	32,728.39	34,636.21						31	469,236.13	481,969.04
Sixth California.....	1	1,362.71	1,019.67						24	145,841.81	145,398.20
Colorado.....									8	47,031.05	46,885.56
Connecticut.....	56	373,683.40	669,349.97	296,847.90	7,028.34	2	57,707.00	64,842.72	30	154,418.87	156,329.49
Florida.....									4	8,068.37	8,220.93
Georgia.....	4	1,155.21	1,160.00						4	4,014.27	3,584.92
Hawaii.....									1	304.86	253.55
First Illinois.....	114	731,547.03	723,049.77	8,175.17		5	233,735.99	230,783.57	46	669,984.45	658,188.65
Fifth Illinois.....	2	1,561.22	1,205.96						8	362,627.58	363,619.63
Eighth Illinois.....	2	342.30	335.79						2	3,295.09	3,292.03
Thirteenth Illinois.....	2	754.06	619.95						1	536.23	538.25
Sixth Indiana.....	21	47,782.62	48,462.26	1,247.20		3	35,421.18	33,741.66	15	185,783.51	179,386.68
Seventh Indiana.....	3	3,360.38	3,225.16						5	11,975.01	14,426.55
Third Iowa.....	4	5,031.43	5,230.73						18	155,747.92	148,540.15
Kansas.....	2	18,228.93	18,125.43						3	30,579.53	24,785.57
Fifth Kentucky.....	7	25,855.71	24,444.58						5	69,029.22	72,270.33
Sixth Kentucky.....	3	1,705.20	1,646.59								
Louisiana.....	1	2,103.63	1,957.19						4	121,652.31	121,833.06
Maryland.....	12	210,784.39	207,499.15						13	202,031.52	213,807.18
Third Massachusetts.....	94	336,150.41	333,348.83			4	275,062.16	278,880.35	75	811,050.02	811,588.24
First Michigan.....	16	181,001.42	377,945.03	224,776.54		2	13,968.76	11,857.25	9	191,172.20	186,779.70
Fourth Michigan.....	27	102,983.82	101,888.14			2	60,171.84	61,348.21	6	49,898.67	52,813.63
Minnesota.....	11	25,759.44	25,314.12			1	25,943.47	26,018.49	17	92,135.28	90,595.24
First Missouri.....	23	421,707.68	412,386.10	247,263.00		2	34,470.24	34,462.80	6	189,296.84	189,948.13
Sixth Missouri.....	2	594.52	401.52						9	129,079.99	128,421.71
Nebraska.....	3	11,887.37	11,651.15						7	66,045.55	65,733.84
New Hampshire.....	10	20,789.15	20,507.69						15	39,958.73	40,943.00
First New Jersey.....	12	134,619.87	134,253.41	255.06					4	4,818.90	4,741.38
Fifth New Jersey.....	86	2,453,110.63	2,269,803.46	1,363,166.33	26,134.49				15	125,906.77	127,963.72
New Mexico.....									2	1,627.21	1,627.21
First New York.....	70	341,001.58	340,979.37	4,228.10		1	77,094.63	77,040.23	11	202,314.03	205,329.88
Second New York.....	39	223,713.58	225,836.66			2	813,635.29	816,619.29	41	1,167,017.54	1,174,380.66
Third New York.....	40	127,175.30	126,097.87						13	44,734.45	44,323.17
Fourteenth New York.....	21	124,982.89	150,953.19	24,482.57	3,104.10				6	32,359.93	32,393.72
Twenty-first New York.....	8	17,896.56	101,829.53	88,502.48					10	82,812.24	79,886.05

Statement of denatured alcohol received by manufacturers and dealers during the fiscal year ended June 30, 1915—Continued.

Districts.	Specially denatured alcohol used by manufacturers.			Wholesale dealers in specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.				
	Manu- factur- ers.	Received.	Used.	Recovered on manu- facturers' premises.	Shipped to restoring and rede- natur- ing plants.	Whole- sale dealers.	Received.	Sold and removed.	Whole- sale dealers.	Received.	Sold and removed.
Twenty-eighth New York	28	59,083.27	75,941.79	14,329.01		1	8,360.05	7,055.15	22	149,469.34	145,755.34
North and South Dakota									6	19,067.13	17,070.50
Fourth North Carolina	5	83,521.75	98,452.99								
Fifth North Carolina	11	293,763.70	241,501.36								
First Ohio	31	72,459.12	73,366.01	3,685.44		2	52,729.43	50,445.88	18	126,095.75	124,219.27
Tenth Ohio	3	4,573.40	1,543.45						1	28,895.95	23,479.72
Eleventh Ohio	2	2,373.69	2,410.49						3	28,264.37	28,047.59
Eighteenth Ohio	13	26,326.00	25,898.00	46.00		2	28,908.00	26,012.00	1	195,599.00	186,266.00
Oklahoma									1	2,949.31	3,019.45
Oregon	2	1,571.52	1,434.92						1	70,578.32	61,264.58
First Pennsylvania	54	291,207.76	235,528.36	2,642.00	1,580.00	5	87,667.53	88,180.46	34	809,307.77	888,611.42
Ninth Pennsylvania	4	3,023.58	3,095.54								
Twelfth Pennsylvania	5	146.81	224.24								
Twenty-third Pennsylvania	10	117,637.47	89,376.46	345.75		1	22,907.11	22,379.40	16	118,833.02	117,168.13
South Carolina											
Tennessee											
Third Texas	5	1,299.00	1,483.23						1	1,452.69	1,432.69
Ninth Texas									5	14,769.15	14,449.02
Second Virginia	12	15,388.86	13,901.77						8	21,709.57	22,862.74
Sixth Virginia	7	2,380.20	1,369.72						2	1,310.96	1,310.96
Washington									1	1,505.37	1,405.33
Washington									1	62,679.44	96,983.36
West Virginia	2	683.51	690.98						1	342.76	342.76
First Wisconsin	19	91,064.35	88,673.11			1	16,997.50	17,986.71	34	194,240.72	197,637.24
Second Wisconsin									4	6,907.73	6,643.91
Total	922	6,965,417.02	7,930,574.18	2,276,261.11	41,578.37	36	1,844,779.58	1,833,152.17	662	7,733,441.40	7,751,539.77
Statement for 1914	871	5,477,487.58	7,069,556.91	3,058,687.85	93,898.69	43	2,039,808.03	2,006,973.72	620	7,399,498.50	7,234,182.97

DENATURED ALCOHOL.

Statement showing the quantity of alcohol denatured under various formulas during the fiscal year ending June 30, 1915, and the industrial purposes for which such alcohol is used.

Formula.	Purpose for which used.	Wine gallons.
No. 1: 100 gallons of ethyl alcohol, 10 of approved wood alcohol, and $\frac{1}{4}$ 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.	5,149,410.88
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and $\frac{1}{4}$ of 1 gallon of approved pyridine bases.	.....do.....	237,236.08
Total		5,386,646.96

SPECIALLY DENATURED ALCOHOL.

No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol.	Acetaldehyde, acetic ether, alkaloids and fine chemicals, artificial flowers, barometer and thermometer tubes, brushes, chemicals and pharmaceuticals, confectioners' colors, coumarin, cutlery, deodorants, disinfectant germicide, door checks, embalming fluids, essential oil orris, ethylchloride, filaments for incandescent lamps, gelatin capsules, hats, helleotropin, inks, jewelry and watches, imitation leather, lacquers, pastes and varnishes from soluble cotton, liquid paints, mirrors, moldings and picture frames, monobromated camphor, moth repellent, photographic dry plates and films, prints, paper, and enlargements, post cards and colors, polish preparations for metals and furniture, pianos, resin of podophyllin and similar products, santonine and strychnine, soaps (transparent and liquid), shellac varnishes, shellac reducer, shoe polish, silverware and bronze, smokeless powder, soldering flux, solid and powdered medicinal extracts, surgical ligatures, tannic acid, terpin hydrate, textile cleansing soap, varnish remover, wood finish, wool fat, etc.	3,026,030.54
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyralin and similar products.....	80,547.02
No. 2a (alternative): 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	Celluloid, pyralin, and similar products.....	201,488.86
No. 2b: 100 gallons of ethyl alcohol, add $\frac{1}{4}$ gallon of benzol.	Pyroxylin plastics, trinitrotoiuol, viscoloid.....	3,357,154.38
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, $\frac{1}{4}$ gallon of 36° Baumé caustic soda lye.	Transparent soap, shampoo, shampoo jelly.....	398.50
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.....	224,891.50
No. 3b: 100 gallons of ethyl alcohol, to which is added 1 gallon of liquid pine tar (temporary formula).	Liquid soap, shampoo, shampoo jelly.....	339.07
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 coact., and water to make 100 gallons.	Smoking and chewing tobacco, cigars and cigarettes, deodorants.	582,258.48

¹ Reduced to 5 gallons, Apr. 25, 1914.

Statement showing the quantity of alcohol denatured under various formulas during the fiscal year ending June 30, 1915, and the industrial purposes for which such alcohol is used—Continued.

COMPLETELY DENATURED ALCOHOL—Continued.

Formula.	Purpose for which used.	Wine gallons.
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodine, and 2 pounds ammonium iodide.	Photoenlargements, photoprints, photo-engravings, and photographic collodion.	5,617.41
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and 1 gallon of pyridine bases.	Fulminate of mercury.....	
No. 6a (alternative): 100 gallons of ethyl alcohol and 15 gallons of condensed fumes, recovered in process of manufacture.	.....do.....	238,961.21
No. 6b (alternative): 100 gallons of ethyl alcohol and 1 gallon of pyridine bases (restricted to factories operating in connection with either a distillery or a central denaturing plant).	.....do.....	525.53
No. 7: Revoked.		
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 1 gallon of benzol.	Ethyl chloride, sulphonmethane.....	1,173.67
No. 9: 100 gallons of ethyl alcohol, 10 gallons of acetone, and 2 gallons of petroleum naphtha.	Monobromated camphor, santonine, purification of rubber, strychnine, tannic acid.	46.30
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, ethyl acetate.	15,167.82
No. 11: 100 gallons of ethyl alcohol, 100 gallons sulphuric ether, 10 gallons cadmium iodine.	Photographic collodion.....	1,313.00
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.	Imitation leather, smokeless powder, milk protein, terpin hydrate, trinitrotoluol.	24,301.90
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.	Sulphuric ether, celery oil, dry extracts for food products.	606,891.20
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride.....	2,917.11
No. 15: 100 gallons of ethyl alcohol, 3 gallons of sulphuric acid, and 1 gallon of kerosene.	Nitrous ether.....	7,089.57
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.	5,528.57
No. 17: 100 gallons of ethyl alcohol and 0.05 gallons (1/2 fluid ounces) animal oil.	Chloral hydrate, ethyl chloride, ethyl acetate, dichlorethane.	13,087.00
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Vinegar.....	199,723.84
No. 19: 100 gallons of ethyl alcohol and 100 gallons of ethyl ether.	Artificial silk, by-products from distillery slop, collodion backing for gelatine films, solvent for nitrocellulose.	4,369.13
No. 20: 100 gallons of ethyl alcohol and 5 gallons of crude chloroform.	Chloroform.....	
Total.....		8,599,821.81

Different kinds of spirits withdrawn from distillery warehouses for transfer to bonded manufacturing warehouses during the fiscal year ended June 30, 1915.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Fifth Illinois.....	1,282.0			20,846.2	22,128.2
Seventh Indiana.....	2,251.4			31,415.5	33,666.9
Second Kentucky.....	113.7				113.7
Seventh Kentucky.....	1,757.8				1,757.8
Eighth Kentucky.....	745.3				745.3
Maryland.....	4,767.5				4,767.5
Third Massachusetts.....		21,548.6	32,208.0		53,756.6
First New York.....			31,071.1	904.7	31,975.8
Fourteenth New York.....	106.4			275.5	381.9
First Pennsylvania.....	1,153.7				1,153.7
Twenty-third Pennsylvania.....	461.7				461.7
South Carolina.....			36,100.0		36,100.0
Total.....	12,639.5	21,548.6	99,379.1	53,441.9	187,009.1

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, 1915.

[Quantities in taxable gallons.]

District.	Whisky.	Alcohol.	Gin.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
Arkansas.....	2.3				2.3
First California.....				0.1	0.1
Fifth Illinois.....	93.0			10.9	103.9
Eighth Illinois.....			25.6		25.6
Sixth Indiana.....	6.4				6.4
Seventh Indiana.....	46.0		2.8		48.8
Second Kentucky.....	5.0				5.0
Fifth Kentucky.....	78.2				78.2
Sixth Kentucky.....	45.9				45.9
Seventh Kentucky.....	7.8				7.8
Eighth Kentucky.....	17.0				17.0
Louisiana.....				0.8	0.8
Maryland.....	1.1				1.1
Third Massachusetts.....		51.3			51.3
Sixth Missouri.....	49.3				49.3
Montana.....	1.0				1.0
First New York.....		812.5			812.5
Twenty-first New York.....	2.3				2.3
First Ohio.....	15.4		1.2	1.3	17.9
First Pennsylvania.....	.2			1.3	1.5
Twenty-third Pennsylvania.....	7.4				7.4
Tennessee.....	3.7				3.7
Second Virginia.....	472.9				472.9
First Virginia.....	.7				.7
First Wisconsin.....	1.7				1.7
Total.....	857.3	863.8	29.6	14.4	1,765.1
GENERAL BONDED WAREHOUSES.					
First California.....	5.3				5.3
Colorado.....	.1				.1
Sixth Missouri.....	2.4				2.4
Oregon.....				0.1	.1
Washington.....	1.3				1.3
Total.....	9.1			0.1	9.2
Grand total.....	866.4	863.8	29.6	14.5	1,774.3

2. Nature of casualty.

[Quantities in taxable gallons.]

District.	Errors in gauge.	Other casualties.	Aggregate.
DISTILLERY WAREHOUSES.			
Arkansas.....	2.3		2.3
First California.....	.1		.1
Fifth Illinois.....	12.2	91.7	103.9
Eighth Illinois.....	25.6		25.6
Sixth Indiana.....	6.4		6.4
Seventh Indiana.....	2.8	46.0	48.8
Second Kentucky.....	5.0		5.0
Fifth Kentucky.....	31.7	46.5	78.2
Sixth Kentucky.....		45.9	45.9
Seventh Kentucky.....	7.8		7.8
Eighth Kentucky.....	17.0		17.0
Louisiana.....	.8		.8
Maryland.....	1.1		1.1
Third Massachusetts.....	51.3		51.3
Sixth Missouri.....	.3	49.0	49.3
Montana.....	1.0		1.0
First New York.....	812.5		812.5
Twenty-first New York.....	2.3		2.3
First Ohio.....	17.9		17.9
First Pennsylvania.....	1.5		1.5
Twenty-third Pennsylvania.....	7.4		7.4
Tennessee.....	3.7		3.7
Second Virginia.....		472.9	472.9
Sixth Virginia.....	.7		.7
First Wisconsin.....	1.7		1.7
Total.....	1,013.1	752.0	1,765.1
GENERAL BONDED WAREHOUSES.			
First California.....	5.3		5.3
Colorado.....	.1		.1
Sixth Missouri.....	2.4		2.4
Oregon.....	.1		.1
Washington.....	1.3		1.3
Total.....	9.2		9.2
Grand total.....	1,022.3	752.0	1,774.3

Different kinds of distilled spirits withdrawn from distillery warehouses for transfer to general bonded warehouses during the fiscal year ended June 30, 1915.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Arkansas.....	14,305.4					14,305.4
First California.....	3,970.2		15,852.3	398,654.3	820,878.3	1,238,535.1
Connecticut.....			4,247.3			4,247.3
Florida.....	103,238.6					103,238.6
Hawaii.....		14,268.1				14,268.1
Fifth Illinois.....	221,149.5		2,358.2	39,602.5	862,641.4	1,125,751.6
Eighth Illinois.....	10,432.6		239.6	7,741.8	6,567.8	24,981.8
Sixth Indiana.....	4,261.8					4,261.8
Seventh Indiana.....	59,623.2		3,831.8			63,455.0
Second Kentucky.....	250,932.2					250,932.2
Fifth Kentucky.....	785,156.6					785,156.6
Sixth Kentucky.....	160,850.1					160,850.1
Seventh Kentucky.....	342,953.0	234.1				343,187.1
Eighth Kentucky.....	111,214.3					111,214.3
Louisiana.....				10,666.8	5,570.0	16,236.8
Maryland.....	12,085.8					12,085.8
Third Massachusetts.....		11,032.5				11,032.5
Sixth Missouri.....	44,184.3					44,184.3
Nebraska.....	28,380.2		988.2	23,661.1	170,078.7	223,108.2
Twenty-first New York.....	18,280.8					18,280.8
First Ohio.....	54,260.9					54,260.9
First Pennsylvania.....	13,568.0					13,568.0
Twenty-third Pennsylvania.....						
vania.....	66,687.0					66,687.0
Second Virginia.....	129,476.3					129,476.3
Total.....	2,435,010.8	25,534.7	27,017.4	480,326.5	1,865,736.2	4,833,625.6

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses June 30, 1915.

[Quantities in taxable gallons.]

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	141,186.8		1,457.0				142,643.8
Arkansas.....	8,480.6						8,480.6
1st California.....	4,625.8		1,943.9	221.6	81,528.5	22,073.8	110,293.6
Connecticut.....		342.2	43,105.5				43,447.7
Florida.....	12,605.1						12,605.1
Hawaii.....		17,235.0	531.8		7,228.4		24,995.2
1st Illinois.....	45,193.3						45,193.3
5th Illinois.....	10,513,159.5		11,156.0		102,055.0	197,519.2	10,823,889.7
8th Illinois.....	2,458,616.4				60,619.5	320,040.8	2,839,276.7
6th Indiana.....	4,872,341.5		51.2		464.7	12,642.2	4,885,499.6
7th Indiana.....	1,741,832.7		6,297.1		644.5	114,159.7	1,862,934.0
2d Kentucky.....	18,034,005.7						18,034,005.7
5th Kentucky.....	71,159,860.2						71,159,860.2
6th Kentucky.....	13,981,621.5	30,559.4	9,531.3		4,793.0		14,026,505.2
7th Kentucky.....	27,794,689.1						27,794,689.1
8th Kentucky.....	16,962,761.2						16,962,761.2
Louisiana.....	3,313.8		4,831.0		88,919.3	38,840.9	135,905.0
Maryland.....	20,447,037.8		25,075.2		260.2		20,472,373.2
3d Massachusetts.....		1,146,985.5	28,148.2		53,685.6		1,228,819.3
1st Michigan.....					146,451.8	127,816.2	274,268.0
1st Missouri.....	62,430.6						62,430.6
6th Missouri.....	1,118,585.4						1,118,585.4
Montana.....	50,282.6						50,282.6
Nebraska.....	942,191.0		10,433.7		136,233.0	347,729.5	1,436,587.2
New Hampshire.....	92.9			603.5		2,803.7	3,200.1
1st New York.....			450.0		92,425.5	17,512.6	110,388.1
14th New York.....	1,546,655.5		26,045.5		27,036.4	51,362.8	1,651,100.2
21st New York.....	486,604.6				786.2	8,277.6	495,168.4
28th New York.....	16,461.3						16,461.3
1st Ohio.....	14,402,126.3		27,784.4		6,584.8	9,774.3	14,446,269.8
11th Ohio.....	8,619.5						8,619.5
18th Ohio.....	317,415.4						317,415.4
1st Pennsylvania.....	3,625,557.2		1,900.8	12,804.2	19,268.7	14,840.1	3,674,371.0
9th Pennsylvania.....	1,804,819.5						1,804,819.5
12th Pennsylvania.....	663,711.4			108.7			663,820.1
23d Pennsylvania.....	33,268,117.2	88.0	1,320.2	5,264.8	12,078.7	2,800.2	33,289,669.1
South Carolina.....					17,055.7		17,055.7
Tennessee.....	85,896.5						85,896.5
2d Virginia.....	7,374.6						7,374.6
6th Virginia.....	235,491.6						235,491.6
West Virginia.....	994,823.8						994,823.8
1st Wisconsin.....	668,677.3		16,116.0		18,819.6	2,937.6	706,550.5
Total.....	248,487,265.2	1,195,210.1	216,078.8	19,789.0	884,430.5	1,320,068.3	252,122,841.9
GENERAL BONDED WAREHOUSES.							
1st California.....	448,069.0	19,003.8	13,564.1	1,180.5	43,094.1	147,080.5	671,992.0
6th California.....	65,277.5	615.2	3,207.2		9,347.9	32,653.3	111,101.1
Colorado.....	11,345.4				1,914.2	4,430.5	17,690.1
Florida.....	99,730.5						99,730.5
Hawaii.....	12,408.0		894.3		791.2		14,093.5
5th Kentucky.....	99,519.5	699.6					100,319.1
6th Missouri.....	178,294.2	2,676.1			5,734.9	867.5	187,572.7
Oregon.....	20,639.4	187.9			12,709.8	9,834.8	43,371.9
2d Virginia.....	287,494.1						287,494.1
Washington.....	4,578.6		1,126.2		5,332.1	1,002.7	12,039.6
Total.....	1,227,456.2	23,182.6	18,886.6	1,180.5	78,924.2	195,869.3	1,545,499.4
Grand total.....	249,714,721.4	1,218,392.7	234,965.4	20,969.5	963,354.7	1,515,937.6	253,668,341.3

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, 1915.

[Quantities in taxable gallons.]

	Distilled spirits.						Aggregate.
	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	
DISTILLERY WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1914.....	276,586,245.5	1,198,462.1	198,573.8	6,580.6	683,582.5	1,283,002.1	279,956,446.6
Produced and deposited in distillery warehouses during the year.....	44,552,489.8	2,101,554.0	3,636,285.5	33,853.7	31,867,111.5	42,742,161.3	124,933,455.8
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.....		742,759.2			6,457,937.2		7,200,696.4
Received into collection districts by consolidation and transfer of territory: Twelfth district of Pennsylvania.....	675,683.3			108.7			675,792.0
Total.....	321,814,418.6	4,042,775.3	3,834,859.3	40,543.0	39,008,631.2	44,025,163.4	412,766,390.8
CR.							
Withdrawn on payment of tax during the year.....	51,535,274.7	537,435.6	3,586,557.8	20,420.2	10,736,632.3	40,359,209.9	106,775,530.5
Tax paid and bottled in bond.....	9,741,639.2	6,745.6	594.1				9,748,978.9
Lost by leakage or evaporation in warehouse.....	8,865,759.4	30,194.0	2,932.5	225.1	8,186.6	187,968.7	9,095,266.3
Withdrawn for scientific purposes and use of the United States.....	2,395.0				2,212,313.3	45,795.9	2,260,504.2
Withdrawn for denaturation from distillery warehouses.....		3,985.3			18,056,993.6	150,043.5	18,211,022.4
Withdrawn for denaturation direct from cistern rooms of distilleries.....		742,759.2			6,457,937.2		7,200,696.4
Withdrawn for export in packages.....	29,995.3	1,479,362.2	1,649.1		71,568.3	42,884.6	1,625,459.5
Transferred to bottling warehouses for bottling in bond for export.....	27,898.9						27,898.9
Lost by casualty, etc., during the year.....	857.3		29.6		863.8	14.4	1,765.1
Withdrawn for transfer to manufacturing warehouses.....	12,639.5	21,548.6			99,379.1	53,441.9	187,009.1
Withdrawn for transfer to general bonded warehouses.....	2,435,010.8	25,534.7	27,017.4		480,326.5	1,865,736.2	4,833,625.6
Remaining in warehouses June 30, 1915.....	248,487,265.2	1,195,210.1	216,078.8	19,789.0	884,430.5	1,320,068.3	252,122,841.9
Transferred into collection districts by consolidation and transfer of territory: Ninth district of Pennsylvania.....	675,683.3			108.7			675,792.0
Total.....	321,814,418.6	4,042,775.3	3,834,859.3	40,543.0	39,008,631.2	44,025,163.4	412,766,390.8

GENERAL BONDED WAREHOUSES.

DR.							
Remaining in warehouses July 1, 1914.....	1,521,810.6	18,840.6	17,442.4	8,426.7	163,029.2	350,464.1	2,080,013.6
Deposited during the year from distillery warehouses.....	2,457,435.5	25,534.7	26,076.6		490,757.0	1,925,038.3	4,924,842.1
Deposited during the year from general bonded warehouses in other districts.....	8,308.5		1,408.3		41,933.5	33,188.3	84,838.6
Excess ascertained on regauge.....	5.7		0.8		13.9	76.2	96.6
Total.....	3,987,560.3	44,375.3	44,928.1	8,426.7	695,733.6	2,308,766.9	7,089,790.9
CR.							
Withdrawn on payment of tax during the year.....	2,337,662.2	20,063.0	24,072.7	6,448.4	523,234.3	2,062,335.0	4,973,815.6
Lost by leakage or evaporation during the year.....	410,751.5	1,129.7	99.7	797.8	1,436.6	4,022.0	418,237.3
Withdrawn for scientific purposes and use of the United States.....	94.0				55,491.7	7,931.1	63,516.8
Withdrawn for export.....	2,685.6		460.8		1,213.4	4,940.7	9,300.5
Lost by casualty.....	9.1					0.1	9.2
Withdrawn for transfer to other general bonded warehouses.....	8,308.5		1,408.3		35,433.4	33,668.7	78,818.9
Tax-paid spirits lost in transit to general bonded warehouses.....	593.2						593.2
Remaining in general bonded warehouses.....	1,227,456.2	23,182.6	18,886.6	1,180.5	78,924.2	195,869.3	1,545,499.4
Total.....	3,987,560.3	44,375.3	44,928.1	8,426.7	695,733.6	2,308,766.9	7,089,790.9

Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1915.

	Distilled spirits.	Total.
	Gallons.	Gallons.
Actually remaining in distillery warehouses July 1, 1914.....	279,956,446.6	
Actually remaining in general bonded warehouses July 1, 1914.....	2,080,013.6	
		282,036,460.2
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1914.....	174,372.8	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1914.....	1,721.8	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1914.....	42,196.9	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1914.....	1.0	
Withdrawn from transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1914.....	6,832.6	
Withdrawn from transfer to manufacturing warehouses from general bonded warehouses and unaccounted for June 30, 1914.....	924.7	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1914.....	223,900.7	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for June 30, 1914.....	6,500.1	
		456,450.6
Deposited in distillery warehouses during the year.....	124,933,455.8	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries.....	7,200,696.4	
Received into general bonded warehouses during the year from distillery warehouses.....	14,924,842.1	
Received into general bonded warehouses during the year from other general bonded warehouses.....	84,838.6	
Excess ascertained on regauge at general bonded warehouses.....	96.6	
		137,143,929.5
Aggregate.....		419,636,840.3
Withdrawn from distillery warehouses tax paid during the year.....	106,775,530.5	
Withdrawn from distillery warehouses tax paid for bottling in bond during the year.....	9,748,978.9	
Withdrawn from general bonded warehouses tax paid during the year.....	4,973,815.6	
Loss allowed on account of leakage and evaporation in distillery warehouses.....	9,095,266.3	
Loss allowed on account of leakage and evaporation in general bonded warehouses.....	418,237.3	
Withdrawn for scientific purposes and use of the United States from distillery warehouses.....	2,260,504.2	
Withdrawn for scientific purposes and use of the United States from general bonded warehouses.....	63,516.8	
Withdrawn free of tax from distillery warehouses for denaturation.....	18,211,022.4	
Removed from cistern rooms of distilleries direct to denaturing warehouses.....	7,200,696.4	
Withdrawn from distillery warehouses for bottling in bond for export (transferred to bottling warehouse account).....	27,898.9	
Loss allowed on account of leakage in transportation for export from distillery warehouses.....	51.4	
Tax paid on loss or leakage in transportation for export from distillery warehouses.....	6.0	
Tax paid on loss or leakage in transportation for export from general bonded warehouses.....	1.9	
Exported from distillery warehouses, proofs of landing received.....	1,320,164.5	
Exported from general bonded warehouses, proofs of landing received.....	6,459.2	
Tax paid on spirits reported lost by casualty, etc., from distillery warehouses.....	10,838.2	
Tax paid on spirits reported lost by casualty, etc., from general bonded warehouses.....	9.5	
Loss allowed on account of casualties from distillery warehouses.....	23,563.5	
Loss allowed on account of casualties from general bonded warehouses.....	.5	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses.....	12.9	
Leakage allowed on transfers to manufacturing warehouses from general bonded warehouses.....	.5	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses.....	.1	
Deposited in manufacturing warehouses from distillery warehouses.....	192,030.4	
Deposited in manufacturing warehouses from general bonded warehouses.....	924.2	
Deposited in general bonded warehouses from distillery warehouses.....	4,924,842.1	
Deposited in general bonded warehouses from general bonded warehouses in other districts.....	84,838.6	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses.....	2,780.2	
Tax paid on spirits withdrawn for export and not exported.....	1,195.0	
		165,341,186.0

¹ Including 4,833,625.6 gallons withdrawn from distillery warehouses for transfer to general bonded warehouses.

² 593.2 gallons paid at general bonded warehouses; 187 gallons paid at distillery warehouses.

Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1915—Continued.

	Distilled spirits.	Total.
	Gallons.	Gallons.
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1915.....	478,415.4	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1915.....	4,561.2	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1915.....	9,560.3	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1915.....	.2	
Withdrawn from transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1915.....	1,798.3	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1915.....	132,497.2	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for June 30, 1915.....	480.4	
		627,212.0
Remaining in distillery warehouses June 30, 1915.....	252,122,841.9	
Remaining in general bonded warehouses June 30, 1915.....	1,545,199.4	
		253,668,041.3
Aggregate.....		419,636,840.3

Summary of monthly statements furnished by collectors during the fiscal year ended June 30, 1915, accounting for discrepancies between the value of tax-paid spirits stamps sold during the year and the tax on spirits withdrawn from bonded warehouses.

DR.	
Value of tax-paid spirits stamps (less export stamps) sold as per Form 68 (Stamp Division).....	\$186,538,250.70
Tax on spirits reported regularly withdrawn free of tax for export, scientific purposes, etc., tax paid by receipt and charged on Form 58.....	2,624.16
Tax on spirits withdrawn during the fiscal year ended June 30, 1915, but included in the receipts for the fiscal year ended June 30, 1914.....	24,122.12
Tax on spirits withdrawn during the fiscal year ended June 30, 1915, but included in the receipts for the fiscal year ended June 30, 1916.....	7,779.75
Total.....	186,567,776.73
CR.	
Tax on spirits reported regularly withdrawn, tax paid from distillery warehouses, including spirits tax paid for bottling in bond.....	128,176,960.34
Tax on spirits reported regularly withdrawn, tax paid from general bonded warehouses.....	5,471,197.16
Tax on brandy reported regularly withdrawn from special bonded warehouses, including brandy tax paid for bottling in bond.....	2,598,518.12
Tax paid by stamp upon fruit brandy at fruit-brandy distilleries.....	161,762.37
Tax paid by stamp on Porto Rican rum.....	114,206.73
Tax-paid 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.....	7,395.41
Tax paid on spirits during the fiscal year ended June 30, 1915, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1914.....	9,254.63
Tax paid on spirits during the fiscal year ended June 30, 1915, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1916.....	28,481.97
Total.....	136,567,776.73

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, 1914 and 1915, 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.
	1914	1915		
	In warehouses at the beginning of the year	276,784,540.0			282,036,400.2	5,251,920.2
Produced during the year	174,611,645.0	132,134,132.2		42,477,492.8
Received into general bonded warehouses	5,714,941.6	5,009,777.3		705,164.3
Total	457,111,126.6	419,180,389.7	5,251,920.2	43,182,657.1
Withdrawn tax paid	125,828,164.6	111,749,346.1		14,078,818.5
Withdrawn tax paid for bottling in bond	10,441,588.0	9,748,978.9		692,609.1
Allowed as leakage	10,304,873.5	9,513,503.6		791,369.9
Withdrawn for scientific purposes and use of the United States	2,835,826.7	2,324,021.0		511,805.7
Lost as casualty, etc.	323,856.8	1,774.3		322,082.5
Withdrawn for export	1,644,890.2	1,662,658.9	17,768.7	
Withdrawn for denaturation	17,811,078.2	25,411,718.8	7,600,640.6	
Removed to manufacturing warehouses	124,786.8	187,009.1	62,222.3	
Removed to other warehouses	5,759,601.6	4,913,037.7		846,563.9
In warehouses at end of year	282,036,400.2	253,668,341.3		28,368,118.9
Total	457,111,126.6	419,180,389.7	7,680,631.6	45,611,308.5

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.
1906	145,066,125.1	122,617,943.1	7,484,992.4	1,475,476.2	226,735,828.4
1907	168,573,913.2	134,031,066.7	9,127,207.7	1,386,602.6	245,438,816.0
1908	127,140,924.7	119,703,394.4	8,762,311.4	1,383,151.5	235,026,128.2
1909	133,430,755.1	114,693,578.2	9,808,124.6	1,489,325.2	229,141,434.0
1910	136,237,326.4	126,384,726.7	11,069,588.5	1,569,989.7	233,508,674.0
1911	173,402,395.5	132,058,636.5	11,228,168.7	1,292,025.9	249,279,346.0
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	140,289,424.8	11,006,491.9	1,511,986.0	276,784,540.0
1914	174,611,645.0	136,209,752.6	10,304,873.5	1,644,890.2	282,036,400.2
1915	132,134,132.2	121,498,325.0	9,513,503.6	1,662,658.9	253,668,341.3

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses June 30, 1915.

[Quantities in taxable gallons.]

District.	1907		1908		1909	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
First California				1,134.8		
Fifth Illinois	90.6	2,886.1	2,055.3	5,913.8	17,787.6	21,398.4
Eighth Illinois		189.6		1,912.9	17,455.9	375.2
Sixth Indiana		2,103.7	1,418.5	4,376.8	39,152.0	22,204.6
Seventh Indiana		233.3		887.4	1,841.1	1,298.1
Second Kentucky	16,375.2	3,527.9	42,759.9	11,481.8	337,978.3	158,771.0
Fifth Kentucky	4,693.2	18,810.2	154,342.4	53,687.3	640,698.4	348,333.4
Sixth Kentucky	139.5	906.2	32,740.5	4,671.1	199,410.4	36,643.1
Seventh Kentucky	16,978.2	8,032.5	508,270.1	104,567.8	1,028,943.9	288,359.0
Eighth Kentucky	20,840.3	20,244.4	51,526.0	20,707.4	564,543.7	85,726.7
Maryland	18,720.8	49,270.0	100,567.4	93,562.3	92,598.2	141,215.8
Third Massachusetts		4,238.3		367.7	324.8	1,665.7
First Missouri				45.0	291.7	
Sixth Missouri			1,398.1	239.8	7,434.6	2,878.7
Montana	138.2	985.4	3,545.9	191.6	5,472.4	1,503.9
Nebraska		235.9		372.4	1,928.6	942.5
Fourteenth New York		132.0		1,714.2	400.0	3,481.7
Twenty-first New York		474.2			133.5	
First Ohio	5,905.3	5,902.9	5,923.4	43,714.1	32,832.6	222,542.4
Eighteenth Ohio		716.3		95.1	1,085.6	
First Pennsylvania	6,334.8	4,104.6	70,692.1	20,176.9	51,032.6	4,010.3
Ninth Pennsylvania		3,101.1	9,896.2	902.5	14,781.0	8,438.9
Twelfth Pennsylvania		632.4		408.9	4,642.4	74,173.9
Twenty-third Pennsylvania	1,938.1	49,585.5	136,125.1	36,289.8	500,452.5	179,196.3
Tennessee	3,934.7	9,383.1	12,495.5	6,099.1	25,318.9	26,165.3
Sixth Virginia	30,243.3	1,000.2	2,502.0	4,161.6	7,349.6	12,017.4
West Virginia		189.1	2,178.8	2,800.5	19,070.3	22,012.8
First Wisconsin		46.9		96.3	7,427.1	1,089.6
Total	126,532.2	186,931.8	1,130,777.6	422,136.3	3,657,665.2	1,614,444.7
GENERAL BONDED WAREHOUSES.						
First California	5,030.1	569.1	10,933.8	186.3	17,951.6	5,624.6
Sixth California	47.6	100.3	805.4		8,706.1	953.3
Colorado	948.3		239.0	230.5	756.4	
Fifth Kentucky	139.9		1,996.7		32,935.1	143.6
Sixth Missouri		1,165.6	1,061.6	2,895.2	6,005.3	2,231.4
Oregon		98.8	478.4		4,445.5	48.9
Second Virginia	478.8	1,698.1	5,809.5	9,876.1	6,169.6	
Washington	238.8		237.0	231.6	289.5	
Total	6,883.5	3,631.9	21,621.4	13,418.7	77,800.1	67,078.8
Grand total	133,415.7	190,563.7	1,152,399.0	435,555.0	3,735,465.3	1,681,523.5

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses June 30, 1915—Continued.

[Quantities in taxable gallons.]

District.	1910		1911		1912		Aggregate.
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.	
DISTILLERY WAREHOUSES.							
Alabama.....							145.7
Arkansas.....		4,569.4					91.5
1st California.....			54.0				254.7
Connecticut.....	918.1				48.6		190.9
5th Illinois.....	33,735.4	125,372.0	418,709.0	568,055.8	685,032.8	813,058.9	211,223.6
8th Illinois.....	301,141.8	66,913.5	224,710.1	321,641.1	374,795.6	211,223.6	92,607.0
6th Indiana.....	117,435.7	73,603.4	315,750.0	278,527.6	560,721.1	395,542.0	92,607.0
7th Indiana.....	16,421.4	18,360.2	120,263.8	75,779.0	61,508.3		557,713.7
2d Kentucky.....	998,789.8	379,247.7	2,235,373.5	710,101.9	2,801,630.9		1,926,175.0
5th Kentucky.....	3,331,730.1	1,952,575.4	9,487,681.4	2,454,086.7	12,076,791.8		359,382.8
6th Kentucky.....	806,688.8	267,686.4	2,023,932.0	516,104.9	2,843,090.0		777,802.0
7th Kentucky.....	2,279,373.0	420,475.6	4,514,216.5	847,428.9	4,999,406.8		324,202.5
8th Kentucky.....	1,115,694.0	323,813.2	2,162,438.8	443,622.2	2,483,308.1		1,116,978.2
Maryland.....	462,090.5	191,803.5	1,677,290.0	1,216,557.2	3,173,111.7		96,840.8
3d Massachusetts.....	2,763.1	5,758.1	37,662.8	88,528.5	41,812.8		1,751.6
1st Missouri.....	474.6		435.4	1,952.7	1,751.6		32,366.1
6th Missouri.....	19,486.6	229.5	103,900.7	46,430.6	138,715.7		56,068.8
Montana.....	6,180.4	1,735.5	8,205.3				124,817.9
Nebraska.....	19,811.3	6,088.0	155,551.3	2,091.7	152,603.0		829.8
14th New York.....	912.7	8,187.4	41,930.9	13,230.9	212,815.4		7,217.1
21st New York.....	3,263.0	11,490.9	12,631.6	25,633.5	209,983.8		752,781.2
28th New York.....					7,217.1		737.8
1st Ohio.....	190,495.6	207,678.1	1,618,517.3	776,040.2	1,882,058.3		1,047.3
11th Ohio.....							149,104.8
18th Ohio.....	899.6	1,483.7	5,265.8		672.6		129,790.0
1st Pennsylvania.....	174,005.3	36,625.0	421,246.0	124,069.7	596,216.2		3,519.4
9th Pennsylvania.....	27,284.6	27,155.8	141,103.8	69,086.9	297,828.7		1,908,934.2
12th Pennsylvania.....	25,472.4	76,404.6	44,910.2	161,352.0	208,719.0		
23d Pennsylvania.....	1,335,023.3	542,418.3	3,002,139.4	1,643,619.3	5,260,248.3		
Tennessee.....			2,499.9				
2d Virginia.....		46.5					46.6
6th Virginia.....	19,009.2	9,965.3	17,679.8		497.4		75,231.4
West Virginia.....	35,634.5	20,119.1	60,882.8	61,530.3	208,507.7		43,943.4
1st Wisconsin.....	7,374.4	17,614.4	28,947.2	33,907.5	56,317.5		
Total.....	11,332,109.2	4,797,520.5	28,883,839.3	10,479,379.1	39,335,410.8	9,955,872.4	
GENERAL BONDED WAREHOUSES.							
1st California.....	90,300.9	11,951.8	151,786.6	16,171.4	53,322.3		30,466.0
6th California.....	9,317.6	3,667.6	19,719.1	633.7	7,669.4		5,145.9
Colorado.....	1,727.5	2,516.8	1,457.1	47.2	1,454.1		408.7
Hawaii.....	1,107.4		1,891.3		3,984.1		236.5
5th Kentucky.....	6,356.2	3,429.5	36,669.2	285.8	9,348.8		
6th Kentucky.....	15,059.9	6,905.9	38,629.9	2,931.0	17,497.2		16,352.4
Oregon.....	4,497.6	625.9	3,034.1	278.1	3,980.8		1,637.0
2d Virginia.....	7,570.2	5,403.2	7,534.4	5,318.0	8,735.6		27,504.7
Washington.....	1,694.1		1,462.3	425.3			
Total.....	137,631.4	34,500.7	262,184.0	21,090.5	105,992.3	81,757.1	
Grand total.....	11,469,740.6	4,832,021.2	29,146,023.3	10,505,469.6	39,441,403.1	10,037,629.5	

Statement, by seasons, of production of spirits remaining in distillery and general bonded warehouses, June 30, 1915—Continued.

[Quantities in taxable gallons.]

District.	1913		1914		1915	Aggregate.
	Spring.	Fall.	Spring.	Fall.	Spring.	
DISTILLERY WAREHOUSES.						
Alabama.....	22,332.7	15,091.7	50,761.0	26,353.0	27,959.7	142,643.8
Arkansas.....				260.0	3,559.7	8,480.6
1st California.....		221.6	106.8		108,521.7	110,293.6
Connecticut.....	3,863.5	1,872.2	7,880.7	12,511.4	16,172.3	43,447.7
Florida.....					12,605.1	12,605.1
Hawaii.....	5,852.1	1,264.2	5,084.9	8,932.9	3,851.1	24,995.2
1st Illinois.....				1,448.7	43,743.6	45,193.3
5th Illinois.....	1,392,973.7	1,692,954.5	1,692,271.6	1,508,790.5	1,842,803.7	10,823,889.7
8th Illinois.....	295,654.2	76,870.4	166,765.1	286,270.9	493,355.8	2,839,276.7
6th Indiana.....	771,104.1	432,656.1	889,871.5	358,957.0	622,075.5	4,885,499.6
7th Indiana.....	345,779.0	97,261.3	221,237.3	170,162.1	639,204.6	1,862,934.0
2d Kentucky.....	3,853,540.9	1,228,753.1	3,012,409.4	271,748.3	1,413,502.4	18,034,005.7
5th Kentucky.....	15,683,935.8	2,890,871.2	14,025,380.9	926,733.0	5,183,333.0	71,159,860.2
6th Kentucky.....	3,076,869.7	287,834.4	2,723,033.5	169,406.9	677,965.0	14,026,505.2
7th Kentucky.....	5,323,129.2	878,291.7	3,915,854.8	454,739.6	1,478,819.5	27,794,689.1
8th Kentucky.....	3,536,696.5	323,215.6	3,323,727.4	185,582.2	1,976,872.2	16,962,761.2
Louisiana.....	9,092.1	243.5		11,347.0	115,222.4	135,905.0
Maryland.....	4,629,314.7	1,123,250.6	3,824,298.6	609,593.1	1,961,240.6	20,472,373.2
3d Massachusetts.....	62,219.7	140,606.3	173,245.7	252,024.1	320,248.6	1,228,819.3
1st Michigan.....				132,521.0	141,747.0	274,268.0
1st Missouri.....	5,837.7	1,090.1	15,346.4	5,259.2	27,305.5	62,430.6
6th Missouri.....	264,422.2	79,963.3	173,323.1	22,225.0	225,571.4	1,118,585.4
Montana.....				254.8	50,282.6	
Nebraska.....	290,566.2	30,461.2	162,401.0	76,233.7	480,511.6	1,436,587.2
New Hampshire.....				117.7	792.2	3,200.1
1st New York.....				431.5	109,956.6	110,388.1
14th New York.....	214,084.3	239,535.5	310,545.4	204,333.6	274,888.3	1,651,100.2
21st New York.....	22,649.7	429.4	45,144.2	121,235.8	79,283.7	533,183.1
28th New York.....					16,461.3	
1st Ohio.....	2,308,181.6	1,308,779.8	2,819,433.3	661,503.5	1,603,930.2	14,446,269.8
11th Ohio.....		3,737.1	3,153.8		999.8	8,910.5
18th Ohio.....	54,849.5	45,737.2	103,438.1	45,112.7	57,011.9	317,415.4
1st Pennsylvania.....	735,187.8	191,991.0	700,116.1	50,934.5	338,523.3	3,674,371.0
9th Pennsylvania.....	413,856.3	151,123.3	298,383.2	71,681.3	140,405.9	1,804,819.5
12th Pennsylvania.....	4,436.2	8,254.8	3,637.5	3,796.9	3,886.5	663,820.1
23d Pennsylvania.....	6,869,944.7	2,393,200.4	6,034,738.6	985,593.5	2,410,161.8	33,289,699.1
South Carolina.....					17,055.7	
Tennessee.....					85,896.5	
2d Virginia.....				7,328.1	7,374.6	
6th Virginia.....		7,040.1	19,911.2	5,400.3	98,667.6	235,491.6
West Virginia.....	218,650.8	54,107.1	213,908.6		994,823.8	
1st Wisconsin.....	132,070.5	48,318.5	150,773.9	44,366.7	433,757.2	706,550.5
Total.....	50,555,147.4	13,755,087.2	43,198,511.5	7,679,634.9	23,092,811.8	262,122,841.9
GENERAL BONDED WAREHOUSES.						
1st California.....	55,734.7	24,009.2	86,120.5	23,071.2	68,759.9	671,692.0
6th California.....	8,910.8	875.2	5,592.1	3,836.7	30,120.3	111,101.1
Colorado.....			772.8	364.6	5,980.1	17,690.1
Florida.....				4,767.3	54,664.8	99,730.5
Hawaii.....	1,803.4	3,136.8	1,036.7	144.0	750.3	14,053.5
5th Kentucky.....	732.5	240.3	748.8	3,690.5	3,602.2	100,319.1
6th Kentucky.....	33,048.2	8,218.2	20,129.7	6,449.5	8,991.7	187,572.7
Oregon.....	1,930.0	796.3		1,316.6	20,203.0	43,371.9
2d Virginia.....	85,697.7	16,009.4	38,885.3	14,392.9	46,445.4	237,588.9
Washington.....		611.8	1,108.4	3,849.8	1,891.0	12,039.6
Total.....	188,644.3	53,807.2	159,161.6	102,414.2	261,408.7	1,545,499.4
Grand total.....	50,743,791.7	13,808,894.4	43,267,673.1	7,782,049.1	23,354,250.5	253,668,341.3

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, 1915.

[Quantities in taxable gallons.]

District.	In warehouses July 1, 1914.	Brandy received into warehouses from—		Aggregate.
		Distilleries.	Special bonded warehouses.	
Arkansas.....	47,433.5	15,930.5	.....	63,364.0
First California.....	2,236,793.9	2,657,051.3	5,623.7	4,899,468.9
Sixth California.....	223,875.7	83,284.5	5,995.2	313,155.4
Connecticut.....	20,677.1	10,764.7	.....	31,441.8
First Illinois.....	426,569.6	278,609.5	187,370.3	892,549.4
Fifth Kentucky.....	203,688.5	143,365.7	17,931.8	364,986.0
Maryland.....	44,899.4	37,433.8	4,890.0	87,223.2
First Missouri.....	35,982.0	3,948.0	3,636.8	43,566.8
Sixth Missouri.....	58,258.0	23,443.5	21,614.7	103,316.2
Fifth New Jersey.....	102,194.0	61,504.3	3,159.2	166,857.5
Second New York.....	885,415.4	407,696.4	326,517.3	1,619,629.1
Twenty-first New York.....	36,753.1	28,742.3	.....	65,495.4
Twenty-eighth New York.....	88,511.5	147,019.8	8,251.6	243,782.9
First Ohio.....	98,926.0	64,381.6	33,495.7	196,803.3
Tenth Ohio.....	106,941.5	80,056.7	.....	186,998.2
First Pennsylvania.....	119,236.6	65,067.0	1,311.7	185,615.3
Twenty-third Pennsylvania.....	86,368.3	11,609.1	32,044.9	130,022.3
Tennessee.....	16,362.3	.....	.....	16,362.3
Sixth Virginia.....	20,010.8	22,180.6	.....	42,191.4
Washington.....	6,427.5	.....	.....	6,427.5
Total.....	4,865,324.7	4,142,149.3	651,842.9	9,659,316.9

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1915.

[Quantities in taxable gallons.]

District.	Withdrawn, tax paid.	Tax paid for bottling.	Leakage allowed.	Grape brandy withdrawn to fortify wines.
Arkansas.....	10,345.0	.....	614.2	.....
First California.....	705,329.0	6,015.1	48,275.9	207,467.1
Sixth California.....	40,219.1	371.6	5,039.8	32,734.5
Connecticut.....	7,392.9	.....	335.6	.....
First Illinois.....	391,040.0	442.6	24,272.3	.....
Fifth Kentucky.....	134,096.7	.....	7,928.2	.....
Maryland.....	31,206.5	.....	2,099.4	.....
First Missouri.....	11,554.1	484.7	1,234.6	.....
Sixth Missouri.....	42,834.3	.....	3,333.9	.....
Fifth New Jersey.....	46,706.6	.....	3,690.7	.....
Second New York.....	592,733.9	.....	51,482.8	2,347.6
Twenty-first New York.....	4,912.4	.....	459.6	.....
Twenty-eighth New York.....	31,962.0	.....	3,112.1	60,208.4
First Ohio.....	86,135.1	.....	5,485.0	.....
Tenth Ohio.....	110,350.9	.....	3,108.5	1,332.2
First Pennsylvania.....	52,064.5	.....	3,934.9	.....
Twenty-third Pennsylvania.....	42,537.1	.....	4,244.1	.....
Tennessee.....	1,369.8	.....	473.5	.....
Sixth Virginia.....	11,269.9	.....	677.0	.....
Washington.....	869.4	.....	54.1	.....
Total.....	2,354,975.2	7,314.0	169,856.2	304,089.8

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1915—Continued.

District.	For export.	Lost by casualty.	Transferred to manufacturing warehouses.	Transferred to warehouses in other districts.	In warehouses June 30, 1915.
Arkansas.....	.....	.....	.....	10,678.0	41,726.8
First California.....	2,702.2	.....	.....	615,282.7	3,314,896.9
Sixth California.....	92.6	.....	.....	27,995.4	206,702.4
Connecticut.....	.....	.....	.....	295.6	23,417.7
First Illinois.....	.....	4.6	.....	3,615.2	473,174.7
Fifth Kentucky.....	.....	.....	.....	.....	222,961.1
Maryland.....	.....	.....	.....	.....	53,917.3
First Missouri.....	.....	.....	.....	.....	30,293.4
Sixth Missouri.....	.....	.....	.....	.....	57,118.0
Fifth New Jersey.....	.....	.....	.....	.....	116,460.2
Second New York.....	651.5	9.6	50.1	13,976.0	958,377.6
Twenty-first New York.....	.....	.....	.....	.....	60,123.4
Twenty-eighth New York.....	.....	.....	.....	.....	148,480.4
First Ohio.....	103.8	.....	.....	761.8	104,297.6
Tenth Ohio.....	.....	.1	.....	3,490.2	68,710.3
First Pennsylvania.....	.....	.....	.....	.....	129,615.9
Twenty-third Pennsylvania.....	.....	.....	.....	.....	83,301.1
Tennessee.....	.....	.....	.....	.....	14,519.0
Sixth Virginia.....	.....	.....	.....	.....	30,244.5
Washington.....	.....	.....	.....	.....	5,504.0
Total.....	3,550.1	14.8	50.1	676,094.9	6,143,372.3

Summary of operations at special bonded warehouses during the fiscal year ended June 30, 1915.

	Brandy.
DR.	
Withdrawn for export and unaccounted for July 1, 1914.....	481.6
Lost by casualty, etc., and unaccounted for July 1, 1914.....	1.7
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1914.....	20,464.4
Remaining in special bonded warehouses July 1, 1914.....	4,865,324.7
Deposited in special bonded warehouses:	
Brandy received from distilleries in same district.....	2,990,562.5
Brandy received from distilleries in other districts.....	1,151,886.8
Brandy received from special bonded warehouses in other districts.....	651,842.9
Total.....	9,680,264.6
CR.	
Withdrawn tax paid from special bonded warehouses during the year.....	2,354,975.2
Withdrawn tax paid for bottling in bond.....	7,314.0
Loss allowed on account of leakage or evaporation in warehouse.....	169,856.2
Grape brandy withdrawn for the fortification of wine.....	304,089.8
Exported and accounted for.....	2,050.3
Tax paid on loss or leakage in transportation for export.....	7.3
Tax paid on brandy heretofore reported lost by casualty.....	9.0
Deposited in manufacturing warehouses.....	50.1
Deposited in special bonded warehouses in other districts.....	651,842.9
Withdrawn for export and unaccounted for June 30, 1915.....	1,974.1
Lost by casualty, etc., and unaccounted for June 30, 1915.....	7.0
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1915.....	44,716.4
Remaining in special bonded warehouses June 30, 1915.....	6,143,372.3
Total.....	9,680,264.6

FORTIFICATION OF PURE SWEET WINES WITH GRAPE BRANDY.

Quantity of sweet wines, by districts and kinds, fortified with grape brandy under the act of Oct. 1, 1890, and the amendatory acts of June 7, 1906, and Oct. 22, 1914, 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, 1915.

District.	Brandy used (tax gallons).			Angelica.		Madeira.		Malaga.		Muscatel.		Total sweet wine, by districts.
	At 3 cents per gallon.	At 55 cents per gallon.	Total.	Before fortification.	After fortification.							
				845,258.0	997,718.8	68,936.0	81,636.5	66,323.7	75,818.6	683,142.2	815,915.2	
First California.....	3,540,544.1	220,022.5	3,770,106.6	845,258.0	997,718.8	68,936.0	81,636.5	66,323.7	75,818.6	683,142.2	815,915.2	1,095,411.9
Sixth California.....	574,827.2	80,754.3	655,581.5	261,026.5	308,289.6					236,389.9	279,496.7	
Hawaii.....	6,900.7	9,149.3	15,050.0									
First New Jersey.....	2,788.6	2,347.6	5,136.2									
Twenty-eighth New York.....	66,641.8	66,641.8	133,283.6									
Tenth Ohio.....	1,331.7	1,331.7	2,663.4									
Total.....	4,132,019.4	373,199.3	4,505,218.7	1,106,284.5	1,305,978.4	68,936.0	81,636.5	66,323.7	75,818.6	929,532.1	1,095,411.9	

District.	Port.		Sherry.		Sweet Catawba.		Scuppernong.		Tokay.		Total sweet wine, by districts.	
	Before fortification.	After fortification.										
	6,875,198.2	8,086,358.9	3,648,412.0	4,246,543.8					42,696.3	50,262.4		12,239,866.4	14,354,254.2
First California.....	975,460.2	1,153,923.9	684,290.8	772,440.1							2,514,120.3	2,514,120.3
Sixth California.....	44,461.1	49,922.3			1,982.2						44,863.1	49,922.3
Hawaii.....	15,320.0	17,373.0			1,732.0						17,052.1	19,355.2
First New Jersey.....	51,132.3	58,094.5			17,997.6						69,129.9	77,001.0
Twenty-eighth New York.....					1,015.2						7,073.9	7,878.7
Tenth Ohio.....												
Total.....	7,961,971.8	9,366,312.8	4,312,702.8	5,018,983.9	20,646.0	217,383.9	6,163.5	6,863.5	42,696.3	50,262.4	14,515,156.7	17,218,661.9

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, 1913.

	Brandy used (tax gallons).	Wine gallons wine fortified.	
		Before fortification.	After fortification.
First California.....	3,777,862.3	12,358,673.80	14,520,504.79
Fourth California.....	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.....	16,986.6	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

FOR THE FISCAL YEAR ENDED JUNE 30, 1914.

	Brandy used (tax gallons).	Wine gallons wine fortified.	
		Before fortification.	After fortification.
First California.....	3,840,987.5	12,185,199.21	14,545,924.95
Sixth California.....	802,825.8	2,672,071.29	3,127,427.82
Hawaii.....	10,403.1	46,156.31	51,932.53
First New Jersey.....	2,311.9	17,278.00	19,561.72
Twenty-eighth New York.....	139,708.2	493,374.39	572,224.16
Fourth North Carolina.....	8,070.0	43,293.00	47,752.45
Second Virginia.....	48,542.2	188,714.36	215,550.09
Total.....	4,852,848.7	15,646,086.56	18,580,373.72

FOR THE FISCAL YEAR ENDED JUNE 30, 1915.

	Brandy used (tax gallons).	Wine gallons wine fortified.	
		Before fortification.	After fortification.
First California.....	3,770,166.6	12,239,866.4	14,354,254.2
Sixth California.....	655,581.7	2,137,167.4	2,514,120.3
Hawaii.....	9,149.3	44,861.1	49,922.3
First New Jersey.....	2,347.6	17,052.0	19,355.2
Twenty-eighth New York.....	66,641.8	69,129.9	273,091.0
Tenth Ohio.....	1,331.7	7,079.9	7,878.7
Total.....	4,505,218.7	14,515,156.7	17,218,661.9

¹ Fourth California consolidated with the First California, Oct. 1, 1912.

Exportation of manufactured tobacco and snuff in bond during the fiscal year ended June 30, 1915.

[Expressed in full pounds.]

District.	Quantity unaccounted for July 1, 1914.	Quantity removed for exportation during year.	Quantity actually exported.	Tax paid and returned to factory.	Lost at sea or otherwise destroyed.	Quantity unaccounted for June 30, 1915.
Connecticut.....	1,488	3,062	2,850			1,700
First Illinois.....	1,692	7,643	8,557			778
Eighth Illinois.....		1,575	1,575			
Fifth Kentucky.....	288	16,304	15,301			1,291
Sixth Kentucky.....	685	985	1,198			472
Louisiana.....		66,476	66,116			360
Maryland.....		64,534	55,260			12,509
First Missouri.....	3,235	387,950	312,526			76,924
Fifth New Jersey.....	15,230	166,336	158,995			22,571
Second New York.....	9,529	2,154	11,448			235
Third New York.....		1,358,872	1,271,071	3,845		83,956
Fourteenth New York.....	27,154	36,143	63,297			
Fourth North Carolina.....	17,470	183,261	183,110	868		16,753
Fifth North Carolina.....	25,860	186,696	183,075	440	420	28,621
First Ohio.....	2,511	2,451	2,451			60
Tenth Pennsylvania.....	37,901	385,791	423,692			
Tennessee.....		252	194			58
Second Virginia.....	106,359	1,183,452	1,102,537	5,163		182,111
Sixth Virginia.....	510	36,150	31,436			5,224
West Virginia.....		1,656	1,431			225
First Wisconsin.....		1,800	1,800			
Total.....	248,901	4,093,603	3,897,920	10,316	420	433,848

Exportation of cigars and cigarettes in bond during the fiscal year ended June 30, 1915.

District.	Cigars weighing more than 3 pounds per M.	Cigarettes not more than 3 pounds per M.	Cigars weighing not more than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.
DR.				
Unaccounted for July 1, 1914:				
Louisiana.....				
Maryland.....				
Third Massachusetts.....		22,000		
Fifth New Jersey.....		2,000		
First New York.....		599,000		6,800
Second New York.....		207,000		10,000
Third New York.....				
Fourth North Carolina.....				
Fifth North Carolina.....				
First Pennsylvania.....				
Twenty-third Pennsylvania.....	10,000			
Second Virginia.....	11,100	76,500		
Total.....	21,100	906,500		16,800
Bonded for export:				
Louisiana.....		625,500	1,000	
Maryland.....		35,000	20,000	
Third Massachusetts.....		246,500		
Fifth New Jersey.....	14,500	50,000		
First New York.....		15,073,900		3,850
Second New York.....		8,759,950		106,500
Third New York.....		8,000		
Fourth North Carolina.....		22,290		
Fifth North Carolina.....		65,500		
First Pennsylvania.....	25,500			
Twenty-third Pennsylvania.....	5,000			
Second Virginia.....	367,000	11,107,000	5,000	
Total.....	412,000	35,993,640	26,000	110,150
Grand total.....				
	433,100	36,900,140	26,000	126,950
CR.				
Exported during year:				
Louisiana.....		625,500	1,000	
Maryland.....		35,000	20,000	
Third Massachusetts.....		161,500		
Fifth New Jersey.....	14,500	52,000		
First New York.....		11,351,400		10,450
Second New York.....		8,205,950		106,500
Third New York.....		8,000		
Fourth North Carolina.....		17,290		
Fifth North Carolina.....		65,500		
First Pennsylvania.....	10,500			
Twenty-third Pennsylvania.....	15,000			
Second Virginia.....	267,100	9,587,000	5,000	
Total.....	307,100	30,109,140	26,000	116,950
Tax paid or returned to factory:				
Second New York.....		1,000		
Third New York.....		111,000		1,000
Second Virginia.....		50,000		
Total.....		162,000		1,000
Unaccounted for June 30, 1915:				
Louisiana.....				
Maryland.....				
Third Massachusetts.....		107,000		
Fifth New Jersey.....				
First New York.....		4,320,500		
Second New York.....		650,000		9,000
Third New York.....				
Fourth North Carolina.....		5,000		
Fifth North Carolina.....				
First Pennsylvania.....	15,000			
Twenty-third Pennsylvania.....				
Second Virginia.....	111,000	1,546,500		
Total.....	126,000	6,629,000		9,000
Grand total.....				
	433,100	36,900,140	26,000	126,950

Fermented liquors removed from breweries in bond for export free of tax during fiscal year ended June 30, 1915.

District.	Gallons.	District.	Gallons.
First California.....	43,384	Third New York.....	85,087
Sixth California.....	51,057	Fourteenth New York.....	5,038
Hawaii.....	5,921	First Ohio.....	3,813
Sixth Indiana.....	1,209	Eleventh Ohio.....	48,453
Louisiana.....	32,798	Tennessee.....	1,860
Maryland.....	23,731	Third Texas.....	71,377
First Michigan.....	25,730	Washington.....	131,966
Minnesota.....	11,346	First Wisconsin.....	514,615
First Missouri.....	304,519	Second Wisconsin.....	27,931
Fifth New Jersey.....	25,303		
First New York.....	427,006	Total.....	1,906,794
Second New York.....	4,650		

Statement of fermented liquors removed from breweries in bond free of tax, July 1, 1914, to June 30, 1915.

District.	Gallons.	District.	Gallons.
DR.		CR.	
Removed for export and unaccounted for July 1, 1914.....	188,298	Exported in original packages, proofs received.....	91,403
Removed for direct exportation.....	103,532	Exported in bottles, proofs received.....	1,768,276
Removed in original packages to be bottled for export.....	245,343	Removed for export unaccounted for, tax-paid.....	23,397
Removed by pipe line to be bottled for export.....	1,557,919	Excess reported by bottlers.....	32,404
Excess reported by bottles.....	7,186	Removed for export and unaccounted for June 30, 1915.....	186,798
Total.....	2,102,278	Total.....	2,102,278

Exportation of playing cards in bond during fiscal year ended June 30, 1915.

	Packs of cards.
Removed for export and unaccounted for July 1, 1914.....	491,924
Removed for export during year ended June 30, 1915.....	4,153,611
Total.....	4,645,535
Removed for export and accounted for during year.....	3,725,293
Returned to factory.....	11,664
Tax paid on deficiencies in exportation.....	6,842
Removed for export and unaccounted for June 30, 1915.....	901,736
Total.....	4,645,535

EXPORTATION OF TOILET ARTICLES AND CHEWING GUM, FREE OF TAX, DURING THE FISCAL YEAR ENDED JUNE 30, 1915.

During the fiscal year there were removed in bond, free of tax, under the provisions of section 19, act of October 22, 1914, toilet preparations and other articles mentioned in Schedule B of that act, on which the tax, amounting to \$106,781.25 has been remitted.

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

Drawback of internal-revenue taxes allowed on exported merchandise during the fiscal year ended June 30, 1915.

Ports.	Claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Proprietary articles.	Total.
Boston.....	26			\$1,551.99		\$1,551.99
Buffalo.....	14			147.08		147.08
Chattanooga.....	121			2,608.43		2,608.43
Des Moines.....	11			1,256.00		1,256.00
Detroit.....	158			11,709.72		11,709.72
Duluth.....	1			1.25		1.25
Jacksonville.....	2			283.51		283.51
New Orleans.....	5			280.06		280.06
New York.....	824	\$13,229.99	\$32,273.97	81,104.66		126,608.62
Nome.....	2	380.80				380.80
Ogdensburg.....	9			42.39		42.39
Philadelphia.....	43			6,017.20	\$873.27	6,890.47
Richmond.....	12	118.18	19,331.51			19,449.69
Rochester.....	3			142.16		142.16
San Francisco.....	11	300.48	1,556.33			1,856.87
St. Louis.....	79			1,618.16		1,618.16
St. Paul.....	1			27.23		27.23
Seattle.....	7	1,036.48		2.08		1,038.56
Tampa.....	2			490.08		490.08
Total.....	1,331	15,065.93	53,161.81	107,289.06	873.27	176,390.07

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.
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	198,079.17		210,780.31
1914.....	1,012		19,120.60		36,799.59	105,535.51	60.00	161,515.70
1915.....	1,331	873.27	15,065.93		53,161.81	107,289.06		176,390.67
Total.....	4,901	1,177.08	91,139.17		180,493.48	453,940.74	100.00	726,850.47

¹ Domestic alcohol used in preparations for export.

CHEMISTRY DIVISION.

The following table shows the number and character of the samples received and analyzed in this division during the fiscal year ended June 30, 1915:

Butter.....	2,557
Distilled spirits.....	1,211
Distillery beers.....	59
Fermented beverages.....	351
Match materials.....	2
Medicinal preparations.....	165
Miscellaneous.....	130
Oils.....	4,612
Oleomargarine.....	2,208
Narcotics.....	418
Smoking opium.....	387
Wines.....	94
Total.....	12,194
Decrease under last year.....	7,555

NOTE.—For reference to work done in the laboratory, see page 31.

CLAIMS DIVISION.

Report of claims received and disposed of in the fiscal year ended June 30, 1915, and three months ended Sept. 30, 1915.

CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1914.....	1,028	\$2,319,929.81
New claims received during year.....	10,745	5,120,354.36
Rejected claims reopened and allowed during year.....	302	210,906.98
Allowed during year.....	6,898	1,954,291.90
Rejected during year.....	1,665	1,897,373.08
On hand July 1, 1915.....	3,512	3,799,526.17
Received to Oct. 1, 1915.....	5,181	1,432,290.79
Allowed to Oct. 1, 1915.....	1,296	333,801.23
Rejected to Oct. 1, 1915.....	296	72,930.89
On hand Oct. 1, 1915.....	7,101	4,825,064.84

ABATEMENT CLAIMS.

On hand July 1, 1914.....	1,957	\$272,862.08
New claims received during year.....	24,649	2,816,001.29
Allowed during year.....	15,573	1,094,735.24
Rejected during year.....	8,410	1,477,495.82
On hand July 1, 1915.....	2,623	516,632.31
Received to Oct. 1, 1915.....	6,247	785,165.35
Allowed to Oct. 1, 1915.....	4,028	287,335.61
Rejected to Oct. 1, 1915.....	352	199,530.71
On hand Oct. 1, 1915.....	4,490	814,931.54

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

On hand July 1, 1914.....	20	\$1,053.59
New claims received during year.....	2,254	261,459.66
Allowed during year.....	2,136	240,841.83
Rejected during year.....	74	12,176.39
On hand July 1, 1915.....	64	9,495.03
Received to Oct. 1, 1915.....	428	35,451.26
Allowed to Oct. 1, 1915.....	488	44,800.41
Rejected to Oct. 1, 1915.....	1	35.00
On hand Oct. 1, 1915.....	3	110.88

Report of claims received and disposed of in the fiscal year ended June 30, 1915, and three months ended Sept. 30, 1915—Continued.

CLAIMS FOR CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

	Number.	Amount.
On hand July 1, 1914.....		
New claims received during year.....	68	\$91,936.53
Allowed during year.....	56	87,896.49
Rejected during year.....	5	73.13
On hand July 1, 1915.....	7	3,966.91
Received to Oct. 1, 1915.....	17	768.23
Allowed to Oct. 1, 1915.....	3	.16
Rejected to Oct. 1, 1915.....	3	322.65
On hand Oct. 1, 1915.....	18	4,412.33

INCOME TAX.

CORPORATION INCOME TAX DIVISION.

Statement showing number of returns received, number of returns showing tax liability, and amount of tax assessed on the basis of returns filed pursuant to the requirements of the acts of Aug. 5, 1909, and Oct. 3, 1913, by districts, during the year ended June 30, 1915.

District.	Returns received.	Taxable returns.	Corporation income tax.	Special excise tax.	50 per cent and 100 per cent additional tax.	Total.
Alabama.....	3,104	2,591	\$196,751.55	\$32,995.44	\$5,267.53	\$235,014.52
Arkansas.....	2,363	1,570	83,073.47	3,416.14	406.28	86,895.89
First California.....	12,207	6,040	1,178,998.51	69,973.47	827.46	1,249,799.44
Sixth California.....	8,102	3,091	432,701.22	31,061.56	3,750.53	467,513.31
Colorado.....	9,114	3,453	389,391.96	19,243.20	1,476.85	410,112.01
Connecticut.....	3,816	3,229	819,245.46	104,117.80	653.94	924,017.20
Florida.....	2,693	1,412	103,217.88	3,015.79	1,199.61	107,423.28
Georgia.....	4,763	3,009	288,004.16	28,462.02	3,327.33	319,793.51
Hawaii.....	564	379	198,482.62	.....	172.45	198,655.07
First Illinois.....	16,057	7,644	3,222,951.30	35,291.26	19,398.54	3,277,581.10
Fifth Illinois.....	1,059	640	129,103.32	11,826.54	365.31	141,295.17
Eighth Illinois.....	2,788	1,518	130,415.97	14,628.49	193.82	145,238.28
Thirteenth Illinois.....	2,156	1,250	95,305.11	2,046.57	766.60	98,118.28
Sixth Indiana.....	5,399	3,497	492,981.35	28,661.68	2,205.65	523,848.68
Seventh Indiana.....	2,442	1,521	117,805.42	818.37	1,039.62	119,663.41
Third Iowa.....	8,142	5,342	403,870.96	33,273.31	3,383.49	440,527.76
Kansas.....	4,346	3,070	232,698.78	1,415.01	511.69	234,625.48
Second Kentucky.....	1,251	754	31,180.48	6,718.95	333.54	38,232.97
Fifth Kentucky.....	1,917	1,151	235,057.07	21,568.29	23.50	256,648.86
Sixth Kentucky.....	477	298	20,706.59	3,630.00	8.24	24,344.83
Seventh Kentucky.....	899	515	37,612.42	1,273.01	421.68	39,307.11
Eighth Kentucky.....	671	396	19,285.27	.....	315.29	19,600.56
Louisiana.....	3,772	2,014	296,749.57	63,608.46	2,446.02	362,804.05
Maryland.....	5,781	3,058	616,311.23	17,809.90	802.68	634,923.87
Third Massachusetts.....	7,017	6,325	1,674,496.16	92,781.71	6,455.83	1,773,733.70
First Michigan.....	5,754	3,411	1,023,096.26	21,583.44	2,327.42	1,047,007.12
Fourth Michigan.....	3,326	1,813	257,097.41	12,815.20	526.65	270,439.26
Minnesota.....	8,828	5,424	1,199,714.78	31,003.90	2,718.27	1,233,436.95
First Missouri.....	8,004	4,187	705,345.05	19,999.52	3,314.93	728,659.50
Sixth Missouri.....	5,665	3,583	345,195.61	17,058.15	1,421.75	363,675.51
Montana.....	3,937	3,724	443,910.76	22,130.34	6,337.70	472,378.80
Nebraska.....	4,684	3,054	221,342.68	1,215.90	126.98	222,685.56
New Hampshire.....	4,577	3,058	398,080.11	13,750.48	4,632.31	416,462.90
First New Jersey.....	2,516	1,323	240,393.91	4,472.61	705.73	245,572.25
Fifth New Jersey.....	4,319	3,026	1,049,928.97	109,342.73	3,848.87	1,163,120.57
New Mexico.....	1,941	854	130,444.51	1,921.43	456.05	132,821.97
First New York.....	5,631	2,608	425,993.80	9,902.67	938.89	436,835.56
Second New York.....	12,183	5,859	6,342,864.89	196,078.01	3,316.08	6,542,258.98
Third New York.....	4,875	4,310	1,557,441.64	37,526.01	8,820.27	1,603,787.92
Fourteenth New York.....	5,076	2,459	467,270.56	59,664.17	851.34	527,786.07
Twenty-first New York.....	3,398	1,982	290,942.34	2,861.56	544.43	294,348.33
Twentieth New York.....	6,260	3,251	639,347.22	3,131.35	620.42	643,098.99
Fourth North Carolina.....	2,277	1,590	76,257.22	7,729.97	464.81	84,452.00
Fifth North Carolina.....	2,322	1,407	133,129.11	24,280.26	755.94	158,165.31
North and South Dakota.....	4,458	3,182	124,371.01	2,438.46	2,297.90	129,107.37
First Ohio.....	3,410	2,061	472,763.33	30,885.76	878.41	504,527.50
Tenth Ohio.....	3,087	1,953	371,252.03	4,197.77	1,611.86	377,061.66
Eleventh Ohio.....	3,171	1,851	197,150.20	7,345.77	7,773.23	212,269.20
Eighteenth Ohio.....	6,346	4,280	1,095,438.13	57,553.63	735.88	1,153,727.64
Oklahoma.....	5,839	2,729	240,628.77	19,648.67	715.19	260,992.63
Oregon.....	4,854	2,073	146,410.08	29,693.29	604.73	176,708.10
First Pennsylvania.....	6,936	3,799	2,149,888.49	123,147.89	1,738.43	2,274,774.81
Ninth Pennsylvania.....	3,603	2,607	533,590.85	38,705.00	2,606.66	591,902.51
Twelfth Pennsylvania.....	83	47	19,092.62	19,834.92	480.44	39,407.98
Twenty-third Pennsylvania.....	7,222	4,095	1,806,068.80	45,761.64	6,002.33	1,857,832.77
South Carolina.....	2,075	1,532	81,670.75	5,945.62	513.30	88,129.67
Tennessee.....	4,323	2,594	225,627.60	18,701.80	456.52	244,785.92
Third Texas.....	8,513	5,071	584,747.95	44,447.69	5,009.33	634,204.97
Second Virginia.....	2,896	1,531	262,316.09	23,465.51	1,274.08	287,055.68
Sixth Virginia.....	2,039	1,277	142,161.00	4,961.05	1,126.96	148,249.01
Washington.....	8,504	3,490	317,511.96	3,663.07	1,809.10	322,984.13
West Virginia.....	4,647	2,485	307,595.93	8,235.13	2,852.22	318,683.28
First Wisconsin.....	6,500	3,270	445,314.87	15,975.12	322.80	461,612.79
Second Wisconsin.....	4,459	2,645	126,891.35	14,361.58	281.44	151,534.37
Total.....	299,445	174,265	37,106,395.47	1,743,074.08	187,482.73	38,936,952.28

¹ Reestablished May 1, 1915.

Statement showing number of returns received, number of returns showing tax liability, and amount of tax assessed on the basis of returns filed pursuant to the requirements of the acts of Aug. 5, 1909, and Oct. 3, 1913, by States, during the year ended June 30, 1915.

States and Territories.	Returns received.	Taxable returns.	Corporation income tax.	Special excise tax.	50 per cent and 100 per cent additional tax.	Total.
Alabama.....	1,912	1,576	\$146,923.54	\$21,061.93	\$2,919.32	\$170,904.79
Alaska.....	157	82	6,258.35		16.63	6,274.98
Arizona.....	1,026	346	67,325.98	1,921.41	262.25	69,509.64
Arkansas.....	2,363	1,570	83,073.47	3,416.14	406.28	86,895.89
California.....	19,959	8,816	1,571,865.97	90,475.06	4,568.11	1,667,909.14
Colorado.....	7,803	2,842	337,859.55	18,288.98	1,147.27	357,295.80
Connecticut.....	2,667	2,268	562,760.12	81,486.93	461.44	644,708.49
Delaware.....	843	448	117,693.84	5.49	277.94	117,977.27
District of Columbia.....	966	564	123,856.73	1,940.82	38.37	125,835.92
Florida.....	2,693	1,412	103,217.88	3,015.79	1,199.61	107,433.28
Georgia.....	4,763	3,009	288,004.16	28,462.02	3,327.33	319,793.51
Hawaii.....	564	379	198,482.62		172.45	198,655.07
Idaho.....	968	878	87,164.78	3,047.23	5,591.75	95,803.76
Illinois.....	22,000	11,352	3,577,775.70	63,792.86	20,664.27	3,662,232.83
Indiana.....	7,848	5,018	610,786.77	29,480.05	3,245.27	643,512.09
Iowa.....	8,142	5,342	403,370.96	33,273.31	3,383.49	440,027.76
Kansas.....	4,346	3,070	232,698.78	1,415.01	511.69	234,625.48
Kentucky.....	5,215	3,114	343,841.83	33,190.25	1,102.25	378,134.33
Louisiana.....	3,772	2,014	295,749.57	63,608.46	2,446.02	362,804.05
Maine.....	2,824	1,829	272,129.65	6,140.60	3,858.31	282,128.56
Maryland.....	3,928	2,016	372,923.05	15,863.65	480.71	389,268.01
Massachusetts.....	7,017	6,326	1,674,496.16	92,781.71	6,455.83	1,773,733.70
Michigan.....	9,080	5,224	1,280,193.67	34,398.64	2,854.07	1,317,446.38
Minnesota.....	8,829	5,424	1,199,714.78	81,003.90	2,718.27	1,283,436.95
Mississippi.....	1,192	1,015	49,828.01	11,933.51	2,348.21	64,109.73
Missouri.....	13,669	7,770	1,050,540.66	37,057.67	4,736.68	1,092,335.01
Montana.....	1,551	1,492	130,306.22	9,411.44	391.92	140,109.58
Nebraska.....	4,684	3,084	224,342.68	1,215.90	126.98	225,685.56
Nevada.....	370	315	39,833.76	10,559.97	9.88	50,403.61
New Hampshire.....	940	666	74,053.86	3,175.12	491.20	77,720.18
New Jersey.....	6,835	4,952	1,290,322.88	113,815.34	4,554.60	1,408,692.82
New Mexico.....	915	508	63,118.53	193.80	63,312.33	63,312.33
New York.....	37,423	20,469	9,753,060.45	309,163.77	15,091.43	10,077,315.65
North Carolina.....	4,599	2,997	209,386.33	32,010.23	1,220.35	242,616.91
North Dakota.....	2,533	1,714	68,291.49	344.60	1,192.60	69,828.69
Ohio.....	16,014	10,155	2,136,603.69	99,982.93	10,999.38	2,247,585.00
Oklahoma.....	5,839	2,729	240,628.77	19,648.67	715.19	260,992.63
Oregon.....	4,854	2,073	146,410.08	29,693.29	604.73	176,708.10
Pennsylvania.....	17,844	10,548	4,528,640.76	227,449.45	10,827.86	4,756,918.07
Rhode Island.....	1,149	961	256,485.34	22,630.87	192.50	279,308.71
South Carolina.....	2,075	1,532	81,670.75	5,945.62	513.30	88,129.67
South Dakota.....	2,105	1,468	56,079.52	2,093.86	1,105.30	59,278.68
Tennessee.....	4,323	2,594	225,627.60	18,701.80	456.52	244,785.92
Texas.....	8,513	5,071	584,747.95	44,447.69	5,009.33	634,204.97
Utah.....	1,413	1,354	226,439.76	9,671.67	354.03	236,466.46
Vermont.....	813	563	51,905.60	4,434.76	302.80	56,643.16
Virginia.....	4,979	2,838	406,314.10	28,426.56	2,406.70	437,147.36
Washington.....	8,347	3,408	311,253.61	3,063.07	1,792.47	316,709.15
West Virginia.....	4,647	2,485	307,598.93	8,235.13	2,852.22	318,686.28
Wisconsin.....	10,959	5,915	582,206.22	30,336.70	554.24	613,097.16
Wyoming.....	1,311	611	51,532.41	954.22	329.58	52,816.21
Total.....	299,445	174,205	37,106,395.47	1,743,074.08	137,482.73	38,986,952.28

Comparative statement of returns received, number of taxable returns, and the amount of tax assessed against corporations during the years ended June 30, 1914 and June 30, 1915, by districts.

District.	1914			1915		
	Returns received.	Returns showing tax due.	Total tax assessed. ¹	Returns received.	Returns showing tax due.	Total tax assessed. ¹
Alabama.....	4,102	3,238	\$298,781.72	3,104	2,561	\$106,751.55
Arkansas.....	2,533	1,456	123,844.16	2,593	1,570	83,073.47
First California.....	13,177	6,294	1,397,893.52	12,207	6,040	1,178,998.51
Sixth California.....	7,191	3,272	516,860.10	8,102	3,091	432,701.22
Colorado.....	9,241	3,560	389,822.87	9,114	3,453	389,891.06
Connecticut.....	2,830	4,345	1,001,063.68	3,816	3,229	819,245.46
Florida.....	5,339	1,499	123,581.68	2,693	1,412	103,217.88
Georgia.....	4,783	3,588	359,601.61	4,763	3,009	288,004.16
Hawaii.....	537	357	116,698.73	564	379	198,482.62
First Illinois.....	14,716	9,345	3,962,892.98	16,057	7,644	3,222,951.30
Fifth Illinois.....	1,020	720	170,364.70	1,059	640	129,103.32
Eighth Illinois.....	2,577	1,798	140,005.31	2,788	1,818	130,415.97
Thirteenth Illinois.....	1,921	1,130	112,855.30	2,156	1,250	95,305.11
Sixth Indiana.....	2,446	3,453	576,458.50	5,399	3,497	492,981.35
Seventh Indiana.....	5,043	1,472	124,404.70	2,449	1,521	117,805.42
Third Iowa.....	7,484	5,232	413,701.58	8,112	5,312	403,370.96
Kansas.....	5,008	2,727	327,941.63	4,316	3,070	232,698.78
Second Kentucky.....	1,203	843	35,217.14	1,251	754	31,180.48
Fifth Kentucky.....	1,746	1,191	254,367.43	1,917	1,151	235,057.07
Sixth Kentucky.....	450	311	23,007.96	477	298	20,706.59
Seventh Kentucky.....	784	511	50,140.26	899	515	37,612.42
Eighth Kentucky.....	568	398	35,253.83	671	396	19,285.27
Louisiana.....	3,255	2,169	366,581.75	3,772	2,014	296,740.57
Maryland.....	6,380	3,721	761,697.25	5,781	3,058	616,311.23
Third Massachusetts.....	10,407	6,852	1,955,253.53	7,017	6,326	1,674,496.16
First Michigan.....	5,124	3,318	1,119,449.06	5,754	3,411	1,023,096.26
Fourth Michigan.....	3,128	1,918	268,354.47	3,326	1,813	257,097.41
Minnesota.....	8,427	5,747	1,485,289.30	8,828	5,424	1,199,714.78
First Missouri.....	7,088	4,897	948,775.14	8,004	4,187	705,345.05
Sixth Missouri.....	5,358	3,636	353,011.38	5,665	3,583	345,195.61
Montana.....	7,191	3,530	425,927.46	3,937	3,724	443,910.76
Nebraska.....	5,267	3,141	212,074.89	4,684	3,084	224,342.68
New Hampshire.....	5,021	3,209	447,374.72	4,577	3,058	398,059.11
First New Jersey.....	3,101	1,417	271,282.88	2,516	1,326	240,303.91
Fifth New Jersey.....	7,090	4,110	1,267,685.46	4,319	3,626	1,049,928.97
New Mexico.....	1,821	935	140,649.52	1,941	854	130,444.51
First New York.....	5,480	2,641	387,519.18	5,631	2,608	425,093.80
Second New York.....	13,514	6,219	6,734,189.16	12,183	5,859	6,342,964.89
Third New York.....	8,654	5,477	1,738,499.20	4,875	4,310	1,587,441.64
Fourteenth New York.....	4,767	2,892	479,860.82	5,076	2,459	467,270.56
Twenty-first New York.....	3,691	2,327	302,384.75	3,398	1,982	290,942.34
Twenty-eighth New York.....	5,977	3,572	979,264.87	6,260	3,251	639,347.22
Fourth North Carolina.....	2,270	1,673	91,142.04	2,277	1,590	76,257.22
Fifth North Carolina.....	2,316	1,575	149,132.55	2,322	1,407	133,120.11
North and South Dakota.....	6,304	3,622	130,988.81	4,458	3,182	124,371.01
First Ohio.....	4,480	2,433	514,434.58	3,410	2,061	472,763.33
Tenth Ohio.....	3,062	1,977	545,916.40	3,087	1,953	371,352.03
Eleventh Ohio.....	3,431	2,009	230,725.67	3,171	1,851	197,150.20
Fifteenth Ohio.....	6,038	4,273	1,390,729.14	6,346	4,290	1,095,438.13
Oklahoma.....	6,112	2,833	230,044.33	5,839	2,729	240,628.77
Oregon.....	4,497	2,332	198,186.65	4,854	2,073	146,410.08
First Pennsylvania.....	6,858	3,938	2,558,418.23	6,936	3,799	2,149,888.49
Ninth Pennsylvania.....	4,171	2,716	459,450.83	3,603	2,607	558,590.85
Twelfth Pennsylvania.....				823	47	19,092.62
Twenty-third Pennsylvania.....	7,030	4,558	2,669,148.21	7,222	4,095	1,806,068.80
South Carolina.....	3,246	1,995	134,637.67	2,075	1,532	81,670.75
Tennessee.....	4,798	2,649	289,801.79	4,323	2,594	225,627.60
Third Texas.....	8,310	5,887	713,038.95	8,513	5,071	584,747.95
Second Virginia.....	2,332	1,631	311,556.12	2,896	1,531	262,816.09
Sixth Virginia.....	2,033	1,427	203,404.90	2,039	1,277	142,161.00
Washington.....	10,069	4,283	385,527.03	8,504	3,490	317,511.96
West Virginia.....	4,449	2,575	351,557.68	4,647	2,485	307,598.93
First Wisconsin.....	6,240	3,399	484,911.45	6,500	3,270	445,914.87
Second Wisconsin.....	4,663	2,618	146,767.88	4,459	2,645	136,891.35
Total.....	316,909	188,866	43,395,500.09	299,445	174,205	37,106,395.47

¹ The figures given in these columns represent taxes assessed on basis of returns received and do not include the 50 per cent and 100 per cent additional tax or special excise taxes assessed during the year.
² Reestablished May 1, 1915.

Comparative statement of returns received, number of taxable returns and the amount of tax assessed against corporations during the years ended June 30, 1914, and June 30, 1915, by States.

States and Territories.	1914.			1915.		
	Returns received.	Returns showing tax due.	Total tax assessed. ¹	Returns received.	Returns showing tax due.	Total tax assessed. ¹
Alabama.....	2,747	2,137	\$208,486.14	1,912	1,576	\$146,923.54
Alaska.....	174	70	4,631.24	157	82	6,258.35
Arizona.....	983	489	87,537.37	1,026	346	67,325.98
Arkansas.....	2,333	1,456	123,844.16	2,363	1,570	83,073.47
California.....	19,321	9,227	1,864,322.49	19,939	8,816	1,571,865.97
Colorado.....	7,863	2,979	335,894.75	7,803	2,842	337,859.55
Connecticut.....	4,096	3,193	682,247.42	2,667	2,268	562,760.12
Delaware.....	975	461	183,894.67	843	448	117,693.84
District of Columbia.....	1,170	451	185,144.03	966	564	123,856.73
Florida.....	2,239	1,499	123,581.68	2,693	1,412	103,217.88
Georgia.....	4,783	3,588	359,601.61	4,763	3,009	288,004.16
Hawaii.....	537	357	116,698.73	564	379	198,482.62
Idaho.....	1,398	768	54,577.92	968	878	87,164.78
Illinois.....	20,234	12,994	4,386,118.30	22,060	11,352	3,577,775.70
Indiana.....	7,489	4,925	700,863.20	7,848	5,018	610,786.77
Iowa.....	7,484	5,232	413,701.58	8,142	5,342	403,370.96
Kansas.....	5,008	2,727	327,941.63	4,346	3,070	232,698.78
Kentucky.....	4,751	3,254	397,991.62	5,215	3,114	343,841.83
Louisiana.....	3,255	2,169	366,581.75	3,772	2,014	296,749.57
Maine.....	2,927	1,878	307,504.94	2,824	1,829	272,129.65
Maryland.....	4,195	2,778	391,187.08	3,928	2,016	372,923.65
Massachusetts.....	10,407	6,852	1,955,253.53	7,017	6,325	1,674,496.16
Michigan.....	8,312	5,236	1,387,803.53	9,080	5,224	1,280,193.67
Minnesota.....	8,427	5,747	1,485,289.29	8,828	5,424	1,199,714.78
Mississippi.....	1,355	1,101	90,295.58	1,192	1,015	49,828.01
Missouri.....	12,446	8,533	1,301,786.52	13,669	7,770	1,050,540.66
Montana.....	2,606	1,366	150,519.20	1,551	1,492	130,366.22
Nebraska.....	5,207	3,141	212,074.89	4,684	3,084	224,342.68
Nevada.....	1,047	339	50,431.13	370	315	39,833.70
New Hampshire.....	965	736	83,291.03	940	606	74,053.88
New Jersey.....	10,191	5,527	1,538,968.34	6,835	4,952	1,290,322.83
New Mexico.....	838	446	53,112.15	915	508	63,118.53
New York.....	42,083	23,128	10,621,717.97	37,423	20,469	9,753,000.45
North Carolina.....	4,586	3,248	240,274.59	4,599	2,997	209,386.33
North Dakota.....	2,671	1,987	77,947.40	2,353	1,714	68,291.49
Ohio.....	17,011	10,686	2,681,805.79	16,014	10,155	2,136,603.69
Oklahoma.....	6,112	2,833	236,044.33	5,839	2,729	240,628.77
Oregon.....	4,497	2,332	198,186.65	4,854	2,073	145,410.08
Pennsylvania.....	18,059	11,212	5,687,017.28	17,844	10,548	4,528,640.76
Rhode Island.....	1,734	1,152	318,816.26	1,149	961	256,485.34
South Carolina.....	3,246	1,995	134,637.67	2,075	1,532	81,670.75
South Dakota.....	2,633	1,635	53,041.41	2,105	1,468	56,079.52
Tennessee.....	4,798	2,649	289,801.79	4,323	2,594	225,627.60
Texas.....	8,310	5,887	713,038.95	8,513	5,071	584,747.95
Utah.....	3,187	1,396	220,830.34	1,418	1,354	226,439.76
Vermont.....	1,129	595	56,578.75	813	563	51,905.60
Virginia.....	4,405	3,089	516,432.49	4,979	2,838	406,314.10
Washington.....	9,895	4,213	380,895.79	8,347	3,408	311,253.61
West Virginia.....	4,449	2,575	351,537.68	4,647	2,485	307,595.93
Wisconsin.....	10,903	6,017	631,679.33	10,959	5,915	582,206.22
Wyoming.....	1,378	581	53,928.12	1,311	611	51,532.41
Total.....	316,909	188,866	43,395,500.09	299,445	174,205	37,106,395.47

¹ The figures given in these columns represent taxes assessed on basis of returns received and do not include the 50 per cent and 100 per cent additional tax or special excise taxes assessed during the year.

Tax assessed during the year ended June 30, 1915, on basis of revenue agents' examinations of returns for the years 1909 to 1914, by divisions.

Division.	1909	1910	1911	1912	1913	1914	Total.
Albany.....	\$3,137.64	\$4,310.04	\$5,626.72	\$21,644.92	\$29,609.44	.....	\$64,328.76
Atlanta.....	8,619.77	11,974.31	13,939.64	18,493.31	18,424.37	\$114.94	71,566.37
Baltimore.....	1,319.03	1,725.82	1,722.49	7,831.68	2,235.02	42.40	14,876.44
Boston.....	8,377.08	12,189.45	22,781.37	41,367.99	43,843.46	5,238.37	133,797.72
Buffalo.....	27.04	28.16	50.49	77.02	149.61	107.99	440.31
Chicago.....	5,042.23	13,838.69	13,282.78	27,192.64	43,261.21	4,249.47	106,367.02
Cincinnati.....	17,076.93	20,429.32	19,753.71	20,756.47	22,172.75	824.65	101,013.73
Denver.....	1,208.88	5,374.49	7,315.07	21,586.38	8,914.57	831.72	45,231.11
Detroit.....	349.12	852.59	658.45	620.08	563.81	4,438.38	7,482.43
Elizabeth.....	1,841.39	2,972.24	1,178.89	735.10	1,090.61	454.11	8,272.34
Greensboro.....	7,013.13	9,603.74	8,205.10	13,908.71	15,450.56	343.72	54,527.96
Hartford.....	4,814.16	5,987.87	5,146.89	5,555.84	8,279.04	292.88	30,076.68
Indianapolis.....	9,862.99	17,825.38	12,551.38	13,159.39	9,771.57	2,161.06	65,131.77
Little Rock.....	271.22	370.88	411.52	1,225.06	1,378.04	.....	3,656.72
Louisville.....	4,635.46	7,273.46	8,340.59	12,224.30	12,172.92	661.14	45,307.87
Milwaukee.....	1,228.86	1,552.31	1,371.19	2,849.62	1,371.16	1,071.85	9,444.99
Nashville.....	4,604.31	5,964.09	7,848.42	5,967.73	6,983.56	414.80	31,782.91
New Orleans.....	4,469.15	9,290.94	13,067.94	11,499.06	51,700.27	486.21	90,513.57
New York.....	45,745.42	62,722.30	91,390.96	139,038.56	187,896.71	10,845.37	537,639.32
Omaha.....	5,804.91	6,776.88	9,942.32	8,880.06	7,251.83	334.79	39,080.79
Parkersburg.....	128.69	311.65	258.56	878.55	1,841.08	732.02	4,150.55
Philadelphia.....	44,168.54	43,680.80	49,985.70	86,928.40	132,302.35	19,737.56	376,803.35
Pittsburgh.....	538.82	567.69	1,068.19	2,129.79	559.68	933.25	6,387.42
Portland.....	5,934.45	10,913.38	8,552.99	8,420.56	6,995.17	728.15	41,544.70
Richmond.....	3,937.03	7,151.41	6,160.82	7,323.50	8,983.98	1,204.67	34,761.41
Roanoke.....	1,836.92	2,829.80	3,358.53	5,770.34	8,922.89	.....	22,718.48
St. Louis.....	6,970.54	12,860.52	17,029.07	18,456.38	21,978.23	9,592.34	86,887.08
St. Paul.....	11,287.52	16,605.91	14,890.76	14,341.90	16,448.50	2,211.74	75,786.33
Salt Lake.....	17.73	116.71	448.05	5,452.95	851.06	36.70	6,423.20
San Antonio.....	10,418.65	15,832.50	18,289.95	19,781.83	25,360.44	1,119.94	90,803.31
San Francisco.....	22,744.42	11,876.50	16,942.92	42,078.83	53,831.36	1,313.02	148,787.05
Total.....	243,522.03	323,099.86	382,171.46	586,176.95	750,095.25	70,526.14	2,355,591.69

¹ Discontinued and reestablished at Buffalo.

² Established during the year.

³ Discontinued and reestablished at Parkersburg, W. Va.

PERSONAL INCOME TAX DIVISION.

The following statements show the number of individuals making returns under the act of October 3, 1913, for the calendar year 1914.

Personal income tax—Statistical record, by districts, based on net incomes as shown by returns, for the calendar year 1914.

Collection district.	\$3,000 to \$4,000.	\$4,000 to \$5,000.	\$5,000 to \$10,000.	\$10,000 to \$15,000.	\$15,000 to \$20,000.	\$20,000 to \$25,000.	\$25,000 to \$30,000.	\$30,000 to \$40,000.	\$40,000 to \$50,000.	\$50,000 to \$75,000.	\$75,000 to \$100,000.	\$100,000 to \$150,000.	\$150,000 to \$200,000.	\$200,000 to \$250,000.	\$250,000 to \$300,000.	\$300,000 to \$400,000.	\$400,000 to \$500,000.	\$500,000 and over.	Single.		Married.	Married women rendering separate returns.	Total returns.	
																			Men.	Women.				
Alabama.....	754	550	1,117	262	116	68	29	20	10	8	3									2,350	412	176	11	2,938
Arkansas.....	466	350	556	109	42	16	10	4	4	4	1									1,294	191	77	16	1,562
First California.....	3,343	2,640	4,464	1,082	529	261	159	153	63	81	26	34	7	1						9,916	1,944	1,035	135	12,855
Sixth California.....	1,783	1,326	2,403	663	264	174	89	96	39	39	14	12	2	2						5,469	822	621	98	6,912
Colorado.....	1,003	648	1,121	311	128	78	32	38	18	15	9	4	2	1						2,518	433	160	30	3,411
Connecticut.....	1,994	1,679	3,571	969	472	269	197	215	123	127	64	41	11	12	2					7,989	1,455	916	156	9,760
Florida.....	478	303	625	180	82	26	19	24	7	6	4									1,461	218	75	21	1,754
Georgia.....	811	648	1,174	291	120	43	31	26	20	10	2	1								2,601	426	152	25	3,179
Hawaii.....	245	145	233	79	33	16	12	15	10	7	3									643	107	49	20	799
First Illinois.....	6,471	5,320	9,920	2,510	1,182	636	411	477	237	283	122	84	37	17	13	15	7	13		22,946	3,563	1,246	243	27,755
Fifth Illinois.....	444	327	549	115	41	26	24	19	9	8	5	2	1							1,269	202	99	19	1,570
Eighth Illinois.....	849	649	1,208	243	107	50	24	9	5	10	2	1								2,549	394	215	5	3,158
Thirteenth Illinois.....	354	247	485	107	39	26	7	8	7	2	2									1,076	148	61	11	1,285
Sixth Indiana.....	1,000	852	1,524	380	146	83	47	58	14	26	10	7	3	1	4					3,437	538	183	3	4,166
Seventh Indiana.....	370	288	517	135	43	21	12	7	10	8	2	1								1,154	180	83	7	1,417
Iowa.....	2,167	1,434	2,564	551	204	92	65	64	27	32	5	9	2		1					6,341	782	292	31	7,215
Kansas.....	933	626	1,114	246	72	36	28	17	12	11	3									2,641	345	115	7	3,101
Second Kentucky.....	99	85	153	34	8	2	3													326	44	15	3	385
Fifth Kentucky.....	400	283	592	174	79	29	19	28	17	17	11	4								1,311	248	95	5	1,654
Sixth Kentucky.....	109	73	110	31	8	10	2	4	1	1	2									419	90	20	2	529
Seventh Kentucky.....	150	89	204	44	22	13	2	4												304	33	15	3	352
Eighth Kentucky.....	78	54	74	13	4	4														188	30	13	1	231
Louisiana.....	963	683	1,285	378	168	98	43	49	18	21	8	6	1	2						2,876	630	218	20	3,724
Maryland.....	3,415	2,769	4,678	1,106	490	265	162	166	76	97	33	46	11	9	2	5	1	2		10,022	2,296	1,045	192	13,333
Massachusetts.....	4,129	3,846	8,001	2,246	1,063	665	436	540	204	375	154	126	44	18	6	11	6	3		17,192	3,300	1,471	342	21,963
First Michigan.....	1,318	1,072	2,043	581	295	185	87	110	62	75	32	22	9	4	2	6	4			3,311	444	171	53	4,063
Fourth Michigan.....	537	457	858	223	95	49	42	35	9	13	11	3								1,978	239	121	23	2,333
Minnesota.....	1,211	1,154	2,279	571	273	178	107	122	67	70	36	20	9		1	2				5,147	731	225	52	6,103
First Missouri.....	1,877	1,317	2,302	615	313	188	113	121	50	66	26	12	11	1	1	3	3	1		5,308	1,071	441	44	7,022
Sixth Missouri.....	1,262	875	1,589	422	176	102	40	44	28	45	14	5	4	1	1					3,828	572	208	25	4,608
Montana.....	623	565	1,047	289	124	54	44	28	15	15	7	3								2,381	365	81	18	2,830
Nebraska.....	908	673	1,201	262	103	46	29	18	8	9	3	1								2,800	369	100	14	3,359
New Hampshire.....	399	607	1,185	338	134	103	60	66	34	42	12	9	3	2	1					2,342	428	227	47	2,997
First New Jersey.....	726	584	1,038	300	95	56	39	54	27	24	9	14	3	2	1					2,032	422	264	23	2,978
Fifth New Jersey.....	2,792	2,279	4,462	1,147	516	292	181	186	101	127	54	33	7	8	2	2	1	4		9,857	1,461	907	155	12,205
New Mexico.....	334	223	449	116	45	21	20	11	4	4										1,083	182	20	1	1,285
First New York.....	3,051	2,543	4,206	1,106	495	264	170	168	94	88	38	33	11	10	1	2	3	3		9,561	1,701	1,024	188	12,286
Second New York.....	4,325	3,762	7,706	2,447	1,216	717	519	584	347	425	192	133	72	46	30	31	17	59		17,326	4,529	293	288	22,648
Third New York.....	4,628	4,287	9,751	3,133	1,555	989	639	735	393	491	194	156	56	29	22	25	5	30		19,203	5,151	2,764	582	27,118
Fourteenth New York.....	2,132	1,780	3,428	891	414	220	134	163	90	99	44	34	10	9	5	3	2	6		7,347	1,290	818	204	9,664
Twenty-first New York.....	940	867	1,548	422	211	96	45	67	43	25	8	10	7	2	2	2	1			3,353	593	348	50	4,291
Twenty-eighth New York.....	1,773	1,373	2,753	721	354	176	106	119	50	58	24	40	2	5	5	3				6,092	979	524	106	7,595
Fourth North Carolina.....	214	170	330	66	23	20	3	6	2	3										787	140	35	9	962
Fifth North Carolina.....	238	167	373	103	40	16	4	10	3	3		1								945	150	30	1	1,125
North and South Dakota.....	72	266	560	122	52	21	9	15	4	4		17	20	4	3	1				3,915	779	265	33	4,989
First Ohio.....	1,060	854	1,836	535	222	136	92	96	57	54	17	20	4							1,695	247	72	11	2,014
Tenth Ohio.....	516	385	712	166	84	45	23	28	13	25	11	8	3							1,767	256	60	5	2,083
Eleventh Ohio.....	503	396	803	184	70	44	27	20	9	15	8	3								6,479	926	284	59	7,689
Eighteenth Ohio.....	1,874	1,425	2,683	713	327	173	133	138	80	79	22	25	4	1	2					1,234	174	38	5	1,446
Oklahoma.....	318	273	544	136	57	39	11	29	14	13	3	3								2,157	352	140	14	2,649
Oregon.....	827	534	898	187	89	41	27	19	10	10	5	5								2,956	2,873	1,869	337	17,688
First Pennsylvania.....	3,342	3,083	6,421	1,937	1,001	485	332	363	213	232	99	90	35	18	10	11				3,623	686	346	31	4,655
Ninth Pennsylvania.....	950	831	1,792	492	241	99	63	66	34	48	13	17	4	2						1,388	14	4	4	1,566
Twelfth Pennsylvania.....	43	26	51	19	4	2	1	4	1	3	2									9,046	1,650	594	82	11,290
Twenty-third Pennsylvania.....	2,803	2,040	3,956	999	512	293	156	179	106	121	50	27	20	10	5	4	2	7		747	141	41	8	9,229
South Carolina.....	230	198	350	86	29	11	11	7	3	2										2,648	425	163	21	3,236
Tennessee.....	851	591	1,155	307	160	54	33	50	11	14</														

Personal income tax—Statistical record, by States, based on net incomes as shown by returns, for the calendar year 1914.

State or Territory.	\$3,000 to \$4,000.	\$4,000 to \$5,000.	\$5,000 to \$10,000.	\$10,000 to \$15,000.	\$15,000 to \$20,000.	\$20,000 to \$25,000.	\$25,000 to \$30,000.	\$30,000 to \$40,000.	\$40,000 to \$50,000.	\$50,000 to \$75,000.	\$75,000 to \$100,000.	\$100,000 to \$150,000.	\$150,000 to \$200,000.	\$200,000 to \$250,000.	\$250,000 to \$300,000.	\$300,000 to \$400,000.	\$400,000 to \$500,000.	\$500,000 and over.	Married.	Single.		Married women rendering separate returns.	Total returns.
																				Men.	Women.		
Alabama.....	489	377	761	192	19	54	16	16	5	6	2	1	1	1	1	1	1	1	1,589	282	127	7	1,998
Alaska.....	49	30	48	9	4	2	1	5	1	3	3	2	1	1	1	1	1	1	1,116	30	2	2	1,48
Arizona.....	192	125	272	72	28	14	10	5	1	3	4	1	1	1	1	1	1	1	613	107	19	9	729
Arkansas.....	466	350	556	109	42	16	10	4	4	4	1	1	1	1	1	1	1	1	1,294	191	77	16	1,562
California.....	5,038	3,900	6,765	1,730	784	433	247	253	102	119	40	46	9	3	2	4	1	1	15,150	2,684	1,047	231	19,481
Colorado.....	875	575	999	269	112	69	24	36	16	15	9	4	2	1	1	1	1	1	2,474	388	147	29	3,009
Connecticut.....	1,508	1,250	2,557	669	337	170	131	152	85	80	30	25	9	7	2	3	1	1	5,282	1,052	685	104	7,019
Delaware.....	176	158	302	97	38	15	20	19	6	10	4	6	2	2	2	2	1	1	683	134	59	16	856
District of Columbia.....	1,388	1,037	1,648	351	145	92	55	48	29	30	13	12	4	5	2	1	1	1	3,699	781	400	76	4,880
Florida.....	478	303	625	180	82	26	19	24	7	6	4	2	1	1	1	1	1	1	1,461	218	75	8	1,754
Georgia.....	245	648	1,174	291	120	43	31	26	20	10	2	1	1	1	1	1	1	1	2,601	426	152	21	3,179
Hawaii.....	811	303	625	180	82	26	19	24	7	6	4	2	1	1	1	1	1	1	2,601	426	152	21	3,179
Idaho.....	245	648	1,174	291	120	43	31	26	20	10	2	1	1	1	1	1	1	1	2,601	426	152	21	3,179
Illinois.....	118	151	293	79	33	16	12	15	10	7	3	3	1	1	1	1	1	1	643	107	49	20	799
Indiana.....	8,118	6,543	12,102	2,975	1,369	738	406	513	258	308	131	88	38	17	13	15	7	14	27,840	4,307	1,621	267	33,768
Iowa.....	1,370	1,140	2,041	515	189	104	59	65	24	34	12	8	5	1	1	1	1	1	4,591	716	266	18	5,573
Kansas.....	2,467	1,434	2,564	551	204	92	65	64	27	32	5	9	3	1	1	1	1	1	6,161	702	292	31	7,215
Kentucky.....	933	626	1,114	246	72	36	28	17	12	11	3	3	1	1	1	1	1	1	2,641	345	115	7	3,101
Louisiana.....	836	684	1,133	296	121	58	26	38	19	21	13	5	1	1	1	1	1	1	2,548	426	158	9	3,151
Maine.....	903	683	1,285	378	168	98	43	49	18	21	8	6	1	2	1	1	1	1	2,876	630	218	20	3,724
Maryland.....	152	275	544	166	67	53	25	29	16	20	4	4	1	2	1	1	1	1	1,043	198	119	23	1,360
Massachusetts.....	1,824	1,535	2,711	654	306	158	87	99	40	57	16	28	5	4	1	1	1	1	5,596	1,346	586	100	7,528
Michigan.....	4,129	3,846	8,001	2,246	1,063	665	436	540	294	375	154	126	44	18	6	11	6	3	17,192	3,306	1,471	312	21,963
Minnesota.....	1,855	1,529	2,901	804	390	234	129	145	71	88	43	25	9	5	2	6	4	4	6,833	960	427	76	8,240
Mississippi.....	1,211	1,154	2,279	571	273	178	107	122	67	70	36	20	9	1	1	2	1	2	5,147	731	225	52	6,103
Missouri.....	265	173	336	70	37	14	13	4	5	2	1	1	1	1	1	1	1	1	761	130	49	4	940
Montana.....	3,139	2,192	3,891	1,037	489	290	153	165	78	111	40	17	15	2	1	4	3	1	9,336	1,643	649	69	11,628
Nebraska.....	901	275	509	131	56	25	19	10	5	5	2	2	2	1	1	1	1	1	1,096	206	39	4	1,341
Nevada.....	308	673	1,201	262	108	46	29	18	8	9	3	1	1	1	1	1	1	1	2,890	369	100	14	3,359
New Hampshire.....	88	170	350	107	36	33	15	27	17	11	6	3	1	1	1	1	1	1	2,355	42	9	2	286
New Jersey.....	170	198	380	107	36	33	15	27	17	11	6	3	1	1	1	1	1	1	805	131	67	15	1,003
New Mexico.....	3,518	2,863	5,500	1,447	614	348	220	240	123	151	63	58	10	10	2	2	3	6	12,129	1,883	1,171	178	15,183
New York.....	142	98	177	44	17	7	10	6	3	1	1	1	1	1	1	1	1	1	420	75	11	11	506
North Carolina.....	16,849	14,612	29,392	8,720	4,245	2,462	1,613	1,836	1,017	1,216	500	426	158	99	65	66	27	102	62,882	14,252	6,271	1,418	83,405
North Dakota.....	452	337	703	189	63	36	7	16	5	6	1	1	2	1	1	1	1	1	1,500	518	93	19	1,801
Ohio.....	3,953	3,060	6,034	1,598	703	398	275	282	159	173	58	52	8	9	3	3	1	6	5,180	945	56	18	6,229
Oklahoma.....	318	273	544	136	57	39	11	29	14	13	3	4	1	2	1	1	1	1	1,234	278	711	108	16,775
Oregon.....	827	534	898	187	89	41	27	19	10	10	5	1	1	1	1	1	1	1	2,157	352	140	14	2,649
Pennsylvania.....	7,138	5,980	12,220	3,447	1,768	879	552	617	354	404	164	134	59	30	15	15	3	20	25,763	5,223	2,803	454	36,789
Rhode Island.....	486	429	1,014	300	135	99	66	63	38	47	34	16	2	5	3	1	3	2	2,107	403	231	52	2,741
South Carolina.....	230	198	350	86	29	11	11	7	3	2	1	1	1	1	1	1	1	1	747	141	41	8	929
South Dakota.....	29	134	240	42	28	12	3	6	2	1	1	1	1	1	1	1	1	1	427	57	12	1	496
Tennessee.....	851	591	1,155	307	160	54	33	50	11	14	4	4	1	1	1	1	1	1	2,648	425	163	21	3,236
Texas.....	2,383	1,606	2,934	723	334	147	103	98	48	34	21	12	1	3	1	1	1	1	7,022	1,002	426	26	8,450
Utah.....	204	189	345	97	50	20	22	14	9	7	5	1	1	1	1	1	1	1	830	105	29	11	964
Vermont.....	77	134	261	65	31	17	20	10	1	11	2	2	1	1	1	1	1	1	494	99	41	9	634
Virginia.....	1,042	863	1,590	433	189	88	76	58	35	26	9	13	2	1	1	1	1	1	3,473	662	289	39	4,424
Washington.....	1,371	850	1,383	333	135	65	38	33	29	17	10	2	1	2	1	1	1	1	3,674	452	144	13	4,270
West Virginia.....	484	400	783	212	100	33	34	30	16	9	10	5	2	2	1	1	1	1	1,714	305	102	9	2,121
Wisconsin.....	1,877	1,194	2,176	560	234	115	68	70	54	52	22	15	2	2	1	1	1	1	5,216	810	417	15	6,443
Wyoming.....	128	73	122	42	16	9	8	2	2	1	1	1	1	1	1	1	1	1	344	45	13	1	402
Total.....	82,754	66,525	127,448	34,141	15,790	8,672	5,483	6,008	3,185	3,660	1,501	1,189	406	233	130	147	69	174	282,806	51,729	22,980	3,985	357,515

DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1915, 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 1914 and 1915 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, 1915:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	3	3					3	3
Arkansas.....	5	2			6	5	11	7
California.....			2	2	175	163	177	165
Colorado.....					1	1	1	1
Connecticut.....	2	2			10	9	12	11
Delaware.....	1						1	
District of Columbia.....	1	1					1	1
Florida.....	4	4					4	4
Hawaii.....			1	1			1	1
Illinois.....	7	7			1		8	7
Indiana.....	13	9			10	9	23	18
Kentucky.....	187	124	1	1	39	38	227	163
Louisiana.....			5	5	1	1	6	6
Maryland.....	29	14			1	1	30	15
Massachusetts.....	1	1	6	6	1		8	7
Michigan.....			1	1		1	2	2
Missouri.....	23	13			5	5	28	18
Montana.....	1	1					1	1
Nebraska.....	2	1					2	1
New Hampshire.....	1	1					1	1
New Jersey.....					21	20	21	20
New Mexico.....					4	4	4	4
New York.....	3	2	3	3	18	16	24	21
North Carolina.....					8	8	8	8
Ohio.....	15	9			29	28	44	37
Pennsylvania.....	99	35	2	2	3	3	104	40
Rhode Island.....			1	1	1	1	2	2
South Carolina.....	1		1	1			2	1
Tennessee.....	11						11	
Virginia.....	24	18			48	47	72	65
Washington.....					3	3	3	3
West Virginia.....	1						1	
Wisconsin.....	4	2					4	2
Total.....	438	249	23	23	386	363	847	635
Total for year ended June 30, 1914.....	475	352	25	23	380	368	880	743

FRUIT DISTILLERIES REGISTERED AND OPERATED.

Statement showing the number of fruit distilleries registered and operated during the fiscal year ended June 30, 1915, by collection districts.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Arkansas.....	6	5	New Mexico.....	4	4
California:			New York:		
First district.....	123	116	First district.....	1	7
Sixth district.....	52	47	Fourteenth district.....	8	
Colorado.....	1	1	Twenty-first district.....	3	3
Connecticut.....	11	10	Twenty-eighth district.....	6	6
Illinois, First district.....	1		North Carolina, Fourth district.....	8	8
Indiana:			Ohio:		
Sixth district.....	2	1	First district.....	1	1
Seventh district.....	8	8	Tenth district.....	13	12
Kentucky:			Eighteenth district.....	15	15
Second district.....	11	11	Pennsylvania:		
Fifth district.....	8	8	First district.....	2	2
Seventh district.....	8	8	Ninth district.....	1	1
Eighth district.....	12	11	Virginia:		
Louisiana.....	1	1	Second district.....	2	2
Maryland.....	1	1	Sixth district.....	46	43
Massachusetts, Third district.....	1		Washington.....	3	3
Michigan, Fourth district.....	1	1			
Missouri, First district.....	5	5	Total.....	386	363
New Jersey:					
First district.....	12	11			
Fifth district.....	9	9			

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1915, by collection districts.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Total.					
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....														2	2	1	1			3	3	
Arkansas.....	2		2	1			1	1	1					1	1					3	2	
Connecticut.....														1	1					2	2	
Florida.....											1	1		3	3					4	4	
Illinois:																						
First district.....																1	1			1	1	
Fifth district.....																	4	4			4	4
Eighth district.....																2	2			2	2	
Indiana:																						
Sixth district.....							1		1		1						4	4			6	4
Seventh district.....	1										1	1					5	4			7	5
Kentucky:																						
Second district.....	38	32	18	17		20	15	3	2					1		2	6	5			51	41
Fifth district.....	2	1	2	1									3		28	16	21	13			54	30
Sixth district.....										3	1				3	1	5	3			11	5
Seventh district.....	5	4	5	4										9	2	9	6			23	12	
Eighth district.....	24	18	23	17		1	1	1		3	2			1	1	15	12	4	3	48	36	
Maryland.....	2					2		1		5	1			2	1	10	7	11	6	31	15	
Massachusetts, Third district.....																1	1			1	1	
Missouri:																						
First district.....						2		5	4	1	1	1									9	5
Sixth district.....						2	1	2	1	2	1	5	3			3	2			14	8	
Montana.....																1	1			1	1	
Nebraska.....																		2	1	2	1	
New Hampshire.....														1	1					1	1	
New York:																						
Fourteenth district.....																			1	1	1	1
Twenty-first district.....																			1	1	1	1
Twenty-eighth district.....										1										1	1	
Ohio:																						
First district.....																2	1	6	5	8	6	
Eleventh district.....										1	1	1								2	1	
Eighteenth district.....								3	1	1										5	2	
Pennsylvania:																						
First district.....						1				1					2	1	3	2			7	3
Ninth district.....						2		4		3	1	4	1	3	2	4	1	1	1	21	6	
Twelfth district.....						1	1	4	2	2	1								7	7	4	
Twenty-third district.....								1		18	4	10	2	14	4	6	1	15	11	64	22	
South Carolina.....										1										1	1	
Tennessee.....										3										11	11	
Virginia:																						
Second district.....																						
Sixth district.....										1				2	2	5	5			8	8	
West Virginia.....										6	3	1		5	5	3	2			16	10	
Wisconsin, first district.....										1										2	2	
Total.....	74	55	50	40	32	18	28	11	55	17	27	8	42	22	101	59	103	74	438	249		

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1915, 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.....	2		2	1			1	1	1				2	2	1	1		
Arkansas.....													1	1	1	1		
Connecticut.....													1	1				
Delaware.....													1	1				
District of Columbia.....																	1	1
Florida.....												1	1	3	3			
Illinois.....															1	1	6	6
Indiana.....	1				1		1		1	1						9	8	
Kentucky.....	69	55	48	39	21	16	4	2	6	3			5	1	58	33	45	30
Maryland.....	2				2		1		5	1			1	1	10	7	10	5
Massachusetts.....															1	1		
Missouri.....					4	1	7	5	3	2	6	3			3	2		
Montana.....															1	1		
Nebraska.....																	2	1
New Hampshire.....													1	1				
New York.....									1	1							2	2
Ohio.....							3	1	2	1					3	3	6	5
Pennsylvania.....					4	1	9	2	24	6	14	3	17	6	12	3	19	14
South Carolina.....																		
Tennessee.....															2			
Virginia.....							1		3		2				3			
West Virginia.....									7	4	1		7	7	8	7		
Wisconsin.....											1						2	2
Total.....	74	55	50	40	32	18	28	11	55	17	27	8	42	22	101	59	103	74
Total for year ended June 30, 1914.....	85	63	64	48	33	20	30	18	65	37	23	11	48	34	103	81	109	108

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, 1915, by collection districts.

Districts.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Bushels.	Gallons.
Alabama.....	15,348	2,377	2,674						20,399	
Arkansas.....	1,566		363						1,929	
California, First district.....	22,125				12			9,046,055	22,137	9,046,055
Connecticut.....	9,309	12,873	8,896					126,491	29,168	126,491
Florida.....	23,612	4,049	5,679						33,340	
Hawaii.....								35,150		35,150
Illinois:										
First district.....	8,126	1,120	1,222						10,468	
Fifth district.....	4,377,005	157,194	428,106					122,800	4,962,305	122,800
Eighth district.....	1,502,420	27,887	149,695					51,966	1,680,002	51,966
Indiana:										
Sixth district.....	1,234,291	48,175	146,956			3,688			1,433,110	
Seventh district.....	2,171,436	45,245	287,931						2,504,612	
Kentucky:										
Second district.....	349,769	21,287	50,361						421,417	
Fifth district.....	450,053	208,721	172,701	1,286					1,332,761	
Sixth district.....	227,520	31,874	35,782					196,661	295,176	196,661
Seventh district.....	309,113	58,396	50,824						418,433	
Eighth district.....	371,713	59,992	60,051						491,756	
Louisiana.....		79	80				3,573	26,741,564	3,732	26,741,564
Maryland.....	90,921	477,178	217,100				61,612		846,811	
Massachusetts, Third district.....	14,010	12,895	7,428					10,225,329	34,333	10,225,329
Michigan, First district.....								11,662,407		11,662,407
Missouri:										
First district.....	6,269	709	846						7,914	
Sixth district.....	43,420	5,751	7,167						56,338	
Montana.....	1,072	1,084	606		2,835				5,597	
Nebraska.....	301,815	11,060	26,836						339,711	
New Hampshire.....	120	1,123	370				7		1,620	
New York:										
First district.....	1,232		1,232					8,747,157	2,461	8,747,157
Fourteenth district.....	254,484	265,233	170,692					33,100,474	690,409	33,100,474
Twenty-first district.....	182,456	4,999	45,991					77,730	233,446	77,730
Ohio:										
First district.....	1,223,112	160,960	210,414			1,772			1,596,198	
Eleventh district.....	182	72	64						318	
Eighteenth district.....	1,669	18,325	3,480						23,474	

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1915, by collection districts—Continued.

Districts.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	Total.	
	<i>Bushels.</i>	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	<i>Gallons.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Pennsylvania:										
First district.....		64,422	14,451						78,873	6,517,634
Ninth district.....	7,186	37,139	7,991	429					52,745	
Twelfth district.....		517	58						575	
Twenty-third district.....	40,132	587,956	145,744						773,832	
South Carolina.....									2,371	
Virginia:										
Second district.....	98,113	13,918	17,051					16,650,078		
Sixth district.....	75,374	9,892	11,920						129,082	
Wisconsin, First district.....	346,011	86,793	68,527		1,125		1,560		97,186	
Total.....	14,259,842	2,440,557	2,357,449	4,550	1,137	5,460	69,123	123,301,496	19,138,118	123,301,496

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1915, by States and Territories.

States and Territories.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	Total.	
	<i>Bushels.</i>	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	<i>Gallons.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Alabama.....	15,348	2,377	2,674						20,399	
Arkansas.....	1,566		363						1,929	
California.....	22,125				12			9,046,055	22,137	9,046,055
Connecticut.....	9,399	12,873	6,896						29,168	
District of Columbia.....	88,099		101,445				61,577		251,121	
Florida.....	23,612	4,049	5,679						33,340	
Hawaii.....								35,150		35,150
Illinois.....	5,887,551	186,201	579,083					174,766	6,652,835	174,766
Indiana.....	3,405,727	93,420	434,887			3,688			3,937,722	
Kentucky.....	2,208,168	380,270	369,819	1,286				196,661	2,959,543	196,661
Louisiana.....		79	80				3,573	26,741,564	3,732	26,741,564
Maryland.....	2,822	477,178	115,655				35		595,690	
Massachusetts.....	14,010	12,895	7,428					10,225,329	34,333	10,225,329
Michigan.....								11,662,407		11,662,407
Missouri.....	49,689	5,550	8,013						64,252	
Montana.....	1,072	1,084	606	2,835					5,597	
Nebraska.....	301,815	11,060	26,836						339,711	
New Hampshire.....	120	1,123	379				7		1,620	
New York.....	436,940	271,464	217,915					41,925,361	926,319	41,925,361
Ohio.....	1,224,963	179,297	213,958				1,772		1,619,960	
Pennsylvania.....	47,318	690,034	168,244	429				6,517,634	906,025	6,517,634
Rhode Island.....								126,491		126,491
South Carolina.....								2,371		16,650,078
Virginia.....	173,487	23,810	28,971						226,268	
Wisconsin.....	346,011	86,793	68,527		1,125		1,560		504,016	
Total.....	14,259,842	2,440,557	2,357,449	4,550	1,137	5,460	69,123	123,301,496	19,138,118	123,301,496
Total for fiscal year ended June 30, 1914.....	21,315,699	5,341,931	3,938,715	10,582	2,072	5,654	64,896	64,721,265	30,679,549	64,721,265

¹ 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 $\frac{89,553,291}{19,138,118} = 4.67+$ gallons of spirits.

The average yield per gallon of molasses used for the production of spirits was $\frac{39,736,548}{119,467,918} = 0.332+$ of a gallon.

The average yield per gallon of molasses used for the production of rum was $\frac{2,844,313}{3,833,578} = 0.741+$ of a gallon.

Comparative statement of materials used and spirits produced during the last two fiscal years.

Years.	Grain used.	Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses.	Molasses used to produce rum.	Rum produced.
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1914.....	30,679,549	142,323,044	60,862,167	29,262,516	3,859,098	3,026,085
1915.....	19,138,118	89,553,291	119,467,918	39,736,548	3,833,578	2,844,313

Statement showing, by collection districts, the production of distilled spirits during the fiscal years 1914 and 1915 compared.

Districts.	Fiscal year 1915.			Total production, fiscal year 1914.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	81,890.5		81,890.5	144,612.2
Arkansas.....	7,907.0	23,531.1	31,438.1	76,590.3
First California.....	6,829,598.1	7,274,278.9	14,103,877.0	10,875,724.1
Sixth California.....		632,101.3	632,101.3	808,230.6
Colorado.....		57.4	57.4	
Connecticut.....	114,801.9	28,995.1	143,797.0	162,640.0
Florida.....	142,388.9		142,388.9	107,891.5
Hawaii.....	18,666.2		18,666.2	19,751.3
First Illinois.....	45,193.3		45,193.3	791.8
Fifth Illinois.....	24,460,051.1		24,460,051.1	31,818,596.6
Eighth Illinois.....	8,760,227.3		8,760,227.3	9,808,632.9
Thirteenth Illinois.....				52.1
Sixth Indiana.....	6,879,659.6	110.8	6,879,770.4	9,459,308.4
Seventh Indiana.....	12,120,470.1	72,848.2	12,193,318.3	15,479,215.6
Second Kentucky.....	1,988,862.4	9,788.8	1,998,651.2	5,417,152.0
Fifth Kentucky.....	6,158,064.2	40,775.9	6,198,840.1	19,388,997.4
Sixth Kentucky.....	1,547,021.5		1,547,021.5	4,259,743.6
Seventh Kentucky.....	1,935,308.3	1,471.1	1,936,779.4	4,987,202.3
Eighth Kentucky.....	2,257,843.3		2,257,843.3	3,866,326.2
Louisiana.....	12,973,109.5	966.8	12,974,076.3	10,720,023.4
Maryland.....	3,193,373.2	30,122.7	3,223,495.9	5,783,889.4
Third Massachusetts.....	7,910,429.6		7,910,429.6	7,346,829.4
First Michigan.....	1,901,776.8		1,901,776.8	1,070,465.4
Fourth Michigan.....		236.2	236.2	185.0
First Missouri.....	33,750.5	4,867.9	38,618.4	59,042.5
Sixth Missouri.....	251,262.3		251,262.3	270,563.9
Montana.....	19,190.7		19,190.7	34,853.7
Nebraska.....	1,659,946.0		1,659,946.0	2,109,017.8
New Hampshire.....	4,692.9		4,692.9	1,064.4
First New Jersey.....		37,629.5	37,629.5	26,092.6
Fifth New Jersey.....		58,149.3	58,149.3	49,795.8
New Mexico.....		555.2	555.2	263.0
First New York.....	6,717,550.3		6,717,550.3	6,427,021.3
Fourteenth New York.....	2,745,591.5	22,556.1	2,768,147.6	2,758,543.4
Twenty-first New York.....	1,137,703.4	54,329.9	1,192,033.3	1,241,664.8
Twenty-eighth New York.....		39,568.1	39,568.1	17,549.2
Fourth North Carolina.....		1,114.3	1,114.3	54,969.5
North and South Dakota.....				2.2
First Ohio.....	7,283,902.3	1,982.6	7,285,884.9	10,602,040.0
Tenth Ohio.....		77,759.8	77,759.8	82,900.1
Eleventh Ohio.....	990.8		990.8	11,016.4
Eighteenth Ohio.....	102,171.3	20,992.5	123,163.8	186,843.6
Oregon.....				153.2
First Pennsylvania.....	5,308,021.8	4,815.3	5,312,837.1	2,978,470.0
Ninth Pennsylvania.....	225,203.6	54.1	225,257.7	493,892.2
Twelfth Pennsylvania.....	2,266.5	14.1	2,280.6	
Twenty-third Pennsylvania.....	3,414,204.8		3,414,204.8	8,633,299.5
South Carolina.....	836,258.6		836,258.6	27,671.7
Second Virginia.....	530,323.5	1,908.0	532,231.5	902,802.1
Sixth Virginia.....	400,501.6	77,823.2	478,324.8	575,550.0
Washington.....		270.3	270.3	21,223.0
West Virginia.....				268,111.2
First Wisconsin.....	2,133,977.0		2,133,977.0	2,482,343.6
Total.....	132,134,152.2	8,521,951.0	140,656,103.2	181,919,542.2

Statement showing, by States and Territories, the production of distilled spirits during the years 1914 and 1915, compared.

States and Territories.	Fiscal year 1915.			Total production, fiscal year 1914.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	81,890.5		81,890.5	144,612.2
Arkansas.....	7,907.0	23,531.1	31,438.1	76,590.3
California.....	6,829,598.1	7,906,380.2	14,735,978.3	11,683,954.7
Colorado.....		57.4	57.4	
Connecticut.....	114,818.8	28,670.8	143,489.6	160,406.0
District of Columbia.....	620,728.9		620,728.9	761,400.9
Florida.....	142,388.9		142,388.9	107,891.5
Hawaii.....	18,666.2		18,666.2	19,751.3
Illinois.....	33,265,471.7		33,265,471.7	41,628,073.4
Indiana.....	19,000,129.7	72,959.0	19,073,088.7	24,938,524.0
Kentucky.....	13,887,099.7	54,312.3	13,941,412.0	37,919,421.5
Louisiana.....	12,973,109.5	966.8	12,974,076.3	10,720,023.4
Maryland.....	2,572,644.3	30,122.7	2,602,767.0	5,022,488.5
Massachusetts.....	7,910,429.6		7,910,429.6	7,346,829.4
Michigan.....	1,901,776.8	236.2	1,902,013.0	1,070,650.4
Missouri.....	285,012.8	4,867.9	289,880.7	329,606.4
Montana.....	19,190.7		19,190.7	34,853.7
Nebraska.....	1,659,946.0		1,659,946.0	2,109,017.8
New Hampshire.....	4,692.9		4,692.9	1,064.4
New Jersey.....		95,778.8	95,778.8	75,888.4
New Mexico.....		555.2	555.2	263.0
New York.....	10,600,845.2	116,454.1	10,717,299.3	10,444,778.7
North Carolina.....		1,114.3	1,114.3	241.6
Ohio.....	7,387,064.4	100,734.9	7,487,799.3	10,882,800.1
Oregon.....				153.2
Pennsylvania.....	8,949,696.7	4,883.5	8,954,580.2	12,105,661.7
Rhode Island.....	620.1	324.3	944.4	2,234.0
South Carolina.....	836,258.6		836,258.6	82,341.8
Virginia.....	930,825.1	79,731.2	1,010,556.3	1,478,352.1
Washington.....		270.3	270.3	21,223.0
West Virginia.....				268,111.2
Wisconsin.....	2,133,977.0		2,133,977.0	2,482,343.6
Total.....	132,134,152.2	8,521,951.0	140,656,103.2	181,919,542.2

Comparative statement of production of distilled spirits during the last four fiscal years prior to 1914.

	<i>Gallons.</i>	<i>Gallons.</i>
1910.....	163,893,960	187,571,808
1911.....	183,355,527	193,606,258

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1915, by collection districts.

District.	Gallons.	District.	Gallons.
Arkansas.....	56,179.0	New Hampshire.....	116,878.8
California:		New Jersey:	
First district.....	3,169,443.4	First district.....	241,517.1
Sixth district.....	143,355.9	Fifth district.....	1,563,350.3
Colorado.....	71,909.4	New Mexico.....	18,527.6
Connecticut.....	1,396,928.4	New York:	
Florida.....	413,967.1	First district.....	1,816,037.9
Hawaii.....	38,487.2	Second district.....	9,794,088.6
Illinois:		Third district.....	3,053,062.5
First district.....	5,933,119.7	Fourth district.....	364,625.2
Fifth district.....	5,238,974.3	Twenty-first district.....	370,266.0
Eighth district.....	11,869.8	Twenty-eighth district.....	2,253,145.4
Thirteenth district.....	158,220.3	Ohio:	
Indiana:		First district.....	8,014,753.8
Sixth district.....	1,055,214.7	Tenth district.....	443,280.2
Seventh district.....	183,677.9	Eleventh district.....	441,142.6
Iowa, Third district.....	151,612.5	Eighteenth district.....	1,858,301.0
Kentucky:		Oregon.....	215,400.8
Second district.....	261,406.4	Pennsylvania:	
Fifth district.....	4,965,732.2	First district.....	7,504,821.8
Sixth district.....	712,893.5	Ninth district.....	1,018,781.0
Seventh district.....	66,227.8	Twelfth district.....	118,124.9
Eighth district.....	50,406.2	Twenty-third district.....	3,457,933.2
Louisiana.....	768,182.2	Tennessee.....	1,441,881.7
Maryland.....	5,473,328.7	Texas, Third district.....	321,400.1
Massachusetts, Third district.....	4,908,872.4	Virginia:	
Michigan:		Second district.....	1,921,833.9
First district.....	489,397.5	Sixth district.....	267,207.0
Fourth district.....	70,176.8	Washington.....	310,560.0
Minnesota.....	1,849,905.6	Wisconsin:	
Missouri:		First district.....	2,020,187.6
First district.....	2,258,009.7	Second district.....	109,123.1
Sixth district.....	1,389,259.9	Total.....	90,858,331.0
Montana.....	125,137.9		
Nebraska.....	388,354.5		

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1915, by States and Territories.

State or Territory.	Gallons.	State or Territory.	Gallons.
Arkansas.....	56,179.0	Montana.....	34,577.4
California.....	3,312,799.3	Nebraska.....	388,354.5
Colorado.....	71,909.4	New Hampshire.....	116,878.8
Connecticut.....	1,396,928.2	New Jersey.....	1,804,867.4
Delaware.....	322,627.2	New Mexico.....	18,527.6
District of Columbia.....	320,685.0	New York.....	17,653,025.6
Florida.....	413,967.1	Ohio.....	10,757,477.0
Hawaii.....	38,487.2	Oregon.....	215,400.8
Illinois.....	11,342,154.1	Pennsylvania.....	12,069,600.9
Indiana.....	1,238,802.6	Rhode Island.....	200,840.2
Iowa.....	151,612.5	Tennessee.....	1,441,881.7
Kentucky.....	6,056,666.1	Texas.....	321,400.1
Louisiana.....	4,830,016.5	Utah.....	90,560.3
Maryland.....	4,908,872.4	Virginia.....	2,189,040.9
Massachusetts.....	559,574.3	Washington.....	310,560.0
Michigan.....	1,849,905.6	Wisconsin.....	2,129,292.7
Minnesota.....	3,647,269.6	Total.....	90,858,331.0
Missouri.....			

Quantities, in taxable gallons, of distilled spirits gauged during the fiscal year ended June 30, 1915, by collection districts.

Collection district.	Deposited in warehouse.	On payment of the tax.	Withdrawn from warehouse.		Rectified.	Total gauged.
			For denaturation. ¹	For scientific purposes and use of United States.		
Alabama.....	81,800.5	107,870.3			56,179.0	189,700.8
Arkansas.....	7,907.0	4,023,384.0	71,398.3		3,169,443.4	102,953.1
California.....	6,785,746.7	345,953.6	4,229.3		143,355.9	29,567,833.5
Sixth California.....	114,801.9	114,801.4	588.3		71,909.4	1,317,653.9
Colorado.....	142,388.9	60,584.7			57.4	228,540.8
Connecticut.....	18,666.2	32,981.2			36,723.6	2,800,704.1
Florida.....	45,093.3	32,981.2			413,967.1	959,883.3
Hawaii.....	24,460,091.3	23,270,021.5			38,487.2	122,901.0
Illinois.....	8,760,227.3	7,940,088.4			415,759.5	11,571,831.8
First Illinois.....	6,410,595.7	7,071,310.1			5,933,119.7	69,911,144.8
Fifth Illinois.....	12,120,470.1	12,252,186.5			17,247,112.9	17,247,112.9
Third Indiana.....	1,988,862.4	3,207,356.4			110.8	15,209,412.0
Second Kentucky.....	6,156,140.2	3,207,356.4			72,845.2	24,813,344.9
Fifth Kentucky.....	1,495,140.3	3,207,356.4			9,788.8	5,709,719.9
Sixth Kentucky.....	1,635,305.3	3,207,356.4			182,800.8	28,071,522.2
Seventh Kentucky.....	2,257,848.3	3,207,356.4			171.1	5,345,743.7
Fifth Kentucky.....	17,183,131.5	2,106,022.2			2,976.2	4,407,464.4
Louisiana.....	2,084,424.5	3,395,477.4			3,968.6	24,009,817.4
Maryland.....	2,865,900.6	3,865,463.0			63,428.6	14,068,912.0
Third Massachusetts.....	1,901,776.8	1,025,810.7			236.2	24,930,577.2
Fourth Massachusetts.....	33,750.5	36,871.2			3,422,688.2	4,130,705.0
Fourth Michigan.....	251,262.3	744,938.1			18,141.3	4,226,882.1
First Missouri.....	19,190.7	25,903.9			46,108.2	3,644,551.2
Sixth Missouri.....	1,659,946.0	1,184,526.9			388,354.5	3,977,783.2
Montana.....						3,583,070.3
Nebraska.....						

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

Quantities, in taxable gallons, of distilled spirits gauged during the fiscal year ended June 30, 1915, by collection districts—Continued.

Collection district.	Withdrawn from warehouse.					For export.	For for to manufac- turing warehouses.	Dumped for rectification.	Rectified.	Fruit brandies produced and withdrawn from special bonded ware- houses, tax paid and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	On payment of the tax.	For dematu- ration.	For scien- tific purposes and use of United States.	For export.						
New Hampshire.....	4,692.9	2,040.4					85,783.6	116,878.8	37,629.5	209,395.7	
First New Jersey.....							266,593.5	241,517.1	108,546.6	545,740.1	
Fifth New Jersey.....							1,625,602.8	1,568,850.3	555.2	3,297,499.7	
New Mexico.....							15,097.2	18,827.6		34,180.0	
First New York.....	6,717,550.3	3,941,169.9	1,564,512.6	1,283,301.0	5,766.4	31,975.8	1,602,908.6	1,816,037.9	647,275.5	16,968,822.5	
Second New York.....							8,358,953.9	9,794,688.6		18,800,920.0	
Third New York.....							2,726,679.7	3,053,662.5		6,780,342.2	
Fourth New York.....	2,744,023.5	2,412,964.3	273,081.4	2,392.3	36.4	381.9	298,960.5	364,625.2	22,586.1	6,119,570.6	
Twenty-first New York.....	1,137,703.4	1,176,418.1		2,126.8			323,985.8	370,266.0		3,070,202.0	
Twenty-eighth New York.....		350.2					1,977,840.3	2,283,145.4		4,365,906.5	
Fourth North Carolina.....	7,283,902.3	8,001,732.9		12,501.5	138.7		6,724,985.2	8,014,733.8	1,114.3	30,131,740.9	
First Ohio.....							373,629.3	443,280.2	192,567.5	1,009,467.0	
Tenth Ohio.....							383,806.4	441,142.6		850,608.2	
Eleventh Ohio.....							1,488,816.7	1,858,301.0	20,992.5	3,549,690.7	
Oregon.....	102,171.3	79,389.2					179,922.1	215,460.8		675,926.2	
First Pennsylvania.....	3,838,116.5	2,947,971.9	2,571.4			1,153.7	6,722,646.3	7,504,821.8	60,814.7	23,539,279.8	
Ninth Pennsylvania.....	225,203.6	342,702.0	436,541.2				881,034.7	1,018,781.0	14.1	2,467,855.4	
Twelfth Pennsylvania.....	2,266.5	11,317.8					100,971.4	118,124.9		232,694.7	
Twenty-third Pennsylvania.....	3,414,204.8	4,882,285.2					3,117,806.1	3,487,933.2	46,781.2	14,922,929.1	
South Carolina.....	836,258.6	39,588.1	775,725.8	18,050.0	2,469.0	461.7	1,233,962.8	1,441,881.7	1,843.3	1,666,256.9	
Tennessee.....					441.7		283,072.7	321,400.1		2,717,717.6	
Third Texas.....	530,323.5	742,497.3					1,894,033.5	1,821,833.9	1,908.0	606,472.8	
Second Virginia.....	400,501.6	436,125.4			90.2		210,379.3	267,207.0		4,790,596.2	
Sixth Virginia.....		158,763.8			143.4		267,804.8	310,566.0	1,163.8	1,404,073.6	
Washington.....		114,311.8								743,986.8	
West Virginia.....		2,208,672.0								114,311.8	
First Wisconsin.....	2,193,977.0			10,745.3			1,675,393.9	2,020,167.6		8,048,955.8	
Second Wisconsin.....							90,818.2	109,125.1		199,943.3	
Total.....	124,933,455.8	121,408,325.0	25,411,718.8	2,324,021.0	1,662,653.9	187,069.1	78,618,638.4	90,858,331.0	11,361,800.7	456,855,858.7	

FERMENTED LIQUORS.

Statement showing, by collection districts, the production of fermented liquors during the fiscal year 1915.

Districts.	Barrels.	Districts.	Barrels.
Alabama.....	35,659	New Hampshire.....	282,617
Arkansas.....	10,827	First New Jersey.....	192,411
First California.....	936,795	Fifth New Jersey.....	3,027,274
Sixth California.....	362,714	New Mexico.....	17,703
Colorado.....	341,010	First New York.....	3,010,680
Connecticut.....	1,382,479	Second New York.....	183,107
Florida.....	29,983	Third New York.....	5,402,584
Georgia.....	110,073	Fourteenth New York.....	1,712,749
Hawaii.....	35,194	Twenty-first New York.....	924,174
First Illinois.....	5,319,621	Twenty-eighth New York.....	1,946,817
Fifth Illinois.....	295,951	North and South Dakota.....	43,052
Eighth Illinois.....	248,940	First Ohio.....	1,855,013
Thirteenth Illinois.....	405,245	Tenth Ohio.....	632,501
Sixth Indiana.....	751,862	Eleventh Ohio.....	499,839
Seventh Indiana.....	816,166	Eighteenth Ohio.....	1,635,238
Third Iowa.....	472,764	Oklahoma.....	13
Second Kentucky.....	22,533	Oregon.....	181,272
Fifth Kentucky.....	383,534	First Pennsylvania.....	2,995,224
Sixth Kentucky.....	305,845	Ninth Pennsylvania.....	1,449,400
Seventh Kentucky.....	41,341	Twelfth Pennsylvania.....	256,569
Eighth Kentucky.....	9,859	Twenty-third Pennsylvania.....	2,495,107
Louisiana.....	502,811	South Carolina.....	3,767
Maryland.....	1,412,383	Tennessee.....	691,867
Third Massachusetts.....	2,378,437	Third Texas.....	66,005
First Michigan.....	1,537,695	Second Virginia.....	86,612
Fourth Michigan.....	391,777	Sixth Virginia.....	98,512
Minnesota.....	1,643,108	Washington.....	882,874
First Missouri.....	3,041,388	First Wisconsin.....	3,855,315
Sixth Missouri.....	526,375	Second Wisconsin.....	863,116
Montana.....	395,550		
Nebraska.....	425,919	Total.....	59,808,210

NOTE.—That portion of the Ninth district of Pennsylvania formerly constituting the Twelfth district was detached from the Ninth district and reestablished as the Twelfth district of Pennsylvania, in effect May 1, 1915.

Statement showing, by States and Territories, the production of fermented liquors during the fiscal year 1915.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama.....	35,659	Montana.....	211,612
Alaska.....	5,912	Nebraska.....	425,919
Arizona.....	8,535	Nevada.....	17,558
Arkansas.....	10,827	New Hampshire.....	282,027
California.....	1,281,951	New Jersey.....	3,219,085
Colorado.....	326,138	New Mexico.....	9,168
Connecticut.....	760,502	New York.....	13,180,111
Delaware.....	125,599	Ohio.....	4,622,381
District of Columbia.....	169,973	Oklahoma.....	13
Florida.....	29,983	Oregon.....	181,272
Georgia.....	110,073	Pennsylvania.....	7,166,300
Hawaii.....	35,194	Rhode Island.....	621,977
Idaho.....	23,796	South Carolina.....	3,767
Illinois.....	6,269,757	South Dakota.....	43,052
Indiana.....	1,568,028	Tennessee.....	89,573
Iowa.....	472,764	Texas.....	661,867
Kentucky.....	763,112	Utah.....	130,121
Louisiana.....	502,811	Virginia.....	164,517
Maine.....	590	Washington.....	876,962
Maryland.....	1,116,811	Wisconsin.....	4,718,431
Massachusetts.....	2,378,437	Wyoming.....	14,872
Michigan.....	1,929,472		
Minnesota.....	1,643,108	Total.....	159,808,210
Missouri.....	3,567,763		

Includes 61,569 barrels removed from breweries for export free of tax. See p. 44 for number of barrels of fermented liquors tax paid.

Abstract of seizures of property for violation of internal-revenue laws for the fiscal year ended June 30, 1915, etc.—Continued.

State or Territory.	Grain distilleries.		Fruit-brandy distilleries.		Oleomargarine factories.		Cigar factories.		Illicit stills.		Butter.		Total value.
	Num-ber.	Value.	Num-ber.	Value.	Number.	Value.	Num-ber.	Value.	Num-ber.	Value.	Pounds.	Value.	
Alabama (includes Mississippi).	1	\$17,840.00							475	\$22,884.80			\$22,884.80
Arkansas.									3	65.00	100	\$30.00	20,279.00
California (includes Nevada).													1,261.00
Colorado.													724.83
Connecticut (includes Rhode Island).	2	5,414.98			1	\$1,500.00			64	1,071.00	60	15.00	2,259.72
Florida.									1,172	78,795.65			9,945.98
Georgia.													\$2,256.65
Illinois.													5,945.33
Indiana.													138.94
Iowa.													807.95
Kentucky.	1	200,000.00	2	\$231.15					231	6,915.10	383	110.00	209,646.75
Louisiana.									1	25.00	400	50.00	911.39
Maryland.													1,628.92
Massachusetts.													1,937.86
Michigan.													232.40
Minnesota.													312.86
Missouri.													1,851.80
Montana.													309.73
Nebraska.													1,315.12
New Hampshire (includes Maine and Vermont).													332.36
New Jersey.													1,348.13
New Mexico.													948.50
New York.													249,356.59
North Carolina.									780	46,162.40			49,336.20
Ohio.													5,991.55
Oregon.													108.61
Pennsylvania.									1	38.50	228	22.80	5,837.88
South Carolina.									266	8,233.00			8,570.69
Tennessee.									309	18,011.00			19,785.64
Texas.									1	10.00			1,209.91
Virginia.	2	4,507.68	2	652.65					410	24,694.50			40,743.98
Washington.													1,053.02
West Virginia.													1,086.46
Wisconsin.									5	408.00			1,836.12
Total.	6	227,762.66	4	883.80	1	1,500.00		41.00	3,754	207,423.95	1,171	227.80	752,537.27

STATEMENT OF SALES.

The following is a statement of sales of Government property, under the provisions of section 3460, Revised Statutes, and under distraint during the fiscal year 1915:

Sales of Government property.

Gross proceeds ¹	\$1,395.67
Expenses.....	3.00

Net proceeds..... 1,392.67

Sales under section 3460.

Gross proceeds.....	23,002.20
Tax paid by stamps.....	\$8,163.34
Expenses incident to seizure and sale ²	10,816.79

Net proceeds..... 4,022.07

Sales under distraint.

Gross proceeds.....	224,834.82
Tax paid by stamps.....	13,134.77
Expenses ²	2,004.17

Net proceeds..... 209,695.88

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1914; the number received during the year ended June 30, 1915; the number of such offers accepted and the number of such offers rejected during the year and remaining on hand, no additional offers having been received:

On hand July 1, 1914, not acted on.....	1,734
On hand July 1, 1914, rejected.....	290
Received during year ended June 30, 1915.....	19,752

Total to be accounted for..... 21,776

Accepted:	
Corporation excise tax (delinquent returns).....	223
Income tax (corporations, delinquent returns).....	7,068
Income tax (individuals, delinquent returns).....	7,192
Miscellaneous.....	3,555

Total accepted..... 18,038
 Otherwise disposed of..... 1,674
 19,712

Rejected.....	170
On hand July 1, 1915, not acted on.....	1,894

2,064

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 page 7.

Amounts accepted.

Income tax, corporation delinquent returns.....	\$77,012.73
Income tax, individual delinquent returns.....	35,770.00
Corporation excise tax.....	8,106.64
Miscellaneous.....	255,288.98
Total.....	376,178.35

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, 1915, 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.

Districts.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civilsuits (suits on bonds, etc.).	Fines and penalties.			
Alabama.....			\$679.15		\$254.99	\$934.14
Arkansas.....			265.00		53.23	318.23
California:						155.00
First district.....			155.00			155.00
Sixth district.....			100.00		18.28	118.28
Colorado.....			400.00			400.00
Connecticut.....			2,950.00		192.55	3,142.55
Florida ¹						
Georgia ²	\$167.50	\$218.74	2,247.52	\$188.65	198.10	3,020.51
Illinois:						165.00
First district.....			150.00		15.00	165.00
Fifth district.....			55.00		17.16	72.16
Eighth district.....			683.00		28.82	711.82
Thirteenth district.....			100.00		41.33	141.33
Indiana:						560.87
Sixth district.....			425.00		135.87	560.87
Seventh district.....			35.00		42.70	77.70
Iowa, Third district.....			160.00		82.85	242.85
Kansas.....			1,100.00		104.70	1,204.70
Kentucky:						81.00
Second district ³						81.00
Fifth district ⁴			81.00			81.00
Seventh district.....			400.00			400.00
Eighth district ^{5,6}			3,176.00		39.05	3,215.05
Louisiana.....			25.00		26.90	51.90
Maryland.....					3.87	3.87
Massachusetts.....			8,900.00		73.29	8,973.29
Michigan:						22.74
First district.....						22.74
Fourth district.....			900.00			900.00
Minnesota.....			700.00			700.00
Missouri:						557.84
First district ⁷	248.50		250.00		59.34	557.84
Sixth district.....			770.00		323.04	1,093.04
Montana.....			400.00			400.00
Nebraska.....		56.87	100.00		79.28	176.15
New Hampshire.....			100.00		43.45	143.45
New Jersey: Fifth district.....	1,335.84		378.42		85.20	1,800.46
New Mexico.....			125.00			125.00
New York:						8,000.00
First district ⁸						8,000.00
Second district.....			8,000.00			8,000.00
Third district ⁹			1,358.03			1,358.03
Fourteenth district.....			200.00			200.00
Twenty-first district.....			479.00			479.00

¹ Additional amount received in compromise of judgment, \$40.
² Additional amount received in compromise of judgment, \$204.
³ Additional amount received from sale of real estate, \$43.53.
⁴ Additional amount received from sale of real estate, \$50.
⁵ Additional amount received from sale of real estate, \$54.09.
⁶ Additional amount received in compromise of judgment, \$77.70.
⁷ Additional amount received in compromise of judgment, \$75.
⁸ Additional amount received from sale of real estate, \$115.
⁹ Additional amount received in compromise of judgments, \$176.58.

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

Districts.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civilsuits (suits on bonds, etc.).	Fines and penalties.			
North Carolina:						
Fourth district.....			\$2,060.00		\$3,656.32	\$5,716.32
Fifth district ¹			1,367.50		153.54	1,521.04
North and South Dakota.....			20.00			20.00
Ohio:						25.00
Tenth district.....			25.00			25.00
Eleventh district.....			100.00		64.30	164.30
Eighteenth district.....					308.81	308.81
Oklahoma.....			350.00		97.36	447.36
Oregon.....			5.00			5.00
Pennsylvania:						1,242.88
First district.....			1,200.00		42.88	1,242.88
Twenty-third district.....					86.26	86.26
South Carolina.....			1,200.00		255.56	1,455.56
Tennessee ²			4,050.00		1,801.14	5,851.14
Texas.....			1,301.00		11.55	1,312.55
Virginia:						10,847.03
Second district.....	\$3,500.00	\$5,632.17	1,100.00	\$336.11	278.75	10,847.03
Sixth district.....			375.00			375.00
West Virginia.....			135.00		97.35	232.35
Wisconsin: Second district.....			345.20			345.20
Total.....	5,251.84	5,907.78	49,480.82	524.76	9,017.85	70,183.05
Total for fiscal year 1914.....	3,141.90	16,520.71	31,407.03	250.52	10,439.94	61,760.10

¹ Additional amount received in compromise of judgment, \$32.20.
² Additional amount received in compromise of judgment, \$420.80.
³ Additional amount received from sales of real estate, \$75.

CLAIMS FOR REWARD.

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

No claims were pending July 1, 1914.....	
Claims presented during the fiscal year ended June 30, 1915.....	2
Claims disposed of during the fiscal year ended June 30, 1915.....	2
No claims were pending July 1, 1915.....	

The \$50 informer's fee provided by T. D. 1873 and circular of March 10, 1875, has been abolished, and will be paid only in cases where the information was furnished prior to August 1, 1915. (T. D. 2229.)

Schedule of taxes in litigation.

District.	Amount of taxes.	Remarks.
Connecticut.....	\$1,953,877.46	Tax on oleomargarine.
Georgia.....	474.45	
Sixth Indiana.....	1,814.05	Corporation tax.
Louisiana.....	1,394.53	
Massachusetts.....	2,902.98	Do.
Minnesota.....	1,960.60	Do.
First Missouri.....	16,146.87	In hands of receiver.
New Mexico.....	1,586.86	Distiller's bond.
Fifth North Carolina.....	81,106.25	Do.
First Ohio.....	12,769.28	Corporation tax.
Eleventh Ohio.....	2,090,027.45	Tax on oleomargarine.
Oregon.....	230.89	In bankruptcy.
First Pennsylvania.....	3,262.89	
Sixth Virginia.....	1,215.06	
West Virginia.....	473.03	Corporation tax.
Total.....	4,169,244.65	

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, 1915, the interest of the United States in and to realty acquired in five cases was sold, and quit-claim deeds were executed to the purchasers.

Sales under distraint to private purchasers were reported by collectors in two cases.

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, 1915, aggregating about 1,800 acres:

Alabama.....	8
Florida.....	4
Georgia.....	8
Iowa.....	1
Louisiana.....	2
North Carolina, Fifth district.....	3
Oklahoma.....	3
Tennessee.....	7
Texas.....	1
Virginia:	
Second district.....	2
Sixth district.....	11
Total.....	50

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, 1915, as furnished this office by the Attorney General:¹

Civil cases.

Pending July 1, 1914.....	631
Commenced during fiscal year ended June 30, 1915.....	321
Terminated during the same period.....	375
Pending at the close of business on June 30, 1915.....	577

Criminal cases.

Pending July 1, 1914.....	3,000
Commenced during fiscal year, ended June 30, 1915.....	4,410
Terminated during the same period.....	4,389
Pending at the close of business on June 30, 1915.....	3,021

¹ The number of cases reported as pending on July 1, 1914, does not agree with the number of cases shown in the annual report of the commissioner for the fiscal year 1914, for the reason that reports from three judicial districts were lacking from that report, and also on account of errors and corrections reported by various district attorneys subsequent to the preparation and publication of the report in question.

MISCELLANEOUS DIVISION.

OLEOMARGARINE ADULTERATED BUTTER, RENOVATED BUTTER, FILLED CHEESE, MIXED FLOUR, AND NARCOTIC LAWS.

The following tables show the operations in oleomargarine, adulterated butter, renovated butter, and mixed flour during the fiscal year ended June 30, 1915, and also the results of operation of the act of December 17, 1914, known as the Harrison narcotic law, for the four months ended June 30, 1915.

There were no transactions in filled cheese reported during the year nor in the previous fiscal year.

A comparison of the figures for this year with those for 1914, and preceding fiscal years, relating to oleomargarine, adulterated butter, renovated butter, and mixed flour, together with statements of violations with recommendations for amendatory legislation upon these subjects and the narcotic law, 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, 1915.

	Dr.	Pounds.
Stock on hand July 1, 1914.....		78,911
Exported and remaining unaccounted for July 1, 1914.....		365,974
Removed free of tax for use United States and unaccounted for July 1, 1914.....		23,324
Quantity produced this year.....		7,595,141
Total.....		8,063,350
	Cr.	
Quantity withdrawn tax paid.....		3,753,012
Exported and accounted for by evidence of exportation.....		3,107,594
Exported and unaccounted for June 30, 1915.....		339,736
Withdrawn free of tax for use United States and accounted for.....		726,578
Withdrawn free of tax for use United States and unaccounted for June 30, 1915.....		30,776
On hand June 30, 1915.....		105,654
Total.....		8,063,350

The statement following, 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; the quantity withdrawn free of tax for use of United States; and the quantity withdrawn for export for the fiscal year ended June 30, 1915;¹ also stock remaining in manufactories June 30, 1915:

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.	On hand June 30, 1915.
Colorado.....	28,280	27,869			660
Connecticut.....	666,504		617,669	44,800	15,350
First Illinois.....	4,008,310	2,008,529	1,368,099	546,346	29,678
Thirteenth Illinois.....	122,464	116,084		3,600	2,780
Sixth Indiana.....	50,100	50,329			1,280
Kansas.....	405,819	290,999	5,800	139,284	7,256
Maryland.....	31,479	31,479			
First Missouri.....	402,581	400,722			7,774
Fifth New Jersey.....	1,143,835	42,730	1,094,188		30,832
First Ohio.....	621,740	615,600			7,830
Third Texas.....	111,978	110,698			2,264
Total.....	7,595,141	3,753,012	3,083,346	734,030	105,654

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.

While there are oleomargarine factories located in the districts of Massachusetts, First Michigan, Minnesota, Nebraska, Eleventh Ohio, and First Wisconsin, no artificially colored oleomargarine was reported manufactured in these districts.

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

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.
1914.				
July.....	422,319	216,856	132,891	57,512
August.....	509,248	256,453	191,106	55,224
September.....	488,488	271,617	144,084	63,072
October.....	480,252	308,023	131,077	59,050
November.....	471,655	324,139	95,376	65,696
December.....	583,406	342,284	141,712	65,152
1915.				
January.....	806,676	348,581	399,973	63,576
February.....	1,081,591	379,054	627,819	70,204
March.....	1,130,545	411,411	662,927	63,068
April.....	597,991	339,725	189,313	58,628
May.....	526,035	295,677	177,061	59,186
June.....	496,935	260,992	188,017	53,662
Total.....	7,595,141	3,753,012	3,081,356	734,030

Summary of operations in the product tax paid at one-fourth cent per pound at oleomargarine factories during the fiscal year ended June 30, 1915.

DR.	Pounds.
Stock on hand July 1, 1914.....	1,182,334
Seized from manufacturers on account of violation of law.....	123,380
Overstatement of withdrawals.....	17,746
Exported and unaccounted for July 1, 1914.....	10,300
Withdrawn free of tax for use United States and unaccounted for July 1, 1914.....	9,820
Quantity produced this year.....	138,214,907
	<u>139,558,487</u>

CR.	Pounds.
Quantity withdrawn tax paid.....	137,693,610
Exported and accounted for by evidence of exportation.....	30,132
Exported and unaccounted for June 30, 1915.....	11,340
Withdrawn free of tax for use United States and accounted for.....	9,820
Understatement of withdrawals.....	10,780
Lost or destroyed in manufactories and allowed.....	15,775
Under seizure for violation of law and sold or destroyed by the Government.....	94,350
	29,030
	107,745
On hand June 30, 1915.....	1,555,905
	<u>137,558,487</u>

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, 1915; also the stock remaining in manufactories June 30, 1915.¹

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1915.
Colorado.....	451,170	453,310			5,180
Connecticut ²	1,529,789	1,477,549	25,200	94,350	48,820
First Illinois.....	96,532,999	96,337,770			1,011,513
Thirteenth Illinois.....	1,053,303	1,028,452			24,851
Sixth Indiana.....	1,020,600	1,017,700			15,621
Kansas.....	8,148,766	8,170,649		15,402	124,662
Maryland ³	284,340	283,650			690
Massachusetts.....	1,244,614	1,227,460			17,154
First Michigan.....	96,288	94,304			1,984
Minnesota.....	1,215,283	1,205,557			22,865
First Missouri.....	3,700,570	3,684,400			46,940
Nebraska.....	984,616	961,006			23,610
Fifth New Jersey.....	7,995,474	7,980,773	5,972	29,030	86,904
First Ohio.....	6,341,873	6,327,968		373	32,280
Eleventh Ohio.....	6,819,915	6,659,040		107,745	74,755
Third Texas.....	749,519	742,096			14,214
First Wisconsin.....	45,788	41,926			3,862
Total.....	138,214,907	137,693,610	31,172	246,900	1,555,905

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 94,350 pounds under seizure in Connecticut, 29,030 in Fifth New Jersey, and 107,745 in Eleventh Ohio, which were sold or destroyed by the Government.

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, 1915.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Lost or destroyed.	Remaining in manufactories June 30, 1915.
1914.					
July.....	7,847,365	7,547,998	810	94,350	
August.....	9,502,200	9,426,225	6,900		
September.....	12,035,646	11,526,313	6,600		
October.....	13,120,401	13,005,467	1,200		
November.....	13,309,534	13,388,663	512		
December.....	14,062,997	13,776,753	540		
1915.					
January.....	12,516,423	12,781,975			
February.....	12,370,871	12,264,308	720	38,075	
March.....	12,909,576	12,863,441	5,000	6,130	
April.....	10,785,332	11,084,872	5,350		
May.....	10,318,960	10,660,998	450		
June.....	9,435,602	9,366,597	3,900	107,745	1,555,905
Total.....	138,214,907	137,693,610	31,172	246,900	1,555,905

Comparative table of the production, withdrawal tax paid, withdrawal for export, and withdrawal for use of the United States, 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.	Withdrawn free of tax for use of the United States.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.
1903.....	Pounds. 5,710,407	Pounds. 2,312,493	Pounds. 3,334,969	Pounds. 2,312,493	Pounds. 67,573,689	Pounds. 66,785,796	Pounds. 151,693	Pounds. 151,693
1904.....	3,785,670	1,297,068	2,504,940	1,297,068	46,413,972	46,397,984	123,425	123,425
1905.....	5,560,304	3,121,640	2,405,763	3,121,640	46,427,032	46,223,691	137,670	137,670
1906.....	4,888,986	2,503,095	2,422,320	2,503,095	50,545,914	50,536,466	78,750	78,750
1907.....	7,758,529	5,009,094	2,695,276	5,009,094	63,608,246	63,303,016	129,350	129,350
1908.....	7,452,800	4,982,029	2,522,188	4,982,029	74,072,800	73,916,869	109,480	109,480
1909.....	5,710,301	3,275,968	2,403,742	3,275,968	86,572,514	86,221,310	112,958	112,958
1910.....	6,178,991	3,416,286	2,767,195	3,416,286	135,685,289	135,159,429	97,575	97,575
1911.....	5,830,995	2,764,971	3,054,344	2,764,971	115,331,800	115,448,006	91,750	91,750
1912.....	6,235,639	3,174,331	3,044,122	3,174,331	122,365,414	121,945,038	106,160	106,160
1913.....	6,520,436	4,090,658	2,417,973	4,090,658	138,707,426	138,242,848	59,686	59,686
1914.....	6,384,222	3,831,706	2,121,162	3,831,706	137,637,054	137,747,982	22,540	110,020
1915.....	7,595,151	3,753,012	3,081,356	3,753,012	138,214,907	137,693,610	31,172	31,172
Total.....	79,610,421	43,532,351	34,775,350	43,532,351	1,223,156,057	1,219,622,045	1,252,209	110,020

Summary of operations in renovated butter at factories during the fiscal year ended June 30, 1915.

Dr.		
Quantity on hand July 1, 1914.....		Pounds. 278,043
Quantity produced during the year.....		39,056,180
Total.....		39,334,223
Cr.		
Quantity withdrawn tax paid during the year.....		38,924,828
Stock remaining in manufactories June 30, 1915.....		409,395
Total.....		39,334,223

Statement, by districts, showing the quantity, in pounds, of renovated butter produced at manufactories and the quantity withdrawn therefrom tax paid during the fiscal year ended June 30, 1915; also quantities on hand July 1, 1914, and June 30, 1915.

District.	Stock on hand July 1, 1914.	Produced.	Quantity withdrawn tax paid.	Balance on hand June 30, 1915.
Colorado ¹		1,007,713	1,007,713	.....
First Illinois.....	193,933	17,472,562	17,361,429	305,066
Third Iowa.....	12,903	3,455,034	3,449,970	17,967
Kansas.....	17,704	3,448,695	3,434,574	31,825
Maryland ²	3,538	577,151	563,505	17,184
Massachusetts.....	30,842	892,482	911,722	11,002
Minnesota.....	6,462	4,912,189	4,904,575	14,076
Sixth Missouri.....		772,442	772,442	.....
Nebraska.....	3,364	504,139	560,997	6,500
Tenth Ohio.....		1,669,731	1,669,731	.....
Eighteenth Ohio.....	1,552	301,748	303,800	.....
West Virginia.....		36,073	36,073	.....
Second Wisconsin.....	7,745	3,946,221	3,948,797	5,160
Total.....	278,043	39,056,180	38,924,828	409,395

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 during the fiscal year ended June 30, 1915, and quantity on hand July 1, 1914; also June 30, 1915.

Month.	Stock on hand July 1, 1914.	Quantity produced.	Quantity withdrawn tax paid.	Balance on hand June 30, 1915.
1914.				
July.....	278,043	3,095,575	3,016,996	.....
August.....		3,226,496	3,316,239	.....
September.....		3,147,825	2,999,897	.....
October.....		2,954,965	3,037,153	.....
November.....		3,189,346	3,237,585	.....
December.....		3,095,305	3,162,100	.....
1915.				
January.....		3,952,414	3,783,935	.....
February.....		3,231,684	3,111,940	.....
March.....		3,688,242	3,781,812	.....
April.....		3,191,718	3,145,822	.....
May.....		2,962,206	3,142,477	.....
June.....		3,320,404	3,188,872	409,395
Total.....	278,043	39,056,180	38,924,828	409,395

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

Year.	Production.	Withdrawn tax paid.	Year.	Production.	Withdrawn tax paid.
1903.....	Pounds. 54,658,790	Pounds. 54,223,234	1911.....	Pounds. 39,292,591	Pounds. 39,352,445
1904.....	54,171,183	54,204,478	1912.....	46,387,398	46,413,895
1905.....	60,029,421	60,171,504	1913.....	38,354,762	38,285,114
1906.....	53,549,900	53,361,088	1914.....	32,470,030	32,513,244
1907.....	62,965,613	63,078,504	1915.....	39,056,180	38,924,828
1908.....	50,479,489	50,411,446	Total.....	626,194,293	625,720,608
1909.....	47,345,361	47,402,382			
1910.....	47,433,575	47,378,446			

ADULTERATED BUTTER.

Statement, by districts, showing quantity, in pounds, of adulterated butter produced by qualified manufacturers thereof; the quantity withdrawn for export, etc., during the fiscal year ended June 30, 1915; also quantity remaining in factories June 30, 1915.

Second district, New York:

Produced.....	1,527,510
Withdrawn for export.....	1,534,171
Exported and accounted for by evidence of landing.....	1,612,772
Exported and unaccounted for.....	57,193
Lost or destroyed in factories allowed.....	2,970
Balance in factories June 30, 1915.....	31,496

Statement, by districts, showing quantity, in pounds, of butter produced by creameries and butter manufactories which was found to contain excessive moisture and tax paid as adulterated butter during the fiscal year ended June 30, 1915.

District.	Produced.	Withdrawn tax paid.
Sixth California.....	1,740	1,740
Eighth Illinois.....	1,620	1,620
Thirteenth Illinois.....	730	730
Sixth Indiana.....	360	360
Third Iowa.....	6,180	6,180
Kansas.....	1,698	1,698
First Michigan.....	42,657	42,657
First Missouri.....	416	416
Sixth Missouri.....	420	420
Third New York.....	5,880	5,880
Fourteenth New York.....	420	420
Twenty-first New York.....	18,240	18,240
Tenth Ohio.....	3,488	3,488
Twelfth Pennsylvania.....	540	540
First Wisconsin.....	15,365	15,365
Second Wisconsin.....	480	480
Total.....	100,234	100,234

Summary of operations in mixed flour at manufactories during the fiscal year ended June 30, 1915.

	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
DR.					
Stock on hand July 1, 1914.....		2,202	1,148	90	208,630
Quantity produced this year.....	3,607	47,172	175,989	253,456	15,159,200
Total.....	3,607	49,374	177,137	253,546	15,367,830
CR.					
Quantity withdrawn tax paid.....	2,987	45,642	175,614	249,303	14,770,149
Lost or destroyed in manufactories.....	1	280	17		25,740
Withdrawn for export and accounted for.....	400	1,000			137,200
Withdrawn for export and unaccounted for.....		2,310			226,240
Quantity on hand June 30, 1915.....	219	142	1,506	4,243	208,500
Total.....	3,607	49,374	177,137	253,546	15,367,830

Statement showing quantity of mixed flour produced, withdrawn tax paid, withdrawn for export free of tax, and lost or destroyed; likewise quantity remaining in manufactories June 30, 1915.

PRODUCED JULY 1, 1914, TO JUNE 30, 1915.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1914.....		2,202	1,148	90	208,630
1914.					
July.....	3	351	3,115	335	122,205
August.....	5	690	9,051	591	314,017
September.....	4	11,246	34,118	645	1,654,767
October.....	7	13,910	20,828	1,448	1,541,240
November.....	11	5,140	20,744	679	933,480
December.....	15	4,472	14,669	715	712,375
1915.					
January.....	14	2,883	18,820	1,206	741,262
February.....	6	1,791	13,707	4,220	500,267
March.....	71	1,152	9,598	42,372	1,434,790
April.....	957	4,081	12,897	102,431	3,475,470
May.....	2,293	1,008	13,079	92,782	3,243,580
June.....	221	448	5,354	6,032	305,770
Total produced.....	3,607	47,172	175,989	253,456	15,159,200
Grand total.....	3,607	49,374	177,137	253,546	15,367,830

Statement showing quantity of mixed flour produced, withdrawn tax paid, withdrawn for export free of tax, and lost or destroyed; likewise quantity remaining in manufactories June 30, 1915—Continued.

MIXED FLOUR WITHDRAWN TAX PAID.					
Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
1914.					
July.....	3	386	3,201	414	128,030
August.....	5	807	4,752	595	208,088
September.....	1	12,159	32,807	645	1,683,278
October.....	9	12,679	24,434	1,405	1,533,336
November.....	10	5,019	18,384	704	860,976
December.....	15	5,139	17,195	696	831,888
1915.					
January.....	14	3,750	17,569	1,237	766,464
February.....	8	2,142	14,018	3,833	609,022
March.....	71	1,264	12,580	41,515	1,496,207
April.....	954	828	13,075	101,224	3,132,263
May.....	1,669	1,018	13,200	89,825	3,097,836
June.....	228	451	4,399	7,210	402,761
Total withdrawn tax paid.....	2,987	45,642	175,614	249,303	14,770,149
Lost or destroyed.....	1	280	17		25,740
Withdrawn for export free of tax ¹	400	3,310			363,580
Balance on hand June 30, 1915.....	219	142	1,506	4,243	208,500
Grand total.....	3,607	49,374	177,137	253,546	15,367,975

¹ Of the quantity withdrawn for export, free of tax, 3,310 half barrels (324,380 pounds) were withdrawn in April and 400 barrels (39,200 pounds) in May, 1915.

Statement, by States, showing number of establishments for which special tax was paid to carry on during the fiscal year ended June 30, 1915, the business of manufacturing, packing, and repacking mixed flour.

States.	Total manufactories.	States.	Total manufactories.
Colorado.....	1	Ohio.....	1
Illinois.....	4	Oklahoma.....	1
Indiana.....	1	Pennsylvania.....	1
Iowa.....	1	Tennessee.....	5
Kansas.....	7	Total.....	35
Missouri.....	9	Fiscal year ended June 30, 1914.....	20
Nebraska.....	2		
New York.....	2		

Number of persons registered under the provisions of the Harrison narcotic law, by classes, in each State, during the first three months, for the fiscal year ending June 30, 1916.

State.	Physicians.	Dentists.	Veterinarians.	Hospitals, etc.	Retail dealers.	Wholesale dealers.	Manufacturers.	Importers.	Educational institutions.	Miscellaneous. ¹	Total.
Alabama ²	3,752	740	181	36	1,091	8	3				5,811
Arkansas.....	2,471	279	219	9	743	13				6	3,740
California ³	4,595	2,078	245	132	1,565	34	6	14	9	30	8,708
Colorado ⁴	1,801	525	137	81	697	5	11		2	3	3,262
Connecticut ⁵	1,834	772	131	55	869	38	3		1	9	3,712
Florida.....	1,033	245	32	19	506	10					1,845
Georgia.....	2,900	607	63	36	876	27		1	4		4,514
Hawaii.....	113	24	9	41	24	12					223
Illinois.....	9,368	3,251	957	228	3,127	55	122	1	12	2	17,123
Indiana.....	4,366	1,142	698	64	1,713	50		9	5	6	8,053
Iowa.....	2,980	1,022	540	80	1,578	16	20	5		18	6,259
Kansas.....	2,352	734	522	53	1,096	10			3		4,790
Kentucky.....	3,180	619	282	29	892	25	21	3	1	2	5,054
Louisiana.....	1,620	361	52	19	623	9	4			2	2,690
Maryland ⁶	3,045	869	173	83	1,114	15			7	14	5,320
Massachusetts.....	4,749	1,717	173	143	1,734	46		1	6	4	8,573
Michigan.....	3,888	1,212	526	74	1,758	36	15	1	4	21	7,535
Minnesota.....	2,290	1,102	330	100	1,018	6					4,846
Missouri.....	5,351	1,434	365	82	2,263	76	9	6	5	11	9,602
Montana ⁷	1,070	450	140	29	623	22				20	2,354
Nebraska.....	1,728	574	343	39	972	10		6	6	1	3,679
New Hampshire ⁸	2,010	580	170	51	750	16			2		3,579
New Jersey.....	2,641	995	161	87	1,200	20	79		2	49	5,234
New Mexico ⁹	615	109	43	37	204					10	1,018
New York.....	11,165	3,314	534	266	4,330	188	142	71	14	12	20,036
North Carolina.....	1,989	468	93	49	719	8		9	1	5	3,341
North and South Dakota.....	992	353	251	21	748	2	9			3	2,379
Ohio.....	7,471	2,428	716	172	2,200	71	43	7	4	17	13,129
Oklahoma.....	2,390	396	297	58	1,113	5				9	4,210
Oregon.....	982	529	70	27	440	5			4		2,088
Pennsylvania.....	10,190	2,914	651	325	3,461	138	1	12	10	169	17,771
South Carolina.....	1,297	301	78	28	490	14			1		2,209
South Carolina.....	1,297	301	78	28	490	14			1		2,209
Tennessee.....	3,596	621	182	43	897	12	22		5	15	5,393
Texas.....	6,145	1,113	555	71	2,940	44		2	4	16	10,890
Virginia.....	2,267	486	101	40	726	35	16	12	2	15	3,698
Washington.....	1,489	647	100	67	663	10		4		85	3,065

West Virginia.....	1,714	431	263	28	370	8	15	10		6	2,845
Wisconsin.....	2,225	1,042	443	98	1,023	19	7	2	5	2	4,836
Total.....	123,734	36,504	10,726	2,873	47,155	1,106	567	167	119	1,562	223,514

¹ Under this heading are included osteopaths, chiropractors, etc. In many of the States, however, osteopaths are unrestricted in their practice as to the use of narcotic drugs, and registration as physicians was permitted, and for this reason it is impossible in some cases to separate these two classes. It is estimated that about 100 osteopaths were included under the heading "Physicians."

² This includes the State of Mississippi.

³ This includes the State of Nevada.

⁴ This includes the State of Wyoming.

⁵ This includes the State of Rhode Island.

⁶ This includes the State of Delaware and the District of Columbia.

⁷ This includes the States of Idaho and Utah.

⁸ This includes the States of Maine and Vermont.

⁹ This includes the State of Arizona.

NOTE.—The difference between the number of persons registered as shown in this table as compared with the number of registrations for the period March 1 to June 30, 1915, as indicated by the amount collected for special-tax stamps, is accounted for by the fact that a separate registration is required from persons engaged in more than one business or profession, or conducting more than one place of business, and to the fact that many persons registered for the first four months' period renewed registration and paid special tax during the month of June, 1915, for the fiscal year beginning July 1.

NOTE.—In those districts embracing two or more States the figures showing the number of each class registered have not been separated by States, but have all been included in the State from which the district takes its name.

Summary of report of violations of the act of Dec. 17, 1914, in all the collection districts, for the period March 1 to June 30, 1915.

	Number of violators.	
	Registered.	Unregistered.
Physicians.....	257	2,533
Dentists.....	41	852
Veterinary surgeons.....	6	342
Manufacturers of drugs.....	3	35
Importers of drugs.....		3
Wholesale dealers in drugs.....	6	10
Retail dealers in drugs.....	211	648
Persons other than above classified.....	6	463
Total.....	530	4,886
Total registered and unregistered.....	5,416	
Prosecutions:		
Convictions.....	7	103
Acquittals.....	10	15
Under indictment or held for grand jury.....	25	179
Compromised.....	15	12
Dropped.....	214	4,132
Pending, other than under indictment or held for grand jury.....	259	440
Total.....	530	4,886
Total registered and unregistered.....	5,416	
Collected from fines.....	\$2,425.00	\$757.00
Collected from compromises.....	\$3,235.00	\$380.00
Special tax and penalty assessed.....	917.26	
Special tax and penalty collected.....	1,804.17	

REVENUE AGENTS' DIVISION.

During the last fiscal year there were employed 40 revenue agents under section 3152, Revised Statutes, as amended, assigned to duty as follows: One as chief of revenue agents in this office, 29 in charge of territorial divisions, 4 in the examination of the offices and accounts of collectors of internal revenue, and 7 in assisting agents in charge of divisions and on special duty.

There were also employed 73 agents and 105 inspectors under the new income-tax law. Seven agents resigned and three died during the year, leaving 63 agents on duty on June 30, 1915. Twenty inspectors resigned, or were transferred or promoted during the year, leaving 85 inspectors on duty June 30, 1915.

Expenses of revenue agents under section 3152.

Salaries of revenue agents.....	\$98,306.00
Expenses of revenue agents.....	52,932.80
Total.....	151,238.80

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

Salaries of revenue agents.....	\$121,054.00
Expenses of revenue agents.....	58,433.33
Salaries of inspectors.....	105,530.00
Expenses of inspectors.....	56,668.45
Total.....	341,685.78

Work done by revenue agents and amounts expended from appropriation "Punishment for violations of internal-revenue laws," July 1, 1914, to June 30, 1915, by States.

States and Territories.	Reported for seizure.										Expenditures.			Total.					
	Distilleries.	Illicit distilleries.	Gallons of spirits.	Tobacco and cigar factories.	Pounds of tobacco.	Cigars or cigars.	Oleomargarine factories.	Pounds of oleomargarine.	Pounds of adulterated butter.	Illicit stills seized and destroyed.	Pounds of opium seized.	Prosecutions recommended.	Persons arrested.		Total value of property reported for seizure.	Total taxes and penalties reported for assessments.	Special employees.	Possemen, informants, and guides.	Miscellaneous.
Alabama.....		530	58						387			543	97	\$23,300.30	\$49,880.46	\$5,445.38	\$6,757.47	\$7.15	\$12,210.20
Arizona.....			2,146.03				222				7	7	4	249.00	10,547.61	1,803.89	52.27	10.25	1,886.16
California.....		1	427.24				2,103		1		4	4		3,433.48	477,135.06	475.14		39.46	485.39
Colorado.....			397.99								20	29		622.02	111,147.39	1,350.05		89.26	1,439.31
Connecticut.....															206,223.68	5,258.58		13.25	5,271.83
Delaware.....							509				1	3		50.90	8,390.20	201.69		89	202.58
Florida.....		179	1,209						77		81	3		2,027.57	69,022.74	316.24		816.24	804.16
Georgia.....		1,212					3,550		635		803	87		83,374.65	92,164.08	4,002.83		13,621.88	17,715.48
Idaho.....															33,200.84	148.53			148.53
Illinois.....														1,844.40	639,543.86	984.06		31.08	1,015.74
Indiana.....											90	117		170.94	112,201.03	3,727.15		9.71	3,736.86
Iowa.....			13				854				2			19.50	59,648.02	399.58			399.58
Kansas.....															4,463.59	4,463.59			894.16
Kentucky.....		3	735,022.02											210,023.05	233,714.55	2,215.80		3.83	9,036.40
Louisiana.....															107,036.16	2,688.79		82.31	2,771.10
Maine.....															17,788.57	304.40			304.40
Maryland.....			281											1,480.40	65,699.85	3,397.73		21.09	3,418.82
Massachusetts.....											18	4			318,108.68	2,111.21		7.99	2,119.20
Michigan.....															480,494.42	382.71		28.73	2,411.44
Minnesota.....		3	953.66				11,882				10	8		232.40	122,545.35	82.21		3.40	3.40
Mississippi.....			33								1	12		658.07	24,318.79	744.30			794.00
Missouri.....			33,062.16								1	1		61,726.42	508,405.56	49.50		87.57	5,301.11
Montana.....			332.06											140.25	16,699.62	5.00		13.00	6.30
Nebraska.....			83.50				12,649				4			150.00	18,412.29	494.72			507.72
Nevada.....			63												16,873.41	153.97			153.97
New Hampshire.....															16,873.41	153.97			153.97
New Jersey.....		1	66.17											7,144.93	81,653.36	50.50			503.44
New Mexico.....			244.63											3,017.51	209.90	2,301.48			210.90
New York.....		3	1,307.99								2	23		63,109.81	2,331.48	106.37			2,457.85
North Carolina.....			337								357	123		2,498.50	98,654.87	14,934.27			24,457.94
North Dakota.....															6,759.62	30.74			3,432.35
Ohio.....			499.78				250				94			760.55	337,196.59	3,401.61			

Work done by revenue agents and amounts expended from appropriation "Punishment for violations of internal-revenue laws," July 1, 1914, to June 30, 1915, by States—Continued.

States and Territories.	Reported for seizure.										Persons arrested.	Total value of property reported for seizure.	Total taxes and penalties reported for assessment.	Expenditures.			Total.	
	Distilleries.	Illicit distilleries.	Pounds of tobacco.	Cigars or cigarettes.	Oleomargarine packages.	Pounds of oleomargarine.	Pounds of adulterated butter.	Illicit stills seized and destroyed.	Pounds of opium seized.	Prosecutions recommended.								
Oklahoma.....												\$23,660.82	\$1,411.06	\$3.65	\$1,414.71	\$3.65	1,418.36	
Oregon.....	1			42,864		13,367.4	2	23	0			42,200.26	5,223.57	20.96	5,244.53	20.96	5,265.49	
Pennsylvania.....												20,592.03	6,672.79	1.00	6,673.79	1.00	6,674.79	
Rhode Island.....												11,306.98	4,329.11		4,329.11		4,329.11	
South Carolina.....	287											95,906.93	7,027.32	0.90	7,028.22	0.90	7,029.12	
South Dakota.....	320											213,511.73	1,532.80	18.85	1,551.65	18.85	1,570.50	
Tennessee.....												18,630.38	118.04		118.04		118.04	
Texas.....												11,699.32	14,078.30	79.70	14,158.00	79.70	14,237.70	
Utah.....												303,299.32	14,078.30	2.78	14,081.08	2.78	14,083.86	
Vermont.....												13,816.83	1,788.89		1,788.89		1,788.89	
Virginia.....												47,913.02	383.29	70.68	383.97	70.68	481.65	
Washington.....												69,778.71	222.85	69.00	223.85	69.00	224.85	
West Virginia.....												91,130.16	143.08	4.75	143.83	4.75	148.58	
Wisconsin.....												399.70			399.70		399.70	
Wyoming.....												133.14			133.14		133.14	
District of Columbia.....																		
Hawaii.....																		
Alaska.....																		
Total.....	9	3,832	810,508.25	110,984	4	684,079	2,190	442	3,752	803	532,423.31	\$,883,014.57	103,913.08	\$1,562.26	928.16	1,563.82	1,565,382.39	

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

	1909	1910	1911	1912	1913	1914	1915	Total.
Illicit distilleries seized.....	1,743	1,911	2,471	2,466	2,375	2,077	3,832	17,475
Officers and employees killed.....	1	1					13	5
Officers and employees wounded.....	3	3	2	1	2	1		9
Persons arrested.....	388	470	529	494	459	504	893	3,737

O. B. Byrd, an informer to the still of Marion and John Pennington, Campbell County, Tenn., was killed Apr. 13, 1915. J. S. West, acting as posseman, was killed on Feb. 10, 1915, while raiding the still of Bud Tucker, Putnam County, Tenn. C. P. Phlegar, deputy United States marshal, killed May 14, 1915, while on a raid, acting as posseman, in Patrick County, Va.

COLLECTORS' ACCOUNTS AND OFFICES.

Examinations of collectors' accounts made by revenue agents during the year 1914-15..... 130
 Transfers of collectors' offices supervised by revenue agents..... 17

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS 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.
Ammon, S. D.....		\$8,149.13	\$2.79	\$5.70	\$8,157.62
Backman, J. S.....		1,803.89			1,803.89
Bender, J. O.....	\$49.50	3,713.39		\$2.31	3,845.40
Bleif, R. W.....			12.25		12.25
Booth, Knox.....	7,231.91	8,876.70	15.84	42.07	16,166.52
Bosidin, B. B.....	6,798.27	2,215.80	.83	3.00	9,017.90
Byrnes, T. M.....		966.48		13.25	979.73
Carnes, Allen.....		1,044.84		33.47	1,078.31
Chapman, W. H.....	5,001.71	6,998.07	5.82	63.63	12,069.23
Chapin, D. J.....		984.66	13.42	17.65	1,015.74
Collier, W. H.....		2,720.24	4.37	18.00	2,751.61
Drakeford, Jas. J.....	2,276.74	265.17			2,541.91
Dunn, D. J.....		1,192.29	2.31	77.49	1,272.09
Love, R. H.....	65.60	2,257.94	52.32	54.49	2,429.75
McLain, J. A.....		3,379.48	2.78		3,382.26
Nutt, L. G.....	5.00	7,468.18	35.82	66.10	7,575.10
O'Brien, James.....		3,755.74	29.33	9.11	3,794.15
Rams, R. B.....	4,619.34	9,361.60	3.05	13,983.99	
Russell, R. C.....		2,900.76	9.31	13.60	2,923.67
Shaw, H. H.....		890.30	12.55	.45	903.30
Smith, J. W.....		1,658.49		58.00	1,716.49
Smith, J. H.....		447.65		9.10	456.75
Thomson, E. M.....	13,545.32	5,455.37	.78	21.78	19,023.25
Trowbridge, G. W.....		813.86	37.96	1.50	853.32
Wandertory, T. H.....	4.00	3,209.03	13.26		3,226.29
Yellowley, E. C.....	7,487.08	19,661.81		16.20	27,165.09
	4,478.39	3,713.01	12.00	54.46	8,257.86
Paid by direct settlement.....	51,562.26	103,913.08	263.75	664.41	156,403.50
	7,519.96		149.60		7,669.56
Total.....	59,082.22	103,913.08	263.75	814.01	164,073.06

Recapitulation of expenditures.

	Number employed.	Amount expended.
Special employees (average per month).....	55	\$103,913.08
Informers.....	1,668	22,256.86
Guides.....	167	638.45
Possemen.....	5,944	36,186.91
Samples purchased.....		263.75
Miscellaneous expenses.....		814.01
Total.....		164,073.06

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 the 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.

Number and value of internal-revenue stamps issued to collectors during the fiscal year, including all stamps returned by collectors and reissued, which reissues amounted in numbers to 22,785,330, representing value \$2,880,372.40.

Kind of stamps.	Number.	Value.
Spirits:		
Tax paid.....	2,213,750	\$138,917,476.50
Exportation.....	29,600	2,880.00
Case.....	3,174,940	317,494.00
Imported.....	5,400	
Distillery warehouse.....	1,788,800	
Special bonded warehouse.....	61,200	
Special bonded rewarehousing.....	20,800	
General bonded warehouse.....	67,200	
General bonded warehouse retransfer.....	200	
Rectified.....	3,282,500	
Wholesale liquor dealers.....	582,800	
Transfer grape brandy.....	3,200	
Tobacco:		
Tax paid.....	1,977,307,490	31,994,789.90
Tin-foil wrappers for tobacco.....	12,157,640	60,878.20
Snuff, tax paid.....	255,795,398	2,504,522.75
Tobacco or snuff exportation.....	47,200	
Cigars:		
Tax paid.....	263,599,792	21,690,599.40
Export.....	7,600	
Cigarettes:		
Tax paid.....	1,373,571,738	20,889,785.65
Special tax.....	2,435,019	25,695,489.00
Fermented liquors:		
Tax paid.....	112,677,180	96,438,251.25
Exportation.....	62,400	
Brewers permit.....	24,000	
Oleomargarine:		
Tax paid—		
Colored.....	92,800	496,120.00
Uncolored.....	4,044,800	425,193.00
Exportation.....	69,200	
Butter: Tax paid, process.....	1,312,000	130,835.00
Mixed flour.....	799,200	31,968.00
Playing cards.....	34,582,600	691,652.00
Documentary.....	635,822,484	46,783,861.95
Proprietary.....	535,137,000	6,786,896.75
Wines, cordials, etc.....	202,556,050	9,594,642.50
Order forms for opium.....	6,516,300	65,163.00
Denatured alcohol.....	230,800	
Total.....	5,430,059,081	403,518,498.85

NOTE.—For particulars as to the work of this division, see pp. 37 and 38.

TOBACCO DIVISION.

The 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, 1915, amounted to \$77,470,757.18; the receipts from special taxes levied under the act of October 22, 1914, amounted to \$2,486,616.36, total collections, \$79,957,373.54.

MANUFACTURE OF TOBACCO PRODUCTS, CALENDAR YEAR 1914.

The tables, numbered from 1 to 4, inclusive, found at the close of this chapter, show by districts and States the number of cigar, cigarette, and tobacco and snuff factories in operation and opened and closed, the quantities and kinds of materials used and products manufactured. These tables are compiled for the calendar year for the reason that manufacturers' accounts are, necessarily, comprehended by the annual inventory required by law to be taken on the 1st day of January of each year.

The total number of cigar factories in operation at the beginning of the calendar year 1914 was 17,505; the number opened during the year was 3,961; the number closed was 4,331, and the number in operation at the close of the year was 17,135; which includes 368, 137, 124, and 381 cigarette factories, respectively.

The total number of cigars made weighing more than 3 pounds per thousand was 7,174,191,944, a decrease of 397,315,890 compared with the production for 1913.

The total number of cigars made weighing not more than 3 pounds per thousand was 1,074,699,103, an increase of 115,289,942 cigars, as compared with the production for the previous year.

The total number of cigarettes made weighing more than 3 pounds per thousand was 13,894,359, a decrease of 1,211,417 from the previous year.

The total number of cigarettes made weighing not more than 3 pounds per thousand was 16,855,626,104, an increase of 1,299,933,443 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 21.45 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand 4.46 pounds; in making 1,000 cigarettes weighing more than 3 pounds per thousand, 6.65 pounds; in making 1,000 cigarettes weighing not more than 3 pounds per thousand, 3.68 pounds.

Tables Nos. 3 and 4 relate to tobacco and snuff. There were in operation at the beginning of the calendar year 1914, 2,502 tobacco and snuff factories. There were opened 457 factories, closed, 527; and in operation at the close of the year, 2,432.

There were decreases of 1,172,959 pounds unstemmed leaf, 2,933,246 pounds stemmed leaf tobacco, 258,970 pounds scraps, cuttings and clippings, an increase of 44,103 pounds tobacco in process, decreases of 621,822 pounds stems and 1,288,169 pounds licorice and increases of 959,610 pounds sugar, and 322,380 pounds of other materials used in manufacturing tobacco and snuff as compared with the previous year.

There was a total decrease of 4,949,073 pounds of materials of all kinds used as compared with the previous year.

There was a decrease of 7,835,734 pounds of plug, increases of 1,093,550 pounds of twist, 26,574 pounds of fine-cut chewing, and 6,079,178 pounds of smoking tobacco and a decrease of 2,302,416 pounds of snuff manufactured as compared with the previous year.

Snuff was manufactured in 23 districts, the district of Tennessee produced 14,315,217 pounds, the Fifth district of New Jersey produced 8,140,441 pounds, the First district of Illinois produced 5,632,288 pounds, and the district of Maryland produced 2,051,412 pounds; the aggregate production of the districts named being 30,139,358 pounds out of a total production amounting to 30,595,640 pounds.

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

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

TOBACCO AND SNUFF MANUFACTURED.

Year.	Pounds.					
	Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total.
1905.....	156,805,981	10,147,689	11,684,184	163,208,982	23,671,078	367,517,914
1906.....	165,069,127	11,680,674	12,742,345	173,664,091	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	12,089,725	192,229,890	24,035,738	407,541,946
1909.....	173,418,223	14,625,975	12,481,100	202,374,654	28,454,958	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	15,531,133	11,696,561	217,330,409	31,363,651	435,479,949
1913.....	164,338,510	14,893,789	10,934,526	220,809,688	32,898,056	443,874,569
1914.....	156,502,776	15,987,339	10,961,100	226,888,866	30,595,640	440,933,721

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.
	Number.	Number.	Number.	Number.
1905.....	6,747,869,277	803,641,616	6,913,138	3,666,814,273
1906.....	7,147,548,312	989,751,253	10,742,354	4,501,254,784
1907.....	7,302,029,811	1,074,083,976	14,934,493	5,256,572,147
1908.....	6,488,907,269	1,072,512,540	17,668,772	5,745,832,524
1909.....	6,667,774,915	1,043,023,559	17,794,163	6,818,538,272
1910.....	6,810,098,416	1,118,135,635	19,374,077	8,644,335,101
1911.....	7,048,505,033	1,213,832,840	17,058,718	10,469,371,101
1912.....	7,044,257,235	1,055,191,495	16,600,384	13,167,079,516
1913.....	7,571,507,834	969,409,161	15,105,776	15,535,672,661
1914.....	7,174,191,944	1,074,699,103	13,894,359	16,825,623,100

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.
1905.....	127,101,452	3,449,290	60,452	13,371,341	314,524,931	458,507,466
1906.....	136,335,003	3,943,688	99,550	16,011,385	325,370,642	481,700,268
1907.....	142,554,047	4,971,198	131,298	18,495,212	320,729,538	486,881,833
1908.....	123,057,483	4,382,765	156,488	20,509,433	331,907,336	483,013,505
1909.....	132,259,099	4,410,407	156,558	23,558,287	344,325,030	504,709,975
1910.....	136,462,219	4,654,241	172,994	21,099,325	350,480,900	522,879,679
1911.....	144,680,926	5,276,325	151,897	38,446,231	346,344,072	545,059,405
1912.....	145,781,078	3,909,572	150,910	46,966,201	350,549,373	547,357,134
1913.....	158,755,258	4,270,400	138,574	56,420,374	338,870,673	538,415,299
1914.....	153,954,271	4,803,186	92,400	62,116,966	333,883,676	534,850,499

Section IV, paragraph M, of the tariff act of October 3, 1913, provided for the establishment of bonded warehouses for the manufacture of cigars wholly from tobacco imported from any one country and for the withdrawal of such cigars for home consumption on the payment of the duty on such tobacco and the payment of the internal-revenue tax accruing on such cigars in the condition as withdrawn. These bonded manufacturing warehouses are wholly under customs supervision and business done by them is not included in these tables which show the operations of internal-revenue factories only. Reports received from collectors of internal revenue show receipts from the sale of stamps to these bonded manufacturing warehouses during the calendar year 1914 aggregating \$288,197.27. The stamps so sold, if used during that year, would cover the tax on 96,065,756 cigars, weighing over 3 pounds per thousand and tax paid at the rate of \$3 per thousand. The greater number of the bonded manufacturing warehouses are located in the State and district of Florida and account, in part, for the decrease from 361,719,040 cigars manufactured in 1913 to 240,194,217 cigars manufactured in that district during the calendar year 1914.

The first full year of the operation of the act of February 10, 1913, amending section 3392 of the Revised Statutes, and known as the "smoker law," which provided for the use by employees of manufacturers of cigars of not to exceed 21 cigars per week, tax free, for personal consumption and for experimental purposes, was the calendar year 1914 and the following table shows the number of tax-free cigars reported by manufacturers as used by their employees.

Cigars used for personal consumption.

District.	Number.	District.	Number.
Alabama.....	57,900	First New Jersey.....	27,884
Arkansas.....	21,260	Fifth New Jersey.....	275,825
First California.....	301,729	New Mexico.....	33,981
Sixth California.....	137,373	First New York.....	598,378
Colorado.....	262,919	Second New York.....	1,679,478
Connecticut.....	1,565,974	Third New York.....	2,345,140
Florida.....	5,686,517	Fourteenth New York.....	371,852
Georgia.....	122,072	Twenty-first New York.....	128,712
Hawaii.....	2,604	Twenty-eighth New York.....	129,592
First Illinois.....	2,866,872	Fourth North Carolina.....	2,384
Fifth Illinois.....	204,769	Fifth North Carolina.....	13,958
Eighth Illinois.....	313,169	North and South Dakota.....	46,194
Thirteenth Illinois.....	77,173	First Ohio.....	356,285
Sixth Indiana.....	338,276	Tenth Ohio.....	368,098
Seventh Indiana.....	77,510	Eleventh Ohio.....	69,130
Third Iowa.....	192,241	Eighteenth Ohio.....	445,742
Kansas.....	50,457	Oklahoma.....	51,876
Second Kentucky.....	16,998	Oregon.....	87,800
Fifth Kentucky.....	71,940	First Pennsylvania.....	2,071,918
Sixth Kentucky.....	27,015	Ninth Pennsylvania.....	932,494
Seventh Kentucky.....	2,659	Twenty-third Pennsylvania.....	302,481
Louisiana.....	146,631	South Carolina.....	10,133
Maryland.....	255,479	Tennessee.....	139,753
Massachusetts.....	790,178	Third Texas.....	107,985
First Michigan.....	437,389	Second Virginia.....	30,601
Fourth Michigan.....	283,465	Sixth Virginia.....	12,793
Minnesota.....	175,782	Washington.....	150,470
First Missouri.....	302,197	West Virginia.....	7,627
Sixth Missouri.....	128,082	First Wisconsin.....	701,023
Montana.....	136,042	Second Wisconsin.....	240,041
Nebraska.....	120,184		
New Hampshire.....	663,391	Total.....	27,573,879

The following table shows the operations of producers of, and dealers in, perique tobacco, who are registered as manufacturers of tobacco, all of them being in the district of Louisiana, during the calendar year 1914:

Perique tobacco.

	Pounds.		Pounds.
On hand Jan. 1, 1914.....	442,204	Tax paid.....	2,517 3/4
Grown.....	371,105	Exported and in bond.....	73,450
Purchased.....	470,635	Sold.....	681,367
		On hand Jan. 1, 1915.....	526,609 1/2
Total.....	1,283,944	Total.....	1,283,944

SUMMARY.

Operations of manufacturers of tobacco and cigars during the calendar year 1914.

Registered manufacturers of tobacco in business at close of year..... 2,432

Classification of business.	Factories.			
	In business Jan. 1, 1914.	Opened.	Closed.	In business Jan. 1, 1915.
Registered as manufacturers for the purpose of buying and selling refuse, scraps, cuttings, and clippings.....	264	72	92	244
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco.....	18		7	11
Produced perique tobacco.....	64	5	2	67
Manufacturing plug tobacco exclusively.....	16		1	15
Manufacturing twist tobacco exclusively.....	20	2	1	21
Manufacturing smoking tobacco exclusively.....	1,959	352	403	1,908
Manufacturing snuff exclusively.....	36	3	2	37
Manufacturing two or more kinds.....	125	23	19	129
Total.....	2,502	457	527	2,432

Quantity of tobacco and snuff manufactured.

	Pounds.
Plug tobacco produced.....	156,502,776
Twist tobacco produced.....	15,987,339
Fine-cut chewing tobacco produced.....	10,961,100
Smoking tobacco produced.....	226,888,866
Total tobacco produced.....	410,340,081
Snuff produced.....	30,595,640
Total.....	440,935,721

Cigar manufacturers.

Total number cigar manufacturers in business at the close of year..... 17,135

Classification of business.	Factories.			
	In business Jan. 1, 1914.	Opened.	Closed.	In business Jan. 1, 1915.
Manufacturing—				
Large cigars exclusively.....	17,057	3,821	4,200	16,708
Small cigars exclusively.....	4	1		5
Small cigarettes exclusively.....	244	103	96	251
Large cigarettes exclusively.....		1		1
Large and small cigars.....	46	2	7	41
Large cigars and small cigarettes.....	20	4	3	21
Large and small cigars and small cigarettes.....	2		1	1
Small cigars and small cigarettes.....	5			5
Small cigars, small and large cigarettes.....	1			1
Small cigarettes and large cigarettes.....	96	29	24	101
Total.....	17,505	3,961	4,331	17,135

Summary of cigar and cigarette manufacture.

Description of manufactures.	Leaf tobacco used in manufacturing.	Average leaf tobacco used per thousand.	Number manufactured.
	<i>Pounds.</i>	<i>Pounds.</i>	
Cigars weighing more than 3 pounds per 1,000.....	153,954,271	21.45	7,174,191,944
Cigars weighing not more than 3 pounds per 1,000.....	4,803,166	4.46	1,074,699,103
Cigarettes weighing more than 3 pounds per 1,000.....	92,400	6.65	13,894,359
Cigarettes weighing not more than 3 pounds per 1,000.....	62,116,966	3.68	16,855,626,104

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, 1914.

State.	District.	Factories.			Pounds of tobacco used in making cigars.		Cigars manufactured.	
		In business Jan. 1, 1914.	Opened.	Closed.	In business Jan. 1, 1915.	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.
Alabama.....		54	13	12	55	120,858	5,775,012	
Arkansas.....		18	6	8	16	56,019	2,558,914	
California.....	1	304	102	101	305	1,101,363	47,530,005	
Do.....	6	109	51	47	113	318,167	14,303,203	
Total.....		413	153	148	418	1,419,530	61,833,208	
Colorado.....		110	31	32	109	382,990	17,009,751	
Connecticut.....		362	81	69	374	1,936,613	91,599,780	9,000
Florida.....		388	137	169	356	5,387,511	240,164,217	
Georgia.....		83	41	35	89	354,689	14,315,438	
Hawaii.....		1	1		2	4,617	182,329	
Illinois.....	1	1,254	367	352	1,269	5,221,605	237,727,698	50
Do.....	5	114	23	26	111	476,447	23,862,854	
Do.....	8	374	70	85	359	1,057,784	51,836,562	
Do.....	13	160	31	33	158	348,577	16,627,759	
Total.....		1,902	491	496	1,897	7,104,413	330,054,873	50
Indiana.....	6	350	94	92	352	1,597,664	76,285,411	
Do.....	7	116	29	32	113	2,166,883	94,898,379	
Total.....		466	123	124	465	3,764,547	171,183,790	
Iowa.....	3	332	61	57	336	1,885,040	87,272,808	20,000
Kansas.....		142	32	27	147	408,510	19,077,817	7,150
Kentucky.....	2	15	2	5	12	47,820	2,228,747	
Do.....	5	62	7	8	61	871,092	40,282,225	
Do.....	6	54	11	10	55	128,146	6,302,502	
Do.....	7	12	1	2	11	47,770	2,115,706	
Do.....	8	2	2		4	2,260	101,496	
Total.....		145	23	25	143	1,097,088	51,030,676	
Louisiana.....		60	15	12	63	908,488	44,838,713	
Maryland.....		356	49	65	340	3,126,591	132,781,285	436,757,130
Massachusetts.....	3	391	90	80	401	4,162,151	206,409,798	13,200
Michigan.....	1	480	93	103	470	6,454,799	302,148,183	
Do.....	4	301	43	46	298	1,245,626	61,136,579	
Total.....		781	136	149	768	7,700,425	363,284,762	
Minnesota.....		344	79	71	352	1,445,894	66,545,946	3,000
Missouri.....	1	345	60	64	341	789,872	39,735,002	
Do.....	6	138	39	42	135	498,744	22,245,516	
Total.....		483	99	106	476	1,288,616	61,980,518	
Montana.....		137	37	29	145	225,711	9,847,628	
Nebraska.....		128	35	31	132	602,635	27,814,431	
New Hampshire.....		192	22	38	176	1,221,568	56,504,930	
New Jersey.....	1	107	23	32	98	2,015,685	84,506,787	
Do.....	5	399	97	97	399	11,429,965	492,671,782	119,129,290
Total.....		506	120	129	497	13,445,650	577,178,569	119,129,290
New Mexico.....		22	5	4	23	47,737	2,111,514	

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, 1914—Continued.

State.	District.	Factories.			Pounds of tobacco used in making cigars.		Cigars manufactured.		
		In business Jan. 1, 1914.	Opened.	Closed.	In business Jan. 1, 1915.	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	909	255	295	869	3,582,431	205,636	163,338,069	74,062,870
Do.....	2	232	82	95	219	2,953,353	30,843	136,045,382	6,918,740
Do.....	3	825	215	257	783	11,595,751	35,037	499,610,047	7,359,084
Do.....	14	620	135	127	628	2,918,406	746	132,611,753	590,200
Do.....	21	434	63	78	419	3,132,450		155,685,841	
Do.....	28	493	88	84	497	1,131,703	10	53,881,873	2,200
Total.....		3,513	838	936	3,415	25,265,094	372,372	1,141,172,065	88,933,094
North Carolina.....	4	7	3	4	6	20,635		943,085	
Do.....	5	11	7	3	15	407,131		16,117,079	
Total.....		18	10	7	21	427,766		17,060,164	
North and South Dakota.....		79	20	26	73	252,946		12,058,796	
Ohio.....	1	366	66	89	343	3,817,648		174,228,640	
Do.....	10	195	44	42	187	3,566,288		173,625,839	
Do.....	11	161	40	40	161	2,386,080		129,861,130	
Do.....	18	469	89	105	453	4,573,525	1,045	222,683,172	219,900
Total.....		1,191	239	276	1,154	14,343,541	1,045	700,398,781	219,900
Oklahoma.....		41	30	30	41	148,650		6,771,183	
Oregon.....		70	24	19	75	164,110		7,442,822	
Pennsylvania.....	1	977	194	212	959	17,545,445	1,939,393	773,135,930	397,909,889
Do.....	9	1,761	203	401	1,563	18,438,040	582	831,323,223	197,100
Do.....	23	412	75	88	399	6,534,739	19	369,778,916	4,050
Total.....		3,150	472	701	2,921	42,518,224	1,939,994	1,974,238,129	398,111,039
South Carolina.....		12	8	5	15	737,185	39	28,513,714	7,900
Tennessee.....		37	11	15	33	207,959		8,533,119	
Texas.....	3	78	22	28	72	427,389		14,576,095	
Virginia.....	2	49	5	8	46	5,588,474	115,476	323,382,568	23,060,350
Do.....	6	35	6	6	35	141,608	40,934	7,254,255	8,428,000
Total.....		84	11	14	81	5,730,082	156,410	330,636,823	31,488,350
Washington.....		133	37	40	130	259,850		11,970,629	
West Virginia.....		113	24	29	108	2,777,137		187,069,032	
Wisconsin.....	1	562	150	125	587	1,793,749		84,071,178	
Do.....	2	240	48	40	248	803,698		38,301,807	
Total.....		802	198	165	835	2,597,447		122,372,985	
Total, calendar year 1914.....		17,137	3,824	4,207	16,754	153,954,271	4,803,186	7,174,191,944	1,074,699,103
Total, calendar year 1913.....					17,137	158,755,358	4,230,400	7,571,507,834	959,409,161
Increase.....								572,786	
Decrease.....					383	4,801,087		397,315,890	115,289,942

Average quantity of leaf tobacco used per 1,000 large cigars..... 21.45
 Average quantity of leaf tobacco used per 1,000 small cigars..... 4.46

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, 1914—Continued.

State.	District.	Number of factories.				Materials used in manufacturing tobacco.									
		In business Jan. 1, 1914.	Opened.	Closed.	In business Jan. 1, 1915.	Un-stemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.	
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Louisiana.....		66	6	5	70	1,010,598	1,501,521	296,961							
Maryland.....		26	2	7	21	6,652,352	2,125,168	346,562	36,668	1,480,866	131,092	141,077	230,792	162,048	
Massachusetts.....		49	9	13	45	304,613	309	75,721	58,255	16,378	532,486	1,216,224	742,233	305	
Michigan.....		69	9	13	65	15,550,641	3,824,204	1,125,145	13,093	69,952	3,063,884	5,714,833	2,829,537	32,191,289	
Do.....		42	5	7	40	715	1,080	74,337	64				25	76,221	
Total.....		111	14	20	105	15,551,356	3,825,284	1,199,482	13,157	69,952	3,063,884	5,714,833	2,829,562	32,267,510	
Minnesota.....		76	9	9	76	2,092	1,582	195,869		1,945	5			201,493	
Missouri.....		22	4	5	21	7,385,091	35,178,888	446,942	1,459,292	60,592	13,936,079	8,354,732	4,173,759	70,995,375	
Do.....		16	1	2	15	88,926		24,116		2,070	791	1,684	336	127,923	
Total.....		38	5	7	36	7,474,017	35,178,888	471,058	1,459,292	62,662	13,936,870	8,356,416	4,174,095	71,123,298	
Montana.....		28	2	4	26			16,107						16,107	
Nebraska.....		37	7	9	35			78,038						78,038	
New Hampshire.....		11	3	3	11	2,593		7,309						9,893	
New Jersey.....		7	2	3	6	16,261		4,766				10		21,037	
Do.....		41	11	15	37	12,741,186	11,087,912	2,197,154	233,856	6,542,592	4,208,676	4,942,838	2,327,393	44,281,607	
Total.....		48	13	18	43	12,757,447	11,087,912	2,201,920	233,856	6,542,592	4,208,676	4,942,848	2,327,393	44,302,644	
New Mexico.....		6	1	1	6	5,312	2,352	2,922						10,586	
New York.....		46	11	9	48	52,892	75	838,416		4,000			434	895,817	
Do.....		198	23	20	111	4,513,775	447,495	13,099	4,448	186,795	714,051	4,440	283,706	6,167,728	
Do.....		104	28	29	103	680,081	14,934	615,885	2,680		1,196	1,109	500	1,316,385	
Do.....		55	12	19	48	993,896	111,825	216,434	4,643	33,858	24,851	133,336	43,891	1,562,734	
Do.....		117	17	23	111	399,519	23,251	935,206	15,548	18,535	6,863	23,813	9,692	1,393,427	
Do.....		79	13	17	75	113,309	4,466	546,330	10,008	25,832	17,405	68,766	12,983	788,999	
Total.....		509	104	117	496	6,741,372	601,956	3,135,370	37,327	299,020	764,365	331,473	351,206	12,135,090	
North Carolina.....		4	4		4	32,210,133	239,251	1,355,886	32,221	710,199	94,279	276,025	340,814	35,287,808	
Do.....		5	28	7	26	32,615,628	25,156,293	1,875,110	183,156	750,524	8,611,647	8,629,578	4,884,816	82,706,732	
Total.....		32	1	3	33	64,825,761	25,395,544	3,230,906	215,377	1,460,723	8,705,926	8,905,603	5,234,630	117,974,560	
North and South Dakota.....		6			6			9,974						9,974	
Ohio.....		65	9	14	60	808,052	5,649,925	9,068,925	11,599	598,665	3,074,402	5,109,905	3,063,409	27,389,882	
Do.....		23	4	7	20	2,191,969	2,380,103	3,399,748		128,655	1,362,887	2,125,719	781,194	12,361,266	
Do.....		11	4	5	10	15		10,392						10,407	
Do.....		90	15	21	84	9,212	2,330	510,027	137	500	36		175	522,417	
Total.....		189	32	47	174	3,009,239	8,032,358	12,980,092	11,736	727,820	4,437,325	7,235,624	3,849,778	40,283,972	
Oklahoma.....		4			4			1,064						1,064	
Oregon.....		13	6	4	15	84		14,756					450	15,290	
Pennsylvania.....		121	24	35	110	461,763	1,673	625,785	35,710	78,201	28,819	60,467	18,743	1,311,162	
Do.....		109	22	18	113	2,652,297	487,138	414,357	500	846	132,741	230,325	260,468	4,178,662	
Do.....		35	3	7	31	17,058	2,429	104,612	5,027	246	2		1,404	180,778	
Total.....		265	49	60	254	3,131,118	491,230	1,144,755	41,237	79,293	161,562	290,792	280,615	5,620,602	
South Carolina.....		1			1			26,930						26,930	
Tennessee.....		27	7	7	27	7,925,736	340,733	64,712	10,419,535	650,144	173,403	63,428	100,883	19,738,654	
Texas.....		18	9	8	19	64,466	58	42,914	671					108,109	
Virginia.....		21	3	2	22	4,383,684	7,998,029	617,120	31,139	1,207	1,170,047	2,059,353	1,297,501	17,558,080	
Do.....		23	1	4	20	2,204,430	22,359	10,800	36,714	2,190	207,988	92,347	204,213	2,781,041	
Total.....		44	4	6	42	6,588,114	8,020,388	627,920	67,853	3,397	1,378,035	2,151,700	1,501,714	20,339,121	
Washington.....		19	5	4	20	340		12,113						12,453	
West Virginia.....		16	2	2	16	2,283	1,964,871	3,905,062	1,401		522,891	353,522	1,909,786	8,659,816	
Wisconsin.....		61	6	8	59	5,687,786		59,743	57,184	730,284	148,932	525	153,292	6,837,746	
Do.....		35	10	6	39	22		234,336		100				234,458	
Total.....		96	16	14	98	5,687,808		294,079	57,184	730,384	148,932	525	153,292	7,072,204	
Total, calendar year 1914.....		2,502	457	527	2,432	171,664,824	113,578,397	33,868,740	13,161,506	14,771,715	43,184,555	46,168,823	29,631,169	466,049,729	
Total, calendar year 1913.....					2,502	172,437,783	116,511,643	34,127,710	13,117,403	15,393,537	44,472,724	45,209,213	29,328,789	470,998,802	
Increase.....					70	1,172,959	2,938,246	258,970	44,103		621,822	1,288,169		4,949,073	
Decrease.....															

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, 1914, 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.	Dis- trict.	Tobacco, manufactured.											
		Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total manu- factured.	On hand Jan. 1, 1914.	Total to be accounted for.	On hand Jan. 1, 1915.	Exported in bond.	Tax-paid during 1914.	Value of stamps used.
		Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Arkansas.....					552		552					552	\$44.16
California.....	1	3,605			136,368	110	140,083	2,675	142,758	2,428		140,330	11,226.40
Do.....	6				20,522		20,522	4	20,526	12		20,514	1,641.12
Total.....		3,605			156,890	110	160,605	2,679	163,284	2,440		160,844	12,867.52
Colorado.....					58,912		58,912	132	59,044	37		59,007	4,720.56
Connecticut.....					119,886		119,886	15,046	134,926	6,635	5,418	122,873	9,820.84
Florida.....					24,168		24,168	10	24,178			24,178	1,934.24
Georgia.....					6,577		6,577	585	7,162	495		6,667	533.36
Illinois.....	1	22,447	6,315	4,255,979	17,894,565	5,632,288	27,811,594	315,413	28,127,007	445,825	6,294	27,674,888	2,213,931.04
Do.....	5				56,679		56,679		56,679			56,679	4,534.32
Do.....	8	242,727	37,685		260,202		540,614	13,035	553,649	10,891	2,100	540,658	43,252.64
Do.....	13				21,347		21,347	27	21,374	2		21,372	1,709.76
Total.....		265,174	44,000	4,255,979	18,232,793	5,632,288	28,430,234	328,475	28,758,709	456,718	8,394	28,293,597	2,263,487.76
Indiana.....	6				199,817	16,695	216,512	3,274	219,776	2,951		216,825	17,346.00
Do.....	7		443,561		48,521	1,182	493,204	85,687	578,951	93,162		485,789	38,863.12
Total.....			443,561		248,338	17,877	709,776	88,951	798,727	96,113		702,614	51,209.12
Iowa.....	3			28,307	945,411		973,718	10,056	983,774	16,104		967,670	77,413.60
Kansas.....					60,452		60,452	794	61,246	207		60,949	4,875.92
Kentucky.....	2	497,150	1,681,631		192,238		2,371,019	714,441	3,085,460	894,371		2,191,089	175,287.12
Do.....	5	12,801,695	953,327	72	17,567,088	488	31,322,070	31,322,070	32,352,432	1,293,809	31,036	31,027,587	2,482,206.96
Do.....	6	63,053	1,023,240	92,310	1,738,198		2,916,801	114,192	3,030,993	103,607	937	2,923,389	233,871.12
Do.....	7		13,977	824	4,473		21,230	1,562	22,801	2,801		1,598.48	
Do.....	8	1	31,904				31,605	6,089	37,694	10,415		27,279	2,182.32
Total.....		13,361,839	3,703,709	93,201	19,501,997	2,523	31,663,334	1,800,046	38,529,350	2,308,082	31,973	35,189,325	2,895,146.00
Louisiana.....			212,773		3,231,345	9,446	3,453,564	10,564	3,464,128	29,619	3,444	3,431,065	274,485.20
Maryland.....					9,877,464	2,051,412	11,928,876	839	11,929,715	541	15,501	11,913,673	953,030.84
Massachusetts.....	3		50		228,507		204,584	4,170	437,311	6,323		430,988	34,478.64
Michigan.....	1	6,778,431	145,367	1,908,991	10,928,075	94,007	28,854,872	425,904	29,280,776	451,145	200	28,829,430	2,306,554.40
Do.....	4				74,929	2,171	77,100		77,100	142		76,958	6,156.64
Total.....		6,778,431	145,367	1,908,991	20,003,005	96,178	28,931,972	425,904	29,357,876	451,288	200	28,906,388	2,312,511.04
Minnesota.....					203,169	150	203,319	1,323	204,642	1,283		203,559	16,284.72
Missouri.....	1	61,611,641	8,534,178		1,934,319	2,957	72,068,095	1,335,978	73,918,173	4,507,726	346,275	69,064,172	5,525,136.76
Do.....	6		27,684		78,734		106,418	8,917	114,935	9,516		103,419	8,493.52
Total.....		61,611,641	8,561,862		2,013,053	2,957	72,189,513	1,343,595	74,033,108	4,517,242	346,275	69,169,791	5,533,570.28
Montana.....					15,793		15,793	338	16,131	54		16,077	1,286.16
Nebraska.....					78,193		78,193	1,611	79,804	2,203		77,601	6,298.08
New Hampshire.....					8,724		8,724	352	9,076	105		8,971	747.68
New Jersey.....	1				19,420		19,420	1,121	20,541	3,545		16,996	1,359.68
Do.....	5	9,544,958		3,327,329	20,618,192	8,140,441	41,630,920	1,474,919	43,105,839	1,070,824	136,720	41,898,295	3,851,863.60
Total.....		9,544,958		3,327,329	20,637,612	8,140,441	41,650,340	1,476,040	43,126,380	1,074,369	136,720	41,915,291	3,854,223.28
New Mexico.....					9,457		9,457		9,457			9,457	750.56
New York.....	1		1,020		887,888		848,908	1,574	850,482	18,510		831,972	66,557.76
Do.....	2				4,674,939		5,841,327	15,451	5,856,778	14,871		5,839,890	467,191.20
Do.....	3				19,158		977,644	51,487	1,048,280	28,091		1,019,189	79,642.40
Do.....	14				127,953		1,383,890	1,511,733	26,888	1,538,641	2,935	1,535,706	119,154.48
Do.....	21				1,309,649		1,341,300	29,406	1,370,706	46,129		1,324,577	106,456.96
Do.....	28				743,151		762,079	404	762,483	1,261		761,222	60,897.76
Total.....			1,020		1,345,159		9,937,062	70,415	11,363,656	101,814		11,363,656	846,224.32
North Carolina.....	4				28,590,933		28,590,933	18,550	28,607,503	13,157		28,376,378	2,270,110.24
Do.....	5	48,855,667	24,430		27,666,475		76,546,572	4,317,679	80,864,251	4,471,326	187,811	76,205,114	6,096,409.12
Total.....		48,855,667	24,430		56,257,428		105,137,525	4,334,229	109,471,754	4,484,483	405,779	104,581,492	8,366,519.36
North and South Dakota.....					9,974		9,974	350	10,324			10,324	845.92
Ohio.....	1	7,459,295	278,646		20,384,611	10	28,121,962	711,949	28,833,911	405,849	18,765	28,409,207	2,272,743.76
Do.....	10				12,033,144		12,033,114	105,712	12,138,826	82,062		12,056,794	964,543.62
Do.....	11				10,380		10,380		10,380			10,380	830.40
Do.....	18				413,659	4,976	418,635	30	418,665			418,635	33,490.80
Total.....		7,459,295	278,646		32,841,194	4,986	40,584,121	817,691	41,401,812	487,941	18,765	40,895,106	3,271,608.48
Oklahoma.....					1,064		1,064		1,064			1,064	85.12
Oregon.....					15,278		15,278	211	15,489	279		15,210	1,216.80

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, 1914, etc.—Continued.

State.	District.	Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1914.	Total to be accounted for.	On hand Jan. 1, 1915.	Exported in bond.	Tax-paid during 1914.	Value of stamps used.
Pennsylvania.	1	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Do.	0	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do.	23	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Carolina.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tennessee.	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Texas.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Virginia.	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do.	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Washington.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
West Virginia.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wisconsin.	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do.	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, calendar year 1914.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, calendar year 1913.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Increase.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Decrease.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

OPIUM.

During the fiscal year ended June 30, 1915, there was collected as tax on opium manufactured for smoking purposes \$2,068.77, an increase over the previous fiscal year of \$1,330.77. These collections were by assessment and not from the sale of stamps and were levied and collected as the result of discovery of violations of law in the illicit manufacture of opium for smoking purposes. The tax of \$300 per pound imposed by the act of January 17, 1914, and the requirement of that act of a bond of not less than \$100,000 from manufacturers of smoking opium has prevented anyone from engaging legally in such business. Regulations were issued in pursuance of the act before mentioned in Treasury Decision No. 2112.

Respectfully,

W. H. OSBORN,
Commissioner of Internal Revenue.

Hon. WM. G. McADOO,
Secretary of the Treasury.

1917-18



W. H. ...
...

TABLES ACCOMPANYING THE REPORT.

Table with multiple columns and rows, containing numerical data and descriptive text.

Table with multiple columns and rows, containing numerical data and descriptive text.

Table with multiple columns and rows, containing numerical data and descriptive text.

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, 1915.

DISTRICTS.	DISTILLED SPIRITS.												Total collections on 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.	Still wines (2 cents per quart); champagne and other sparkling wines, including all carbonated wines (20 cents per quart); and liqueurs, cordials, or similar compounds (6 cents per quart), domestic and imported.	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.		
Alabama.....		\$118,965.33	\$1,529.18		\$5,992.37	\$22,197.08		\$7,295.84					\$155,979.80	
Arkansas.....	\$11,961.62	10,749.38	616.67		2,946.42	12,978.05		3,429.14					42,681.28	
1st California.....	791,390.40	4,426,755.30	7,891.66	\$4,200.00	337,382.60	295,180.18		46,204.17	\$12.51	\$40.00	\$37.80	\$320.00	6,115,713.03	
6th California.....	56,658.58	378,426.62	808.35	600.00	102,107.46	49,919.18		14,441.82			4.10		657,471.43	
Colorado.....	\$1.84	102,386.90	250.00		21,342.27	45,008.39		6,041.67					175,111.07	
Connecticut.....	14,726.25	126,164.94	3,858.35	2,400.00	41,954.30	121,150.55		12,866.69			1.00		323,122.08	
Florida.....		66,447.92	1,908.34	1,600.00	11,906.15	16,892.73		4,887.49					103,642.63	
Georgia.....		579.15	100.00		1,919.86	19,671.75		1,799.99					24,070.75	
Hawaii.....		36,284.93	400.00		37,686.86	6,777.17		4,800.00				190.82	86,139.78	
1st Illinois.....	490,768.18	185.78	9,516.74	13,800.00	167,006.16	316,735.66		36,416.86	33.34	40.00		40.00	974,542.72	
5th Illinois.....		25,597,587.51	816.67	1,600.00	6,560.51	29,683.36		5,474.98			28.80	13,530.00	25,655,281.83	
8th Illinois.....		8,294,101.52	353.34		7,211.13	42,040.18		3,120.85			82.00	4,854.00	8,351,793.02	
13th Illinois.....			700.00	600.00	7,974.27	45,594.70		3,195.86					58,064.83	
6th Indiana.....	124.85	7,778,570.33	908.34	1,000.00	18,992.28	106,951.90		6,466.67				6,714.00	7,920,328.37	
7th Indiana.....	4,280.43	13,478,054.50	616.67	200.00	6,652.79	55,350.57		4,875.01			40.10	1,498.00	13,551,468.07	
3d Iowa.....		14.30	400.00	800.00	18,069.71	42,283.21		4,776.08					66,343.30	
Kansas.....					117.98	8,332.16							8,450.14	
2d Kentucky.....	4,711.02	3,529,452.25	566.67	200.00	993.51	10,508.17		1,991.68			5.30	17,204.00	3,565,632.60	
5th Kentucky.....	150,714.53	14,339,811.30	820.85	8,750.00	12,722.11	29,597.57		10,412.52	108.36	200.00	67.90	95,122.00	14,648,327.14	
6th Kentucky.....		3,715,474.55	100.00	800.00	3,004.15	13,615.99		1,700.00			2.20	26,320.00	3,761,016.89	
7th Kentucky.....	1,619.20	4,254,647.66	579.16	200.00	2,480.61	9,050.01		2,124.99			39.10	47,704.00	4,318,444.73	
5th Kentucky.....	2,467.41	2,319,795.82	200.00	107.85	4,104.74	616.68					17.50	23,328.00	2,350,638.00	
Louisiana.....		5,436,935.13	3,212.51	950.00	92,619.05	74,480.13		12,750.62	37.50		38.75		5,621,023.10	
Maryland.....	34,501.72	3,737,576.43	4,945.83	8,933.33	48,005.11	96,787.32		12,775.06	33.34	40.00	15.20	4,122.00	3,917,535.41	
3d Massachusetts.....	83.60	2,052,340.42	12,700.05	13,050.00	116,457.39	125,266.10		28,370.88			2,677.00		2,351,165.44	
1st Michigan.....		1,128,973.43	691.66	1,000.00	45,758.72	102,396.87		4,341.67					1,283,162.35	
4th Michigan.....	259.49		400.00		11,010.09	46,997.06		3,291.67					61,058.91	
Minnesota.....		58.08	3,091.67	3,200.00	40,755.48	99,244.62		10,654.26					148,004.11	
1st Missouri.....	14,262.49	40,368.90	2,942.02	5,000.00	39,873.39	115,391.82		9,845.81				18.00	227,702.43	
6th Missouri.....	47,119.16	820,224.56	2,458.34	2,533.33	29,754.88	63,491.13		10,591.67				1,456.00	977,929.07	
Montana.....		29,021.67	750.00	600.00	22,416.23	76,040.01		10,079.17					138,307.08	
Nebraska.....		1,303,170.88	774.99	200.00	20,286.15	51,745.86		4,295.84			1.00	2,086.00	1,382,500.72	
New Hampshire.....		2,244.44	175.01	200.00	7,065.65	32,250.36		2,841.66					45,377.12	
1st New Jersey.....	6,470.31	3,980.56	729.16	600.00	13,718.82	48,378.15		3,212.50					77,089.50	
5th New Jersey.....	62,483.63	1,311.79	3,829.16	2,666.67	50,303.21	179,824.17		16,108.34					316,528.97	
New Mexico.....	2,808.92		300.00		14,344.13	22,641.51		3,670.90					43,765.46	
1st New York.....		4,452,404.92	3,237.51	2,800.00	54,552.14	166,014.73		15,920.81			43.20		4,694,953.31	
2d New York.....	652,207.49		10,158.32	12,200.00	153,483.17	40,903.49		49,208.35			80		918,161.62	
3d New York.....			4,270.84	2,000.00	166,894.63	73,065.10		25,312.48	12.50	40.00			271,596.55	
11th New York.....	5,821.09	2,654,260.95	1,741.66	1,000.00	29,541.90	186,325.01		11,125.02			20.70	52.00	2,889,888.33	
21st New York.....	5,583.05	1,294,113.15	1,700.00	1,000.00	20,503.90	89,413.67		7,245.84					1,419,559.61	
28th New York.....	35,285.69	885.22	3,233.34	3,200.00	33,904.26	136,066.88		12,166.68					245,484.70	
4th N. C.....	1,251.15				370.91	2,351.93		100.00					4,076.99	
5th N. C.....					211.18	2,598.67		100.00					2,909.85	
N. and S. Dak.....					6,219.54	29,448.59		1,866.69					37,534.82	
1st Ohio.....	94,827.37	8,801,009.64	1,850.00	10,200.00	27,587.83	53,995.64		15,170.82	145.84	300.00	40	26,452.00	9,031,509.54	
10th Ohio.....	122,646.15		775.02	1,400.00	18,012.45	34,315.61		3,316.67					180,465.90	
11th Ohio.....		5,119.84	812.50	1,200.00	9,061.62	33,969.46		3,125.02					55,288.44	
15th Ohio.....	23,027.16	87,334.61	2,033.33	1,600.00	46,041.21	92,332.37		8,733.32					201,102.00	
Oklahoma.....						12,026.52		1,050.01					13,076.53	
Oregon.....		306,480.13	525.00	400.00	23,447.82	35,864.61		4,579.16					371,236.72	
1st Pa.....	62,567.45	3,234,900.24	6,835.84	11,533.34	70,436.80	190,489.14		18,487.52	29.17	140.00	3.40	494.00	3,565,976.90	
9th Pa.....		377,326.11	2,850.02	1,200.00	20,239.76	54,076.12		5,449.16					461,531.20	
12th Pa.....	39.49	12,093.45	1,400.00	800.00	1,492.35	85,838.55		5,608.33					107,972.17	
23d Pa.....	47,100.90	5,372,613.19	5,054.17	5,800.00	60,458.98	139,721.65		30,200.01			8.30	45,606.00	5,708,593.20	
South Carolina.....		1,629.30			6,527.37	22,870.79		1,854.16					32,872.62	
Tennessee.....	1,506.78	43,557.17	3,183.37	2,600.00	3,473.95	27,305.52		7,229.23			1.10	22.00	88,879.12	
3d Texas.....		1,537.50	1,200.00		34,744.62	50,287.63		4,987.50					92,757.25	
2d Virginia.....	2,105.09	817,825.39	1,883.34	2,800.00	10,311.35	25,076.13		3,316.66					803,317.98	
6th Virginia.....	74,869.96	480,545.98	483.34	1,000.00	5,262.03	8,808.66		1,095.86			.20	369.00	572,426.03	
Washington.....	1,323.90	174,851.27	1,033.34	600.00	41,471.96	54,342.32		7,245.88			.10		280,888.83	
West Virginia.....		125,969.01			6,105.26							694.00	132,759.27	
1st Wisconsin.....		2,429,512.28	3,341.68	4,400.00	56,980.56	175,376.09		10,233.34	49.99	60.00		216.00	2,680,199.94	
2d Wisconsin.....			300.00	200.00	18,090.02	81,553.79		1,525.00					101,668.81	
Total.....	2,767,659.41	133,803,036.18	127,671.56	146,016.67	2,307,301.97	4,310,073.94		572,321.96	462.55	860.00	3,135.95	318,922.00	262,237.18	144,619,699.37

NOTE.—That portion of the Ninth district of Pennsylvania, formerly constituting the Twelfth district was detached from the Ninth district and reestablished as the Twelfth district of Pennsylvania, in effect May 1, 1915.

10898—15—12

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

DISTRICTS.	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.	Manufacturers of cigars.								
					Annual sales not exceeding 100,000 cigars (special tax), \$3.	Annual sales 100,001 to 200,000 cigars (special tax), \$6.	Annual sales 200,001 to 400,000 cigars (special tax), \$12.	Annual sales 400,001 to 1,000,000 cigars (special tax), \$30.	Annual sales 1,000,001 to 5,000,000 cigars (special tax), \$150.	Annual sales 5,000,001 to 20,000,000 cigars (special tax), \$500.	Annual sales 20,000,001 to 40,000,000 cigars (special tax), \$1,200.	Annual sales exceeding 40,000,000 cigars (special tax), \$2,400.	
Alabama.....	\$14,224.81			\$26.00	\$81.50	\$46.50	\$24.00	\$100.00					
Arkansas.....	6,538.52				19.00	7.00	42.00	55.00					
1st California.....	136,390.37		\$102.06	333,041.43	695.38	327.75	210.00	165.00	\$350.00	\$1,400.00			
6th California.....	42,238.86		13.14	529.40	218.26	72.00	58.00	90.00	275.00				
Colorado.....	47,699.91			26.52	234.50	62.00	82.00	65.00	200.00				
Connecticut.....	263,465.50	\$9.75	13.50	1,252.22	633.76	342.00	422.00	410.00	1,500.00	1,200.00			
Florida.....	950,608.59			13,366.21	568.40	215.50	262.00	545.00	4,050.00	11,000.00			
Georgia.....	38,186.08		2.16	247.44	140.25	29.00	86.00	20.00	200.00				
Hawaii.....	1,198.34			8.67	3.50		8.00						
1st Illinois.....	667,686.62		971.64	3,395.19	2,066.13	1,057.00	1,115.00	1,425.00	3,250.00	400.00			
5th Illinois.....	64,283.48			28.75	192.00	109.00	144.00	140.00	300.00	700.00			
8th Illinois.....	144,723.26				784.50	414.00	696.00	450.00	800.00				
13th Illinois.....	44,893.93				341.50	214.00	176.00	220.00	175.00				
6th Indiana.....	195,479.01			3.75	640.13	259.50	379.00	502.50	1,275.00	1,000.00			
7th Indiana.....	286,582.96				267.87	102.00	72.00	95.00	350.00	400.00		\$2,912.00	
3d Iowa.....	249,073.06	80.00			401.00	277.00	296.00	400.00	1,000.00	1,200.00			
Kansas.....	56,986.84				317.75	107.50	56.00	120.00	400.00				
2d Kentucky.....	5,929.56				16.50	15.00	8.00	40.00					
5th Kentucky.....	115,039.77				140.90	23.25	26.00	85.00	1,175.00	1,300.00			
6th Kentucky.....	15,983.76				141.25	36.00	30.00	100.00	100.00				
7th Kentucky.....	5,983.32				19.50	14.00	14.00		175.00				
8th Kentucky.....	284.33				10.75								
Louisiana.....	124,114.86			1,010,838.12	126.12	41.50	66.00	35.00	100.00	1,400.00			
Maryland.....	374,767.51	294,421.56	40.82	536.65	644.00	227.50	318.00	270.00	1,075.00	2,100.00	\$1,400.00		
3d Massachusetts.....	600,051.78	15.75	472.97	26,473.25	721.50	349.00	361.00	705.00	1,990.00	2,800.00	4,576.00		
1st Michigan.....	918,891.02			80.50	567.25	248.50	340.00	625.00	1,275.00	2,000.00	1,600.00	3,328.00	
4th Michigan.....	172,404.38				524.75	325.00	354.00	350.00	550.00	400.00	600.00		
Minnesota.....	181,806.97		1.80	1.70	506.00	354.00	384.00	465.00	500.00	800.00			
1st Missouri.....	110,127.48		1.23	5,716.97	804.91	340.00	306.00	235.00	900.00				
6th Missouri.....	63,236.77		10.80	109.80	247.25	138.50	156.00	225.00	675.00				
Montana.....	26,746.73				211.50	65.00	44.00	80.00					
Nebraska.....	80,994.88				273.24	168.00	228.00	285.00	1,150.00				
New Hampshire.....	151,009.91		11.52	232.62	279.50	160.00	75.00	220.00	200.00		1,400.00		
1st New Jersey.....	216,011.57				279.50	52.50	28.00	20.00	175.00	700.00			
5th New Jersey.....	1,364,483.07	96,042.45	1,027.80	2,080,527.30	819.25	303.00	286.00	455.00	937.50			1,664.00	
New Mexico.....	4,004.79			7.45	41.25	32.00	22.00						
1st New York.....	473,223.08	34,770.29		2,694,778.33	2,418.75	559.50	434.00	395.00	550.00	300.00	2,464.00		
2d New York.....	994,012.00	5,484.63	20,033.34	3,368,966.76	329.50	231.50	268.00	785.00	3,500.00	2,600.00			
3d New York.....	1,391,084.50	5,167.80	32,516.82	3,127,788.28	1,355.75	172.50	300.00	640.00	2,800.00	6,800.00	2,400.00	13,312.00	
14th New York.....	375,500.56	548.40	345.25	749.38	1,222.00	479.00	496.00	430.00	775.00	1,100.00			
21st New York.....	426,207.70				868.75	382.00	436.00	520.00	1,625.00	2,100.00		1,664.00	
28th New York.....	147,338.53	1.50	21.00	1,676.40	1,122.88	476.00	490.00	475.00	725.00				
4th North Carolina.....	2,012.25				11.50	8.00		20.00					
5th North Carolina.....	43,236.76			3,047,500.00	24.75			35.00	75.00				
North and South Dakota.....	35,281.55				95.00	38.50	56.00	140.00	200.00				
1st Ohio.....	506,720.97	75		41.29	528.25	199.00	170.00	450.00	1,500.00	4,400.00			
10th Ohio.....	484,707.85				367.00	238.00	199.00	225.00	750.00	1,400.00		2,912.00	
11th Ohio.....	352,119.02				257.00	102.00	125.00	387.50	2,212.50	3,500.00	1,400.00		
18th Ohio.....	638,147.02				1.25	896.75	385.00	440.00	4,225.00	3,800.00			
Oklahoma.....	16,273.56				82.50	44.50	36.00	85.00	200.00				
Oregon.....	20,973.42		21.60	52.40	177.50	102.00	24.00	125.00					
1st Pennsylvania.....	2,250,071.19	285,434.19	909.54	110,336.20	2,057.76	519.50	675.00	1,387.50	5,275.00	9,700.00	3,600.00	10,400.00	
9th Pennsylvania.....	2,220,071.19	58.20		8.75	2,712.00	1,569.00	2,709.00	4,455.00	14,800.00	4,300.00			
12th Pennsylvania.....	72,939.35				99.75	66.00	54.00	60.00					
23d Pennsylvania.....	932,632.62	35.19	72	7.75	537.37	507.50	877.00	1,777.50	3,900.00	5,800.00	1,400.00	2,912.00	
South Carolina.....	72,790.01	6.00			25.50	12.00	8.00	30.00	100.00				
Tennessee.....	21,816.88				83.00	17.00	8.00	60.00	400.00				
3d Texas.....	39,744.52		2.54	445.13	135.38	66.50	40.00	82.50	275.00				
2d Virginia.....	882,934.81	4,976.80		3,597,414.08	67.75	44.00	54.00	35.00	275.00	490.00			
6th Virginia.....	38,301.35	2,189.38			47.75	14.00	28.00	150.00	275.00				
Washington.....	32,538.73		36	130.75	284.50	121.00	140.00	90.00					
West Virginia.....	424,765.14				85.25	125.00	202.50	360.00	750.00	1,200.00	800.00	2,912.00	
1st Wisconsin.....	255,714.86				1,181.75	850.00	946.00	730.00	800.00				
2d Wisconsin.....	105,201.46				375.25	385.00	494.00	305.00	625.00				
Total.....	20,986,250.97	729,197.46	56,531.02	20,920,457.22	31,431.25	14,350.50	16,803.50	24,062.50	72,525.00	76,200.00	21,640.00	42,016.00	

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

DISTRICTS.	TOBACCO—continued.										
	Manufacturers of cigarettes.						Dealers in leaf tobacco.			Dealers in tobacco, annual sales exceeding \$200 (special tax), \$4.80.	
	Annual sales not exceeding 1,000,000 cigarettes (special tax), \$12.	Annual sales 1,000,001 to 2,000,000 cigarettes (special tax), \$24.	Annual sales 2,000,001 to 5,000,000 cigarettes (special tax), \$60.	Annual sales 5,000,001 to 10,000,000 cigarettes (special tax), \$120.	Annual sales 10,000,001 to 50,000,000 cigarettes (special tax), \$600.	Annual sales 50,000,001 to 100,000,000 cigarettes (special tax), \$1,200.	Annual sales exceeding 100,000,000 cigarettes (special tax), \$2,496.	Annual sales over 1,000 and not exceeding 50,000 pounds (special tax), \$6.	Annual sales 50,001 to 100,000 pounds (special tax), \$12.		Annual sales exceeding 100,000 pounds (special tax), \$24.
Alabama.....	\$10.50							\$12.00	\$8.00		\$40,533.60
Arkansas.....								4.00			30,333.40
First California.....	68.00		\$70.00					41.50		\$128.00	53,155.37
Sixth California.....	30.00						\$2,912.00	7.00	14.00		27,432.00
Colorado.....	8.00							16.00		16.00	22,586.40
Connecticut.....	66.00							324.50	144.00	684.00	43,946.80
Florida.....	60.00			\$80.00				140.50	90.00	138.20	17,131.40
Georgia.....	15.00							4.00	8.00		29,456.40
Hawaii.....								24.00			7,072.80
First Illinois.....	275.00							199.75	40.00	416.00	75,025.30
Fifth Illinois.....	8.00							4.00		40.00	12,171.19
Eighth Illinois.....										28.00	33,633.20
Thirteenth Illinois.....								9.00			25,288.00
Sixth Indiana.....								75.00	49.00	396.00	49,994.34
Seventh Indiana.....								60.00	7.00	185.00	24,339.60
Third Iowa.....								12.00	16.00	16.00	52,026.60
Kansas.....											39,093.60
Second Kentucky.....								394.00	207.50	3,274.00	4,961.52
Fifth Kentucky.....								516.56	317.70	2,604.70	6,811.28
Sixth Kentucky.....								462.00	397.00	1,889.00	5,051.20
Seventh Kentucky.....								380.60	291.50	2,018.00	5,375.40
Eighth Kentucky.....								74.50	48.00	342.00	4,965.64
Louisiana.....					\$400.00			20.00	22.00	60.00	32,237.20
Maryland.....	42.00			80.00				166.00	148.00	1,064.00	43,643.20
Third Massachusetts.....	336.00	\$16.00	110.00	80.00				133.50	8.00	400.00	56,449.78
First Michigan.....	8.00							12.00	8.00	80.00	47,803.40
Fourth Michigan.....								15.00			30,370.40
Minnesota.....								12.00	14.00	48.00	42,943.35
First Missouri.....	8.00			140.00				61.50	8.00	212.00	39,537.00
Sixth Missouri.....	8.00							42.50	34.00	198.00	43,560.40
Montana.....								4.00			20,299.00
Nebraska.....								16.00		16.00	36,356.60
New Hampshire.....	8.00										29,383.66
First New Jersey.....	33.50							4.00			19,915.20
Fifth New Jersey.....	72.00				80.00	1,664.00		17.50	6.00	212.00	57,021.20
New Mexico.....											10,218.40
First New York.....	378.00				300.00	\$800.00		137.50	36.00	116.00	60,055.50
Second New York.....	425.00	88.00	170.00	440.00	1,200.00	2,000.00	6,240.00	1,033.55	434.00	2,812.00	11,519.60
Third New York.....	821.00	96.00	80.00		400.00		8,320.00	238.75	48.00	504.00	32,670.60
Fourteenth New York.....	125.00							92.00	16.00	16.00	45,518.72
Twenty-first New York.....								61.00	6.00	152.00	36,363.60
Twenty-eighth New York.....	2.00		40.00					43.00	46.00	300.00	50,919.80
Fourth North Carolina.....								269.00	133.00	4,804.00	15,999.96
Fifth North Carolina.....							2,912.00	170.75	98.00	1,724.00	12,791.30
North and South Dakota.....											23,661.80
First Ohio.....	8.00							455.75	493.50	3,166.00	28,350.60
Tenth Ohio.....								106.00	53.00	360.00	26,432.83
Eleventh Ohio.....								221.00	88.00	460.00	27,751.40
Eighteenth Ohio.....								60.00	44.00	418.00	44,427.60
Oklahoma.....											30,686.80
Oregon.....	8.00										20,650.40
First Pennsylvania.....	415.00	32.00		200.00	400.00	1,400.00		276.50	121.00	810.00	55,316.23
Ninth Pennsylvania.....	4.00							1,058.25	1,048.00	3,007.00	43,864.40
Twelfth Pennsylvania.....								3.00	6.00		10,347.80
Twenty-third Pennsylvania.....	10.00							22.00	22.00	396.00	65,805.55
South Carolina.....								77.00	8.00	304.00	28,301.48
Tennessee.....								122.25	133.00	2,093.00	36,599.80
Third Texas.....	24.00							141.00	52.00	80.00	57,017.80
Second Virginia.....			125.00	140.00	700.00		2,912.00	126.00	82.00	2,256.00	18,990.40
Sixth Virginia.....	16.00			80.00				144.50	306.00	2,540.00	14,037.60
Washington.....	12.00							11.00	10.00		29,042.20
West Virginia.....								50.00	64.50	300.00	28,477.40
First Wisconsin.....								39.50	42.00	256.00	44,420.60
Second Wisconsin.....								144.50	146.00	1,152.00	32,418.20
Total.....	3,304.00	232.00	595.00	1,240.00	3,480.00	4,200.00	24,960.00	8,388.11	5,426.70	42,520.90	2,058,619.40

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

DISTRICTS.	TOBACCO—continued.										
	Manufacturers of tobacco.								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.	Total collections on tobacco.
	Annual sales not exceeding 100,000 pounds (special tax), \$6.	Annual sales 100,001 to 200,000 pounds (special tax), \$12.	Annual sales 200,001 to 400,000 pounds (special tax), \$24.	Annual sales 400,001 to 1,000,000 pounds (special tax), \$60.	Annual sales 1,000,001 to 5,000,000 pounds (special tax), \$300.	Annual sales 5,000,001 to 10,000,000 pounds (special tax), \$600.	Annual sales 10,000,001 to 20,000,000 pounds (special tax), \$1,200.	Annual sales exceeding 20,000,000 pounds (special tax), \$2,400.			
Alabama.....										20.62	\$55,007.53
Arkansas.....	\$14.00									47.40	43,060.32
First California.....	169.25							\$100.98		17,985.00	547,312.72
Sixth California.....	102.50									1,711.18	72,791.34
Colorado.....	84.00									4,652.47	75,732.80
Connecticut.....	258.50								38.92	9,632.08	324,343.53
Florida.....	84.75									1,873.53	1,000,215.08
Georgia.....	11.00									457.20	68,862.53
Hawaii.....										2,548.16	10,874.23
First Illinois.....	874.75	\$16.00	\$44.00			\$400.00			459,380.49	1,797,279.98	3,015,317.79
Fifth Illinois.....	163.00									4,638.09	82,921.51
Eighth Illinois.....	518.50		28.00							42,101.20	224,086.06
Thirteenth Illinois.....	86.50									1,912.66	73,317.09
Sixth Indiana.....	351.50	8.00							1,457.88	16,658.81	205,619.42
Seventh Indiana.....	105.50	22.00	12.00						434.90	37,494.61	353,442.50
Third Iowa.....	411.00			\$40.00						78,326.69	383,525.15
Kansas.....	236.00									4,922.44	102,240.13
Second Kentucky.....	92.00	8.00	44.00	140.00						174,249.28	189,379.36
Fifth Kentucky.....	168.50			140.00	\$350.00				118.28	2,414,166.30	2,542,983.24
Sixth Kentucky.....	19.00	8.00	28.00	70.00	350.00					227,024.23	251,689.44
Seventh Kentucky.....	27.00									900.20	15,197.92
Eighth Kentucky.....	50.50	6.00	7.00							1,742.92	7,531.64
Louisiana.....	364.00	8.00		40.00					624.10	267,059.49	1,437,571.39
Maryland.....	91.00									778,231.21	1,656,860.51
Third Massachusetts.....	267.00	8.00								19,311.30	732,141.05
First Michigan.....	212.00		16.00	40.00	200.00	400.00		\$1,664.00		7,204.43	3,296,158.14
Fourth Michigan.....	202.00								158.00	8,986.53	212,240.81
Minnesota.....	336.50									38.24	245,181.85
First Missouri.....	87.75		28.00	140.00	350.00					5,417,122.42	5,579,282.94
Sixth Missouri.....	97.00								2,912.00	8,130.73	116,869.75
Montana.....	67.50									1,245.11	48,762.84
Nebraska.....	243.00									6,377.26	126,087.90
Total.....	12,171.50	541.00	1,103.00	1,740.00	3,750.00	1,500.00	3,000.00	10,816.00	2,387,125.95	32,197,892.48	79,764,071.46
New Hampshire.....	37.00									778.80	193,594.53
First New Jersey.....	30.00									1,485.68	268,959.09
Fifth New Jersey.....	134.00	30.00	84.00	80.00			\$800.00		641,608.47	2,666,406.05	6,914,830.59
New Mexico.....	22.00									584.77	15,812.66
First New York.....	282.00	8.00		40.00					18.95	66,237.05	3,338,312.95
Second New York.....	624.50	28.00	28.00	40.00				1,664.00	2,141.48	477,292.41	4,874,863.27
Third New York.....	431.50								1,664.00	15,947.19	4,649,688.70
Fourteenth New York.....	103.50	28.00	28.00	40.00						102,992.25	530,605.06
Twenty-first New York.....	636.50	48.00		70.00						108,187.53	579,328.08
Twenty-eighth New York.....	496.00	11.00	40.00	30.00						59,856.45	265,523.82
Fourth North Carolina.....	6.00								1,491.20	2,143,982.45	5,219,744.16
Fifth North Carolina.....	71.00	6.00	44.00	280.00	550.00				2,912.00	5,287,843.07	7,846,331.63
North and South Dakota.....	24.00									806.26	60,303.11
First Ohio.....	222.00	8.00	16.00	40.00	200.00					2,262,986.46	2,809,956.57
Tenth Ohio.....	122.00									1,017,523.69	1,536,864.37
Eleventh Ohio.....	73.00						1,400.00			883.11	389,673.28
Eighteenth Ohio.....	509.00	11.00	16.00							399.73	32,765.21
Oklahoma.....	6.00									106.24	47,520.59
Oregon.....	90.50									1,845.96	44,070.78
First Pennsylvania.....	661.00	6.00	72.00	40.00						91.92	104,440.47
Ninth Pennsylvania.....	332.50	118.00	256.00	60.00						286.48	280,219.75
Twelfth Pennsylvania.....	37.00		24.00	30.00	130.00					1,097.42	52,113.16
Twenty-third Pennsylvania.....	188.00	16.00								10,552.02	1,048,512.64
South Carolina.....	14.00	24.00								2,235.91	103,929.65
Tennessee.....	85.00	54.00	56.00	70.00	350.00				800.00	288,291.66	1,412,010.83
Third Texas.....	96.00								1,090,971.24	7,044.66	5,771,589.02
Second Virginia.....	61.00	38.00	80.00	240.00	1,050.00					1,281,576.88	172,099.19
Sixth Virginia.....	43.00	20.00	84.00		200.00					1,295.02	63,782.36
Washington.....	107.50									637,436.78	1,098,291.97
West Virginia.....	62.00									498,284.34	781,099.91
First Wisconsin.....	349.50			70.00						18,897.85	166,364.76
Second Wisconsin.....	256.50								2,430.30		

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

DISTRICTS.	FERMENTED LIQUORS.					OLEOMARGARINE.								
	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.	Oleomargarine, domestic, artificially colored, in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, 1 of 1 cent.	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.	Total collections on oleomargarine.
Alabama	\$44,945.96		\$200.00	\$3,279.94	\$2,068.79	\$50,494.69				\$120.00	\$2,203.25	\$3,083.34		\$5,406.59
Arkansas	14,428.88		100.00	3,004.20	1,458.34	18,991.42					2,249.25	1,933.33		4,182.58
1st California	1,237,474.43	\$604.17	4,800.00	10,318.32	14,141.65	1,267,338.57					36.50	600.00		636.50
6th California	472,624.64	50.00	700.00	1,960.09	2,745.87	478,080.60					1,139.00	1,000.00		2,139.00
Colorado	452,755.14	100.00	1,008.33	3,752.50	7,277.08	464,893.05	\$3,515.00	\$1,176.25		744.00	1,079.00	800.00		7,914.25
Connecticut	1,829,076.95	150.00	2,275.00	1,940.83	17,627.13	1,851,069.91	1,227.00	3,679.53	1,200.00	792.00	5,112.00	2,950.00		15,240.53
Florida	39,132.59	100.00	100.00	3,647.51	1,783.34	44,763.44					1,641.00	2,133.34		3,774.34
Georgia	143,428.56		200.00	6,644.14	1,591.67	151,864.37	\$25.00			164.00	1,463.25	80.00		2,500.00
Hawaii	47,301.36		400.00	411.67	520.84	48,633.87								1,283.33
1st Illinois	6,970,635.14	50.00	6,600.00	10,128.62	26,919.08	7,014,332.84	215,088.70	242,603.58	8,975.00	1,200.00	26,756.75	480.00		499,954.06
5th Illinois	388,963.30		500.00	2,815.85	4,187.49	396,466.64					3,719.25	2,933.33		6,652.58
8th Illinois	324,779.29		800.00	5,171.17	9,528.51	340,278.97					3,752.00	3,150.02		6,902.02
13th Illinois	527,043.21		1,409.00	5,593.88	11,216.91	545,254.00	11,852.60	2,672.69	1,800.00		2,758.50	200.00		19,283.79
6th Indiana	985,055.88		1,950.34	5,300.40	12,837.47	1,005,144.09	4,606.00	2,407.50		1,818.00	9,930.50	480.00		3,116.67
7th Indiana	1,657,998.16		1,391.67	4,015.26	6,212.57	1,669,617.66				48.00	2,737.50	683.34		3,468.84
3d Iowa	619,685.92	50.00	1,600.00	3,918.33	14,289.58	639,543.83					14,431.25	13,358.34		27,789.59
Kansas	29,970.85	100.00	200.00	1,021.14	550.00	1,571.14	26,171.10	20,710.23	2,400.00		9,309.25	2,733.33		61,391.91
2d Kentucky	496,725.07		1,300.00	2,477.61	1,062.53	501,565.21	2.16			2,051.50	416.50	1,412.00		3,936.24
5th Kentucky	370,871.65		200.00	303.35	50.00	371,425.00			54.08	144.00	661.50			805.50
7th Kentucky	54,360.41		100.00	922.49	1,133.34	56,516.24				48.00	196.75			244.75
8th Kentucky	12,614.51		200.00	460.91	300.00	13,575.42					474.50			474.50
Louisiana	658,507.59		1,150.00	8,807.53	4,939.60	673,404.72	880.00				2,030.75	3,200.00		6,110.75
Maryland	1,853,130.18	179.17	2,700.00	10,480.25	10,331.37	1,876,820.97	3,179.00	700.00	600.00	2,936.00	4,920.25	1,320.00		19,438.59
3d Massachusetts	3,142,466.47	100.00	3,566.67	2,153.88	24,506.58	3,172,793.60		3,215.00	1,050.00	266.00	5,528.25	280.00		19,439.28
1st Michigan	2,036,204.21	33.34	4,750.00	3,078.32	11,033.34	2,055,099.21		364.75	300.00	932.00	16,520.00			28,025.07
4th Michigan	519,162.76		1,900.00	4,772.66	8,573.00	534,508.42					11,361.50	6,650.04		18,011.59
Minnesota	2,155,791.96	200.00	4,000.00	7,659.54	18,721.09	2,186,372.59		2,984.25			4,440.00	2,883.34		10,307.54
1st Missouri	3,955,079.11	50.00	3,000.00	4,083.34	9,647.90	3,971,860.35	41,098.60	9,330.55	1,200.00	7,720.00	5,221.25	960.00		66,580.40
6th Missouri	690,660.10	179.17	900.00	3,317.65	7,016.71	702,073.63				276.00	6,621.75	1,866.68		8,764.43
Montana	519,914.21	150.00	2,700.00	5,681.67	12,342.09	540,787.97					468.75	1,533.33		2,002.08
Nebraska	558,023.40	104.17	1,400.00	3,894.20	27,632.09	591,073.86		2,608.50	600.00	500.00	1,964.25	2,366.67		8,039.42
New Hampshire	373,044.26	100.00	600.00	13,445.87	5,847.92	393,038.05				200.00	6,965.00	5,783.34		12,948.34
1st New Jersey	252,472.24		500.00	438.33	8,683.33	262,093.90				1,588.00	8,251.00	1,450.00		11,289.00
5th New Jersey	3,974,536.33	4.17	3,000.00	3,101.68	13,395.86	3,994,038.04	9,360.00	20,146.44	1,700.00	1,948.00	20,214.00	1,080.00		59,331.77
New Mexico	21,434.70		400.00	760.06	1,895.88	24,940.58					81.00			81.00
1st New York	3,912,360.98	116.67	2,400.00	1,110.84	5,952.09	3,921,940.58				1,632.00	8,831.75	933.33		11,397.08
2d New York	245,606.26		100.00	121.67	633.33	246,461.26				28.00	370.00	320.00		4,484.67
3d New York	7,108,475.56	50.00	1,200.00	418.34	1,162.51	7,111,306.41				346.00	2,448.25	600.00		3,394.25
14th New York	2,250,020.69	50.00	4,100.00	1,876.26	13,324.20	2,269,370.55				431.20	13,789.25	9,316.74		23,537.19
21st New York	1,217,355.96		2,300.00	2,005.82	10,825.01	1,232,486.79				144.25	17,213.25	11,366.69		28,724.19
28th New York	2,558,841.87	100.00	4,308.33	2,565.85	9,539.60	2,575,355.65				88.00	12,357.00	7,900.01		20,345.01
4th North Carolina	20.00			699.95	30.84	699.95				36.00	352.00	388.00		388.00
5th North Carolina				30.84		30.84					261.00	261.00		261.00
N. and S. Dakota	58,209.83		200.00	4,182.66	6,248.01	68,840.50					675.75	500.00		1,175.75
1st Ohio	2,433,653.47		3,400.00	978.33	4,825.02	2,442,856.82	61,726.00	15,858.95	1,500.00		7,583.75	3,900.00		90,568.70
10th Ohio	831,930.21		1,950.00	525.02	6,110.51	840,515.74					6,253.25	2,800.01		9,053.26
11th Ohio	657,209.01		1,825.01	618.35	7,166.78	666,819.15	369,787.17	16,673.92	1,650.00		8,127.25	3,800.02		400,008.36
18th Ohio	2,154,039.38	133.33	3,700.00	1,577.50	24,070.87	2,183,521.08					18,382.50	8,266.66		26,649.16
Oklahoma	20.00	81.25		2,152.50	1,310.42	3,564.17				100.00	1,151.25	883.34		2,134.59
Oregon	237,260.79	50.00	900.00	465.84	4,102.49	242,829.12					155.75	966.67		1,122.42
1st Pennsylvania	3,930,206.16	62.50	6,691.67	2,590.02	18,641.78	3,958,192.13					4,079.25	2,550.00		6,629.25
9th Pennsylvania	1,878,290.16	29.17	2,566.67	2,248.20	6,166.26	1,889,300.46					2,997.00	300.00		3,297.00
12th Pennsylvania	384,855.50		3,500.00	1,485.00	8,937.50	398,778.00					1,391.75	200.00		1,591.75
23d Pennsylvania	3,275,455.30		9,225.00	3,222.50	11,835.42	3,299,738.22					7,071.00	3,966.66		11,037.66
South Carolina	4,713.50		100.00	2,945.21	329.16	5,087.87					854.25	1,700.01		2,554.26
Tennessee	114,208.53		100.00	5,721.48	1,204.21	121,234.22				520.00	1,737.25	480.00		4,958.25
3d Texas	851,843.07	91.67	1,175.00	31,680.82	13,714.61	898,505.17	11,580.00	1,890.50	600.00	48.00	1,674.50	1,116.67		3,633.33
2d Virginia	88,207.89	200.00	100.00	6,377.92	1,456.25	96,342.06	42.90	1.69		1,042.00	1,455.75	880.00		6,672.34
6th Virginia	128,572.78		300.00	1,320.12	935.43	131,128.33					789.50	950.00		1,739.50
Washington	1,156,983.64	16.67	2,525.01	2,065.09	7,197.97	1,168,788.38					457.75	1,200.00		1,657.75
West Virginia				60.00		60.00		268.40		1,370.00	6,344.75	4,716.67		12,699.82
1st Wisconsin	5,015,153.04	50.00	7,150.00	4,941.68	17,908.21	5,045,200.96		117.48	150.00		13,659.75	7,141.66		21,068.89
2d Wisconsin	1,136,610.57	50.00	4,925.00	6,681.68	15,970.83	1,164,238.08					6,464.25	3,300.02		9,764.27
Total	78,460,380.97	3,385.45	121,333.70	241,018.65	502,827.95	79,328,946.72	761,200.63	347,141.81	24,379.08	29,348.95	331,792.50	7,756.67	193,637.31	1,695,256.95

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

DISTRICTS.	MIXED FLOUR.						ADULTERATED BUTTER.					PROCESS OR RENOVATED BUTTER.		
	Mixed flour, per barrel or package containing 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.	Process or renovated butter manufactured or sold, etc., per pound, ¼ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter.
Arkansas.....	\$80.04				\$6.00	\$86.04								
First California.....							\$600.00			\$600.00				
Sixth California.....							250.00			424.00				
Colorado.....		\$50.00				50.00		\$102.00	\$1,020.00	1,122.00	\$2,542.57	\$70.83	\$2,613.40	
Georgia.....					2.00	2.00								
First Illinois.....														
Eighth Illinois.....		74.00	\$12.00	\$0.10	24.00	110.10	162.60	300.00		462.00	43,966.54	50.00	44,016.54	
Thirteenth Illinois.....	45.00	9.00	41.00	140.00	20.00	255.00	73.00			73.00				
Sixth Indiana.....							36.00	100.00		136.00				
Seventh Indiana.....					29.80	29.80								
Third Iowa.....		140.00			140.00	140.00	618.00	150.00		768.00	8,224.35	150.00	8,374.35	
Kansas.....	11.04	219.00	121.33	7.33	222.00	580.70	169.80	975.00		1,144.80	8,626.52	150.00	8,776.52	
Maryland.....											1,475.50	50.00	1,525.50	
Third Massachusetts.....											2,227.07	50.00	2,277.07	
First Michigan.....							4,265.65	1,025.00		5,290.65				
Minnesota.....					15.00	15.00					12,351.39		12,351.39	
First Missouri.....	5.80	270.60	235.35	117.50	45.00	674.25	41.60	675.00	108.00	1,304.60				
Sixth Missouri.....	12.00		43.00	175.00	22.00	252.00	42.00	550.00		592.00	1,949.51	100.00	2,049.51	
Montana.....							50.00	50.00		100.00				
Nebraska.....		121.00			24.00	145.00					1,459.75	50.00	1,509.75	
Second New York.....			20.00			20.00		3,600.00		600.00	4,200.00	87.50	4,287.50	
Third New York.....		20.00	1,142.00			1,162.00	588.00	900.00		1,488.00				
Fourteenth New York.....								293.78		293.78				
Twenty-first New York.....							1,824.00	75.00		1,899.00				
First Ohio.....				10.00	9.00	19.00								
Tenth Ohio.....							348.80	375.00		723.80	4,137.18	50.00	4,287.18	
Eighteenth Ohio.....											702.65	150.00	852.65	
Oklahoma.....	16.05				11.00	27.05								
First Pennsylvania.....					12.00	12.00								
Twelfth Pennsylvania.....							54.60			54.60				
Tennessee.....	221.00	\$3.50	\$52.00	\$65.50	47.00	1,425.00					43.76		43.76	
West Virginia.....											52.50	50.00	102.50	
First Wisconsin.....							1,536.50			1,536.50				
Second Wisconsin.....							48.60	825.00		873.60	9,812.28	100.00	9,912.28	
Total.....	374.88	1,003.15	1,973.68	1,415.43	488.80	5,255.94	10,031.25	10,743.70	210.00	21,000.00	23,085.05	98,460.41	1,152.09	99,612.50

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

DISTRICTS.	SPECIAL TAXES NOT ELSEWHERE ENUMERATED.													
	Bankers, for each \$1,000 capital surplus, and undivided profits, \$1.	Brokers, stock, \$30.	Pawn-brokers, \$50.	Brokers, commercial, \$20.	Brokers, custom-house, \$10.	Theaters, museums, and concert halls.				Circuses, \$100.	Exhibition not otherwise provided for, \$10.	Bowling alleys and billiard rooms, for each alley or table, \$5.	Commission merchants, \$20.	Total collections on special taxes not elsewhere enumerated.
						Seating capacity not exceeding 250, \$25.	Seating capacity 251-300, \$50.	Seating capacity 301-500, \$75.	Seating capacity exceeding 500, \$100.					
Alabama.....	\$39,713.94	\$321.67	\$1,156.19	\$3,402.21	\$99.20	\$2,761.61	\$2,554.42	\$900.00	\$1,125.04	\$124.99	\$223.83	\$4,339.41	\$1,020.06	\$57,742.60
Arkansas.....	18,778.46	747.50	991.60	1,249.94	.....	2,278.12	2,952.06	752.09	975.00	75.00	330.44	5,808.07	593.32	35,412.26
1st California.....	102,031.24	4,687.50	4,462.52	3,980.05	185.00	3,911.67	10,681.30	3,818.76	6,012.50	.....	347.47	28,220.13	4,331.19	172,702.30
6th California.....	36,515.20	3,235.00	1,708.58	1,892.29	260.90	1,982.61	5,615.37	5,496.89	3,962.63	41.67	323.03	21,343.22	2,203.26	84,580.65
Colorado.....	24,346.60	2,931.25	1,499.99	1,611.68	6.67	3,304.56	4,300.00	1,631.25	2,283.30	16.67	142.49	13,012.63	1,588.36	56,735.45
Connecticut.....	55,952.90	3,430.00	3,470.87	1,196.66	46.67	756.20	4,416.68	3,728.13	6,529.18	66.67	505.41	17,972.59	1,313.37	99,390.30
Florida.....	20,055.80	55.00	733.33	1,536.65	223.30	1,580.16	2,200.42	1,437.50	558.32	.....	114.13	3,407.14	1,110.84	32,932.59
Georgia.....	51,131.67	565.00	2,537.52	2,552.58	79.15	1,467.59	1,327.07	750.00	991.06	133.34	430.11	4,047.76	2,443.41	68,456.86
Hawaii.....	3,826.55	327.50	.....	706.89	139.02	410.70	1,033.47	725.00	570.01	.....	284.26	1,065.12	.....	8,880.52
1st Illinois.....	140,415.50	9,742.50	3,004.71	8,220.82	175.07	2,715.12	14,944.33	7,481.39	7,167.00	41.68	235.16	40,173.26	8,878.83	243,198.43
5th Illinois.....	13,570.08	372.50	908.34	555.00	.....	1,778.14	2,479.10	975.00	749.99	.....	122.52	5,658.57	340.00	27,519.31
8th Illinois.....	32,486.13	1,890.00	881.00	885.33	.....	5,188.10	5,913.41	2,625.00	1,275.06	58.34	307.73	12,197.50	518.53	61,201.22
13th Illinois.....	13,070.60	135.00	612.58	163.38	.....	2,331.64	3,417.19	1,928.13	858.36	16.67	157.69	7,717.50	886.96	32,145.70
6th Indiana.....	68,677.96	1,695.00	3,091.08	1,462.11	11.67	6,017.73	6,535.44	4,222.91	3,441.65	58.34	202.93	18,593.37	1,351.68	115,374.47
7th Indiana.....	18,157.55	462.50	1,154.30	690.37	.....	3,235.02	3,200.67	1,337.50	1,175.00	30.00	175.66	6,816.50	330.14	36,742.40
3d Iowa.....	70,694.22	4,057.50	2,029.87	1,116.40	12.50	11,074.98	12,108.35	4,225.01	2,729.17	75.00	538.77	29,262.30	1,381.69	139,728.76
Kansas.....	33,915.56	2,295.00	2,545.83	1,116.60	.....	6,632.28	8,666.62	2,616.88	2,524.98	.....	714.13	14,412.58	1,144.99	76,615.51
2d Kentucky.....	8,031.70	90.00	58.31	220.08	.....	1,139.37	1,000.17	362.50	316.68	.....	100.88	2,147.07	192.53	13,650.34
5th Kentucky.....	13,731.11	952.50	358.38	1,712.18	18.34	533.81	1,004.31	758.34	1,441.70	.....	76.72	3,311.84	1,928.49	25,832.72
6th Kentucky.....	3,424.26	.....	.....	46.68	.....	664.70	908.45	225.60	475.02	.....	111.70	2,076.75	140.87	8,072.73
7th Kentucky.....	8,624.26	75.00	150.01	300.83	.....	641.66	712.50	306.25	279.99	.....	32.50	1,857.41	205.02	13,205.43
8th Kentucky.....	4,014.23	.....	.....	5.00	.....	1,016.29	633.42	437.50	.....	.....	9.18	1,807.98	8.10	8,104.12
Louisiana.....	27,956.44	1,525.00	1,216.67	5,301.39	158.35	2,935.39	4,940.64	1,421.87	1,813.55	.....	345.17	7,912.67	3,288.05	58,858.09
Maryland.....	70,913.82	3,817.50	1,571.05	2,527.48	155.89	2,646.19	6,621.65	1,662.50	3,637.65	75.01	132.05	14,573.65	6,110.17	114,493.16
3d Massachusetts.....	126,112.30	8,062.50	6,856.83	5,431.39	520.97	572.06	4,960.99	6,712.82	11,325.44	41.68	224.74	29,935.66	7,359.93	208,124.34
1st Michigan.....	40,672.77	1,282.50	1,558.35	1,155.01	206.67	3,565.53	8,120.83	2,200.00	5,383.36	183.33	147.49	23,335.94	1,411.70	84,866.46
4th Michigan.....	19,652.83	352.50	400.06	568.96	35.01	3,023.39	3,733.87	1,411.25	1,316.72	.....	107.58	11,224.44	206.73	42,051.25
Minnesota.....	50,704.98	3,581.25	1,887.73	4,180.95	90.02	5,120.34	6,707.15	2,122.50	2,550.09	58.35	349.40	20,343.60	2,285.52	107,071.88
1st Missouri.....	61,797.57	1,742.50	1,654.17	4,431.33	46.67	2,694.78	5,039.64	5,115.64	4,491.69	25.00	257.05	11,802.33	3,428.66	102,525.03
6th Missouri.....	39,536.62	6,856.25	3,397.92	3,448.35	35.00	4,471.70	5,681.72	2,868.75	3,012.50	25.00	339.57	11,342.89	4,805.02	82,431.29
Montana.....	29,204.09	1,485.00	1,120.83	806.67	26.68	3,080.62	4,717.95	2,012.50	1,583.34	33.33	162.52	13,254.83	528.34	58,055.70
Nebraska.....	32,502.56	1,850.81	1,277.08	2,661.50	19.16	7,909.93	6,137.52	1,325.00	1,741.66	299.99	447.02	20,181.27	1,638.34	77,622.17
New Hampshire.....	32,377.80	740.00	2,368.28	430.99	251.66	2,488.30	5,192.55	3,959.38	3,091.68	75.00	424.14	10,218.36	919.02	62,509.92
1st New Jersey.....	19,715.47	210.00	483.34	40.67	.....	934.36	3,129.18	3,066.25	3,670.83	58.34	121.65	7,862.77	93.33	39,232.19
5th New Jersey.....	53,989.13	1,015.00	1,558.33	290.00	22.50	858.34	5,729.19	3,612.50	5,624.99	16.67	232.09	18,003.01	1,615.01	91,976.76
New Mexico.....	8,098.00	351.25	525.07	574.39	120.04	1,377.32	2,469.09	1,315.63	350.01	.....	55.04	8,104.13	76.70	23,417.27
1st New York.....	22,990.07	331.25	2,487.52	56.67	42.50	1,347.55	9,056.39	6,553.13	5,455.21	16.67	261.17	19,616.04	1,063.38	79,170.95
2d New York.....	31,278.08	40,210.00	1,016.66	19,372.52	2,077.51	82.59	533.35	87.50	716.67	.....	11.66	2,104.40	15,913.43	513,484.28
3d New York.....	30,167.53	515.00	5,431.23	353.81	.....	361.59	3,562.51	2,893.75	7,137.50	25.00	131.65	7,409.40	2,538.34	60,509.90
14th New York.....	31,117.18	850.00	1,475.15	396.79	30.88	1,552.12	5,779.74	3,050.00	5,025.20	8.33	256.37	13,726.50	713.43	63,987.49
21st New York.....	29,880.20	1,362.93	1,629.18	860.03	136.60	2,462.10	3,318.81	2,596.88	3,783.35	16.67	246.25	15,251.50	640.86	64,126.45
28th New York.....	37,286.30	2,089.17	2,581.35	3,208.34	440.89	2,098.98	6,504.20	3,009.38	5,383.36	16.67	293.74	23,017.17	1,265.02	87,498.57
4th North Carolina.....	10,495.76	135.00	254.17	1,295.06	33.33	1,171.22	1,008.33	831.25	241.67	.....	20.00	1,397.33	521.66	17,407.72
5th North Carolina.....	26,347.75	1,396.25	1,196.04	116.70	78.79	5,694.67	2,108.71	837.50	516.69	208.35	167.26	16,135.34	358.44	55,166.40
N. and S. Dak.....	35,469.67	2,986.25	2,150.00	4,008.53	46.68	2,199.64	5,837.52	1,992.75	3,641.67	41.66	275.02	17,392.83	3,868.38	78,941.98
1st Ohio.....	22,101.66	535.00	994.80	761.40	15.81	3,290.22	2,658.73	1,212.50	1,400.05	25.00	110.08	13,325.73	618.55	47,049.50
10th Ohio.....	18,314.00	917.50	3,392.52	608.19	6.67	2,690.00	4,323.51	1,596.25	1,758.40	41.67	119.33	14,301.23	586.86	47,043.82
18th Ohio.....	51,328.97	2,275.00	3,392.52	1,540.03	27.50	3,993.73	7,989.64	3,794.39	4,408.34	8.33	358.30	22,976.96	1,251.67	103,005.38
Oregon.....	18,764.58	1,257.50	1,501.01	751.60	.....	4,341.01	4,735.45	1,168.75	883.34	.....	314.16	13,313.51	1,416.74	53,021.11
1st Pennsylvania.....	143,123.86	7,515.00	6,982.52	1,293.37	154.16	3,615.37	3,070.86	1,537.51	1,162.49	16.67	493.32	11,995.90	1,234.18	46,056.12
9th Pennsylvania.....	73,583.92	1,436.25	1,158.33	820.91	280.00	1,205.26	9,995.87	3,118.75	10,258.34	66.67	153.78	15,115.97	10,746.79	219,933.73
12th Pennsylvania.....	4,120.00	150.00	98.35	.....	.....	2,267.72	5,566.68	3,224.12	3,108.34	.....	220.81	11,383.86	556.67	102,925.73
23d Pennsylvania.....	130,204.19	4,096.25	3,208.38	2,097.93	74.99	8,731.89	13,277.17	5,203.01	5,224.98	.....	76.65	1,933.76	193.33	5,597.31
South Carolina.....	22,692.42	1,227.50	875.00	4,435.17	55.00	1,640.83	1,475.00	793.75	316.67	66.67	258.83	34,191.71	2,515.05	209,165.07
Tennessee.....	29,219.63	1,742.50	2,116.97	2,605.11	.....	2,976.46	2,467.05	1,093.75	1,250.08	66.67	218.48	7,608.41	1,354.66	52,779.77
3d Texas.....	104,121.78	9,533.75	8,812.52	4,400.12	409.16	7,836.75	7,552.35	3,000.98	2,995.83	133.34	748.19	11,448.11	3,129.19	100,030.47
2d Virginia.....	23,166.17	560.00	1,850.00	2,836.24	382.08	650.00	1,279.19	743.75	1,274.99	16.67	282.11	4,410.00	2,604.18	40,198.38
6th Virginia.....	14,452.07	80.09	433.41	683.61	.....	1,378.37	1,179.33	475.00	850.03	.....	56.63	3,226.36	215.94	23,033.75
Washington.....	24,710.68	5,468.75	2,971.27	2,806.82	505.18	4,711.02	5,765.44	1,871.88	2,837.60	16.67	392.20	19,748.96	1,323.82	73,120.36
West Virginia.....	28,462.67	922.50	1,159.00	1,046.67	.....	3,587.08	2,863.55							

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

DISTRICTS	SCHEDULES A AND B.			MISCELLANEOUS.						PENALTIES, ETC.		
	Schedule A (documentary stamps, etc.).	Schedule B (perfumery, cosmetics, etc.).	Total collected on Schedules A and B.	Opium manufactured for smoking purposes per pound, \$300.	Manufacturers, importers, or distributors of opium, etc. (special tax), \$1.	Opium order blanks, per hundred, \$1.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties, interest, etc.	Accepted offers in compromise.	Total penalties, etc., collected.
Alabama.....	\$173,663.39	\$10,184.70	\$183,848.09		\$2,309.53	\$2,547.50	\$55.26	\$86.21	\$2,688.97	\$1,204.53	\$499.70	\$1,704.23
Arkansas.....	108,798.80	8,328.30	117,127.10		4,394.65	522.70		218.56	5,135.94	372.88	130.00	502.88
First California.....	544,631.74	67,898.35	612,530.09		5,453.18	1,219.70	2,305.98	25.00	9,003.56	392.48	12,197.68	12,590.16
Sixth California.....	231,634.30	24,382.56	316,016.86		4,169.11	438.60	26.80	3.68	4,638.19	35.79	1,675.00	1,710.79
Colorado.....	211,307.32	14,327.59	225,634.91		2,896.99	560.40	87.06	181.61	3,726.06	323.00	2,612.35	2,935.35
Connecticut.....	332,540.48	62,035.15	404,575.63		3,801.32	720.20	315.60	95.63	4,932.75	114.81	2,556.00	2,670.81
Florida.....	133,969.60	6,152.08	140,121.68		1,513.31	311.80	8.64	105.51	1,939.26	3,406.18	2,120.09	5,526.18
Georgia.....	290,480.52	12,907.54	303,388.06		2,940.26	1,471.80	7.94	130.94	4,550.04	3,255.46	965.90	4,221.36
Hawaii.....	24,391.82	3,724.99	28,116.81		227.59	66.10		22.50	1,013.17	22.40	787.50	809.90
First Illinois.....	1,926,151.40	554,079.60	2,480,231.00	\$1,693.77	6,601.60	2,585.70	1,297.04	261.61	12,439.72	1,865.67	19,005.39	20,871.06
Fifth Illinois.....	88,479.75	6,552.70	95,032.45		966.65	237.30		132.78	1,336.73	74.04	520.09	594.04
Eighth Illinois.....	183,961.11	8,409.56	192,370.67		4,473.63	383.40		152.50	5,009.53	782.20	1,220.90	2,032.20
Thirteenth Illinois.....	91,263.72	4,080.01	95,343.73		2,241.62	365.90		90.99	2,697.52	241.67	786.50	1,028.17
Sixth Indiana.....	278,685.56	22,886.92	301,572.48		5,884.26	1,161.60		104.45	7,120.41	563.35	8,005.00	8,568.35
Seventh Indiana.....	95,320.63	6,522.46	101,843.09		2,668.56	370.40			3,008.96	283.57	2,185.00	2,468.57
Third Iowa.....	576,179.22	38,122.36	614,301.58		2,324.96	762.50		559.23	3,946.69	744.92	2,613.32	3,358.24
Kansas.....	267,781.86	9,540.03	277,321.89		5,279.45	1,725.50		271.19	7,276.14	1,274.84	205.00	1,479.84
Second Kentucky.....	35,808.97	2,404.53	38,213.50		1,662.90	339.10		90.42	2,092.42	124.63	990.00	1,114.63
Fifth Kentucky.....	82,303.42	22,274.32	104,577.74		1,581.89	215.10	184.00	473.98	2,451.87	292.24	85,650.00	86,542.24
Sixth Kentucky.....	15,039.39	7,165.94	22,205.33		576.51	95.00		23.64	685.15	319.19	3,310.00	3,629.19
Seventh Kentucky.....	35,765.83	2,103.21	37,869.04		835.03	150.50		37.33	1,002.86	802.60	667.50	1,470.10
Eighth Kentucky.....	17,698.93	809.58	18,508.51		269.83	184.60		247.86	702.29	3,089.90	24.54	3,114.44
Louisiana.....	251,440.79	22,543.72	273,984.51		2,958.35	700.00	25.16	125.61	3,899.10	807.40	3,103.00	3,910.40
Maryland.....	456,642.69	29,413.00	486,055.69		5,304.74	847.96	51.40	152.33	6,356.97	212.38	4,571.04	4,783.42
Third Massachusetts.....	915,431.60	128,903.90	1,044,335.50		7,395.79	2,800.50	126.58	2.00	9,824.87	9,369.59	9,012.49	18,382.02
First Michigan.....	348,466.40	68,778.73	417,245.13		4,443.83	622.40	10.00	483.14	5,569.37	82.43	2,805.00	2,887.43
Fourth Michigan.....	137,246.28	12,757.25	150,003.53		2,894.72	923.10		16.40	3,744.22	949.89	1,942.56	2,892.45
Minnesota.....	665,733.63	38,995.61	704,729.24		1,602.29	609.80	24	26.21	2,288.54	51.79	1,005.00	1,656.79
First Missouri.....	412,512.84	69,486.60	481,999.44		5,190.58	871.20		1,690.01	7,651.79	915.95	5,511.71	6,427.66
Sixth Missouri.....	446,115.89	49,678.24	495,794.13		4,925.17	1,171.00	41.52	59.42	6,197.71	700.75	1,684.12	2,380.87
Montana.....	184,528.40	13,010.76	197,539.16		2,273.51	1,064.80		15.59	3,343.90	249.47	5,069.41	5,318.88
Nebraska.....	301,623.20	19,882.21	321,505.40		3,988.62	411.60		53.85	4,454.07	513.92	3,379.34	3,893.26
New Hampshire.....	198,400.72	31,804.55	230,205.27		1,501.66	1,818.50	14.40	49.96	3,414.52	212.33	459.00	671.33
First New Jersey.....	102,850.63	5,818.80	108,669.43		1,596.76	459.20		28.55	2,084.51	7.15	120.00	131.15
Fifth New Jersey.....	248,978.47	156,661.63	405,640.10		3,457.21	932.80	85,250.93	187.70	89,828.61	2,654.09	1,930.00	4,584.60
New Mexico.....	52,688.39	5,695.62	58,384.01		573.02	341.80		30.80	1,345.62	347.63	4,383.55	4,731.18
First New York.....	147,066.82	235,482.88	382,549.70		4,261.92	537.10	116,000.00	178.88	120,377.90	104.48	650.00	754.48
Second New York.....	4,108,284.99	248,541.50	4,356,826.49		413.25	220.40	27,783.20	2,300.80	4,547.62	9,219.14	32,850.00	42,069.14
Third New York.....	207,660.11	228,537.55	436,197.66		7,557.54	1,107.20		129.14	8,664.74	1,475.87	1,270.40	2,745.87
Fourth New York.....	175,287.95	71,665.59	246,953.54		5,378.05	1,341.92		2.56	6,722.53	503.93	260.00	703.93
Twenty-first New York.....	194,068.31	15,851.42	209,919.73		2,466.96	986.00		223.06	3,686.02	522.25	635.00	1,137.25
Twenty-eighth New York.....	300,641.82	90,809.09	391,450.91		3,893.98	533.70		144.01	4,580.17	25.32	921.61	946.93
Fourth North Carolina.....	75,815.35	2,960.33	78,775.68		887.16	378.30		53.18	1,318.64	5,904.31	365.81	2,100.12
Fifth North Carolina.....	68,017.80	3,677.48	71,695.28		1,370.42	661.10		58.50	2,066.34	38.30	90.00	123.30
North and South Dakota.....	217,618.07	6,294.87	223,912.94		2,302.04	205.80		294.32	2,825.84	1,734.31	865.81	2,601.12
First Ohio.....	218,480.85	59,484.06	277,964.91		3,444.58	631.10		8,043.55	4,285.97	7.93	4,965.62	4,963.35
Tenth Ohio.....	158,546.53	11,321.53	169,868.06		2,482.21	710.50		28.00	3,220.71	48.31	135.00	183.31
Eleventh Ohio.....	142,600.29	10,487.64	153,087.93		3,026.88	670.10			3,696.48	174.62	560.00	734.62
Eighteenth Ohio.....	330,418.59	78,943.05	409,361.64		4,082.10	472.90		99.35	4,654.35	468.02	280.00	748.02
Oklahoma.....	190,453.22	7,294.80	197,748.02		2,221.05	258.20		94.88	2,616.06	61.30	5,234.91	5,306.21
Oregon.....	123,819.83	17,637.87	141,457.70		8,716.31	1,401.90		30.50	10,279.75	413.81	3,230.88	3,644.69
First Pennsylvania.....	723,642.05	85,918.28	809,560.33		1,871.63	41.40		68.97	3,551.30	128.79	2,610.00	2,738.73
Ninth Pennsylvania.....	252,305.84	9,638.33	261,944.17		6,907.30	1,529.40		95	1,918.98	3.32	275.00	278.32
Twelfth Pennsylvania.....	28,515.90	250.48	28,766.38		2,303.41	757.20		270.74	3,785.06	381.90	10,768.13	11,149.13
Twenty-third Pennsylvania.....	518,574.89	23,723.74	542,298.63		5,360.78	587.40		11.01	3,161.62	2,177.42	818.10	2,995.52
South Carolina.....	94,540.15	6,384.55	100,924.70		8,733.67	1,169.60		1,706.95	7,670.03	5,985.01	10,956.75	15,897.76
Tennessee.....	229,667.74	29,391.29	259,059.03		1,234.55	409.90		72.00	2,478.32	1,801.02	5,459.87	7,260.80
Second Virginia.....	494,255.55	38,238.02	532,493.57	375.00	1,795.51	682.40		1,047.75	3,643.69	3,587.20	2,855.00	6,542.20
Sixth Virginia.....	147,082.27	76,148.21	223,230.48		2,903.92	949.20		21.75	3,843.69	121.37	10,106.49	10,227.86
Washington.....	94,766.53	4,437.93	99,204.46		3,050.29	723.20		64.27	3,843.69	225.65	66.00	285.00
West Virginia.....	217,901.69	17,139.61	235,041.30		162.76	263.10		77.01	3,802.68	47.66	2,628.13	2,675.79
First Wisconsin.....	156,103.40	19,311.15	175,414.55		2,697.62							
Second Wisconsin.....	236,180.82	23,660.49	259,841.31									
Total.....	20,494,474.75	2,961,490.59	23,455,965.34	2,068.77	199,697.95	48,708.62	673,847.54	23,279.15	947,691.43	84,046.44	295,242.50	379,288.98

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

DIS-TRICTS.	CORPORATION INCOME TAX.				INDIVIDUAL INCOME TAX.								Unas-sessed pen-al-ties, interest, etc.	Ac-cepted offers in com-promise.	Total of in-dividual in-come tax collected.	
	Corporation income tax, 1 per cent.	Unas-sessed pen-al-ties, interest, etc.	Accepted offers in com-promise.	Total of cor-poration income tax collected.	Individual income tax—normal, 1 per cent.	\$20,001 to \$50,000, 1 per cent.	\$50,001 to \$75,000, 2 per cent.	\$75,001 to \$100,000, 3 per cent.	\$100,001 to \$250,000, 4 per cent.	\$250,001 to \$500,000, 5 per cent.	Exceeding \$500,000, 6 per cent.					
Ala.....	\$245,634.40	\$559.08	\$4,450.00	\$250,643.48	\$97,830.70	\$12,082.21	\$3,464.04	\$1,693.39	\$2,791.73				\$408.40	\$937.50	\$119,277.97	
Ark.....	88,028.73	140.79	980.00	89,149.52	33,000.91	3,530.32	992.40	333.18					25.28	295.00	38,177.09	
1st Cal.....	1,226,788.97	417.40	1,350.00	1,228,556.37	462,386.63	101,692.83	52,910.96	46,130.64	98,679.20	\$52,688.74	\$13,532.38		427.63	1,240.00	829,689.01	
6th Cal.....	439,170.06	357.64	4,010.00	443,537.70	266,164.39	61,243.23	27,596.67	19,713.24	45,237.30	21,083.24			105.34	915.00	442,058.41	
Colo.....	384,855.10	320.09	2,655.00	387,830.19	126,976.38	28,280.88	13,576.39	10,348.52	28,993.12	25,569.72	4,220.40		65.51	1,013.50	238,984.42	
Conn.....	912,732.89	100.08	630.00	913,462.97	347,787.39	160,659.63	95,399.18	79,258.16	230,032.36	116,303.97	51,639.92		25.89	140.00	1,081,344.63	
Fla.....	106,080.60	581.00	1,480.00	108,141.60	52,930.59	9,891.86	2,588.47	1,358.45	6,000.00	12,500.00	35,577.96		42.92	680.00	119,983.61	
Ga.....	319,118.49	1.15	210.00	320,617.52	76,598.57	12,715.36	6,445.18	4,001.46	8,795.82	10,704.30			.08	280.00	45,211.04	
Hawaii.....	198,399.82	1,211.47	1,855.00	2,616,874.05	1,056,022.69	222,205.57	141,313.27	124,326.58	413,151.06	250,785.52	197,909.22		1,328.55	977.50	2,408,089.96	
1st Ill.....	2,613,807.58	107.08	725.00	2,614,637.66	38,866.17	16,918.32	7,380.02	6,028.00	11,519.44	10,207.05			53.60	390.00	91,362.60	
5th Ill.....	135,507.95	52.68	1,275.00	136,835.63	81,986.98	12,327.72	5,784.65	3,717.12	9,673.65	12,500.00	4,740.70		42.92	325.00	131,098.74	
8th Ill.....	138,104.48	77.65	1,120.00	140,342.13	91,818.09	11,905.97	5,787.44	1,589.98	4,622.53				20.62	312.50	40,079.04	
13th Ill.....	90,630.44	336.90	940.00	92,907.34	161,361.61	34,717.74	19,085.97	15,561.08	41,077.53	4,499.82			301.91	276,605.66		
6th Ind.....	522,884.76	29.85	940.00	523,854.61	38,540.30	8,591.05	4,895.95	3,617.66	12,889.30	213.26			70.74	230.00	69,048.26	
7th Ind.....	119,958.78	365.35	5,285.00	125,649.13	197,118.31	33,179.15	9,637.49	6,522.83	10,180.49	5,029.91			212.46	2,435.00	264,315.64	
3d Iowa.....	463,322.70	277.11	2,025.00	465,625.81	460,043.69	66,418.30	11,925.58	5,945.81	4,741.45				25.63	732.50	94,975.59	
Kans.....	457,741.58	61.10	1,035.00	458,837.68	38,615.43	5,425.48	803.25						2.00	5.00	6,235.73	
2d Ky.....	37,319.33	867.17	660.00	38,646.50	65,320.49	21,886.27	11,401.82	7,917.59	9,849.17	3,973.47			591.63	317.50	121,257.94	
5th Ky.....	326,082.33	1,000.00	235.00	327,317.33	8,154.69	1,339.94							1.63	80.00	9,870.77	
6th Ky.....	23,641.00	16.97	560.00	24,227.97	43,005.59	12,015.67	1,649.63	1,276.58	1,500.00	4,527.20			4.10	68.75	5,092.39	
7th Ky.....	42,428.62	41.63	1,992.70	44,462.95	21,574.53	3,666.27	1,353.27						153.70	985.00	209,813.20	
8th Ky.....	19,500.20	868.34	2,550.00	22,918.54	316,364.74	135,233.15	26,696.10	12,704.37	8,301.50	17,842.06	7,897.32		329.10	1,485.00	1,154,546.31	
La.....	312,946.40	1,982.63	1,610.00	315,539.03	606,050.29	520,076.51	123,620.98	92,078.01	76,182.62	198,575.89	75,141.78		67,056.42	740.00	2,683,084.53	
Md.....	662,457.66	3,267.73	2,485.00	668,290.39	1,853,057.41	1,129,732.33	359,517.49	201,784.17	206,150.97	494,495.00	194,707.24		34,423.81	1,473.52	6,019,997.39	
3d Mass.....	1,847,394.68	89.10	2,825.00	1,850,308.78	1,094,868.72	347,739.62	82,285.86	51,125.97	43,856.52	134,868.80	93,516.26		655,714.20	31.66	1,132,827.00	
1st Mich.....	1,001,934.62	129.23	1,240.00	1,003,304.85	284,610.27	60,344.84	20,771.14	11,145.83	8,059.33	18,044.26	3,720.80		93.99	1,612.50	1,410,813.78	
4th Mich.....	283,241.04	312.67	1,170.00	284,713.71	249,069.06	78,911.43	45,382.20	31,832.88	53,601.22	29,643.58	92,689.09		31.66	897.50	123,015.36	
Minn.....	1,200,896.83	127.03	2,365.00	1,203,388.86	732,586.79	463,822.38	68,597.73	37,112.40	25,032.26	52,570.18	9,679.85		789.86	30.00	581,949.32	
1st Mo.....	730,044.76	64.67	2,620.00	732,739.43	160,422.51	36,734.93	20,168.58	13,275.38	32,032.44	12,379.42			69.93	1,291.00	658,175.73	
6th Mo.....	394,112.92	314.47	2,707.00	397,134.11	81,686.75	13,130.80	6,032.46	4,660.96	14,232.68	796.08			35.03	915.00	275,963.29	
Mont.....	199,067.45	122.95	1,490.00	200,680.40	171,400.57	16,370.52	6,964.66	7,139.50	13,928.01	11,452.33			82.08	145.00	120,727.71	
1st N. H.....	231,025.12	419.07	3,090.00	234,544.19	475,759.18	121,032.63	50,512.02	28,478.65	21,889.79	55,607.71	31,801.90		52,005.07	90.99	1,097.99	352,546.57
Neb.....	472,140.08	119.35	1,240.00	473,559.43	88,001.68	32,915.35	21,387.67	20,199.08	54,815.31	35,180.04			238.23	450.00	258,315.36	
N. H.....	243,681.21	119.35	1,240.00	245,050.56	88,001.68	32,915.35	21,387.67	20,199.08	54,815.31	35,180.04			255.31	1,877.50	1,019,854.56	
1st N. J.....	1,147,063.97	958.93	2,025.00	1,150,047.90	731,324.01	73,549.82	42,011.56	31,349.79	59,104.33	32,500.25	47,881.99		22.26	1,230.01	6,930.65	
5th N. J.....	110,228.83	149.51	1,800.00	112,178.34	40,295.16	23,615.24	1,229.41	1,410.57					352.44	817.51	946,154.57	
N. Mex.....	373,231.67	331.72	1,560.00	375,123.39	493,100.58	117,648.25	66,187.27	66,510.51	144,210.48	62,863.11	4,455.42					
1st N. Y.....	6,996,459.76	8,840.69	2,036.00	7,007,336.45	3,010,380.18	478,503.61	364,244.37	385,099.43	1,310,865.17	920,267.16	1,757,945.09		958.08	592.00	8,208,855.09	
3d N. Y.....	1,356,878.67	1,388.34	2,124.37	1,360,391.38	1,391,020.66	490,816.44	308,665.16	245,486.65	749,727.27	538,343.64	2,293,644.11		1,777.46	515.00	6,019,997.39	
14th N. Y.....	493,960.14	1,038.62	1,104.75	496,103.52	308,437.34	115,930.19	77,548.64	66,898.12	199,127.13	106,495.75	257,738.18		446.65	205.00	1,132,827.00	
21st N. Y.....	312,874.54	77.06	392.11	313,343.71	133,914.04	40,415.73	21,091.68	19,267.02	51,102.65	26,937.01			22.79	790.01	298,540.93	
24th N. Y.....	605,398.71	119.49	1,390.00	606,908.20	299,172.59	90,704.17	56,638.36	50,163.62	125,160.53	67,644.30	125,290.09		158.96	1,200.00	816,162.62	
4th N. C.....	94,647.81	313.91	820.00	95,781.72	18,417.80	8,185.88	1,188.91	1,500.00	9,721.50	12,500.00	1,700.21		33.24	60.00	53,367.64	
5th N. C.....	161,500.35	113.31	430.00	162,043.66	35,886.64	4,628.84	2,751.66	3,472.10	13,729.00	9,623.54			14.64	140.00	70,246.42	
N. and S. Dak.....	129,022.45	84.40	1,200.00	130,306.85	33,314.49	5,549.16	1,066.29	872.06					20.29	470.00	41,227.29	
1st Ohio.....	515,194.00	108.99	5,555.00	520,857.99	187,462.88	75,232.87	39,959.08	32,832.69	82,270.81	20,863.10	15,230.90		193.14	1,310.00	455,355.47	
10th Ohio.....	377,461.43	102.48	20.00	377,583.91	60,875.16	22,440.98	14,425.05	8,262.35	26,148.62	29,627.64	31,863.69		55.87	30.00	187,729.36	
11th Ohio.....	212,484.24	35.36	2,360.00	214,879.60	64,169.72	19,357.71	6,058.60	4,876.99	8,349.38				35.85	367.50	103,215.75	
18th Ohio.....	1,423,251.17	255.93	1,170.00	1,424,677.10	351,505.58	96,262.01	51,525.11	41,038.59	95,983.80	29,237.43	75,555.75		324.96	1,667.30	743,100.53	
Okla.....	271,041.29	371.97	1,790.00	273,203.26	64,246.16	15,301.57	9,590.56	8,273.32	27,173.07	8,930.37			75.71	95.00	132,685.76	
Oreg.....	180,727.71	156.00	3,551.35	184,435.06	77,147.06	17,087.68	7,531.02	3,169.52	10,198.65	4,756.97			60.87	1,354.10	121,365.87	
1st Pa.....	2,241,173.51	18,886.02	1,090.00	2,261,149.53	997,593.35	317,134.66	202,051.95	178,722.37	499,482.88	205,823.69	264,267.80		916.37	482.50	2,666,485.57	
9th Pa.....	263,324.94	178.23	3,480.00	266,983.17	81,667.91	20,923.03	8,510.54	5,926.09	16,623.20	12,500.00	39,916.64		110.59	1,155.00	187,327.00	
12th Pa.....	335,068.03	1.52		335,069.55	91,037.56	32,955.53	21,782.66	20,978.14	51,423.51	20,464.58	2,707.12		39.17		241,888.27	
23d Pa.....	1,856,373.93	1,547.43	4,015.65	1,861,937.01	510,658.90	156,411.31	99,945.10	81,331.56	251,128.52	146,549.09	298,844.09		352.61	2,135.00	1,547,356.2	

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.			OLEOMARGARINE.		
	Total.	Re-fund.	Net total.	Total.	Re-fund.	Net total.	Total.	Re-fund.	Net total.	Total.	Re-fund.	Net total.
Alabama.....	\$155,979.80	\$110.42	\$155,869.38	\$55,067.53	\$9.60	\$55,057.93	\$50,494.69		\$50,494.69	85,406.59		\$5,406.59
Arkansas.....	42,681.28	22.92	42,658.36	43,060.32	9.20	43,051.12	18,991.42		18,991.42	4,182.58		4,182.58
1st California.....	6,115,713.03	1,114.26	6,114,598.77	547,312.72	2.50	547,310.22	1,267,838.57	\$110.00	1,267,228.57	636.50		636.50
6th California.....	657,471.43	452.02	656,998.41	72,791.34	31.84	72,759.50	478,080.60	55.01	478,025.59	2,139.00	\$10.50	2,128.50
Colorado.....	175,111.07	227.09	174,883.98	73,732.80	21.80	73,711.00	464,893.05	4,427.28	463,465.77	7,914.25		7,914.25
Connecticut.....	323,122.08	133.34	322,988.74	324,343.53	18.60	324,324.93	1,851,069.91	106.38	1,850,963.53	15,240.53	9.50	15,231.03
Florida.....	103,642.63	322.92	103,319.71	1,000,215.08	730.07	999,485.01	44,763.44	627.36	44,136.08	3,771.34		3,771.34
Georgia.....	24,070.75	50.00	23,998.75	68,862.53		68,862.53	151,864.37		151,864.37	5,332.25		5,332.25
Hawaii.....	86,139.78		86,139.78	10,874.23		10,874.23	48,633.87		48,633.87	1,283.33	400.00	883.33
1st Illinois.....	974,542.72	1,324.41	973,218.31	3,015,317.79	204.43	3,015,113.36	7,014,432.84	189.30	7,014,143.54	499,954.06	1,793.27	498,160.79
5th Illinois.....	25,655,281.83	216.67	25,655,065.16	82,921.51	10.40	82,911.11	396,466.64	11.80	396,454.84	6,652.58		6,652.58
8th Illinois.....	8,351,793.02	58.34	8,351,734.68	224,086.66	27.36	224,059.30	340,278.97	316.68	339,962.29	6,902.02		6,902.02
13th Illinois.....	335,064.83	25.00	334,839.83	73,317.09		73,317.09	645,254.00	62.51	645,191.49	19,283.79	4.50	19,279.29
6th Indiana.....	7,920,328.87	512.52	7,919,816.35	268,619.42	47.17	268,572.25	1,005,144.09		1,005,144.09	22,408.67	2.50	22,406.17
7th Indiana.....	13,551,468.07	746.67	13,550,721.40	353,442.50	47.55	353,394.95	1,069,617.66	376.42	1,069,241.24	3,468.84	3.00	3,465.84
3d Iowa.....	66,343.30	369.69	65,973.61	353,525.35	144.71	353,380.64	639,543.83	212.09	639,331.74	27,789.59	24.50	27,765.09
Kansas.....	3,565,632.60	401.84	3,565,230.76	189,379.36	384.86	189,094.50	1,971,114.24		1,971,114.24	61,391.91	147.82	61,244.09
2d Kentucky.....	14,648,322.14	470.13	14,647,852.01	2,542,983.24	66.60	2,542,916.64	501,565.21	92.25	501,472.96	3,936.24		3,936.24
5th Kentucky.....	3,761,016.89		3,761,016.89	251,689.44	49.59	251,639.85	371,425.00	8.75	371,416.25	805.50		805.50
6th Kentucky.....	4,318,444.73	230.22	4,318,214.50	15,197.92	46.90	15,151.02	56,516.24		56,516.24	244.75		244.75
7th Kentucky.....	2,350,638.00	45.27	2,350,592.73	7,531.64	30.40	7,501.24	13,575.42		13,575.42	474.50		474.50
Louisiana.....	5,621,023.10	534.68	5,620,488.42	1,437,571.39	31.40	1,437,539.99	678,404.72	10,216.19	668,188.53	6,119.75	8.09	6,107.66
Maryland.....	3,947,535.41	793.83	3,946,741.58	1,656,800.51	61.23	1,656,739.28	1,876,820.97	39.81	1,876,781.16	19,438.59	3.50	19,435.09
3d Massachusetts.....	2,351,165.44	1,093.76	2,350,071.68	732,141.05	76.29	732,064.76	3,172,793.60	578.25	3,172,215.35	19,438.28		19,438.28
1st Michigan.....	1,283,162.85	241.68	1,282,921.17	3,266,158.11	573.44	3,265,584.67	2,055,099.21	109.62	2,054,989.59	25,025.07	15.00	25,010.07
4th Michigan.....	141,958.91	136.47	141,822.44	212,240.81	19.09	212,221.72	534,508.42	277.94	534,230.48	18,011.51	10.75	18,000.76
Minnesota.....	148,064.11	306.25	147,757.86	245,181.85		245,181.85	2,189,372.59	6,059.26	2,183,313.33	10,307.59		10,307.59
1st Missouri.....	227,702.43	253.29	227,449.14	5,579,252.94	34.80	5,579,218.14	3,971,860.35	8,916.24	3,962,944.11	66,580.40	44.50	66,535.90
6th Missouri.....	977,929.07	502.77	977,426.30	116,869.75	53.31	116,816.44	702,073.63	634.17	693,439.46	8,764.43	46.00	8,718.43
Montana.....	138,907.08	492.03	138,415.05	48,762.84	11.25	48,751.59	540,787.97	735.00	540,052.97	2,002.08		2,002.08
Nebraska.....	1,882,560.72	150.00	1,882,410.72	120,087.99	55.52	120,032.47	691,073.86	454.24	690,619.62	8,023.42	6.00	8,017.42
New Hampshire.....	45,377.12		45,377.12	193,594.68	33.34	193,561.34	232,063.90	116.68	231,947.22	12,948.34	15.00	12,933.34
1st New Jersey.....	77,089.50	54.18	77,035.32	288,999.09	29.34	288,969.75	232,063.90		232,063.90	11,289.00		11,289.00
5th New Jersey.....	317,526.97	527.89	317,099.08	6,911,850.59	1,255.65	6,910,594.94	3,994,038.01		3,994,038.01	59,331.77	4.00	59,327.77
New Mexico.....	43,765.46	106.68	43,658.78	15,812.66		15,812.66	24,400.64	\$1.87	24,402.51	81.00		81.00
1st New York.....	4,694,953.31	456.25	4,694,497.06	3,328,312.95	507.72	3,327,805.23	3,921,940.58	1,562.25	3,920,378.33	11,397.08	11.50	11,385.58
2d New York.....	918,161.62	337.50	917,824.12	4,874,863.27	2,000.76	4,872,862.51	246,461.26		246,461.26	4,484.67		4,484.67
3d New York.....	271,595.55	143.75	271,451.80	4,649,688.70	165.03	4,649,523.67	7,711,306.41	12.50	7,711,293.91	3,394.25	3.50	3,390.75
14th New York.....	1,489,887.33	210.43	1,489,676.90	530,605.06	15.55	530,589.51	2,269,370.55	402.50	2,268,968.05	23,537.19	5.00	23,532.19
21st New York.....	1,419,559.61	414.59	1,419,145.02	579,328.08	21.68	579,306.40	1,232,486.79	77.75	1,232,409.04	28,724.19	22.00	28,702.19
28th New York.....	245,481.70	75.00	245,406.70	265,523.82	43.41	265,480.41	2,545,355.61	125.56	2,545,230.05	29,346.61		29,346.61
4th North Carolina.....	4,076.99	20.53	4,056.46	5,218,714.13	16,735.90	5,201,978.23	609.95		609.95	388.00		388.00
5th North Carolina.....	2,909.85		2,909.85	7,846,321.63	4,612.37	7,841,709.26	30.84		30.84	261.00		261.00
N. and S. Dakota.....	37,534.82	83.34	37,451.48	60,303.11		60,303.11	68,810.50	70.00	68,740.50	1,175.75		1,175.75
1st Ohio.....	9,031,505.54	267.15	9,031,238.39	2,899,036.57	1,872.00	2,897,164.57	2,442,856.82	5.69	2,442,851.13	90,568.70	11.50	90,557.20
10th Ohio.....	180,468.90	400.00	180,068.90	1,530,564.37	8,501.96	1,522,062.41	810,515.74		810,515.74	9,058.26	6.00	9,052.26
11th Ohio.....	53,288.44	114.59	53,173.85	389,673.28	1,628.80	388,044.48	666,819.15	1,788.60	665,030.55	409,608.36		409,608.36
18th Ohio.....	261,102.00	216.67	260,885.33	722,285.56	1,344.43	720,941.13	2,183,521.08	200.46	2,183,320.62	26,649.16	28.25	26,620.91
Oklahoma.....	13,076.53	32.92	13,043.61	47,530.59	28.40	47,502.19	3,564.17	26.67	3,537.50	2,134.59	4.50	2,130.09
Oregon.....	371,296.72	68.75	371,227.97	41,679.78	37.25	41,642.53	242,829.12	516.00	242,313.12	1,122.42		1,122.42
1st Pennsylvania.....	3,565,976.90	439.97	3,565,536.93	2,845,455.51	80.05	2,845,375.46	3,958,192.13	53.75	3,957,638.38	6,629.25		6,629.25
9th Pennsylvania.....	461,631.20	375.00	461,256.20	2,581,117.52	291.57	2,580,825.95	1,889,300.46	139.00	1,889,161.46	3,297.00	19.00	3,278.00
12th Pennsylvania.....	107,972.17		107,972.17	135,990.06	3.20	135,986.86	3,289,738.22	29.17	3,289,709.05	1,591.75		1,591.75
23d Pennsylvania.....	5,706,638.26	438.93	5,706,200.33	1,043,512.64	82.27	1,043,430.37	8,087.87	43.34	8,044.53	11,037.66	6.00	11,031.66
South Carolina.....	32,872.62	75.00	32,797.62	103,929.65	193.82	103,735.83	121,234.22	26.67	121,207.55	4,938.25	2.50	4,935.75
Tennessee.....	88,879.12	774.20	88,104.92	1,412,010.83	4.50	1,412,006.33	895,505.17	245.80	895,259.37	20,543.00		20,543.00
3d Texas.....	92,757.25	432.83	92,324.42	105,248.03	297.31	105,046.72	96,342.06	30.00	96,312.06	6,672.34		6,672.34
2d Virginia.....	863,317.96	100.00	863,217.96	5,774,580.02	12.80	5,774,567.22	131,128.33		131,128.33	1,739.50	1.37	1,738.13
Washington.....	280,868.83	639.16	280,229.67	43,782.56	50.54	43,732.02	1,168,788.38	11.67	1,168,776.71	1,437.75		1,437.75
West Virginia.....	132,759.27	25.00	132,734.27	1,048,291.47	450.52	1,047,840.95	60.00		60.00	12,064.82		12,064.82
1st Wisconsin.....	2,680,199.94	384.12	2,679,815.82	788,049.91	137.03	787,912.88	1,045,200.96	50.12	1,045,150.84	21,032.39	36.50	21,032.39
2d Wisconsin.....	101,665.81	172.92	101,492.89	160,364.76	26.80	160,337.96	1,164,298.08	114.58	1,164,183.50	9,794.27	5.50	9,788.77
Total.....	144,619,690.37	19,386.67	144,600,303.70	79,704,071.46	43,487.21	79,720,584.22	79,328,946.72	45,446.42	79,283,500.30	1,695,256.95	2,716.46	1,692,540.49

NOTE.—That portion of the Ninth district of Pennsylvania, formerly constituting the Twelfth district, was detached from the Ninth district and reestablished as the Twelfth district of Pennsylvania, in effect May 1, 1915.

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

DISTRICTS.	MIXED FLOUR.			ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			SPECIAL TAXES, INCLUDING BANKERS, BROKERS, ETC. (ACT OCT. 22, 1914).		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
Alabama.....										\$57,742.60	\$70.88	\$57,671.72
Arkansas.....	\$86.04		\$86.04							35,442.26	152.28	35,289.98
First California.....				\$600.00		\$600.00				172,702.30		172,702.30
Sixth California.....				424.00		424.00				84,580.65	285.25	84,295.40
Colorado.....	50.00		50.00	1,122.00		1,122.00	\$2,613.40		\$2,613.40	56,735.45	76.67	56,658.78
Connecticut.....										99,390.36	13.36	99,377.00
Florida.....										32,932.59	73.34	32,859.25
Georgia.....	2.00		2.00							68,456.86		68,456.86
Hawaii.....										8,899.52		8,899.52
First Illinois.....							44,016.54	\$415.84	43,600.70	243,198.43	932.20	242,266.23
Fifth Illinois.....										27,519.31	47.91	27,471.40
Eighth Illinois.....	110.10		110.10	462.00		462.00				64,201.22	152.36	64,048.86
Thirteenth Illinois.....	255.00		255.00	73.00		73.00				32,145.70	46.34	32,099.36
Sixth Indiana.....				136.00		136.00				115,374.47	196.20	115,178.27
Seventh Indiana.....	29.80		29.80							36,742.40	344.51	36,397.89
Third Iowa.....	140.00		140.00	768.00		768.00	8,374.35		8,374.35	139,728.76	411.87	139,316.89
Kansas.....	580.70		580.70	1,144.80		1,144.80	8,776.52		8,776.52	76,615.51	50.00	76,565.51
Second Kentucky.....										13,650.34	23.34	13,627.00
Fifth Kentucky.....										25,832.72	86.37	25,746.35
Sixth Kentucky.....										8,072.73		8,072.73
Seventh Kentucky.....										13,205.43		13,205.43
Eighth Kentucky.....										8,101.12	46.54	8,054.58
Louisiana.....										58,858.09	798.56	58,059.53
Maryland.....							1,525.50		1,525.50	114,495.16	60.56	114,434.60
Third Massachusetts.....							2,277.07		2,277.07	208,124.34	716.02	207,408.32
First Michigan.....				5,290.65		5,290.65				84,896.46	68.50	84,827.96
Fourth Michigan.....										42,051.25	47.83	42,003.42
Minnesota.....	15.00		15.00				12,351.39		12,351.39	109,071.88		109,071.88
First Missouri.....	674.25		674.25	1,304.60		1,304.60				102,525.03	195.89	102,329.14
Sixth Missouri.....	232.00		232.00	592.00		592.00	2,049.51		2,049.51	82,491.29	423.77	82,067.52
Montana.....				100.00	\$100.00					58,055.70		58,055.70
Nebraska.....	145.00		145.00				1,509.75		1,509.75	77,622.17	124.31	77,497.86
New Hampshire.....										62,509.92		62,509.92
First New Jersey.....										39,232.19	59.14	39,173.05
Fifth New Jersey.....										91,976.76	162.70	91,814.06
New Mexico.....										23,417.27	116.71	23,300.56
First New York.....										70,170.95	67.70	70,103.25
Second New York.....	20.00		20.00	4,200.00		4,200.00	1,000.00		1,000.00	513,484.28	257.52	513,226.76
Third New York.....	1,162.00		1,162.00	1,488.00		1,488.00				60,506.90	1,573.16	58,933.74
Fourteenth New York.....				293.70		293.70				63,957.49	32.95	63,924.54
Twenty-first New York.....				1,890.00		1,890.00				64,126.45	50.67	64,075.78
Twenty-eighth New York.....										87,496.57	20.91	87,475.66
Fourth North Carolina.....										17,407.72	20.33	17,387.39
Fifth North Carolina.....										16,678.03	48.25	16,629.78
North and South Dakota.....										55,160.40		55,160.40
First Ohio.....	19.00		19.00							78,941.98	211.64	78,730.34
Tenth Ohio.....				723.80		723.80	4,207.18	98.66	4,108.52	47,049.56	115.18	46,934.38
Eleventh Ohio.....										47,643.82	271.47	47,372.35
Eighteenth Ohio.....										103,005.38	80.01	102,925.37
Oklahoma.....	27.05		27.05				852.65		852.65	53,021.11	28.94	52,992.17
Oregon.....										46,056.12	101.68	45,954.44
First Pennsylvania.....	12.00		12.00							219,833.73	211.99	219,621.74
Ninth Pennsylvania.....										102,925.73	125.56	102,800.17
Twelfth Pennsylvania.....				54.00		54.00				5,597.31		5,597.31
Twenty-third Pennsylvania.....										209,165.07	753.57	208,411.50
South Carolina.....										37,468.47	748.04	36,720.43
Tennessee.....	1,676.00		1,676.00				43.76		43.76	52,779.77	217.91	52,561.86
Third Texas.....										160,030.47		160,030.47
Second Virginia.....										40,108.38	47.36	40,061.02
Sixth Virginia.....										23,033.75		23,033.75
Washington.....										73,130.36	176.70	72,953.66
West Virginia.....										50,240.35	107.27	50,133.08
First Wisconsin.....				1,536.50		1,536.50	102.50		102.50	62,646.66	133.36	62,513.30
Second Wisconsin.....				873.00		873.00	9,912.38		9,912.38	37,951.13	50.00	37,901.13
Total.....	5,255.94		5,255.94	23,685.05	100.00	22,985.05	99,612.50	514.50	99,098.00	4,967,179.18	11,245.61	4,955,933.57

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

DISTRICTS.	SCHEDULES A AND B.			MISCELLANEOUS.			PENALTIES, ETC. (REGULAR LIST).		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$183,848.09	\$103.59	\$183,744.50	\$4,998.50		\$4,998.50	\$1,704.23	\$29.50	\$1,674.73
Arkansas.....	117,127.10	67.32	117,059.78	5,135.94		5,135.94	502.88		502.88
First California.....	612,530.09		612,530.09	9,003.86	\$1,916.53	7,087.33	12,590.16		12,590.16
Sixth California.....	316,016.86	544.63	315,472.23	4,638.19	5.20	4,632.99	1,710.79	360.00	1,350.79
Colorado.....	225,634.91	3.96	225,630.95	3,726.06		3,726.06	2,935.35		2,935.35
Connecticut.....	404,575.63	2,034.32	402,541.31	4,932.75	4,932.75		2,670.81	2,670.81	
Florida.....	140,121.68	10.39	140,111.29	1,939.26	409.86	1,529.40	5,526.18		5,526.18
Georgia.....	273,388.06		273,388.06	4,550.04		4,550.04	4,221.36		4,221.36
Hawaii.....	33,116.81		33,116.81	1,013.17		1,013.17	809.90		809.90
First Illinois.....	2,480,231.00	4,580.43	2,475,650.57	12,439.72	12,439.72		20,871.06	3,094.15	16,876.91
Fifth Illinois.....	95,032.45		95,032.45	1,336.73	16.00	1,320.73	394.04	63.13	330.91
Eighth Illinois.....	195,370.67	133.35	195,237.32	5,009.53		5,009.53	2,002.20	240.00	1,762.20
Thirteenth Illinois.....	95,343.73	24.18	95,319.55	2,697.52		2,697.52	1,028.17		1,028.17
Sixth Indiana.....	301,572.48	184.10	301,388.38	7,120.41	3,261.90	3,858.51	8,568.35	9.38	8,558.97
Seventh Indiana.....	101,843.09	77.05	101,766.04	3,038.96	2,037.60	1,001.36	2,468.57		2,468.57
Third Iowa.....	614,301.58	1,371.93	612,929.65	3,946.69	38.03	3,908.66	3,358.24		3,358.24
Kansas.....	277,321.89	134.84	277,187.05	7,276.14		7,276.14	1,479.84	565.00	914.84
Second Kentucky.....	38,213.50		38,213.50	2,002.42		2,002.42	1,114.63		1,114.63
Fifth Kentucky.....	104,579.74	31.68	104,548.06	2,454.97		2,454.97	83,942.24		83,942.24
Sixth Kentucky.....	22,205.24		22,205.24	695.15		695.15	3,620.19	40.00	3,580.19
Seventh Kentucky.....	37,869.04	28.54	37,840.50	1,002.86		1,002.86	1,470.10		1,470.10
Eighth Kentucky.....	18,508.51	7.92	18,500.59	702.29		702.29	3,114.44	245.00	2,869.44
Louisiana.....	273,984.51	159.26	273,825.25	3,899.10	1,353.47	2,545.63	3,910.40	6.63	3,903.77
Maryland.....	486,055.69	776.87	485,278.82	6,356.97	6,234.75	122.22	4,783.62	4,783.62	
Third Massachusetts.....	1,044,335.50	289.26	1,044,046.24	9,824.87	9,824.87		18,382.02	18,382.02	
First Michigan.....	417,245.13	985.38	416,259.75	5,559.37	1,084.80	4,474.57	2,887.43	485.00	2,402.43
Fourth Michigan.....	150,003.53	43.19	149,960.34	3,744.22	8.58	3,735.64	2,892.45	15.00	2,877.45
Minnesota.....	704,729.24		704,729.24	2,238.54		2,238.54	1,656.79	536.44	1,120.35
First Missouri.....	481,990.44	804.53	481,185.91	7,651.79	7,651.79		6,427.66	845.89	5,581.77
Sixth Missouri.....	495,794.13	173.05	495,621.08	6,197.71	41.10	6,156.61	2,389.87	96.60	2,293.27
Montana.....	197,539.16		197,539.16	3,343.90		3,343.90	3,154.90		3,154.90
Nebraska.....	321,505.50	409.03	321,096.47	4,454.07	314.47	4,139.60	3,893.26	3,890.00	313.26
New Hampshire.....	227,905.27	48.66	227,856.61	3,414.52	1,984.74	1,429.78	671.33	133.32	538.01
First New Jersey.....	108,666.43		108,666.43	2,084.51		2,084.51	131.15		131.15
Fifth New Jersey.....	444,040.10	289.94	443,750.16	89,828.61	17,137.09	72,691.52	4,884.09		4,884.09
New Mexico.....	57,782.31	53.17	57,729.14	1,345.62		1,345.62	4,731.18		4,731.18
First New York.....	382,579.70	645.83	381,933.87	120,977.90	55,129.09	65,848.81	754.48		754.48
Second New York.....	4,354,826.49	7,584.00	4,347,242.49	30,669.65	21,373.22	9,296.43	42,069.74		42,069.74
Third New York.....	446,197.66	70.37	446,127.29	4,547.62	4,547.62		2,745.87		2,745.87
Fourteenth New York.....	246,953.54		246,953.54	16,722.53	16,722.53		763.93	763.93	
Twenty-first New York.....	209,719.73	21.00	209,698.73	3,686.02	3,686.02		1,157.25	1,157.25	
Twenty-eighth New York.....	391,451.01	513.32	390,937.69	4,580.17	4,580.17		946.93	946.93	
Fourth North Carolina.....	78,775.65	4.45	78,771.20	1,318.64		1,318.64	5,904.31		5,904.31
Fifth North Carolina.....	71,605.28	16.61	71,588.67	2,325.84		2,325.84	2,100.12		2,100.12
North and South Dakota.....	223,822.94		223,822.94	2,666.34		2,666.34	123.30	365.00	1,735.12
First Ohio.....	277,915.01	157.35	277,757.66	438,285.07	2,762.73	435,522.34	4,993.35	144.58	4,848.77
Tenth Ohio.....	169,868.06	28.48	169,839.58	3,220.71	1,530.30	1,690.41	183.31		183.31
Eleventh Ohio.....	153,087.93	37.94	153,049.99	3,696.48		3,696.48	734.62		734.62
Eighteenth Ohio.....	409,361.64	1,337.00	408,024.64	6,023.21	6.00	6,017.21	1,913.80		1,913.80
Oklahoma.....	197,688.13	50.77	197,637.36	4,654.35	9.40	4,644.95	748.02	19.58	728.44
Oregon.....	141,457.73	60.52	141,397.21	2,616.06	394.96	2,221.10	5,306.21		5,306.21
First Pennsylvania.....	809,560.33	426.31	809,134.02	10,279.75	10,279.75		3,644.69	3,644.69	
Ninth Pennsylvania.....	261,924.17	521.87	261,402.30	3,551.30	536.07	3,015.23	2,738.73		2,738.73
Twelfth Pennsylvania.....	28,766.38	2.97	28,763.41	1,913.98		1,913.98	278.32		278.32
Twenty-third Pennsylvania.....	542,298.63	119.36	542,179.27	8,785.06	1,397.07	7,387.99	11,134.13	1.25	11,132.88
South Carolina.....	100,024.70	21.74	100,002.96	3,161.62	15.70	3,145.92	2,995.52	1.25	2,994.27
Tennessee.....	259,059.03	116.77	258,942.26	7,670.03	5,294.45	2,375.58	16,897.76	40.85	16,856.91
Third Texas.....	502,473.57		502,473.57	6,240.49	1,858.47	4,382.02	7,260.89	28.13	7,232.76
Second Virginia.....	164,130.48	30.81	164,099.67	2,478.32	2,478.32		13,595.89	1,597.13	11,998.76
Sixth Virginia.....	99,204.46	3.96	99,200.50	3,504.66	1,096.09	2,408.57	6,742.20	15.96	6,726.24
Washington.....	235,041.55	64.25	234,977.30	3,643.69	1,245.95	2,397.74	10,227.86	3,330.00	6,897.86
West Virginia.....	174,414.55	24.88	174,389.67	3,817.39	1,093.00	2,724.39	285.05	4.28	280.77
First Wisconsin.....	259,841.32	217.20	259,624.12	3,800.68	3,800.68		2,672.79		2,672.79
Second Wisconsin.....	162,584.55	333.72	162,250.83	3,008.91		3,008.91	1,427.85		1,427.85
Total.....	23,455,965.34	25,782.03	23,430,183.31	947,601.43	215,137.90	732,463.53	379,288.98	54,695.68	324,593.30

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

DISTRICTS.	CORPORATION INCOME TAX.			INDIVIDUAL INCOME TAX.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$250,643.48	\$3,167.83	\$247,475.65	\$119,297.97	\$532.04	\$118,765.93	\$885,183.48	\$4,023.86	\$881,159.62
Arkansas.....	89,149.52	1,360.46	87,789.06	38,177.09	11.64	38,165.45	394,536.43	1,623.82	392,912.61
First California.....	1,228,556.37	6,149.39	1,222,406.98	829,689.01	3,399.19	826,289.82	10,796,672.61	12,691.87	10,783,980.74
Sixth California.....	443,537.70	55,970.21	387,567.49	442,058.41	1,621.19	440,437.22	2,503,448.97	59,365.85	2,444,083.12
Colorado.....	387,830.19	3,212.73	384,617.46	238,984.42	340.83	238,643.59	1,643,282.95	5,313.36	1,637,969.59
Connecticut.....	913,462.97	173,313.47	740,149.50	1,081,344.63	720.76	1,080,623.87	5,020,153.20	260,857.99	4,759,295.21
Florida.....	108,141.60	897.39	107,244.21	121,368.22	254.17	121,114.05	1,562,425.02	3,325.50	1,559,099.52
Georgia.....	320,617.52	5,566.97	315,050.55	119,983.61	1,105.75	118,877.86	1,041,349.35	6,722.72	1,034,626.63
Hawaii.....	198,610.97	233.25	198,377.72	45,211.04	6.67	45,204.37	434,582.62	639.92	433,942.70
First Illinois.....	2,616,874.05	33,323.41	2,583,550.64	2,408,089.96	1,212.70	2,406,877.26	19,329,868.17	60,409.95	19,269,458.22
Fifth Illinois.....	136,403.03	49.21	136,353.82	91,362.60	192.11	91,170.49	26,493,570.72	612.29	26,492,958.43
Eighth Illinois.....	138,432.14	264.46	138,167.68	131,098.74	629.41	130,469.33	9,459,747.27	1,821.86	9,457,925.41
Thirteenth Illinois.....	91,818.09	10.63	91,807.46	40,079.04	75.34	40,003.70	959,359.96	248.50	959,111.46
Sixth Indiana.....	523,221.75	3,450.86	519,770.89	276,605.66	1,110.55	275,495.11	10,449,099.67	8,775.18	10,440,324.49
Seventh Indiana.....	120,925.63	1,331.19	119,594.44	69,048.26	75.48	68,972.78	15,312,093.78	5,019.80	15,307,073.98
Third Iowa.....	469,173.05	3,960.02	465,213.03	264,315.64	2,074.47	262,241.17	2,621,308.38	8,607.31	2,612,701.07
Kansas.....	460,043.69	390.25	459,653.44	94,975.59	145.38	94,830.21	1,101,868.00	1,491.99	1,100,376.01
Second Kentucky.....	38,615.43	144.28	38,471.15	6,235.73	13.33	6,222.40	3,888,111.83	1,003.90	3,887,107.93
Third Kentucky.....	340,605.90	1,017.89	339,588.01	121,257.94	67.94	121,190.00	18,375,485.34	1,832.86	18,373,652.48
Sixth Kentucky.....	23,877.00	144.65	23,732.35	9,574.63	11.63	9,563.00	4,452,990.77	254.62	4,452,736.15
Seventh Kentucky.....	43,005.59	433.32	42,572.27	21,030.77	27.74	21,003.03	4,507,987.43	766.73	4,507,220.70
Eighth Kentucky.....	21,534.53	188.42	21,346.11	5,092.39	.....	5,092.39	2,429,272.84	563.55	2,428,709.29
Louisiana.....	316,364.74	6,037.23	310,327.51	209,813.20	672.96	209,140.24	8,604,460.00	19,818.58	8,584,641.42
Maryland.....	666,050.29	13,824.37	652,225.92	1,154,546.31	20,880.14	1,133,666.17	9,934,468.82	66,853.20	9,867,615.62
Third Massachusetts.....	1,853,057.41	212,083.36	1,640,974.05	2,683,084.53	10,890.63	2,672,193.90	12,094,625.11	286,289.80	11,808,335.31
First Michigan.....	1,094,868.72	4,110.44	1,090,758.28	1,410,813.78	1,103.16	1,409,710.62	9,652,006.31	8,777.02	9,643,229.29
Fourth Michigan.....	284,610.27	2,777.53	281,832.74	123,015.36	123.01	122,892.35	1,433,036.76	3,153.75	1,429,883.01
Minnesota.....	1,202,379.50	3,774.92	1,198,604.58	581,949.32	65.33	581,883.99	5,195,237.80	12,980.34	5,182,257.46
First Missouri.....	732,586.79	2,770.92	729,815.87	658,175.73	2,684.91	655,490.82	11,836,741.41	24,202.76	11,812,538.65
Sixth Missouri.....	366,797.59	4,339.75	362,457.84	275,963.29	658.38	275,304.91	3,038,104.27	14,968.90	3,023,135.37
Montana.....	422,088.92	3,784.66	418,304.26	120,727.71	215.04	120,512.67	1,537,634.24	5,546.98	1,532,087.26
Nebraska.....	232,638.07	719.09	231,918.98	128,735.25	78.29	128,656.96	2,878,265.06	5,890.95	2,872,374.11
New Hampshire.....	475,759.18	3,128.25	472,630.93	362,546.57	722.42	361,824.15	1,777,764.98	6,162.62	1,771,602.36
First New Jersey.....	245,050.56	1,851.81	243,198.75	258,315.36	195.06	258,120.30	1,272,954.69	4,688.30	1,268,266.39
Third New Jersey.....	1,150,047.90	9,869.85	1,140,178.05	1,019,854.56	747.18	1,019,107.38	14,085,059.39	29,994.30	14,055,065.09
New Mexico.....	112,176.34	75.20	112,101.14	67,902.65	527.40	67,374.25	351,505.13	976.10	350,529.03
First New York.....	377,123.39	4,984.04	372,139.35	946,154.57	434.96	945,719.61	13,864,364.91	63,799.34	13,800,565.57
Second New York.....	7,007,336.45	65,094.75	6,942,241.70	8,208,855.09	6,415.28	8,202,439.81	26,206,431.92	103,152.33	26,103,279.59
Third New York.....	1,360,391.38	5,267.35	1,355,124.03	6,019,937.39	19,606.37	6,000,331.02	19,933,025.73	167,090.64	19,765,935.09
Fourteenth New York.....	496,103.52	5,934.15	490,169.37	1,132,827.00	1,543.37	1,131,283.63	7,671,032.84	191,280.93	7,479,771.91
Twenty-first New York.....	313,343.71	2,000.89	311,342.82	293,540.93	630.07	292,910.86	4,147,571.76	21,301.56	4,126,270.20
Twenty-eighth New York.....	666,908.20	3,069.60	663,838.60	816,162.62	700.91	815,461.71	5,074,254.68	10,835.15	5,063,419.53
Fourth North Carolina.....	95,781.72	1,130.51	94,651.21	53,307.54	113.34	53,194.20	5,477,314.71	18,025.34	5,459,289.37
Fifth North Carolina.....	162,943.66	735.23	162,208.43	70,246.42	55.66	70,190.76	8,174,622.67	5,833.12	8,168,789.55
North and South Dakota.....	130,306.85	118.07	130,188.78	41,227.29	8.57	41,218.72	621,161.30	279.98	620,881.32
First Ohio.....	520,917.99	9,717.44	511,200.55	455,355.47	655.19	454,700.28	16,151,289.50	15,745.27	16,135,544.23
Tenth Ohio.....	377,583.91	6,861.20	370,722.71	187,729.36	62.01	187,667.35	3,357,465.16	17,603.79	3,339,861.37
Eleventh Ohio.....	214,879.60	6,095.78	208,783.82	103,215.75	867.02	102,348.73	2,033,047.43	10,804.10	2,022,243.33
Eighteenth Ohio.....	424,677.10	10,858.08	413,819.02	743,100.53	3,314.19	739,786.34	5,882,492.11	17,385.09	5,865,107.02
Oklahoma.....	273,203.26	1,093.77	272,109.49	133,685.76	.....	133,685.76	729,323.56	1,282.95	728,040.61
Oregon.....	184,435.06	432.48	184,002.58	121,305.87	331.98	121,073.89	1,160,496.09	1,943.62	1,158,552.47
First Pennsylvania.....	2,261,149.53	61,955.38	2,199,194.15	2,666,485.57	7,040.02	2,659,445.55	16,347,199.39	212,981.32	16,134,218.07
Ninth Pennsylvania.....	266,983.17	2,327.35	264,655.82	187,327.00	1,406.96	185,920.04	5,760,096.28	5,723.38	5,754,372.90
Twelfth Pennsylvania.....	335,069.55	.....	335,069.55	241,388.27	.....	241,388.27	1,257,337.79	35.34	1,257,302.45
Twenty-third Pennsylvania.....	1,861,937.01	37,224.72	1,824,712.29	1,547,356.24	3,810.25	1,543,545.99	14,246,557.86	43,835.17	14,202,722.69
South Carolina.....	118,032.23	1,726.78	116,305.45	43,369.72	1.76	43,367.96	453,396.66	2,739.93	450,656.73
Tennessee.....	244,305.05	2,135.54	242,169.51	165,904.45	622.25	165,282.20	2,375,418.27	9,426.86	2,365,991.41
Third Texas.....	622,646.16	12,078.79	610,567.37	425,631.57	2,325.03	423,306.54	2,841,336.60	16,973.55	2,824,363.05
Second Virginia.....	287,638.44	231.57	287,406.87	136,169.48	14.25	136,155.23	7,885,033.37	4,826.95	7,880,206.42
Sixth Virginia.....	140,952.23	175.31	140,776.92	60,693.17	193.02	60,500.15	1,250,274.48	2,262.73	1,248,011.75
Washington.....	320,734.82	9,206.45	311,528.37	203,135.50	367.19	202,768.31	2,361,011.30	15,091.91	2,345,919.39
West Virginia.....	357,614.85	1,630.92	355,983.93	139,188.47	1,379.21	137,809.26	1,969,473.72	4,765.18	1,964,708.54
First Wisconsin.....	446,903.87	7,942.42	438,961.45	845,919.19	3,845.97	842,073.22	9,537,606.71	50,739.29	9,486,867.42
Second Wisconsin.....	155,972.52	1,202.51	154,769.98	44,870.90	283.99	44,586.91	1,852,637.16	2,250.05	1,850,387.11
Total.....	39,144,531.71	824,613.94	38,319,917.77	41,046,162.09	109,315.41	40,936,846.68	415,476,656.72	1,954,291.90	413,522,364.82

NOTE.—In addition to amounts reported under the classifications of "Miscellaneous" and "Penalties, etc.," a further refund of collections from various sources no longer taxable (act of June 13, 1898) has been made as follows: Connecticut, \$76,904.70; Maryland, \$19,422.80; Third Massachusetts, \$32,356.34; First New Jersey, \$273.61; Third New York, \$132,955.12; Fourteenth New York, \$165,652.52; Twenty-first New York, \$13,207.64; Twenty-eighth New York, \$757.80; First Pennsylvania, \$128,860.41; and First Wisconsin, \$31,459.10. There were refunded in the aggregate from "Legacies and distributive shares of personal property" \$833,088.14, and from "Schedule A, documentary," \$12,719.06.

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

STATES AND TERRITORIES.	DISTILLED SPIRITS.											Total collections on distilled spirits.	
	Spirits distilled from apples, peaches, grapes, pineapples, 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 500 barrels or more (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Still wines (2 cents per quart); champagne and other sparkling wines, including all carbonated wines (20 cents per quart); and liqueurs, cordials, or similar compounds (6 cents per quart) domestic and imported.	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.
Alabama.....		\$118,965.33	\$1,529.18		\$5,739.05	\$14,093.97	\$7,008.34						\$147,335.87
Alaska.....					761.34	6,702.74	100.00						7,564.08
Arizona.....			100.00		4,840.41	5,919.00	1,187.52						12,046.93
Arkansas.....	\$11,961.62	10,749.38	616.67		2,946.42	12,978.05	3,429.14						42,681.28
California.....	848,048.98	4,805,181.92	8,700.01	\$4,800.00	426,826.91	320,655.67	59,045.99	\$12.51	\$40.00	\$41.90	\$320.00	\$200,803.73	6,734,477.62
Colorado.....	81.84	102,386.90	250.00		20,043.42	35,974.05	4,866.67						163,602.88
Connecticut.....	14,726.25	126,164.94	2,708.34	1,400.00	28,537.69	84,201.42	8,125.02		1.00				265,864.66
Delaware.....		4,425.85		200.00	2,685.92	6,120.91	400.00						13,832.68
District of Columbia.....		427,419.63	1,720.85	1,200.00	17,706.52	19,782.44	2,791.67						470,621.11
Florida.....		66,447.92	1,908.34	1,600.00	11,906.15	16,892.73	4,887.49						103,642.63
Georgia.....		579.15	100.00		1,919.86	19,671.75	1,799.99						24,070.75
Hawaii.....		36,284.93	400.00		37,686.86	6,777.17	4,800.00					190.82	86,159.78
Idaho.....					1,839.61	8,813.56	800.00						11,453.17
Illinois.....	430,768.18	33,891,874.81	11,416.75	16,000.00	188,752.07	434,053.90	48,208.55	33.34	40.00	110.80	18,424.00		35,039,682.40
Indiana.....	4,405.28	21,256,624.83	1,525.01	1,800.00	25,545.07	162,302.47	11,341.68			40.10	8,212.00		21,471,796.44
Iowa.....		14.30	400.00		18,069.71	42,283.21	4,776.08						66,343.30
Kansas.....					117.98	8,332.16							8,450.14
Kentucky.....	150,512.16	28,139,181.58	2,066.68	10,150.00	19,308.23	66,876.48	16,845.87	108.36		200.00	209,678.00		28,644,059.36
Louisiana.....		5,436,985.13	3,212.51	950.00	92,619.06	74,480.13	12,750.02	37.50		38.75			5,621,023.10
Maine.....					232.99	13,372.11	608.34						14,213.44
Maryland.....	34,501.72	3,305,530.97	3,225.03	7,333.33	27,612.07	13,853.97	9,583.39	33.34	40.00	15.20	4,122.00		3,463,081.62
Massachusetts.....	83.60	2,052,310.42	12,700.05	13,050.00	116,457.39	125,266.10	28,370.88			2,677.00	220.00		2,351,165.44
Michigan.....	259.49	1,128,973.43	691.60	1,400.00	56,768.81	149,394.53	7,033.34						1,345,121.26
Minnesota.....		58.08	3,091.67	3,200.00	40,755.48	90,244.62	10,651.26						148,004.11
Mississippi.....					253.32	8,103.11	287.50						8,643.93
Missouri.....	61,381.65	800,393.46	5,400.36	7,533.33	69,628.27	178,882.95	20,737.48				1,474.00		1,205,631.60
Montana.....		27,757.95	400.00	200.00	12,983.37	51,801.10	5,429.17						98,671.59
Nebraska.....		1,303,170.88	774.99	200.00	20,286.15	51,745.86	4,295.84			1.00	2,086.00		1,382,560.72
Nevada.....					12,663.15	24,443.69	1,600.00						38,706.84
New Hampshire.....		2,244.44	75.01	200.00	5,715.13	16,553.17	1,933.32						26,521.07
New Jersey.....	68,953.94	5,292.35	4,558.32	3,266.67	64,022.03	228,202.32	19,320.84						393,616.47
New Mexico.....	2,808.92		200.00		9,503.72	16,722.51	2,483.38						31,718.53
New York.....	698,697.32	8,401,164.24	24,341.67	22,200.00	478,860.00	691,789.88	120,979.18	12.50	40.00	64.70	52.00	1,242.63	10,439,644.12
North Carolina.....	1,254.15				582.09	4,950.60	200.00						6,986.84
North Dakota.....					156.70	8,206.69							8,457.79
Ohio.....	240,500.68	8,893,464.00	5,470.88	14,400.00	100,703.11	214,583.08	30,345.83	145.84	300.00	40	26,452.00		9,526,365.88
Oklahoma.....						12,026.52	1,050.01						13,076.53
Oregon.....		306,480.13	525.00	400.00	23,447.82	35,864.61	4,579.10						371,296.72
Pennsylvania.....	109,707.84	8,097,563.02	16,200.03	19,333.34	152,627.89	440,125.46	59,745.02	29.17	140.00	11.70	46,590.00		9,842,073.47
Rhode Island.....		1,500.01	1,000.00		36,949.13	36,949.13	4,741.67						57,257.42
South Carolina.....		1,620.30			6,527.37	22,870.79	1,854.16						32,872.62
South Dakota.....					6,062.84	21,152.50	1,866.69						29,082.03
Tennessee.....	1,506.78	43,557.17	3,183.37	2,600.00	3,473.95	27,305.52	7,229.23			1.10	22.00		88,879.12
Texas.....		1,537.50	1,200.00		34,744.62	50,287.63	4,987.50						92,757.25
Utah.....		1,263.72	400.00		7,593.25	15,425.35	3,850.00						28,882.32
Vermont.....					1,717.53	2,525.08	300.00						4,642.61
Virginia.....	76,975.05	1,298,371.37	2,366.68	3,800.00	15,573.38	33,884.79	4,412.52						1,435,743.99
Washington.....	1,323.96	174,851.27	1,033.34	600.00	40,710.62	47,639.58	7,145.88			.20	360.00		273,304.75
West Virginia.....		125,960.01			75,070.58	6,105.26					694.00		132,759.27
Wisconsin.....		2,429,542.28	3,611.68	4,600.00	75,070.58	256,929.88	11,758.34	49.99	60.00		216.00		2,781,868.75
Wyoming.....					1,208.85	9,034.34	1,175.00						11,508.19
Total.....	2,767,659.41	133,803,036.18	127,671.56	146,016.67	2,307,301.97	4,310,073.94	572,321.96	462.55	860.00	3,135.95	318,922.00	262,237.18	144,610,690.37
Collections for fiscal year ended June 30, 1914.....	2,975,227.62	150,077,123.76	135,179.86	157,616.70		4,617,452.93	639,486.64	979.19	1,710.00	2,560.70	344,790.00	146,049.91	159,098,177.31

REVENUE AND EXPENDITURES

REVENUE

EXPENDITURES

DEFICIT

RESERVE

...

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

TOBACCO—continued.

STATES AND TERRITORIES.	Manufacturers of tobacco.								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.	Total collections on tobacco.
	Annual sales, not exceeding 100,000 pounds (special tax), \$6.	Annual sales 100,001 to 200,000 pounds (special tax), \$12.	Annual sales 200,001 to 400,000 pounds (special tax), \$24.	Annual sales 400,001 to 1,000,000 pounds (special tax), \$60.	Annual sales 1,000,001 to 5,000,000 pounds (special tax), \$300.	Annual sales 5,000,001 to 10,000,000 pounds (special tax), \$600.	Annual sales 10,000,001 to 20,000,000 pounds (special tax), \$1,200.	Annual sales exceeding 20,000,000 pounds (special tax), \$2,496.			
Alabama.....									\$0.62	\$37,170.73	
Alaska.....										2,731.65	
Arizona.....	88.00								381.97	8,898.86	
Arkansas.....	14.00								47.40	43,000.32	
California.....	271.75							\$100.98	19,696.18	614,083.15	
Colorado.....	72.00								4,633.47	69,234.97	
Connecticut.....	258.50								38.92	261,561.94	
Delaware.....									155,902.44	208,593.80	
District of Columbia.....	11.00									27,256.85	
Florida.....	84.75									1,873.53	
Georgia.....	11.00									457.20	
Hawaii.....										2,548.16	
Idaho.....	11.00									79.87	
Illinois.....	1,642.75	\$16.00	\$72.00			\$400.00			459,380.43	1,845,931.83	
Indiana.....	457.00	30.00	12.00							54,153.42	
Iowa.....	411.00			\$40.00						78,326.69	
Kansas.....	236.00									4,922.44	
Kentucky.....	357.00	22.00	79.00	350.00	\$700.00				118.28	2,818,082.93	
Louisiana.....	364.00	8.00		40.00					624.10	267,059.49	
Maine.....	9.00									166.03	
Maryland.....	80.00									777,430.49	
Massachusetts.....	267.00	8.00								19,311.30	
Michigan.....	414.00		16.00	40.00	200.00	400.00		\$1,664.00		7,362.43	
Minnesota.....	336.50									7,362.43	
Mississippi.....										36.24	
Missouri.....	184.75		28.00	140.00	350.00				2,912.00	214.68	
Montana.....	45.50									5,425,253.15	
Nebraska.....	243.00									824.98	
Nevada.....										6,377.26	
New Hampshire.....	24.00									194.20	
New Jersey.....	194.00	30.00	84.00	80.00						2,667,891.73	
New Mexico.....	14.00									182.80	
New York.....	2,484.00	126.00	96.00	220.00				3,328.00	7,141.64	830,422.88	
North Carolina.....	77.00	6.00	41.00	280.00	550.00			2,912.00		8,436,629.52	
North Dakota.....	4.00									15.80	
Ohio.....	926.00	19.00	100.00	40.00	200.00		1,400.00		399.73	3,314,158.47	
Oklahoma.....	6.00									106.24	
Oregon.....	90.50									1,845.96	
Pennsylvania.....	1,418.50	140.00	352.00	130.00	150.00				1,455.83	447,326.40	
Rhode Island.....										4,666.85	
South Carolina.....	14.00	24.00								2,225.91	
South Dakota.....	20.00									790.66	
Tennessee.....	85.00	54.00	56.00	70.00	350.00			800.00	1,090,971.24	258,291.66	
Texas.....	96.00									7,044.66	
Utah.....	11.00									340.26	
Vermont.....	24.00									416.63	
Virginia.....	107.00	58.00	164.00	240.00	1,250.00					1,433,675.67	
Washington.....	107.00									1,295.02	
West Virginia.....	62.00			70.00						637,436.78	
Wisconsin.....	606.00					700.00				517,101.19	
Wyoming.....	12.00									19.00	
Total.....	12,171.50	541.00	1,103.00	1,740.00	3,750.00	1,500.00	3,000.00	10,816.00	2,387,125.95	32,197,892.48	79,764,071.46
Collections for fiscal year ended June 30, 1914.....									2,621,339.30	33,000,377.90	79,815,860.17

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

STATES AND TERRITORIES.	FERMENTED LIQUORS.					OLEOMARGARINE.								
	Fermented liquors, per barrels of not more than 31 gallons, \$1.50.	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.	Oleomargarine domestic, artificially colored in imitation of butter, per pound 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, 1 of 1 cent.	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.	Total collections on oleomargarine.
Alabama.....	\$44,945.96		\$200.00	\$1,501.53	\$1,768.79	\$48,416.28				\$120.00	\$1,740.50		\$2,483.34	\$4,343.84
Alaska.....	7,841.45		325.01	150.00	306.26	8,622.72					11.00			11.00
Arizona.....	9,394.38		100.00	365.03	506.26	10,365.67					27.00			27.00
Arkansas.....	14,428.88		100.00	3,004.20	1,458.34	18,991.42					2,249.25		1,933.33	4,182.58
California.....	1,686,893.98	\$654.17	5,200.00	12,038.41	14,550.01	1,719,336.57					1,175.50		1,600.00	2,775.50
Colorado.....	432,601.59	100.00	908.33	2,959.18	5,122.71	441,691.81	\$3,515.00	\$1,176.25	\$600.00	744.00	961.50	\$280.00	800.00	7,796.75
Connecticut.....	1,063,368.31	150.00	1,540.00	1,774.16	15,539.62	1,022,372.09				344.00	2,299.50		2,950.00	5,873.50
Delaware.....	163,045.50		600.00	157.51	941.68	164,744.69				934.00	553.50	360.00	650.00	2,497.50
District of Columbia.....	218,081.89		500.00	7,109.76	1,268.78	226,960.43				670.00	1,253.50	960.00	1,200.00	4,083.50
Florida.....	39,132.59	100.00	100.00	3,647.51	1,783.34	44,763.44					1,641.00		2,133.34	3,774.34
Georgia.....	143,428.56		200.00	6,644.14	1,591.67	151,864.37	825.00			164.00	1,463.25	80.00	2,800.00	5,332.25
Hawaii.....	47,301.36		400.00	411.67	520.84	48,633.87							1,283.33	1,283.33
Idaho.....	32,258.35	100.00	500.00	581.67	1,685.41	35,125.43					33.50			33.50
Illinois.....	8,211,420.94	50.00	9,300.00	23,709.52	51,851.99	8,296,332.45	226,941.30	245,276.27	10,775.00	1,200.00	36,986.50	480.00	11,193.38	532,792.45
Indiana.....	2,043,054.04		3,342.01	9,315.66	19,050.04	2,074,761.75	4,606.00	2,407.50		1,866.00	12,668.00	480.00	3,850.01	25,877.51
Iowa.....	619,685.92	50.00	1,600.00	3,918.33	14,289.58	639,543.83					14,431.25		13,358.34	27,789.59
Kansas.....				1,021.14	550.00	1,571.14	26,171.10	20,710.23	2,400.00	68.00	9,309.25		2,733.33	61,391.91
Kentucky.....	964,542.49	100.00	2,000.00	5,850.33	3,558.37	976,051.19	2.16			54.08	1,957.75		1,412.00	5,669.49
Louisiana.....	658,507.59		1,150.00	8,807.53	4,939.60	673,404.72	880.00				2,030.75		3,200.00	6,110.75
Maine.....	670.50	100.00	100.00	12,045.00	2,627.03	15,542.53				120.00	5,064.75		3,450.00	8,634.75
Maryland.....	1,472,092.79	179.17	1,600.00	3,212.98	8,120.91	1,485,115.85	3,179.00		700.00	1,332.00	3,113.25		3,933.34	12,857.59
Massachusetts.....	3,142,466.47	100.00	3,566.67	2,153.88	24,506.58	3,172,793.60		3,215.00	1,050.00	266.00	5,528.25	280.00	9,100.03	19,439.28
Michigan.....	2,555,366.97	33.34	6,650.00	7,850.98	19,706.34	2,589,607.63		364.75	300.00	932.00	27,881.50		14,558.36	44,036.61
Minnesota.....	2,155,791.96	200.00	4,000.00	7,659.54	18,721.09	2,186,372.59		2,984.25			4,440.00		2,883.34	10,307.59
Mississippi.....				1,778.41	300.00	2,078.41					462.75		600.00	1,062.75
Missouri.....	4,645,739.21	229.17	3,900.00	7,400.99	16,664.61	4,673,933.98	41,098.60	9,330.55	1,200.00	7,996.00	11,843.00	960.00	2,916.68	75,344.83
Montana.....	318,217.91		1,500.00	2,941.67	7,941.69	330,601.27					168.75		400.00	568.75
Nebraska.....	558,023.40	104.17	1,400.00	3,894.20	27,652.09	591,073.86		2,608.50	600.00	500.00	1,964.25		2,366.67	8,039.42
Total.....	78,460,330.97	3,335.45	121,333.70	241,018.65	502,827.95	79,328,946.72	61,200.63	347,141.81	24,379.08	59,348.95	331,792.50	7,736.67	193,637.31	1,695,246.95
Collections for fiscal year ended June 30, 1914.....	66,105,444.66	4,797.96	124,362.55	282,409.78	564,497.51	67,081,312.45	419,874.14	343,912.16	21,260.00	35,146.40	311,634.33	13,200.00	180,192.10	1,325,219.13

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

STATES AND TERRITORIES.	MIXED FLOUR.						ADULTERATED BUTTER.					PROCESS OR RENOVATED BUTTER.		
	Mixed flour, per barrel or package containing 196 pounds or more than 98 pounds, 4 cents.	Mixed flour, per half barrel of 98 pounds, or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds, or more than 24½ pounds, 1 cent.	Mixed flour per eighth barrel of 24½ pounds, or less, ½ cent.	Manufacturers, packers, or re-packers, of mixed flour (special tax), \$12.	Total collections on mixed flour.	Adulterated butter manufactured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), \$900.	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, ¼ of 1 cent.	Manufacturers of process or renovated butter (special tax), \$50.	Total collections on process or renovated butter.
Arkansas.....	\$80.04				\$6.00	\$86.04								
California.....							\$174.00	\$850.00		\$1,024.00				
Colorado.....		\$50.00				50.00		\$102.00	\$1,020.00	1,122.00	\$2,542.57	\$70.85	\$2,613.40	
Georgia.....					2.00	2.00								
Illinois.....	45.00	83.00	\$53.00	\$140.10	44.00	365.10	235.00	300.00		535.00	43,966.54	50.00	44,016.54	
Indiana.....					29.80	29.80	36.00	100.00		136.00				
Iowa.....		140.00			140.00	140.00	618.00	150.00		768.00	8,224.35	150.00	8,374.35	
Kansas.....	11.04	219.00	121.33	7.33	222.00	580.70	169.80	975.00		1,144.80	8,026.52	150.00	8,176.52	
Maryland.....											1,475.50	50.00	1,525.50	
Massachusetts.....											2,227.07	50.00	2,277.07	
Michigan.....							4,265.65	1,025.00		5,290.65				
Minnesota.....					15.00	15.00					12,351.39		12,351.39	
Missouri.....	17.80	270.60	278.35	292.50	67.00	926.25	85.60	1,225.00	108.00	1,896.60	1,949.51	100.00	2,049.51	
Montana.....							50.00	50.00		100.00				
Nebraska.....		121.00			24.00	145.00					1,450.75	50.00	1,500.75	
New York.....		20.00	1,162.00			1,182.00	2,412.00	4,868.70		600.00	7,880.70	912.50	1,000.00	
Ohio.....				10.00	9.00	19.00	348.80	375.00		723.80	4,850.83	200.00	5,050.83	
Oklahoma.....		16.05			11.00	27.05								
Pennsylvania.....					12.00	12.00								
Tennessee.....	221.00	83.50	359.00	965.50	47.00	1,676.00	54.00			54.00			43.76	

West Virginia.....													
Wisconsin.....							1,584.50	825.00			2,409.50	32.50	30.00
Total.....	374.88	1,003.15	1,973.68	1,415.43	488.80	5,255.94	10,031.35	10,743.70	210.00	2,100.00	23,085.05	9,460.41	1,152.09
Collections for fiscal year ended June 30, 1914.....	1,111.20	1,500.48	60.36	285.00	2,903.10	17,959.30	22,650.00	268.00	2,220.00	43,097.30	79,818.12	1,658.34	81,476.46

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

STATES AND TERRITORIES.	SPECIAL TAXES NOT ELSEWHERE ENUMERATED.													
	Bankers, for each \$1,000 capital, surplus, and undivided profits, \$1.	Brokers, stock, \$30.	Pawn-brokers, \$50.	Brokers, commercial, \$20.	Brokers, custom-house, \$10.	Theaters, museums, and concert halls.				Circuses, \$100.	Exhibition not otherwise provided for, \$10.	Bowling alleys and billiard rooms, for each alley or table, \$5.	Commission merchants, \$20.	Total collections on special taxes not elsewhere enumerated.
						Seating capacity not exceeding 250, \$25.	Seating capacity 251-500, \$50.	Seating capacity 501-800, \$75.	Seating capacity exceeding 800, \$100.					
Alabama.....	\$23,687.03	\$321.67	\$1,089.52	\$2,489.67	\$79.20	\$1,395.79	\$1,395.95	\$537.50	\$475.02	\$66.66	\$127.97	\$3,027.62	\$615.87	\$35,309.47
Alaska.....	608.84				17.50	272.93	191.70				10.00	808.73		1,904.70
Arizona.....	4,081.22	261.25	433.39	377.65	120.04	789.71	1,516.89	1,021.88	183.34		23.36	4,745.52	13.34	13,867.59
Arkansas.....	18,778.46	747.50	991.66	1,249.94		2,278.12	2,952.06	752.09	975.00	75.00	330.44	5,808.67	503.32	35,442.25
California.....	135,590.72	7,465.00	6,171.10	5,849.00	445.90	5,384.61	15,984.13	9,253.15	9,975.13	41.67	662.50	48,526.75	6,514.12	251,863.78
Colorado.....	19,956.58	2,911.25	1,191.66	1,570.01	6.67	2,714.26	3,720.84	1,162.50	2,183.31	16.67	140.82	11,086.20	1,550.02	48,210.89
Connecticut.....	36,320.78	2,137.50	2,370.73	349.70	11.66	606.25	3,649.89	3,015.63	4,404.10	66.67	433.70	12,800.42	713.20	66,880.23
Delaware.....	4,415.13	155.00	487.57	30.00		139.60	470.80		66.67		8.35	1,475.82	290.10	7,539.13
District of Columbia.....	19,738.80	1,083.75		550.16	6.67	438.61	1,507.31	187.50	933.34		85.06	3,156.72	626.82	28,354.74
Florida.....	20,055.80	55.00	733.33	1,336.65	223.30	1,580.16	2,260.42	1,437.50	558.32		114.13	3,467.14	1,110.84	32,932.59
Georgia.....	51,131.67	565.00	2,537.52	2,552.58	79.15	1,467.59	1,327.07	750.00	991.66	133.34	430.11	4,047.76	2,443.41	68,456.85
Hawaii.....	3,826.55	327.50		706.89		440.70	3,723.47	725.00	350.01		284.26	1,065.12		8,889.52
Idaho.....	5,660.28	202.50	133.33	46.66	10.00	1,211.49	1,816.67	587.50	125.00	8.35	54.59	3,154.00	165.01	13,175.36
Illinois.....	200,442.41	12,080.00	5,406.63	9,804.53	175.07	12,008.00	26,754.09	13,012.52	10,050.41	116.69	893.01	65,746.98	10,674.32	367,064.66
Indiana.....	86,835.51	2,157.50	4,245.98	2,071.48	11.67	9,250.75	9,796.11	5,560.41	4,616.75	88.34	378.59	25,411.96	1,691.82	152,116.87
Iowa.....	70,694.22	4,057.50	2,020.87	1,548.40	12.50	11,074.98	12,108.35	4,225.01	2,729.17	75.00	538.77	29,262.30	1,581.69	139,728.76
Kansas.....	33,915.56	2,295.00	2,545.83	1,116.66		6,632.28	8,666.62	2,646.88	2,524.98		714.13	14,412.58	1,144.99	76,615.51
Kentucky.....	37,825.56	1,117.50	566.73	2,284.77	18.34	3,996.83	4,258.85	2,089.59	2,533.39		330.98	11,230.35	2,549.45	68,862.34
Louisiana.....	27,956.44	1,525.00	1,216.67	5,301.39	158.35	2,935.39	4,940.64	1,421.87	1,845.85		345.17	7,942.67	3,268.55	58,858.09
Maine.....	15,349.36	460.00	1,555.79	333.36	133.33	1,601.98	2,379.19	1,693.75	1,433.33	8.35	129.99	4,714.67	417.01	30,216.09
Maryland.....	46,289.83	2,608.75	1,083.48	1,947.32	149.22	2,013.80	4,486.77	1,475.00	2,637.64	75.01	109.24	9,808.51	5,193.25	77,577.82
Massachusetts.....	126,112.30	8,062.50	6,856.83	5,431.39	520.97	572.99	4,960.99	6,712.52	11,325.44	41.58	224.74	29,945.06	7,556.93	208,124.34
Michigan.....	60,325.61	1,635.00	1,958.41	1,721.87	241.68	6,586.92	11,854.70	3,631.25	5,375.06	183.33	255.07	31,560.88	1,618.44	126,947.71
Minnesota.....	50,704.98	3,581.25	1,887.73	4,180.95	90.02	5,120.24	6,707.15	2,212.50	2,550.09	58.35	349.40	20,343.60	2,285.52	100,671.88
Mississippi.....	16,026.01		66.67	912.54	20.00	1,365.82	1,158.47	362.50	650.02	58.33	95.89	1,311.79	404.22	22,453.13
Missouri.....	101,324.19	5,298.75	5,052.09	7,879.68	81.67	7,166.48	10,631.36	7,984.39	7,504.19	50.00	590.62	25,145.22	8,231.68	184,956.32
Montana.....	14,341.88	350.00	258.34	155.00	16.68	1,082.29	1,258.34	400.00	633.35		43.34	6,142.81	336.66	25,018.69
Nebraska.....	32,502.56	1,880.84	1,277.08	2,261.80	19.16	7,909.93	6,137.52	1,325.00	1,741.66	299.99	447.02	20,181.27	1,658.54	77,622.17
Nevada.....	2,955.72	457.50		23.34		539.64	312.54	62.50			8.00	1,035.60	23.33	5,419.17
New Hampshire.....	8,292.76	170.00	712.50	26.67		466.66	1,939.60	1,565.63	1,150.00	58.34	199.99	3,830.24	440.01	18,912.40
New Jersey.....	73,684.60	1,255.00	2,041.67	336.67	22.56	1,792.70	8,858.37	6,618.75	8,595.82	75.01	353.74	25,865.78	1,708.34	131,208.95
New Mexico.....	4,017.38	90.00	91.68	196.74		587.61	952.20	293.75	166.67		31.68	3,358.61	63.36	9,849.68
New York.....	582,719.36	45,345.35	14,923.15	24,227.69	2,734.24	7,829.24	31,755.03	18,190.64	27,501.29	83.34	1,203.81	81,125.01	22,134.40	859,775.64
North Carolina.....	20,711.22	207.50	620.23	2,393.59	33.33	2,252.54	2,935.57	1,137.50	741.69		148.82	2,816.31	945.45	34,085.74
North Dakota.....	13,850.39	927.50	883.45	80.02	76.70	2,986.80	1,008.50	150.00	383.35	50.00	47.53	7,544.82	165.03	28,158.40
Ohio.....	127,153.70	5,812.75	8,627.53	6,918.13	96.69	11,864.59	20,809.40	8,846.89	11,208.46	116.66	862.73	67,996.75	6,325.46	276,640.74
Oklahoma.....	29,897.68	2,982.50	3,106.31	751.66		4,351.61	4,785.45	1,163.75	833.34		314.16	13,313.51	1,416.74	55,021.11
Oregon.....	15,764.58	1,257.50		1,293.37	154.16	3,615.57	3,070.80	1,587.51	1,162.49	16.67	403.32	11,995.90	1,234.18	46,056.12
Pennsylvania.....	319,911.95	13,197.50	11,479.21	10,872.21	355.00	12,814.45	30,139.73	12,362.51	18,891.66	133.34	707.10	62,645.30	14,011.84	597,521.84
Rhode Island.....	19,632.12	1,292.50	1,100.14	846.90	35.00	150.01	766.70	712.50	2,125.08		71.71	5,172.14	605.17	32,510.13
South Carolina.....	22,682.42	1,227.50	875.00	4,445.47	55.00	1,646.85	1,475.00	793.75	316.67	66.67	226.68	2,789.96	857.50	48,550.47
South Dakota.....	12,497.36	468.75	308.39	38.68		2,707.78	1,100.21	687.50	133.31	158.35	119.73	8,590.52	193.39	27,002.00
Tennessee.....	29,219.63	1,742.50	2,116.97	2,605.11		2,976.46	2,467.95	1,003.75	1,250.08		218.48	7,668.41	1,354.66	52,779.77
Texas.....	104,121.78	9,553.75	8,812.52	4,490.12	409.16	7,836.75	7,552.35	3,909.38	2,995.83	133.34	748.19	11,448.11	3,129.19	160,030.47
Utah.....	4,201.93	932.50	729.16	605.01		795.84	1,672.91	1,025.00	824.90	25.00	64.59	3,858.02	26.67	19,861.65
Vermont.....	8,735.74	110.00	93.99	76.66	118.33	416.66	843.76	700.00	508.35	8.33	94.16	1,613.45	62.00	23,387.43
Virginia.....	38,088.30	640.00	2,283.41	3,512.85	382.08	2,082.55	2,525.20	1,218.76	2,125.02	16.67	341.74	7,768.91	2,880.12	63,865.60
Washington.....	24,181.84	5,468.75	2,971.27	2,806.88	487.68	4,488.09	5,573.74	1,871.88	2,837.60	16.67	382.20	18,945.23	1,323.82	71,225.66
West Virginia.....	28,462.67	922.50	1,150.00	1,046.63		3,587.08	2,863.55	1,443.76	1,233.34	33.34	190.83	8,989.04	316.68	50,240.35
Wisconsin.....	40,104.68	4,976.67	793.75	1,866.66	43.33	7,021.82	8,475.02	4,704.17	3,714.58	33.35	566.25	26,569.17	1,728.24	100,597.79
Wyoming.....	4,390.02	20.00	308.33	41.67		650.20	579.16	468.75	99.99		1.67	1,926.33	38.34	8,524.56
Total.....	2,828,747.02	161,455.05	112,686.83	133,470.89	7,781.98	181,449.60	295,528.46	144,797.05	168,221.87	2,555.14	15,414.36	791,414.74	123,626.12	4,967,179.18
Collections for fiscal year ended June 30, 1914.....														

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

STATES AND TERRITORIES.	SCHEDULES A AND B.			MISCELLANEOUS.						PENALTIES, ETC.		
	Schedule A (documentary stamps, etc.).	Schedule B (perfumery, cosmetics, etc.).	Total collected on Schedules A and B.	Opium manufactured for smoking purposes, per pound, \$300.	Manufacturers, importers, or distributors of opium, etc. (special tax), \$1.	Opium order blanks, per hundred, \$1.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties, interest, etc.	Accepted offers in compromise.	Total of penalties etc., collected.
Alabama.....	\$114,572.77	\$7,895.26	\$122,468.03		\$1,413.28	\$1,408.10	\$6.54	\$69.17	\$2,897.09	\$1,015.84	\$499.70	\$1,515.54
Alaska.....	1,372.08	251.80	1,623.88		91.00	12.30			103.30	19.53	150.00	169.53
Arizona.....	31,412.72	2,568.38	33,981.10		437.06	142.50		17.50	597.06	138.16	2,729.80	2,867.96
Arkansas.....	108,798.80	8,328.30	117,127.10		4,394.68	522.70		218.56	5,135.94	372.88	130.00	5,028.88
California.....	826,760.18	90,858.88	917,619.06		9,317.20	1,600.10	2,332.78	28.68	13,278.76	393.87	13,472.68	13,866.55
Colorado.....	196,033.29	13,522.07	209,555.36		2,533.97	476.00	87.06	181.61	3,278.64	283.36	1,914.08	2,197.44
Connecticut.....	264,743.75	45,427.32	310,171.27		2,619.01	433.40	24.60	95.55	3,172.56	101.45	2,556.66	2,657.45
Delaware.....	41,055.32	597.70	41,653.02		419.32	118.80			538.12	3.68	105.00	108.68
District of Columbia.....	160,114.83	6,071.28	166,186.11		1,113.78	257.70	31.50	30.00	1,432.98	7.27	285.00	292.27
Florida.....	133,969.60	6,152.08	140,121.68		1,513.31	311.80	8.64	105.51	1,939.26	3,406.18	2,120.00	5,526.18
Georgia.....	260,480.52	12,907.54	273,388.06		2,940.26	1,471.80	7.04	130.94	4,550.04	3,255.46	965.90	4,221.36
Hawaii.....	29,391.82	3,724.99	33,116.81		227.50	66.10	696.98	22.50	1,013.17	22.40	787.50	809.90
Idaho.....	39,088.55	2,253.33	41,341.88		737.79	331.40		2.00	1,071.19	1.57	730.00	731.57
Illinois.....	2,292,855.98	573,121.87	2,865,977.85	\$1,693.77	14,283.50	3,572.30	1,297.04	636.89	21,483.50	2,963.58	21,531.89	24,495.47
Indiana.....	374,006.19	29,409.38	403,415.57		8,522.92	1,532.00		104.45	10,159.37	846.92	10,190.00	11,036.92
Iowa.....	576,179.22	38,122.36	614,301.58		2,324.96	792.50		559.23	3,946.69	744.92	2,613.32	3,358.24
Kansas.....	267,781.86	9,540.03	277,321.89		5,279.45	1,725.50		271.19	7,276.14	1,274.84	205.00	1,479.84
Kentucky.....	186,616.45	34,759.38	221,375.83		4,926.16	964.30	184.00	873.23	6,947.69	4,628.56	88,642.04	93,270.60
Louisiana.....	251,440.79	22,543.72	273,984.51		2,958.33	700.00	25.16	125.61	3,899.10	807.40	3,103.00	3,910.40
Maine.....	95,595.03	27,478.63	123,073.66		731.56	906.20	14.40	33.37	1,685.53	210.30	275.00	485.30
Maryland.....	253,582.05	22,744.02	276,326.07		3,690.32	400.50	19.90	122.93	4,263.65	201.35	4,181.04	4,382.39
Massachusetts.....	915,431.60	128,903.90	1,044,335.50		7,395.79	2,300.50	126.58	2.00	9,824.87	9,399.53	9,012.49	18,382.02
Michigan.....	485,732.68	81,535.98	567,268.66		7,248.55	1,545.50	10.00	499.64	9,303.59	1,032.32	4,747.56	5,779.88
Minnesota.....	665,733.63	38,995.61	704,729.24		1,602.29	699.60	24	26.21	2,238.54	51.79	1,605.00	1,656.79
Mississippi.....	59,090.62	2,999.44	61,380.06		896.25	1,139.40	48.72	17.04	2,101.41	188.69		188.69
Missouri.....	858,628.73	119,164.84	977,793.57		10,115.75	2,042.80	41.52	1,649.43	13,849.50	1,616.70	7,200.83	8,817.53
Montana.....	78,719.18	4,661.46	83,380.64		950.61	411.49		10.59	1,372.60	183.05		1,008.05
Nebraska.....	301,623.29	19,822.01	321,505.50		3,988.62	411.69		53.85	4,454.07	513.92	3,379.34	3,893.26
Nevada.....	9,505.86	1,422.23	10,927.89		305.09	58.20			363.29	34.40	400.00	434.40
New Hampshire.....	56,725.78	2,268.40	58,994.18		419.72	480.60		14.52	914.84	2.02	184.00	186.02
New Jersey.....	351,829.10	200,880.43	552,709.53		5,053.97	1,392.00	85,250.90	216.25	91,913.12	2,655.24	2,060.00	4,715.24
New Mexico.....	21,273.67	2,527.54	23,801.21		535.96	199.30		13.30	748.56	209.47	1,653.75	1,863.22
New York.....	5,131,040.10	900,688.03	6,031,728.13		16,971.70	4,726.32	156,497.42	2,968.45	181,183.89	11,850.99	36,586.61	48,437.60
North Carolina.....	143,833.15	5,637.81	149,470.96		2,257.58	1,039.40		347.50	3,644.48	7,638.62	365.81	8,004.43
North Dakota.....	164,499.24	2,252.86	166,752.10		904.50	128.90		20.00	1,063.40	19.11		19.11
Ohio.....	849,966.36	160,238.28	1,010,204.64		14,061.17	2,776.50	426,183.84	8,203.96	451,225.47	536.66	7,258.42	7,795.08
Oklahoma.....	190,453.33	7,234.80	197,688.13		4,082.10	472.90		99.35	4,554.35	468.02	280.00	748.02
Oregon.....	123,819.86	17,637.87	141,457.73		2,211.05	238.20		94.33	2,616.06	61.30	5,244.91	5,306.21
Pennsylvania.....	1,523,038.63	119,510.83	1,642,549.51		20,379.67	3,570.80	148.66	431.16	24,330.09	926.86	16,869.01	17,793.87
Rhode Island.....	87,796.73	6,407.63	94,204.36		1,182.31	286.80		.08	1,760.19	13.36		13.36
South Carolina.....	94,540.15	6,384.55	100,924.70		2,393.41	737.20		11.01	3,181.62	2,177.42		2,995.52
South Dakota.....	113,118.83	3,952.01	117,070.84		1,397.54	166.90		38.50	1,602.94	14.19	90.00	104.19
Tennessee.....	229,607.74	29,391.29	259,009.03		5,369.78	587.10	6.20	768.95	7,670.03	5,944.01	10,933.75	16,897.76
Texas.....	464,235.55	38,238.02	502,473.57	375.00	3,733.67	1,109.60	211.42	810.80	6,240.49	1,801.02	5,456.87	7,260.89
Utah.....	60,720.67	6,095.97	66,816.64		585.11	312.00		3.00	900.11	84.85	3,494.41	3,579.26
Vermont.....	44,079.91	1,757.32	45,837.23		350.38	461.70		2.07	814.15	.01		.01
Virginia.....	244,659.29	20,586.14	265,245.43		3,141.38	1,044.20	101.00	1,818.62	6,105.20	13,177.82	5,160.35	20,338.17
Washington.....	216,329.86	16,887.81	233,217.67		2,893.92	493.30	132.24	21.75	3,540.89	101.84	9,956.49	10,558.33
West Virginia.....	155,103.40	19,311.15	174,414.55		2,803.92	949.20		64.27	3,817.89	225.05	60.00	285.05
Wisconsin.....	385,961.93	36,463.94	422,425.87		5,657.91	1,016.30	10.13	185.20	6,869.59	429.06	3,671.58	4,100.94
Wyoming.....	15,274.03	805.32	16,079.35		363.02	84.40			447.42	39.64	698.27	737.91
Total.....	20,494,474.75	2,961,490.59	23,455,965.34	2,068.77	199,697.35	48,708.62	673,847.54	23,279.15	947,601.43	84,046.48	205,242.50	379,288.98
Collections for fiscal year ended June 30, 1914.....				738.00			714,307.26	8,986.92	734,032.18	74,650.37	209,851.24	284,501.61

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

214 REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

STATES AND TERRITORIES.	CORPORATION INCOME TAX.				INDIVIDUAL INCOME TAX. <i>(Fiscal yr ended June 30, 1914)</i>									
	Corporation income tax.	Unassessed penalties, interest, etc.	Accepted offers in compromise.	Total of corporation income tax collected.	Individual income tax normal, 1 per cent.	\$20,001 to \$50,000, 1 per cent.	\$50,001 to \$75,000, 2 per cent.	\$75,001 to \$100,000, 3 per cent.	\$100,001 to \$250,000, 4 per cent.	\$250,001 to \$500,000, 5 per cent.	Exceeding \$500,000, 6 per cent.	Unassessed penalties, interest, etc.	Accepted offers in compromise.	Total of individual income tax collected.
Ala.....	\$175,152.67	\$384.72	\$1,590.00	\$177,127.39	\$69,477.08	\$7,396.90	\$2,548.48	\$1,572.22	\$2,791.73			\$364.49	\$482.50	\$84,633.40
Alaska.....	4,372.49		40.00	4,412.49	4,197.74	358.37								4,556.11
Ark.....	73,891.84	53.92	990.00	74,935.76	26,488.11	21,467.06	1,182.98	1,410.57				17.90	1,057.50	51,624.12
Cal.....	88,028.73	140.79	980.00	89,149.52	33,000.91	3,530.32	992.40	333.18				25.28	295.00	38,177.09
Colo.....	1,614,212.98	757.52	5,280.00	1,620,250.50	723,336.40	161,892.01	79,297.34	64,343.88	133,264.63	\$62,161.04	\$13,532.38	528.33	2,145.00	1,240,501.03
Conn.....	331,240.94	277.34	2,165.00	333,683.28	116,625.89	26,488.41	13,576.39	10,348.52	28,993.12	25,509.72	4,220.40	62.29	911.00	226,735.74
Del.....	634,077.09	97.62	630.00	634,804.71	244,075.77	105,821.88	58,158.68	45,244.61	136,458.17	45,210.19	13,695.81	86.15	140.00	648,891.26
D. C.....	134,662.97	1,862.17	430.00	143,955.10	34,399.76	12,198.93	8,570.03	9,793.30	33,942.90	21,087.86	18,636.99	6.27	200.00	138,895.94
Fla.....	141,661.67	15.37	120.00	141,837.04	194,071.13	43,298.92	29,999.92	26,687.98	73,592.20	10,198.82		208.75	615.00	378,673.72
Ga.....	106,080.60	551.00	1,480.00	108,111.60	108,111.60	9,891.56	2,588.47	1,358.45	6,060.00	12,500.00	35,577.96	25.89	496.00	121,308.22
Hawaii.....	319,118.44	189.08	1,310.00	320,617.52	76,598.57	12,715.36	6,445.18	4,001.46	8,795.82	10,704.30		42.92	650.00	119,983.61
Idaho.....	198,399.82	1.15	210.00	198,610.97	22,078.68	10,775.87	4,473.50	2,740.45	4,867.46			.08	280.00	45,211.04
Ill.....	69,724.47	43.09	1,455.00	71,202.56	13,190.39	2,398.18	1,812.76	1,507.50	5,596.74			17.32	45.00	24,567.89
Ind.....	2,978,103.45	1,448.86	3,975.00	2,983,527.31	1,208,781.81	257,239.05	156,067.92	134,534.23	424,344.15	273,492.57	202,709.92	1,455.69	2,005.00	2,670,630.34
Iowa.....	642,810.54	366.84	940.00	644,117.38	199,901.91	43,308.79	23,981.92	19,178.74	53,966.83	4,713.05		372.65	230.00	345,653.92
Kans.....	463,022.70	365.85	5,285.00	468,173.05	197,118.31	33,179.15	9,637.49	6,522.83	10,180.49	5,029.91		212.46	2,435.00	264,315.64
Kent.....	457,741.58	277.11	2,025.00	460,043.69	66,418.30	11,025.58	5,945.81	5,186.32	4,741.45			25.63	732.50	94,975.59
Ky.....	149,171.28	13,984.47	4,482.70	167,638.45	94,582.60	27,032.36	12,678.40	9,417.59	14,376.43	3,973.47		599.36	531.25	163,191.46
La.....	312,946.40	868.84	2,550.00	316,365.24	135,233.15	26,696.10	12,794.37	8,301.50	17,842.06	7,897.32		157.70	985.00	269,831.20
Me.....	323,150.48	143.53	1,875.00	325,168.99	59,139.96	24,411.25	13,351.74	10,433.29	29,616.74	12,805.41		25.12	230.00	150,094.51
Md.....	394,404.65	104.93	1,020.00	395,529.58	290,823.00	68,123.23	53,508.06	39,761.34	91,039.79	43,856.10	48,419.43	114.08	656.00	636,340.03
Mass.....	1,847,304.68	3,267.73	2,485.00	1,853,057.41	1,129,722.33	359,517.49	261,784.17	206,180.97	494,495.00	194,767.21	34,423.81	1,473.52	740.00	2,683,084.53
Mich.....	1,375,195.66	218.33	4,665.00	1,379,478.99	408,084.16	103,067.00	62,271.80	51,915.85	152,913.12	97,237.90	655,714.20	125.05	2,510.00	1,563,825.14
Minn.....	1,200,896.83	312.67	1,170.00	1,202,379.50	249,060.06	78,911.43	43,282.29	31,832.88	53,601.22	29,643.68		789.86	39.00	581,949.32
Miss.....	70,481.73	174.26	2,860.00	73,516.09	28,353.62	4,635.31	915.56	121.17				123.91	455.00	84,664.57
Mo.....	1,094,207.68	191.70	4,985.00	1,099,384.38	621,244.80	105,322.66	57,280.98	23,307.64	84,602.62	22,059.27		104.96	2,206.00	924,139.02
Mont.....	133,687.92	233.61	730.00	134,651.53	36,855.46	4,240.65	1,638.44	1,506.69	6,086.80	756.08		26.96	100.00	51,184.33
Nebr.....	231,025.12	122.95	1,490.00	232,638.07	71,400.57	16,370.52	6,904.66	7,139.50	13,928.01	11,452.33		6.56	1,473.50	128,735.25
Nev.....	51,736.05	17.32	80.00	51,833.37	5,214.62	1,044.05	1,210.27	1,500.00	10,651.87	11,610.94		4.64	19.00	31,243.29
N. H.....	96,219.21	70.12	655.00	96,944.33	25,323.91	16,805.79	8,897.33	6,716.40	2,665.87			44.19	650.00	71,028.29
N. J.....	1,390,755.18	1,078.23	3,265.00	1,395,098.46	819,323.91	106,465.17	63,399.23	51,648.87	113,919.64	67,080.29	53,009.09	493.54	2,827.60	1,278,169.92
N. Mex.....	36,334.99	95.59	810.00	37,240.58	13,807.05	2,148.18	46.43					4.36	272.51	46,278.53
N. Y.....	10,200,803.49	11,795.93	8,607.23	10,221,206.65	5,636,025.39	1,334,018.39	894,346.48	863,426.35	2,580,202.23	1,722,650.07	4,439,072.30	3,716.38	4,179.52	17,417,537.60
N. C.....	256,148.16	427.22	1,250.00	257,825.38	54,304.44	12,814.72	3,940.57	4,972.10	23,450.50	22,123.54		47.88	290.00	123,565.96
N. Dak.....	70,515.18	55.52	770.00	71,340.70	12,884.25	4,103.94	1,066.29	807.06				19.46	275.00	26,156.98
Ohio.....	2,528,300.84	562.76	9,105.00	2,538,058.60	664,013.34	213,293.57	111,937.84	87,010.62	206,752.61	79,728.17	122,650.34	669.82	3,274.80	1,489,301.11
Okla.....	271,041.29	371.97	1,790.00	273,203.26	64,246.16	15,391.57	9,596.43	8,273.22	27,173.07	8,930.37		75.71	95.00	133,655.76

Oreg.....	180,727.71	156.00	3,551.35	184,435.06	77,147.06	17,087.08	7,531.03	3,169.52	10,198.63	4,756.97		60.87	1,354.10	121,305.87
Pa.....	4,065,990.46	20,613.20	8,555.67	4,125,159.33	1,680,957.78	527,424.53	322,290.25	286,958.16	\$18,653.11	385,347.30	605,729.65	1,418.74	3,772.50	4,642,557.08
R. I.....	278,650.80	2.46		278,653.26	103,711.62	54,837.75	37,240.50	34,013.55	83,574.19	71,093.78		37.87		432,453.37
S. C.....	116,145.79	406.49	1,480.00	118,032.28	29,952.86	5,064.65	1,385.49	855.05	5,854.84			6.83	310.00	43,369.72
S. Dak.....	56,507.27	28.88	430.00	57,066.15	13,430.24	1,445.22								15,071.31
Tenn.....	242,396.45	263.60	1,645.00	244,305.05	129,424.41	16,548.15	6,660.04	5,680.45	14,058.52	1,742.29		85	195.00	165,904.45
Tex.....	606,963.58	6,727.58	5,935.00	622,626.16	275,344.08	49,290.30	19,332.66	14,001.51	37,006.36	23,181.89	3,586.17	389.10	3,300.00	425,631.57
Vt.....	215,655.06	37.77	542.00	216,234.83	31,660.90	6,491.97	2,581.26	1,653.46	2,549.14			38.70		44,975.43
Va.....	52,770.41	315.45	560.00	53,645.86	26,577.76	9,324.98	6,229.58	4,740.10	23,405.30	18,906.49	52,005.07			197,559.27
Wash.....	428,388.50	335.74	1,655.00	430,379.24	152,855.63	23,463.98	9,004.11	7,063.30	4,819.19			21.30	217.90	141,428.77
W. Va.....	311,941.04	210.28	4,171.00	316,322.33	104,526.16	25,869.44	11,453.51	7,694.88	23,310.50	14,421.78	3,086.12	745.08	1,640.00	189,579.39
Wis.....	351,590.27	404.58	5,620.00	357,614.85	64,752.78	23,470.89	12,075.27	12,908.87	24,469.20	1,304.48		85.38	300.00	139,188.47
Wyo.....	600,148.02	550.37	2,180.00	602,878.29	145,373.87	56,331.43	26,851.97	20,048.41	21,325.45			180.47	2,344.50	272,476.09
Wyo.....	53,614.16	42.78	490.00	54,146.94	10,350.49	1,792.47						3.22	102.50	12,248.68
Total.....	38,933,672.16	71,054.82	119,804.62	39,144,531.60	16,559,492.93	4,106,673.34	2,500,890.33	2,102,927.01	5,945,104.55	3,328,423.78	5,439,604.54	11,861.51	45,784.68	41,076,162.09
Collections for fiscal year ended June 30, 1914.....	42,957,355.03	30,084.66	140,300.26	43,127,739.89	12,725,038.02	2,034,754.40	1,645,639.30	1,323,022.61	3,835,948.45	2,334,682.95	3,437,850.23	603.44	13,095.45	28,253,534.85

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE. 215

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

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.			FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
Alabama.....	\$147,335.87	\$37.50	\$147,298.37	\$37,170.73	\$8.00	\$37,162.73	\$48,416.28		\$48,416.28	\$4,343.84		\$4,343.84
Alaska.....	7,504.08	25.00	7,539.08	2,731.65		2,731.65	8,622.72		8,622.72	11.00		11.00
Arizona.....	12,046.93	35.84	12,011.09	8,898.86		8,898.86	10,365.67	\$31.87	10,333.80	27.00		27.00
Arkansas.....	42,681.28	22.92	42,658.36	43,060.32	9.20	43,051.12	18,991.42		18,991.42	4,182.58		4,182.58
California.....	6,734,477.62	1,546.28	6,732,931.34	614,033.15	34.34	613,998.81	1,719,336.57	165.01	1,719,171.56	2,775.50	\$10.50	2,765.00
Colorado.....	163,602.88	212.50	163,390.38	69,234.97	24.80	69,210.17	441,691.81	1,176.88	440,514.93	7,796.75		7,796.75
Connecticut.....	265,864.66	125.00	265,739.66	261,561.94	9.60	261,552.34	1,022,372.09	106.38	1,022,265.71	5,873.50	3.50	5,870.00
Delaware.....	13,832.68	25.00	13,807.68	208,593.80		208,593.80	164,744.69	2.25	164,742.44	2,497.50	3.50	2,494.00
Dist. of Columbia.....	470,621.11	218.50	470,402.61	68,862.53	3.20	68,859.33	226,960.43		226,960.43	4,083.50		4,083.50
Florida.....	103,642.63	322.92	103,319.71	1,000,215.08	730.07	999,485.01	44,763.44	627.36	44,136.08	3,774.34		3,774.34
Georgia.....	24,070.75	50.00	24,020.75	68,862.53		68,862.53	151,864.37		151,864.37	5,332.25		5,332.25
Hawaii.....	86,139.78		86,139.78	10,874.23		10,874.23	48,633.87		48,633.87	1,283.33	400.00	883.33
Idaho.....	11,453.17		11,453.17	9,302.14	6.00	9,296.14	35,125.43		35,125.43	33.50		33.50
Illinois.....	35,039,682.40	1,624.42	35,038,057.98	3,395,643.05	242.19	3,395,400.86	8,296,332.45	580.34	8,295,752.11	532,792.45	1,797.77	530,994.68
Indiana.....	21,471,796.44	1,259.49	21,470,536.95	622,061.92	74.72	621,987.20	2,074,761.75	376.42	2,074,385.33	25,877.51	5.50	25,872.01
Iowa.....	66,343.30	369.69	65,973.61	383,525.35	144.71	383,380.64	639,543.83	212.09	639,331.74	27,789.59		27,761.90
Kansas.....	8,450.14		8,450.14	102,240.13	58.70	102,181.43	1,571.14		1,571.14	61,391.91	147.82	61,244.09
Kentucky.....	28,644,059.36	1,147.47	28,642,911.89	3,006,781.60	578.35	3,006,203.25	976,051.19	137.25	975,913.94	5,669.49		5,669.49
Louisiana.....	5,621,023.10	534.68	5,620,488.42	1,437,571.39	31.60	1,437,539.79	673,404.72	10,216.19	663,188.53	6,110.75	8.00	6,102.75
Maine.....	14,213.44		14,213.44	48,975.23		48,975.23	15,542.53		15,542.53	8,634.75	6.00	8,628.75
Maryland.....	3,463,081.62	516.33	3,462,565.29	1,419,200.46	58.03	1,419,142.43	1,485,115.85	37.56	1,485,078.29	12,857.59		12,857.59
Massachusetts.....	2,351,105.44	1,093.76	2,350,011.68	732,141.05	76.29	732,064.76	3,172,793.60	578.25	3,172,215.35	19,439.28		19,439.28
Michigan.....	1,345,121.26	378.15	1,344,743.11	3,478,398.95	592.53	3,477,806.42	2,589,607.63	387.50	2,589,220.07	44,036.61	25.75	44,010.86
Minnesota.....	148,004.11	306.25	147,697.86	245,181.85		245,181.85	2,186,372.59	6,059.26	2,180,313.33	10,307.59		10,307.59
Mississippi.....	8,643.93	72.92	8,571.01	17,896.80	1.60	17,895.20	2,078.41		2,078.41	1,062.72		1,062.72
Missouri.....	1,205,631.50	756.06	1,204,875.44	5,696,122.69	88.11	5,696,034.58	4,673,933.98	17,550.41	4,656,383.57	75,344.83	90.50	75,254.33
Montana.....	98,571.59	436.81	98,134.78	26,451.45	5.25	26,446.20	330,601.27		330,601.27	568.75		568.75
Nebraska.....	1,382,560.72	150.00	1,382,410.72	126,087.99	55.52	126,032.47	591,073.86	454.24	590,619.62	8,039.42	6.00	8,033.42
Nevada.....	38,706.84	50.00	38,656.84	6,070.91		6,070.91	26,082.60		26,082.60			
New Hampshire.....	28,521.07		28,521.07	130,700.85	10.35	130,690.50	375,935.47		375,935.47	3,102.00	9.00	3,093.00
New Jersey.....	393,616.47	582.07	393,034.40	7,183,829.68	1,294.99	7,182,534.69	4,256,131.94		4,256,131.94	70,620.77	4.00	70,616.77
New Mexico.....	31,718.53	70.84	31,647.69	6,913.80		6,913.80	14,124.97	50.00	14,074.97	54.00		54.00
New York.....	10,439,644.12	1,637.52	10,438,006.60	14,238,321.88	2,843.95	14,235,477.93	17,356,921.24	2,180.50	17,354,740.74	91,882.39	42.00	91,840.39
North Carolina.....	6,936.84		6,936.84	13,006,075.79	21,348.27	13,044,727.52	640.79		640.79	649.00		649.00
North Dakota.....	8,452.79		8,452.79	16,347.02		16,347.02	2,648.05	70.00	2,578.05	672.50		672.50
Ohio.....	9,526,365.88	938.41	9,525,427.47	5,458,779.78	13,347.19	5,445,432.59	6,133,712.79	1,994.75	6,131,718.04	526,279.48	45.75	526,233.73
Oklahoma.....	13,076.53	22.92	13,053.61	47,520.59	26.40	47,494.19	3,564.17	26.67	3,537.50	2,134.59	4.50	2,130.09
Oregon.....	371,293.72	68.75	371,224.97	44,070.78	37.25	44,033.53	242,829.12	516.00	242,313.12	1,122.42		1,122.42
Pennsylvania.....	9,842,073.47	1,223.90	9,840,849.57	6,610,995.73	457.09	6,610,538.64	9,546,006.81	224.92	9,545,781.89	22,555.66	25.00	22,530.66
Rhode Island.....	57,257.42	8.34	57,249.08	62,781.59	9.00	62,772.59	828,697.32		828,697.32	9,367.03	6.00	9,361.03
South Carolina.....	32,872.62	75.00	32,797.62	103,929.65	103.82	103,825.83	8,087.87	43.34	8,044.53	2,554.26	2.50	2,551.76
South Dakota.....	29,082.03	83.34	28,998.69	43,956.09		43,956.09	66,192.45		66,192.45	503.25		503.25
Tennessee.....	89,879.12	774.20	88,104.92	1,412,010.83	193.22	1,411,817.61	121,234.22	26.67	121,207.55	4,958.25	5.00	4,953.25
Texas.....	92,757.25	432.83	92,324.42	105,248.03	4.50	105,243.53	895,505.17	245.80	895,259.37	20,543.00		20,543.00
Utah.....	28,882.32	55.22	28,827.10	13,009.25		13,009.25	175,061.27	735.00	174,326.27	1,399.83		1,399.83
Vermont.....	4,642.61		4,642.61	13,918.60	3.20	13,915.40	1,560.05	116.68	1,443.37	1,211.59		1,211.59
Virginia.....	1,435,743.99	864.22	1,434,879.77	5,987,239.57	310.31	5,986,929.26	227,470.39	30.00	227,440.39	8,411.84	1.37	8,410.47
Washington.....	273,304.75	614.16	272,690.59	61,050.91	50.54	61,000.37	1,160,165.66	11.67	1,160,153.99	1,646.75		1,646.75
West Virginia.....	132,759.27	25.00	132,734.27	1,098,291.47	450.52	1,097,840.95	60.00		60.00	12,699.82		12,699.82
Wisconsin.....	2,781,868.75	557.04	2,781,311.71	946,434.67	163.83	946,270.84	6,209,439.04	164.70	6,209,274.34	30,833.16	42.00	30,791.16
Wyoming.....	11,508.19	14.59	11,493.60	6,497.83		6,497.83	23,201.24	250.40	22,950.84	117.50		117.50
Total.....	144,619,699.37	19,386.67	144,600,312.70	79,764,071.46	43,487.24	79,720,584.22	79,328,946.72	45,446.42	79,283,500.30	1,695,256.95	2,716.46	1,692,540.49
Collections for fiscal year ended June 30, 1914.....	159,098,177.31	30,151.95	159,068,025.36	79,815,860.17	64,653.68	79,751,206.49	67,081,512.45	8,181.07	67,073,331.38	1,325,219.13	2,086.86	1,323,132.27

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

STATES AND TERRITORIES.	MIXED FLOUR.			ADULTERATED BUTTER.			PROCESS OR RENOVATED BUTTER.			SPECIAL TAXES, INCLUDING BANKERS, BROKERS, ETC. (ACT OCT. 22, 1914).		
	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
Alabama.....										\$35,309.47	\$46.16	\$35,263.31
Alaska.....										1,904.70	6.67	1,898.03
Arizona.....										13,567.59	53.36	13,514.23
Arkansas.....	\$86.04		\$86.04	\$1,024.00		\$1,024.00				35,442.26	152.28	35,289.98
California.....										251,863.78	285.25	251,578.53
Colorado.....	50.00		50.00	1,122.00		1,122.00	\$2,613.40		\$2,613.40	48,210.89	56.67	48,154.22
Connecticut.....										66,880.28	13.36	66,866.92
Delaware.....										7,539.13		7,539.13
District of Columbia.....										28,354.74	13.34	28,341.40
Florida.....										32,932.59	73.34	32,859.25
Georgia.....	2.00		2.00							68,456.56		68,456.56
Hawaii.....										8,889.52		8,889.52
Idaho.....										13,175.38		13,175.38
Illinois.....	365.10		365.10	535.00		535.00	44,016.54	\$415.84	43,600.70	367,064.66	1,178.81	365,885.85
Indiana.....	29.80		29.80	136.00		136.00				132,116.87	540.74	131,576.13
Iowa.....	140.00		140.00	768.00		768.00	8,374.35		8,374.35	139,728.76	411.87	139,316.89
Kansas.....	580.70		580.70	1,144.80		1,144.80	8,776.52		8,776.52	76,615.51	50.00	76,565.51
Kentucky.....										68,862.34	158.25	68,704.09
Louisiana.....										58,858.09	798.56	58,059.53
Maine.....										30,210.09		30,210.09
Maryland.....							1,525.50		1,525.50	77,877.82	53.22	77,824.60
Massachusetts.....				5,290.65		5,290.65	2,277.07		2,277.07	208,124.34	715.02	207,409.32
Michigan.....	15.00		15.00				12,351.39		12,351.39	126,947.71	116.33	126,831.38
Minnesota.....										100,071.88		100,071.88
Mississippi.....	926.25		926.25	1,896.60		1,896.60	2,049.51		2,049.51	22,433.13	24.72	22,408.41
Missouri.....				100.00	\$100.00					184,956.32	619.66	184,336.66
Montana.....	145.00		145.00				1,509.75		1,509.75	25,018.69		25,018.69
Nebraska.....										77,622.17	124.31	77,497.86
Nevada.....										5,419.17		5,419.17
New Hampshire.....										18,912.40		18,912.40
New Jersey.....										131,208.95	221.84	130,987.11
New Mexico.....										9,849.68	63.35	9,786.33
New York.....	1,182.00		1,182.00	7,880.70		7,880.70	1,000.00		1,000.00	859,775.64	2,008.01	857,767.63
North Carolina.....										34,085.75	68.58	34,017.17
North Dakota.....										28,158.40		28,158.40
Ohio.....	19.00		19.00	723.80		723.80	5,059.83	98.66	4,961.17	276,640.74	678.20	275,962.54
Oklahoma.....	27.05		27.05							53,021.11	28.94	52,992.17
Oregon.....										46,056.12	101.68	45,954.44
Pennsylvania.....	12.00		12.00	54.00		54.00				537,621.84	1,091.12	536,530.72
Rhode Island.....										32,510.33		32,510.33
South Carolina.....										37,468.47	748.04	36,720.43
South Dakota.....										27,002.00		27,002.00
Tennessee.....	1,676.00		1,676.00				43.76		43.76	52,779.77	217.91	52,561.86
Texas.....										160,030.47		160,030.47
Utah.....										19,861.65		19,861.65
Vermont.....										13,387.43		13,387.43
Virginia.....										63,865.60	47.36	63,818.24
Washington.....										71,225.68	170.03	71,055.65
West Virginia.....							102.50		102.50	50,240.35	167.27	49,973.08
Wisconsin.....				2,409.50		2,409.50	9,912.38		9,912.38	169,597.79	183.36	169,414.43
Wyoming.....										8,524.56	20.00	8,504.56
Total.....	5,255.94		5,255.94	28,085.05	100.00	22,985.05	99,612.50	514.50	99,098.00	4,967,179.18	11,245.61	4,955,933.57
Collections for fiscal year ended June 30, 1914.....	2,963.10		2,963.10	43,097.30		43,097.30	\$1,476.46	\$59.60	\$0,616.86			

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

STATES AND TERRITORIES.	SCHEDULES A AND B.			MISCELLANEOUS.			PENALTIES, ETC. (REGULAR LIST).		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama.....	\$122,468.03	\$103.59	\$122,364.44	\$2,897.09		\$2,897.09	\$1,515.54		\$1,515.54
Alaska.....	1,623.88		1,623.88	103.30		103.30	169.53	\$40.00	129.53
Arizona.....	33,981.10	12.57	33,968.53	597.06	\$15.01	582.05	2,867.96		2,867.96
Arkansas.....	117,127.10	67.32	117,059.78	5,135.94		5,135.94	502.88		502.88
California.....	917,619.06	544.63	917,074.43	13,278.76	1,921.73	11,357.03	13,866.55	360.00	13,506.55
Colorado.....	209,555.36	3.96	209,551.40	3,278.64		3,278.64	2,197.44		2,197.44
Connecticut.....	310,171.27	2,034.32	308,136.95	3,172.56	3,172.56		2,657.45	2,657.45	
Delaware.....	41,653.02		41,653.02	538.12		538.12	108.68		108.68
District of Columbia.....	166,186.11	49.32	166,136.79	1,432.98	1,432.98		292.27	292.27	
Florida.....	140,121.68	10.39	140,111.29	1,939.26	409.86	1,529.40	5,526.18		5,526.18
Georgia.....	273,388.06		273,388.06	4,530.04		4,530.04	4,221.86		4,221.86
Hawaii.....	33,116.81		33,116.81	1,013.17		1,013.17	809.90		809.90
Idaho.....	41,341.88		41,341.88	1,071.19		1,071.19	731.57		731.57
Illinois.....	2,865,977.85	4,737.96	2,861,239.89	21,483.50	12,455.72	9,027.78	24,495.47	4,302.28	20,193.19
Indiana.....	403,415.57	261.15	403,154.42	10,139.37	5,299.50	4,839.87	11,036.92	9.38	11,027.54
Iowa.....	614,301.58	1,371.93	612,929.65	3,946.69	38.03	3,908.66	3,358.24		3,358.24
Kansas.....	277,321.89	134.84	277,187.05	7,276.14		7,276.14	1,479.84	565.00	914.84
Kentucky.....	221,376.03	68.14	221,307.89	6,947.69		6,947.69	93,270.60	285.00	92,985.60
Louisiana.....	273,984.51	159.26	273,825.25	3,899.10	1,353.47	2,545.63	3,910.40	6.63	3,903.77
Maine.....	123,073.66	24.87	123,048.79	1,685.53	1,069.90	615.63	485.30		485.30
Maryland.....	276,306.07	727.55	275,578.52	4,263.65	4,263.65		4,382.39	4,382.39	
Massachusetts.....	1,044,335.50	289.26	1,044,046.24	9,824.87	9,824.87		18,382.02	18,382.02	
Michigan.....	567,248.66	1,028.57	566,220.09	9,303.59	1,093.38	8,210.21	5,779.88	500.00	5,279.88
Minnesota.....	704,729.24		704,729.24	2,238.54	2,238.54		1,656.79	536.44	1,120.35
Mississippi.....	61,380.06		61,380.06	2,101.41		2,101.41	188.69	29.50	159.19
Missouri.....	977,793.57	977.58	976,815.99	13,849.50	7,692.89	6,156.61	8,817.53	942.49	7,875.04
Montana.....	83,380.64		83,380.64	1,372.60	209.00	1,163.60	1,008.05		1,008.05
Nebraska.....	321,505.50	409.03	321,096.47	4,434.07	314.47	4,119.60	5,893.26	3,580.00	2,313.26
Nevada.....	10,927.89		10,927.89	363.29		363.29	434.40		434.40
New Hampshire.....	58,994.18	13.00	58,981.18	914.84	914.84		186.02	133.32	52.70
New Jersey.....	552,799.53	289.94	552,419.59	91,913.12	19,221.60	72,691.52	4,715.24	131.15	4,584.09
New Mexico.....	23,801.21	40.60	23,760.61	748.56		748.56	1,863.22		1,863.22
New York.....	6,031,728.13	8,834.52	6,022,893.61	181,183.89	106,038.65	75,145.24	48,437.60	5,613.98	42,823.62
North Carolina.....	150,470.96	21.04	150,449.92	3,644.48		3,644.48	8,004.43	365.00	7,639.43
North Dakota.....	106,752.10		106,752.10	1,063.40		1,063.40	19.11		19.11
Ohio.....	1,010,232.64	1,560.77	1,008,671.87	451,225.47	4,299.03	446,926.44	7,795.08	144.58	7,650.50
Oklahoma.....	197,688.13	50.77	197,637.36	4,551.55	9.40	4,542.15	748.02	19.58	728.44
Oregon.....	141,457.73	60.52	141,397.21	2,616.06	394.96	2,221.10	5,806.21		5,806.21
Pennsylvania.....	1,642,549.51	1,070.51	1,641,479.00	21,530.09	12,212.89	9,317.20	17,795.87	3,644.69	14,151.18
Rhode Island.....	94,404.36		94,404.36	1,760.19	1,760.19		13.36	13.36	
South Carolina.....	100,934.70	21.74	100,913.06	3,161.62	15.70	3,145.92	2,995.52	1.25	2,994.27
South Dakota.....	117,070.84		117,070.84	1,602.94		1,602.94	104.19		104.19
Tennessee.....	259,050.03	116.77	258,933.26	7,670.03	5,294.45	2,375.58	16,897.76	40.85	16,856.91
Texas.....	502,473.57		502,473.57	6,240.49	1,858.47	4,382.02	7,280.89	28.13	7,252.76
Utah.....	72,816.64		72,816.64	900.11		900.11	3,579.26		3,579.26
Vermont.....	45,837.43	10.79	45,826.64	814.15		814.15	314.15	.01	314.14
Virginia.....	265,245.43	34.77	265,210.66	6,105.20	3,574.41	2,530.79	20,338.17	1,613.09	18,725.08
Washington.....	233,417.67	64.25	233,353.42	3,540.39	1,245.95	2,294.44	10,058.33	3,290.00	6,768.33
West Virginia.....	174,414.55	24.88	174,389.67	3,817.39	1,093.00	2,724.39	285.05	4.38	280.67
Wisconsin.....	422,425.87	550.92	421,874.95	6,869.59	3,860.68	3,008.91	4,100.64	2,672.79	1,427.85
Wyoming.....	16,079.55		16,079.55	447.42		447.42	737.91		737.91
Total.....	23,455,965.34	25,782.03	23,430,183.31	947,601.43	215,137.90	732,463.53	379,288.98	54,695.65	324,593.30
Collections for fiscal year ended June 30, 1914.....				724,032.18	44,172.52	679,859.66	284,501.61	46,506.92	237,994.69

108989-15-15

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

STATES AND TERRITORIES.	CORPORATION INCOME TAX.			INDIVIDUAL INCOME TAX.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	\$177,127.39	\$2,438.26	\$174,689.13	\$84,633.40	\$396.40	\$84,237.00	\$661,217.64	83,029.91	\$658,187.73
Alaska	4,412.49		4,412.49	4,556.11	20.00	4,536.11	31,689.46	91.67	31,607.79
Arizona	74,935.76	33.89	74,901.87	51,624.12	445.91	51,178.21	208,912.05	628.45	208,283.60
Arkansas	89,149.52	1,300.46	87,849.06	38,177.09	11.64	38,165.45	394,536.43	1,623.82	392,912.61
California	1,620,250.50	62,119.60	1,558,130.90	1,240,501.03	4,960.55	1,235,540.48	13,129,026.52	71,947.89	13,057,078.63
Colorado	333,683.28	2,753.01	330,930.27	226,735.74	340.83	226,394.91	1,509,773.16	4,568.65	1,505,204.51
Connecticut	634,804.71	5,314.40	629,490.31	648,891.26	332.68	648,558.58	3,222,249.67	62,818.69	3,159,430.98
Delaware	143,955.10		143,955.10	138,835.94	115.73	138,720.21	722,298.66	3,613.15	718,685.51
District of Columbia	134,767.04	1,618.71	133,148.33	378,673.72	1,153.26	377,520.46	1,438,628.75	8,222.86	1,430,405.89
Florida	108,141.60	897.39	107,244.21	121,368.22	254.17	121,114.05	1,562,425.02	3,325.50	1,559,099.52
Georgia	320,617.52	5,566.97	315,050.55	119,983.61	1,105.75	118,877.86	1,041,349.35	6,722.72	1,034,626.63
Hawaii	198,610.97	233.25	198,377.72	45,211.04	6.67	45,204.37	434,582.62	639.92	433,942.70
Idaho	71,202.56	550.96	70,651.60	24,567.89	37.98	24,529.91	208,004.69	594.94	207,409.75
Illinois	2,983,527.31	33,647.71	2,949,879.60	2,670,630.34	2,109.56	2,668,520.78	56,242,546.12	63,092.60	56,179,453.52
Indiana	644,147.38	4,782.05	639,365.33	345,653.92	1,186.03	344,467.89	25,761,193.45	13,794.98	25,747,398.47
Iowa	469,173.05	3,900.02	465,273.03	264,315.64	2,074.47	262,241.17	2,621,308.38	3,607.31	2,617,701.07
Kansas	400,043.69	390.25	399,653.44	94,975.59	145.38	94,830.21	1,101,868.00	1,491.99	1,100,376.01
Kentucky	467,638.45	1,928.56	465,709.89	163,191.46	120.64	163,070.82	33,653,848.21	4,421.66	33,649,426.55
Louisiana	316,364.74	6,037.23	310,327.51	209,813.20	672.96	209,140.24	8,004,940.00	19,818.58	8,585,121.42
Maine	325,168.99	1,661.04	323,477.95	150,094.51	89.43	150,005.08	718,084.03	2,881.24	715,202.79
Maryland	385,539.58	12,205.66	373,333.92	636,840.03	19,611.15	617,228.88	7,766,490.56	55,017.19	7,711,473.37
Massachusetts	1,853,057.41	212,083.36	1,640,974.05	2,683,084.53	10,890.63	2,672,193.90	12,094,025.11	280,289.80	11,808,935.31
Michigan	1,379,478.99	6,487.97	1,372,991.02	1,533,829.14	1,320.53	1,532,508.61	11,085,043.07	11,930.77	11,073,112.30
Minnesota	1,202,379.50	3,774.52	1,198,604.98	581,949.32	65.33	581,883.99	5,195,257.80	12,980.94	5,182,276.86
Mississippi	73,516.09	729.57	72,786.52	34,664.57	135.64	34,528.93	223,965.84	993.95	222,971.89
Missouri	1,090,384.38	7,110.67	1,083,273.71	934,139.02	3,343.29	930,795.73	14,874,846.68	39,171.66	14,835,675.02
Montana	134,651.53	1,866.58	132,784.95	51,184.39	123.35	51,061.04	752,908.96	2,740.99	750,167.97
Nehraska	232,638.07	719.09	231,918.98	128,735.25	78.29	128,656.96	2,878,265.06	5,890.95	2,872,374.11
Nevada	51,843.57		51,843.57	31,246.39	59.83	31,186.56	171,093.06	109.83	170,983.23
New Hampshire	96,944.33	907.50	96,036.83	71,023.29	329.24	70,694.05	783,234.45	2,317.25	780,917.20
New Jersey	1,395,098.46	11,721.16	1,383,377.30	1,278,169.92	942.24	1,277,227.68	15,358,014.08	34,682.00	15,323,331.48
New Mexico	37,240.58	41.37	37,199.21	16,278.53	81.49	16,197.04	142,593.08	347.65	142,245.43
New York	10,221,206.65	86,356.78	10,134,849.87	17,417,537.60	29,330.96	17,388,206.64	76,896,701.84	557,459.95	76,339,241.89
North Carolina	257,825.38	1,865.74	255,959.64	123,553.96	166.00	123,387.96	13,651,937.38	23,858.46	13,628,078.92
North Dakota	71,340.70	95.27	71,245.43	26,155.98	8.57	26,147.41	261,610.05	173.84	261,436.21
Ohio	2,538,058.60	33,532.50	2,504,526.10	1,489,401.11	4,898.41	1,484,502.70	27,424,294.20	61,538.25	27,362,755.95
Oklahoma	273,203.26	1,093.77	272,109.49	133,685.76		133,685.76	729,323.56	1,282.95	728,040.61
Oregon	184,435.06	432.48	184,002.58	121,805.87	331.98	121,473.89	1,160,496.09	1,943.62	1,158,552.47
Pennsylvania	4,725,139.26	101,507.45	4,623,631.81	4,642,557.08	12,257.23	4,630,299.85	37,611,791.32	262,575.21	37,349,216.11
Rhode Island	278,658.26	167,999.07	110,659.19	432,453.37	388.08	432,065.29	1,797,903.53	198,039.30	1,599,864.23
South Carolina	118,032.23	1,726.78	116,305.45	43,369.72	1.76	43,367.96	453,396.06	2,739.93	450,656.73
South Dakota	58,966.15	22.80	58,943.35	15,071.31		15,071.31	359,551.25	106.14	359,445.11
Tennessee	244,305.05	2,135.54	242,169.51	165,904.45	622.25	165,282.20	2,375,418.27	9,426.86	2,365,991.41
Texas	622,646.16	12,078.79	610,567.37	425,631.57	2,325.03	423,306.54	2,841,336.64	16,973.55	2,824,363.09
Utah	216,234.82	1,367.12	214,867.70	44,975.43	53.71	44,921.72	576,720.59	2,211.05	574,509.54
Vermont	53,645.86	529.71	53,116.15	141,428.77	303.75	141,125.02	276,446.50	964.13	275,482.37
Virginia	430,379.24	406.88	429,972.36	197,559.27	207.27	197,352.00	8,642,358.70	7,089.68	8,635,269.02
Washington	316,322.33	9,206.45	307,115.88	198,579.39	347.19	198,232.20	2,329,311.84	15,000.24	2,314,311.60
West Virginia	357,614.85	1,620.92	355,993.93	139,188.47	1,379.21	137,809.26	1,969,473.72	4,765.18	1,964,708.54
Wisconsin	602,876.89	9,204.96	593,671.93	272,476.09	4,129.96	268,346.13	11,390,243.87	52,989.34	11,337,254.53
Wyoming	54,146.91	459.72	53,687.19	12,248.68		12,248.68	133,509.79	744.71	132,765.08
Total	39,144,531.71	824,613.94	38,319,917.77	41,046,162.09	109,315.41	40,936,846.68	415,476,656.72	1,954,291.90	413,522,364.82
Collections for fiscal year ended June 30, 1914	43,127,739.89	666,223.37	42,461,516.52	28,253,534.85	3,532.56	28,250,002.29	379,838,114.45	892,406.26	378,945,708.19

NOTE.—In addition to amounts reported under the classifications of "Miscellaneous" and "Penalties, etc.," a further refund of collections from various sources no longer taxable (act of June 13, 1898) has been made as follows: Connecticut, \$49,049.44; Delaware, \$2,810.87; District of Columbia, \$3,441.28; Maryland, \$13,161.65; Massachusetts, \$32,356.34; New Jersey, \$273.61; New York, \$312,573.03; Pennsylvania, \$128,866.41; Rhode Island, \$27,855.26; and Wisconsin, \$31,459.10. There were refunded in the aggregate from "Legacies and distributive shares of personal property" \$833,088.14, and from "Schedule A, documentary," \$12,719.06.

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

TABLE NO. 1.—SPECIAL TAX STAMPS.

KIND.	Number.	Value.
Rectifiers of less than 500 barrels.....	1,870	\$187,000
Rectifiers of 500 barrels or more.....	1,260	252,000
Retail liquor dealers.....	197,100	4,927,500
Wholesale liquor dealers.....	7,320	732,000
Brewers of less than 500 barrels.....	430	21,500
Brewers of 500 barrels or more.....	1,850	185,000
Wholesale dealers in malt liquors.....	11,960	598,000
Retail dealers in malt liquors.....	18,650	373,000
Manufacturers of stills.....	190	9,500
Stills manufactured.....	180	3,600
Worms manufactured.....	180	3,600
Wholesale dealers in filled cheese.....	10	2,500
Retail dealers in filled cheese.....	10	120
Manufacturers of mixed flour.....	270	3,240
Wholesale dealers in oleomargarine without artificial coloration.....	1,470	294,000
Retail dealers in oleomargarine without artificial coloration.....	78,000	468,000
Wholesale dealers in oleomargarine.....	260	124,800
Retail dealers in oleomargarine.....	2,030	97,440
Manufacturers of oleomargarine.....	260	156,000
Wholesale dealers in adulterated butter.....	80	38,400
Retail dealers in adulterated butter.....	90	4,320
Manufacturers of adulterated butter.....	240	144,000
Manufacturers of process or renovated butter.....	190	9,500
Manufacturers, distributors, etc., of opium, etc., period ending June 30, 1915.....	357,300	119,100
Manufacturers, distributors, etc., of opium, etc., period ending June 30, 1916.....	256,400	256,400
Total.....	937,600	9,010,520

TABLE NO. 2.—SPECIAL TAX STAMPS (ACT OF OCT. 22, 1914).

		FOR THE PERIOD END- ING JUNE 30, 1915.		FOR THE PERIOD END- ING DEC. 31, 1915.	
		Number.	Value.	Number.	Value.
Brokers.....	\$30.00	16,640	\$499,200	7,370	\$110,550
Pawnbrokers.....	50.00	7,400	370,000	3,390	84,750
Commercial brokers.....	20.00	17,270	345,400	8,210	82,100
Customhouse brokers.....	10.00	2,750	27,500	1,260	6,300
Theaters.....	25.00	14,040	351,000	3,350	116,375
Do.....	50.00	11,570	578,500	7,610	190,250
Do.....	75.00	6,600	495,000	3,020	113,250
Do.....	100.00	4,690	469,000	2,520	126,000
Circuses.....	100.00	700	70,000	600	30,000
Public exhibition or show.....	10.00	7,230	72,300	2,980	14,900
Bowling alley, billiard or pool tables.....	60.00	79,650	4,779,000	65,900	1,977,000
Commission merchants.....	20.00	13,770	275,400	7,160	71,600
Dealers in leaf tobacco.....	6.00	2,420	14,520	2,060	6,180
Do.....	12.00	1,270	15,240	940	5,640
Do.....	24.00	2,700	64,800	2,150	26,100
Dealers in tobacco.....	4.80	655,400	3,145,920	477,100	1,145,040
Manufacturers of tobacco.....	6.00	3,120	18,720	2,710	8,130
Do.....	12.00	250	3,000	300	1,800
Do.....	24.00	240	5,760	260	3,120
Do.....	60.00	240	14,400	230	6,900
Do.....	300.00	22	6,600	26	3,900
Do.....	600.00	13	7,800	6	1,800
Do.....	1,200.00	7	8,400	5	3,000
Do.....	2,496.00	10	24,960	6	7,488
Manufacturers of cigars.....	3.00	14,820	44,460	11,820	17,730
Do.....	6.00	3,500	21,000	3,190	9,570
Do.....	12.00	2,170	26,040	1,930	11,580
Do.....	30.00	1,390	41,700	1,270	19,050
Do.....	150.00	1,000	150,000	890	66,750
Do.....	600.00	239	143,400	180	54,000
Do.....	1,200.00	46	55,200	17	10,200
Do.....	2,496.00	28	69,888	24	29,952
Manufacturers of cigarettes.....	12.00	700	8,400	590	3,540
Do.....	24.00	80	1,920	60	720
Do.....	60.00	90	5,400	50	1,500
Do.....	120.00	34	4,080	49	2,940
Do.....	600.00	10	6,000	7	2,100
Do.....	1,200.00	5	6,000	3	1,800
Do.....	2,496.00	20	49,920	12	14,976
Total.....		872,134	12,295,828	625,285	4,389,141

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

TABLE 3.—TOBACCO AND SNUFF.

DENOMINATION.	TOBACCO, 8 CENTS PER POUND.		SNUFF, 8 CENTS PER POUND.		FOIL WRAPPERS.	
	Number.	Value.	Number.	Value.	Number.	Value.
Sheet:						
1-ounce.....	1,860,440	\$4,651.10	10,192	\$25.48	3,600	\$9.00
2-ounce.....	6,740,000	25,275.00	784	2.94		
1-pound.....	355,070,000	1,775,350.00	111,353,480	556,767.40	12,114,440	60,572.20
1-ounce.....	51,026,400	318,915.00	3,077,200	19,232.50		
1-ounce.....	417,355,100	3,130,163.25	69,501,600	521,262.00	39,600	297.00
2-ounce.....	127,314,000	1,113,997.50	392	3.43		
2-ounce.....	471,832,020	4,718,320.20				
2-ounce.....	327,820,000	3,687,975.00	140,000	1,575.00		
2-ounce.....	39,397,000	492,462.50	23,663,500	295,793.75		
2-ounce.....	22,380,000	307,725.00	987,000	13,571.25		
3-ounce.....	73,933,400	1,109,001.00	29,680,000	445,200.00		
3-ounce.....	6,408,000	104,130.00	120,000	1,950.00		
3-ounce.....	1,965,000	34,387.50				
4-ounce.....	203,000	3,806.25				
6-ounce.....	4,974,000	99,480.00	12,000	240.00		
7-ounce.....	1,390,200	41,706.00	14,496,000	434,880.00		
8-ounce.....	10,168,200	355,887.00	4,200	147.00		
10-ounce.....	13,315,000	532,600.00	1,180,800	47,232.00		
12-ounce.....	15,000	750.00				
14-ounce.....	184,500	11,070.00	132,000	7,920.00		
16-ounce.....	7,128,000	498,960.00				
1-ounce.....	10,790,000	863,200.00	978,000	78,240.00		
1-pound.....	1,777,050	71,082.00	27,500	1,100.00		
2-pound.....	1,142,000	91,360.00	235,000	18,800.00		
3-pound.....	940,125	150,420.00	80,500	12,880.00		
4-pound.....	615,525	147,726.00	50,000	12,000.00		
5-pound.....	278,750	89,200.00				
6-pound.....	1,159,420	463,768.00	50,050	20,020.00		
7-pound.....	4,550,030	2,184,014.40				
8-pound.....	805,510	451,085.00				
9-pound.....	144,500	92,480.00				
10-pound.....	402,000	289,440.00				
12-pound.....	3,910,030	3,128,024.00				
24-pound.....	3,335,020	3,201,619.20				
Sheet plug, 1-ounce.....	366,020	702,758.40				
Book:	5,100,000	25,500.00				
1-ounce.....	520,250	41,620.00				
5-pound.....	118,400	85,248.00				
10-pound.....	679,600	1,032,892.00	10,800	8,640.00		
20-pound.....	159,600	370,272.00	4,400	7,040.00		
30-pound.....	8,000	24,960.00				
40-pound.....	4,800	18,816.00				
50-pound.....	20,800	98,176.00				
60-pound.....	800	4,416.00				
Total.....	1,977,307,490	31,994,789.90	255,795,398	2,504,522.75	12,157,640	60,878.20

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

TABLE 4.—CIGARS AND CIGARETTES.

DENOMINATION.	CIGARS, \$3 PER M.		CIGARS, \$0.75 PER M.	
	Number.	Value.	Number.	Value.
5's.....	5,513,624	\$82,704.36		
8's.....	27,197,123	815,913.81	96,525,000	\$723,937.50
10's.....	2,994,000	107,784.00		
12's.....	196,800	7,675.20		
13's.....			400	4.50
15's.....			84,000	1,260.00
20's.....	30,930,600	2,319,795.00		
25's.....	84,155,500	12,623,325.00	31,200	1,170.00
50's.....	15,292,500	4,587,750.00	156,000	11,700.00
100's.....	33,500	20,100.00		
200's.....	462,440	346,830.00		
250's.....	27,100	40,650.00		
500's.....				
Total.....	166,803,192	20,952,527.40	96,796,600	738,072.00

DENOMINATION.	CIGARETTES, \$1.25 PER M.		CIGARETTES, \$3.60 PER M.	
	Number.	Value.	Number.	Value.
5's.....	1,013,600	\$6,335.00	7,070	\$127.20
8's.....	15,800	158.00		
10's.....	1,066,102,200	13,326,277.50	1,220,100	43,923.60
15's.....	42,985,400	805,976.25	70,000	3,750.00
20's.....	260,448,100	6,511,202.50	7,000	504.00
50's.....	792,000	49,500.00	55,248	9,944.64
100's.....	748,180	93,522.50	107,040	38,534.40
Total.....	1,372,105,280	20,792,971.75	1,466,458	96,813.90

TABLE 5.—DISTILLED SPIRITS (TAXPAID AND EXPORTATION).

	Number.	Value.
Denomination (taxpaid):	25,200	\$551,628.00
10-gallon.....	53,000	1,746,459.00
20-gallon.....	592,350	25,998,241.50
30-gallon.....	959,250	52,653,232.50
40-gallon.....	58,500	3,854,065.00
50-gallon.....	4,500	346,065.00
60-gallon.....	6,000	527,340.00
70-gallon.....	314,550	31,105,849.50
80-gallon.....	190,350	20,917,561.50
90-gallon.....	9,900	1,196,811.00
100-gallon.....	150	19,783.50
110-gallon.....		
120-gallon.....		
130-gallon.....		
Total.....	2,213,750	138,917,476.50
Exportation, series 1878 (10 cents each).....	28,000	2,800.00
Exportation, series 1899 (5 cents each).....	1,600	80.00
Total.....	29,600	2,880.00

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

TABLE 6.—CASE.

DENOMINATION.	DOMESTIC.		EXPORTATION.	
	Number.	Value.	Number.	Value.
1-pint.....	12,580	\$1,258	20	\$2
1/2-pint.....	840	84	20	2
1/4-pint.....	596,380	59,638	800	80
1-gallon.....	601,640	60,164	660	66
1/2-gallon.....	325,660	32,566	8,400	840
1-quart.....	1,622,640	162,264	800	80
1-gallon.....	3,500	350		
Total.....	3,164,240	316,424	10,700	1,070

TABLE 7.—OLEOMARGARINE.

DENOMINATION.	UNCOLORED, 1/4 CENT PER POUND.		COLORED, 10 CENTS PER POUND.	
	Number.	Value.	Number.	Value.
10-pound.....	608,800	\$28,918.00	11,800	\$22,420.00
20-pound.....	216,800	15,718.00	2,800	8,120.00
30-pound.....	2,104,000	205,140.00	23,200	90,480.00
40-pound.....	255,200	31,262.00	2,000	9,800.00
50-pound.....	268,600	39,618.50	3,600	21,240.00
60-pound.....	557,600	96,186.00	47,600	328,440.00
70-pound.....	400	79.00	800	6,320.00
80-pound.....	11,400	2,536.50	800	7,120.00
90-pound.....	10,400	2,574.00		
100-pound.....	11,600	3,161.00	200	2,180.00
Total.....	4,044,800	425,193.00	92,800	496,120.00

TABLE 8.—BUTTER.

DENOMINATION.	PROCESS, 1/4 CENT PER POUND.		RENOVATED, 1/4 CENT PER POUND.		ADULTERATED, 10 CENTS PER POUND.	
	Number.	Value.	Number.	Value.	Number.	Value.
10-pound.....	431,600	\$20,501.00				
20-pound.....	66,000	4,785.00				
30-pound.....	432,800	42,198.00				
40-pound.....	33,400	4,091.50				
50-pound.....	22,200	4,749.50				
60-pound.....	316,000	54,510.00				
70-pound.....						
80-pound.....						
90-pound.....						
100-pound.....						
Total.....	1,312,000	130,835.00				

TABLE 9.—FERMENTED LIQUORS.

Denomination.	Period of July 1, 1914, to Oct. 22, 1914, inclusive (tax, \$1 per barrel).		Period of Oct. 23, 1914, to June 30, 1915, inclusive (tax, \$1.50 per barrel).	
	Number.	Value.	Number.	Value.
25-barrel.....	99,500	\$2,487,500.00	230,000	\$8,647,500.00
10-barrel.....	36,800	368,000.00	134,100	2,011,500.00
5-barrel.....	16,200	81,000.00	98,900	741,750.00
Hogshead.....	229,000	458,000.00	1,212,100	3,636,300.00
1-barrel.....	5,962,360	5,931,360.00	14,262,300	21,393,450.00
1/2-barrel.....	18,328,400	9,134,200.00	44,903,880	33,677,910.00
1/4-barrel.....	42,000	14,000.00	326,760	193,380.00
1/8-barrel.....	3,842,200	946,550.00	13,258,520	4,971,945.00
1/16-barrel.....	273,000	45,500.00	810,840	202,710.00
1/32-barrel.....	2,018,020	327,232.50	5,991,700	1,123,443.75
Total.....	31,447,480	19,868,262.50	81,229,700	76,569,888.75

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

TABLE 10.—DOCUMENTARY (SERIES 1898).

Denomination.	Number.	Value.
10-cent.....	2	\$0.20
25-cent.....	5	1.25
50-cent.....	9	4.50
\$1.....	15	15.00
\$2.....	8	16.00
\$5.....	4	20.00
\$10.....	5	50.00
Total.....	48	106.95

PLAYING CARDS.

Number.....	34,582,600
Value.....	\$691,652

MIXED FLOUR.

Number.....	799,200
Value.....	\$31,968

TABLE 11.—DOCUMENTARY (ACT OF OCT. 22, 1914).

Denominations.	Number.	Value.	Denominations.	Number.	Value.
1-cent.....	30,005,000	\$150,025	\$2.....	2,017,100	4,034,200
1-cent.....	386,700,000	3,867,000	\$3.....	670,300	2,010,900
2-cent.....	80,746,000	1,614,920	\$5.....	639,000	3,195,000
3-cent.....	16,842,000	505,260	\$10.....	376,400	3,764,000
4-cent.....	21,910,000	876,400	\$30.....	56,200	1,686,000
5-cent.....	27,814,000	1,390,700	\$50.....	32,100	1,605,000
10-cent.....	30,249,200	3,024,920	\$60.....	5,360	321,600
25-cent.....	14,704,200	3,676,050	\$100.....	4,800	480,000
40-cent.....	4,802,600	1,921,040	\$500.....	400	200,000
50-cent.....	11,271,800	5,635,900	\$1,000.....	376	376,000
80-cent.....	2,683,800	2,147,040	Total.....	635,832,436	46,783,755
\$1.....	4,301,800	4,301,800			

TABLE 12.—PROPRIETARY (ACT OF OCT. 22, 1914).

Denominations.	Number.	Value.	Denominations.	Number.	Value.
1-cent.....	85,430,000	\$106,787.50	31-cent.....	9,610,000	300,312.50
1-cent.....	86,580,000	216,450.00	31-cent.....	8,432,000	316,200.00
3-cent.....	53,985,000	202,443.75	4-cent.....	50,461,000	2,018,446.00
1-cent.....	5,000	25.00	11-cent.....	5,673,200	248,202.50
1-cent.....	119,970,000	749,812.50	5-cent.....	7,567,000	378,350.00
1-cent.....	2,600	26.00	6-cent.....	1,404,000	84,240.00
1-cent.....	58,560,000	732,000.00	8-cent.....	1,733,600	138,688.00
1-cent.....	2,000	30.00	10-cent.....	1,403,800	140,380.00
1-cent.....	15,948,000	299,025.00	20-cent.....	1,064,200	212,840.00
2-cent.....	8,000,400	160,008.00	Total.....	535,137,000	6,786,896.75
21-cent.....	19,304,000	482,600.00			
3-cent.....	1,200	36.00			

TABLE 13.—WINES, CORDIALS, ETC. (ACT OF OCT. 22, 1914).

Denominations.	Number.	Value.	Denominations.	Number.	Value.
1-cent.....	19,551,000	\$48,877.50	8-cent.....	7,561,000	604,880.00
1-cent.....	22,301,000	111,505.00	10-cent.....	6,835,000	683,500.00
1-cent.....	52,322,000	323,230.00	20-cent.....	5,809,000	1,161,800.00
1-cent.....	13,290,000	193,350.00	24-cent.....	3,392,000	814,080.00
2-cent.....	39,634,000	792,680.00	40-cent.....	3,772,600	1,509,040.00
3-cent.....	10,670,000	320,100.00	\$2.....	504,450	1,128,900.00
4-cent.....	11,576,000	463,040.00	Total.....	202,556,050	9,594,642.50
5-cent.....	8,301,000	415,050.00			
6-cent.....	16,977,000	1,013,620.00			

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

TABLE 14.—ORDER FORMS FOR OPIUM, ETC. (ACT OF DEC. 17, 1914).

	Number.	Value.
10 in book.....	6,331,300	\$63,313
50 in book (large size).....	185,000	1,850
Total.....	6,516,300	65,163

TABLE No. 15.—STATEMENT SHOWING THE AGGREGATE NUMBER AND DENOMINATION OF INTERNAL REVENUE STAMPS HAVING NO MONEY VALUE ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR.

Denomination.	Rectified spirits.	Wholesale liquor dealers.	Imported spirits.	De-natured alcohol.
5 gallons.....	165,700	46,400	900	1,200
10 gallons.....	495,900	137,200	900	8,000
20 gallons.....	392,700	58,400	2,400	17,800
30 gallons.....	90,300	20,800	300	8,400
40 gallons.....	1,543,700	244,800	300	116,600
50 gallons.....	304,800	55,600	300	75,200
60 gallons.....	41,600	1,200	300	400
70 gallons.....	48,800	300	300	400
80 gallons.....	59,600	900	300	400
90 gallons.....	60,800	4,000	300	800
100 gallons.....	26,200	1,200	300	1,800
110 gallons.....	11,500	2,400	300	200
120 gallons.....	16,000	7,200	300	200
130 gallons.....	24,300	2,400	300	200
Total.....	3,282,500	582,800	5,400	230,800

MISCELLANEOUS.

Distillery warehouse.....	1,788,800
Special bonded warehouse.....	61,200
Special bonded rewarehouseing.....	20,800
General bonded warehouse.....	67,200
General bonded warehouse retransfer.....	200
Transfer grape brandy.....	3,200
Fortified sweet wine.....	47,200
Fortified wine for exportation.....	7,600
Exportation tobacco or snuff.....	69,200
Export cigars.....	62,400
Oleomargarine for exportation.....	24,000
Adulterated butter for exportation.....	2,151,800
Export fermented liquor.....	
Brewers permit.....	

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

C.—Statement showing, by collection districts, the actual number of the different kinds of special-tax payers, number of billiard tables, and bowling alleys, etc., for the fiscal year ended June 30, 1915.

[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 1915, were engaged in business for different periods of time, varying from 1 month to 12 months each.]

COLLECTION DISTRICTS.	LIQUORS.						OLEOMARGARINE.				FLOUR AND BUTTER.				TOBACCO.							
	Spirits.				Malt.		Manufacturers.	Retail dealers in colored.	Wholesale dealers in colored.	Retail dealers in uncolored.	Wholesale dealers in uncolored.	Manufacturers, packers, or repackers of mixed flour.		Retail dealers in adulterated butter.	Wholesale dealers in adulterated butter.	Manufacturers of process or renovated butter.	Manufacturers of cigars.	Manufacturers of cigarettes.	Manufacturers of tobacco.	Dealers in leaf tobacco.	Dealers in tobacco not otherwise provided for.	
	Rectifiers.	Retail dealers.	Wholesale dealers.	Manufacturers of stills.	Brewers.	Retail dealers.						Wholesale dealers.	Manufacturers of mixed flour.									Manufacturers of adulterated butter.
Alabama.....	14	752	60	.....	.....	142	43	.....	2	.....	388	17	.....	.....	.....	.....	52	1	.....	2	10,100
Arkansas.....	5	624	22	.....	1	70	18	.....	.....	.....	625	8	.....	.....	.....	.....	12	.....	.....	1	7,863
First California.....	121	12,642	542	1	62	512	310	.....	.....	.....	10	4	.....	.....	.....	.....	313	9	27	16	11,984
Sixth California.....	12	2,307	135	.....	7	102	65	.....	.....	.....	234	6	.....	.....	.....	.....	120	3	18	2	5,791
Colorado.....	6	2,858	107	.....	16	249	193	1	14	.....	6	6	.....	.....	.....	.....	125	1	17	2	5,609
Connecticut.....	57	4,607	128	.....	27	70	366	3	16	2	939	14	.....	.....	.....	.....	393	10	54	113	8,816
Florida.....	30	808	62	.....	2	234	50	.....	.....	.....	393	15	.....	.....	.....	.....	366	6	21	42	3,976
Georgia.....	1	1,014	22	.....	1	495	53	.....	.....	.....	349	19	.....	.....	.....	.....	92	1	2	3	6,601
Hawaii.....	5	279	56	.....	4	14	8	.....	.....	.....	7	7	.....	.....	.....	.....	2	.....	.....	4	1,474
First Illinois.....	168	14,655	398	1	67	576	550	14	21	1	4,853	29	.....	.....	.....	5	1,357	34	197	73	14,409
Fifth Illinois.....	13	1,373	57	.....	5	161	82	.....	.....	.....	751	13	.....	.....	.....	.....	115	1	32	1	2,801
Eighth Illinois.....	3	1,940	28	.....	8	276	212	.....	.....	.....	589	16	.....	.....	.....	.....	386	.....	86	1	7,385
Thirteenth Illinois.....	12	2,740	27	.....	16	348	286	2	.....	.....	594	4	2	1	.....	.....	199	.....	19	1	5,599
Sixth Indiana.....	19	4,441	71	.....	20	281	273	1	50	2	1,856	19	.....	.....	.....	.....	386	.....	78	40	12,015
Seventh Indiana.....	12	2,320	46	.....	14	230	135	.....	1	1	476	4	1	.....	.....	.....	125	.....	20	19	5,266
Third Iowa.....	12	1,910	50	.....	8	383	297	.....	.....	.....	2,563	59	.....	.....	.....	.....	350	.....	104	6	12,793
Kansas.....	7	366	.....	.....	.....	46	14	4	1	.....	1,701	11	7	2	.....	.....	154	.....	45	.....	8,373
Second Kentucky.....	7	397	21	.....	4	93	18	.....	.....	.....	51	.....	.....	.....	.....	.....	12	.....	23	269	1,045
Fifth Kentucky.....	38	1,035	80	13	10	122	15	.....	33	2	86	.....	.....	.....	.....	.....	62	.....	30	294	1,336
Sixth Kentucky.....	5	604	23	.....	3	23	3	.....	.....	.....	98	.....	.....	.....	.....	.....	50	.....	7	249	1,064
Seventh Kentucky.....	7	404	24	.....	1	26	.....	.....	.....	.....	43	.....	.....	.....	.....	.....	10	.....	4	284	1,193
Eighth Kentucky.....	1	213	9	.....	1	26	.....	.....	.....	.....	78	.....	.....	.....	.....	.....	.....	.....	.....	.....	911
Louisiana.....	33	3,301	145	1	11	473	101	521	16	83	6	64	8	7,000
Maryland.....	94	4,197	156	3	27	603	101	1	49	3	1,945	28	.....	.....	.....	.....	392	1	66	8	9,445
Third Massachusetts.....	163	4,662	287	.....	34	91	388	1	8	.....	1,008	40	.....	.....	.....	.....	428	6	21	103	13,065
First Michigan.....	16	4,060	54	.....	47	171	239	1	25	.....	3,098	37	.....	.....	.....	.....	450	1	63	0	11,694
Fourth Michigan.....	2	2,124	33	.....	23	238	195	.....	.....	.....	2,207	38	.....	.....	.....	.....	298	.....	38	3	6,802
Minnesota.....	49	4,796	128	.....	66	501	676	1	.....	.....	1,163	28	.....	.....	.....	.....	355	.....	73	19	12,268
First Missouri.....	52	5,073	105	.....	27	224	215	3	192	1	858	10	7	1	2	1	381	2	21	23	8,798
Sixth Missouri.....	26	1,862	69	.....	16	140	100	.....	.....	.....	1,211	13	3	1	1	.....	151	1	19	28	8,940
Montana.....	6	3,597	103	.....	30	306	255	.....	.....	.....	83	7	.....	.....	.....	.....	176	.....	35	4	5,372
Nebraska.....	10	2,237	58	.....	25	268	665	1	.....	.....	497	18	1	.....	.....	.....	154	.....	42	3	7,336
New Hampshire.....	6	1,496	37	.....	7	777	134	.....	50	.....	1,346	27	1	.....	.....	.....	182	1	11	.....	7,527
First New Jersey.....	15	2,061	37	.....	6	20	187	.....	120	.....	1,445	6	.....	.....	.....	.....	102	.....	4	.....	4,088
Fifth New Jersey.....	41	8,279	208	.....	30	190	337	5	2	4	3,392	19	.....	.....	.....	.....	400	13	30	1	14,331
New Mexico.....	4	1,614	68	.....	4	48	64	.....	.....	.....	42	.....	.....	.....	.....	.....	22	.....	1	.....	2,354
First New York.....	63	7,528	209	.....	41	105	157	.....	46	.....	1,600	11	.....	.....	.....	.....	966	52	58	31	11,613
Second New York.....	163	1,859	551	.....	1	5	5	.....	1	.....	42	.....	.....	.....	.....	.....	245	53	103	318	2,612
Third New York.....	85	5,058	367	3	21	47	42	.....	34	1	555	7	.....	.....	.....	.....	885	106	117	101	9,891
Fourteenth New York.....	25	7,952	114	.....	37	100	271	.....	.....	.....	2,516	38	4	1	1	.....	627	15	43	11	10,700
Twenty-first New York.....	22	3,989	83	.....	26	113	230	.....	.....	.....	3,115	43	.....	.....	.....	.....	356	.....	118	13	8,013
Twenty-eighth New York.....	45	5,823	125	.....	45	113	186	.....	12	3	1,885	36	.....	.....	.....	.....	516	3	69	23	11,061
Fourth North Carolina.....	79	1	29	67	4	2	4	324	3,307
Fifth North Carolina.....	.....	92	1	.....	.....	2	.....	.....	.....	.....	44	.....	.....	.....	.....	.....	72	.....	.....	.....	2,437
North and South Dakota.....	.....	1,192	27	.....	4	169	152	.....	.....	.....	151	3	.....	.....	.....	.....	18	1	26	153	5,070
First Ohio.....	74	2,131	180	2	30	44	90	.....	.....	.....	1,244	20	1	.....	.....	.....	359	1	56	278	6,140
Tenth Ohio.....	16	1,463	44	.....	24	36	152	.....	.....	.....	1,081	14	.....	.....	.....	.....	211	.....	27	25	6,023
Eleventh Ohio.....	14	1,504	35	.....	20	34	163	1	.....	.....	1,621	19	.....	.....	.....	.....	169	.....	12	86	6,149
Eighteenth Ohio.....	34	3,553	103	.....	36	81	478	.....	.....	.....	3,118	40	.....	.....	.....	.....	501	.....	90	31	9,692
Oklahoma.....	11	523	10	.....	1	87	26	.....	2	.....	249	8	.....	.....	.....	.....	49	.....	.....	.....	6,805
Oregon.....	.....	1,607	54	.....	11	26	95	.....	.....	.....	36	.....	.....	.....	.....	.....	82	1	17	.....	4,352
First Pennsylvania.....	149	6,603	197	2	68	124	405	.....	.....	.....	669	13	1	.....	.....	.....	920	41	111	89	10,682
Ninth Pennsylvania.....	21	1,232	38	.....	18	65	60	.....	.....	.....	267	.....	.....	.....	.....	.....	423	1	98	446	3,624
Twelfth Pennsylvania.....	26	4,881	80	.....	37	118	282	.....	.....	.....	499	1	.....	.....	.....	.....	149	1	18	8	7,183
Twenty-third Pennsylvania.....	71	5,745	310	.....	99	175	263	.....	.....	.....	1,186	18	.....	.....	.....	.....	423	.....	30	22	12,018
South Carolina.....	.....	956	18	.....	1	152	11	.....	.....	.....	140	8	.....	.....	.....	.....	10	.....	1	326	5,699
Tennessee.....	45	1,098	80	.....	4	220	24	.....	10	.....	312	5	.....	.....	.....	.....	44	.....	28	148	6,927
Third Texas.....	23	3,038	62	.....	15	2,088	394	1	1	1	367	21	.....	.....	.....	.....	82	3	18	41	16,044
Second Virginia.....	32	965	37	.....	3	437	30	.....	26	3	261	17	.....	.....	.....	.....	46	5	20	116	4,223
Sixth Virginia.....	26	413	30	.....	3	73	.....	.....	.....	.....	191	4	.....	.....	.....	.....	32	5	22	186	3,303
Washington.....	17	2,797	103	.....	30	125	179	.....	.....	.....	133	9	.....	.....	.....	.....	147	2	20	4	6,537
West Virginia.....	.....	227	.....	.....	.....	3	.....	.....	.....	.....	1,149	24	.....	.....	.....	.....	106	.....	.....	.....	6,399
First Wisconsin.....	55	7,058	98	4	73	241	363	1	33	.....	2,378	28	.....	.....	.....	.....	642	.....	49	20	9,276
Second Wisconsin.....	6	3,509	20	.....	64	373	342	.....	.....	.....	1,216	18	.....	.....	.....				

C.—Statement showing, by collection districts, the actual number of the different kinds of special-tax payers, number of billiard tables, and bowling alleys, etc., for the fiscal year ended June 30, 1915—Continued.

COLLECTION DISTRICTS.	OPIUM, COCA LEAVES, ETC.			BANKERS, BROKERS, ETC.													Total.	
	Manufacturers, importers, and producers.	Druggists and other distributors.	Physicians, dentists, and veterinarians.	Bankers.	Brokers.				Commission merchants.	Proprietors of—			Billiard and pool tables.	Bowling alleys.	Telegraph and telephone messages.	Tickets for seats and berths in palace, parlor, and sleeping cars.		Newspaper shipments.
					Stock.	Commercial.	Customhouse.	Pawn.		Theaters, museums, and concert halls.	Circuses.	Exhibitions not otherwise provided for.						
Alabama.....	1,295	5,405	759	12	220	15	20	65	275	3	.....	1,050	32	125,038	6,809	3,728	156,299
Arkansas.....	858	3,152	485	31	45	18	18	35	219	2	49	1,259	79	187,130	.....	3,125	205,679
First California.....	33	982	446	168	208	18	92	228	550	54	5,993	387	5,667,434	37,304	117,949	5,862,956		
Sixth California.....	3	762	3,073	293	105	93	30	32	110	352	2	46	3,831	237	87,537	38,211	950,138	
Colorado.....	5	864	2,428	431	127	82	1	39	107	354	2	37	3,210	69	2,509,546	22,599	2,591,374	
Connecticut.....	5	902	2,759	177	102	51	4	64	58	279	4	83	3,411	83	1,543,216	.....	1,592,008
Florida.....	14	547	1,555	256	2	89	28	18	62	69	9	725	16	195,533	.....	205,228	
Georgia.....	53	994	3,812	758	28	168	17	61	139	147	2	70	1,058	22	2,048,130	31,980	2,120,279	
Hawaii.....	66	160	21	10	31	10	.....	.....	48	42	214	.....	.....	9,029	115	11,599	
First Illinois.....	115	1,909	8,091	552	425	519	21	83	576	832	3	54	9,940	548	5,220,172	10,836,649	16,302,747	
Fifth Illinois.....	1	217	804	182	12	33	19	18	184	46	1,189	93	112,445	.....	10,400	131,048	
Eighth Illinois.....	6	682	2,559	690	73	62	.....	20	32	471	3	81	2,634	292	600,421	33,877	8,440
Thirteenth Illinois.....	1	435	1,682	380	4	8	13	48	253	1	48	1,640	123	242,471	.....	416	257,381
Sixth Indiana.....	34	1,305	4,384	639	66	78	1	68	74	604	3	66	1,686	85	1,013,730	.....	43,242
Seventh Indiana.....	23	1,905	5,569	317	1	33	37	21	285	48	1,457	29	140,896	.....	16,900	171,281	
Third Iowa.....	38	1,736	5,184	1,764	162	96	2	51	79	1,085	5	219	7,066	156	1,525,012	12,756	1,617,197	
Kansas.....	4	1,167	3,845	1,158	81	60	.....	53	62	592	.....	193	3,092	135	888,688	1,059	911,817
Second Kentucky.....	8	429	1,370	221	3	13	.....	1	14	87	.....	32	455	6	130	.....	4,709
Fifth Kentucky.....	19	252	1,110	113	33	82	2	7	102	76	.....	12	606	44	82,582	20,023	133,501
Sixth Kentucky.....	4	415	1,08	73	.....	4	.....	.....	11	67	.....	27	407	52	55,459	.....	58,763
Seventh Kentucky.....	4	110	707	110	3	20	.....	3	14	53	.....	11	374	21	302,523	.....	305,950
Eighth Kentucky.....	1	105	631	99	.....	.....	.....	8	60	2	.....	332	15	35,087	.....	37,658	
Louisiana.....	11	726	2,294	264	49	273	15	23	180	303	.....	49	1,686	14	212,454	1,731	276,483
Maryland.....	44	1,085	4,087	345	136	144	18	33	307	301	4	46	2,039	1,302	2,252,902	34,137	2,351,020	
Third Massachusetts.....	102	2,062	7,227	247	344	354	62	159	454	445	3	45	5,228	1,914	4,710,434	.....	4,843,078
First Michigan.....	29	1,139	3,722	433	41	54	21	31	91	469	.....	5	4,468	422	1,792,196	59,164	1,931,345
Fourth Michigan.....	16	611	2,176	344	12	28	4	9	11	277	.....	24	809	74	363,458	11,084	408,894
Minnesota.....	25	982	3,742	1,143	144	278	12	54	122	559	3	87	5,432	144	2,265,376	383,991	2,734,275	
First Missouri.....	48	1,133	3,801	617	55	208	3	34	181	428	1	44	2,062	366	5,484,762	39,367	5,599,133	
Sixth Missouri.....	33	1,293	3,841	835	112	180	3	75	239	430	1	124	2,387	106	920,588	.....	1,061,178
Montana.....	19	713	2,173	373	52	49	4	27	43	318	4	23	2,864	.....	207,320	5,709	237,113
Nebraska.....	20	1,006	2,641	998	56	114	2	34	92	535	13	133	4,368	208	1,888,699	3,357	1,916,813	
New Hampshire.....	18	831	3,203	290	26	26	32	61	50	375	3	80	2,191	466	227,806	1,108	260,958	
First New Jersey.....	19	402	1,134	136	6	2	.....	8	6	204	3	37	1,586	122	58,685	.....	77,002
Fifth New Jersey.....	82	965	2,725	201	42	16	1	30	95	349	.....	69	3,794	752	172,091	.....	28,469
New Mexico.....	.....	247	825	140	14	34	12	11	5	167	2	4	2,019	18	67,820	4,960	80,500
First New York.....	98	1,278	3,410	107	11	3	4	45	64	480	1	38	3,014	903	1,408	.....	55,098
Second New York.....	110	137	349	1,474	1,119	253	20	913	31	81	.....	1	438	38	51,328,153	61,356	51,672,282
Third New York.....	11	1,028	5,441	55	28	26	.....	128	191	332	1	25	1,496	345	71,542	61,882	159,869
Fourth New York.....	41	1,074	3,029	202	34	25	4	10	43	330	.....	78	1,523	150	292,507	5,003	360,642
Twenty-first New York.....	29	554	2,407	229	57	47	21	41	81	337	1	76	3,228	175	53,824	10,998	190,179	
Twenty-eighth New York.....	08	627	2,872	209	71	156	41	58	60	351	1	43	3,974	1,860	559,831	10,765	767,084	
Fourth North Carolina.....	2	409	1,235	272	1	58	3	5	15	90	.....	.....	287	5	250,251	.....	256,452
Fifth North Carolina.....	18	319	1,255	217	.....	61	.....	12	23	.....	.....	39	275	46	106,376	.....	111,516
North and South Dakota.....	.....	821	1,883	1,358	54	9	6	28	16	382	4	34	4,205	25	950,622	.....	966,378
First Ohio.....	39	541	2,571	211	61	176	4	40	186	310	1	83	3,461	166	1,137,429	46,684	91,776	
Tenth Ohio.....	9	479	2,053	338	19	41	2	20	33	265	1	17	2,772	520	468,442	.....	1,294,398
Eleventh Ohio.....	11	491	2,325	268	35	28	1	45	30	281	2	39	2,924	173	642,179	27,528	33,955	
Eighteenth Ohio.....	53	848	3,523	305	73	78	3	77	68	445	1	86	3,960	538	786,594	25,455	518,088	
Oklahoma.....	.....	1,242	3,211	913	69	43	.....	72	84	374	.....	.....	3,188	40	1,986,348	.....	721,232
Oregon.....	3	519	1,642	257	42	72	15	38	64	290	1	59	2,572	83	365,728	40,317	6,894	
First Pennsylvania.....	129	1,766	5,594	334	234	463	25	128	420	420	3	38	2,898	170	5,923,638	877	2,010,337	
Ninth Pennsylvania.....	.....	361	1,601	523	20	7	.....	11	6	96	.....	10	1,012	48	193,691	.....	455,041
Twelfth Pennsylvania.....	17	565	2,067	34	19	.....	.....	11	25	289	.....	30	1,397	29	66,437	.....	6,079,354
Twenty-third Pennsylvania.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,571
South Carolina.....	17	1,392	4,979	555	141	105	7	57	122	753	4	66	6,188	414	457,313	2,440	6,571	
Tennessee.....	25	800	1,580	398	37	264	5	15	55	138	1	41	555	32	84,556	.....	87,424
Third Texas.....	14	998	4,404	538	49	134	.....	50	58	247	1	22	1,533	43	243,704	.....	588,531
Second Virginia.....	22	2,982	7,617	1,569	500	291	71	112	208	821	6	116	3,089	162	1,536,977	8,232	1,052,248	
Sixth Virginia.....	20	387	1,273	187	19	128	38	38	131	85	1	76	911	80	70,386	67,781	319,933	
Washington.....	12	880	1,541	288	14	39	.....	40	13	125	.....	.....	852	152	56,667	.....	69,139
West Virginia.....	25	701	2,431	389	219	151	56	65	65	429	1	64	4,568	103	681,639	15,426	1,484,567	
First Wisconsin.....	22	389	2,319	315	39	63	.....	29	20	291	2	69	1,963	253	109,138	.....	64,419
Second Wisconsin.....	7	500	2,339	313	155	93	4	12	75	373	1	62	3,007	671	1,774,867	.....	19,711
Total.....	1,629	53,169	178,746	27,226	6,050	7,457	902	2,500	6,817	20,965	113	3,411	159,742	15,942	114,555,098	12,030,039	2,549,091	130,392,454
Total for fiscal year ended June 30, 1914.....	306,911

NOTE.—That portion of the Ninth district of Pennsylvania formerly constituting the Twelfth district was detached from the Ninth district and reestablished as the Twelfth district of Pennsylvania, in effect May 1, 1915.

C.—Statement showing, by States and Territories, the actual number of the different kinds of special-tax payers; number of billiard tables and bowling alleys, etc., for the fiscal year ended June 30, 1915.

[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 1915, were engaged in business for different periods of time, varying from 1 month to 12 months each.]

STATES AND TERRITORIES.	LIQUORS.						OLEOMARGARINE.				FLOUR AND BUTTER.					TOBACCO.						
	Spirits.				Malt.		Manufacturers.	Retail dealers in colored.	Wholesale dealers in colored.	Retail dealers in uncolored.	Wholesale dealers in uncolored.	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.	Manufacturers of cigars.	Manufacturers of cigarettes.	Manufacturers of tobacco.	Dealers in leaf tobacco.	Dealers in tobacco (not otherwise provided for).	
	Rectifiers.	Retail dealers.	Wholesale dealers.	Manufacturers of stills.	Brewers.	Retail dealers.																Wholesale dealers.
Alabama.....	14	500	60			52	43		2		288										2	6,000
Alaska.....		325	3			9	10				3											423
Arizona.....	2	696	32			22	28				10							1	2	4		1,260
Arkansas.....	5	624	22			70	18				625											7,803
California.....	133	13,746	657	1	66	605	328				244							422	12	45	18	16,633
Colorado.....	6	2,270	87		13	183	118		14		244							103	1	14	2	4,676
Connecticut.....	40	3,200	81		19	61	323		5		463							338	9	50	108	6,115
Delaware.....	5	320	6		4	4	4		1		121							27				956
District of Columbia.....	17	741	33		4	418	37		14		190							26	1	2	2	1,683
Florida.....	30	808	62		2	234	50				393							366	6	21	42	3,976
Georgia.....	1	1,014	22		4	495	53				349							92	1	2	3	6,601
Hawaii.....	5	279	50		4	14	8				7							2				1,474
Idaho.....	1	534	11		5	36	36				7							67				1,622
Illinois.....	196	20,688	515	1	96	1,361	1,130	16	21		6,787							2,057	35	334	76	30,194
Indiana.....	31	6,761	117		34	511	408		51	3	2,332							511		98	59	17,281
Iowa.....	12	1,910	50		8	383	297		1		2,563							350		104	6	12,793
Kansas.....		366				46	14		4		1,701							154		45		8,373
Kentucky.....	53	2,653	15	13	19	290	41		36	2	356							147		70	1,160	5,549
Louisiana.....	33	3,301	145	1	11	473	101				521							83	1	66	8	7,000
Maine.....		549	7		3	679	43		30		919							95	1	1		3,538
Maryland.....	72	3,136	117	3	19	181	153	1	15		634							339	5	18	98	6,432
Massachusetts.....	163	4,662	287		34	91	388	1	8		1,008							428	36	53	44	13,965
Michigan.....	18	6,184	87		70	409	434	1	25		5,305							757	1	101	12	18,406
Minnesota.....	49	4,796	128		66	591	676	1			1,163							28		73	19	12,268
Mississippi.....		252				90					100							3				4,100

Missouri.....	78	6,935	174		43	364	315	3	200	1	2,069							23	10	2	2	1	1	532		40	51	17,738	
Montana.....	3	2,414	59		19	163	168				29							3		29				82	3	29		2,808	
Nebraska.....	10	2,237	58		25	268	665	1			497							18	1				154		42	3	7,336		
Nevada.....		1,203	20		3	9	47				15													11				1,142	
New Hampshire.....	5	775	27		4	54	54		20		320							8						53				2,333	
New Jersey.....	56	10,340	245		36	210	524	5	122	4	4,837							25						502	17	38	11	18,419	
New Mexico.....	2	918	36		2	26	36				15													6				1,094	
New York.....	408	32,200	1,452	3	171	483	891		98	4	9,713							139	1	5				3,595	229	598	497	53,890	
North Carolina.....		171	2			31					111							2						22	3	30	477	5,744	
North Dakota.....		299				74	4				63							2						22				2,242	
Ohio.....	138	3,656	362	2	110	195	892	2			7,064							93	1					1,240	1	185	420	28,004	
Oklahoma.....		523	10		1	87	26		2		249							2						49				6,805	
Oregon.....	11	1,607	54		11	26	95				36							5						82	1	17		4,352	
Pennsylvania.....	267	18,461	625	2	222	482	1,010		3	11	2,621							33	1					2,979	43	257	565	33,507	
Rhode Island.....	17	1,407	47		8	18	43				476							5						8		1	4	5	2,701
South Carolina.....		956	18		1	152	11		1		140							8						19				5,699	
South Dakota.....		893	27		4	95	148				88							1						55	1	4	5	2,701	
Tennessee.....	45	1,098	90		4	220	24		10		312							1						50				2,828	
Texas.....	23	3,038	62		15	2,088	394	1	1	1	307							5	4					44		28	148	6,927	
Utah.....	3	649	33		6	107	51		1	1	307							21						4				2,828	
Vermont.....	1	172	3			44	37				107							4						27				942	
Virginia.....	58	1,378	67		6	437	112		26	3	452							21						34		6		1,656	
Washington.....	17	2,442	100		24	116	169				110							9						78	10	42	302	17,960	
West Virginia.....		227				3			33		1,149							24						142	2	20	4	6,129	
Wisconsin.....	61	10,567	118	4	137	614	705	1			3,504							46						106			40	6,399	
Wyoming.....		588	20		3	61	75				34													904		91	120	16,707	
Total.....	2,093	190,469	6,451	31	1,345	13,740	11,247	42	761	24	60,826	961	35	19	4	3	29	17,696	424	2,572	4,636	460,090							
Total for fiscal year ended June 30, 1914.....	2,369	203,583	6,940	25	1,392	15,760	12,143	36	954	33	62,606	960	20	37	6	4	34												

¹ Includes special taxpayers in the counties of Accomac and Northampton, Va., which counties are attached to the Maryland collection district, as follows: 374 dealers in tobacco (not otherwise provided for); 18 bankers; 5 theaters, museums or concert halls; 16 billiard or pool tables; 12 bowling alleys; 14 druggists or other distributors of opium, coca leaves, etc.; and 75 physicians, dentists, and veterinarians.

C.—Statement showing, by States and Territories, the actual number of the different kinds of special-tax payers; number of billiard tables and bowling alleys, etc., for the fiscal year ended June 30, 1915—Continued.

STATES AND TERRITORIES.	OPIUM, COCA LEAVES, ETC.			BANKERS, BROKERS, ETC.														Total.
	Manufacturers, importers, and producers.	Druggists and other distributors.	Physicians, dentists, and veterinarians.	Brokers.				Commission merchants.	Proprietors of—			Billiard and pool tables.	Bowling alleys.	Telegraph and telephone messages.	Tickets for seats and berths in palace parlor, and sleeping cars.	Newspaper shipments.		
				Bankers.	Stock.	Commercial.	Customhouse.		Pawn.	Theaters, museums, and concert halls.	Circuses.						Exhibitions not otherwise provided for.	
Alabama.....		750	3,100	407	6	120	8	12	40	175	3		600	20	75,000		2,528	89,792
Alaska.....		27	56	13		1	5			20			246	4	4,495			5,982
Arizona.....		118	337	58	11	22	12		1	103			1,206	6	34,282			43,202
Arkansas.....		858	3,152	485	31	45		18	35	219	2	49	1,259	79	187,130		3,125	205,679
California.....	36	1,679	7,424	710	255	209	48	123	336	872	2	98	9,591	588	6,390,921	121,746	155,639	6,723,289
Colorado.....		777	2,124	325	126	80	1	30	101	200	2	36	2,642	51	2,495,061	22,599	41,980	2,573,980
Connecticut.....	2	615	2,159	142	80	17	1	44	35	236	3	67	2,540	32	1,211,779		14,746	1,243,320
Delaware.....	2	121	322	46	8			11	19	29	1	2	216	144	1,096,118		2,901	1,101,426
District of Columbia.....	9	254	1,185	43	33	29	1		34	85	1	14	439	293	2,696		23,984	23,984
Florida.....	14	547	1,555	256	2	89	28	18	62	69		9	725	16	195,833		15,069	205,228
Georgia.....	53	994	3,812	758	28	168	17	61	139	147	2	70	1,058	22	2,048,130	31,980	24,182	2,120,279
Hawaii.....		66	160	21	10	31	10			48			214		9,029		11,599	11,599
Idaho.....	4	235	675	80		13	2	4	7	133			358		46,433		910	53,076
Illinois.....	122	3,243	13,436	1,804	514	622	21	135	674	1,740	7	229	15,403	1,056	6,175,509	10,870,526	204,131	17,352,752
Indiana.....	57	3,210	4,953	956	67	111	1	105	95	889	3	114	3,143	114	1,154,626		60,202	1,256,869
Iowa.....	38	1,736	5,184	1,764	162	96	2	51	79	1,085	5	219	7,066	156	1,525,012	12,756	43,246	1,617,197
Kansas.....	4	1,167	3,845	1,158	81	60		53	62	592		193	3,092	135	888,688	1,059	901	911,817
Kentucky.....	32	1,311	3,926	616	39	119	2	11	149	343	2	82	2,174	138	475,781	20,023	25,276	540,581
Louisiana.....	11	726	2,294	264	49	273	15	23	180	303	1	49	1,686	14	212,454	1,731	44,651	276,483
Maine.....	11	420	1,525	126	18	14		39	23	178	1	25	926	236	126,506	1,108	5,284	142,339
Maryland.....	33	696	2,505	238	95	115	16	22	254	182	2	30	1,368	913	1,154,178	33,518	19,692	1,225,096
Massachusetts.....	102	2,062	7,227	247	344	354	62	159	454	445	3	45	5,228	1,914	4,710,434		92,789	4,843,078
Michigan.....	45	1,750	5,898	777	53	82	25	40	102	746	5	75	5,277	496	2,153,654	70,249	66,987	2,340,239
Minnesota.....	25	932	3,742	1,143	144	278	12	54	122	559	3	87	5,432	144	2,265,376	383,991	51,966	2,734,275
Mississippi.....		545	2,305	352	6	100	7	8	25	100			450	12	50,038	6,809	1,200	66,507
Missouri.....	81	2,426	7,642	1,452	167	388	6	109	420	858	2	168	4,449	472	6,405,350	39,367	108,309	6,660,311
Montana.....	10	299	815	191	10	8	2	4	22	77		5	1,363		93,662		80	162,326

10988-15-16

Nebraska.....	18	1,006	2,641	998	56	114	2	34	92	535	13	133	4,368	208	1,888,699	3,357	3,223	1,916,813	
Nevada.....		65	206	29	18	2		1	2	118		2	233	36	82,810		521	89,805	
New Hampshire.....	4	234	855	77	5	2		19	21	118	5	36	833	166	16,817		5,177	28,026	
New Jersey.....	101	1,367	3,859	337	48	18	1	38	101	553	3	106	5,380	874	230,776		35,021	313,974	
New Mexico.....		129	488	82	3	12		3	4	64	2	1	813	12	33,538			37,298	
New York.....	357	4,698	17,508	949	1,675	1,376	323	302	1,352	1,881	4	260	13,673	3,471	52,235,723	159,664	657,564	53,205,154	
North Carolina.....	20	728	2,490	489	1	119	3	17	38	191		39	562	51	356,627			367,968	
North Dakota.....		357	878	746	32	7		6	22	180	1	10	2,016	14	437,388		86	444,457	
Ohio.....	112	2,359	10,472	1,122	188	323	10	182	317	1,301	4	225	13,117	1,397	3,034,644		269,413	3,482,221	
Oklahoma.....		1,242	3,241	913	69	43		72	84	374		64	3,188	40	1,986,348	99,067	6,894	2,010,337	
Oregon.....	3	519	1,642	257	42	72	15	38	64	299	1	59	2,572	83	365,728		37,034	455,041	
Pennsylvania.....	163	4,084	14,241	1,412	429	594	32	207	573	1,558	7	144	11,495	601	6,641,079	40,310	235,553	6,976,624	
Rhode Island.....	3	287	600	35	22	34	3	20	23	43	1	16	871	51	331,437		10,440	348,688	
South Carolina.....		800	1,580	398	37	264	5	15	55	138		41	555	32	84,356		3,640	105,248	
South Dakota.....		464	1,005	612	22	2		6	8	202	3	24	2,189	11	513,234			521,921	
Tennessee.....	25	898	4,404	533	49	134		50	58	247	1	22	1,533	43	243,704		58,933	319,593	
Texas.....	14	2,982	7,617	1,569	500	291	71	112	208	821	6	116	3,089	162	1,536,977	8,232	69,139	1,654,705	
Utah.....	5	179	683	102	42	28		19	14	79	1	19	432		67,225		6,456	81,711	
Vermont.....	5	177	823	87	3	6		3	6	108	4	10	1,143		84,483		2,324	90,593	
Virginia.....	42	781	2,889	433	33	167	38	78	144	215	1	106	1,809	244	127,053		794	213,500	
Washington.....	12	674	2,375	376	219	150	51	65	65	409	1	61	4,322	99	677,144	67,781	44,851	755,256	
West Virginia.....	25	389	2,319	315	39	63		29	20	291	2	69	1,963	253	169,138		19,711	202,608	
Wisconsin.....	29	1,049	4,268	817	178	96	5	17	84	741	3	125	4,867	897	2,205,510		30,456	2,282,813	
Wyoming.....		87	304	106	1	2		9	3	64		1	568		14,485		7	17,394	
Total.....	1,629	53,169	178,746	27,226	6,050	7,457	902	2,500	6,817	20,965	113	3,411	159,742	15,942	114,555,098	12,030,039	2,549,091	130,392,454	
Total for fiscal year ended June 30, 1914.....																			306,911

D.—Statement showing the internal revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1915.

STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.
Alabama	\$1,529.18	\$14,093.97	\$7,008.34			\$200.00	\$1,501.53	\$1,768.79	
Alaska		6,702.74	100.00			325.01	150.00	306.26	
Arizona	100.00	5,919.00	1,187.52			100.00	365.03	506.26	
Arkansas	616.67	12,978.05	3,429.14			100.00	3,004.20	1,458.34	
California	13,500.01	320,655.67	59,045.99	\$12.51	\$40.00	5,854.17	12,038.41	14,550.01	
Colorado	250.00	35,974.05	4,866.67			1,008.33	2,959.18	5,122.71	\$600.00
Connecticut	4,108.34	84,201.42	8,125.02			1,690.00	1,774.16	15,539.62	
Delaware	200.00	6,120.91	400.00			600.00	157.51	941.68	
District of Columbia	2,920.85	19,782.44	2,791.67			500.00	7,109.76	1,268.78	
Florida	3,508.34	16,892.73	4,887.49			200.00	3,647.14	1,783.34	
Georgia	100.00	19,671.75	1,799.99			200.00	6,644.14	1,591.67	
Hawaii	400.00	6,777.17	4,800.00			400.00	411.67	520.84	
Idaho		8,813.56	800.00			600.00	581.67	1,685.41	
Illinois	27,416.75	434,053.90	48,208.55	33.34	40.00	9,350.00	23,709.52	51,851.99	10,775.00
Indiana	3,325.01	162,302.47	11,341.68			3,342.01	9,315.66	19,050.04	
Iowa	1,200.00	42,283.21	4,776.08			1,650.00	3,918.33	14,289.58	
Kansas		8,332.16					1,021.14	550.00	2,400.00
Kentucky	12,216.68	66,876.48	16,845.87	108.36	200.00	2,100.00	5,850.33	3,558.37	54.08
Louisiana	4,162.51	74,480.13	12,750.02	37.50		1,150.00	8,807.53	4,939.60	
Maine		13,372.11	608.34			200.00	12,045.00	2,627.03	
Maryland	10,758.36	70,883.97	9,883.39	33.34	40.00	1,779.17	3,212.98	8,120.91	600.00
Massachusetts	25,750.05	125,266.10	28,370.88			3,666.67	2,153.88	24,506.58	1,050.00
Michigan	2,091.66	149,394.53	7,633.34			6,683.34	7,850.98	19,706.34	300.00
Minnesota	6,291.67	90,244.62	10,654.26			4,230.00	7,659.54	18,721.09	
Mississippi		8,103.11	287.50				1,778.41	300.00	
Missouri	12,933.69	178,882.95	20,737.48			4,129.17	7,400.99	16,664.61	1,200.00
Montana	600.00	51,801.10	5,429.17			1,500.00	2,941.67	7,941.69	
Nebraska	974.99	51,745.86	4,295.84			1,504.17	3,894.20	27,652.09	600.00
Nevada		24,443.69	1,600.00			300.00	240.00	2,337.51	
New Hampshire	275.01	16,353.17	1,933.32			500.00	799.19	2,262.52	
New Jersey	7,824.99	228,202.32	19,320.84			3,504.17	3,540.01	22,079.19	1,700.00
New Mexico	200.00	16,722.51	2,483.38			300.00	395.03	1,389.62	
New York	46,541.67	691,789.88	120,979.18	12.50	40.00	14,725.00	8,098.78	41,436.74	
North Carolina		4,950.60	200.00				640.79		
North Dakota		8,296.09					2,212.62	435.43	
Ohio	19,870.85	214,583.08	30,345.83	145.84	300.00	11,008.34	3,699.20	42,173.18	3,150.00
Oklahoma		12,026.52	1,050.01			81.25	2,152.50	1,310.42	
Oregon	925.00	35,864.61	4,579.16			950.00	455.84	4,162.49	
Pennsylvania	35,533.37	440,125.46	59,745.02	29.17	140.00	22,075.01	9,545.72	45,580.96	
Rhode Island	2,150.01	36,949.13	4,741.67			735.00	166.67	2,087.51	1,200.00
South Carolina		22,870.79	1,854.16						
South Dakota		21,152.50	1,866.69			100.00	2,945.21	329.16	
Tennessee		27,305.52	7,229.23			200.00	1,970.04	5,812.58	
Texas	5,783.37	50,287.63	4,987.50			100.00	5,721.48	1,204.21	
Utah	2,727.50	15,425.35	3,350.00			1,266.67	31,680.82	13,714.61	600.00
Vermont	750.00	2,525.08	300.00			750.00	2,158.33	2,714.99	
Virginia	100.00	33,884.79	4,412.52				601.68	958.37	
Washington	6,166.68	6,105.26	7,145.88			690.00	7,698.04	2,391.68	
West Virginia	1,633.34					2,216.67	1,915.09	6,891.71	
Wisconsin		256,929.88	11,758.34	49.99	60.00		60.00		
Wyoming	8,241.69	9,034.74	1,175.00			12,175.00	11,623.36	33,877.07	150.00
Total	273,688.23	4,310,073.94	572,321.96	462.55	860.00	124,719.15	241,018.65	562,827.95	24,370.08
Total for 12 months ended June 30, 1914	292,796.56	4,617,453.93	639,486.64	979.19	1,710.00	129,160.51	282,409.78	564,467.51	21,206.00

D.—Statement showing the internal revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1915—
Continued.

STATES AND TERRITORIES.	Retail dealers in colored oleomargarine.	Retail dealers in uncolored oleomargarine.	Wholesale dealers in colored oleomargarine.	Wholesale dealers in uncolored oleomargarine.	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.
Alabama.....	\$120.00	\$1,740.50		\$2,483.34					
Alaska.....		11.00							
Arizona.....		27.00							
Arkansas.....		2,249.25		1,933.33	\$6.00				
California.....		1,175.50		1,600.00		\$850.00			
Colorado.....	744.00	961.50		800.00			\$102.00	\$1,020.00	\$70.83
Connecticut.....	344.00	2,299.50	\$280.00	2,950.00					
Delaware.....	934.00	553.50	300.00	650.00					
District of Columbia.....	670.00	1,253.50	960.00	1,200.00					
Florida.....		1,641.00		2,133.34					
Georgia.....	164.00	1,463.25	80.00	2,800.00	2.00				
Hawaii.....				1,283.33					
Idaho.....		33.50							
Illinois.....	1,200.00	36,986.50	480.00	11,133.38	44.00	300.00			50.00
Indiana.....	1,866.00	12,668.00	480.00	3,850.01	29.80	100.00			
Iowa.....		14,431.25		13,358.34		150.00			150.00
Kansas.....	68.00	9,309.25		2,733.33	222.00	975.00			150.00
Kentucky.....	2,243.50	1,957.75		1,412.00					
Louisiana.....		2,030.75		3,200.00					
Maine.....	120.00	5,064.75		3,450.00					
Maryland.....	1,332.00	3,113.25		3,933.34					50.00
Massachusetts.....	266.00	5,528.25	280.00	9,100.03					50.00
Michigan.....	932.00	27,881.50		14,558.36		1,025.00			
Minnesota.....		4,440.00		2,833.34	15.00				
Mississippi.....		462.75		600.00					
Missouri.....	7,996.00	11,842.00	960.00	2,916.68	67.00	1,225.00	108.00	480.00	100.00
Montana.....		168.75		400.00		50.00			
Nebraska.....	500.00	1,964.25		2,366.67	24.00				50.00
New Hampshire.....	80.00	1,422.00		1,600.00					
New Jersey.....	3,536.00	28,465.00	1,080.00	6,333.33					
New Mexico.....		54.00							
New York.....	2,699.45	55,609.50	320.00	33,833.44		4,808.70		600.00	87.50
North Carolina.....	36.00	613.00							
North Dakota.....		322.50		370.00					
Ohio.....		40,346.75		18,796.69	9.00	375.00			200.00
Oklahoma.....	100.00	1,151.25		883.34	11.00				
Oregon.....		153.75		966.67					
Pennsylvania.....		15,539.00		7,016.66	12.00				
Rhode Island.....	448.00	2,812.50							
South Carolina.....		834.25							
South Dakota.....		333.25		1,700.01					
Tennessee.....		1,737.25	480.00	150.00					
Texas.....	520.00	1,674.50	1,116.67	2,200.00	47.00				
Utah.....	48.00	266.50		3,633.33					43.76
Vermont.....		478.25		1,133.33					
Virginia.....		2,245.25	880.00	733.34					
Washington.....	1,042.00	446.75		4,200.00					
West Virginia.....		6,344.75		1,200.00					
Wisconsin.....	1,370.00	20,134.00		4,716.67					
Wyoming.....		117.50		10,441.68		825.00			50.00
Total.....	29,348.95	333,792.50	7,756.67	193,637.31	488.80	10,743.70	210.00	2,160.00	1,152.09
Collections for fiscal year ended June 30, 1914.....	35,146.40	311,634.33	13,290.00	180,192.10	285.00	22,650.00	268.00	2,220.60	1,658.34

Statement showing the internal revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1915—
Continued.

STATES AND TERRITORIES.	Manufacturers of cigars.	Manufacturers of cigarettes.	Manufacturers of tobacco.	Dealers in leaf tobacco.	Dealers in tobacco not otherwise provided for.	Bankers.	Brokers, stock.	Brokers, pawn.	Brokers, commercial.
Alabama.....	\$252.00			\$20.00	\$23,088.60	\$23,687.03	\$321.67	\$1,089.52	\$2,489.67
Alaska.....	3.75				1,422.00	608.84			
Arizona.....	57.75		\$8.00		5,255.80	4,081.22	261.25	433.39	377.65
Arkansas.....	123.00		14.00	4.00	36,333.40	18,778.46	747.50	991.66	1,249.94
California.....	3,820.39	\$3,080.00	271.75	190.50	76,323.17	135,590.72	7,465.00	6,171.10	5,849.00
Colorado.....	603.50	8.00	72.00	32.00	19,144.30	19,956.53	2,911.25	1,191.66	1,570.01
Connecticut.....	4,507.76	66.00	258.50	1,152.50	29,395.38	36,320.78	2,137.50	2,370.73	349.70
Delaware.....	141.50				4,380.60	4,415.13	155.00	487.57	30.00
District of Columbia.....	207.75	8.00	11.00	.50	7,270.00	19,738.80	1,083.75		550.16
Florida.....	16,641.90	140.00	84.75	368.70	17,131.40	20,055.80	55.00	733.33	1,335.65
Georgia.....	475.25	13.00	11.00	12.00	29,456.40	51,131.67	565.00	2,537.52	2,852.58
Hawaii.....	11.50			24.00	7,072.80	3,826.55	327.50		706.89
Idaho.....	77.50		11.00		4,975.00	5,660.28	202.50	133.33	46.66
Illinois.....	15,079.13	283.00	2,130.75	736.75	146,118.29	200,442.41	12,080.00	5,406.63	9,804.53
Indiana.....	8,345.00		499.00	772.00	74,333.94	86,835.51	2,157.50	4,245.98	2,071.48
Iowa.....	3,574.00		451.00	44.00	52,026.60	70,694.22	4,057.50	2,020.87	1,548.40
Kansas.....	1,001.25		236.00		30,093.60	33,915.56	2,295.00	2,545.83	1,116.66
Kentucky.....	3,470.15		1,508.60	13,216.46	27,165.04	37,825.56	1,117.50	566.73	2,284.77
Louisiana.....	1,768.62	400.00	412.00	102.00	32,237.20	27,956.44	1,825.00	1,216.67	5,301.39
Maine.....	582.13	8.00	9.00		14,732.36	15,349.36	460.00	1,555.79	333.36
Maryland.....	6,585.25	114.00	60.00	1,377.50	30,183.20	46,289.83	2,608.75	1,083.48	1,947.32
Massachusetts.....	11,412.50	542.00	275.00	541.50	56,446.78	126,112.30	8,062.50	6,856.83	5,431.39
Michigan.....	13,107.50	8.00	2,734.00	115.00	78,173.80	60,325.60	1,635.00	1,968.41	1,721.67
Minnesota.....	3,009.00		336.50	74.00	42,943.35	50,704.98	3,581.25	1,887.73	4,180.95
Mississippi.....		10.50			17,445.00	16,026.91		66.67	912.54
Missouri.....	4,027.66	156.00	3,614.75	556.00	83,097.40	101,334.19	5,298.75	5,052.09	7,879.68
Montana.....	186.00		45.50		10,970.60	14,341.88	350.00	258.34	155.00
Nebraska.....	2,104.25		243.00	32.00	36,336.60	32,502.56	1,880.84	1,277.95	2,261.80
Nevada.....	41.00				4,294.20	2,955.72	457.50		23.34
New Hampshire.....	1,641.62		24.00		8,792.10	8,292.76	170.00	712.50	26.67
New Jersey.....	5,719.75	1,849.50	1,188.00	239.50	76,936.40	73,684.60	1,255.00	2,041.67	336.67
New Mexico.....	37.50		14.00		4,962.60	4,017.38	90.00	91.68	196.74
New York.....	58,002.13	21,923.00	6,254.00	6,111.80	237,047.82	582,719.36	45,948.35	14,923.15	24,227.60
North Carolina.....	174.25	2,912.00	3,869.00	7,203.75	28,791.26	20,741.22	267.50	629.23	2,393.56
North Dakota.....	56.25		4.00		11,780.00	13,850.39	927.50	887.65	80.92
Ohio.....	31,899.00	8.00	2,685.00	5,925.25	126,962.43	127,153.70	5,813.75	8,627.53	6,918.13
Oklahoma.....	448.00		6.00		30,686.89	20,897.68	2,082.50	3,106.31	751.66
Oregon.....	428.50	8.60	90.50		20,650.40	18,764.58	1,257.50	1,500.01	1,293.37
Pennsylvania.....	82,150.88	2,461.00	2,190.50	6,799.75	175,348.98	349,911.97	13,197.50	11,479.23	10,872.21

Rhode Island.....					14,551.42	19,632.12	1,292.50	1,100.14	846.96
South Carolina.....	175.50		88.00	389.00	28,301.48	22,692.42	1,267.50	875.00	4,445.47
South Dakota.....	473.25		29.00		11,881.89	12,497.36	468.75	308.39	36.68
Tennessee.....	568.00		1,415.00	2,348.25	36,599.80	29,219.63	1,742.50	2,116.97	2,605.11
Texas.....	599.38	24.00	96.00	273.00	57,017.80	104,121.78	9,533.75	3,812.52	4,400.12
Utah.....	137.00		11.00	4.00	4,353.40	9,201.93	932.50	729.16	695.01
Vermont.....	111.75		24.00		5,839.20	8,735.74	110.00	99.99	76.66
Virginia.....	1,390.50	3,973.00	1,819.00	5,454.50	34,897.40	38,088.30	640.00	2,283.41	3,512.85
Washington.....	631.75	12.00	107.00	21.00	27,620.20	24,101.84	5,468.75	2,971.27	2,806.89
West Virginia.....	6,434.75		762.00	414.50	28,477.40	28,462.67	922.50	1,150.00	1,646.67
Wisconsin.....	6,692.00		676.00	1,780.00	76,838.80	40,104.68	4,976.67	793.75	1,866.66
Wyoming.....	40.00		12.00		3,442.10	4,390.02	20.00	308.33	41.67
Total.....	299,028.75	38,011.00	34,621.50	59,335.71	2,058,619.40	2,828,747.02	161,485.03	112,686.83	133,470.89
Total for 12 months ended June 30, 1914.....									

D.—Statement showing the internal revenue receipts from special taxes in the several States and Territories for the fiscal year ended June 30, 1915—
Continued.

STATES AND TERRITORIES.	Brokers, customhouse.	Proprietors of—				Commission merchants.	Manufacturers, importers, or distributors of opium, etc.	Total.
		Theaters, museums, and concert halls.	Circuses.	Exhibitions not otherwise provided for.	Bowling alleys and billiard rooms.			
Alabama.....	\$79.20	\$3,804.26	\$66.66	\$127.97	\$3,027.62	\$615.87	\$1,413.28	\$90,529.00
Alaska.....	17.50	464.63		10.00	803.73		91.00	11,016.46
Arizona.....	120.04	3,511.82		23.36	4,745.52	13.34	437.06	27,531.01
Arkansas.....		6,957.27	75.00	330.44	5,805.67	503.32	4,394.68	102,086.32
California.....	445.90	40,597.02	41.67	662.50	48,526.75	6,514.12	9,317.20	774,189.06
Colorado.....	6.67	9,780.91	16.67	140.82	11,086.30	1,550.02	2,533.97	125,083.93
Connecticut.....	11.66	11,675.87	66.67	433.70	12,800.42	713.20	2,619.01	226,191.44
Delaware.....		677.16		8.35	1,475.82	290.10	419.32	23,398.15
District of Columbia.....	6.67	3,156.76		35.06	3,156.72	626.82	1,113.78	75,422.77
Florida.....	223.30	5,836.40		114.13	3,467.14	1,110.84	1,513.31	103,506.40
Georgia.....	79.15	4,536.32	133.34	430.11	4,047.76	2,443.41	2,940.26	135,883.57
Hawaii.....	130.02	2,549.18		284.26	1,065.12		227.59	30,818.42
Idaho.....	10.00	3,740.66	8.33	54.59	3,154.00	165.01	737.79	31,490.79
Illinois.....	175.07	61,825.02	116.69	893.01	65,746.98	10,574.32	14,283.50	1,201,329.01
Indiana.....	11.67	29,224.02	88.34	378.59	25,411.96	1,691.82	8,522.92	472,260.41
Iowa.....	12.50	30,137.51	75.00	538.77	29,262.30	1,381.69	2,324.96	294,556.11
Kansas.....		20,470.76		714.13	14,412.58	1,144.99	5,279.45	147,986.69
Kentucky.....	18.34	12,878.66		330.98	11,290.35	2,549.45	4,926.16	232,571.57
Louisiana.....	158.35	11,143.75		345.17	7,942.67	3,268.65	2,958.33	208,294.28
Maine.....	133.33	7,108.25	8.33	129.99	4,714.67	417.01	731.56	83,780.37
Maryland.....	149.22	10,613.21	75.01	109.24	9,808.51	5,193.25	3,660.32	233,318.80
Massachusetts.....	520.97	23,571.94	41.68	224.74	29,945.06	7,356.93	7,395.79	510,729.35
Michigan.....	241.68	27,447.93	133.33	255.07	31,560.38	1,618.44	7,248.55	466,391.61
Minnesota.....	90.02	16,590.08	58.35	349.40	20,343.60	2,285.52	1,602.29	293,146.54
Mississippi.....	20.00	3,536.81	58.33	95.86	1,311.79	404.22	896.25	52,316.65
Missouri.....	81.67	33,286.42	50.00	596.62	23,145.22	8,231.68	10,115.75	554,168.45
Montana.....	16.68	3,373.98		43.34	6,142.81	336.66	950.61	108,003.78
Nebraska.....	19.16	17,114.11	299.99	447.02	20,181.27	1,638.34	3,988.62	215,898.71
Nevada.....		914.68		8.00	1,036.60	23.33	305.09	38,950.66
New Hampshire.....		5,121.89	58.34	199.99	3,890.24	440.01	419.72	55,015.05
New Jersey.....	22.50	25,865.64	75.01	353.74	25,865.78	1,708.34	5,053.97	547,781.92
New Mexico.....		2,000.23		31.68	3,353.61	63.36	535.96	36,944.28
New York.....	2,734.24	85,276.20	83.34	1,203.84	81,125.01	22,134.46	16,971.70	2,227,150.43
North Carolina.....	33.33	6,167.30		148.82	2,816.31	948.45	2,257.58	85,733.98
North Dakota.....	76.70	4,528.74	50.00	47.53	7,544.82	165.05	904.50	52,519.79
Ohio.....	96.69	52,729.34	116.66	862.73	67,996.75	6,325.46	14,061.17	843,155.35
Oklahoma.....		11,138.55		314.16	13,313.51	1,416.74	4,082.10	107,010.30
Oregon.....	154.16	9,436.43	16.67	403.32	11,995.90	1,234.18	2,211.05	117,504.09
Pennsylvania.....	355.00	74,208.35	133.34	707.10	62,645.30	14,011.84	20,379.67	1,462,194.99
Rhode Island.....	35.01	3,754.38		71.71	5,172.14	605.17	1,182.31	99,534.35
South Carolina.....	55.00	4,232.27		226.68	2,789.96	857.50	2,393.41	99,419.44
South Dakota.....		4,628.83	66.67	119.73	8,590.52	193.39	1,397.54	72,279.65
Tennessee.....		7,787.34	158.35	218.48	7,668.41	1,354.66	5,369.78	151,452.42
Texas.....	409.16	22,294.31	133.34	748.19	11,448.11	3,129.19	3,733.67	333,521.55
Utah.....		4,318.77	25.00	64.59	3,958.02	26.67	585.11	52,000.66
Vermont.....	118.33	2,468.77	8.33	94.16	1,613.45	62.00	350.38	25,409.48
Virginia.....	382.08	7,951.52	16.67	341.74	7,768.91	2,880.12	3,141.38	178,062.34
Washington.....	487.68	14,721.31	16.67	382.20	18,945.23	1,323.82	2,893.10	171,599.73
West Virginia.....		9,127.72	33.34	190.83	8,989.94	316.68	2,803.92	107,779.60
Wisconsin.....	43.33	23,915.59	33.35	566.25	26,569.17	1,728.34	5,657.91	558,598.50
Wyoming.....		1,798.20		1.67	1,926.33	38.34	363.02	25,756.21
Total.....	7,781.98	789,997.07	2,555.14	15,414.36	791,414.74	123,626.12	199,697.35	14,281,074.42
Total for fiscal year ended June 30, 1914.....								7,117,007.29

E.—Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1914 and 1915.

COLLECTION DISTRICTS.	COLLECTIONS.										
	Spirits.	Tobacco.	Beer.	Oleomargarine.	Special taxes, including bankers, brokers, etc.	Schedules A and B (documentary stamps and perfumery, cosmetics, etc.).	Miscellaneous.	Corporation income tax.	Individual income tax.	Total collections, 1915.	Total collections, 1914.
Alabama.....	\$155,979.80	\$55,067.53	\$50,494.69	\$5,406.59	\$57,742.60	\$183,848.00	\$6,702.73	\$250,643.48	\$119,297.97	\$885,183.48	\$604,314.81
Arkansas.....	42,681.28	43,060.32	18,991.42	4,182.58	35,442.26	117,127.10	5,724.86	89,149.32	38,177.09	304,536.43	245,021.53
1st California.....	6,115,713.03	547,312.72	1,267,338.57	1,267,338.57	172,702.30	612,530.09	22,104.02	1,228,556.37	829,689.01	10,706,672.61	9,515,371.41
6th California.....	657,471.43	72,791.34	478,080.60	2,139.00	34,580.65	316,016.86	6,772.98	443,537.70	442,058.41	2,503,448.97	1,898,582.94
Colorado.....	175,111.07	75,732.80	464,893.05	7,914.25	56,735.45	225,634.91	10,446.81	387,830.19	238,984.42	1,643,282.95	1,189,081.18
Connecticut.....	323,122.08	324,343.53	1,851,069.91	15,240.53	99,390.36	404,573.63	7,603.56	918,462.07	1,081,244.65	5,020,153.20	3,920,527.74
Florida.....	103,642.63	1,000,215.08	44,763.44	3,774.34	32,932.59	140,121.68	7,465.44	108,141.60	108,141.60	1,562,425.02	1,509,908.89
Georgia.....	24,070.75	68,862.53	151,864.37	5,332.25	68,456.85	273,388.06	8,773.49	320,617.52	119,983.61	1,041,349.35	729,770.04
Hawaii.....	86,139.78	10,874.23	48,633.87	1,283.33	8,889.52	33,116.81	1,823.07	198,610.97	45,211.04	434,582.62	246,754.46
1st Illinois.....	974,542.72	3,015,317.79	7,014,332.84	499,954.06	243,198.43	2,480,231.00	77,327.32	2,616,874.05	2,408,089.96	19,329,885.17	15,947,189.78
5th Illinois.....	25,655,281.83	82,921.51	396,466.64	6,652.58	27,519.31	95,032.45	1,930.77	136,403.03	91,362.60	26,493,570.72	33,585,286.95
8th Illinois.....	8,351,703.02	224,086.66	340,278.97	6,902.02	64,201.22	195,370.67	7,583.83	138,432.14	131,098.74	9,459,747.27	10,919,698.96
13th Illinois.....	58,064.83	73,317.09	545,254.00	19,283.79	32,145.70	95,343.73	4,053.69	91,818.00	40,079.04	959,359.26	759,567.89
6th Indiana.....	7,920,328.37	268,619.42	1,005,144.00	22,408.67	115,374.47	301,572.48	15,824.76	523,221.75	276,605.66	10,449,099.67	11,115,863.47
7th Indiana.....	13,551,468.07	353,442.50	1,069,617.66	2,468.84	36,742.40	101,843.09	5,637.33	69,048.26	15,312,065.78	18,543,213.42	18,499,475.88
3d Iowa.....	66,343.30	333,525.35	639,543.83	27,789.59	139,728.76	614,301.58	18,587.28	469,173.05	264,315.64	2,621,308.38	1,499,475.88
Kansas.....	8,450.14	102,240.13	1,571.14	61,391.91	76,615.61	277,321.89	19,258.00	460,043.69	94,975.59	1,101,868.99	636,679.12
2d Kentucky.....	3,565,632.60	189,379.36	32,969.32	208.50	13,650.34	38,213.50	3,207.05	38,615.43	6,235.73	3,888,111.83	4,405,400.10
5th Kentucky.....	14,648,327.14	2,542,983.24	501,565.24	3,956.24	25,932.72	104,579.74	86,397.21	340,605.90	121,257.94	18,375,435.34	19,138,444.79
6th Kentucky.....	3,761,016.89	251,689.44	371,425.00	805.50	8,072.73	37,269.24	4,324.34	23,877.00	9,574.63	4,452,990.77	4,324,192.52
7th Kentucky.....	4,318,444.73	15,197.92	56,516.24	24,755.13	32,145.70	27,805.04	2,472.96	43,005.59	21,020.77	4,300,597.43	4,380,891.18
8th Kentucky.....	2,350,638.00	7,531.64	19,575.42	474.50	8,101.12	18,508.51	3,816.73	21,534.53	5,002.82	2,429,272.34	2,769,586.20
Louisiana.....	5,621,023.10	1,437,571.39	673,404.72	6,110.75	55,858.09	273,984.51	7,899.50	316,264.74	209,813.20	8,604,940.60	6,664,335.17
Maryland.....	3,947,535.41	1,656,860.51	1,876,820.97	19,438.59	114,495.10	486,055.69	12,665.89	666,050.29	1,554,546.31	9,034,468.82	9,516,566.41
3d Massachusetts.....	2,351,165.44	732,141.05	3,172,793.60	19,439.28	208,124.34	1,044,303.50	30,483.96	1,853,057.41	2,683,684.53	12,004,625.11	9,116,791.21
1st Michigan.....	1,283,192.35	3,266,158.14	2,057,099.21	26,025.07	84,896.46	417,245.13	13,737.45	1,094,868.72	1,410,813.78	6,432,006.31	8,291,237.55
4th Michigan.....	61,958.91	212,240.81	534,508.42	18,011.54	42,061.25	150,003.53	6,036.67	284,610.27	123,015.36	1,632,036.76	1,058,078.28
Minnesota.....	148,004.11	245,181.85	2,189,372.59	10,307.49	100,071.88	704,728.24	16,261.72	1,202,379.50	581,949.32	5,195,237.80	4,057,610.48
1st Missouri.....	227,702.43	5,579,252.94	3,071,860.85	66,800.49	102,525.65	481,999.44	16,058.80	732,586.79	658,175.73	11,836,741.41	11,843,711.21
6th Missouri.....	977,929.07	116,869.75	702,073.63	8,764.43	82,431.29	495,794.13	11,481.09	266,797.59	275,963.29	3,038,104.27	1,957,807.37
Montana.....	198,907.08	48,762.84	540,787.97	2,002.08	58,055.70	197,539.16	8,762.78	422,088.92	120,727.71	1,537,634.24	1,115,446.41
Nebraska.....	1,382,560.72	126,087.99	591,073.86	8,039.42	77,622.17	321,505.60	10,002.08	232,638.07	128,735.25	2,878,265.03	2,831,077.15
New Hampshire.....	45,377.12	193,594.68	393,038.05	12,948.34	62,509.92	227,905.27	4,085.85	475,759.15	362,546.57	1,777,764.98	1,160,865.51
1st New Jersey.....	77,089.50	268,099.09	262,099.90	11,289.00	39,232.19	108,669.43	2,215.66	245,050.56	258,315.36	1,272,954.69	1,020,569.04
5th New Jersey.....	316,526.97	6,014,830.59	3,094,038.04	53,331.77	91,976.76	444,040.10	94,412.70	1,150,047.90	1,019,854.56	14,085,059.39	12,808,482.09
New Mexico.....	43,765.46	15,812.66	24,490.61	81.00	28,417.27	57,782.31	6,076.80	112,176.34	67,902.95	331,505.13	296,391.94
2d New York.....	4,694,953.31	3,338,312.95	3,021,949.58	11,397.08	70,170.95	282,579.70	77,078.78	377,123.39	946,154.67	13,864,364.91	13,658,333.42
3d New York.....	918,161.62	4,877,883.27	246,461.26	4,484.65	513,484.28	4,354,826.49	121,732.28	7,007,330.45	6,049,947.39	26,206,431.92	20,029,403.21
14th New York.....	2,889,888.33	530,605.06	2,260,370.53	3,294.25	69,599.90	446,187.66	9,943.40	1,360,361.38	1,152,827.00	7,637,025.78	15,691,690.81
21st New York.....	1,419,550.61	579,328.08	1,232,435.79	28,734.19	64,126.45	200,719.78	6,742.27	496,135.52	1,152,827.00	4,147,671.76	3,878,828.09
4th North Carolina.....	245,484.70	265,523.82	2,575,355.65	29,315.01	87,496.57	394,451.01	5,527.10	666,968.20	816,162.62	5,074,254.64	4,136,180.01
5th North Carolina.....	4,076.99	5,219,474.16	600.95	261.00	17,407.72	78,775.68	7,222.95	95,781.72	162,032.66	5,477,314.71	5,631,267.15
North and South Dakota.....	2,909.85	7,845,331.63	30.84	261.00	17,407.72	78,775.68	7,222.95	95,781.72	162,032.66	5,477,314.71	5,631,267.15
1st Ohio.....	37,534.82	60,203.11	68,840.50	1,173.73	53,160.40	223,822.94	2,789.64	130,306.85	70,246.42	8,176,422.67	6,669,797.76
10th Ohio.....	9,031,592.54	2,809,956.57	2,442,856.82	30,508.70	78,941.98	277,915.01	443,267.42	529,917.99	453,355.47	16,151,289.60	16,208,456.27
11th Ohio.....	180,465.90	1,536,864.37	840,515.74	9,052.26	47,049.56	159,868.06	4,431.19	214,879.69	187,729.36	3,357,465.16	3,048,281.64
18th Ohio.....	53,288.44	389,673.28	666,819.15	400,008.36	47,049.56	159,868.06	4,431.19	214,879.69	187,729.36	3,357,465.16	3,048,281.64
Oklahoma.....	261,192.00	722,285.56	2,183,521.08	26,689.16	103,005.38	409,361.64	8,789.66	1,424,677.10	273,263.26	5,882,492.41	4,287,129.31
Oregon.....	13,076.53	47,520.59	3,564.17	1,124.59	53,021.11	197,688.13	5,429.42	273,263.26	133,685.76	729,322.56	361,169.88
1st Pennsylvania.....	371,296.72	44,070.78	242,829.12	1,124.59	53,021.11	197,688.13	5,429.42	273,263.26	133,685.76	729,322.56	361,169.88
9th Pennsylvania.....	3,565,976.90	2,845,433.51	3,958,492.13	6,029.25	219,833.73	809,560.32	12,936.44	2,261,149.55	2,666,485.57	16,347,199.39	12,901,916.70
11th Pennsylvania.....	461,531.20	2,581,117.52	1,889,800.46	3,297.00	102,923.73	261,924.17	5,290.03	266,983.17	187,327.00	5,760,096.28	6,151,243.49
12th Pennsylvania.....	107,972.17	355,930.06	298,776.00	1,581.75	5,507.31	28,766.38	2,246.30	335,089.55	241,388.27	1,237,337.71	1,061,169.88
23d Pennsylvania.....	5,706,593.20	1,048,512.64	3,299,738.22	11,057.68	209,165.07	542,298.63	6,157.14	1,861,937.01	1,547,356.24	14,246,557.83	14,269,373.10
South Carolina.....	32,872.62	163,929.65	8,087.87	2,554.26	37,468.47	100,924.70	26,287.55	244,305.05	46,369.72	493,306.66	236,138.52
Tennessee.....	88,879.12	1,312,019.83	121,234.22	4,938.25	52,779.77	259,059.03	13,601.38	622,616.16	136,169.48	2,841,328.27	2,345,513.52
3d Texas.....	92,757.25	105,248.03	898,505.17	20,543.00	160,930.47	502,473.57	16,074.21	287,638.44	140,652.23	1,250,274.48	1,265,304.58
2d Virginia.....	863,317.96	5,774,580.02	96,342.06	6,672.34	40,108.38	164,130.48	10,246.86	320,734.82	203,135.50	2,361,011.30	1,894,104.66
6th Virginia.....	572,426.03	210,430.15	131,128.33	1,739.50	23,033.75	99,204.46	13,871.55	320,734.82	139,188.47	1,969,473.72	1,894,104.66
Washington.....	280,868.83	63,782.50	1,168,788.38	1,657.75	30,240.33	174,414.55	4,204.94	227,605.19	9,537,606.71	8,068,128.19	
West Virginia.....	732,759.27	1,098,291.47	60.00	12,690.82	62,846.66	259,841.32	8,069.97	446,903.87	227,605.19	9,537,606.71	8,068,128.19
1st Wisconsin.....	2,680,199.94	786,069.91	5,045,200.96	9,764.27	87,963.13	162,584.55	15,222.14	156,972.62	44,870.90	1,852,037.16	1,326,659.47
2d Wisconsin.....	191,603.81	160,364.70									

E.—Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1914 and 1915—Continued.

COLLECTION DISTRICTS.	EXPENSES.									Percentage cost 1915.	Percentage cost 1914.
	Salaries of collectors.	Salaries and expenses of deputies, clerks, janitors, and messengers.	Office rent, telephone service, etc.	Storekeepers and store-keeper-gaugers.	Gaugers.	Restricting the sale of opium, etc.	Collecting the income tax.	Total expenses 1915.	Total expenses 1914.		
Alabama.....	\$4,500.00	\$29,046.81	\$290.05	\$3,021.15	\$1,029.74	\$2,620.57	\$10,980.11	\$51,488.43	\$41,436.55	5.82	6.86
Arkansas.....	3,761.63	16,436.10	391.76	4,326.34	1,193.59	7,438.95	37,185.01	28,500.18	28,500.18	9.42	11.63
First California.....	4,500.00	65,993.65	2,622.81	45,384.01	70,522.31	1,066.75	18,970.62	209,060.15	184,960.93	1.94	1.94
Sixth California.....	4,500.00	26,816.91	595.17	3,938.60	12,521.06	873.02	12,714.54	61,959.30	53,765.89	2.47	2.83
Colorado.....	4,500.00	31,171.19	1,081.89	939.00	2,121.09	1,327.98	12,875.30	54,016.45	43,109.38	3.29	3.03
Connecticut.....	4,500.00	33,376.96	732.59	4,856.76	7,683.22	1,415.74	18,163.63	70,728.90	56,647.98	1.41	1.44
Florida.....	4,500.00	22,540.85	349.70	3,443.70	3,721.05	1,093.50	7,792.19	43,440.99	37,370.45	2.78	2.47
Georgia.....	4,500.00	37,805.65	393.69	.....	2,884.06	1,433.76	11,108.36	58,125.52	46,710.52	5.58	6.40
Hawaii.....	4,500.00	7,813.00	912.23	1,875.00	.....	.....	.....	14,725.23	13,780.03	3.39	5.58
First Illinois.....	4,500.00	68,504.82	513.80	5,019.10	33,852.53	2,430.56	28,523.65	143,344.46	116,304.35	.74	.73
Fifth Illinois.....	4,500.00	29,192.13	438.76	59,952.73	103,036.86	.....	7,184.67	204,305.15	204,576.10	.77	.61
Eighth Illinois.....	4,500.00	29,025.09	301.34	21,510.52	27,277.16	975.82	4,810.56	88,400.49	84,270.48	.93	.80
Thirteenth Illinois.....	4,375.00	13,701.28	118.67	.....	2,338.02	964.05	4,918.52	26,415.54	19,831.93	2.75	2.61
Sixth Indiana.....	4,500.00	31,496.47	603.97	25,512.95	36,613.75	1,936.27	6,303.60	106,997.01	98,117.29	1.02	.88
Seventh Indiana.....	4,500.00	30,462.91	321.30	36,389.28	36,756.41	953.96	9,275.96	118,659.82	117,165.25	.77	.63
Third Iowa.....	4,500.00	36,906.65	509.78	.....	3,515.17	1,642.17	10,411.61	57,485.88	44,759.30	2.19	2.98
Kansas.....	4,500.00	20,201.51	247.17	.....	1,413.88	6,366.78	32,729.34	21,824.48	21,824.48	2.97	4.07
Second Kentucky.....	4,500.00	24,717.23	238.62	46,462.92	17,473.28	1,042.59	4,631.79	99,066.43	107,514.41	2.55	2.44
Fifth Kentucky.....	4,500.00	43,796.58	2,297.41	208,129.76	90,118.11	891.49	8,580.81	356,314.16	381,263.75	1.94	1.99
Sixth Kentucky.....	4,500.00	24,077.01	194.50	39,746.02	18,782.81	446.67	4,434.57	92,181.58	90,607.19	2.07	2.20
Seventh Kentucky.....	4,500.00	28,432.14	266.05	84,527.27	18,641.09	420.00	4,667.57	141,454.12	155,528.35	3.14	3.24
Eighth Kentucky.....	4,500.00	29,743.12	397.65	81,913.45	16,239.30	1,041.98	5,803.75	139,639.25	147,717.35	5.75	5.45
Louisiana.....	4,500.00	24,023.03	306.49	19,706.32	14,814.41	1,574.72	8,392.77	73,317.74	61,703.29	.85	1.09
Maryland.....	4,500.00	60,283.65	2,169.61	69,145.23	44,609.70	902.04	16,965.44	198,575.67	167,513.23	2.00	1.97
Third Massachusetts.....	4,500.00	44,596.30	10,626.87	22,130.84	36,087.78	2,962.60	18,695.93	139,540.32	113,016.73	1.15	1.24
First Michigan.....	4,500.00	32,763.01	817.62	3,317.43	6,038.61	1,914.29	14,890.10	64,271.06	51,476.83	.67	.62
Fourth Michigan.....	4,500.00	16,672.09	105.33	.....	1,040.95	993.87	5,897.97	29,210.21	21,977.85	2.04	2.08
Minnesota.....	4,500.00	37,229.52	559.66	.....	12,126.32	902.35	11,856.30	70,174.15	58,461.73	1.35	1.44
First Missouri.....	4,500.00	40,653.55	1,041.32	7,211.89	12,823.29	1,427.29	8,059.58	79,716.92	71,856.06	.64	.63
Sixth Missouri.....	4,500.00	28,609.16	403.70	18,563.11	9,576.77	1,141.52	5,056.31	67,850.57	61,058.65	2.23	3.07
Montana.....	4,500.00	21,988.05	240.37	1,917.00	2,228.26	1,564.32	12,816.27	45,254.27	31,744.98	2.94	2.85
Nebraska.....	4,500.00	26,823.84	300.08	8,996.76	7,237.92	1,493.61	7,389.64	56,741.85	55,854.83	1.97	1.95
New Hampshire.....	4,500.00	19,687.89	180.94	612.01	1,114.56	1,688.14	16,978.60	41,762.14	28,274.10	2.52	2.44
First New Jersey.....	4,500.00	11,611.60	108.26	1,284.00	3,225.55	466.67	3,341.50	24,537.58	21,559.07	1.93	2.12
Fifth New Jersey.....	4,500.00	39,055.38	3,965.21	1,309.00	11,690.31	1,444.43	11,396.75	73,370.08	56,958.74	.52	.44
New Mexico.....	4,128.01	14,881.48	85.81	60.00	1,259.95	687.61	7,803.23	28,906.09	18,863.98	8.22	7.08
First New York.....	4,500.00	41,436.39	331.77	7,716.95	16,790.55	990.14	16,478.55	88,244.35	68,428.46	.64	.50
Second New York.....	4,500.00	49,535.48	1,118.31	3,716.00	36,733.13	734.66	26,663.69	123,001.27	103,006.26	.47	.51
Third New York.....	4,500.00	47,234.48	9,189.97	.....	9,739.05	995.87	18,571.71	90,531.08	73,773.05	.45	.49
Fourteenth New York.....	4,300.00	30,393.21	1,387.44	11,351.71	13,325.11	470.00	7,381.33	68,808.83	60,066.88	.90	1.02
Twenty-first New York.....	4,500.00	25,385.97	3,743.50	8,381.85	8,702.94	1,436.42	9,689.59	62,108.48	50,864.19	1.22	1.23
Twenty-eighth New York.....	4,500.00	31,792.74	516.55	3,351.98	11,121.20	498.17	5,771.92	56,944.35	49,759.48	1.37	1.28
Fourth North Carolina.....	4,500.00	31,266.25	273.16	.....	2,191.19	903.78	7,142.60	46,276.98	46,095.54	.84	.83
Fifth North Carolina.....	4,250.00	17,407.82	77.69	.....	1,978.03	956.75	8,324.16	72,666.09	74,908.29	.89	1.15
North and South Dakota.....	4,500.00	56,262.90	644.25	.....	.....	985.30	5,988.89	28,709.70	20,723.46	4.02	7.24
First Ohio.....	4,500.00	58,236.71	1,214.47	45,407.21	70,517.28	1,419.32	13,401.90	194,736.89	190,917.90	1.21	1.17
Tenth Ohio.....	4,500.00	23,259.28	508.19	1,363.00	4,416.42	751.24	7,620.29	42,448.42	35,457.94	1.26	1.16
Eleventh Ohio.....	4,500.00	20,536.69	682.67	926.20	4,956.42	521.62	6,993.53	39,117.15	30,672.61	1.92	2.19
Eighteenth Ohio.....	4,500.00	32,426.89	547.64	2,923.40	10,134.88	1,352.27	10,961.91	62,846.99	47,370.83	1.07	1.10
Oklahoma.....	4,500.00	12,805.81	97.40	.....	.....	932.16	7,737.50	25,842.87	17,084.99	3.54	4.73
Oregon.....	4,500.00	18,735.53	461.26	1,237.00	3,417.83	952.45	7,165.82	36,469.89	27,801.34	3.14	2.92
First Pennsylvania.....	4,500.00	66,430.56	1,379.13	23,455.14	41,725.92	2,210.60	14,504.98	154,206.33	133,607.22	.94	1.01
Ninth Pennsylvania.....	4,500.00	53,782.22	273.44	24,712.97	14,295.77	1,235.98	9,861.46	108,661.84	109,654.75	1.89	1.78
Twelfth Pennsylvania.....	750.00	4,245.14	25.50	919.90	1,185.51	384.67	805.66	8,316.38	.....	.60	.....
Twenty-third Pennsylvania.....	4,500.00	48,486.00	757.69	108,998.61	38,205.72	2,124.85	16,011.06	214,083.99	213,137.27	1.50	1.48
South Carolina.....	3,875.00	23,194.13	131.04	3,641.65	3,365.20	1,091.16	4,655.81	39,953.99	23,541.94	8.81	9.07
Tennessee.....	4,500.00	44,356.13	776.56	6,413.34	17,719.69	1,562.61	11,373.11	86,701.44	72,594.46	3.65	3.09
Third Texas.....	4,500.00	30,649.79	683.17	.....	5,684.62	3,144.49	17,702.42	62,364.49	43,186.32	2.19	2.13
Second Virginia.....	4,500.00	39,333.12	727.72	18,182.00	18,591.09	470.00	11,915.82	93,719.75	75,894.06	1.27	1.05
Sixth Virginia.....	4,500.00	36,223.71	1,049.84	18,214.72	12,205.72	1,563.65	5,183.69	78,941.33	74,863.04	6.31	5.92
Washington.....	4,500.00	29,923.32	450.19	1,942.00	2,778.21	1,084.31	8,379.51	49,037.54	43,971.40	2.08	2.32
West Virginia.....	4,500.00	33,920.67	544.30	3,575.42	1,018.52	857.27	8,562.12	53,008.30	47,914.46	2.69	2.30
First Wisconsin.....	4,500.00	37,529.35	366.94	14,587.11	23,316.29	1,788.44	7,778.53	89,866.66	76,613.41	.94	.88
Second Wisconsin.....	4,500.00	22,190.75	165.44	.....	7,346.63	951.69	8,956.62	44,111.15	35,234.44	2.38	2.66
Total.....	281,889.64	2,067,117.65	63,185.41	1,135,220.31	1,054,266.01	76,417.68	644,082.13	5,321,737.33	4,788,694.39	.....	.....
Total for fiscal year ended June 30, 1914.....	276,711.88	1,836,373.52	55,224.47	1,209,862.72	1,140,614.53	.....	170,739.75	.....	4,788,694.39	.....	.....

1 That portion of the Ninth district of Pennsylvania formerly constituting the Twelfth district was detached from the Ninth district and reestablished as the Twelfth district of Pennsylvania, in effect May 1, 1915.
 2 In 1914 there was also \$99,167.82 expended in collecting the "special excise tax on corporations," which is included in this amount.
 NOTE.—The foregoing statement of expense 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, amounts paid for enforcing the provisions of the "cotton-futures" act, and certain miscellaneous expenses, all of which are included in the statement of the "Cost of collection," on page 7 of this report, but which can not be apportioned among the several collection districts.

INDEX.

	Page.
Abatement claims, report on, for the fiscal year ended June 30, 1915, and the three months ended Sept. 30, 1915-----	107
ADULTERATED BUTTER:	
Defects in the statute relating to-----	28
Quantity of, on which tax was paid during the fiscal year 1915-----	44
Quantities of, produced, tax paid, etc., during the fiscal year 1915-----	143, 144
Receipts from, during the fiscal year 1915, by collection districts-----	182
Same, by States and Territories-----	208
Receipts from manufactures of, for fiscal year 1915-----	208
Revision of law relating to, recommended-----	40
Violations of the law reported during the fiscal year 1915-----	28
ALCOHOL:	
Countries to which exported during fiscal year 1915-----	81
Denatured, a reasonable tax to be levied, recommended-----	39
Denatured, quantity produced at and removed from denaturing bonded warehouses during fiscal year 1915-----	84
Denatured, quantities produced annually since the enactment of the law-----	12
Denatured, quantity received by manufacturers and dealers during fiscal year 1915-----	85
Dumped with denaturants under various formulas during the year and the industrial purposes for which used-----	87, 88
Exported during the fiscal year 1915, quantity of-----	81, 92
Lost by leakage or evaporation in warehouse during fiscal year 1915, quantity of-----	80, 92
Produced during fiscal year 1915, quantity of-----	76, 92
Remaining in distillery and general bonded warehouses at close of fiscal years 1914 and 1915-----	75, 91, 92
Specially denatured, manufacturers using-----	85
Specially denatured, giving formula and industrial purposes for which used, statement of-----	87, 88
Withdrawal of distilled spirits for denaturation during fiscal years 1914 and 1915 compared-----	12
Withdrawn for scientific purposes and use of United States during fiscal year 1915-----	82, 92
Withdrawn from warehouse, tax paid, during fiscal year 1915, quantity of-----	77, 92
APPROPRIATIONS:	
Salaries and expenses of collectors of internal revenue-----	10
Salaries and expenses of collectors of internal revenue (act of Oct. 22, 1914)-----	10
Collecting the income tax-----	10
Restricting the sale of opium, etc-----	10
Statement of expenditures from, for fiscal year 1915-----	51
ASSESSMENTS:	
Amount of, by articles and occupations, for fiscal years 1914 and 1915, compared-----	75
Amount of, on account of regular taxes, corporation, excise and income taxes, and individual income tax during fiscal years 1914 and 1915, by collection districts-----	74
BARLEY:	
Used in production of distilled spirits during the year, aggregate quantity of-----	122, 123
BRANDY:	
Deposited in, withdrawn from, and remaining in special bonded warehouses during fiscal year 1915, statements relating to-----	100, 101
Exported during the year-----	101
Lost by leakage or evaporation during the year, quantity allowed-----	100, 101
Produced during the fiscal years 1914 and 1915, compared, by collection districts and by States and Territories-----	126, 127
Quantity in special bonded warehouses at the beginning of the fiscal year and the quantity deposited during the fiscal year 1915, by collection districts-----	100
Remaining in special bonded warehouses July 1, 1914, quantity of-----	100
Remaining in special bonded warehouses June 30, 1915, quantity of-----	101
Summary of operations at special bonded warehouses during fiscal year 1915-----	101
Withdrawn for use in fortification of sweet wines, collections from, for fiscal years 1914 and 1915-----	42
Same for the first three months of the past and current fiscal years-----	49
Withdrawn, tax paid, during the year, quantity of-----	100
Withdrawn from special bonded warehouses for bottling in bond during fiscal year 1915-----	100
BRANDY (GRAPE) used in fortifying wines:	
Expiration of tax by limitation Jan. 1, 1916-----	13
Receipts from, for fiscal year 1915-----	42
Recommended that the tax provided for (act of Oct. 22, 1914) be reenacted-----	39

	Page.
BREWERS :	
Brewers' permits issued during the year, number of.....	154
Distribution of, among the several collection districts.....	230
Distribution of, among the States and Territories.....	234
Number of, for fiscal years 1914 and 1915.....	235
Receipts from special taxes of, during the year, by collection districts.....	180
Same, by States and Territories.....	206
BREWERIES :	
Equipped with pipe lines, number of.....	14
Operated during the fiscal years 1914 and 1915.....	14
CASUALTIES TO SPIRITS IN DISILLERY AND GENERAL BONDED WAREHOUSES :	
Casualties to spirits, kinds of and quantities.....	89, 90
List of, for fiscal year 1915, by collection districts.....	90
CIGARETTE FACTORIES :	
Number of, by States and Territories, during calendar year 1914.....	162
CIGARETTES :	
Withdrawals of, tax paid for consumption, during last five fiscal years.....	44
CIGARETTES (LARGE) :	
Decrease from previous year in number of, on which tax was paid.....	44
Decrease of collections on, from previous year.....	42
Exportation of, in bond, and quantity unaccounted for June 30, 1915.....	104
Number of, on which tax was paid during fiscal years 1914 and 1915.....	44
Production of, during calendar years 1913 and 1914.....	162
Production of, States showing the largest.....	156
Production of, for past 10 calendar years.....	6
Receipts from, during fiscal year 1915.....	42
Receipts from, during the year, by collection districts.....	174
Same, by States and Territories.....	200
Receipts from, for first three months of fiscal year ending June 30, 1916.....	49
Stamps for, issued during the year, number and value of.....	226
CIGARETTE (SMALL) :	
Exportation of, in bond, and quantity unaccounted for June 30, 1915.....	104
Increase of collections on, over previous year.....	42
Increase over previous year in number of, on which tax was paid.....	44
Number of, on which tax was paid during fiscal years 1914 and 1915.....	44
Production of, during calendar years 1913 and 1914.....	156, 162
Production of, States showing the largest.....	6
Receipts from, during fiscal year 1915.....	42
Receipts from, during the year, by collection districts.....	174
Same, by States and Territories.....	200
Receipts from, for first three months of fiscal year ending June 30, 1916.....	49
Stamps for, issued during the year, number and value of.....	226
CIGARS :	
Withdrawals of tax paid for consumption during last five fiscal years.....	44
Personal consumption of, under provisions of act of February 10, 1913.....	157, 158
CIGARS (LARGE) :	
Exportation of, in bond, and quantity unaccounted for June 30, 1915.....	104
Decrease from previous year in number of, on which tax was paid.....	44
Decrease of collections on, from previous year.....	42
Number of, on which tax was paid during fiscal years 1914 and 1915.....	44
Production of, during calendar years 1913 and 1914.....	156, 160
Production of, States showing the largest.....	5
Receipts from, during fiscal year 1915.....	42
Receipts from, during the year, by collection districts.....	174
Same, by States and Territories.....	200
Receipts from, for first three months of fiscal year ending June 30, 1916.....	49
Stamps for, issued during the year, number and value of.....	226
CIGARS (SMALL) :	
Exportation of, in bond, and quantity unaccounted for June 30, 1915.....	104
Decrease of collections on, from previous year.....	42
Decrease from previous year, in number of, on which tax was paid.....	44
Number of, on which tax was paid during fiscal years 1914 and 1915.....	44
Production of, during calendar years 1913 and 1914.....	156, 160
Production of, States showing the largest.....	6
Receipts from, during fiscal year 1915.....	42
Receipts from, during the year, by collection districts.....	174
Same, by States and Territories.....	200
Receipts from, for first three months of fiscal year ending June 30, 1916.....	49
Stamps for, issued during the year, number and value of.....	226
CIGAR FACTORIES :	
Number of, by States and Territories, during the calendar year 1914.....	160
CIGAR MANUFACTURERS :	
Registry of, only on commencing business, recommended.....	15, 39
CLAIMS :	
Number, kind, and value of those received, etc.....	31
Statements relating to, prepared in the division of.....	107, 108
CLERKS IN COLLECTORS' OFFICES :	
Number of, during fiscal year 1915.....	10
Schedule of salaries of, during fiscal year 1915.....	10
COLLECTIONS :	
Amount from the several general sources of, received during fiscal year 1915, statement of.....	41, 42
COLLECTORS :	
Basis of, recommendation of salaries of.....	9
Names of, and amounts collected by each, during fiscal year 1915.....	45
Number of, during fiscal year 1915.....	9
Schedule of salaries of, during fiscal year 1915.....	9
COLLECTORS, DEPUTY :	
Number of, during fiscal year 1915.....	10
Schedule of salaries of, during fiscal year 1915.....	10

	Page.
COMMISSIONER OF INTERNAL REVENUE :	
Report of, for fiscal year 1915, submitted.....	3
Estimates the collections for the fiscal years 1916 and 1917.....	4
Estimates the expenses of the Internal-Revenue Service for the fiscal year 1917.....	7, 8
Recommends salaries for officers, clerks, and employees for fiscal year 1917, also salaries of two stamp agents and one counter to be reimbursed by the stamp manufacturers.....	8, 9
Other recommendations.....	39, 40
COMMISSIONER'S OFFICE :	
Force in, recommended for fiscal year 1917.....	8
CORN :	
Used in the production of distilled spirits during the year, aggregate quantity of.....	123, 125
CORPORATION INCOME TAX :	
Assessments made during fiscal years 1914 and 1915.....	75
Assessments, during fiscal year 1915, on basis of revenue agents' examination of returns for years 1909 to 1914.....	113
Collections from, during fiscal year 1915 and first three months of fiscal year 1916.....	43, 50
Discussion of, under the heading, "Special excise and income tax on corporations".....	15-23
Explanation of change in statistical data furnished.....	21
Receipts from, during fiscal year 1915 by collection districts.....	188
Same, by States and Territories.....	214
Result of the work done by the field force.....	18, 19
Statement showing, by districts, returns received, tax liability, and amount of tax assessed during fiscal year 1915.....	109
Same, by States and Territories.....	110
Statement of returns received, etc., by districts, for fiscal years 1914 and 1915 compared.....	111
Same, by States and Territory.....	112
COTTON FUTURES ACT (approved Aug. 18, 1914) :	
Expenses incurred under.....	70, 71
Receipts from, during fiscal year 1915.....	43
Suits instituted to test validity of.....	36
DEALERS, ADULTERATED BUTTER :	
Distribution of, among the several collection districts.....	230
Same, among States and Territories.....	234
Number of, retail, for fiscal years 1914 and 1915.....	235
Number of, wholesale, for fiscal years 1914 and 1915.....	235
Receipts from, for last two fiscal years compared.....	42
Receipts from, during the year by collection districts.....	182
Same, by States and Territories.....	208
Receipts from the several sources relating to, for first three months of fiscal years 1915 and 1916.....	50
DEALERS, LIQUOR :	
Distribution of, among the several collection districts.....	230
Same, among States and Territories.....	234
Number of, retail, for fiscal years 1914 and 1915.....	235
Number of, wholesale, for fiscal years 1914 and 1915.....	235
Receipts from each source relating to, for last two fiscal years, compared.....	42
Receipts from special taxes of, during the year, by collection districts.....	172
Receipts from special taxes of, during the year, by States and Territories.....	198
Receipts from the several sources relating to, for first three months of fiscal years 1915 and 1916, compared.....	49
Stamps for, issued during the year, number and value of.....	224
DEALERS, OLEOMARGARINE :	
Distribution of, among the several collection districts.....	230
Same, among States and Territories.....	234
Number of, retail, for fiscal years 1914 and 1915.....	235
Number of, wholesale, for fiscal years 1914 and 1915.....	235
Receipts from each source relating to, for last two fiscal years, compared.....	42
Receipts from each source relating to, during the year, by collection districts.....	174
Same, by States and Territories.....	200
Receipts from the several sources relating to, for first three months of fiscal years 1915 and 1916, compared.....	49
Stamps for, issued during the year, number and value of.....	224
DEALERS, OLEOMARGARINE :	
Distribution of, among the several collection districts.....	230
Same, among States and Territories.....	234
Number of, retail, for fiscal years 1914 and 1915.....	235
Number of, wholesale, for fiscal years 1914 and 1915.....	235
Receipts from each source relating to, for fiscal years 1914 and 1915, compared.....	42
Receipts from each source relating to, during the year, by collection districts.....	180
Same, by States and Territories.....	206
Receipts from the several sources relating to, for first three months of fiscal years 1915 and 1916, compared.....	50
DENATURED ALCOHOL. (See ALCOHOL.)	
DISTILLED SPIRITS :	
Decrease in quantity of, bottled in bond, for fiscal year 1915.....	5
Decrease in production of, for fiscal year 1915.....	126, 127
Decrease in tax-paid withdrawals of, for fiscal year 1915.....	44
Production of, by collection districts, for fiscal years 1914 and 1915, compared.....	126
Same, by States and Territories, for fiscal years 1914 and 1915, compared.....	127
Production of, for last four fiscal years prior to 1914.....	127
Production of, from materials other than fruit, tax-paid withdrawals of, and quantity remaining in warehouse for past 15 fiscal years.....	12
Quantity in stillery and general bonded warehouses at the beginning and at the end of the fiscal years 1914 and 1915.....	96

	Page.
DISTILLED SPIRITS—Continued.	
Quantity tax paid for bottling in bond for fiscal years 1914 and 1915, compared	78
Transferred to bottling warehouses for bottling in bond for export during fiscal year 1915, quantity by collection districts	71
Withdrawals of, tax paid for consumption during last five fiscal years	44
DISTILLERIES:	
Close supervision of, exercised during the year	13
Distribution of, among the States and Territories	118
Operated during the year, number of	118
Registered during the year, number of	118
DISTILLERIES, FRUIT:	
Distribution of, among the several collection districts	119
Same, among States and Territories	118
Operated during the year, number of	119
Registered during the year, number of	119
DISTILLERIES, GRAIN:	
Capacities of, registered and operated during the year, by collection districts	120
Same, by States and Territories	122
Operated during the year, number of	120
Registered during the year, number of	120
DISTILLERIES, INDUSTRIAL:	
Provided for by amendatory act of March 2, 1907	13
Their establishment further authorized by act of October 3, 1913	13
DISTILLERIES, MOLASSES:	
Operated during the year, number of	118
Registered during the year, number of	118
DRAWBACK:	
Allowed from 1906 to 1915, aggregate of	106
Allowed on claims, tobacco, cigars, cigarettes, distilled spirits, and stills, during fiscal year 1915, amount of	106
Allowed on claims, proprietary articles, tobacco, cigars, cigarettes, etc., during last 10 fiscal years	106
EMERGENCY REVENUE ACT (Oct. 22, 1914):	
Collections under, for fractional parts of fiscal year 1915	3
Receipts from, for fiscal year 1915	47
Receipts from, for first three months of fiscal year 1916	4
EXPENDITURES:	
Analyses of, by collection districts	52-69
Under the different heads of appropriation and other classification	51, 70-72
Expenses for fiscal year 1917, detailed estimate of	7
FERMENTED LIQUORS:	
Conveyed by pipe lines to bottling premises	15
Production of, by collection districts, during fiscal year 1915	131
Same, by States and Territories, during fiscal year 1915	131
Production of, States showing the largest	5
Production of, for last four fiscal years prior to 1915	132
Quantities of, on which tax was paid during last two fiscal years, compared	44
Receipts from each source and aggregate receipts from all sources relating to, for last two fiscal years, compared	42
Receipts from each source relating to, during the year, by collection districts	174
Same, by States and Territories	200
Receipts from the several sources relating to, for first three months of fiscal years 1915 and 1916, compared	50
Removed in bond, free of tax, for export during fiscal year 1915, by districts	105
Stamps for, issued during the year, number and value of	154, 227
Withdrawals of, tax paid for consumption during last five fiscal years	44
FILLED CHEESE:	
No transactions in, during the year	139
GAUGERS:	
Fees of, not to exceed \$5 per day	11
Number of	11
GIN:	
Countries to which exported during the year ended June 30, 1915	81
Exported during fiscal year 1915, quantity of	81, 92
Lost by leakage or evaporation in warehouse during fiscal year 1915, quantity of	80, 92
Produced during fiscal year 1915, quantity of	76, 92
Remaining in distillery and general bonded warehouses at close of fiscal years 1914 and 1915, quantities of	75, 91, 92
Withdrawn from warehouse, tax paid, during fiscal year 1915, quantity of	77, 92
GRAIN AND OTHER MATERIALS:	
Used in the production of distilled spirits during the year, aggregate quantity of	122, 123
HIGH WINES:	
Produced during fiscal year 1915, quantity of	76, 92
Remaining in distillery and general bonded warehouses at close of fiscal years 1914 and 1915, quantities of	91, 93
Withdrawals of, from warehouse, tax paid, during fiscal year 1915, quantity of	77, 92
ILLEGAL DISTILLING:	
Continues without abatement	39
Statistics relating to	151-154
INCOME TAX ON ALASKA RAILROADS:	
Receipts from, during fiscal year 1915	43
Receipts payable to the treasurer of Alaska	43
INCOME TAX UPON CORPORATIONS. (See CORPORATION INCOME TAX.)	

	Page.
INDIVIDUAL INCOME TAX:	
Amendments to the income-tax law proposed	40
Card-record system devised and placed in operation in the division of	23
Inadequacy of the force of agents and inspectors provided for by present law	23
Chart showing number of returns filed and classification of	25
Collections from, normal and additional	24
No statistics compiled showing amounts withheld at source	25
Number of individuals (classified) making returns by source	25, 114
Same, by States and Territories	116
Receipts from, by collection districts	188
Same, by States and Territories	47, 214
INTERNAL REVENUE:	
Aggregate receipts of, for each fiscal year from Sept. 1, 1862, to 1915, statement of	48
Aggregate receipts of, for first three months of fiscal years 1915 and 1916, compared	49
Aggregate receipts of, by States and Territories, etc.	46, 222
Amount of, collected and reported to commissioner by the several collectors during the year, by collection districts	45
Amount of, collected and reported to commissioner during the year, by States and Territories	46
Collections of, derived from general sources	41
Cost of collection during the year, detailed statement of	7
Estimated expenses of collecting for fiscal year 1917	7
Estimate of aggregate receipts of, for current fiscal year	4
Percentage cost of collection for fiscal year 1915	7
Percentage cost of collection during last two fiscal years, by collection districts	248
Receipts from, in large tax-paying States and districts, statement of	5
Receipts of, from the several objects of taxation during the first three months of fiscal years 1915 and 1916, compared	49, 50
Receipts of, from the several objects of taxation during the last two fiscal years, compared	42
Statement of, receipts, etc.	3
INTERNAL-REVENUE LAWS:	
Amount paid to collectors arising from fines, etc., for violation of	136
Amount realized from sales on account of violation of	135
Court decisions, during the year, involving questions under	32-36
Legislation passed, during the year, affecting	36
Real estate acquired by the United States under	138
Schedule and amount of taxes in litigation, by districts	137
Statement of claims for reward under	137
Statements of seizures for violation of	132, 133
LABORATORY:	
Character and number of samples received and examined in	107
More important work of, given in detail	31
LAW DIVISION:	
Judgments in civil suits, and fines and penalties in criminal actions reported by clerks of United States courts	136
Number and disposition of civil and criminal cases	32
Offers in compromise, detailed statement of	135
Statements compiled in	132-138
Statement of suits and prosecutions in the circuit and district courts of the United States as furnished by the Attorney General	138
LEAKAGE. (See ALCOHOL, WHISKY, etc.)	
LEGISLATION (AFFECTING INTERNAL REVENUE):	
Acts passed during last Congress cited	36
LEGISLATION RECOMMENDED:	
Denatured alcohol—a reasonable tax to be levied	39
Fortified wines—to impose a tax of 55 cents per proof gallon on brandy used in fortifying domestic wine	39
Tobacco—every dealer in leaf tobacco to be required to give bond, etc.	39
Oleomargarine—a flat rate of tax per pound upon the product, etc.	40
Adulterated butter—to establish a butter-fat standard, etc.	40
Narcotic law—to remedy certain defects and to strengthen the administration of, etc.	40
Personal income tax—proposed amendments to the income-tax law	40
LICORICE:	
Quantity used by tobacco manufacturers, by States and districts, calendar year 1914	163
LIQUOR DEALERS. (See DEALERS, LIQUOR.)	
LITIGATION:	
Civil and criminal cases, court decisions under the corporation-tax act	32-35
Decisions under war-revenue act of June 13, 1898	35
Decisions under income-tax act of Oct. 3, 1913	35
Decisions under emergency revenue act of Oct. 22, 1914	36
Decisions on constitutionality of the narcotic law	36
Decision adverse to the United States on cotton-futures act	36
MALT:	
Used in production of distilled spirits during the year, aggregate quantity of, by districts	122
Same, by States and Territories	123
MALT LIQUORS, DEALERS IN. (See DEALERS, MALT LIQUORS.)	
MANUFACTURER AND DEALER IN LEAF TOBACCO:	
Statutes relating to giving bond and registry, recommended for amendment	39
MANUFACTURING WAREHOUSES:	
All kinds of spirits withdrawn for transfer to, during fiscal years 1914 and 1915, quantities of	92

	Page.
MATERIALS NOT SPECIFIED:	
Used in the production of distilled spirits during the year, aggregate quantity	122
of, by districts.....	123
Same, by States and Territories.....	
MILL FEES:	
Used in the production of distilled spirits during the year, aggregate quantity	122
of, by collection districts.....	123
Same, by States and Territories.....	
MISCELLANEOUS SOURCES OF REVENUE:	
Receipts from each source relating to, during first three months of fiscal years	50
1915 and 1916, compared.....	
Receipts from each source relating to, during fiscal years 1914 and 1915, com-	43
pared.....	
Receipts from each source relating to, during the year, by collection districts.....	186
Same, by States and Territories.....	212
MIXED FLOUR:	
Produced monthly from July 1, 1914, to June 30, 1915, quantity of.....	144
Receipts from, during fiscal year 1915, by districts.....	182
Same, by States and Territories.....	208
Receipts from each source relating to, for the last two fiscal years, compared.....	42
Receipts from, for first three months of fiscal years 1915 and 1916, compared.....	50
Stamps for, issued during the year, number and value of.....	154
Withdrawn, tax paid, monthly from July 1, 1914, to June 30, 1915, quan-	145
ties of.....	
MIXED-FLOUR MANUFACTORIES:	
Statement and number of, for fiscal year 1915, by States.....	145
MIXED FLOUR, MANUFACTURERS, PACKERS, OR REPACKERS OF:	
Distribution of, among the several collection districts.....	230
Same, among States and Territories.....	234
Number of, for fiscal years 1914 and 1915.....	235
Receipts from each source relating to, for the last two fiscal years, compared.....	43
Receipts from special taxes of, during the year, by collection districts.....	180
Same, by States and Territories.....	206
MOLASSES:	
Used in the production of distilled spirits during the year, quantity of.....	122, 123
NARCOTIC LAW:	
Amendments to, recommended.....	30-40
Collections under, for fiscal year 1915.....	40-43
Investigations and prosecutions incident to enforcement of.....	29
Persons registered, under provisions of, by classes and States, during first	146
three months of fiscal year 1916.....	
Provisions for, amendment of, recommended.....	30
Violations of, by States, during the period, Mar. 1 to June 30, 1915.....	148
OATS:	
Used in the production of distilled spirits during the year, quantity of.....	122, 123
OFFERS IN COMPROMISE:	
Amounts of, accepted during fiscal year 1915, statement of.....	135
Number received and accepted.....	135
Number rejected.....	135
OLEOMARGARINE:	
Necessity for remedial legislation set forth.....	26, 27
Quantity of, on which tax was paid during last two fiscal years, compared.....	44
Receipts from each source, relating to, during the year, by collection districts.....	150
Same, by States and Territories.....	206
Receipts from each source relating to, for the last two fiscal years, compared.....	42
Receipts from the several sources relating to, for the first three months of	49
fiscal years 1915 and 1916, compared.....	
Stamps for, issued during the year, number and value of.....	154, 227
Statements of, from July 1, 1914, to June 30, 1915, by districts.....	139, 141
Summary of operations in the colored and uncolored product during the fiscal	139, 140
year 1915.....	
OLEOMARGARINE, DEALERS IN. (See DEALERS IN OLEOMARGARINE.)	
OLEOMARGARINE MANUFACTORIES:	
Quantity remaining in, at the close of the fiscal year 1915.....	141
OLEOMARGARINE, MANUFACTURERS OF:	
Distribution of, among the several collection districts.....	230
Same, among States and Territories.....	234
Number of, for fiscal years 1914 and 1915.....	235
Receipts from, for first three months of fiscal years 1915 and 1916, compared.....	49
Receipts from, for the last two fiscal years, compared.....	42
Receipts from special taxes of, during the year, by collection districts.....	150
Same, by States and Territories.....	206
OPIMUM, ETC.:	
Manufacturers, importers, or distributors of, collection of special tax from,	43
during fiscal year 1915.....	
Order blanks for, collection from, during fiscal year 1915.....	43
OPIMUM (SMOKING):	
Internal revenue collected from, during fiscal year 1915.....	43, 44
Taxed at the rate of \$300 per pound by act of Jan. 17, 1914.....	169
PENALTIES:	
Receipts from, during the last two fiscal years, compared.....	43
Receipts from each source relating to, during the year, by collection districts.....	186
Same, by States and Territories.....	212
Receipts from, for first three months of fiscal years 1915 and 1916.....	50
PERSONAL INCOME TAX. (See INDIVIDUAL INCOME TAX.)	
PHILIPPINE TOBACCO PRODUCTS:	
Collections of internal revenues on, during the fiscal years 1914 and 1915,	44
compared.....	
Same, covered into the Philippine treasury.....	44
Internal-revenue taxes on, provided for by tariff act of Aug. 5, 1909.....	44

	Page.
PLAYING CARDS:	
Exportation of, in bond, during the fiscal year 1915, statement of.....	105
Receipts from, by districts.....	186
Receipts from, by States and Territories.....	212
Receipts from, during last two fiscal years, compared.....	43
Receipts from, for first three months of fiscal years 1915 and 1916.....	50
Stamps for, issued during the year, number and value of.....	154, 228
PORTO RICAN PRODUCTS:	
Articles of merchandise coming from Porto Rico.....	43
Collections of internal revenue on, during the fiscal years 1914 and 1915,	43
compared.....	
PROCESS OR RENOVATED BUTTER:	
Production and tax-paid withdrawals of, for past 10 fiscal years.....	143
Quantity of, withdrawn, tax paid, during the fiscal year 1915.....	44
Receipts from each source relating to, during fiscal year 1915, by collection	182
districts.....	
Same, by States and Territories.....	208
Receipts from the several sources relating to, for the last two fiscal years,	43
compared.....	
Stamps for, issued during the year, number and value of.....	154, 228
Statements, by months, of quantity produced at manufactories, quantity	142, 143
withdrawn therefrom, tax paid, and quantity of, lost or destroyed,	
during fiscal year 1915.....	142
Same, by districts.....	142
Summary of operations at renovated-butter factories during the fiscal year	142
1915.....	
PROCESS OR RENOVATED BUTTER, MANUFACTURERS OF:	
Distribution of, among the several collection districts.....	230
Same, among the States and Territories.....	234
Number of, for fiscal years 1914 and 1915.....	235
Receipts from, during first three months of fiscal years 1915 and 1916, com-	50
pared.....	
Receipts from, for fiscal years 1914 and 1915, compared.....	43
Receipts from special taxes of, during the year, by collection districts.....	182
Same, by States and Territories.....	208
RECEIPTS:	
See Table A.....	172-223
RECOMMENDATIONS. (See LEGISLATION RECOMMENDED.)	
RECTIFIERS:	
Distribution of, among the several collection districts.....	230
Same, among the States and Territories.....	234
Number of, for fiscal years 1914 and 1915.....	235
Receipts from, during the last two fiscal years, compared.....	42
Receipts from, for first three months of fiscal years 1915 and 1916.....	49
Receipts from special taxes of, during the year, by collection districts.....	172
Same, by States and Territories.....	198
REFUNDED TAXES:	
By collection districts.....	190-196
By States and Territories.....	216-223
Total amount of, for the year.....	196, 223
RESTAMPING:	
Applications for, under section 3315, Revised Statutes.....	37
REVENUE AGENTS:	
And other field officers, commended.....	38
Illicit distilling operations, during the fiscal years 1914 and 1915, com-	39
pared.....	
Number of, employed during the year.....	150
Salaries and expenses of, during the year.....	150
Work performed by, and amounts expended from appropriation, "Punish-	151
ment for violations of internal-revenue laws," statement of.....	
REVENUE AGENTS AND INSPECTORS UNDER INCOME-TAX LAW:	
Salaries and expenses of, during the year.....	150
RUM:	
Countries to which exported during the fiscal year 1915.....	8
From Porto Rico, tax paid by stamp.....	79
Exported during fiscal year 1915, quantity of.....	81, 92
Lost by leakage or evaporation in warehouses during fiscal year 1915, quan-	80, 92
tity of.....	
Molasses used for production of, during last two fiscal years, quantities of,	127
compared.....	
Produced during fiscal year 1915, quantity of.....	70, 92
Remaining in distillery and general bonded warehouses at close of fiscal years	75, 92
1914 and 1915, quantities of.....	
Withdrawn from warehouse, tax paid, during fiscal year 1915, quantity of.....	77, 92
RYE:	
Used in the production of distilled spirits during the year, quantity of.....	122, 123
SCHEDULE A (DOCUMENTARY STAMPS, ETC.):	
Receipts from, during fiscal year 1915.....	43
Receipts from, for first three months of fiscal year 1916.....	50
SCHEDULE B (PERFUMERY, COSMETICS, ETC.):	
Receipts from, during fiscal year 1915.....	43
Receipts from, for first three months of fiscal year 1916.....	50
SNUFF:	
Manufactured during calendar years 1913 and 1914, aggregate quan-	156, 166
ties of.....	

	Page.
SNUFF—Continued.	
Manufactured during calendar year 1914, quantity of, by States and districts	166
Receipts from, during first three months of fiscal years 1915 and 1916, compared	49
Receipts from, during last two fiscal years, compared	42
Receipts from, during the year, by collection districts	180
Receipts from, by States and Territories	200
Removed in bond for export, free of tax, during fiscal year 1915	103
Stamps for, issued during the year, number and value of	154, 225
Withdrawals of, tax paid, for consumption during past five fiscal years	45
SPECIAL BONDED WAREHOUSES FOR STORAGE OF FRUIT BRANDY:	
Brandy lost by leakage or evaporation in, during the year	101
Brandy deposited in, withdrawn from, and remaining in, during the year	100, 101
Brandy remaining in, July 1, 1914, quantities of, by collection districts	100
Brandy remaining in, June 30, 1915, quantities of, by collection districts	101
Brandy withdrawn, tax paid, during the year, quantities of, by collection districts	100
Brandy withdrawn for export during the year, quantities of	101
Summary of operations at, during the year	101
SPECIAL TAXES. (See TABLE A.)	
SPECIAL TAXPAYERS. (TABLE C.):	
Actual number of different kinds of, for 12 months ended June 30, 1915, by collection districts	230
Same, by States and Territories	234
Aggregate of actual number of, for fiscal years 1914 and 1915	235
SPIRITS:	
Countries to which exported during the year 1915	81
Distilled from fruit on which tax was paid during last two fiscal years, quantities of, compared	44
Distilled from grain, average yield of, per bushel	125
Distilled from materials other than fruit on which tax was paid during last two fiscal years, quantities of, compared	44
Distilled from molasses, average yield of, per gallon	125
Exported during fiscal year 1915, quantity of	81
In distillery and general bonded warehouses July 1, 1914, quantities of, by collection districts	75
In distillery and general bonded warehouses June 30, 1915, aggregate quantities of	91
In distillery and general bonded warehouses June 30, 1915, by collection districts and seasons of production, quantities of	97-99
Loss by casualty during last fiscal year, quantities of	89, 92
Loss by casualty during the year, quantity of, by collection districts	89
Loss by leakage or evaporation in warehouses during last fiscal year, quantity of	80, 92
Loss by leakage or evaporation in warehouses during the year, quantity of, by collection districts	80
Materials used for production of, during last two fiscal years, statement of	127
Materials used for production of, during the year, by collection districts, quantity of	122
Same, by States and Territories	123
Produced from grain during last two fiscal years, quantities of, compared	127
Produced from materials other than fruit during fiscal year 1915, quantities of, by collection districts	76
Produced, withdrawn from, and remaining in warehouses for the fiscal year 1915	92
Production of, during fiscal years 1914 and 1915, by collection districts	126
Production of, during fiscal year 1915, quantity of	126
Production of, from grain and molasses, during last two fiscal years, statement of	127
Production, tax-paid withdrawals, etc., for last 10 fiscal years	96
Quantity of, upon which tax was paid by stamp during fiscal years 1914 and 1915	79
Receipts from each source relating to, during first three months of fiscal years 1915 and 1916, compared	49
Receipts from each source relating to, during the year, by collection districts	172
Same, by States and Territories	198
Receipts from each source relating to, for fiscal years 1914 and 1915, compared	42
Rectified during the fiscal year 1915, by collection districts, quantities of	128
Same, by States and Territories	128
Remaining in warehouses at close of fiscal years 1914 and 1915, aggregate quantities of	75, 92
Removed in bond for export, during fiscal year 1915, quantity of	81
Stamps for, issued during the year, number and value of	154, 226
Summary of, for fiscal year 1915	94
Summary of monthly statements of, furnished by collectors during the fiscal year 1915	95
Taxes on deficiencies in production of	75
Taxes on excess of materials used	75
Transferred, tax paid, to bottling warehouses for bottling in bond during the year	78
Transferred to bottling warehouses for bottling in bond, for export	82
Withdrawn for export during the fiscal year 1915, quantity of, by districts	81
Withdrawn for scientific purposes and use of United States during fiscal year 1915, quantity of	82, 92
Withdrawn for scientific purposes and use of United States during fiscal year 1915, by collection districts, quantity of	82

	Page.
SPIRITS—Continued.	
Withdrawn for transfer to manufacturing warehouses during fiscal year 1915, aggregate quantity of	89, 92
Withdrawn for transfer to manufacturing warehouses during the year, quantities of, by collection districts	89
Withdrawn from distillery and general bonded warehouses, tax paid, during fiscal year 1915, quantity of	77, 92
Withdrawn from distillery and general bonded warehouses, tax paid, during fiscal year 1915, including spirits, tax paid, for bottling in bond, quantity of	78
SPIRITS GAUGED IN 1915:	
Aggregate quantity of	129
Quantities of by collection districts	129
SPIRITS INTENDED FOR EXPORT:	
Stamps for, receipts from, during the year, by collection districts	172
Same, by States and Territories	195
SPIRITS IN WAREHOUSES:	
Quantities of, on July 1, 1914, and produced during the fiscal year 1915, by season and year of production, from spring, 1906, to spring, 1915	79
Quantities of, withdrawn from, during the fiscal year 1915, by season and year of production, from spring, 1906, to spring, 1915	79
Quantities of, remaining in, June 30, 1915, by season and year of production, from spring, 1906, to spring, 1915	79
Quantities of, remaining in distillery and general bonded warehouses, June 30, 1915, by seasons of production, by collection districts	97-99
SPIRITS LOST BY CASUALTY:	
During the fiscal year, quantities of	89, 92, 101
During the year, detailed statements of	89, 90
SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE:	
During fiscal year 1915, quantity of	80, 92
SPIRITS REMOVED IN BOND FOR EXPORT:	
During fiscal year 1915, quantity of	81, 92
STAMP AGENTS:	
Salaries of, reimbursed to Government by contractors	8, 37
STAMPS, INTERNAL REVENUE:	
Certificates issued for lost stamps	38
New stamps for mixed flour and oleomargarine issued	38
Stamp vault removed	38
Contract for manufacture of paper for	37
Increase in deliveries of, during fiscal year 1915	37
Issued during the year, number and value of	154, 224, 229
Value of, returned during fiscal year 1915	37
Use of, in restamping tax-paid articles under section 3315, Revised Statutes	37
Value of, delivered to collectors of internal revenue, for fiscal year 1915	37
STILLS, MANUFACTURERS OF:	
Distribution of, among the several collection districts	230
Same, among the States and Territories	234
Number of, for fiscal years 1914 and 1915	235
Receipts from special taxes of, by collection districts	172
Same, by States and Territories	198
STILLS OR WORMS MANUFACTURED:	
Receipts from, during the year, by collection districts	172
Same, by States and Territories	198
STOREKEEPERS, STOREKEEPER-GAUGERS, AND GAUGERS:	
Number and pay of	11
TOBACCO:	
Known as perique, operations in	158
Receipts from each source and from all sources relating to, during fiscal years 1914 and 1915, compared	42
Receipts from each source relating to, during the year, by collection districts	180
Same, by States and Territories	200
Receipts from the several sources relating to, during first three months of fiscal years 1915 and 1916, compared	49
TOBACCO AND SNUFF:	
Quantity of, on which tax was paid during fiscal years 1914 and 1915, compared	44
Receipts from, for first three months of fiscal years 1915 and 1916, compared	49
TOBACCO FACTORIES:	
Aggregate number of, in calendar year 1914	165
Number of, by States and districts	163
TOBACCO, LEAF:	
Bond for dealers in, legislation recommended	39
Dealers and manufacturers in, to be required to register only on commencing business	39
Statement of quantity of, used in manufacturing during past 10 years	156
Used in manufacture of large cigars during calendar year 1914, aggregate quantity of	157
Used in manufacture of small cigars during calendar year 1914, aggregate quantity of	157
Used in manufacture of large cigarettes during calendar year 1914, aggregate quantity of	162
Used in manufacture of small cigarettes during calendar year 1914, aggregate quantity of	162
Used in manufacture of every 1,000 large cigars during calendar year 1914, average quantity of	160
Used in manufacture of every 1,000 small cigars during calendar year 1914, average quantity of	160

TOBACCO LEAF—Continued.	Page.
Used in manufacture of every 1,000 large cigarettes during calendar year 1914, average quantity of	159
Used in manufacture of every 1,000 small cigarettes during calendar year 1914, average quantity of	159
Used in manufacture of tobacco during calendar years 1913 and 1914, aggregate quantities of	165
Used in manufacture of cigarettes during calendar year 1914, quantities of, by districts	162
Used in manufacture of cigars during calendar year 1914, quantities of, by States and districts	160
Used in manufacture of tobacco during calendar year 1914, quantities of, by States and districts	163
TOBACCO MANUFACTURED:	
Fine-cut, produced during calendar year 1914, quantities of, by States and districts	166
Fine-cut, produced during calendar years 1913 and 1914, aggregate quantities of	156, 168
Plug, produced during calendar year 1914, quantities of, by States and districts	166
Plug, produced during calendar years 1913 and 1914, aggregate quantities of	156, 168
Smoking, produced during calendar year 1914, quantities of, by States and districts	166
Smoking, produced during calendar years 1913 and 1914, aggregate quantity of	156, 168
States showing the largest production of	6
Withdrawals of, tax-paid for consumption, during the past five fiscal years	44
TOBACCO, MANUFACTURED, AND SNUFF:	
Exported in bond during calendar years 1913 and 1914, quantities of	166
In process of manufacture Dec. 31, 1913 and 1914, quantities of	163
Manufactured during calendar years 1913 and 1914, aggregate quantities of	168
Materials used in manufacture of, during the calendar years 1913 and 1914, aggregate quantities of, different kinds of	165
Materials used in manufacture of, during calendar year 1914, different kinds of, by States and districts	163
On hand January 1, 1914, and 1915, quantities of	168
Produced during calendar year 1914, quantities of, different kinds of, by States and districts	166
Removed for export during fiscal year 1915, quantity of	103
Removed and unaccounted for during fiscal year 1915, quantity of	103
Stamps for, issued during the year, number and value of	154, 225
Stamps for, printed on tin-foil wrappers, issued during the year, number and value of	154, 225
Statistics relating to production, sale, exportation, etc., of, during calendar year 1914, by States and districts	166
Statistics relating to quantities of leaf tobacco and other materials used in the manufacture of, during calendar year 1914, by States and districts	163
Tables showing number of persons or firms engaged in business of manufacturing, materials used, and products manufactured by them, compiled from reports of collectors for calendar year 1914	163, 166
Tax paid during last two fiscal years, quantities of, compared	44
To be accounted for during calendar years 1913 and 1914, quantities of	168
Value of stamps required for sales of, during calendar years 1913 and 1914	168
Withdrawn for consumption during last two fiscal years, quantities of	44
TOBACCO, MANUFACTURED, AND SNUFF IN BOND:	
Exported during the fiscal year, quantity of	103
Unaccounted for June 30, 1915, quantity of	103
Removed for export during fiscal year 1915, quantity of	103
Tax paid and returned to factory, quantity of	103
VIOLATION OF INTERNAL-REVENUE LAWS:	
Accounts of expenditures for discovery of	153
Expenditures for, through revenue agents	153
WHEAT:	
Used in the production of distilled spirits during the year, by districts	122
Used in the production of distilled spirits during the year, by States and Territories	123
Used in the production of distilled spirits during the year, aggregate quantity of	123
WHISKY:	
Bottled in bond, tax paid, during the fiscal year 1915	78
Countries to which exported during the fiscal year 1915	81
Exported during fiscal year 1915, quantity of	81, 92
Lost by casualty during the fiscal year 1915, quantity of	89, 92
Lost by leakage or evaporation in warehouses during fiscal year 1915, quantities of	80, 92
Produced during fiscal year 1915, quantity of	76, 92
Remaining in distillery and general bonded warehouses at close of fiscal years 1914 and 1915, quantities of	75, 91, 92
Withdrawn for scientific purposes and uses of United States during fiscal year 1915, quantities of	82, 91
Withdrawn from distillery and general bonded warehouses, tax paid, during fiscal year 1915, quantity of	77, 92
WINES:	
Brandy, grape, used in the fortification of, comparative statement for the last three years	103
Brandy, grape, used in the fortification of, collections from	42, 49
Brandy, grape, used in the fortification of, statement of quantity of	103

WINES—Continued.	Page.
Fortified and used during the year, aggregate quantity of (before fortification, after fortification)	103
Fortified during the year, quantity of different kinds of (before fortification, after fortification)	102
Stamps for, number issued during the year	154, 229

TABLES ACCOMPANYING THE REPORT.

TABLE A.

Receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory	172-223
Spirits, and from each specific source of, by collection districts	172
Same, by States and Territories	198
Tobacco, and from each specific source of, by collection districts	174
Same, by States and Territories	200
Fermented liquors, and from each specific source of, by collection districts	180
Same, by States and Territories	206
Oleomargarine, and from each specific source of, by collection districts	180
Same, by States and Territories	206
Mixed flour, and from each specific source of, by collection districts	182
Same, by States and Territories	208
Adulterated butter, and from each specific source of, by collection districts	182
Same, by States and Territories	208
Process or renovated butter, and from each specific source of, by collection districts	182
Same, by States and Territories	208
Special taxes, including bankers, brokers, etc., by collection districts	184
Same, by States and Territories	210
Schedules A and B (documentary stamps, etc., and perfumery, cosmetics, etc.) by collection districts and by States and Territories	186, 212
Opium, manufactured for smoking purposes, by collection districts and States and Territories	186, 212
Opium, etc. (special tax), and order blanks, by collection districts and States and Territories	186, 212
Playing cards, by collection districts and by States and Territories	186, 212
Collections not otherwise herein provided for, by collection districts and by States and Territories	186, 212
Total miscellaneous collections, by collection districts and by States and Territories	186, 212
Penalties, etc., by collection districts and by States and Territories	186, 212
Corporation income tax, by collection districts and by States and Territories	188, 214
Individual income tax, by collection districts and by States and Territories	188, 214
Recapitulation of receipts from each general source of internal revenue and amounts refunded in each collection district, State, and Territory	190-197, 216-223

TABLE B.

Statements showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during fiscal year 1915:	
Table No. 1.—Special-tax stamps	224
Table No. 2.—Special-tax stamps (act of Oct. 22, 1914)	224
Table No. 3.—Tobacco and snuff	225
Table No. 4.—Cigars and cigarettes	226
Table No. 5.—Distilled spirits (tax-paid and exportation)	226
Table No. 6.—Case	227
Table No. 7.—Oleomargarine	227
Table No. 8.—Butter	227
Table No. 9.—Fermented liquors	227
Table No. 10.—Documentary (series 1898)	228
Playing cards	228
Mixed flour	228
Table No. 11.—Documentary (act of Oct. 22, 1914)	228
Table No. 12.—Proprietary (act of Oct. 22, 1914)	228
Table No. 13.—Wines, cordials, etc. (act of Oct. 22, 1914)	228
Table No. 14.—Order forms for opium, etc. (act of Dec. 17, 1914)	229
Table No. 15.—Statement showing the aggregate number and denomination of internal-revenue stamps having no money value issued to collectors of internal revenue during fiscal year 1915	229
Miscellaneous	229

TABLE C.

Statements of the actual number of the different kinds of special-tax payers during the fiscal year 1915	230-237
--	---------

TABLE D.

Statement of the receipts from special taxes in the several States and Territories for the fiscal year 1915	238-245
---	---------

TABLE E.

Statement of collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years 1914 and 1915	246-249
---	---------