ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1917

With Statistical Tables

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TREASURY DEPARTMENT,

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Internal Revenue.

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REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., September 25, 1917.

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, 1917:

This report also shows the total receipts from the several sources of internal revenue for the three months ended September 30, 1917, compared with the receipts for the corresponding period of 1916.

ACCOUNTS AND STATISTICS.

The total receipts of the bureau for 1917 amounted to $809,393,640.44, the largest in the history of the bureau and exceeding by $296,670,352.67 the receipts for 1916. Of the total for 1917 there was collected from corporations an aggregate of $179,539,631.03, under the act of October 3, 1913, and at the increased tax of 2 per cent, under the act of September 8, 1916, as compared with $56,972,720.88, collected during the preceding fiscal year, being an increase of $122,566,910.15.

Income-tax collections from individuals aggregated $180,108,340.10, as compared with $67,943,594.63 during the preceding fiscal year, being an increase of $112,164,745.47.

These receipts from individual income tax during fiscal year 1917 include $12,321,250.71, taxes accruing prior to January 1, 1916 (act of Oct. 3, 1913), and $167,787,089.39 taxes for calendar year 1916 (act of Sept. 8, 1916).

The ordinary receipts for fiscal year 1917, exclusive of income tax and emergency and other revenue provided for in the act of October 22, 1914, and subsequent acts, as compared with similar receipts for fiscal year 1916, show the following substantial increases:

Distilled spirits	$31,003,348.25
Manufactured tobacco, snuff, cigars, and cigarettes	16,906,110.90
Fermented liquors (less additional tax of 50 cents per barrel)	2,072,085.59
Miscellaneous	925,580.83
Total	50,907,125.57

The receipts from ordinary and other sources, except excess profits and income taxes, for the first three months of current fiscal year were $139,911,982.62, as compared with $105,531,200.87, for the corresponding period of the fiscal year 1917, an increase of $34,380,781.75.

Income tax collected for the first three months of current fiscal year amounted to $20,058,362.35, as compared with $11,853,624.95 for corresponding period of the fiscal year 1917, an increase of $8,204,737.40.

I estimate the collections for the fiscal year ending June 30, 1918, distributed as follows:

Ordinary collections, $445,700,000; additional revenue (act of Oct. 3, 1917), excluding excess profits and income taxes, $527,300,000; excess profits tax, $1,226,000,000; income tax, $1,201,000,000 (corporation $535,000,000 and individual $666,000,000); making a total of $3,400,000,000.

I estimate the collections for fiscal year ending June 30, 1919, distributed as follows:

Ordinary collections, $367,462,500; additional revenue (act of Oct. 3, 1917), excluding excess profits and income taxes, $630,537,500; excess profits tax, $1,226,000,000; income tax, $1,201,000,000 (corporation $535,000,000 and individual $666,000,000); making a total of $3,425,000,000.

The estimated receipts for fiscal year 1918, except such as relate to the "war revenue" taxes, are predicated in part on the collections for the first three months of that fiscal year and on a continuation of the war and the accompanying industrial conditions without material change in existing laws affecting internal revenue.

SOURCES OF INTERNAL REVENUE.

The sources of internal taxation producing the largest amounts of revenue during last fiscal year are distilled spirits, exclusive of special taxes, $187,288,082.49; fermented liquors, exclusive of special taxes, $91,094,677.70; manufactured tobacco, including snuff, cigars, and cigarettes, and not including special taxes for the manufacture and sale of same, $102,230,205.36; munitions manufacturers' tax, $27,663,939.63; various special taxes, including tax on capital stock of corporations, and amounting in the aggregate to $23,371,310.39; corporation income tax, $179,539,631.03; and individual income tax, $180,108,340.10.

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 1917 are New York, $189,944,071.68; Illinois, $88,213,200.70; Pennsylvania, $83,402,857.12; Ohio, $51,342,224.27; and Kentucky, $47,117,694.28.

Among the States in which the smallest collections were made are Nevada, $173,511.38; Wyoming, $340,336.71; North Dakota, $388,250.53; South Dakota, $432,113.80; Idaho, $474,541.77; and New Mexico, $494,405.45.

Of the collection districts, the second New York reported $89,966,762.26; the third New York, $49,156,866.91; and the first Illinois, $42,330,963.51, which were the three largest collections made.

The four States in which the largest amounts of corporation income tax were collected are New York, $46,566,951.90; Pennsylvania, $24,238,266.36; Illinois, $14,359,537.16; and Ohio, $12,873,403.13. The collection districts showing the largest collections from this source are the second New York, $31,488,313.25; first Illinois, $13,053,369.95; twenty-third Pennsylvania, $12,002,028.36; third Massachusetts, $9,320,716.63; and first Pennsylvania, $9,205,457.49.

The four States in which the largest individual income tax was collected are New York, $81,495,783.31; Pennsylvania, $17,860,341.18; Illinois, $11,739,952.41; and Massachusetts, $10,959,847.50. The collection districts showing the largest collections from this source are the second New York, $41,925,083.46; third New York, $26,507,320.94; first Illinois, $10,973,029.53; third Massachusetts, $10,959,847.50; and first Pennsylvania, $10,071,214.93.

PRODUCTION IN STATES AND COLLECTION DISTRICTS.

The fiscal year 1917 witnessed a large increase in the production and tax-paid withdrawal of distilled spirits; a moderate increase in the production of fermented liquors; a substantial increase in chewing and smoking tobacco and in large cigars, with an increase of over 30 per cent in the production and tax-paid withdrawal of small cigarettes.

During the fiscal year 1916 the total production of distilled spirits was 253,283,273 gallons; in 1917, 286,085,464 gallons, an increase of 32,802,191 gallons.

The five States having the largest production of distilled spirits during the last fiscal year are Illinois, 79,320,617 gallons; Indiana, 43,361,276 gallons; Kentucky, 36,441,778 gallons; Louisiana, 26,545,833 gallons; and Maryland, 24,965,320 gallons.

The four collection districts having the largest production of distilled spirits are the fifth Illinois, 62,230,255 gallons; seventh Indiana, 28,949,950 gallons; Louisiana, 26,545,833 gallons; and Maryland, 25,574,133 gallons.

During the fiscal year 1917 there were tax paid for bottling in bond 16,512,307 taxable gallons, as compared with 12,578,452 taxable gallons tax paid during 1916, an increase of 3,933,855 taxable gallons.

The five States which produced the largest quantity of fermented liquors are New York, 13,198,400 barrels; Pennsylvania, 8,174,457 barrels; Illinois, 6,223,097 barrels; Ohio, 5,458,868 barrels; and Wisconsin, 4,919,014 barrels.

The three collection districts which produced the largest quantity of fermented liquors are third New York, 5,295,809 barrels; first Illinois, 5,237,685 barrels; and first Wisconsin, 4,088,032 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 1916 are as follows:

Pennsylvania	1,955,169,488
New York	1,122,251,404
Ohio	708,041,968
New Jersey	533,089,455

The two districts showing the largest production of cigars are the first Pennsylvania, 794,955,165, and the ninth Pennsylvania, 701,373,698.

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

Maryland	398,724,200
Pennsylvania	290,556,840
New Jersey	123,965,720

The greatest production by districts is as follows:

Maryland	398,724,200
First Pennsylvania	289,551,040
Fifth New Jersey	123,965,720
First New York	46,054,100

The States of North Carolina, New York, 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.

North Carolina	10,743,467,940
New York	7,748,561,853
Virginia	3,636,450,705
New Jersey	1,786,861,210
Louisiana	941,571,020
California	307,737,825
Pennsylvania	88,877,070

The three districts showing the greatest production of little cigarettes are the fifth North Carolina, which produced 6,802,665,240; the fourth North Carolina, which produced 3,940,802,700; and the second Virginia, which produced 3,626,933,505.

New York produced the greatest number of large cigarettes, showing a production of 21,164,170, of which number 17,309,705 were manufactured in the third district and 3,780,565 in the second district.

The States of North Carolina, Missouri, Ohio, Kentucky, New Jersey, and Illinois, 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	117,337,285
Missouri	73,420,745
Ohio	44,486,535
Kentucky	41,246,776
New Jersey	34,517,005
Illinois	26,503,564

The districts producing the largest quantity were—

	Pounds.
Fifth North Carolina	92,909,201
First Missouri	73,344,285
Fifth Kentucky	36,334,212
Fifth New Jersey	34,500,896
First Ohio	32,852,507
First Illinois	25,934,305

COST OF COLLECTING INTERNAL-REVENUE TAXES.

The cost of collecting the internal revenue for the fiscal year was $9.51 per $1,000, or 0.95 per cent, which is the lowest so far attained in the history of the bureau.

The cost of collection for the previous year was $14.04 per $1,000, or 1.40 per cent.

The average cost of collection since the establishment of the bureau is approximately $23.21 per $1,000, or 2.32 per cent.

The following represents the expenditures from the various appropriations for the fiscal year 1917:

Salaries and expenses of collectors of internal revenue	$2,231,359.50
Salaries and expenses of collectors of internal revenue (act of Oct. 22, 1914)	283,681.64
Salaries and expenses of agents and subordinate officers of internal revenue	2,065,764.93
Collecting the income tax	1,539,702.01
Salaries, office of Commissioner of Internal Revenue	672,635.58
Punishment for violation of internal-revenue laws	165,516.93
Restricting the sale of opium, etc	289,397.60
Miscellaneous expenses, Internal-Revenue Service	97,556.57
Collecting the cotton-futures tax	19,013.28
Collecting the excess-profits tax, 1917–18	937.50
Collecting the tax on legacies, munitions, etc	333,465.54
Total amount expended	7,699,031.08

NOTE.—Not included in this total are bills approximating $10,000 covering expenses of deputy collectors incurred in excess of allowances, transportation requests, miscellaneous items, etc., not yet adjusted.

The amount expended from the appropriation "Refunding internal-revenue collections" is $108,493.61. This amount is not considered as a part of the expense incident to the collection of internal revenue, so is not included in the 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, 1919, as follows:

Office of the Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers	$695,270
Salaries and expenses of collectors of internal revenue: For salaries and expenses of collectors of internal revenue, deputy collectors, surveyors, clerks, messengers, and janitors in the internal-revenue offices	3,565,000
Salaries and expenses of agents and subordinate officers of internal revenue: For salaries and expenses of 40 revenue agents provided for by law, fees and expenses of gaugers, and salaries and expenses of storekeepers and storekeeper-gaugers	1,200,000
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	100,000
Punishment for violation of internal-revenue laws: For detecting and bringing to trial persons guilty of violating the internal-revenue laws or conniving at the same, including payments for information and detection of such violations	175,000
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	100,000
Collecting the income tax: For expenses of assessing and collecting the income tax as provided in Title I of the act entitled "An act to increase the revenue, and for other purposes," approved Sept. 8, 1916, and subsequent acts, including the employment of agents, inspectors, deputy collectors, clerks, and messengers in the District of Columbia and the several collection districts, and for the purchase of such supplies, equipment, mechanical devices, and other articles as may be necessary for use in the District of Columbia and the several collection districts	3,700,000
Collecting the cotton-futures tax: For expenses to enforce the provisions of part A of the act approved Aug. 11, 1916, known as the cotton-futures act, including the employment of attorneys, agents, inspectors, deputy collectors, clerks, and messengers, and for the purchase of such supplies, equipment, mechanical devices, and other articles as may be necessary	20,000

Restricting the sale of opium, etc.: For expenses to enforce the provisions of the act of Dec. 17, 1914, entitled "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 coca leaves, their salts, derivatives, or preparations, and for other purposes," including the employment of agents, inspectors, deputy collectors, chemists, assistant chemists, clerks, and messengers, in the field and in the Bureau of Internal Revenue in the District of Columbia, and for the purchase of such supplies, equipment, mechanical devices, and other articles as may be necessary for use in the District of Columbia and the several collection districts	$350,000
Collecting the tax on estates, munitions, etc.: For expenses of assessing and collecting the tax as provided by Titles I, II, and III of the act entitled "An act to increase the revenue, and for other purposes," approved Sept. 8, 1916, and subsequent acts, and to pay such sums as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may deem necessary	400,000
Collecting the war revenue: For expenses of assessing and collecting the tax as provided by the act entitled "An act to provide revenue to defray war expenses, and for other purposes," approved Oct. 3, 1917	9,000,000
Total	19,305,270
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, 1919, the sum of $695,270 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	4,500
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
4 heads of division, at $3,000 each	12,000
2 heads of division, at $3,000 each	6,000
3 heads of division, at $2,750 each	8,250
1 superintendent of stamp vault	2,000
1 private secretary	1,800
3 clerks, at $2,000 each	6,000
35 clerks of class 4	63,000
31 clerks of class 3	49,600
44 clerks of class 2	61,600
43 clerks of class 1	51,600
32 clerks, at $1,000 each	32,000
45 clerks, at $900 each	40,500
4 messengers, at $840 each	3,360
17 assistant messengers, at $720 each	12,240
16 laborers, at $660 each	10,560
For the following, formerly authorized and paid from the appropriation for "Classifying, etc., returns of corporations," and for others whose employment is necessary on account of the act imposing income taxes on corporations and individuals, namely:	
1 deputy commissioner	4,500
1 head of division	3,500
1 head of division	3,000
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
17 clerks of class 4	30,600
29 clerks of class 3	46,400
54 clerks of class 2	75,600
40 clerks of class 1	48,000
44 clerks, at $1,000 each	44,000
28 clerks, at $900 each	25,200
7 messengers, at $840 each	5,880
4 assistant messengers, at $720 each	2,880
524 Total	695,270

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, 1917, 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.
62	$4,500.00	1	$4,319.08
1	4,374.95		

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.
21	Deputy collectors	$2,500	79	Deputy collectors	$900
16	do	2,400	13	do	800
21	do	2,200	10	do	720
2	do	2,000	1	do	700
2	do	1,900	21	do	600
26	do	1,800	10	do	500
4	do	1,700	2	do	480
1	do	1,650	1	do	400
85	do	1,600	3	do	360
3	do	1,550	44	do	300
53	do	1,500	9	do	240
4	do	1,450	4	do	200
178	do	1,400	4	do	180
9	do	1,350	1	do	60
1	do	1,320	1	do	50
105	do	1,300			
444	do	1,200	1,365		
90	do	1,100			
2	do	1,050	1	Janitor	300
95	do	1,000			

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

Number.	Designation.	Salary.	Number.	Designation.	Salary.
28	Deputy collectors	$1,600	34	Deputy collectors	$1,000
12	do	1,500	33	do	900
23	do	1,400	4	do	800
1	do	1,350	5	do	720
2	do	1,300	12	do	600
250	do	1,200	1	do	360
6	do	1,100	2	do	300
1	do	1,050			
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APPROPRIATION "COLLECTING THE INCOME TAX."

Number.	Designation.	Salary.	Number.	Designation.	Salary.
1	Deputy collectors	$2,200	6	Clerks	$1,800
1	do	2,000	2	do	1,700
9	do	1,800	8	do	1,600
5	do	1,700	11	do	1,500
190	do	1,600	18	do	1,400
22	do	1,500	1	do	1,350
44	do	1,400	17	do	1,300
27	do	1,300	41	do	1,200
1	do	1,260	1	do	1,150
138	do	1,200	6	do	1,100
12	do	1,100	16	do	1,000
22	do	1,000	8	do	900
9	do	900			
2	do	800	135		
3	do	720			
1	do	600	2	Messengers	720
487					

APPROPRIATION "RESTRICTING THE SALE OF OPIUM, ETC."

Number.	Designation.	Salary.	Number.	Designation.	Salary.
63	Deputy collectors	$1,600	58	Deputy collectors	$1,200
2	do	1,500	10	do	1,100
2	do	1,400	17	do	1,000
1	do	1,320	1	do	900
4	do	1,300			
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APPROPRIATION "COLLECTING THE TAX ON LEGACIES, MUNITIONS, ETC."

Number.	Designation.	Salary.	Number.	Designation.	Salary.
1	Deputy collectors	$2,000	7	Clerks	$1,500
6	do	1,800	14	do	1,400
3	do	1,700	7	do	1,300
17	do	1,600	30	do	1,200
24	do	1,500	3	do	1,100
28	do	1,400	8	do	1,000
12	do	1,300	6	do	900
44	do	1,200	1	do	800
9	do	1,100			
2	do	1,000	79		
2	do	900			
2	do	800	1	Messenger	1,000
4	do	600	2	do	900
			1	do	800
154			2	do	720
			1	do	550
1	Clerk	1,800			
2	do	1,600	7		

FIELD FORCE.

During the fiscal year the average number employed in the field was as follows:

Collectors	64
Revenue agents appointed under section 3152 Revised Statutes, as amended	40
Income-tax agents	79
Income-tax inspectors	91
Narcotic agent	1
Narcotic inspectors employed for an average of three months	3
Cotton-futures attorney	1
Cotton-futures agents	3
Cotton-futures stenographers	2
Deputy collectors	2,010
Clerks	136
Messengers	2
Janitor	1
Emergency deputy collectors employed for an average of six months	414
Engaged upon estate tax and munition tax work:	
Agents employed for an average of three months	24
Agent employed for an average of two months	1
Deputy collectors employed for an average of nine months	154
Clerks employed for an average of nine months	79
Messengers employed for an average of nine months	7
Special employees	62
Storekeepers and storekeeper-gaugers, whose average per diem ranged from $3 to $4	875
Gaugers, whose fees or compensation ranged from $3 to $5 per day	480
Total	4,529

OBJECTS OF TAXATION.

DISTILLED SPIRITS.

During the past fiscal year there were produced from materials other than fruit 277,834,366.6 taxable gallons of distilled spirits, an increase of 28,710,444.8 gallons as compared with the quantity of like spirits produced during the fiscal year ended June 30, 1916.

Of this class of spirits there were removed from bonded warehouses on payment of tax 160,740,210.6 taxable gallons, an increase of 27,714,241.2 taxable gallons over the quantity tax paid during the preceding fiscal year. Much of this increase in tax paid withdrawals was probably due to the anticipated increase in rates of tax payment in the revenue bill then pending.

The quantity of spirits remaining in distillery and general bonded warehouses at the close of the fiscal year 1917 was 194,832,682.6 gallons, a decrease of 37,570,195.7 gallons from the quantity, 232,402,878.3 so held in bond at the close of the preceding fiscal year.

The increase in production of distilled spirits during the year was occasioned by the demand for alcohol and high-proof spirits to be denatured and for export to European countries. Withdrawals free of tax for denaturation increased 9,230,169.6 gallons during the year, and for export 2,517,900.9 gallons.

The following table shows the quantity of distilled spirits produced from materials other than fruit from the fiscal year 1900, the quantity withdrawn upon payment of tax, and the quantity held in bond at the close of each fiscal year during that period.

Fiscal year.	Produced.	Withdrawn, tax paid.	Remaining in warehouse.
	Gallons.	*Gallons.*	*Gallons.*
1900	105,484,699.8	93,391,827.8	138,087,348.9
1901	124,520,599.8	99,191,721.5	152,733,138.0
1902	128,623,401.9	103,304,981.5	168,742,430.5
1903	141,776,202.1	112,788,168.0	188,350,778.1
1904	134,311,952.0	116,033,305.6	195,135,925.8
1905	147,810,794.3	115,994,857.5	215,557,323.6
1906	145,666,125.1	122,617,943.1	226,735,828.8
1907	168,573,913.2	134,031,066.7	245,438,816.0
1908	126,989,740.1	119,703,594.4	235,026,128.2
1909	133,450,755.1	114,693,578.2	229,141,434.0
1910	156,237,526.4	126,384,726.7	233,508,674.6
1911	175,402,395.5	132,058,636.5	249,279,346.6
1912	178,249,985.0	133,259,147.6	263,785,831.8
1913	185,353,383.1	140,289,424.8	276,784,540.0
1914	174,611,645.0	136,209,752.6	282,036,460.2
1915	132,134,152.2	121,498,325.0	253,668,341.3
1916	249,123,921.8	133,025,969.4	232,402,878.3
1917	277,834,366.6	160,740,210.6	194,832,682.6

DENATURED ALCOHOL.

During the past fiscal year there were withdrawn from bond, free of tax, for denaturation, 93,762,422.7 proof gallons of alcohol and rum, as against 84,532,253.1 proof gallons withdrawn for like purposes during the fiscal year 1916.

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.
		Wine gallons.	*Wine gallons.*		
1907	8	1,397,861.16	382,415.19	1,780,276.35	3,084,950.8
1908	12	1,812,122.38	1,509,329.35	3,321,451.73	5,640,331.2
1909	12	2,370,839.70	2,185,579.15	4,556,418.85	7,967,736.4
1910	12	3,076,924.55	3,002,102.55	6,079,027.10	10,606,870.7
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	13,955,903.8
1913	21	5,223,240.78	4,608,417.76	9,831,658.54	16,953,552.8
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
1916	33	7,871,952.82	38,807,153.56	46,679,106.38	84,532,253.1
1917	44	10,508,919.34	45,170,678.29	55,679,597.63	93,762,422.7

Detailed statements showing by districts the quantity of alcohol denatured during the past fiscal year and the various commercial purposes for which such alcohol was denatured will be found on pages 115–120 of this report.

DISTILLERIES.

During the fiscal year ended June 30, 1917, there were operated for the production of distilled spirits 198 grain distilleries, 25 molasses distilleries, and 284 fruit distilleries, a total of 507—a decrease of 98, as compared with the number operated during the previous fiscal year.

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

INDUSTRIAL (FARM) DISTILLERIES.

There have been established six industrial distilleries, three of which have actually been operated, under the act of October 3, 1913, which act, for the purpose of encouraging distilleries of this class, has made special exemptions and provisions in the matter of registry and conduct of such distilleries, and which permits the manufacture of alcohol for denaturation "from any substance whatever."

In view of pending legislation concerning the production of distilled spirits, it is not improbable that a number of distilleries heretofore operated for the production of spirits for beverage purposes may be converted into industrial distilleries, and possibly some new distilleries of this class established.

BRANDY USED IN FORTIFYING WINES.

During the fiscal year 1917 there were used in the fortification of pure sweet wines 5,039,786.5 tax gallons of brandy, as against 1,257,399 tax gallons used for like purpose during the preceding fiscal year.

This large increase is doubtless due to the fact that by the act of September 8, 1916, the tax on brandy so used was decreased from 55 cents per proof gallon, as imposed by the act of October 22, 1914, to 10 cents per proof gallon. The quantity of brandy used at the rate

of 10 cents per proof gallon in the last 10 months of the fiscal year 1917 was 4,982,560 tax gallons, as against 57,226.5 tax gallons at the higher rate during the first two months.

TAX ON WINES, CORDIALS, ETC.

Under the provisions of the act of October 22, 1914, all still wines were taxable at 8 cents per gallon, all cordials at the rate of 24 cents per gallon, and champagne and artificially carbonated wines at the rate of 20 cents per quart. These rates were changed under the act of September 8, 1916, as follows:

	Per gallon.
Still wines not over 14 per cent alcohol.....cents..	4
Still wines over 14 per cent but not over 21 per cent alcohol.....do....	10
Still wines over 21 per cent but not over 24 per cent alcohol.....do....	25
Still wines over 24 per cent alcohol.....	$1.10

Liqueurs, cordials, etc. (if containing wine fortified under that act), 1½ cents per ½ pint or 6 cents per quart.
Champagne and sparkling wine, 3 cents per ½ pint or 12 cents per quart.
Artificially carbonated wine, 1½ cents per ½ pint or 6 cents per quart.

There was very little still wine over 21 per cent alcohol tax paid under the act of September 8, 1916, so that the tax receipts from still wines were, for the most part, at 4 cents and 10 cents per gallon, or an average of 7 cents per gallon, or 1 cent less than the tax imposed by the previous act of October 22, 1914. Attention is also called to the fact that no tax was imposed by the act of September 8, 1916, on imported cordials, and, as the quantity of domestic cordials produced which contained wine fortified under that act was very small, there was very little tax derived from this class of goods. It will also be noted that the tax on champagne was reduced from 20 cents per quart to 3 cents per one-half pint, or 12 cents per quart, and on artificially carbonated wines to 1½ cents per one-half pint, or 6 cents per quart.

Notwithstanding the reductions in tax mentioned above, the tax on wines, cordials, etc., collected under the act of September 8, 1916, for the 12 months from September 1, 1916, to August 31, 1917, was $5,688,816.92, as against $2,688,368.30 collected on like articles under the act of October 22, 1914, from September 1, 1915, to August 31, 1916.

FERMENTED LIQUORS.

The production of fermented liquors during the fiscal year ended June 30, 1917, was 60,817,379 barrels, being an increase of 2,183,755 barrels, as compared with the preceding fiscal year. There were tax-paid for consumption 60,729,509 barrels and removed from breweries for export free of tax 87,870 barrels during the fiscal year.

The number of breweries operated during the year was 1,217, a decrease of 115 as compared with the previous fiscal year. Pipe lines were employed for conveying fermented liquors to the bottling premises at 367 breweries, being a decrease of 7 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, 1917, amounted to $103,201,592.16, an increase over the collections from these sources during the fiscal year ended June 30, 1916, of $15,137,644.65. The collections from special taxes levied under the act of October 22, 1914, and September 8, 1916, during the fiscal year amounted to $971,386.80.

There were in operation at the close of the calendar year 1916, 14,576 cigar factories and 311 cigarette factories, this being a decrease of 1,156 cigar factories and a decrease of 56 cigarette factories as compared with the previous year.

There were also in operation at the close of the last calendar year, 2,152 tobacco and snuff factories, 2,085 producing manufactured tobacco and 67 producing snuff, 4,139 dealers in leaf tobacco, and 331 retail dealers in leaf tobacco.

There has been no material change in the volume of business of retail dealers in leaf tobacco, which is relatively small according to their quarterly reports forwarded to this bureau.

Frauds upon the revenue by manufacturers of tobacco, cigars, and cigarettes have been aided by unscrupulous dealers in leaf tobacco. This has been possible under the present laws governing such business, weakness in which has been pointed out in previous reports. It is essential that every dealer in leaf tobacco should be compelled by law to give a bond, to be fixed by the collector of the district, based upon the quantity of business proposed to be done, the sum of which bond to be increased from time to time at the discretion of the collector or under instructions of the Commissioner of Internal Revenue. Each dealer in leaf tobacco should also be required to make a true inventory of stock on the first day of January of each year and to render reports of his transactions monthly and within 10 days after the close of each month to the collector of his district. The necessary authority should also be given the Commissioner of Internal Revenue to propose and levy assessment against dealers in leaf tobacco for tax on tobacco not properly accounted for.

The recommendation heretofore made that manufacturers of tobacco snuff, cigars, and cigarettes, dealers in leaf tobacco, peddlers of tobacco, be required to register only on commencement of business and not annually, on the first day of July, when special taxes imposed upon these occupations are not in force, is urged again.

The number of cigarettes weighing not more than 3 pounds per thousand tax paid has increased considerably over the previous fiscal year. The receipts from the sale of stamps during the fiscal year ended June 30, 1917, show tax payment of 30,501,735,144 small cigarettes, an increase over the previous fiscal year of 9,435,538,472 cigarettes, or an increase of 44.79 per cent.

OLEOMARGARINE.

The fiscal year ended June 30, 1917, stands out as the banner year in oleomargarine production in the United States, the volume of operations in this product being the largest in the history of this industry.

There was produced a total of 225,158,080 pounds of uncolored oleomargarine, of which 224,047,821 pounds were withdrawn tax paid; 141,835 pounds withdrawn free of tax for export, and 2,400 pounds withdrawn free of tax for use of United States, as compared with the fiscal year 1916, with a production of 145,760,973 pounds,

145,443,578 pounds tax paid, 26,076 pounds withdrawn for export, and 2,250 pounds withdrawn free of tax for use of United States, showing a net increase of 79,397,107 pounds in production, 78,604,243 pounds tax paid, and 115,759 pounds exported free of tax, and 150 pounds in withdrawals of this class of product for use of the United States.

During the fiscal year ended June 30, 1917, there were produced 8,012,031 pounds of the artificially colored oleomargarine, of which 4,476,351 pounds were tax paid at 10 cents, 2,752,431 pounds withdrawn free of tax for export, and 723,248 pounds withdrawn free of tax for use of United States, as compared with 6,748,940 pounds produced, 3,403,287 pounds withdrawn tax paid, 2,561,613 pounds exported free of tax, and 746,281 pounds withdrawn free of tax for use of United States during the fiscal year ended June 30, 1916, showing a net increase of 1,263,091 pounds produced, 1,073,064 pounds withdrawn tax paid, 190,818 pounds exported, and adecrease of 23,033 pounds withdrawn free of tax for use of United States.

The collections from these sources during the past fiscal year amounted to $1,995,720.02, as against $1,485,970.72 for the fiscal year 1916, or a net increase of $509,749.30 in these collections. This total is made up from the following items: From stamp tax at 10 cents per pound, $632,716.76; stamp tax at one-fourth cent per pound, $570,165.02; special taxes from manufacturers, wholesale and retail dealers, $792,838.24, as against $558,349.33 from stamp tax at 10 cents, $366,350.58 from stamp tax at one-fourth cent, and $561,270.81 from special taxes during the preceding fiscal year.

The total collections from stamp taxes during the fiscal year just ended include approximately $175,000 collected on assessments made in prior years arising from frauds discovered during 1914 and $12,631.77 on account of frauds and delinquents during 1917. Likewise the total collections from special taxes include $30,322.93 from frauds and delinquents discovered in the past year. As a result of the activities during 1917 to suppress these frauds, there were detected 87 violations involving illicit manufacturers, 35 wholesale dealers, and 3,542 by retail dealers, a large portion of which was on account of failure to pay the taxes due, making a total of 3,664 violations.

In those cases where prosecutions were instituted and trials held, 21 illicit manufacturers and 2 retail dealers were convicted, making 23 convictions during the fiscal year ended June 30, 1917. Acquittals were rendered in 6 cases against such manufacturers and 1 wholesale dealer, total of 7 acquittals, while there were under indictment at the close of the year and held for the grand jury 17 cases against manufacturers, 5 wholesale dealers, and 8 retail dealers, making a total of 30 cases pending.

Compromises were accepted in 29 cases of manufacturers, 10 wholesale dealers, and 98 retail dealers, a total of 137 cases settled in this manner. The other cases, where the facts did not warrant criminal action, were dropped on recommendation of the field and prosecuting officers upon payment of taxes and penalties. A summary of the financial results of these activities show $6,155 collected from fines, $18,105 from compromises, $30,322.93 from assessment of special tax and penalties, and $12,631.77 from stamp taxes, making a total of

$67,214.70, which is exclusive of the $175,000 collected from stamp tax at 10 cents from assessments in previous years, above referred to.

At this time of the urgent need of increased revenues and of the conservation of the food supply, especially the fats, made necessary by the war in which we are now engaged, attention is invited to the wisdom and desirability of a revision of the oleomargarine law to impose a flat tax of a nominal rate on the product, which would not only produce greater revenue, but would give the masses of the people of this country opportunity to buy this wholesome food product without the additional burden of the heavy poundage tax now imposed by the present law. This amendatory legislation would seem a proper corollary to the war legislation enacted at the last session of Congress.

ADULTERATED BUTTER.

All the violations of the adulterated butter law, act of May 9, 1902, discovered during the fiscal year 1917, consisted of cases in which butter containing 16 per cent or more of moisture was produced and placed on the market, and a majority of these were dropped upon payment by the manufacturers of the tax imposed by law and the butter reworked and placed in legal condition.

Prosecutions were instituted only in those cases where the evidence showed the manufacturers had deliberately or knowingly incorporated abnormal quantities of water in the butter. A total of 185 cases against manufacturers, 14 against wholesale dealers, and 43 against retail dealers, making a total of 242, were reported during the past fiscal year. Prosecutions were instituted in those cases of flagrant violations, which resulted in the conviction of 2 manufacturers and 1 wholesale dealer.

There were 43 cases against manufacturers, 1 wholesale dealer, and 3 against retail dealers settled by compromise, while 71 cases against manufacturers, 2 against wholesale dealers, and 6 against retail dealers were dropped upon payment of the taxes due.

A revision of this law, as well as oleomargarine statutes, should receive the most careful consideration at this time, and I would urge that action be taken to secure the proper and needed legislation upon these two subjects.

NARCOTIC LAW.

At the close of the fiscal year ended June 30, 1917, the act of December 17, 1914, known as the Harrison narcotic law, had been in force 28 months, and while the results accomplished during this period have proved the great value of this law, they have also disclosed several serious defects which need amendatory legislation to remedy.

During the 12 months ended June 30, 1917, there was reported a total of 22,641 violations of this act, which includes those of a technical nature, and also violations of the provisions of the regulations issued under authority of the law. These violations involved 12,777 registered and 44 unregistered physicians, 4,290 registered and 12 unregistered dentists, 1,231 registered and 5 unregistered veterinarians, 41 registered and 1 unregistered manufacturers of drugs, 11 registered and 8 unregistered importers of drugs, 50 registered wholesale dealers, 2,997 registered retail dealers, and 16 unregistered retail dealers, 406 by registered miscellaneous classes, and 752 unregistered miscellaneous classes.

Prosecutions in the more flagrant cases were instituted and resulted in the conviction of 160 registered persons, 285 unregistered, a total of 445, and the acquittal of 29 registered and 73 unregistered persons, or a total of 102, while at the close of the fiscal year 1917, 117 registered and 116 unregistered persons were under indictment or held for the grand jury.

The cases of 407 registered and 4 unregistered persons were compromised, and 20,775 cases of minor infractions by the registered and 221 by unregistered persons, including those who failed to pay special tax within the required time, were dropped upon satisfactory evidence of the technical or unintentional character of the violation.

At the close of the fiscal year 1917 there were pending 315 cases against registered and 139 cases against unregistered persons, in which cases final action had not been taken at that time.

Collections from fines imposed by the courts in 117 cases amounted to $14,466.22, while there was collected from compromises during the fiscal year 1917 $25,365. During the year ended June 30, 1917, special taxes and penalties amounting to $27,202.20 were assessed against delinquents, of which amount there has been collected $26,932.60.

The decision of the United States Supreme Court in the case U. S. *v.* Jin Fuey Moy makes it very difficult to control the illicit traffic in narcotic drugs by unregistered persons, as under that decision the mere possession of any quantity of the drugs is not evidence of violation, which forces the Government to prove an actual sale in such a case, even where the circumstances clearly indicate a sale or dispensing. Legislation to amend and strengthen this law is urgently needed if the physical and moral interests of those directly and indirectly affected by the drug evil are to be adequately protected. This is especially true at this time when these interests are so vital to the welfare of our country.

Owing to the interruption and partial demoralization of foreign commerce incident to the present war, which has undoubtedly materially lessened the available supply of raw material from which narcotic drugs for legitimate medical purposes are obtained, and so vitally necessary for the use of our Army and Navy engaged in the struggle, it is urged that Congress, by proper legislation, take immediate steps to conserve the available supplies, and to this end it might be advisable for the Government to license and regulate the manufacture of such drugs from the imported materials, or take over the control of the manufacture, sale, and use of these drugs. In event this is not done, it is recommended that this act be amended or revised to provide:

First. A tax on the drugs with provision for original stamped packages and to limit the dealing in and dispensing of and from such stamped packages to those registered under the law, and to make the absence of stamp from any package evidence of nonpayment of the tax and violation of the law, except where such packages contain drugs put up upon prescriptions issued for legitimate medical purposes by a registered practitioner, and to make the possession of an original stamped package by any person not registered prima facie evidence of nonpayment of special tax and violation of the law.

Second. That the limitations as to registration under the act be clearly set forth and restricted to persons lawfully engaged in the sale of or dispensing, administering, or prescribing the drugs covered by the act, and that the writing of a prescription by any unauthorized person, or the altering or forging of any prescription shall be fully covered with adequate provision for punishment of such offense.

Third. That the provisions of the act be extended to include chloral-hydrate, cannabis indica or cannabis sativa, and any other drug or drugs having the same general properties, with a clear definition of "substitutes" and "synthetic substitutes" for all such drugs coming within the scope of the act.

Fourth. Making all the general provisions of the internal revenue statutes relating to seizures, forfeitures, etc., applicable to the drugs taxed and the persons upon whom special taxes are imposed under this act.

It is further recommended that Congress provide for the treatment by the Government, through some designated medical agency, of the persons addicted to the use of any of the proscribed drugs where such treatment may be rendered necessary.

OPIUM.

During the 12 months ended June 30, 1917, there was reported a total of 222 violations of the act of January 17, 1914, regulating the manufacture of smoking opium. Persons convicted numbered 41, acquitted 16, number of persons under indictment or held for the grand jury 43, number of cases dropped upon payment of offers in compromise or discharged by United States commissioner 92, number of cases pending (exclusive of those under indictment or held for the grand jury) 30.

The quantity of smoking opium forfeited was 2 pounds; quantity destroyed, one-half pound; quantity held as evidence in pending cases, 3 pounds.

Amount of fines imposed upon conviction was $13,875; amount of fines collected, $2,850; and the amount collected from compromises, $605.

LABORATORY WORK.

The comparison of this year's report with that of last year will show that there has been an increase of more than 4,000 samples over that of the past year. The number of butter samples decreased to some extent. A large increase is noted in the number of distilled spirit samples; this represents suspected refilled bottled-in-bond bottles, suspected substitution, and underfilling cases. The major portion of the samples were suspected refilled bottles. Very few cases of substitution were made during the past year for the reason that this practice was practically ended during the campaign against this particular offense inaugurated a few years ago and the practice has not been resumed. The number of fermented beverages and medicinal preparations remain about the same. So, also, do the oil samples from the oleomargarine factories. The number of miscellaneous samples shows an increase; under this heading are included

samples of distillery beer, a large number of samples examined for the Auditor of the Treasury, fusel-oil samples, and all other samples that are not included under the various headings. The oleomargarine samples show a large increase; the analysis of the product on the market disclosed the fact that the product of several of the factories was artificially colored with annotto. Upon further investigation it was proved that the coloring matter became incorporated in the oleomargarine because artificially colored butter had been used in the process of manufacture. The narcotic samples have decreased in number, due, no doubt, to the decision of the Supreme Court that possession did not constitute a violation under the Harrison Act. This class of work consumes a great deal of time both by reason of the very careful analysis that must be made and because the majority of the cases are tried in court and the analyst of necessity must testify to his work.

The work in the Division of Chemistry has steadily increased each year and the past year has shown a large increase. In addition to the regular work the Council of National Defense requested the Secretary of the Treasury to have the laboratory undertake the investigation of the chemical synthesis of glycerine. It is gratifying to report that the investigation has been successful as far as it has gone. The President has allotted sufficient funds from the defense act of April 17, 1917, to enable this bureau to try out the process on a manufacturing scale. If successful it is believed that glycerine can be produced from an entirely new source of material at approximately one-third of its present market price.

CORPORATION INCOME TAX.

Notwithstanding the lack of sufficient competent help, both in the office and in the field, to administer the income-tax law as promptly and efficiently as is desired, the result of the year's work as it relates to corporations, joint stock companies, or associations and insurance companies has been encouraging. The amount of income tax assessed for the year ended June 30, 1917, in pursuance of the provisions of Title I of the act of September 8, 1916, exceeded by many million dollars the highest estimates made a year ago, and in this respect the result has been both gratifying and surprising. The amount assessed during the year covered by this report was a little more than three times as great as that assessed during the fiscal year immediately preceding, the exact figures being $181,720,990.65 as compared with $58,547,081.71 for the year ended June 30, 1916.

During the fiscal year covered by this report there were received in the Bureau of Internal Revenue 345,047 returns of annual net income of corporations, joint stock companies, or associations and insurance companies. As compared with the number received during the year immediately preceding, this shows a falling off of 21,396 corporate returns. This decline in the number of returns made is more apparent than real, and is accounted for in the fact that the number (366,443) received during the fiscal year 1916 was abnormally large, including some 25,000 or 30,000 returns received by the collectors during the 1915 fiscal year and which were not forwarded to the Internal Revenue Bureau until after the close of that year, and

which therefore entered into the count of returns received during 1916. Allowing for this excess or duplication of 1916, the number of returns received for the year ended June 30, 1917, is substantially greater than the number actually due and received for any year since the inception of the corporation tax law in 1909. It is believed that the number of returns received during the fiscal year 1917 very closely approximates the number of corporations which come within the purview of the present income-tax law.

For the several years during which corporations have been subject to tax, either special excise or income, the number of returns received has been as follows:

For the fiscal year 1910	262,490
1911	270,202
1912	288,352
1913	305,336
1914	316,909
1915	299,445
1916	366,443
1917	345,047

an average of 306,778 per year for the entire period. Except for the years 1915 and 1916, for the first of which the number of returns received was subnormal and in the second abnormal (for reasons hereinbefore stated), the increase in the number of returns received each year over those of the preceding year has been at approximately the same rate, thus indicating that the number of returns received has practically kept pace with the normal growth of corporate enterprises.

Of the entire number (345,047) of corporate returns received during the last fiscal year (1917), 204,551 show a taxable net income the aggregate amount of which was $8,693,841,327.21, upon which income tax (not including penalties) was assessed in the sum of $173,876,826.54. The remaining number (140,496) shows an operating deficit or no taxable income. The number of taxable returns filed was a little in excess of 56 per cent of the whole number as compared with 52 per cent of the whole number received during the preceding fiscal year.

Of the 366,443 filed during the fiscal year ended June 30, 1916, 190,911 showed a taxable net income the aggregate amount of which was $5,184,442,389.17. For the year 1917, as above stated, the total net earnings, as shown by 204,551 taxable returns filed were $8,693,841,327.21.

Notwithstanding the fact that the aggregate number of returns received during the fiscal year 1916 was 366,443 as against 345,047 received during the year 1917, the taxable returns of the latter year exceeded those of the former by 13,640, and the excess of the 1917 net income returned by taxable corporations over that of the same class for 1916 was $3,509,398,938.04. The average per corporation of those returning a taxable income for each year was, for 1916, $27,156.33, and for 1917, $42,502.07. The excess of the aggregate net earnings of all taxable corporations for the year 1917 over those of the same class for 1916, represented an increase in earnings of a little more than 67 per cent; that is to say, the aggregate corporate net earnings for 1917 were 67 per cent greater than those of 1916,

this notwithstanding the fact that the increase in the number of taxable returns received for 1917 over those received for 1916 was but little in excess of 7 per cent.

The total amount of taxes assessed on the basis of the returns, revenue agents' reports, office adjustments, etc., against corporations, joint stock companies, or associations and insurance companies during the fiscal year 1917 was $181,720,990.65. Included in this amount is the sum of $173,876,826.54 assessed on the basis of the returns as originally filed; $211,511.05 representing 50 per cent added to the tax because of the failure of corporations to file their returns within the prescribed time; $1,112,449.34 put upon the assessment lists as the result of discoveries made through the office audit of returns; $208,750.44, interest, penalty, and compromises of specific penalty; and $6,311,453.28, the amount of special excise and income tax discovered by revenue agents and assessed on the basis of their reports as finally accepted by the bureau. Compared with the same items making up the total corporate assessments for the fiscal year 1916 the following result is shown:

	1917	1916
Assessed on original returns	$173,876,826.54	$51,844,423.89
50 per cent additional	211,511.05	371,155.22
Assessed on office audits	1,112,449.34	523,108.95
Penalty, interest, and compromises	208,750.44	(1)
On revenue agents' reports	6,311,453.28	5,808,393.65
	181,720,990.65	58,547,081.71

[1] Not segregated from 50 per cent additional tax.

The above figures show an increase in the amount of tax assessed during the 1917 fiscal year of $123,173,908.94 over that assessed during the 1916 fiscal year, representing an increase of almost 210 per cent in the aggregate of corporate taxes assessed; that is to say, the ratio of taxes assessed during the years 1916 and 1917 was as 100 is to 310. Omitting the penalties, taxes assessed as a result of office audits and revenue agents' reports, and using only the tax assessed on the net income as shown by the returns as a basis for the computation, the increase of the 1917 taxes over those of 1916 is 235 per cent; that is to say, the ratio of taxes assessed on the basis of the net income returned during the years 1916 and 1917 is as 100 is to 335.

To the extent of 100 per cent, the increase (235 per cent) may be accounted for in the higher tax rate (2 per cent) imposed by the act of September 8, 1916, operative during the year 1917, as against 1 per cent imposed by the act of October 3, 1913, and in force during the year 1916, and in pursuance of which the returns of 1916 were made. This leaves 135 per cent increase over the 1916 taxes, which can only be accounted for in the more prosperous conditions that prevailed during the year 1917, enabling corporations, despite the higher cost of labor, materials, etc., to greatly increase their net earnings and in like ratio their tax liability.

Of the 64 collection districts in the United States, there were 40 in each of which the amount of tax assessed against corporations during the fiscal year 1917 was in excess of $1,000,000. There were

15 districts in each of which the amount assessed was in excess of $3,000,000. These 15 districts, with the amount of tax assessed, compared with that assessed during the fiscal year 1916 are as follows:

	1916	1917
Second New York	$10,093,117.33	$32,085,734.56
First Illinois	4,591,730.23	14,005,209.09
Twenty-third Pennsylvania	2,980,464.01	12,093,612.09
Third Massachusetts	2,858,713.10	9,628,274.38
First Pennsylvania	3,203,394.87	9,109,945.36
Eighteenth Ohio	1,881,655.00	7,345,993.64
Third New York	2,443,191.35	6,420,083.22
First Michigan	1,811,728.14	5,019,817.57
Connecticut	1,728,132.12	5,433,758.70
Maryland	1,807,752.93	4,670,224.50
First California	1,541,073.72	4,635,282.54
Minnesota	1,900,349.80	4,620,705.94
Fifth New Jersey	1,320,608.57	4,398,637.85
Twenty-eighth New York	1,104,210.24	3,528,656.61
First Missouri	1,084,854.94	3,313,684.53
Total	40,351,066.15	127,502,620.53

The scheme undertaken a year or two ago of extending the organization and systematizing the work incident to the administration of the income-tax law, both in the office and in the field, has been continued with the result that the work has been more efficiently done and the amount of additional tax assessed on the basis of revenue agents' reports and office audits has been substantially increased, the amounts of tax assessed from these two sources during the last fiscal year being, respectively, $6,311,453.28 and $1,112,449.34, as compared with $5,808,393.65 and $523,108.95 for the preceding fiscal year.

While at various times during the year when eligibles were certified by the Civil Service Commission the field force (revenue agents, inspectors, and deputy collectors) has been increased by appointment, the force has been and still is inadequate to promptly take care of all the work assigned to it, and because of the insufficiency of this force the work of examining the books of even the minimum number set by the Internal Revenue Bureau, namely, 15 per cent of all the corporations making returns, is far in arrears. At the beginning of the fiscal year 1917 there were in the hands of revenue agents for investigation transcripts of returns representing 15,914 corporations. During the year transcript cards representing 46,960 corporations were sent to these officers, thus making 62,874 ordered to be investigated to be accounted for. During the year reports were received accounting for 20,177 of these corporations, leaving in the hands of revenue agents at the close of the year transcript cards representing 42,697 corporations whose books it was deemed advisable to examine and which had not been examined. This number is more than enough, at the same rate of progress, to keep the force then in the service busily employed for two years, leaving no time for the investigation of other corporations whose returns it is deemed advisable to refer to revenue agents for examination. These outstanding transcripts (42,697) cover in almost their entirety the returns made for 1914 and prior years, comparatively few transcripts of returns for later years having been sent. The number of outstanding transcripts is not a full measure of the extent

to which the work of examining the books of corporations is in arrears, as there are yet many corporations subject to examination for which transcripts have not been prepared or sent. When it is recalled that during the early years of the special excise corporation tax law the force of field examiners was limited to less than a score, and that in the majority of cases of examinations now made they must cover all returns back to and including those for the fiscal year 1910, the quantity of work in arrears and the time and force required to bring it up to date will be apparent.

That it pays to pursue this work with vigor as to all years for which returns have been made is evidenced by the result of the examinations made by the field force during the fiscal year 1917. On the basis of reports made by revenue agents as audited and accepted by the Internal Revenue Bureau, there was assessed during the year 1917 against corporations, joint-stock companies, etc., $6,311,453.28, to say nothing of a larger amount assessed against individuals as a result of the work done by this agency.

The amount of tax assessed against corporations as hereinbefore indicated for the year 1917 does not represent the sum total of results of the work done by this force. At the close of the fiscal year there were in the files of the Internal Revenue Bureau, revenue agents' reports unaudited, involving taxes recommended for assessment to an amount in excess of $5,000,000. The delay in auditing these reports and passing to assessment the amount finally to be determined upon is due to a lack in the section handling these reports of a clerical force sufficient to audit the reports and keep the work current.

While the field force was substantially increased during the year, thus increasing the number of investigations and reports made, no increase was made in the force of clerks whose duties are to audit these reports and take care of the correspondence growing out of this audit. The resultant delay, both in the field and in the office, because of this insufficient force to do timely the work so prolific of additional tax ought only to be mentioned to bring the remedy, namely, such an increase in the field force and office force as will make it possible to clean up all arrearages, keep the work current, and render it unnecessary as is now often the case to delay assessments and at the same time to sacrifice care for the sake of speed.

Were the millions of dollars assessable upon revenue agents' discoveries left out of the question, it is still important that such examinations and audits as are to be made, both out of and in the office, should be made with a reasonable degree of promptness after the returns are filed. After a year or two books are destroyed, the details of transactions forgotten, and the returns themselves become "ancient history," so that an attempt to verify a return or check it up with any available records is attended with difficulty, is often unsatisfactory, and may result in an injustice to the taxpayer or to the Government. Nothing has more served to render the income-tax law unpopular or subject its administration to unfavorable criticism than this one thing of delay in the examinations and audits. The remedy lies through an efficient and sufficient working force to bring the work up to date and keep it current, which force will, in the additional tax which it uncovers and causes to be assessed, repay the Government its cost many times over.

What has been said above with special reference to the field force and the office clerical force, which must handle and pass upon the reports of examining officers, applies with like emphasis to the clerks in the bureau who audit the original returns made by corporations. Because of the hitherto limited field force only about 15 per cent of all returns made by corporations and received in the Bureau of Internal Revenue are referred back to revenue agents for examination, and as hereinbefore indicated, this limited number is more than the present field force has been able to examine and keep current. The fact that only 15 per cent of all returns received are referred to revenue agents for examination leaves 85 per cent to be audited and finally passed upon by office auditors, and it is apparent that this work should be promptly and efficiently done. That the audit and the correspondence growing out of it may be efficiently done as it should be requires on the part of the clerks engaged in this class of work a high degree of intelligence and a comprehensive knowledge of the income-tax law, the regulations and rulings of the department, together with a knowledge of the fundamentals, at least, of bookkeeping, accounting practice, and commercial law. Clerks of such qualifications are comparatively few and are secured with difficulty at the average salaries paid by the Government. As a result of the limited number of clerks of this class available to this division, the work of auditing returns, though reasonably satisfactory as to quality, has gradually fallen in arrears until there are two full years' returns (1916 and 1917) now in the files of the Internal Revenue Bureau unaudited. This delay, due to an insufficient auditing force, not only results in annoyance to taxpayers but deprives the Government of the present use of money, the liability to the payment of which should be, and in many cases were the clerical force increased, would be, promptly discovered and assessments therefor as promptly made.

In the discovery of the additional tax ($6,311,453.28 assessed and $5,000,000 more recommended and awaiting adjustment) the field force examined during the year 1917 the books of 20,177 corporations, as compared with 17,300 for the preceding year. These examinations, covering the returns filed by corporations for each of the several fiscal years, are as follows:

1910	10,936	1915	16,975
1911	12,029	1916	15,683
1912	13,028	1917	3,884
1913	14,212	1918	25
1914	15,763		

This statement shows that the largest number of examinations covered the fiscal year 1915, for the reason that a special effort was made during the past year to check up the returns of corporations filed during the 1915 and prior fiscal years.

The tax assessed during the year (1917) on the basis of revenue agents' reports covering the examinations outlined above represents excise and income tax distributed among the several fiscal years, as follows:

1910	$519,790.83	1916	$1,091,943.12
1911	623,427.14	1917	581,522.64
1912	518,483.48	1918	330.54
1913	705,036.17		
1914	1,292,790.08	Total	6,311,453.28
1915	978,129.28		

The smaller amount of tax discovered and assessed for each of the earlier fiscal years is due to the reduced number of examinations made for these years during the 1917 fiscal year, the books of many of the larger corporations having been previously examined, and the tax discovered was assessed during the year within which such previous examination had been made. The apex of assessments, as will be observed, was reached for the years 1914, 1915, and 1916, for the reason that the examinations made during the last year covered the greater number of returns filed for these years and for which transcripts were sent. The reduced assessments for 1917 and 1918 are likewise due to the reduced number of examinations covering the returns of these years, an effort having been made so far as possible to have the examination cover the returns for 1916 and prior years. As a rule the amount of tax discovered and assessed for each year on the basis of revenue agents' reports bears an approximately even ratio to the number of examinations made. While it is admittedly annoying to taxpayers and embarrassing to the Government to go back and check up returns after a lapse of several years, the foregoing statement showing the amount of tax omitted and discovered for the several years enumerated indicates that it would be inadvisable to discontinue the present practice of making examinations for all of the years from 1910 down to date. As has been hereinbefore suggested, the only remedy for this delay in the examination of the books of corporations is to put into the field a force sufficient to check up with a reasonable degree of promptness the returns of all back years and at the same time keep current with the returns as they are filed, and in like proportion increase auditing reports in order that additional tax discovered may be promptly assessed.

The administration of the income-tax law as applied to corporations during the year covered by this report has been comparatively free from friction. While the law as construed by the regulations and rulings of this department has in numerous instances not been accepted or strictly complied with, the corporations have made commendable efforts to meet the requirements of the law, and almost without exception where they have failed to do so it was because of a misconception of the law or the regulations. There have been few, if any, making a purposeful attempt to falsify returns or to evade the payment of tax.

Because of the refusal of certain corporations against which additional tax liability had been discovered to admit liability and consent to the assessment of the tax discovered after the lapse of three years from the date when the returns were due the Government has found it necessary in a number of cases to institute suit in the United States district courts for the collection of such overdue taxes. Many of these cases were settled, however, by compromise prior to going to trial. Others are in process of litigation, while still other cases are held in abeyance pending a final court decision in some test case involving the questions upon which the liability to further tax is predicated.

The most important decision as affecting corporations rendered during the year was that of the United States Supreme Court in the case of Von Baumbach *v.* Sargent Land Co. et al., in which case there was involved the question of the right of corporations to deduct from gross income under the corporation excise tax law (sec. 38, act of Aug. 5, 1909) as depreciation an amount representing the depletion of natural deposits. In this case the court held that under the special excise tax law, mining corporations were not authorized to deduct from gross income any amount on account of depletion of natural deposits. The court later rejected a motion to reopen and review this case. The effect of this decision is to render many mining corporations which, in their original returns, had deducted from gross income large amounts for depletion and "unearned increment" liable to additional special excise tax for the calendar years 1909 to 1912, inclusive. Much of this additional tax has already been assessed either upon the basis of amended returns filed by the corporations or upon the basis of revenue agents' reports, and steps are being taken to assess and collect all the taxes that come within the purview of this decision.

Notwithstanding the care that has been taken to advise corporations of their liability to the addition to the tax (50 per cent) and to a specific penalty not in excess of $10,000 for failure to file their returns within the prescribed time, that is, on or before the succeeding March 1 in case of returns which are made on a calendar year basis, or on or before the last day of the 60-day period next following the closing date of the fiscal year, if made upon a fiscal year basis other than the calendar year, many corporations persist in filing delinquent returns.

Under the provisions of section 3176, Revised Statutes, as amended by the act of September 8, 1916, the conditions under which, prior to that time, liability to the 50 per cent additional tax in the case of delinquency automatically attached, were materially liberalized. This amended section provides in effect that the 50 per cent shall not be added to the tax in case a return is voluntarily filed after the due date without notice from the collector and it is shown that the delay was due to a reasonable cause and not to willful neglect. By reason of this provision many delinquent corporations have been relieved of the 50 per cent which otherwise would have been added to the tax to which their returns showed them to be subject.

The provision above referred to, as construed by this office in its administration, does not, however, relieve corporations from liability to the specific penalty, and in most cases of delinquency this penalty is being asserted and settled by a minimum offer of $10 in compromise. The knowledge that delinquent corporations may, upon a voluntary filing of their returns and a showing of "reasonable cause" escape liability to the 50 per cent addition to the tax, tends to increase delinquency which, to a very limited extent only, may be overcome by the assertion and acceptance of the present minimum offer in compromise of the specific penalty. If delinquent corporations are to be relieved of the 50 per cent addition to the tax on a showing of a "reasonable cause," an elastic and indefinite term, the minimum offer to be accepted in lieu of the specific penalty should be increased, otherwise the cases of delinquent corporations will become more numerous and the administration of the law more difficult.

INDIVIDUAL INCOME TAX.

The number of individual income tax returns for 1916, filed in the bureau, classified according to income, is shown graphically by the charts on pages 256, 257 of this report and statistically by the tables on pages 202, 228.

A more elaborate statistical report concerning returns filed by corporations as well as individuals is now being prepared and will soon be issued.

EXCESS-PROFITS TAX.

Title II, act of March 3, 1917, in addition to the taxes imposed by then existing laws, levied a tax of 8 per cent on so much of the net income of corporations, joint stock companies, etc., as is in excess of $5,000 plus 8 per cent of the actual capital invested in the property or business.

This act was made effective as of January 1, 1917, and for the current year applies only to those corporations which make returns on the basis of a properly established fiscal year ending with the last day of some month in 1917 prior to December 31. Because of the short time intervening between the date of the approval of this act (March 3, 1917) and the close of the fiscal year (June 30, 1917) covered by this report, and because of the delay in preparing, printing, and distributing return forms, the amount of tax assessed under this act prior to the close of the fiscal year was quite negligible, the entire amount being but $2,953.42, and that amount was assessed against corporations making final returns and going out of business.

More recently, however, returns are being received from all corporations whose 1917 fiscal year closes with a date other than December 31, and assessments of excess-profits tax are being made on lists now current, in considerable sums, the amount of which will necessarily appear in the receipts for the 1918 fiscal year.

In the statistical section of this report will be found a comparative statement of the income tax assessed against corporations during the fiscal years ended June 30, 1916, and June 30, 1917, together with tabulated statements showing the number of income and munitions tax returns filed during the year 1917, the amount of tax assessed, etc., by collection districts and by States and Territories.

ESTATE TAX.

During the fiscal year ended June 30, 1917, the principal duties in connection with the collection of the estate tax levied by the act of September 8, 1916, consisted in the drafting of regulations interpretative of the law, the organization of an administrative force, and the development of a plan of procedure. The Estate Tax Division in the bureau was organized and a field force of competent investigators has been partially provided. This force was largely secured by the transfer from other lines of work of men who seemed especially qualified by education and training for estate tax work. A small number of investigators has been secured by transfer from other departments.

The policy has been adopted of having every final return on form 706 for estate tax promptly investigated, and the results achieved, as shown by the statement below, have already clearly demonstrated the wisdom of such procedure. It will be necessary, in order that this policy may be made thoroughly effective, to increase largely the field force during the present fiscal year.

Certain weaknesses in the law have been clearly demonstrated. The requirement that notice of taxable estates be given within 30 days after the taking possession of property or the granting of letters of administration works a very serious hardship. It is practically impossible to enforce this requirement in the cases of nonresident decedents, and it frequently occurs that the executors of estates of resident decedents can not determine within the 30-day period whether notice and return will be required. The bureau has found it necessary to adopt the policy of refraining from asserting the specific penalty provided in section 210, except in very unusual circumstances, as conditions so often arise which prevent administrators or executors from complying with this provision of the law. It is recommended, therefore, that the law be amended to require the filing of the notice at the expiration of 60 or 90 days.

In the case of the estates of nonresidents the law should be amended so as to give the commissioner the right to designate the collector with whom return must be filed. As the law now stands, many estates are required to file return with the collector at Baltimore in cases where all or the major part of the property to be investigated is in other districts. The law should also be strengthened by a requirement that no property of a nonresident decedent situate within the United States shall be sold or transferred in any manner until the tax due because thereof has been fully satisfied.

It is suggested also that section 208 should be amended so as to give the commissioner, or his authorized agents, power to examine any property of the estate, in whosesoever hands it may be, and to give the commissioner specific power to require that no personal effects of a decedent shall be distributed until after the Government has made an appraisal to determine their value. Instances have already occurred where, for lack of such authority, personal effects of great value have been sold or so widely dispersed that the commissioner is obliged to accept the estate's appraisal of their value; and experience has demonstrated that appraisals of this type of property made for executors are practically never made at the full market value as of the day of the decedent's death.

The following statement shows concretely the results achieved in the fiscal year in the administration of the estate taxing act:

Number of returns filed voluntarily	1,141
Number of returns investigated by agents	160
Number of delinquents in filing 30-day notice	443
Total tax voluntarily reported	$6,828,643.91
Additional tax reported by agents	$183,983.48
Amount collected through offers in compromise	$1,465.00

MUNITION MANUFACTURERS' TAX.

The revenue act of September 8, 1916, by Title III provides that every person manufacturing the articles named in section 301 of such title shall, in addition to the income tax imposed by Title I of said act, pay for each taxable year an excise tax of 12½ per cent per annum upon the entire net profits actually received or accrued for said year from the sale or disposition of such articles manufactured within the United States.

This tax, known as the munitions manufacturers' tax, applies to comparatively few manufacturers. The profits upon which this tax was levied and assessed during the fiscal year ended June 30, 1917, were derived in almost their entirety from the performance of

contracts with foreign Governments. In many instances the performance of these contracts required the construction and equipment of special plants which, upon completion of the contracts, would be of little or no value, other than the salvage value, to the manufacturers.

By special provision of the law the manufacturers are permitted to deduct from their gross profits "a reasonable allowance, according to the conditions peculiar to each concern, for amortization of the value of buildings and machinery, account being taken of the exceptional depreciation of special plants." Under this provision, the manufacturers, anticipating the little value which these special plants would have upon completion of the contracts, generally undertook to charge against the contracts then in course of performance practically the entire cost (less estimated salvage) of the special plants, leaving but little if any plant cost to be charged against further or future contracts contingent upon the continuance of war conditions. As a result of this accounting practice a large per cent of the gross profits earned by manufacturers during the calendar year 1916 and returned for the fiscal year 1917 was consumed in plant cost. Because of the increased cost of labor, raw material, etc., over the estimated cost of these items at the time the contracts were entered into, the profits anticipated in many instances were not realized, and the amount of tax assessed under this law for the fiscal year 1917 was substantially less than that which had been anticipated at the time the law was enacted.

Prior to the close of the fiscal year there had been filed 498 returns representing that number of manufacturers of munitions or parts thereof. Of this number 269 showed a taxable profit, and on the basis of the returns made by this number of concerns original taxes were assessed in the aggregate sum of $26,552,402.49, to which was added $5,599.13, representing 50 per cent added to the tax because of the failure of the manufacturers to make their returns within the prescribed time, and $1,279,773.67 further tax assessed on the basis of the discoveries made prior to the close of the fiscal year by munitions agents, making a grand total of munitions tax assessed during the last fiscal year of $27,837,775.29.

Under the law munitions manufacturers are required to make their returns as of and for the calendar year, and to file such returns with the collector on or before the 1st day of March next following the year for which the returns are required. The bulk of the returns filed covering the calendar year 1916 were filed in the month of February, or, in cases where extensions were granted, in the month of March. There was in the minds of numerous manufacturers of parts, predicated somewhat upon the character of raw material, a doubt as to their liability to the tax imposed by this title. As a result, some of these manufacturers did not make returns or delayed the making until liability to the 50 per cent additional tax had attached.

Soon after the original returns and assessments thereon had been made a campaign of examination of the books of manufacturers for the purpose of verifying the returns was inaugurated. For this purpose a force of 24 income-tax agents, who had had successful experience in examining the books of corporations for the purpose of the income tax, was detailed to this work, and by this force a comprehensive investigation was made covering the books of every munitions manufacturer making a return. This investigation consumed the greater part of the time elapsing between the date it was begun and the close of the fiscal year, so that while an amount somewhat in excess of $16,000,000 was recommended for assessment in addition to that assessed on the basis of the returns, but $1,249,773.67 of the amount so recommended had been actually assessed prior to the close of the fiscal year. The revenue agents' reports covering the remaining amount, approximately $15,000,000, have, since the 1st of July, been in course of adjustment, and the amount finally agreed upon as due and payable has either been assessed or will be assessed at an early date.

The omitted taxes discovered by the examining officers were due largely to the omission from gross profits of advance payments in 1915 for work done in 1916, profits received in 1916 on contracts begun but not fully performed in 1915, and to excessive deductions on account of compensation or bonuses paid to officers, depreciation, and amortization.

Under the law it is the duty of the Commissioner of Internal Revenue, after an investigation of the books of a munitions manufacturer has been made and additional tax liability discovered, to notify the person making the return, of the discovery, the amount of additional tax involved and the basis upon which the same is proposed to be assessed, and upon request of the munitions manufacturer to grant a hearing with respect to the questions at issue. In most cases in which additional taxes have been proposed as a result of munitions agents' examinations, hearings have been granted. Many of these hearings have been held and in some instances manufacturers have shown conclusively that the recommendations of the examining officers were, to a certain extent at least, erroneous, and in such cases the amount of additional taxes recommended has been reduced or canceled accordingly as the facts appear. In practically all such cases, where hearings were had, adjustments have been reached to the satisfaction of the Government and the taxpayers. It is believed that when all these cases will have been determined it will be found that the more than $16,000,000 recommended by revenue agents for assessment will not be reduced to an extent greater than $3,000,000 or $3,500,000. So that the munitions tax assessed and assessable for the fiscal year 1917 on the basis of the 1916 calendar year profits will very closely approximate $40,000,000. Of the amount recommended by examining officers, $1,279,773.67 was assessed prior to July 1, 1917, and $6,784,120.31 has been assessed since that date, which, including the $26,561,699.31 assessed on the basis of the original returns, makes a total of $34,625,593.29 assessed up to date of this report, with approximately $2,000,000 additional adjusted and ready for assessment, and the sum of $5,000,000 or $6,000,000 recommended by examining officers yet to be passed upon, out of which an amount will no doubt be assessed sufficient to make an aggregate of all taxes assessed against munitions manufacturers on the basis of their 1916 profits of $40,000,000.

PRODUCTION OF STAMPS.

All of the stamps issued by this bureau are engraved and printed by the Bureau of Engraving and Printing with the exception of tobacco stamps imprinted on tin-foil wrappers. The printing of

these stamps is done under contracts, and without cost to the Government, the contractors receiving their remuneration from the purchasers of the stamps and reimbursing the Government for the salaries of agents and counters necessary to properly supervise the work.

RESTAMPING.

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

STAMPS RETURNED.

Stamps of various kinds and denominations, fractional books from outgoing officials, and stamps for which there was no use, to the value of $48,097,752.29, were returned by collectors and credited in their accounts.

CLAIMS.

At the beginning of the fiscal year ended June 30, 1917, there were pending 10,093 claims of all kinds, amounting to $4,579,360.55.

There were received during the year 93,082 claims of all kinds, amounting to $15,991,705.77.

During the year 91,719 claims were disposed of, amounting to $12,867,428.97, leaving on hand July 1, 1917, 11,456 claims of all kinds, amounting to $7,703,637.35.

During the year 1916 the number of claims disposed of was 42,304, which was then the highest number ever attained. The number of claims disposed of in the year 1917 was more than twice the number disposed of in 1916, and the amount of money involved nearly $3,000,000 more. The increase in the number of claims received in 1917 was due mainly to the repeal of the act of October 22, 1914, causing redemption of documentary and proprietary stamps. Approximately 65,000 claims, aggregating $3,000,000, covering this redemption were adjusted within 8 months of the year 1917, with an increase in the force of but 25 clerks. The work of redeeming the stamps was not wholly completed during the year 1917, but on October 1, 1917, was completely finished as to current work.

A few of these claims are being received each day and promptly adjusted. A little more than 12,000 of these claims, aggregating more than $700,000, have been adjusted since the close of the year 1917, and will appear in the report of the next year.

LITIGATION AND LEGISLATION.

LITIGATION.

On July 1, 1916, there were pending 495 civil cases and 3,077 criminal cases growing out of violations of the internal-revenue laws. During the year there were instituted 307 civil cases and 4,598 criminal cases. Three hundred and twenty-nine civil cases and 3,950 criminal cases were disposed of during the year, and the number of civil cases pending June 30, 1917, was 473, and of criminal cases 3,725, as shown by reports received from the Department of Justice.

SEIZURES.

The total number of reports of seizures received, examined, and recorded during the fiscal year was 3,345, as compared with 4,607 during the year previous.

COMPROMISE CASES.

During the fiscal year 29,675 compromise offers were received, as against 36,829 in the fiscal year 1916.

COURT DECISIONS.

There have been a number of cases decided involving questions under the internal-revenue law, among the important of which are the following:

DECISIONS UNDER THE CORPORATION TAX ACT OF AUGUST 5, 1909.

Decision of United States Supreme Court, McCoach, collector, *v.* Insurance Co. of North America (T. D. 2501):

Reserve against unpaid losses.—Fire insurance companies not "required by law" of Pennsylvania to hold a reserve against unpaid losses within the meaning of the act of Congress.

Reserve funds required by law.—The words "reserve funds," as used in the act of Congress, have reference to the funds ordinarily held as against the contingent liability on outstanding policies.

Decision of Circuit Court of Appeals (224 Fed. Rep., 657) reversed.

INCOME—DEPLETION.

Von Baumbach *v.* Sargent Land Co. (242 U. S., 503; T. D. 2436), reversing decisions of United States District Court (207 Fed. Rep., 423), and the Circuit Court of Appeals (219 Fed. Rep., 31):

Proceeds of sale of ore in a mine income and exhaustion or depletion of capital can not be deducted therefrom as depreciation.

COURT OF CLAIMS DECISION.

Maryland Casualty Co. *v.* United States. (T. D. 2451.) Claim for refund of certain excise and income taxes said to have been illegally collected under the acts of August 5, 1909, and October 3, 1913:

Receipt by agent is receipt by principal.—Company obligated to report in full the total sums received in cash, both amounts received at the home office and those paid to its lawful agencies during the calendar year.

Net addition to reserve funds.—Only the net addition to reserve funds required by State statutes is deductible from gross income.

TIMBERLANDS—CAPITAL ASSETS.

Doyle *v.* Mitchell Bros. Co.:

Involves the question whether increase in value which accrued prior to the time when the law went into effect is taxable as income under act of August 5, 1909.

Decision of Circuit Court of Appeals against United States. (225 Fed. Rep., 437.) Case taken to Supreme Court.

C., C., C. & St. Louis Ry. Co. *v.* United States:

Gain in assets which accrued before the taxing period began.

Decided in favor of United States in United States District Court, southern district of Ohio. Judgment reversed in Circuit Court of Appeals. (242 Fed. Rep., 18.) Case taken to Supreme Court.

PUBLIC UTILITIES.

Union Hollywood Water Co. *v.* Carter, collector. Southern district of California. Decision of Circuit Court of Appeals (T. D. 2475; 238 Fed. Rep., 329):

The fact that plaintiff was a public utilities corporation which, under the laws of the State, was not the owner of the property but merely intrusted with the use thereof, which it must devote to the public, does not entitle it to more favorable treatment

than other corporations, it being a corporation organized for profit, having a capital stock represented by shares, and the act making no exceptions in favor of public utilities. Contributions paid by consumers of water or owners of land tracts for service connections and pipe extensions are income within the meaning of the act. Such contributions are moneys which come to the corporation in the ordinary course of its business, and they are properly included in a statement of its gross income "received within the year from all sources," and the corporation is liable to pay a tax thereon notwithstanding that all or nearly all of the sum so received may have been expended within the year in betterments and the extension of its system.

SUITS AGAINST COLLECTORS.

Philadelphia, Harrisburg & Pittsburgh R. R. Co. *v.* Lederer, collector. Eastern district of Pennsylvania.

Opinion of Judge Thompson in 239 Fed. Rep., 184, in the United States District Court, affirmed by the Circuit Court of Appeals. (242 Fed. Rep., 492; T. D. 2507.)

A suit can not be brought to recover taxes against any collector except the one who collected the taxes.

INTEREST ON BONDS—ENGAGING IN BUSINESS.

Boston Terminal Co. *v.* Gill, collector. United States District Court, district of Massachusetts.

Decision in favor of United States. (T. D. 2428.) Pending in Circuit Court of Appeals.

The plaintiff corporation to which payments were required to be made by the railroads using the terminal, and which granted concessions and licenses to others than the said stockholding railroads for the transaction of various kinds of business and which operated facilities for supplying power, heat, light, gas, etc., manufactured by it was engaged in business.

Interest on bonded or other indebtedness paid within the year is to be deducted from gross income, according to the second clause of section 38; but only the interest paid upon such indebtedness to an amount not exceeding the corporation's paid-up capital stock. The question was decided by the Supreme Court, decision of Anderson *v.* Forty-two Broadway Co. (239 U. S., 69; T. D. 2261).

BANKS DEDUCTING TAXES.

First National Bank of Jackson, Miss., *v.* McNeel, collector. United States Circuit Court of Appeals, Northern District of Alabama.

The opinion of the lower court was affirmed. (238 Fed. Rep., 533.)

Where banks pay the State tax on shareholders the tax is not imposed on the banks, following Bank of Commerce *v.* Allen, collector (211 Fed. Rep., 743), and other cases.

EMERGENCY REVENUE LAW, ACT OCTOBER 22, 1914.

Calkins *v.* Smietanka. Northern District of Illinois.

Tax on transactions had on the board of trade. Order to produce books sustained. Motion for temporary injunction overruled.

Assessment of delinquent stamp tax. (240 Fed. Rep., 138.)

Kohlhammer *v.* Smietanka. Northern District of Illinois.

Stamp tax on sales, agreements to sell, and agreements of sale. Section 22, act of October 22, 1914. Two hunderd per cent penalty. (239 Fed. Rep., 408.)

Relief by injunction denied. Motion for injunction overruled.

Special tax on bankers. Act of October 22, 1914, section 3. Anderson *v.* Farmers' Loan & Trust Co. Southern District of New York. Decision of Circuit Court of Appeals. (241 Fed. Rep., 322; T. D. 2460.)

The capital, surplus, and undivided profits of a trust company doing business as banker invested in stocks, bonds, and securities are treated as used and employed in banking within the meaning of section 3 of the act of October 22, 1914. The tax imposed is upon so much thereof as are used in the banking business.

The deposits and the investments are all equally assets of the bank. The claims of depositors are liabilities of the bank. The capital, surplus, and undivided profits are simply what may be left after the satisfaction of the liabilities to depositors and other creditors. The creditors may be paid out of any portion of the assets of the company, and the capital, surplus, and undivided profits represent a residue which,

like the claims of creditors, may be made good out of any of the securities, cash, bills of exchange, promissory notes, or other resources of the bank, including its real estate.

It is a question of fact to be determined at the trial how far the permanent investments were employed in banking. The fact of employment or nonemployment is not to be determined by methods of bookkeeping but by real transactions.

POLICIES OF INSURANCE—EMERGENCY REVENUE ACT.

The Central Manufacturer's Mutual Insurance Co. and Ohio Underwriters' Mutual Fire Insurance Co. *v.* Niles, collector. United States District Court, Northern District of Ohio.

Decision against the collector. Demurrers overruled. Exemption relative to insurance companies not carried on for profit applies. Case appealed.

INCOME-TAX CASES.

Union Pacific Coal Co. *v.* Skinner, collector. United States District Court, District of Colorado.

Decision against collector. On appeal in Circuit Court of Appeals.

Dividends paid in 1913 from earnings of 1912 not income of recipient under act of October 3, 1913.

Everett *v.* Williamson, collector. United States District Court, Southern District of Ohio.

Decision against collector.

Dividends paid in 1913 out of assets acquired by the corporation prior to 1913 not income of stockholders under act of October 3, 1913.

Turrish *v.* Lynch, collector. United States District Court, District of Minnesota.

Decision against collector. Affirmed by Circuit Court of Appeals (236 Fed., 653). Pending in United States Supreme Court.

The complainant received a dividend of 200 per cent upon the liquidation of a corporation in 1913. Held that no part of this dividend was income under act of October 3, 1913.

Hornby *v.* Lynch, collector. United States District Court, District of Minnesota.

Decision against collector. Affirmed by Circuit Court of Appeals (236 Fed., 661). Pending in United States Supreme Court.

Dividends paid in 1913 out of a surplus earned prior to 1913 not income under act of October 3, 1913.

Southern Pacific Co. *v.* Lowe, collector. United States District Court, Southern District of New York.

Decision for collector (238 Fed., 847). On appeal in United States Supreme Court.

Dividends paid out of surplus earned prior to 1909 constitute income of recipient under act of October 3, 1913.

Gulf Oil Co. *v.* Lewellyn, collector. United States District Court, Western District of Pennsylvania (242 Fed. Rep., 709), reversed by Circuit Court of Appeals (T. D. 2542).

Dividends paid out of surplus earned prior to 1913 constitutes income of recipient under act of October 3, 1913.

Towne *v.* Eisner, collector. United States District Court, Southern District of New York (242 Fed. Rep., 702).

Decision for collector (T. D. 2506). On appeal in United States Supreme Court.

Stock dividends paid from surplus constitute income of recipient under act of October 3, 1913.

Rensselaer & Saratoga R. R. Co. *v.* Irwin, collector. United States District Court, Northern District of New York (239 Fed. Rep., 739).

Decision for collector. On appeal in Circuit Court of Appeals.

A corporation which leased its property held liable for tax on rental paid by lessee direct to stockholders of lessor corporation.

West End Street Railway Co. *v.* Gill, collector. United States District Court, District of Massachusetts.

Decision for collector. On appeal in Circuit Court of Appeals.

Same as above.

Northern Railroad Co. of New Jersey *v.* Lowe, collector. United States District Court, Southern District of New York.

Decision for collector.

Same as above.

Brady et al. *v.* Anderson, collector. United States District Court, Southern District of New York.

Decision for collector. Affirmed by Circuit Court of Appeals (240 Fed., 665; T. D. 2494). Writ of certiorari denied by United States Supreme Court May 21, 1917.

The income of a person dying after March 1, 1913, and prior to October 3, 1913, is liable to tax. The tax is against citizens and residents of the United States personally.

Peck & Co. *v.* Lowe, collector. United States District Court, Southern District of New York.

Decision for collector. On appeal in United States Supreme Court.

Plaintiff claimed that in so far as tax is imposed on income derived from exports it is in violation of the Constitution of the United States.

Butterick Co. *v.* United States. Federal Publishing Co. *v.* United States. United States District Court, Southern District of New York.

Decision against United States (240 Fed., 539). On appeal in United States Supreme Court.

Holding companies transacting no business other than voting the stock of subsidiary companies not liable to tax upon income received in January and February, 1913.

Woods *v.* Lewellyn, collector. United States District Court, Western District of Pennsylvania.

Decision for collector. On appeal in Circuit Court of Appeals.

Commissions on renewal premiums of life insurance policies issued prior to 1913 constitute income under act of October 3, 1913.

Cohen *v.* Lowe, collector. United States District Court, Southern District of New York.

Decision for collector. (T. D. 2343; 234 Fed. Rep., 474.)

The words "exhaustion, wear, and tear" of a building contemplates only depreciation of the physical property itself, irrespective of its adaptability to the use originally intended or the changing environments.

No allowance can be made for depreciation by reason of decrease in rental value or in value arising from lack of modern improvements.

Barwin Realty Co. *v.* Keith, collector. United States District Court, Southern District of New York.

Decision against collector.

The entire amount of interest paid upon indebtedness created by other parties and charged as a lien upon land, which indebtedness was not assumed by the purchaser of the equity may be deducted from gross income in annual tax returns as a payment "required to be made as a condition to the continued use or possession of property."

Crocker et al., trustees, *v.* Malley, collector. United States District Court, District of Massachusetts.

Decision against collector. On appeal in Circuit Court of Appeals.

The Wachusett Realty Trust organized under a trust agreement is not a joint stock association within the meaning of the act of October 3, 1913.

De Ganay *v.* Lederer, collector. United States District Court (239 Fed., 568), Eastern District of Pennsylvania.

Decision for collector. On appeal in Circuit Court of Appeals.

Income from stocks and bonds of domestic corporations owned by nonresident alien, legal title being vested in trustee resident in United States liable to tax under act of October 3, 1913.

LEGISLATION.

PORTO RICO.

The act providing a civil government for Porto Rico, and for other purposes, approved March 2, 1917 (39 Stat. 1954), provides as follows:

SEC. 9. That the statutory laws of the United States not locally inapplicable, except as hereinbefore or hereinafter otherwise provided, shall have the same force and effect in Porto Rico as in the United States, except the internal-revenue laws: *Provided, however*, That hereafter all taxes collected under the internal-revenue laws of the United States on articles produced in Porto Rico and transported to the United States or consumed in the island shall be covered into the treasury of Porto Rico.

WAR-REVENUE ACT.

The "Act to provide revenue to defray war expenses, and for other purposes" (H. R. 4280), passed Congress and was approved at close of business October 3, 1917, and took effect October 4, except as otherwise provided.

The following is a general statement of the taxes imposed:

The law provides an increase in the income tax and excess-profits tax. The rate of tax on distilled spirits is increased to $2.20, and if withdrawn for beverage purposes $3.20. A tax is imposed on rectified spirits, and there is also a floor tax on tax-paid distilled spirits held by retailer in a quantity in excess of 50 gallons, or by any other person, corporation, partnership, or association in any quantity, and which are intended for sale.

The tax on wines is increased, and taxes are imposed on sirups, soft drinks, carbonated beverages, etc. The new rate of tax on fermented liquors is double the rate under the old law.

The act imposes additional taxes on cigars, tobacco, and manufactures thereof.

A war tax is imposed on facilities furnished by public utilities, taking effect November 1, 1917, as follows:

On amount paid for freight transportation, on express charges, on amount paid for transportation of persons, on seats, berths, and staterooms in parlor cars, sleeping cars, or on vessels, and on the transportation of oil by pipe lines, and on telephone messages and telegrams for which a charge of 15 cents is made. Taxes are also imposed on life, fire, marine, and casualty insurance.

War excise taxes are imposed on automobiles, motorcycles, piano players, graphophones, phonographs and records, moving-picture films, jewelry, real or imitation, yachts, pleasure boats, power boats, etc., sporting goods, cameras, perfumery and cosmetics and other similar articles, proprietary medicines, and chewing gum.

There is a tax imposed on admissions to entertainments and on club dues, to take effect November 1, 1917.

There is also an increase in the estate tax.

Stamp taxes, taking effect December 1, 1917, are imposed on bonds of indebtedness, issues of capital stock, sales or transfers of capital stock, sales of produce on exchange, drafts or checks payable otherwise than at sight or on demand, promissory notes (except bank notes), conveyances, and other documents, parcel-post packages, passage tickets, and an additional tax on playing cards (effective Oct. 4, 1917).

The act is estimated to raise approximately $2,535,000,000, including $76,000,000 increased postal revenues, during a twelve months' period.

ILLICIT DISTILLING AND WORK OF REVENUE AGENTS.

The number of illicit distilleries reported for seizure during the year ended June 30, 1917, was 2,232, which shows a decrease of 1,054, when compared with the number reported during the previous year.

This marked difference, amounting to nearly 34 per cent, should not be attributed to a decrease in illicit distilling. It is rather due

to the fact that information leading to the capture of illicit distilleries is no longer paid for by the Government; the result being that only voluntary information is now received from citizens interested in suppression of illicit distilling. There has been a great saving to the Government by the discontinuance of former practice of paying informers and possemen as the information furnished often led to useless raids.

Besides the great saving above noted, it may be added that the courts have been to a great extent relieved of the enormous number of petty prosecutions with which their dockets have been hitherto overloaded.

The following is a brief summary of work accomplished by revenue agents and their subordinate officers during the year ended June 30, 1917:

Taxes reported for assessment, accepted offers in compromise, etc.

Corporation taxes and individual income taxes	$30,391,164.22
Munitions taxes	12,346,334.51
Estate taxes	8,183.53
Distilled spirits, tobacco, and miscellaneous taxes	3,491,678.48
Offers in compromise, accepted	774,683.30
Collections on account of oleomargarine frauds	242,214.50
Total	47,254,258.54

NOTE.—The above receipts from oleomargarine include approximately $175,000, tax payments made on account of assessments on oleomargarine withdrawn at ¼ cent during various periods prior to July 1, 1914, and subsequently found on the market artificially colored and assessed at 9¾ cents per pound, or the difference between the ¼-cent and the 10-cent rate.

RECOMMENDATIONS.

It is recommended that existing laws be amended and strengthened relative to tobacco manufacturers and dealers, oleomargarine, adulterated butter, narcotics, and corporation income, and estates as is set forth and described on pages 13, 15–17, 25, and 27.

ACCOUNTS AND STATISTICS, DIVISION OF.

The following statements show collections for the fiscal year 1917; comparison of receipts and tax-paid withdrawals for consumption for 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.; ordinary, emergency, and other revenue, and income-tax receipts by States, Territories, etc.; emergency and other revenue, not including income-tax receipts, under the several classifications by States, Territories, etc.; receipts by fiscal years from September 1, 1862, to June 30, 1917; comparison of receipts for first three months of past and current fiscal years; and expenditures from the several appropriations, with an analysis of same, by collection districts; and a 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, 1917:

Distilled spirits, including wines, etc		$187,288,082.49
Manufactured tobacco, including cigars, cigarettes, and snuff		102,230,205.36
Fermented liquors		91,094,677.70
Oleomargarine		1,202,881.78
Playing cards		820,897.26
All special taxes including capital-stock tax		23,371,310.39
Schedule A (documentary stamps, etc.)		8,254,341.88
Schedule B (perfumery, cosmetics, etc.)		671,968.42
Estate tax		6,076,575.26
Excess-profits tax		37,176.37
Munition manufacturers' tax		27,663,939.63
Offers in compromise, unassessed penalties, etc		871,606.22
Miscellaneous:		
Adulterated butter	$14,755.20	
Process or renovated butter	69,896.10	
Mixed flour	4,994.63	
Smoking opium	254.50	
Opium order blanks	17,774.60	
Collections not otherwise provided for	21,074.69	
		128,749.72
Total ordinary (including emergency and other revenue)		449,712,412.48
Alaska railroads income tax	$33,256.83	
Corporation income tax	179,539,631.03	
Individual income tax	180,108,340.10	
		359,681,227.96
Aggregate receipts		809,393,640.44

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, 1916 and 1917.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1916	1917		
SPIRITS.				
Spirits distilled from fruit	$3,283,217.02	$4,035,536.42	$752,319.40	
Spirits distilled from other materials	146,565,963.45	177,096,234.20	30,530,270.75	
Rectifiers (special tax)	294,826.08	255,187.79		$39,638.29
Wine, etc., domestic and imported	2,631,529.98	5,164,075.03	2,532,545.05	
Retail liquor dealers (special tax)	4,309,656.02	3,967,270.45		342,385.57
Wholesale liquor dealers (special tax)	616,559.81	598,361.39		18,198.42
Manufacturers of stills, and stills and worms manufactured	3,400.86	2,416.69		984.17
Stamps for distilled spirits intended for export	45,839.40	49,867.55	4,028.15	
Case stamps for distilled spirits bottled in bond	440,244.00	558,180.40	117,936.40	
Grape brandy used in the fortification of sweet wines	491,202.91	384,188.89		107,014.02
Total	158,682,439.53	192,111,318.81	33,428,879.28	

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1916 and 1917—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1916	1917		
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	$22,170,549.51	$24,800,311.78	$2,629,762.27	
Cigars weighing not more than 3 pounds per thousand	710,653.02	712,597.89	1,944.87	
Cigarettes weighing more than 3 pounds per thousand	77,617.46	98,850.22	21,232.76	
Cigarettes weighing not more than 3 pounds per thousand	26,332,745.84	38,127,168.93	11,794,423.09	
Snuff of all descriptions	2,653,654.38	2,830,220.05	176,565.67	
Tobacco, manufactured, of all descriptions	33,378,874.25	[1] 35,661,056.49	2,282,182.24	
Special taxes:				
Manufacturers of cigars	300,403.89	269,387.36		$31,016.53
Manufacturers of cigarettes	42,071.25	46,783.26	4,712.01	
Dealers in leaf tobacco	60,019.40	19,297.75		40,721.65
Dealers in tobacco	2,297,705.01	605,296.27		1,692,408.74
Manufacturers of tobacco	39,653.50	30,622.16		9,031.34
Total	88,063,947.51	[2] 103,201,592.16	15,137,644.65	
FERMENTED LIQUORS.				
Fermented liquors (barrel tax)	87,875,672.22	91,094,677.70	3,219,005.48	
Brewers (special tax)	128,231.28	111,925.02		16,306.26
Retail dealers in malt liquors (special tax)	249,153.55	206,715.91		42,437.64
Wholesale dealers in malt liquors (special tax)	518,046.94	483,875.18		34,171.76
Total	88,771,103.99	91,897,193.81	3,126,089.82	
OLEOMARGARINE.				
Oleomargarine, artificially colored, etc.	558,349.33	632,716.76	74,367.43	
Oleomargarine, free from coloration, etc.	366,350.58	570,165.02	203,814.44	
Oleomargarine manufacturers and dealers (special taxes)	561,270.81	792,838.24	231,567.43	
Total	1,485,970.72	1,995,720.02	509,749.30	
SPECIAL TAXES.				
Corporations		10,471,688.90	10,471,688.90	
Bankers	4,226,342.37	2,293,243.19		1,933,099.18
Brokers, stock	224,074.62	281,964.89	57,890.27	
Pawnbrokers	121,781.69	154,869.55	33,087.86	
Brokers, commercial	166,479.61	42,673.71		123,805.90
Brokers, customhouse	8,458.85	10,437.54	1,978.69	
Brokers, ship		12,979.17	12,979.17	
Theaters, museums, and concert halls	1,014,911.28	1,027,927.63	13,016.35	
Circuses	7,896.16	7,786.48		109.68
Street fairs		1,337.08	1,337.08	
Exhibitions not otherwise provided for	32,380.55	36,483.81	4,103.26	
Bowling alleys and billiard rooms	952,013.06	1,331,763.37	379,750.31	
Commission merchants	153,770.02	35,577.55		118,192.47
Total	6,908,108.21	15,708,732.87	8,800,624.66	
SCHEDULES A AND B (ACT OF OCT. 22, 1914).				
Schedule A (documentary stamps, etc.)	38,110,282.49	8,254,341.88		29,855,940.61
Schedule B (perfumery, cosmetics, etc.)	4,086,160.99	671,968.42		3,414,192.57
Total	42,196,443.48	8,926,310.30		33,270,133.18

[1] Small collections from snuff stamp sales aggregating $11,426.40 are included with these collections in order not to disclose the business of any particular manufacturer.

[2] Includes $507,533.15 from sale of internal-revenue stamps affixed to Philippine products coming into the United States under provisions of the act of Aug. 5, 1909.

NOTE.—Above receipts from oleomargarine (colored) stated for 1916 and 1917 include approximately $160,000 and $175,000, respectively, 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 9¾ 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, 1916 and 1917—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1916	1917		
UNDER ACTS OF SEPT. 8, 1916, AND MAR. 3, 1917.				
Estate tax		$6,076,575.26	$6,076,575.26	
Excess profits tax		37,176.37	37,176.37	
Munition manufacturers' tax		27,663,939.63	27,663,939.63	
Total		33,777,691.26	33,777,691.26	
MISCELLANEOUS.				
Adulterated butter (including special taxes)	$41,490.60	26,250.06		$15,240.54
Process or renovated butter (including special tax)	88,760.89	71,333.61		17,427.28
Mixed flour (including special tax)	2,566.74	5,526.38	2,959.64	
Opium, manufactured for smoking purposes	175.00	254.50	79.50	
Manufacturers, importers, or distributers of opium, etc. (special tax)	227,452.02	259,135.93	31,683.91	
Opium order blanks	17,445.05	17,774.60	329.55	
Playing cards	819,654.20	820,897.26	1,243.06	
Offers in compromise, unassessed penalties, interest, etc	458,772.77	871,606.22	412,833.45	
Collections not otherwise herein provided for	21,704.45	21,074.69		629.76
Total	1,678,021.72	2,093,853.25	415,831.53	
Total ordinary receipts (including emergency and other revenue)	387,786,035.16	449,712,412.48	61,926,377.32	
INCOME.				
Alaska railroads income tax	20,937.10	33,256.83	12,319.73	
Corporation income tax	56,972,720.88	179,539,631.03	122,566,910.15	
Individual income tax	67,943,594.63	180,108,340.10	112,164,745.47	
Total	124,937,252.61	359,681,227.96	234,743,975.35	
Aggregate receipts	512,723,287.77	809,393,640.44	296,670,352.67	

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 1916 and 1917.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1916	1917		
Spirits distilled from materials other than fruit	$98,995.71	$122,893.87	$23,898.16	
Cigars weighing more than 3 pounds per thousand	482,817.42	625,529.46	142,712.04	
Cigars weighing not more than 3 pounds per thousand		750.00	750.00	
Cigarettes weighing more than 3 pounds per thousand	761.40	3,529.80	2,768.40	
Cigarettes weighing not more than 3 pounds per thousand	5,977.25	8,514.90	2,537.65	
Total	588,551.78	761,218.03	172,666.25	

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 1916 and 1917.

Articles taxed.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1916	1917		
Cigars weighing more than 3 pounds per thousand	$249,589.99	$499,642.48	$250,052.49	
Cigarettes weighing more than 3 pounds per thousand	15.75	36.56	20.81	
Cigarettes weighing not more than 3 pounds per thousand	8,428.76	7,839.08		$589.68
Manufactured tobacco	63.13	15.03		48.10
Total	258,097.63	507,533.15	249,435.52	

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, cigars, cigarettes, snuff, manufactured tobacco, 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.
	1916	1917		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....galls.	2,984,743	3,668,669	683,926	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries.....galls.	133,241,785	160,996,577	27,754,792	
Fermented liquors.....bbls.	58,564,508	60,729,509	2,165,001	
Cigars weighing more than 3 pounds per thousand.....No.	7,390,183,170	8,266,770,593	876,587,423	
Cigars weighing not more than 3 pounds per thousand.....No.	947,537,360	950,130,520	2,593,160	
Cigarettes weighing more than 3 pounds per thousand.....No.	21,560,406	27,458,394	5,897,988	
Cigarettes weighing not more than 3 pounds per thousand.....No.	21,066,196,672	30,501,735,144	9,435,538,472	
Snuff.....lbs.	33,170,680	35,377,751	2,207,071	
Tobacco, chewing and smoking.....lbs.	417,235,928	[1] 445,763,206	28,527,278	
Oleomargarine.....lbs.	150,523,725	[2] 232,643,176	82,119,451	
Adulterated butter.....lbs.	192,222	147,552		44,670
Process or renovated butter.....lbs.	35,021,016	27,958,440		7,062,576

[1] See note on page 38 relating to small collections from snuff-stamp sales.

[2] Includes 4,577,168 pounds of the colored product at 10 cents, and 228,066,008 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 found on the market artificially colored, upon which the difference of 9¾ cents per pound has been assessed and the amounts thereof collected during the fiscal year.

NOTE.—The foregoing table of "Withdrawals for consumption" includes on account of Porto Rican products as follows: 111,722 gallons spirits distilled from materials other than fruit; 208,509,820 cigars, at $3 per thousand; 1,007,900 cigars, at 75 cents per thousand; 980,500 cigarettes, at $3.60 per thousand; and 6,811,920 cigarettes, at $1.25 per thousand; and on account of Philippine products, as follows: 166,547,493 cigars, at $3 per thousand; 10,155 cigarettes, at $3.60 per thousand; 6,271,264 cigarettes, at $1.25 per thousand; and 188 pounds manufactured tobacco, at 8 cents per pound.

The quantity of wine, liqueurs, cordials, etc., upon which tax was paid can not be stated, for the reason that the rates of tax imposed by the acts of October 22, 1914, and September 8, 1916, varies according to kind of product and size of container; and, furthermore, as the stamps provided for same are interchangeable, the quantity is not 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 appear under "Miscellaneous Division" of the annual report.

There was no legitimate manufacture of smoking opium, but assessments made thereon under the act of January 17, 1914, amounting to $254.50, were collected during the year as compared with the collection of $175 during the preceding fiscal year.

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.*
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	66,105,445	8,707,625,230	16,427,086,016	412,505,218	32,766,741
1915	124,155,178	59,746,701	8,030,385,603	16,756,179,973	402,474,245	29,839,074
1916	136,226,528	58,564,508	8,337,720,530	21,087,757,078	417,235,928	33,170,680
1917	164,665,246	60,729,509	9,216,901,113	30,529,193,536	445,763,206	35,377,751
Total	707,405,509	310,391,707	43,025,448,179	99,095,112,076	2,082,341,212	164,363,714

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, 1917.

Collection districts.	Collectors.	Location of offices.	Aggregate collections.
Alabama	John D. McNeel	Birmingham, Ala	$1,652,899.72
Arkansas	Jack Walker	Little Rock, Ark	620,373.45
First California	Joseph J. Scott	San Francisco, Cal	9,837,252.68
Do	John M. Platt, acting	do	9,427,038.08
Sixth California	John P. Carter	Los Angeles, Cal	4,685,506.14
Colorado	Mark A. Skinner	Denver, Colo	3,524,979.34
Connecticut	James J. Walsh	Hartford, Conn	17,623,217.29
Florida	Henry H. Lewis	Jacksonville, Fla	1,946,569.34
Do	James M. Calhoart	do	245,813.95
Georgia	Aaron O. Blalock	Atlanta, Ga	2,178,425.44
Hawaii	John F. Haley	Honolulu, Hawaii	1,534,675.38
First Illinois	Julius F. Smietanka	Chicago, Ill	42,330,963.51
Fifth Illinois	Edward D. McCabe	Peoria, Ill	35,232,395.23
Eighth Illinois	John L. Pickering	Springfield, Ill	9,177,991.14
Thirteenth Illinois	John M. Rapp	East St. Louis, Ill	1,471,850.82
Sixth Indiana	Peter J. Kruyer	Indianapolis, Ind	16,676,052.79
Seventh Indiana	Isaac R. Strouse	Terre Haute, Ind	19,927,361.32
Third Iowa	Louis Murphy	Dubuque, Iowa	2,591,994.32
Kansas	Wm. H. L. Pepperell	Wichita, Kans	3,455,540.59
Second Kentucky	Josh T. Griffith	Owensboro, Ky	5,307,241.28
Fifth Kentucky	Thomas S. Mayes	Louisville, Ky	25,720,946.53
Sixth Kentucky	Charlton B. Thompson	Covington, Ky	6,170,480.85
Seventh Kentucky	Ben Marshall	Lexington, Ky	6,528,599.16
Eighth Kentucky	John W. Hughes	Danville, Ky	3,390,426.46
Louisiana	John Y. Fauntleroy	New Orleans, La	13,930,108.52
Maryland	Joshua W. Miles	Baltimore, Md	34,278,294.91
Third Massachusetts	John F. Malley	Boston, Mass	29,796,108.38
First Michigan	James J. Brady	Detroit, Mich	16,090,409.96
Fourth Michigan	Emanuel J. Doyle	Grand Rapids, Mich	2,674,821.62
Minnesota	Edward J. Lynch	St. Paul, Minn	10,052,368.45
First Missouri	George H. Moore	St. Louis, Mo	17,878,018.26
Sixth Missouri	Edgar M. Harber	Kansas City, Mo	4,435,146.47
Montana	William C. Whaley	Helena, Mont	4,036,409.02
Nebraska	George L. Loomis	Omaha, Nebr	4,839,892.02
New Hampshire	Seth W. Jones	Portsmouth, N. H	3,299,618.90
First New Jersey	Samuel Iredell	Camden, N. J	3,505,172.40
Fifth New Jersey	Charles V. Duffy	Newark, N. J	21,277,869.16
New Mexico	Lewis T. Carpenter	Phoenix, Ariz	1,410,318.61
First New York	Henry P. Kelly	Brooklyn, N. Y	19,294,764.83
Second New York	John Z. Lowe, jr	New York, N. Y	15,383,270.46
Do	William H. Edwards	do	74,583,491.80
Third New York	Mark Eisner	do	49,156,866.91
Fourteenth New York	Roscoe Irwin	Albany, N. Y	12,742,159.77
Twenty-first New York	Neal Brewster	Syracuse, N. Y	7,802,861.28
Twenty-eighth New York	Vincent H. Riorden	Buffalo, N. Y	11,741,874.66
Fourth North Carolina	Josiah W. Bailey	Raleigh, N. C	8,610,895.64
Fifth North Carolina	Alston D. Watts	Statesville, N. C	22,287,186.37
North and South Dakota	James Coffey	Aberdeen, S. Dak	820,364.33
First Ohio	Andrew C. Gilligan	Cincinnati, Ohio	23,854,898.44
Tenth Ohio	Frank B. Niles	Toledo, Ohio	5,959,963.40
Eleventh Ohio	Beriah E. Williamson	Columbus, Ohio	3,391,537.31
Eighteenth Ohio	Harry H. Weiss	Cleveland, Ohio	18,135,825.12
Oklahoma	Hubert L. Bolen	Oklahoma, Okla	6,880,982.44
Oregon	Milton A. Miller	Portland, Oreg	1,167,779.85
First Pennsylvania	Ephraim Lederer	Philadelphia, Pa	33,211,208.23

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, 1917—Continued.

Collection districts.	Collectors.	Location of offices.	Aggregate collections.
Ninth Pennsylvania	Benjamin F. Davis	Lancaster, Pa.	$5,507,048.88
Twelfth Pennsylvania	Fred C. Kirkendall	Scranton, Pa.	8,575,288.00
Twenty-third Pennsylvania	C. Gregg Lewellyn	Pittsburgh, Pa.	36,109,312.01
South Carolina	Duncan C. Heyward	Columbia, S. C.	792,795.63
Tennessee	Edward B. Craig	Nashville, Tenn.	3,451,001.80
Third Texas	Alexander S. Walker	Austin, Tex.	7,316,898.61
Second Virginia	Richard C. L. Moncure	Richmond, Va.	9,198,497.19
Sixth Virginia	John M. Hart	Roanoke, Va.	1,764,438.40
Washington	David J. Williams	Tacoma, Wash.	[1] 2,477,329.26
West Virginia	Samuel A. Hays	Parkersburg, W. Va.	3,466,370.38
First Wisconsin	Paul A. Hemmy	Milwaukee, Wis.	13,802,289.14
Second Wisconsin	Burt Williams	Madison, Wis.	2,436,061.87
Philippine Islands	James J. Rafferty [2]	Manila, P. I.	507,226.94
Aggregate collections			809,393,640.44

[1] Includes $33,256.83 on account of income tax collected on railroads in Alaska.
[2] United States Internal-revenue stamp agent.

RECEIPTS BY STATES AND TERRITORIES DURING THE FISCAL YEAR.

Statement showing, by States and Territories, ordinary, including emergency and other revenue, corporation, and individual income taxes and aggregate collections during fiscal year ended June 30, 1917.

States, Territories, etc.	Ordinary, including emergency and other revenue.	Corporation income tax.	Individual income tax.	Aggregate collections.
Alabama	$215,230.88	$887,906.92	$200,385.29	$1,303,523.09
Alaska	29,396.89	[1] 49,132.34	20,772.03	99,301.26
Arizona	77,588.49	637,993.92	200,330.75	915,913.16
Arkansas	134,649.14	306,310.84	179,413.47	620,373.45
California	13,758,375.93	6,147,289.14	3,870,314.24	23,775,979.31
Colorado	334,968.78	1,789,597.94	1,060,075.91	3,184,642.63
Connecticut	5,757,480.82	3,872,638.48	3,050,912.00	12,681,031.30
Delaware	11,761,308.80	2,791,067.72	3,666,351.92	18,218,728.44
District of Columbia	810,464.72	579,311.46	1,186,133.33	2,575,909.51
Florida	1,558,848.34	327,655.04	305,879.91	2,192,383.29
Georgia	347,816.16	1,218,831.39	611,777.89	2,178,425.44
Hawaii	260,976.10	909,818.58	363,880.70	1,534,675.38
Idaho	80,350.22	217,479.58	176,711.97	474,541.77
Illinois	62,113,711.13	14,359,537.16	11,739,952.41	88,213,200.70
Indiana	33,108,519.01	2,261,049.58	1,233,845.52	36,603,414.11
Iowa	784,449.78	1,252,297.38	555,247.24	2,591,994.32
Kansas	537,511.67	2,349,847.01	568,181.91	3,455,540.59
Kentucky	45,471,937.10	1,252,435.55	393,271.63	47,117,694.28
Louisiana	11,847,445.29	1,269,121.11	813,542.12	13,930,108.52
Maine	214,497.47	815,750.20	377,375.05	1,407,622.72
Maryland	10,125,838.37	1,401,954.27	1,947,336.47	13,475,129.11
Massachusetts	9,515,544.25	9,320,716.63	10,959,847.50	29,796,108.38
Michigan	8,571,577.65	6,565,769.68	3,627,884.25	18,765,231.58
Minnesota	3,619,472.36	4,618,464.76	1,814,431.33	10,052,368.45
Mississippi	105,090.55	246,829.38	197,456.70	549,376.63
Missouri	15,200,577.84	4,596,170.35	2,516,416.54	22,313,164.73
Montana	740,700.28	776,719.99	298,627.47	1,816,047.74
Nebraska	3,691,565.11	779,615.94	368,710.97	4,839,892.02
Nevada	82,662.79	75,423.06	15,425.53	173,511.38
New Hampshire	714,449.92	283,937.07	236,565.38	1,234,952.37
New Jersey	13,910,549.62	5,250,581.86	5,621,910.08	24,783,041.56
New Mexico	111,510.44	300,134.14	82,760.87	494,405.45
New York	61,881,336.47	46,566,951.90	81,495,783.31	189,944,071.68
North Carolina	29,104,283.37	1,232,609.13	561,189.51	30,898,082.01
North Dakota	95,319.12	218,771.77	74,159.64	388,250.53
Ohio	30,402,732.37	12,873,403.13	8,066,088.77	51,342,224.27
Oklahoma	220,703.94	2,231,436.18	4,428,842.32	6,880,982.44
Oregon	347,163.91	406,931.70	413,684.24	1,167,779.85
Pennsylvania	41,304,249.58	24,238,266.36	17,860,341.18	83,402,857.12
Porto Rico	761,218.03			761,218.03

[1] Includes $33,256.83 income tax on Alaska railroads.

Statement showing, by States and Territories, ordinary, including emergency and other revenue, corporation, and individual income taxes and aggregate collections during fiscal year ended June 30, 1917—Continued.

States, Territories, etc.	Ordinary, including emergency and other revenue.	Corporation income tax.	Individual income tax.	Aggregate collections.
Rhode Island	$1,742,218.82	$1,339,290.50	$1,860,676.67	$4,942,185.99
South Carolina	212,805.18	498,116.17	81,874.28	792,795.63
South Dakota	200,701.32	182,248.15	49,164.33	432,113.80
Tennessee	2,070,226.66	942,090.87	438,684.27	3,451,001.80
Texas	1,923,964.99	2,611,153.93	2,781,779.69	7,316,898.61
Utah	415,798.52	1,148,676.94	181,344.05	1,745,819.51
Vermont	102,617.41	184,547.33	369,879.07	657,043.81
Virginia	8,512,830.74	1,837,125.64	621,507.06	10,971,463.44
Washington	335,038.44	1,187,702.79	855,286.77	2,378,028.00
West Virginia	1,545,322.78	1,460,908.97	460,138.63	3,466,370.38
Wisconsin	12,342,001.26	2,716,523.54	1,179,826.21	16,238,351.01
Wyoming	89,280.52	184,694.47	66,361.72	340,336.71
Philippine Islands	[1] 507,533.15			507,533.15
Total	449,712,412.48	179,572,887.86	180,108,340.10	809,393,640.44

[1] Includes $304.95 from sale of stamps affixed to Philippine products reported by the collector of the first district of California and $1.26 from similar sales reported by the collector of the sixth district of California.

NOTE.—Albama 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	$122,893.87
Second district of New York	638,324.16
Total	761,218.03

INTERNAL-REVENUE RECEIPTS DURING THE LAST THREE FISCAL YEARS.

Comparison of internal-revenue receipts from general sources for the fiscal years ended June 30, 1915, 1916, and 1917.

Receipts.	1915	1916	1917
Ordinary only	$283,410,138.71	$303,507,733.03	$354,414,353.60
Emergency and other revenue	52,069,126.29	84,278,302.13	95,297,553.88
Corporation income	39,155,596.77	56,993,657.98	179,572,887.86
Individual income	41,046,162.09	67,943,594.63	180,108,340.10
Total	415,681,023.86	512,723,287.77	809,393,640.44

EMERGENCY AND OTHER REVENUE.

Supplemental statement showing, by States and Territories, the receipts under the emergency revenue act of October 22, 1914, extended by joint resolution of December 17, 1916; also the receipts not including income tax under the acts of September 8, 1916, and March 3, 1917.

States, Territories, etc.	Wines, champagne, liqueurs, cordials, etc.	Grape brandy used in fortifying sweet wines.	Fermented liquors (additional 50 cents a barrel).	Special taxes relating to manufacture and sale of tobacco, cigars, and cigarettes.	Special taxes, including corporations, bankers, brokers, proprietors of theaters, etc.	Schedule A (documentary stamps, etc.).	Schedule B (perfumery, cosmetics, etc.).	Estate tax.	Excess profits tax.	Munition manufacturers' tax.	Total.
Alabama	$46.20			$16,283.28	$75,413.57	$27,440.70	$245.82	$5,055.76			$124,485.33
Alaska				1,361.45	3,283.58	1,771.88					10,780.99
Arizona	1.00		$4,364.08	2,009.54	50,055.67	16,506.60	16.17				68,649.86
Arkansas			60.88	6,539.33	48,971.53	25,134.83	66.99	6,227.49			86,940.17
California	1,515,770.96	$373,450.03	765,170.71	17,522.92	677,371.75	348,052.87	15,243.71	173,913.70	$34,222.95	$1,609.91	3,922,329.51
Colorado	28.56		353.50	6,373.90	144,776.67	72,536.07	491.10	23,622.82			248,182.62
Connecticut	27,294.31		509,785.88	11,010.46	329,187.91	86,524.88	8,700.32	331,456.37		2,850,580.21	4,154,540.34
Delaware	2,763.12		79,352.50	3,644.15	94,001.99	15,407.17	359.57	57,083.86		11,131,524.72	11,384,137.08
District of Columbia	11,052.26		80,895.42	1,617.13	70,926.01	22,934.09	256.97	32,880.15		104,368.87	324,930.90
Florida	5,526.35		14,731.25	19,347.19	40,633.67	36,420.08	90.54	9,903.79			126,652.87
Georgia				18,090.38	122,069.67	119,925.27	1,371.72	6,956.50		60.70	268,474.24
Hawaii	48,172.38		22,070.17	1,469.91	61,450.60	15,814.55	128.75				149,106.36
Idaho				4,489.38	34,531.78	14,579.41	8.43	17,614.34			71,214.34
Illinois	336,413.15		3,111,717.24	61,222.50	1,273,916.57	1,178,001.37	174,871.47	726,669.42		582,510.13	7,445,321.85
Indiana	19,005.62		774,265.08	24,938.15	231,569.98	113,754.99	4,349.70	6,687.88		1,801.96	1,176,373.36
Iowa	1,615.10			22,926.06	208,599.89	113,388.19	4,701.91	12,934.87			364,166.02
Kansas				18,017.70	223,908.62	72,419.61	353.78	21,984.93			336,684.64
Kentucky	20,346.51		335,805.00	13,124.30	132,945.30	51,444.11	7,484.04	19,850.84			581,000.10
Louisiana	138,385.55		255,488.04	8,583.57	115,475.07	99,041.85	855.84	105,809.21			723,639.13
Maine	589.09		433.17	4,769.67	77,941.52	24,631.56	9,264.72	7,297.37			124,927.10
Maryland	22,859.93		581,971.83	13,731.17	199,617.02	77,749.24	4,267.92	73,395.86		257,844.59	1,231,436.56
Massachusetts	135,702.03		1,258,715.15	21,378.38	727,796.45	311,729.05	26,363.27	486,057.76		532,246.21	3,499,988.30
Michigan	52,511.35		1,169,260.88	46,301.47	548,380.60	175,666.60	13,157.41	101,349.24		188,305.71	2,294,933.26
Minnesota	50,044.49		769,737.75	21,691.36	498,227.83	234,766.38	6,502.20	25,015.67		82,925.23	1,688,910.91
Mississippi				10,139.10	28,338.03	16,524.16	50.16	33,402.26			88,453.71
Missouri	158,445.46		1,712,946.98	22,724.02	441,983.32	261,885.56	31,935.21	197,640.46		881,214.00	3,708,775.01
Montana	14,554.95		159,656.25	9,115.75	69,068.13	31,974.37	62.16				284,431.61
Nebraska	15,783.12		181,177.25	6,601.75	115,391.46	101,854.68	2,867.13	13,131.96		93.00	436,900.35
Nevada	10,939.29		7,434.25	903.10	11,873.31	3,513.34	1.55				34,664.84
New Hampshire	6,495.90		134,281.83	5,889.69	31,800.40	13,922.75	38.73	61,555.70			253,985.00
New Jersey	68,577.99		1,695,889.01	40,478.36	474,206.14	96,327.30	61,339.00	60,495.52		141,377.47	2,638,690.79
New Mexico	13,285.31		4,828.75	1,927.29	30,381.37	8,493.11	28.10	5,386.45			64,330.38
New York	1,908,807.87	10,462.59	6,585,099.29	130,264.29	4,028,211.52	2,875,168.06	194,896.24	1,431,132.22		5,238,116.22	22,402,158.30

North Carolina	1,825.40			35,090.90	88,459.94	40,522.55	73.72	223,072.37			389,044.88
North Dakota	.30			7,119.57	40,873.46	32,289.28	6.90				80,289.51
Ohio	220,122.35	276.27	2,728,736.08	60,495.82	861,421.38	281,097.07	33,682.81	456,878.06	2,953.42	1,187,882.06	5,833,545.32
Oklahoma			93.67	13,019.07	94,315.61	67,110.24	181.88	935.45			175,655.92
Oregon	247.60		3,132.50	3,758.03	84,808.47	38,960.49	483.87	6,524.79			137,915.75
Pennsylvania	156,691.23		4,087,166.50	102,018.59	1,950,070.61	466,734.42	33,829.27	731,520.05		4,019,553.57	11,547,584.24
Rhode Island	12,006.07		340,278.75	2,014.80	67,802.96	27,418.11	7,581.41	341,039.39		142,163.83	940,305.32
South Carolina				7,859.90	47,618.82	22,772.02	102.08	15,346.16			93,698.98
South Dakota	2,418.85		25,370.67	5,157.94	35,158.46	31,588.35	15.25				99,709.52
Tennessee	2,966.24		16,499.25	11,951.75	91,710.34	80,507.93	8,205.47	24,448.23			236,289.21
Texas	37,178.80		375,454.01	39,560.50	263,515.85	147,945.44	3,234.47	53,192.91			920,081.98
Utah	9,122.02		82,172.00	3,768.52	94,436.57	18,613.68	271.20				208,383.99
Vermont	987.84			2,090.60	24,522.09	10,355.63	71.32	3,429.60		42,378.37	83,835.45
Virginia	62,753.96		27,091.38	39,911.03	188,615.16	78,329.63	4,099.91	23,415.67		22,345.56	446,562.30
Washington	2,104.31			9,022.85	162,594.11	81,286.59	421.32	15,871.89			271,301.07
West Virginia				12,561.87	120,771.75	42,804.41	3,926.18	95,228.82		947.78	276,240.81
Wisconsin	60,961.26		2,452,208.78	19,737.99	257,433.55	114,756.04	5,383.48	31,159.47		254,089.53	3,195,730.10
Wyoming	9,670.95		11,474.00	1,769.37	12,296.81	5,945.32	27.25				41,183.70
Total	5,164,075.03	384,188.89	30,365,168.73	[1] 971,386.80	[2] 15,708,732.87	8,254,341.88	671,968.42	6,076,575.26	37,176.37	27,663,939.63	95,297,553.88

[1] Includes $269,387.36 from manufacturers of cigars; $46,783.26 from manufacturers of cigarettes; $19,297.75 from dealers in leaf tobacco; $605,296.27 from dealers in tobacco; and $30,622.16 from manufacturers of tobacco.

[2] Includes $10,471,688.90 from corporations; $2,293,243.19 from bankers; $281,964.89 from stock brokers; $154,869.55 from pawnbrokers; $42,673.71 from commercial brokers; $10,437.54 from customhouse brokers; $12,979.17 from ship brokers; $1,027,927.63 from theaters, museums, and concert halls; $7,786.48 from circuses; $1,337.08 from street fairs; $36,483.81 from exhibitions not otherwise provided for; $1,331,763.37 from bowling alleys, billiard and pool tables; and $35,577.55 from commission merchants.

Statement showing the total internal-revenue receipts in the United States for each fiscal year from September 1, 1862, to June 30, 1917.

1863	$41,003,192.93	1892	$153,857,544.35
1864	116,965,578.26	1893	161,004,989.67
1865	210,855,864.53	1894	147,168,449.70
1866	310,120,448.13	1895	143,246,077.75
1867	265,064,938.43	1896	146,830,615.66
1868	190,374,925.59	1897	146,619,593.47
1869	159,124,126.86	1898	170,866,819.36
1870	184,302,828.34	1899	273,484,573.44
1871	143,198,322.10	1900	295,316,107.57
1872	130,890,096.90	1901	306,871,669.42
1873	113,504,012.80	1902	271,867,990.25
1874	102,191,016.98	1903	230,740,925.22
1875	110,071,515.00	1904	232,903,781.06
1876	116,768,096.22	1905	234,187,976.37
1877	118,549,220.25	1906	249,102,738.00
1878	110,654,163.37	1907	269,664,022.85
1879	113,449,621.38	1908	251,665,950.04
1880	123,981,916.10	1909	246,212,719.22
1881	135,229,912.30	1910	289,957,220.16
1882	146,523,273.72	1911	322,526,299.73
1883	144,553,344.86	1912	321,615,894.69
1884	121,590,039.83	1913	344,424,453.85
1885	112,421,121.07	1914	380,008,893.96
1886	116,902,869.44	1915	415,681,023.86
1887	118,837,301.06	1916	512,723,287.77
1888	124,326,475.32	1917	809,393,640.44
1889	130,894,434.20		
1890	142,594,696.57	Total	11,428,922,036.37
1891	146,035,415.97		

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 1917, compared with the receipts for the first three months of the current fiscal year:

Sources of revenue.	Receipts from July 1, 1916, to Sept. 30, 1916.	Receipts from July 1, 1917, to Sept. 30, 1917.	Increase.	Decrease.
SPIRITS.				
Spirits distilled from fruit	$702,264.03	$1,922,603.98	$1,220,339.95	
Spirits distilled from materials other than fruit	35,159,260.58	52,048,389.26	16,889,128.68	
Rectifiers, retail and wholesale liquor dealers, manufacturers of stills, etc. (special taxes)	1,710,610.25	1,537,582.36		$173,027.89
Still wines, champagne, liqueurs, cordials, etc., domestic and imported	920,378.65	1,267,652.41	347,273.76	
Stamps for distilled spirits intended for export	20,646.25	2,553.40		18,092.85
Case stamps for distilled spirits bottled in bond	109,730.00	146,826.00	37,096.00	
Grape brandy used in the fortification of sweet wines	108,348.65	356,625.34	248,276.69	
Total	38,731,238.41	57,282,232.75	18,550,994.34	

Sources of revenue.	Receipts from July 1, 1916, to Sept. 30, 1916.	Receipts from July 1, 1917, to Sept. 30, 1917.	Increase.	Decrease.
TOBACCO.				
Cigars weighing more than 3 pounds per thousand	$5,860,885.15	$5,924,678.30	$63,793.15	
Cigars weighing not more than 3 pounds per thousand	163,899.99	171,011.52	7,111.53	
Cigarettes weighing more than 3 pounds per thousand	20,491.48	21,514.30	1,022.82	
Cigarettes weighing not more than 3 pounds per thousand	9,243,559.33	12,016,585.74	2,773,026.41	
Snuff of all descriptions	621,322.62	676,355.00	55,032.38	
Tobacco, manufactured, of all descriptions	8,906,367.74	8,899,532.17		$6,835.57
Special taxes:				
Manufacturers of cigars	88,941.40	322,640.11	233,698.71	
Manufacturers of cigarettes	6,648.50	104,146.27	97,497.77	
Dealers in leaf tobacco	16,143.25			16,143.25
Dealers in tobacco	529,894.83			529,894.83
Manufacturers of tobacco	7,713.50	39,550.42	31,836.92	
Total	25,465,867.79	28,176,013.83	2,710,146.04	
FERMENTED LIQUORS.				
Fermented liquors (barrel tax)	29,220,062.96	25,158,760.08		4,061,302.88
Brewers and retail and wholesale dealers in malt liquors (special taxes)	313,102.30	285,450.39		27,651.91
Total	29,533,165.26	25,444,210.47		4,088,954.79
OLEOMARGARINE.				
Oleomargarine, artificially colored, etc	88,020.95	104,899.60	16,878.65	
Oleomargarine, free from coloration, etc	90,410.13	163,833.45	73,423.32	
Oleomargarine manufacturers and dealers (special taxes)	236,132.84	357,720.21	121,587.37	
Total	414,563.92	626,453.26	211,889.34	
SPECIAL TAXES NOT ELSEWHERE ENUMERATED.				
Corporations		13,347,342.11	13,347,342.11	
Bankers	2,130,115.81			2,130,115.81
Brokers (stock)	36,430.02	70,772.50	34,342.48	
Pawnbrokers	30,618.43	53,411.34	22,792.91	
Brokers, commercial	31,578.03			31,578.03
Brokers, customhouse	1,279.18	2,225.83	946.65	
Brokers, ship		4,763.34	4,763.34	
Theaters, museums, and concert halls	278,309.48	438,280.87	159,971.39	
Circuses	4,070.93	9,487.55	5,416.62	
Street fairs		750.02	750.02	
Exhibitions not otherwise provided for	14,811.44	29,985.55	15,174.11	
Bowling alleys and billiard tables	233,239.48	533,321.34	300,081.86	
Commission merchants	25,332.16			25,332.16
Total	2,785,784.96	14,490,340.45	11,704,555.49	
SCHEDULES A AND B.				
Schedule A, documentary stamps, etc	7,512,013.50			7,512,013.50
Schedule B, perfumery, cosmetics, etc	670,294.65			670,294.65
Total	8,182,308.15			8,182,308.15
MUNITION MANUFACTURERS' AND ESTATE.				
Munition manufacturers' tax		7,269,546.79	7,269,546.79	
Estate tax		6,075,963.66	6,075,963.66	
Total		13,345,510.45	13,345,510.45	

Sources of revenue.	Receipts from July 1, 1916, to Sept. 30, 1916.	Receipts from July 1, 1917, to Sept. 30, 1917.	Increase.	Decrease.
MISCELLANEOUS.				
Adulterated butter (including special taxes)	$5,455.60	$4,943.50	.....	$512.10
Process or renovated butter (including special tax)	19,026.03	15,655.42	.....	3,370.61
Mixed flour (including special tax)	608.79	507.90	.....	100.89
Opium manufacturers, etc., and order blanks	127,219.55	110,594.59	.....	16,624.96
Playing cards	178,970.70	137,634.34	.....	41,336.36
Offers in compromise, unassessed penalties, interest, etc	82,450.50	246,269.51	$163,819.01	.....
Collections not otherwise herein provided for	4,541.21	31,616.15	27,074.94	.....
Total	418,272.38	547,221.41	128,949.03	.....
Total ordinary and other receipts	105,531,200.87	139,911,982.62	34,380,781.75	.....
EXCESS PROFITS AND INCOME.				
Excess profits tax	.....	590,734.83	590,734.83	.....
Corporation income tax	5,939,224.69	11,701,368.23	5,762,143.54	.....
Individual income tax	5,914,400.26	8,356,994.12	2,442,593.86	.....
Total	11,853,624.95	20,649,097.18	8,795,472.23	.....
Aggregate receipts	117,384,825.82	160,561,079.80	43,176,253.98	.....

EXPENDITURES.

TABLE No. 1.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Salaries and expenses of collectors of internal revenue, 1917."]

Districts.	Total paid from appropriation.	Collectors' salaries.	Clerks.	Messengers and janitors.	Deputy collectors and surveyors. Expenses. Salaries.	Miles traveled. By railroad.	Miles traveled. Other than railroad.	Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses incurred.	Total expenses paid.	Total paid deputy collectors and surveyors.
Alabama	$39,583.99	$4,500.00	$300.00	.....	$22,598.33	111,221	28,605	$2,794.96	$86.40	$165.90	$2,412.86	$6,725.13	$45.51	$12,210.76	$12,185.66	$34,783.99
Arkansas	30,224.52	4,919.08	.....	.....	17,120.52	81,106	6,668	2,263.59	157.20	168.75	414.40	5,791.95	13.35	8,809.24	8,784.92	25,905.44
First California	66,675.66	4,500.00	500.00	.....	54,532.70	48,242	32,849	1,789.08	64.30	391.90	487.60	4,127.72	816.85	7,677.45	7,122.96	61,075.66
Sixth California	26,962.60	4,500.00	300.00	.....	19,093.35	21,904	17,796	535.60	50.25	200.65	256.00	1,433.03	163.10	2,469.53	2,469.25	22,162.60
Colorado	28,946.58	4,500.00	.....	.....	14,891.65	55,767	14,445	1,880.73	60.65	179.95	751.05	3,378.65	340.85	6,591.88	6,554.93	21,446.58
Connecticut	40,738.88	4,500.00	250.00	.....	32,387.75	40,994	29,408	983.31	14.85	715.85	144.60	1,756.05	4.05	3,018.91	3,401.13	35,388.88
Florida	26,872.32	4,500.00	300.00	.....	17,861.67	39,493	15,207	1,096.49	72.10	187.50	821.47	1,939.15	41.14	4,157.85	4,150.65	22,012.32
Georgia	48,415.12	4,500.00	.....	.....	25,641.96	101,165	55,056	2,343.54	115.95	143.85	4,332.38	6,204.61	16.30	13,356.53	13,273.17	38,915.12
Hawaii	11,388.24	4,500.00	.....	.....	6,224.44	107	3,953	4.30	.....	1.70	325.25	390.05	142.50	863.80	883.80	7,088.24
First Illinois	71,342.57	4,500.00	2,275.00	$180.00	60,783.96	65,858	76,862	1,765.44	38.25	123.83	8.50	1,328.72	9.75	3,674.49	3,603.61	64,357.57
Fifth Illinois	28,706.08	4,500.00	1,200.00	.....	22,081.66	9,880	5,007	197.91	.....	1,161.80	88.26	476.15	30	924.42	924.42	23,006.08
Eighth Illinois	35,137.08	4,500.00	300.00	.....	25,621.38	61,845	5,243	1,254.43	16.00	139.10	332.60	2,670.89	4.35	4,417.37	4,415.70	30,337.08
Thirteenth Illinois	15,995.38	4,500.00	375.00	.....	9,138.34	21,307	8,772	434.10	1.50	133.08	190.50	1,209.40	13.46	1,982.04	1,982.04	11,120.33
Sixth Indiana	38,256.39	4,500.00	975.00	.....	28,510.39	41,920	19,194	876.21	27.60	375.56	195.96	2,791.90	14.70	4,294.93	4,270.80	32,781.39
Seventh Indiana	29,581.47	4,500.00	.....	.....	22,185.00	34,510	6,288	696.28	2.00	167.42	167.70	1,845.97	15.10	2,897.47	2,896.47	25,081.47
Third Iowa	42,732.73	4,500.00	.....	.....	30,828.35	91,638	5,149	1,849.85	32.60	245.90	148.70	5,114.60	15.90	7,407.55	7,404.38	38,232.73
Kansas	36,547.26	4,500.00	3,030.00	380.00	23,964.93	73,377	9,568	1,532.52	69.20	340.16	290.95	5,907.90	12.63	8,153.36	8,082.28	32,047.26
Second Kentucky	21,232.54	4,500.00	1,075.00	.....	11,074.98	18,669	14,083	542.90	.....	64.15	1,335.65	583.30	100.95	2,626.95	2,607.56	13,682.54
Fifth Kentucky	40,807.19	4,500.00	.....	.....	34,125.00	4,862	14,586	127.56	.....	240.10	417.30	209.17	7.60	1,001.73	987.19	35,112.19
Sixth Kentucky	20,960.06	4,500.00	.....	.....	16,150.00	1,989	4,914	49.92	.....	108.65	55.65	91.65	4.19	310.06	310.06	16,460.06
Seventh Kentucky	27,120.14	4,500.00	.....	.....	19,088.06	46,635	8,374	1,131.43	5.55	48.95	508.65	1,494.70	27.80	3,237.08	3,237.08	22,820.14
Eighth Kentucky	27,350.44	4,500.00	.....	.....	18,400.00	43,699	14,118	1,172.50	3.60	74.25	989.65	2,134.80	122.05	4,496.85	4,496.44	22,530.44
Louisiana	27,957.01	4,500.00	622.22	.....	19,595.85	31,934	13,783	997.99	27.20	310.30	93.18	1,737.73	93.55	3,259.95	3,233.94	22,834.79
Maryland	45,789.80	4,500.00	3,312.50	.....	32,622.21	27,123	26,510	710.98	7.50	345.65	212.70	2,119.58	40.24	3,436.65	3,355.09	35,977.30
Third Massachusetts	56,247.58	4,500.00	650.00	137.50	46,719.23	38,483	41,278	867.03	13.25	897.78	7.70	2,576.20	4.25	4,366.21	4,240.85	50,960.08
First Michigan	33,755.68	4,500.00	875.00	.....	25,635.83	35,046	27,845	646.00	.....	526.74	73.75	1,554.40	8.85	2,809.74	2,744.85	28,380.68
Fourth Michigan	21,844.26	4,500.00	.....	.....	13,624.17	43,937	7,137	993.55	21.10	148.85	142.73	2,384.80	29.06	3,720.09	3,720.09	17,344.26

TABLE No. 1—*Analysis of expenditures—Disbursements by collectors*—Continued.

Districts.	Total paid from appropriation.	Collectors' salaries.	Clerks.	Messengers and janitors.	Deputy collectors and surveyors.											
					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.	Total paid deputy collectors and surveyors.
						By railroad.	Other than railroad.									
Minnesota	$40,666.99	$4,500.00	$600.00		$30,189.99	58,383	23,597	$1,243.70	$25.00	$445.83	$193.85	$3,453.55	$21.25	$5,383.18	$5,377.00	$35,566.99
First Missouri	41,220.22	4,500.00		$225.00	32,938.60	36,169	28,349	748.31	45.75	503.00	134.10	2,170.12	36.80	3,638.08	3,556.62	36,495.22
Sixth Missouri	27,834.21	4,500.00	650.00		19,893.47	37,555	12,847	746.28	15.70	349.65	112.65	1,576.70	3.05	2,804.03	2,790.74	22,684.21
Montana	31,889.81	4,500.00			20,866.14	71,577	7,447	2,323.95	125.85	120.90	221.65	3,559.70	202.00	6,554.05	6,523.67	27,389.81
Nebraska	21,446.62	4,500.00	900.00		12,833.33	53,139	9,626	1,076.46	10.10	142.15	130.33	1,834.30	19.95	3,213.29	3,213.29	16,046.62
New Hampshire	26,835.17	4,500.00			18,066.70	53,154	10,912	1,359.64	35.25	272.57	110.50	2,466.97	18.75	4,263.68	4,268.47	22,335.17
First New Jersey	17,193.94	4,500.00			10,311.33	33,905	12,306	728.17	1.35	270.95	179.35	1,209.16	.27	2,389.25	2,382.61	12,693.94
Fifth New Jersey	41,077.49	4,500.00			34,078.04	34,329	10,431	821.11	10.85	173.60	67.95	1,472.10	16.15	2,561.76	2,499.45	36,577.49
New Mexico	19,438.78	4,500.00			10,173.33	30,649	6,340	1,215.65	67.70	29.55	149.65	2,974.25	328.65	4,765.45	4,765.45	14,938.78
First New York	50,223.41	4,500.00			43,722.75	32,902	35,013	677.35	8.50	497.48	27.90	925.90	14.60	2,151.73	2,000.66	45,723.41
Second New York	56,405.93	4,500.00		250.00	49,398.85	21,980	23,563	425.37	47.98	414.28	9.15	1,399.95	10.35	2,307.08	2,257.08	51,655.93
Third New York	51,984.63	4,500.00	1,725.00	225.00	44,435.28	7,598	25,807	194.99	18.12	506.42	3.70	380.50	59.70	1,163.43	1,099.35	45,534.63
Fourteenth New York	36,495.25	4,500.00	300.00		26,429.99	88,612	14,564	2,131.57	32.00	314.00	144.00	2,878.75	141.88	5,642.20	5,265.26	31,695.25
Twenty-first New York	32,668.01	4,500.00	287.50		23,447.49	40,869	5,096	923.84	24.80	172.10	109.25	3,183.63	19.40	4,433.02	4,433.02	27,880.51
Twenty-eighth New York	37,228.42	4,500.00			30,278.00	23,016	16,862	447.36	1.05	372.60	97.50	1,532.65	15.80	2,466.96	2,450.42	32,728.42
Fourth North Carolina	33,472.13	4,500.00			21,075.70	66,951	30,006	1,678.51	7.80	43.50	3,139.00	2,991.10	71.65	7,931.56	7,896.43	28,972.13
Fifth North Carolina	58,644.92	4,500.00	225.00	180.00	38,758.03	108,444	53,667	2,666.38	67.30	277.85	5,036.98	7,111.32	39.01	15,198.84	14,981.89	53,739.92
North and South Dakota	27,752.71	4,374.95			17,118.31	74,883	3,094	1,876.90	44.05	35.50	238.45	4,075.77	48.25	6,318.92	6,259.45	23,377.76
First Ohio	46,561.17	4,500.00	2,091.66		38,694.16	19,799	23,363	389.04	12.00	374.90	119.40	350.31	31.15	1,276.80	1,275.35	39,969.51
Tenth Ohio	29,539.83	4,500.00			21,735.68	52,450	8,349	1,039.56	6.65	251.21	139.93	1,849.80	50.15	3,337.30	3,304.15	25,039.83
Eleventh Ohio	22,435.45	4,500.00			14,518.88	38,800	4,737	783.81	10.50	190.38	31.75	2,411.52	9.90	3,437.86	3,416.57	17,935.45
Eighteenth Ohio	34,231.27	4,500.00			26,616.96	24,691	39,756	494.85	10.20	647.07	72.75	2,079.55	1.75	3,306.17	3,114.31	29,731.27
Oklahoma	22,354.15	4,500.00			14,048.60	32,231	5,293	751.86	113.80	121.65	132.30	2,877.75	11.05	4,008.41	3,805.55	17,854.15
Oregon	22,710.44	4,500.00	325.00		14,968.89	26,317	4,781	787.44	44.25	57.65	139.50	1,764.46	123.25	2,916.55	2,916.55	17,885.44
First Pennsylvania	51,854.95	4,500.00	1,735.00	475.00	41,962.95	37,956	19,967	886.10	14.90	374.59	46.13	1,987.20	1.39	3,310.31	3,182.00	45,144.95
Ninth Pennsylvania	35,099.83	4,500.00			27,513.21	27,487	27,206	697.42		307.10	1,107.45	1,023.60	79.09	3,214.66	3,086.62	30,599.83
Twelfth Pennsylvania	26,660.95	4,500.00			19,571.66	41,746	15,592	1,041.14	6.20	335.62	84.00	1,213.70	16.15	2,696.81	2,589.29	22,160.95
Twenty-third Pennsylvania	46,960.84	4,500.00	1,120.00		38,212.80	44,388	14,693	1,123.24	4.25	297.76	96.70	1,649.95	7.80	3,179.70	3,128.04	41,340.84
South Carolina	24,070.43	4,500.00		300.00	16,010.26	43,297	6,374	1,072.24	16.80	117.90	367.70	1,751.25	6.75	3,326.64	3,200.17	19,270.43
Tennessee	42,623.00	4,500.00	1,100.00		28,533.33	88,619	24,135	2,271.87	100.05	372.15	1,374.40	4,328.35	42.85	8,489.67	8,489.67	37,023.00
Third Texas	44,202.81	4,500.00			32,241.28	78,992	13,890	2,240.70	122.80	287.80	606.61	4,297.48	11.95	7,567.34	7,461.53	39,702.81
Second Virginia	37,056.61	4,500.00			25,970.55	48,831	25,917	1,193.27	17.20	293.52	996.93	4,001.67	83.47	6,586.06	6,586.06	32,556.61
Sixth Virginia	38,285.24	4,500.00	950.00		24,901.14	94,086	21,115	2,395.88	32.70	90.65	1,561.46	3,824.12	167.55	8,072.36	7,934.10	32,835.24
Washington	27,539.36	4,500.00			18,554.45	23,790	24,343	725.70	23.90	174.46	156.25	2,624.85	795.45	4,500.61	4,484.91	23,039.36
West Virginia	34,456.58	4,500.00			26,211.81	66,689	8,710	1,486.63	20.60	138.70	277.99	1,910.30	5.30	3,839.52	3,744.77	29,956.58
First Wisconsin	36,224.42	4,500.00			27,593.62	54,275	11,645	1,080.48	16.50	559.22	468.80	2,018.75	12.14	4,155.89	4,130.80	31,724.42
Second Wisconsin	24,329.14	4,500.00			15,255.56	56,600	6,538	1,166.36	15.10	167.84	566.20	2,650.46	10.25	4,576.21	4,573.58	19,829.14
Total	2,231,046.68	287,694.03	28,668.88	2,152.50	1,628,748.07	2,956,550	1,148,850	72,051.53	2,038.50	17,710.42	33,720.95	157,753.59	4,643.28	287,918.27	283,783.20	1,912,531.27

TABLE No. 2.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1917."]

Districts.	Gaugers.										
	Total paid.	Fees.	Expenses.								
			Miles traveled.		Railroad fares.	Sleeping and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscellaneous.	Total expenses.
			By railroad.	Other than railroad.							
Arkansas	$5,055.06	$2,960.00	11,056	2,366	$266.06	$24.35	$65.75	$30.75	$1,702.80	$5.35	$2,095.06
First California	80,234.60	59,500.00	59,127	25,374	1,494.07	40.65	397.50	1,234.26	17,369.74	198.38	20,734.60
Sixth California	25,137.51	18,373.24	13,289	33,612	323.30	11.50	181.65	583.99	5,460.13	203.70	6,764.27
Colorado	3,941.14	2,105.00	15,905	2,033	530.59	36.25	19.90	40.65	1,096.15	112.60	1,836.14
Connecticut	5,877.28	3,898.54	13,883	4,048	339.49	6.55	117.65	112.40	1,391.30	11.35	1,978.74
Florida	511.43	290.00	1,640	431	62.48	4.25	1.10	.....	153.60	.....	221.43
Georgia	877.32	525.00	561	823	14.77	3.00	19.85	19.50	295.20	.....	352.32
First Illinois	5,921.63	4,399.30	11,255	3,366	229.57	16.75	63.29	32.40	1,179.10	1.22	1,522.33
Fifth Illinois	93,474.82	90,795.00	4,932	6,532	111.62	11.25	99.60	7.75	2,446.40	3.20	2,679.82
Eighth Illinois	31,172.33	30,118.00	6,030	982	133.88	27.75	24.40	.....	862.45	5.85	1,054.33
Thirteenth Illinois	17.58	10.00	219	.....	4.38	.....	.....	1.00	2.20	.....	7.58
Sixth Indiana	38,889.96	37,589.83	6,826	1,418	142.53	5.05	43.25	15.90	1,091.80	1.60	1,300.13
Seventh Indiana	42,750.87	42,500.97	2,620	718	52.45	.....	4.10	90.75	99.60	3.00	249.90
Second Kentucky	24,800.69	23,337.56	4,989	3,238	124.93	6.00	35.75	509.35	782.75	4.35	1,463.13
Fifth Kentucky	84,735.63	81,256.01	16,076	8,815	427.26	27.95	67.96	1,082.80	1,772.50	101.15	3,479.62
Sixth Kentucky	22,588.43	19,102.79	12,682	5,859	280.59	12.40	124.20	32.30	3,033.30	2.35	3,485.64
Seventh Kentucky	23,639.76	21,811.25	18,720	2,244	480.56	23.85	70.25	132.90	1,076.65	44.30	1,828.51
Eighth Kentucky	9,329.69	9,190.74	918	2,049	23.93	.....	.50	58.45	15.40	40.67	138.95
Louisiana	15,436.92	15,361.61	2,329	.15	62.56	3.00	2.40	.....	7.20	.15	75.31
Maryland	27,740.37	26,429.89	6,798	2,031	167.84	12.10	46.39	3.00	1,075.10	6.05	1,310.48
Third Massachusetts	22,949.32	22,023.66	4,992	742	123.06	.....	70.60	4.50	727.50	.....	925.66
First Michigan	2,706.62	2,592.46	760	1,512	13.71	.....	18.85	.....	81.60	.....	114.16
Fourth Michigan	41.02	12.00	606	2	15.62	2.75	.....	.50	10.15	.....	29.02
Minnesota	3,889.29	2,695.00	6,136	3,540	125.29	9.10	66.15	6.50	986.40	.85	1,194.29
First Missouri	4,105.29	3,053.43	7,711	1,810	160.23	11.60	39.38	15.50	814.20	10.95	1,051.86
Sixth Missouri	3,158.78	2,208.98	3,676	2,301	75.32	15.50	41.00	4.38	813.60	.....	949.80
Montana	243.03	231.18	203	12	6.10	.....	.....	5.00	.75	.....	11.85
Nebraska	5,465.00	5,465.00	.....	.....	.....	.....	.....	.....	.....	.....	.....
First New Jersey	1,032.06	715.79	6,385	394	145.52	.....	2.80	91.50	70.15	6.00	316.27
Fifth New Jersey	9,330.13	6,510.64	33,950	5,432	750.49	1.85	104.70	40.65	1,919.90	1.90	2,819.49
New Mexico	1,857.35	1,060.00	5,312	379	145.90	17.50	11.80	17.25	603.60	1.30	797.35

First New York	11,475.00	11,475.00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Second New York	17,071.36	14,457.00	4,519	7,303	127.16	5.35	140.35	8.25	2,333.25	.....	2,614.36
Third New York	5,894.58	4,625.00	4,598	1,795	103.51	7.20	56.82	5.00	1,084.80	2.25	1,259.58
Fourteenth New York	9,835.70	9,701.04	2,526	370	73.21	.....	12.50	19.25	29.20	.50	134.66
Twenty-first New York	5,122.90	5,102.25	272	95	5.49	.....	.25	7.50	5.70	1.71	20.45
Twenty-eighth New York	2,702.50	1,675.00	5,171	757	121.45	3.50	15.10	7.50	875.20	4.75	1,027.50
Fourth North Carolina	2,549.41	1,550.00	5,278	1,298	53.19	.....	44.32	4.00	895.80	2.10	999.41
Fifth North Carolina	2,433.99	1,495.00	2,466	2,215	54.24	3.00	37.35	.....	842.40	2.00	938.99
First Ohio	36,946.75	35,787.11	8,273	2,606	170.44	2.75	45.65	5.90	951.15	.75	1,179.64
Tenth Ohio	2,150.78	2,028.88	547	1,439	12.55	.....	22.75	19.30	48.35	18.75	121.90
Eleventh Ohio	2,855.65	1,865.00	4,257	1,028	92.36	1.00	20.93	9.00	807.60	.36	930.65
Eighteenth Ohio	2,447.44	2,090.63	9,933	6,329	179.00	.....	67.46	69.00	54.35	.....	366.81
First Pennsylvania	12,194.11	11,286.05	9,310	5,302	220.26	.....	82.30	17.45	587.60	.25	907.46
Ninth Pennsylvania	1,620.06	1,235.52	2,398	567	66.84	3.25	8.20	19.25	286.80	.20	384.54
Twelfth Pennsylvania	982.01	982.01	.....	.....	.....	.....	.....	.....	.....	.....	.....
Twenty-third Pennsylvania	25,722.91	25,658.53	1,783	165	45.38	.....	16.65	1.00	1.35	.....	64.38
South Carolina	2,649.75	2,445.00	165	2	2.15	.....	.60	.....	200.00	.....	204.75
Tennessee	11,501.49	6,785.00	22,900	7,491	569.85	61.60	137.05	124.67	3,803.40	19.92	4,716.49
Third Texas	1,878.31	1,075.00	7,726	506	208.76	25.60	24.60	18.00	523.20	3.15	803.31
Second Virginia	16,338.57	9,810.00	48,716	10,588	1,111.54	193.00	210.54	134.53	4,810.85	68.11	6,528.57
Sixth Virginia	3,911.84	2,403.37	9,431	2,339	238.22	21.25	74.45	334.20	830.55	9.80	1,508.47
West Virginia	754.70	733.19	544	.....	16.26	.90	2.25	.....	2.00	.10	21.51
First Wisconsin	6,255.00	6,255.00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Second Wisconsin	5,055.35	3,045.00	9,878	2,339	230.95	9.10	35.40	45.25	1,684.80	4.85	2,010.35
Total	787,251.07	699,659.05	439,567	177,133	10,539.21	668.45	2,799.49	5,023.18	67,655.37	906.32	87,392.02

TABLE No. 3.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1917."]

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 railroad.	Other than railroad.							
Alabama	$1,722.00	$1,722.00									$1,722.00
Arkansas	1,857.97	1,284.00	11,972	452	$369.57	$2.00	$2.45	$52.75	$147.20		$573.97	6,913.03
First California	45,840.40	45,572.00	6,836	240	189.40	5.00	34.35	13.00	22.40	$4.25	268.40	126,075.00
Sixth California	3,754.25	3,752.00	43	45	1.25		1.00				2.25	28,891.76
Colorado												3,941.14
Connecticut	2,888.00	2,886.00	74	2	1.88		.12				2.00	8,765.28
Florida	447.00	447.00										958.43
Georgia												877.32
Hawaii	1,883.00	1,878.00		16				5.00			5.00	1,883.00
First Illinois	8,419.00	8,419.00										14,340.63
Fifth Illinois	63,368.00	63,368.00										156,842.82
Eighth Illinois	21,997.64	21,992.00	250		5.04				.60		5.64	53,169.97
Thirteenth Illinois												17.58
Sixth Indiana	28,256.83	28,174.00	3,673	205	75.20		6.78		.85		82.83	67,146.79
Seventh Indiana	42,840.90	42,819.50	1,026	6	20.70		.70				21.40	85,591.77
Second Kentucky	43,949.23	41,301.00	15,954	11,424	426.40		44.38	1,566.70	542.65	68.10	2,648.23	68,749.92
Fifth Kentucky	182,077.47	181,589.00	8,631	1,566	234.02		3.85	218.25	15.35	17.00	488.47	266,813.10
Sixth Kentucky	35,855.30	35,722.00	3,414	871	84.65		1.15	22.50	4.00	21.00	133.30	58,443.73
Seventh Kentucky	79,162.93	78,561.00	13,754	778	384.02		8.86	86.60	122.15	.30	601.93	102,802.69
Eighth Kentucky	58,699.75	57,333.00	23,417	3,667	604.30	18.50	53.55	303.10	273.65	113.65	1,366.75	68,029.44
Louisiana	26,824.07	26,622.00	7,112	19	164.22	13.80	8.75		15.30		202.07	42,260.99
Maryland	64,461.89	64,143.00	8,427	619	229.36		18.73	46.60	24.20		318.89	92,202.26
Third Massachusetts	24,273.14	24,246.00	867	47	20.99		.45		5.70		27.14	47,222.46
First Michigan	2,289.95	2,279.00	467		9.20		1.75				10.95	4,996.57
Fourth Michigan												41.02
Minnesota												3,889.29
First Missouri	8,514.83	7,843.50	16,843	1,296	339.33		8.45	156.25	166.30	1.00	671.33	12,620.12
Sixth Missouri	16,584.57	16,537.00	1,203	78	24.12		11.25	7.00	5.20		47.57	19,743.35
Montana	2,631.45	2,613.00	615		18.45						18.45	2,874.48
Nebraska	8,556.00	8,556.00										14,021.00

New Hampshire	73.96	45.00	916	354	22.17		5.09	1.50	.20		28.96	73.96
First New Jersey	5,533.19	5,532.00	50		1.19						1.19	6,565.25
Fifth New Jersey	1,252.00	1,252.00										10,582.13
New Mexico												1,857.35
First New York	7,664.00	7,664.00										19,139.00
Second New York	4,232.00	4,232.00										21,303.36
Third New York												5,884.38
Fourteenth New York	10,735.43	10,724.00	438		11.43						11.43	20,571.13
Twenty-first New York	9,650.60	9,647.00	180		3.60						3.60	14,773.50
Twenty-eighth New York	2,916.61	2,864.00	1,426	192	34.21		2.25		15.20	.95	52.61	5,009.11
Fourth North Carolina												2,549.41
Fifth North Carolina												2,433.99
First Ohio	41,727.30	41,685.00	4,906	382	36.85		5.45				42.30	78,074.05
Tenth Ohio	1,056.30	1,054.00	94	6	1.90		.40				2.30	3,207.08
Eleventh Ohio	1,949.35	1,802.00	4,898	87	98.05		6.25		43.05		147.35	4,805.00
Eighteenth Ohio	1,809.25	1,790.00	532	88	10.60		2.45	3.75	2.45		19.25	4,256.69
Oregon	939.00	939.00										939.00
First Pennsylvania	20,865.93	20,831.00	807	485	17.63		7.70	4.65	4.95		34.93	33,060.04
Ninth Pennsylvania	17,554.00	16,911.00	11,442	3,835	309.88		50.65	171.25	101.50	9.72	643.00	19,174.06
Twelfth Pennsylvania	4,273.84	3,858.00	10,290	2,382	257.44		40.60	19.25	98.55		415.84	5,255.85
Twenty-third Pennsylvania	88,194.63	86,553.00	33,245	5,440	861.85	.60	146.90	217.95	411.95	2.38	1,641.63	113,927.54
South Carolina	3,382.65	3,373.00	308		7.70				1.95		9.65	6,032.40
Tennessee	3,704.17	3,487.00	4,904	212	122.97		1.35	22.25	70.60		217.17	15,295.66
Third Texas	827.15	794.00	860		25.80	5.00			2.35		33.15	2,705.46
Second Virginia	2,052.00	2,052.00					23.50	140.30	141.75	.50	484.00	18,390.57
Sixth Virginia	5,263.00	4,779.00	7,042	1,142	177.95							9,174.84
Washington	321.00	321.00					1.00		1.15	.25	13.24	321.00
West Virginia	3,073.24	3,060.00	362		10.84		1.34	49.50	12.55		142.07	3,827.94
First Wisconsin	13,993.07	13,851.00	3,942	293	78.68							20,248.07
Second Wisconsin												5,055.35
Total	1,030,199.24	1,018,759.00	211,220	36,209	5,292.84	44.90	501.50	3,108.15	2,253.75	239.10	11,440.24	1,817,450.31

TABLE No. 4.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1917."]

Districts.	Annual leave of gaugers, storekeepers, and storekeeper-gaugers.			Districts.	Annual leave of gaugers, storekeepers, and storekeeper-gaugers.		
	Amount paid gaugers.	Amount paid storekeepers and storekeeper-gaugers.	Total paid account of leave.		Amount paid gaugers.	Amount paid storekeepers and storekeeper-gaugers.	Total paid account of leave.
Arkansas	$95.00	$119.75	$214.75	New Mexico	$75.00		$75.00
First California	2,219.35	1,995.78	4,215.13	First New York	768.57	$200.00	968.57
Sixth California	302.76	180.00	482.76	Second New York	522.84	111.87	634.71
Colorado	24.10		24.10	Third New York	145.00		145.00
Connecticut	150.98	175.50	326.48	Fourteenth New York	386.48	609.32	995.80
Florida		15.00	15.00	Twenty-first New York	252.94	406.42	659.36
Georgia	5.00		5.00	Twenty-eighth New York	124.79	92.05	216.84
First Illinois	79.75	105.03	184.78	Fourth North Carolina	30.00		30.00
Fifth Illinois	4,199.91	2,752.89	6,952.80	Fifth North Caolina	75.00		75.00
Eighth Illinois	1,804.85	922.25	2,727.10	First Ohio	2,381.16	1,552.25	3,933.41
Thirteenth Illinois	4.18		4.18	Tenth Ohio	51.94	46.48	98.42
Sixth Indiana	2,211.30		2,211.30	Eleventh Ohio	75.00	24.00	99.00
Seventh Indiana	2,180.69	1,090.83	3,271.52	Eighteenth Ohio		119.74	119.74
Second Kentucky	599.02	2,205.40	2,804.42	Oregon		45.00	45.00
Fifth Kentucky	3,605.30	9,957.69	13,562.99	First Pennsylvania	467.27	1,003.68	1,470.95
Sixth Kentucky	883.73	2,406.36	3,290.09	Ninth Pennsylvania		926.22	926.22
Seventh Kentucky	1,124.37	3,785.18	4,909.55	Twelfth Pennsylvania		220.31	220.31
Eighth Kentucky		4,344.20	4,344.20	Twenty-third Pennsylvania	1,377.43	4,780.19	6,157.62
Louisiana	446.50	842.79	1,289.29	South Carolina	75.00	219.04	294.04
Maryland	810.58	2,998.40	3,808.98	Tennessee	84.00	226.05	310.05
Third Massachusetts	975.61	1,036.76	2,012.37	Third Texas	73.87		73.87
First Michigan	161.28	164.00	325.28	Second Virginia	250.05	135.32	385.37
Minnesota	150.00		150.00	Sixth Virginia	149.57	543.74	693.31
First Missouri	109.85	252.18	362.03	West Virginia	43.96	151.79	195.75
Sixth Missouri	75.00	762.92	837.92	First Wisconsin	383.61	578.74	962.35
Nebraska	271.19	369.57	640.76	Second Wisconsin	149.34		149.34
First New Jersey		120.00	120.00				
Fifth New Jersey	213.96		213.96	Total	30,647.08	48,594.69	79,241.77

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

[Appropriation: "Collecting the income tax, 1917."]

Districts.	Miscellaneous expenditures.									
	Total paid.	Personal services.	Printing and binding.	Index cards.	Filing and index cabinets.	Typewriting machines.	Adding machines.	Rubber stamps.	Rental of typewriting machines.	Miscellaneous.
Alabama	$40.50					$29.50			$3.00	$8.00
Arkansas	134.00					130.00				4.00
First California	1,881.98		$24.50			118.00	$843.00	$91.75	85.00	719.73
Sixth California	2,215.90		5.50			181.50		11.25		2,017.65
Colorado	96.00					37.00		4.65		54.35
Connecticut	434.53		30.75			167.50		28.10		208.18
Florida	277.95					122.50	128.25	6.70		20.50
Georgia	569.66		10.75	$3.61	$111.60	167.50		5.85		270.35
Hawaii	80.00									80.00
First Illinois	1,095.60		30.00			484.10	244.55	21.90		315.05
Fifth Illinois	59.95					40.00		8.85		11.10
Eighth Illinois	1,584.70		8.00		89.25	442.50	196.00	7.55		841.40
Thirteenth Illinois	82.10									82.10
Sixth Indiana	705.35		11.25			161.00	446.25			86.85
Seventh Indiana	97.20		14.00			67.50				15.70
Third Iowa	502.73		100.00			90.00	212.50	5.00		95.23
Kansas	189.10		7.00			162.75				19.35
Second Kentucky	8.50									8.50
Fifth Kentucky	47.80							.75		47.05
Sixth Kentucky	9.50		5.00							4.50
Seventh Kentucky	104.20					85.00		12.85		6.35
Eighth Kentucky	.75									.75
Louisiana	287.95		10.00			17.50	196.00	3.45		61.00
Maryland	1,388.85		14.00			328.00		2.65	17.00	1,027.20
Third Massachusetts	1,287.08		47.60		272.40	372.50	340.00	16.95	6.00	231.63
First Michigan	707.38		6.50			236.00		3.85		461.03
Fourth Michigan	54.50		9.00			45.00				.50
Minnesota	894.48					157.50	171.00	9.25	1.00	555.73
First Missouri	668.30		2.50				156.50	4.60		504.70
Sixth Missouri	31.06		7.50						9.00	14.56
Montana	508.35		6.40			240.00	242.00	19.60		.35
Nebraska	1,817.05		17.55			85.00		2.65		1,711.85
New Hampshire	85.01							20.58		64.43
First New Jersey	62.50					62.50				
Fifth New Jersey	1,689.13				132.25	313.00	318.75	27.51		897.62
New Mexico	416.50					100.00				316.50
First New York	432.06		78.70			170.00		24.16		159.20

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

Districts.	Miscellaneous expenditures.									
	Total paid.	Personal services.	Printing and binding.	Index cards.	Filing and index cabinets.	Typewriting machines.	Adding machines.	Rubber stamps.	Rental of typewriting machines.	Miscellaneous.
Second New York	$4,310.36					$547.50	$766.75	$53.35		$2,942.76
Third New York	1,286.90		$94.85		$49.30	80.00	510.00	28.95		523.80
Fourteenth New York	1,113.84					85.00	304.65			724.19
Twenty-first New York	701.29		7.00		463.78		194.51			36.00
Twenty-eighth New York	172.60		22.00			77.50		23.95		49.15
Fourth North Carolina	215.50		6.80			142.75		1.50		64.45
Fifth North Carolina	234.90					205.25		8.25		21.40
North and South Dakota	63.50		14.00			45.00				4.50
First Ohio	179.79		13.75			122.50		4.25		39.29
Tenth Ohio	342.50					177.50				165.00
Eleventh Ohio	160.25		15.00			22.50				122.75
Eighteenth Ohio	454.65					85.00		10.75		358.90
Oklahoma	780.10					77.00	270.75	8.55		423.80
Oregon	733.19					235.00	213.75	2.50		281.94
First Pennsylvania	369.75		15.00			172.75		.80	$27.00	154.20
Ninth Pennsylvania	3.00									3.00
Twelfth Pennsylvania	7.50									7.50
Twenty-third Pennsylvania	209.15		24.00			150.00		18.65		16.50
South Carolina	34.50							2.25		32.25
Tennessee	299.80		11.00			235.00		8.25		45.55
Third Texas	619.90				36.00	67.50		8.35	16.00	492.05
Second Virginia	978.78		26.75	$3.00		200.50		11.50		737.03
Sixth Virginia	27.85		7.00					6.85		14.00
Washington	126.35					27.50		11.25	1.00	86.60
West Virginia	356.06							3.61		352.45
First Wisconsin	852.30		5.00			273.60		4.70		569.00
Second Wisconsin	362.45					22.50				339.95
Total	35,544.96		708.65	6.61	1,154.58	7,665.20	5,755.21	558.71	165.00	19,531.00

TABLE No. 6.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Collecting the income tax, 1917."]

Districts.	Total paid.	Clerks.	Messengers and janitors.	Deputy collectors.											Total paid from appropriation.
				Salaries.	Expenses.									Total paid deputy collectors.	
					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	$9,728.85			$7,915.84	12,914	2,008	$272.71	$7.00	$58.47	$11.25	$1,463.58		$1,813.01	$1,813.01	$9,728.85	$9,769.35
Arkansas	10,424.05	$4,783.33		3,675.54	16,628	802	481.33	28.20	24.50	46.00	1,382.90	$2.75	1,965.68	1,965.18	5,640.72	10,558.05
First California	17,936.41			16,296.12	6,598	3,038	225.20	16.00	30.65	6.17	1,329.12	33.15	1,640.29	1,640.29	17,936.41	19,818.39
Sixth California	27,113.35	2,108.33		20,729.46	21,985	9,407	559.00	26.40	100.70	45.25	3,400.50	159.25	4,291.10	4,275.56	25,005.02	29,329.25
Colorado	17,501.67	2,600.00		12,178.90	20,400	3,498	649.50	37.60	62.30	157.65	1,804.35	64.30	2,775.70	2,722.77	14,901.67	17,597.67
Connecticut	14,929.90	1,000.00		12,021.67	12,284	4,107	298.30	4.50	88.66	27.00	1,771.55	2.48	2,192.49	1,908.23	13,929.90	15,364.43
Florida	5,792.80			5,271.11	4,959	508	133.84	16.40	9.15	6.70	349.90	6.75	522.74	521.69	5,792.80	6,070.75
Georgia	15,019.76	2,007.22		11,300.01	9,272	602	238.79	19.60	21.20	11.25	1,417.19	4.50	1,712.53	1,712.53	13,012.54	15,589.42
Hawaii																80.00
First Illinois	43,557.92	8,287.50		33,394.44	6,164	28,443	117.29	14.80	378.63	6.50	1,366.36		1,883.58	1,875.98	35,270.42	44,653.52
Fifth Illinois	8,915.34	2,530.83		4,888.87	3,821	1,406	77.42	.70	27.10	3.00	1,387.42		1,495.64	1,495.64	6,384.51	8,975.29
Eighth Illinois	10,040.36	1,200.00		7,744.98	12,235	302	244.66	2.55	14.95	1.50	830.77	95	1,095.38	1,095.38	8,840.36	11,625.06
Thirteenth Illinois	3,311.34			3,278.00	431	408	6.62		6.42		20.30		33.34	33.34	3,311.34	3,393.44
Sixth Indiana	12,399.26	1,200.00		8,557.78	14,745	2,508	295.65	3.80	52.74	88.20	2,230.59		2,670.98	2,641.48	11,199.26	13,104.61
Seventh Indiana	5,582.10			5,260.00	1,318	740	28.90		13.93		298.35		341.24	322.10	5,582.10	5,679.30
Third Iowa	9,108.79	1,050.00		7,038.88	5,183	213	108.21	3.20	9.40	12.25	886.35	.50	1,019.91	1,019.91	8,058.79	9,611.52
Kansas	11,729.28	1,033.33		7,813.33	20,632	1,204	440.32	21.25	64.15	44.55	2,310.85	1.50	2,882.62	2,882.62	10,695.95	11,918.38
Second Kentucky	4,099.90	600.00		2,848.89	903	142	16.49	2.45	6.15	16.50	608.81	5.25	655.65	651.01	3,499.90	4,108.40
Fifth Kentucky	9,844.14	2,600.00		6,500.00	591	559	15.69	2.10	15.30	.75	710.30		744.14	744.14	7,244.14	9,891.94
Sixth Kentucky	5,161.63	1,300.00		3,000.00	1,812	372	46.43	1.50	11.70	5.00	794.80	2.20	861.63	861.63	3,861.63	5,171.13
Seventh Kentucky	2,408.39	1,100.00		1,283.34	424		16.95				8.10		25.05	25.05	1,308.39	2,512.59
Eighth Kentucky	9,604.30	4,200.00		3,995.56	3,845	820	98.79		30.65	75.10	1,193.20	11.00	1,408.74	1,408.74	5,404.30	9,605.05
Louisiana	15,076.75	1,300.00		12,041.11	10,410	1,272	308.98	21.75	43.80	77.75	1,263.85	20.45	1,736.58	1,735.64	13,776.75	15,364.70
Maryland	28,130.30	17,431.39		7,382.24	1,790	4,038	43.32		107.60	1.50	3,163.05	4.10	3,319.57	3,316.67	10,698.91	29,519.15
Third Massachusetts	36,263.56	2,288.90		32,248.37	5,177	5,010	117.95	3.00	133.34		1,481.55		1,735.84	1,726.29	33,974.66	37,550.64
First Michigan	21,388.08	5,259.45		15,229.45	3,833	981	74.58	2.00	19.60		803.00		899.18	899.18	16,128.63	22,095.46
Fourth Michigan	6,941.36			6,091.11	7,855	475	169.66	10.75	10.45		651.49	8.00	850.35	850.25	6,941.36	6,995.86
Minnesota	18,259.36			15,146.65	14,711	9,681	301.47	31.95	125.70	6.50	2,641.73	5.95	3,113.30	3,112.71	18,259.36	19,153.84
First Missouri	18,077.37	1,683.33		15,920.02	3,925	2,565	78.22	5.65	54.45	7.50	328.10	.10	474.02	474.02	16,394.04	18,745.67
Sixth Missouri	12,533.28	3,832.22		7,529.43	3,262	932	72.88	8.50	21.95	1.00	1,066.55	.75	1,171.63	1,171.63	8,701.06	12,564.34
Montana	12,586.24			9,844.44	25,100	3,593	772.35	40.15	63.90	23.00	1,800.40	42.00	2,741.80	2,741.80	12,586.24	13,094.59

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 paid deputy collectors.	
					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.										
Nebraska	$16,777.17	$2,690.00		$11,403.33	18,452	1,208	$398.46	$5.00	$55.25	$16.90	$2,235.97		$2,711.58	$2,683.84	$14,087.17	$18,594.22
New Hampshire	23,651.02			18,743.06	13,325	4,014	341.94	13.15	85.65	14.25	4,443.97	$9.00	4,907.96	4,907.96	23,651.02	23,736.03
First New Jersey	6,983.62	1,283.34		5,282.21	5,165	1,610	124.22		68.10		225.75		418.07	418.07	5,700.28	7,046.12
Fifth New Jersey	18,637.39	3,494.45		13,181.15	18,459	9,643	396.07	4.00	177.27	8.60	1,611.10	.42	2,197.46	1,961.79	15,142.94	20,326.52
New Mexico	11,266.07			7,939.17	16,189	3,301	554.44	41.30	30.75	30.40	2,558.31	112.30	3,327.50	3,326.90	11,266.07	11,682.57
First New York	24,702.45	7,737.50		16,884.15	120	4,871	2.35		75.90		2.55		80.80	80.80	16,964.95	25,134.51
Second New York	51,649.43	14,994.45		35,253.33	1,310	8,692	30.98	2.25	141.95		1,236.79	.03	1,412.00	1,401.65	36,654.98	55,959.79
Third New York	24,817.73	19,005.96	$720.00	5,041.12		2,905			50.65				50.65	50.65	5,091.77	26,104.63
Fourteenth New York	17,608.49	13,241.66		3,757.78	10,673	783	282.10		18.25	19.25	363.95	7.74	691.29	609.05	4,366.83	18,722.33
Twenty-first New York	6,998.28	1,000.00		5,550.00	3,749	493	88.45		5.63	33.00	320.20	1.00	448.28	448.28	5,998.28	7,699.57
Twenty-eighth New York	16,321.60			15,247.21	4,611	1,996	104.21	4.80	52.60	3.00	919.44		1,084.05	1,074.39	16,321.60	16,494.20
Fourth North Carolina	12,619.57	2,900.00		8,537.77	11,668	514	292.70	17.25	.30	28.75	832.55	10.25	1,181.80	1,181.80	9,719.57	12,835.07
Fifth North Carolina	10,617.55	497.78		8,542.22	15,780	688	395.70	24.05	12.20	54.25	1,091.35		1,577.55	1,577.55	10,119.77	10,852.45
North and South Dakota	6,094.31			5,145.55	7,929	395	194.70	7.20	8.70	8.00	748.95		967.55	948.76	6,094.31	6,157.81
First Ohio	19,374.15	1,166.67		16,546.68	3,398	3,532	47.10	4.25	44.75		1,565.80		1,661.90	1,660.80	18,207.48	19,553.94
Tenth Ohio	9,766.48	1,623.33		6,038.89	12,503	1,324	247.69	6.00	50.02		900.55		1,204.26	1,204.26	8,143.15	10,108.98
Eleventh Ohio	8,976.73	1,000.00		6,987.78	6,623	204	131.55	2.00	10.25		844.40	.75	988.95	988.95	7,976.73	9,136.98
Eighteenth Ohio	15,423.74			13,041.11	2,881	3,697	58.00		51.05		2,457.85		2,566.90	2,382.63	15,423.74	15,878.39
Oklahoma	14,776.75	1,200.00		10,431.66	15,407	1,557	368.57	29.35	76.35	25.75	2,731.40	2.75	3,234.17	3,145.09	13,576.75	15,556.85
Oregon	7,554.12			6,137.77	13,932	1,590	412.25	78.05	10.10	22.50	846.30	47.15	1,416.35	1,416.35	7,554.12	8,287.31
First Pennsylvania	24,387.44	4,260.00		18,293.33	12,336	9,213	329.57	8.20	137.85	2.00	1,364.81		1,842.43	1,834.11	20,127.44	24,757.19
Ninth Pennsylvania	2,700.00			2,700.00											2,700.00	2,703.00
Twelfth Pennsylvania	17,915.78			14,486.67	5,981	5,707	144.04	.60	89.98	3.00	3,670.01	2.20	3,909.83	3,429.11	17,915.78	17,923.28
Twenty-third Pennsylvania	22,138.67	1,030.00		19,731.10	6,011	950	152.86	4.25	16.00	11.00	1,551.74		1,735.85	1,377.57	21,108.67	22,347.82
South Carolina	6,980.72			5,075.50	38,165	1,248	283.89	16.65	22.45	18.28	1,567.40	.50	1,909.17	1,905.22	6,980.72	7,015.22
Tennessee	13,708.80	1,583.33		10,886.67	8,658	680	217.55	36.50	41.10	20.50	922.70	.45	1,238.80	1,238.80	12,125.47	14,008.60
Third Texas	20,971.50	7,070.83		9,283.32	31,685	2,429	919.55	48.10	85.95	99.55	3,462.50	7.00	4,622.65	4,617.35	13,900.67	21,591.40
Second Virginia	23,737.84	7,908.32	720.00	12,616.67	6,016	2,125	144.71	13.35	37.10	18.00	2,258.94	20.75	2,492.85	2,492.85	15,109.52	24,716.62
Sixth Virginia	3,928.69			3,225.00	10,221	434	252.30	26.85	18.80	6.50	390.00	9.24	703.69	703.69	3,928.69	3,956.54
Washington	12,080.81			9,648.32	8,442	6,890	226.34	32.80	42.08	76.00	1,926.10	149.20	2,452.52	2,432.49	12,080.81	12,207.16
West Virginia	11,047.29	130.55		9,566.67	11,036	684	225.85	21.75	14.85	3.50	1,082.22	1.95	1,350.12	1,350.07	10,916.74	11,403.35
First Wisconsin	16,911.03	2,300.00		13,131.11	5,587	2,432	114.63		60.47	22.25	1,279.07	3.50	1,479.92	1,479.92	14,611.03	17,763.33
Second Wisconsin	10,314.91	1,029.16		8,419.46	5,904	830	118.85	6.50	19.37	14.75	706.82		866.29	866.29	9,285.75	10,677.36
Total	934,905.97	166,543.16	1,440.00	664,081.30	595,423	186,271	13,913.18	786.00	3,219.26	1,241.85	84,884.50	762.11	104,806.90	102,841.51	766,922.81	970,450.93

TABLE NO. 7.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Restricting the sale of opium, etc., 1917."]

Districts.	Miscellaneous expenditures.			
	Total paid.	Printing and binding.	Rubber stamps.	Miscellaneous.
Sixth California	$1.70		$1.70	
Georgia	1.70		.70	$1.00
First Illinois	96.00	$16.50		79.50
Eighth Illinois	5.60		5.60	
Kansas	.75			.75
Maryland	7.00			7.00
Third Massachusetts	90.00			90.00
First Michigan	2.10		.40	1.70
Minnesota	32.00			32.00
First Missouri	1.00			1.00
Nebraska	10.15		10.15	
New Hampshire	16.00			16.00
Fifth New Jersey	1.35		1.35	
First New York	45.48			45.48
Third New York	22.00			22.00
Fourteenth New York	2.00			2.00
Fourth North Carolina	.35		.35	
Tenth Ohio	6.90		5.40	1.50
Eleventh Ohio	17.00			17.00
First Pennsylvania	6.60			6.60
South Carolina	7.35		4.35	3.00
Second Virginia	.80		.80	
Total	373.83	16.50	30.80	326.53

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

[Appropriation: "Restricting the sale of opium, etc., 1917."]

Districts.	Total paid.	Clerks.	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	$7,063.32		$5,400.00	18,346	1,735	$405.12	$17.30	$22.65	$61.00	$1,155.75	$1.50	$1,663.32	$1,663.32	$7,063.32	$7,063.32
Arkansas	3,392.40		2,400.00	7,089	972	191.65	24.95	27.05		748.15	.75	992.55	992.40	3,392.40	3,392.40
First California	7,083.49		5,600.00	13,371	1,584	392.99	9.00	40.20	8.00	1,016.20	17.10	1,483.49	1,483.49	7,083.49	7,083.49
Sixth California	3,260.00		2,800.00	4,996	5,325	123.25	10.60	40.00	20.00	246.55	19.80	460.20	460.20	3,260.20	3,261.90
Colorado	4,899.20		3,800.00	11,629	1,150	403.40	54.20	12.40	15.00	592.70	21.50	1,099.20	1,099.20	4,899.20	4,899.20
Connecticut	4,345.43		3,800.00	6,169	3,473	154.21	.65	68.32	3.50	318.75		545.43	545.43	4,345.43	4,345.43
Florida	3,442.52		2,671.11	4,715	939	122.01	11.00	30.55	13.75	583.95	10.15	771.41	771.41	3,442.52	3,442.52
Georgia	4,730.02		3,650.00	11,172	710	288.87	38.85	32.00	4.50	712.40	3.40	1,080.02	1,080.02	4,730.02	4,731.72
First Illinois	5,725.40		5,197.50	3,111	4,273	66.87	11.35	76.30	10.00	382.55		547.07	527.90	5,725.40	5,821.40
Eighth Illinois	3,610.99		2,800.00	8,264	237	166.29	1.60	21.52	4.00	617.85		811.26	810.99	3,610.99	3,616.59
Thirteenth Illinois	3,404.31		2,800.00	6,267	1,840	127.64	.55	44.52	5.00	420.75	5.85	604.31	604.31	3,404.31	3,404.31
Sixth Indiana	4,299.60		3,861.11	6,416	863	125.74	4.25	22.60		284.15	1.75	438.49	438.49	4,299.60	4,299.60
Seventh Indiana	3,640.51		2,800.00	7,142	856	141.81	3.00	17.10	6.75	671.85		840.51	840.51	3,640.51	3,640.51
Third Iowa	2,787.88		2,637.50	717	66	14.33		2.50		133.55		150.38	150.38	2,787.88	2,787.88
Kansas	4,862.60		3,900.00	4,084	2,608	81.64		42.06		837.45	1.45	962.60	962.60	4,862.60	4,863.35
Second Kentucky	3,561.78		2,799.99	3,140	104	83.34		2.95	3.75	608.75	63.00	761.79	761.79	3,561.78	3,561.78
Fifth Kentucky	2,144.44		2,144.44											2,144.44	2,144.44
Seventh Kentucky	1,200.00		1,200.00											1,200.00	1,200.00
Eighth Kentucky	3,482.00		2,800.00	2,699	329	70.65		6.45	6.55	598.35		682.00	682.00	3,482.00	3,482.00
Louisiana	4,800.00		3,800.00	6,430	1,359	198.81	24.65	42.30	19.50	789.15	.10	1,074.51	1,000.00	4,800.00	4,800.00
Maryland	4,998.17		4,621.67	932	2,112	23.17		74.95		288.45	4.50	391.07	376.50	4,998.17	5,005.17
Third Massachusetts	7,226.69		6,536.10	3,500	4,315	74.44	3.75	64.50	2.00	543.25	2.65	690.59	690.59	7,226.69	7,316.69
First Michigan	3,675.47		3,533.33	1,880	1,051	33.54	.50	21.95		83.60	2.55	142.14	142.14	3,675.47	3,677.57
Fourth Michigan	3,268.11		2,900.00	2,082	148	42.08	4.00	6.90		315.15		368.13	368.11	3,268.11	3,268.11
Minnesota	2,590.25		1,999.99	978	2,323	20.16	1.50	33.05		535.55		590.26	590.26	2,590.25	2,622.25
First Missouri	4,900.00		4,000.00	4,046	2,027	90.61	15.50	36.80		790.45	2.65	936.01	900.00	4,900.00	4,901.00
Sixth Missouri	4,761.42		3,865.54	2,700	1,919	53.28	4.50	35.60		801.00	1.50	895.88	895.88	4,761.42	4,761.42
Montana	3,325.31		2,966.66	3,758	391	113.95	3.00	8.40	7.00	210.55	15.75	358.65	358.65	3,325.31	3,325.31
Nebraska	4,510.23		3,833.33	9,177	430	155.95	11.05	15.70	3.00	491.20		676.90	676.90	4,510.23	4,520.38
New Hampshire	4,741.67		3,841.67	4,725	1,709	125.90	1.95	32.02	7.50	795.10	1.25	963.72	900.00	4,741.67	4,757.67
First New Jersey	1,180.00		1,180.00											1,180.00	1,180.00
Fifth New Jersey	4,700.00		3,900.00	7,206	3,230	216.11	.55	75.59	6.50	565.85	.72	865.32	800.00	4,700.00	4,701.35
New Mexico	4,226.67		3,026.67	11,761	1,787	439.77	49.45	18.45	30.45	719.50	62.70	1,320.32	1,200.00	4,226.67	4,226.67
First New York	4,671.00		3,800.00	4,404	3,212	101.45	23.50	48.55	3.00	694.50		871.00	871.00	4,671.00	4,716.48
Second New York	1,661.44		1,600.00	195	3,322	4.50		50.89		6.05		61.44	61.44	1,661.44	1,661.44
Third New York	2,916.82		2,897.77		1,399			19.05				19.05	19.05	2,916.82	2,938.82
Fourteenth New York	5,970.65	$200.00	4,199.98	15,171	1,035	343.92	3.50	9.60	31.35	1,199.40	22.14	1,609.91	1,570.67	5,770.65	5,972.65
Twenty-first New York	3,996.75		2,800.00	10,907	708	227.43	9.55	24.45		932.52	2.80	1,196.75	1,196.75	3,996.75	3,996.75
Twenty-eighth New York	4,441.62		3,893.33	2,417	938	60.59		26.25		460.75	1.00	548.59	548.29	4,441.62	4,441.62
Fourth North Carolina	4,867.46		3,436.66	18,591	868	426.90		11.10	43.45	945.00	4.35	1,430.80	1,430.80	4,867.46	4,867.81
Fifth North Carolina	3,392.65		2,800.00	8,613	487	211.45	2.95	25.20	25.00	323.80	4.25	592.65	592.65	3,392.65	3,392.65
North and South Dakota	3,448.77		2,420.00	2,909	4,761	66.97	10.55	57.70		893.05	.50	1,028.77	1,028.77	3,448.77	3,448.77
First Ohio	3,304.21		3,042.21	3,385	1,421	68.60	6.25	25.20	3.75	168.10	.10	272.00	262.00	3,304.21	3,304.21
Tenth Ohio	3,624.25		2,900.00	8,266	1,253	170.42	34.50	50.48	2.50	454.60	10.15	722.65	724.25	3,624.25	3,631.15
Eleventh Ohio	1,219.41		1,200.00	388	14	8.46	1.00	.70		9.25		19.41	19.41	1,219.41	1,236.41
Eighteenth Ohio	4,345.20		3,719.44	6,548	1,662	90.25	7.75	35.81		491.95		625.76	625.76	4,345.20	4,345.20
Oklahoma	5,810.14		4,233.32	10,010	1,633	211.06	21.95	54.36	12.15	1,277.30		1,576.82	1,576.82	5,810.14	5,810.14
Oregon	3,610.85		2,800.00	6,842	1,927	204.25	36.75	32.10	6.50	589.70		869.30	810.85	3,610.85	3,610.85
First Pennsylvania	5,032.68		4,814.72	2,532	1,497	58.63	3.30	35.21		142.95		240.09	217.96	5,032.68	5,039.28
Ninth Pennsylvania	2,844.31		2,733.33	1,311	632	32.48		10.90		66.20	1.40	110.98	110.98	2,844.31	2,844.31
Twelfth Pennsylvania	2,300.00		2,300.00											2,300.00	2,300.00
Twenty-third Pennsylvania	4,099.99		3,300.00	5,038	1,236	120.55	4.80	14.75		913.00	15.38	1,068.48	799.99	4,099.99	4,099.99
South Carolina	6,013.03		4,475.83	10,777	1,177	269.35	8.25	47.10	40.00	1,172.85	1.00	1,538.55	1,537.20	6,013.03	6,020.38
Tennessee	4,714.25		3,941.66	4,379.	1,496	115.94	17.00	18.60	48.50	570.45	2.10	772.59	772.59	4,714.25	4,714.25
Third Texas	10,144.02		7,639.43	20,183	1,860	590.15	65.50	93.05	31.00	1,724.64	.25	2,504.59	2,504.59	10,144.02	10,144.02
Second Virginia	3,459.56		2,666.66	4,677	465	112.30	7.00	4.35	21.50	644.40	3.35	792.90	792.90	3,459.56	3,460.36
Sixth Virginia	3,367.74		2,800.00	6,563	1,120	169.44	6.10	21.50	32.85	337.85		567.74	567.74	3,367.74	3,367.74
Washington	3,850.66		2,800.00	5,937	4,443	128.50	25.80	84.66	10.50	786.60	14.60	1,050.66	1,050.66	3,850.66	3,850.66
West Virginia	3,123.13		2,500.00	12,345	546	271.28	25.45	10.40	8.25	307.25	.50	623.13	623.13	3,123.13	3,123.13
First Wisconsin	3,265.63		2,933.33	3,220	2,215	68.21	13.50	41.74	.50	206.85	1.50	332.30	332.30	3,265.63	3,265.63
Second Wisconsin	3,494.71		2,800.00	4,664	840	94.40	1.50	21.65		575.65	1.51	694.71	694.71	3,494.71	3,494.71
Total	248,831.01	200.00	204,514.28	358,774	92,032	8,775.06	644.15	1,850.73	558.55	32,753.16	327.50	44,909.15	44,116.73	248,631.01	249,204.84

TABLE NO. 9.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Miscellaneous expenses, Internal-Revenue Service, 1917."]

Districts.	Miscellaneous expenditures.										
	Total paid.	Telegrams.	Telephone service.	Long-distance telephone.	Post office box rent.	Postage.	Printing and binding.	Rubber stamps.	Office rent.	Expenses of seizure and sale.	Miscellaneous.
Alabama	$187.91	$4.41	$108.00	$30.25	$12.00	$15.00	$15.00				$3.25
Arkansas	202.06	3.01	132.00	11.20	24.00	14.00	3.50			$2.85	11.50
First California	2,575.11	11.82	552.09	797.62	54.00	195.73	46.50	$8.30	$840.00	.50	68.55
Sixth California	718.62	7.82	531.68	63.80		30.00	8.75	13.70			62.87
Colorado	261.89	.61	176.25	46.08	12.00	20.00		.20			6.75
Connecticut	1,280.20		318.16	172.83	34.00	41.26	5.00	11.20	660.00	5.38	32.37
Florida	311.28	39.73	198.00		27.00	20.00					26.55
Georgia	1,024.35	3.97	120.02	6.40	12.00	19.00	12.50			815.96	34.50
Hawaii	751.31	32.09	84.00		8.00	13.00		6.25	517.50		90.47
First Illinois	1,152.95	.50	437.08	233.30		85.00	16.75	38.49		196.06	145.77
Fifth Illinois	575.43	.63	296.00	42.45	22.00	70.40		9.10		115.00	19.85
Eighth Illinois	1,215.02	1.00	222.00	74.15	11.00	40.00	11.00	15.00	816.00	4.70	20.17
Thirteenth Illinois	122.80		96.00		6.00	16.00				.50	4.30
Sixth Indiana	605.97	5.99	239.53	57.95	24.00	20.00			240.00	7.00	11.50
Seventh Indiana	330.76	.46	144.00	50.35	18.00	60.00	31.00	6.00			20.95
Third Iowa	395.04	6.97	264.00	6.80	16.50	66.20		4.75		24.29	5.53
Kansas	190.50		153.00			20.00	17.50				
Second Kentucky	252.59	3.72	101.25	63.65	6.00	40.00	7.20			6.70	24.07
Fifth Kentucky	1,206.43	.54	486.67	79.05	28.00	267.10		22.00	170.00	94.23	58.84
Sixth Kentucky	193.20		123.00	3.05		45.00	4.75	10.00		5.40	2.00
Seventh Kentucky	336.69	2.28	123.00	19.10		130.00	28.50	14.46		9.55	9.80
Eighth Kentucky	281.80	.25	99.00	25.55	3.00	10.00	16.25		120.00	5.50	2.25
Louisiana	297.81	.41	241.80			16.00	15.00	2.25		12.45	9.90
Maryland	2,279.35	.74	354.84	108.42		229.30	12.25	16.00	1,200.00	71.80	286.00
Third Massachusetts	12,174.07	.63	294.74	385.88		35.00	18.40	5.80	11,250.00	9.40	174.22
First Michigan	713.84	1.18	426.00	2.35	44.00	31.00	15.00	7.90		5.50	180.91
Fourth Michigan	123.94	.65	75.00	2.15		17.00	17.25				11.89
Minnesota	692.49		393.50	114.30	40.00	62.13				14.56	68.00
First Missouri	1,048.21	.42	294.52	5.26		55.00	9.25	4.35		314.96	364.45
Sixth Missouri	337.34	1.04	276.00	.35		26.00		8.30		19.15	6.50
Montana	367.70	5.10	216.00	2.45	12.00	40.80	25.60	5.35			60.40
Nebraska	274.76		213.91	4.10	16.00	25.00	5.50	1.65			8.60
New Hampshire	182.27	1.40	87.42	45.20	14.00	33.25				1.00	
First New Jersey	116.30		60.00	4.25		17.00				29.40	5.65
Fifth New Jersey	5,903.63		484.60	480.94		160.80		9.90	4,125.00	499.98	142.41
New Mexico	87.19	9.45	54.20	1.01	12.00	2.20					8.33
First New York	916.37	1.60	306.07	342.57		27.00	20.00	14.39		161.41	43.33
Second New York	1,222.25		351.80	567.65		68.05		20.15			214.60
Third New York	8,616.99		419.04	108.00		20.00	5.00	1.50	7,500.00	454.50	110.95
Fourteenth New York	1,583.05		288.00	126.09	24.00	58.10			930.00	83.25	73.61
Twenty-first New York	3,495.37	.96	162.00			100.00	24.00		2,829.99	45.39	333.03
Twenty-eighth New York	649.75		348.00	129.90	44.00	50.00	57.50			7.00	13.35
Fourth North Carolina	305.32	16.30	66.00	9.85	15.00	17.50				129.12	51.55
Fifth North Carolina	646.85	12.16	180.00	63.05	20.00	54.90				92.76	223.98
North and South Dakota	79.85		42.00		6.00	18.60	13.25				
First Ohio	986.75	.60	346.45	15.90	16.84	58.90	13.60	22.20	475.00	1.30	36.56
Tenth Ohio	378.69		232.04	15.15	17.50	40.00	3.50		50.00	4.50	16.00
Eleventh Ohio	309.63	.20	133.83	15.75	20.00	30.00	30.00	6.30			73.55
Eighteenth Ohio	494.98	2.95	419.32	.85		55.05				5.25	11.56
Oklahoma	153.48	2.93	103.90	16.65	12.00	15.00					3.00
Oregon	592.38	5.12	336.00	95.55		18.00				78.02	59.69
First Pennsylvania	1,757.10	.69	654.55	586.71		150.00	18.00	2.00	200.00	120.40	24.75
Ninth Pennsylvania	528.69	.40	141.00	13.17	20.00	20.57			300.00	9.38	24.17
Twelfth Pennsylvania	198.45		102.00	12.11	8.00	40.60	10.50				25.24
Twenty-third Pennsylvania	730.88		385.70	139.35	24.00	80.00	38.45	6.10		15.39	41.89
South Carolina	129.87	7.82	66.00	15.95	8.00	10.50		5.00		15.85	.75
Tennessee	732.92	4.50	411.12	121.90		40.00	8.25			130.30	16.85
Third Texas	609.81	37.59	210.93	115.50	35.00	76.90	14.00	4.65		102.34	12.90
Second Virginia	730.91	1.46	286.50	51.45	22.00	41.70	12.00	2.00		122.70	191.10
Sixth Virginia	585.46	16.05	141.00	25.20	20.00	18.00		3.25		356.11	5.85
Washington	462.33	1.75	294.00	39.05	36.00	30.00		.55		49.48	11.50
West Virginia	575.03	17.38	186.00	210.45	23.00	54.10				.50	83.60
First Wisconsin	386.23	.60	214.18		28.00	50.00	13.50	2.35		1.00	76.60
Second Wisconsin	120.00		42.00	10.95	22.00	20.00	10.00	.90			14.15
Total	66,750.20	277.88	15,346.69	5,786.99	876.84	3,251.64	633.40	312.29	32,223.49	4,257.77	3,783.21

TABLE NO. 10.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Collecting the tax on legacies, munitions, etc., 1917."]

Districts.	Total paid.	Miscellaneous expenditures.							
		Index cards.	Filing and index cabinets.	Typewriting machines.	Adding machines.	Rubber stamps.	Rental of typewriting machines.	Office rent.	Miscellaneous.
Alabama	$40.00			$40.00					
Arkansas	222.50			222.50					
First California	70.00			70.00					
Sixth California	318.75				$318.75				
Colorado									
Connecticut	67.50			67.50					
Florida	421.50			140.00	281.50				
Georgia	665.90			280.00	240.90				$145.00
Hawaii									
First Illinois	612.50			272.50	340.00				
Fifth Illinois	107.50			107.50					
Eighth Illinois	60.00								60.00
Thirteenth Illinois	140.00			140.00					
Sixth Indiana	67.50			67.50					
Seventh Indiana									
Third Iowa									
Kansas	50.00			50.00					
Second Kentucky	16.00								16.00
Fifth Kentucky	596.15								596.15
Sixth Kentucky									
Seventh Kentucky									
Eighth Kentucky	336.26			70.00	266.26				
Louisiana									
Maryland	291.70			103.50					188.20
Third Massachusetts	4,676.85	$267.50	$197.05					$3,750.00	462.30
First Michigan	6.60								6.60
Fourth Michigan	107.50			32.50					75.00
Minnesota	94.50			94.50					
First Missouri	.25					$0.25			
Sixth Missouri	85.00			85.00					
Montana									
Nebraska	17.00								17.00
New Hampshire	192.80			180.00					12.80
First New Jersey	70.00			70.00					
Fifth New Jersey	1,875.80		212.40	137.50		.70		916.66	608.54
New Mexico	20.00								20.00

First New York	685.00			225.00					460.00
Second New York	537.50			417.50			$60.00		60.00
Third New York	3,026.77		194.27	332.50				2,500.00	
Fourteenth New York	377.50			100.50					277.00
Twenty-first New York	1,542.26		237.81	147.00					1,157.45
Twenty-eighth New York	826.00			231.00	595.00				
Fifth North Carolina	87.75			87.75					
North and South Dakota	80.00								80.00
First Ohio	248.75			87.75					161.00
Tenth Ohio	212.95				196.00				16.95
Eleventh Ohio	220.00			215.00					5.00
Eighteenth Ohio	106.25			77.00					29.25
Oklahoma	374.55								374.55
Oregon	87.25			85.00					2.25
First Pennsylvania									
Ninth Pennsylvania	85.00			85.00					
Twelfth Pennsylvania	497.00			35.00					462.00
Twenty-third Pennsylvania	85.00			85.00					
South Carolina	70.00			70.00					
Tennessee	135.50			55.50					80.00
Third Texas	25.00			22.50		2.50			
Second Virginia	137.50			57.50					80.00
Sixth Virginia									
Washington	164.95			164.95					
West Virginia	340.00			340.00					
First Wisconsin	232.05			67.50					164.55
Second Wisconsin									
Total	21,414.39	267.50	861.53	5,219.45	2,238.41	3.45	60.00	7,166.66	5,597.39

TABLE NO. 11.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Collecting the tax on legacies, munitions, etc., 1917."]

Districts.	Total paid.	Clerks.	Messengers and janitors.	Deputy collectors.												Total paid from appropriation.
				Salaries.	Expenses.										Total paid deputy collectors.	
					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	$3,702.97	$900.00		$2,275.00	6,571	3,354	$170.07	$6.00	$37.50	$149.55	$163.95	$0.90	$527.97	$527.97	$2,802.97	$3,742.97
Arkansas																222.50
First California	4,318.91	1,430.56		2,650.56	1,088	470	28.95	2.00	8.20		241.00		280.15	237.79	2,888.35	4,388.91
Sixth California	6,893.05	900.00		5,025.00	9,855	3,491	316.60	10.95	21.85	57.50	477.60	84.00	968.50	968.05	5,993.05	7,211.80
Colorado	11,938.56			8,004.17	37,756	5,097	1,283.65	61.50	51.55	169.55	2,276.70	162.30	4,005.25	3,934.39	11,938.56	11,938.56
Connecticut	1,908.53	750.00		900.00	822	3,732	20.88		52.90	94.00	90.75		258.53	258.53	1,158.53	1,976.03
Florida	1,678.33	500.00		1,178.33											1,178.33	2,099.83
Georgia	4,425.74			2,883.33	7,815	2,413	197.11	31.90	36.85	121.50	1,147.00	8.55	1,542.91	1,542.41	4,425.74	5,091.64
Hawaii	900.00			900.00											900.00	900.00
First Illinois	10,893.75	6,891.67		3,637.50	1,647	1,908	31.98		34.95	1.00	300.25		368.18	364.58	4,002.08	11,506.25
Fifth Illinois	3,600.00	3,600.00														3,707.50
Eighth Illinois	2,285.00	935.00		1,350.00											1,350.00	2,345.00
Thirteenth Illinois	2,623.19	1,125.00		1,125.00	2,522	342	51.94	1.35	12.05	1.25	306.60		373.19	373.19	1,498.19	2,763.19
Sixth Indiana	3,835.01	2,925.00		900.00	265	2	6.71	2.00	.05		1.00	.25	10.01	10.01	910.01	3,902.51
Seventh Indiana	4,577.09			3,525.00	7,866	1,951	182.04	33.55	38.30		795.20	3.00	1,052.09	1,052.09	4,577.09	4,577.09
Third Iowa	2,328.87			1,950.00	8,190	192	163.82		19.80	1.00	194.25		378.87	378.87	2,328.87	2,328.87
Kansas																50.00
Second Kentucky	6,613.12	3,750.00		1,875.00	14,311	2,202	383.35	3.60	22.25	175.93	385.64	17.35	988.12	988.12	2,863.12	6,629.12
Fifth Kentucky	5,115.00	3,225.00	$540.00	900.00	1,706	2,655	50.68		19.40	304.00	86.00		460.08	450.00	1,350.00	5,711.15
Sixth Kentucky	1,685.87			1,500.00	2,413	1,566	61.52		22.10	22.30	71.80	8.15	185.87	185.87	1,685.87	1,685.87
Seventh Kentucky	3,225.00	900.00		2,325.00											2,325.00	3,225.00
Eighth Kentucky																336.26
Louisiana	2,941.67			2,941.67											2,941.67	2,941.67
Maryland	13,586.43	10,012.50		2,800.00	4,861	3,068	118.84	9.00	56.85		612.55	26.15	823.39	773.93	3,573.93	13,878.13
Third Massachusetts	5,622.09	1,875.00	401.81	3,345.28											3,345.28	10,298.94
First Michigan	8,344.19	2,216.67		5,166.67	6,559	4,570	125.93	6.25	102.05		726.65	.20	961.08	960.85	6,127.52	8,350.79
Fourth Michigan																107.50
Minnesota	9,501.55	1,800.00		6,375.00	16,369	9,154	355.58	17.75	163.30	40.50	726.05	23.55	1,326.73	1,326.55	7,701.55	9,596.05
First Missouri	2,700.00		675.00	2,025.00											2,025.00	2,700.25
Sixth Missouri	2,850.00	1,950.00		900.00											900.00	2,935.00

Montana	1,953.00			1,875.00		114				78.00			78.00	78.00	1,953.00	1,953.00
Nebraska	8,546.34	2,800.02		4,800.00	9,534	3,592	192.23	.50	61.35	42.83	684.41	1.00	946.32	946.32	5,746.32	8,563.34
New Hampshire																192.80
First New Jersey	1,050.00			1,050.00											1,050.00	1,120.00
Fifth New Jersey	10,906.40			10,328.33	4,584	4,478	106.88		59.50	56.50	352.30	7.65	582.83	578.07	10,906.40	12,782.20
New Mexico	780.48			433.33	1,636	201	48.85	2.00	7.75	9.15	279.40		347.15	347.15	780.48	800.48
First New York	501.67			500.00	41		.92				.75		1.67	1.67	501.67	1,186.67
Second New York	3,135.39	38.89	711.11	2,365.03	133	1,178	2.61		15.55		2.20		20.36	20.36	2,385.39	3,672.89
Third New York	6,261.04	3,483.34	675.00	2,100.00		189			2.70				2.70	2.70	2,102.70	9,287.81
Fourteenth New York	2,410.82	1,350.00		1,000.00	1,238	24	37.22		.20		23.40		60.82	60.82	1,060.82	2,788.32
Twenty-first New York	2,813.14	887.50		1,558.33	7,069	1,150	148.26		48.00	36.00	132.00	3.05	367.31	367.31	1,925.64	4,355.40
Twenty-eighth New York	875.49			800.00	1,080	436	24.39		9.95	3.00	38.15		75.49	75.49	875.49	1,701.49
Fifth North Carolina	1,215.00	675.00	540.00													1,302.75
North and South Dakota																80.00
First Ohio	12,569.97	5,534.72		6,900.00	3,596	2,737	68.75		36.10	5.00	25.40		135.25	135.25	7,035.25	12,818.72
Tenth Ohio	2,100.00			2,100.00											2,100.00	2,312.95
Eleventh Ohio	2,624.20			2,425.00	4,332	223	87.60		11.85	1.00	96.30	2.65	199.40	199.20	2,624.20	2,624.20
Eighteenth Ohio	5,535.89			5,347.77	1,126	20	26.71	3.25	.88		157.28		188.12	188.12	5,535.89	5,755.89
Oklahoma	2,325.00			1,725.00	3,891	660	84.10	9.50	39.40	4.75	513.60	1.25	652.60	600.00	2,325.00	2,431.25
Oregon	2,941.67	975.00		1,966.67											1,966.67	3,316.22
First Pennsylvania	13,376.77	5,384.72	600.00	5,900.00	3,401	891	84.57	5.80	22.58		1,377.85	1.25	1,492.05	1,492.05	7,392.05	13,464.02
Ninth Pennsylvania	3,824.99			3,824.99											3,824.99	3,824.99
Twelfth Pennsylvania	2,025.00			2,025.00											2,025.00	2,110.00
Twenty-third Pennsylvania	9,933.87	2,850.00		6,661.67	4,676	4,088	121.48	4.75	71.80	11.25	216.45	1.40	427.13	422.20	7,083.87	10,430.87
South Carolina	4,243.85			2,650.00	9,770	8,579	242.50	3.10	62.60	594.10	690.00	1.55	1,593.85	1,593.85	4,243.85	4,328.85
Tennessee	8,077.26	3,300.00		3,313.07	9,884	4,619	260.75	16.45	19.20	416.40	741.79	9.60	1,464.19	1,464.19	4,777.26	8,147.26
Third Texas	182.35			125.00	979	23	18.90	.35	2.65		35.45		57.35	57.35	182.35	317.85
Second Virginia	3,913.80			3,692.78	1,010	23	21.37	2.00	3.30	1.50	192.85		221.02	221.02	3,913.80	3,938.80
Sixth Virginia	2,267.06	2,250.00			458		11.46	2.00	.10		3.50		17.06	17.06	17.06	2,404.56
Washington	900.00			900.00											900.00	900.00
West Virginia	1,900.65			1,358.33	6,821	719	142.20	2.00	5.00	54.75	374.65	14.70	593.30	542.32	1,900.65	2,065.60
First Wisconsin	3,150.00			3,150.00											3,150.00	3,490.00
Second Wisconsin	1,500.00			1,500.00											1,500.00	1,732.05
Total	251,985.02	75,215.59	4,142.92	148,832.81	205,875	80,111	5,281.40	237.55	1,180.41	2,452.31	14,504.72	378.50	24,034.89	23,743.70	172,576.51	273,349.61

TABLE NO. 12.—*Analysis of expenditures—Disbursements by collectors.*

[Appropriation: "Salaries and expenses of collectors of internal revenue, 1917." (Act of Oct. 22, 1914.)]

Districts.	Total paid.	Deputy collectors.											Total paid deputy collectors.
		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	$3,123.30	$1,843.33	10,463	1,218	$279.22	$2.00	$13.80	$103.75	$878.05	$3.15	$1,279.97	$1,279.97	$3,123.30
Arkansas	1,810.87	1,300.00	6,592	661	198.22	.....	18.80	49.75	210.40	33.70	510.87	510.87	1,810.87
First California	5,053.89	4,334.16	5,779	1,162	225.90	5.35	11.80	18.00	506.83	52.25	820.13	719.73	5,053.89
Sixth California	3,962.30	3,640.00	2,278	721	56.30	2.95	5.45	10.00	230.45	17.15	322.30	322.30	3,962.30
Colorado	1,547.06	1,200.00	4,140	477	122.71	10.75	.....	3.00	158.85	51.75	347.06	347.06	1,547.06
Connecticut	7,407.99	6,627.78	9,504	8,010	218.27	.....	169.60	34.25	369.90	3.15	795.17	780.21	7,407.99
Florida	1,547.06	1,150.00	3,250	990	79.76	6.80	5.65	102.00	202.10	.75	397.06	397.06	1,547.06
Georgia	5,788.69	4,026.67	14,949	7,654	359.39	19.90	31.50	549.98	802.00	.....	1,762.77	1,762.02	5,788.69
Hawaii	1,436.85	1,200.00	.....	2,190	.....	.....	.....	127.00	60.35	49.50	236.85	236.85	1,436.85
First Illinois	11,522.29	11,058.05	1,432	7,438	29.14	5.25	112.60	.....	317.00	.25	464.24	464.24	11,522.29
Fifth Illinois	1,191.73	1,033.33	2,198	664	43.90	.....	13.70	16.75	84.05	.....	158.40	158.40	1,191.73
Eighth Illinois	3,586.86	2,656.66	12,250	1,005	245.17	1.45	30.50	65.60	590.50	2.90	936.12	930.20	3,586.86
Thirteenth Illinois	2,610.19	2,175.00	4,680	600	93.49	.....	15.15	5.00	321.55	.....	435.19	435.19	2,610.19
Sixth Indiana	6,427.51	5,034.98	15,510	2,909	311.51	3.25	35.51	52.76	982.15	7.35	1,392.53	1,392.53	6,427.51
Seventh Indiana	2,265.80	1,900.00	9,064	1,357	177.00	.....	27.30	34.00	137.50	5.95	381.75	365.80	2,265.80
Third Iowa	3,387.95	3,077.55	2,245	26	33.15	.....	3.35	.....	273.90	.....	310.40	310.40	3,387.95
Kansas	4,371.63	3,137.78	16,443	1,130	335.85	9.40	79.82	39.90	772.60	.25	1,237.82	1,233.85	4,371.63
Second Kentucky	1,449.05	1,200.00	3,608	502	93.45	.....	3.30	38.50	107.05	7.50	249.80	249.05	1,449.05
Fifth Kentucky	4,591.48	4,280.00	2,466	2,631	61.83	.....	54.25	138.05	57.60	5.00	316.73	311.48	4,591.48
Sixth Kentucky	1,278.95	1,200.00	705	1,491	17.65	.....	23.70	24.50	11.30	1.80	78.95	78.95	1,278.95
Seventh Kentucky	2,099.48	1,800.00	4,806	670	126.23	5.85	1.00	52.50	113.60	.30	299.48	299.48	2,099.48
Eighth Kentucky	1,492.08	1,200.00	1,574	1,520	44.67	.....	.60	96.80	141.25	19.70	303.02	292.08	1,492.08
Louisiana	3,393.67	3,350.00	689	371	20.42	.....	12.95	.....	.....	10.30	43.67	43.67	3,393.67
Maryland	3,587.43	3,090.00	2,427	1,513	61.28	.....	29.90	1.50	397.40	7.35	497.43	497.43	3,587.43
Third Massachusetts	6,939.13	6,747.22	4,561	1,551	109.33	.....	26.55	.....	66.55	.....	202.43	191.91	6,939.13
First Michigan	5,275.88	4,829.16	774	3,982	13.79	.....	49.95	.....	398.60	.75	463.09	446.72	5,275.88
Fourth Michigan	1,764.02	1,700.00	1,038	365	20.67	.....	8.20	5.50	29.65	.....	64.02	64.02	1,764.02
Minnesota	4,330.93	3,800.00	5,268	2,666	113.43	.....	43.15	56.75	311.40	6.20	530.93	530.93	4,330.93
First Missouri	6,695.12	5,775.00	9,330	4,395	191.90	2.00	58.20	41.25	626.77	.....	920.12	920.12	6,695.12
Sixth Missouri	4,026.31	3,553.88	344	688	6.38	.30	12.45	.....	453.30	.....	472.43	472.43	4,026.31
Montana	3,576.34	3,244.99	5,109	510	153.65	6.00	.....	16.75	152.45	3.00	331.85	331.35	3,576.34
Nebraska	4,749.57	3,745.00	10,198	1,005	211.02	3.55	21.20	37.25	717.55	14.00	1,004.57	1,004.57	4,749.57
New Hampshire	4,831.05	4,050.00	6,896	3,911	158.87	2.90	81.04	14.38	524.25	5.25	786.69	781.05	4,831.05
First New Jersey	1,352.02	1,200.00	2,106	2,718	38.92	.....	60.40	3.50	49.20	.....	152.02	152.02	1,352.02
Fifth New Jersey	5,494.77	4,625.00	10,985	4,673	233.36	.65	76.70	56.55	487.45	16.56	871.27	869.77	5,494.77
New Mexico	4,695.55	3,150.00	9,795	1,775	406.60	6.60	6.70	16.05	1,000.85	108.75	1,545.55	1,545.55	4,695.55
First New York	7,878.87	7,793.33	545	2,766	8.84	.....	40.05	1.00	34.90	.75	85.54	85.54	7,878.87
Second New York	10,882.43	10,189.43	5,739	4,520	134.63	6.40	77.12	5.50	469.35	.....	693.00	693.00	10,882.43
Third New York	9,489.54	9,057.50	6,043	8,956	129.89	.....	158.80	4.00	139.35	.....	432.04	432.04	9,489.54
Fourteenth New York	4,912.89	4,130.00	9,835	1,336	233.50	.70	21.50	73.00	431.40	25.30	785.40	782.89	4,912.89
Twenty-first New York	5,990.16	4,620.00	10,312	1,704	248.64	1.80	53.27	29.25	1,031.95	5.25	1,370.16	1,370.16	5,990.16
Twenty-eighth New York	2,984.23	2,650.00	3,237	2,785	73.18	.....	39.05	36.70	175.15	10.15	334.23	334.23	2,984.23
Fourth North Carolina	5,486.85	3,950.00	15,720	7,027	391.70	.....	6.05	636.60	477.15	32.50	1,544.00	1,536.85	5,486.85
Fifth North Carolina	5,169.90	4,000.00	7,981	4,291	201.25	1.75	18.90	553.25	386.15	9.10	1,170.40	1,169.90	5,169.90
North and South Dakota	3,052.52	2,391.66	6,948	1,134	173.91	5.80	.....	110.60	346.05	24.50	660.86	660.86	3,052.52
First Ohio	6,355.26	5,894.16	4,243	4,109	85.35	1.10	75.20	94.70	204.15	.60	461.10	461.10	6,355.26
Tenth Ohio	4,113.37	3,299.73	9,791	886	193.70	.....	16.39	44.50	556.05	3.00	813.64	813.64	4,113.37
Eleventh Ohio	5,301.41	3,950.00	17,106	1,293	343.61	3.50	39.95	.....	956.25	8.10	1,351.41	1,351.41	5,301.41
Eighteenth Ohio	6,673.56	5,435.00	3,373	8,355	67.43	1.25	147.33	7.50	1,014.55	.50	1,238.56	1,238.56	6,673.56
Oklahoma	2,993.99	2,306.67	6,510	1,031	136.09	3.45	25.85	64.30	459.95	.25	689.89	687.32	2,993.99
Oregon	3,903.34	3,178.88	5,639	741	164.61	31.50	15.85	6.25	500.45	5.80	724.46	724.46	3,903.34
First Pennsylvania	5,166.24	4,251.00	1,538	3,724	36.15	3.00	73.27	.25	842.90	.25	955.82	915.24	5,166.24
Ninth Pennsylvania	600.00	600.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	600.00
Twelfth Pennsylvania	3,148.18	2,480.00	6,219	2,582	150.06	5.25	46.70	24.00	434.30	21.65	681.96	668.18	3,148.18
Twenty-third Pennsylvania	6,843.39	6,142.50	4,088	871	101.48	5.00	19.60	.....	609.50	.....	735.58	700.89	6,843.39
South Carolina	3,930.17	2,996.67	11,066	3,005	278.45	.....	7.25	147.50	497.85	2.45	933.50	933.50	3,930.17
Tennessee	7,666.13	5,050.00	23,846	7,343	613.73	25.20	46.50	587.65	1,318.55	24.50	2,616.13	2,616.13	7,666.13
Third Texas	7,443.83	6,143.33	12,189	1,717	362.13	24.85	46.75	100.20	861.30	.....	1,395.23	1,300.50	7,443.83
Second Virginia	4,898.88	4,300.00	5,907	3,756	147.75	.....	35.70	193.83	211.85	9.75	598.88	598.88	4,898.88
Sixth Virginia	2,099.33	1,800.00	3,671	1,319	97.70	.....	.....	71.50	110.78	19.35	299.33	299.33	2,099.33
Washington	5,610.01	4,300.00	6,356	9,056	185.90	14.90	45.41	197.00	717.90	148.95	1,310.06	1,310.01	5,610.01
West Virginia	5,669.44	4,949.98	11,425	1,893	242.09	4.20	13.85	108.43	326.04	24.85	719.46	719.46	5,669.44
First Wisconsin	4,442.05	3,750.00	8,534	828	174.01	2.00	14.50	71.50	451.30	.....	713.31	692.05	4,442.05
Second Wisconsin	2,288.87	1,979.16	2,336	599	48.04	.....	8.86	11.50	241.31	.....	309.71	309.71	2,288.87
Total	283,659.64	239,524.54	413,653	162,776	9,916.25	236.60	2,238.47	4,992.08	26,350.83	812.11	44,546.34	44,135.10	283,659.64

TABLE 13.—*Analysis of expenditures—Disbursements by collectors.*

RECAPITULATION.

Districts.	Salaries and expenses of collectors, 1917.	Salaries and expenses of agents, etc., 1917.	Miscellaneous expenses internal revenue service, 1917.	Refunding internal revenue collections, 1917.	Collecting the income tax, 1917.	Restricting the sale of opium, etc., 1917.	Collecting the tax on legacies, munitions, etc., 1917.	Salaries and expenses of collectors, 1917 (act of Oct. 22, 1914).	Total.
Alabama	$39,583.99	$1,722.00	$187.91	$2,287.50	$9,769.35	$7,063.32	$3,742.97	$3,123.30	$67,480.34
Arkansas	30,224.52	7,127.78	202.06	1,710.00	10,558.05	3,392.40	222.50	1,810.87	55,248.18
First California	66,675.66	130,290.13	2,575.11	20.00	19,818.39	7,083.49	4,388.91	5,053.89	235,905.58
Sixth California	26,962.60	29,374.52	718.62	5,577.50	29,329.25	3,261.90	7,211.80	3,962.30	106,398.49
Colorado	25,946.58	3,965.24	261.89	3,697.50	17,597.67	4,899.20	11,938.56	1,547.06	69,853.70
Connecticut	40,738.88	9,091.76	1,280.20	1,460.00	15,364.43	4,345.43	1,976.03	7,407.99	81,664.72
Florida	26,812.32	973.43	311.28	210.00	6,070.75	3,442.52	2,099.83	1,547.06	41,467.19
Georgia	43,415.12	882.32	1,024.35	775.00	15,589.42	4,731.72	5,091.64	5,788.69	77,298.26
Hawaii	11,588.24	1,883.00	751.31	245.00	80.00	.....	900.00	1,436.85	16,884.40
First Illinois	71,342.57	14,525.41	1,152.95	875.00	44,653.52	5,821.40	11,506.25	11,522.29	161,399.39
Fifth Illinois	28,706.08	163,795.62	575.43	100.00	8,975.29	.....	3,707.50	1,191.73	207,051.65
Eighth Illinois	35,137.08	55,897.07	1,215.02	3,562.50	11,625.06	3,616.59	2,345.00	3,586.86	116,985.18
Thirteenth Illinois	15,995.38	21.76	122.80	1,182.50	3,393.44	3,404.31	2,763.19	2,610.19	29,493.57
Sixth Indiana	38,256.39	69,358.09	605.97	890.00	13,104.61	4,299.60	3,902.51	6,427.51	136,844.68
Seventh Indiana	29,581.47	88,863.29	330.76	480.00	5,679.30	3,640.51	4,577.09	2,265.80	135,418.22
Third Iowa	42,732.73	.....	395.04	2,222.50	9,611.52	2,787.88	2,328.87	3,387.95	63,466.49
Kansas	36,547.26	.....	190.50	1,040.00	11,918.38	4,863.35	50.00	4,371.63	58,981.12
Second Kentucky	21,232.54	71,554.34	252.59	30.00	4,108.40	3,561.78	6,629.12	1,449.05	108,817.82
Fifth Kentucky	40,867.19	280,376.09	1,206.43	505.00	9,891.94	2,144.44	5,711.15	4,591.48	345,293.72
Sixth Kentucky	20,960.06	61,733.82	193.20	145.00	5,171.13	.....	1,685.87	1,278.95	91,168.03
Seventh Kentucky	27,120.14	107,712.24	336.69	970.00	2,512.59	1,200.00	3,225.00	2,099.48	145,176.14
Eighth Kentucky	27,350.44	72,373.64	281.80	565.88	9,605.05	3,482.00	336.26	1,492.08	115,487.15
Louisiana	27,957.01	43,550.28	297.81	2,276.00	15,364.70	4,800.00	2,941.67	3,393.67	100,581.14
Maryland	43,789.80	96,011.24	2,279.35	2,035.00	29,519.15	5,005.17	13,878.13	3,587.43	196,105.27
Third Massachusetts	56,247.58	49,234.83	12,174.07	3,250.00	37,550.64	7,316.69	10,298.94	6,939.13	183,011.88
First Michigan	33,755.68	5,321.85	713.84	1,765.00	22,095.46	3,677.57	8,350.79	5,275.88	80,956.07
Fourth Michigan	21,844.26	41.02	123.94	2,060.00	6,995.86	3,268.11	107.50	1,764.02	36,204.71
Minnesota	40,666.99	4,039.29	692.49	1,077.50	19,153.84	2,622.25	9,596.05	4,330.93	82,179.34
First Missouri	41,220.22	12,982.15	1,048.21	1,910.00	18,745.67	4,901.00	2,700.25	6,695.12	90,202.62
Sixth Missouri	27,834.21	20,581.27	337.34	3,375.00	12,564.34	4,761.42	2,935.00	4,026.31	76,414.89
Montana	31,889.81	2,874.48	367.70	315.00	13,094.59	3,325.31	1,953.00	3,576.34	57,396.23
Nebraska	21,446.62	14,661.76	274.76	980.00	18,594.22	4,520.38	8,563.34	4,749.57	73,790.65
New Hampshire	26,835.17	73.96	182.27	2,510.00	23,736.03	4,757.67	192.80	4,831.05	63,118.95
First New Jersey	17,193.94	6,685.25	116.30	1,312.50	7,046.12	1,180.00	1,120.00	1,352.02	36,006.13
Fifth New Jersey	41,077.49	10,796.09	5,903.63	292.50	20,326.52	4,701.35	12,782.20	5,494.77	101,374.55
New Mexico	19,438.78	1,932.35	87.19	3,295.00	11,682.57	4,226.67	800.48	4,695.55	46,158.59
First New York	50,223.41	20,107.57	916.37	3,977.51	25,134.51	4,716.48	1,186.67	7,878.87	114,141.39
Second New York	56,405.93	21,938.07	1,222.25	11,437.50	55,959.79	1,661.44	3,672.89	10,882.43	163,180.30
Third New York	51,984.63	6,029.58	8,616.99	425.00	26,104.63	2,938.82	9,287.81	9,489.54	114,877.00

Fourteenth New York	36,495.25	21,566.93	1,583.05	1,440.00	18,722.33	5,972.65	2,788.32	4,912.89	93,481.42
Twenty-first New York	32,668.01	15,432.86	3,495.37	1,157.50	7,699.57	3,996.75	4,355.40	5,990.16	74,795.62
Twenty-eighth New York	37,228.42	5,835.95	649.75	1,230.00	16,494.20	4,441.62	1,701.49	2,984.23	70,565.66
Fourth North Carolina	33,472.13	2,579.41	305.32	355.00	12,835.07	4,867.81	.....	5,486.85	59,901.59
Fifth North Carolina	58,644.92	2,508.99	646.85	160.00	10,852.45	3,392.65	1,302.75	5,169.90	82,678.51
North and South Dakota	27,752.71	.....	79.85	363.00	6,157.81	3,448.77	80.00	3,052.52	40,934.66
First Ohio	46,561.17	82,607.46	986.75	3,220.00	19,553.94	3,304.21	12,818.72	6,355.26	175,407.51
Tenth Ohio	29,539.83	3,305.50	378.69	475.00	10,108.98	3,631.15	2,312.95	4,113.37	53,865.47
Eleventh Ohio	22,435.45	4,904.00	309.63	1,905.00	9,136.98	1,236.41	2,624.20	5,301.41	47,853.08
Eighteenth Ohio	34,231.27	4,376.43	494.98	662.50	15,878.39	4,345.20	5,755.89	6,673.56	72,418.22
Oklahoma	22,354.15	.....	153.48	510.00	15,356.85	5,810.14	2,431.25	2,993.99	49,809.86
Oregon	22,740.44	984.00	592.38	637.50	8,287.31	3,610.85	3,316.22	3,903.34	44,042.04
First Pennsylvania	51,854.95	34,530.99	1,757.10	1,292.72	24,757.19	5,039.28	13,464.02	5,166.24	137,862.49
Ninth Pennsylvania	35,099.83	20,100.28	528.69	1,400.00	2,703.00	2,844.31	3,824.99	600.00	67,101.10
Twelfth Pennsylvania	26,660.95	5,476.16	198.45	185.00	17,923.28	2,300.00	2,110.00	3,148.18	58,002.02
Twenty-third Pennsylvania	46,960.84	120,075.16	730.88	2,185.00	22,347.82	4,099.99	10,430.87	6,843.39	213,673.95
South Carolina	24,070.43	6,326.44	129.87	1,291.00	7,015.22	6,020.38	4,328.85	3,930.17	53,112.36
Tennessee	42,623.00	15,515.71	732.92	4,060.00	14,008.60	4,714.25	8,147.26	7,666.13	97,467.87
Third Texas	44,202.81	2,779.33	609.81	4,172.50	21,591.40	10,144.02	317.85	7,443.83	91,261.55
Second Virginia	37,056.61	18,775.94	730.91	1,500.00	24,716.62	3,460.36	3,938.80	4,898.88	95,078.12
Sixth Virginia	38,285.24	9,868.15	585.46	610.00	3,956.54	3,367.74	2,404.56	2,099.33	61,177.02
Washington	27,539.36	321.00	462.33	4,372.50	12,207.16	3,850.66	900.00	5,610.01	55,263.02
West Virginia	34,456.58	4,023.69	575.03	570.00	11,403.35	3,123.13	2,065.60	5,669.44	61,886.82
First Wisconsin	36,224.42	21,210.42	386.23	3,220.00	17,763.33	3,265.63	3,490.00	4,442.05	90,002.08
Second Wisconsin	24,329.14	5,204.69	120.00	675.00	10,677.36	3,494.71	1,732.05	2,288.87	48,521.82
Total	2,231,046.68	1,896,692.08	66,750.20	108,493.61	970,450.93	249,204.84	273,349.61	283,659.64	6,079,647.59

DISBURSEMENTS MADE THROUGH THE DISBURSING CLERK OF THE TREASURY DEPARTMENT OR PAYMENTS MADE BY DIRECT SETTLEMENT FOR EXPENSES INCURRED WITHIN THE FISCAL YEAR 1917, UNDER THE SEVERAL APPROPRIATIONS, AS FOLLOWS:

"SALARIES AND EXPENSES OF AGENTS AND SUBORDINATE OFFICERS."

AGENTS.

Personal compensation		$101,867.00
Traveling expenses:		
Railroad fares	[1] $9,937.86	
Sleeping and parlor cars	1,820.20	
Street car, bus, and baggage	[2] 582.05	
Livery	[2] 295.22	
Per diem in lieu of subsistence	52,993.00	
Telegrams	605.16	
Miscellaneous	801.56	
		67,035.05
Transportation requests for special gaugers		170.80
Total compensation and expenses		169,072.85

"COLLECTING THE INCOME TAX."

AGENTS.

Personal compensation		$178,471.00
Traveling expenses:		
Railroad fares	[3] $6,174.48	
Sleeping and parlor cars	650.95	
Street car, bus, and baggage	[4] 1,183.11	
Livery	[4] 410.95	
Per diem in lieu of subsistence	67,692.00	
Telegrams	4.77	
Miscellaneous	117.52	
		76,233.78
Total		254,704.78

INSPECTORS.

Personal compensation		$165,784.50
Traveling expenses:		
Railroad fares	[5] $6,900.90	
Sleeping and parlor cars	666.95	
Street car, bus, and baggage	[6] 1,425.15	
Livery	[6] 175.43	
Per diem in lieu of subsistence	80,004.00	
Telegrams	12.01	
Miscellaneous	243.43	
		89,427.87
Total		255,212.37

OFFICERS AND EMPLOYEES OF THIS BUREAU WHILE TRAVELING ON OFFICIAL BUSINESS BY DIRECTION OF THE SECRETARY OF THE TREASURY.

Railroad fares	[7] $494.90
Sleeping and parlor cars	109.85
Street cars, bus, baggage	[8] 41.01
Livery	[8] 10.00
Per diem in lieu of subsistence	398.50
Telegrams	.58
Miscellaneous	3.86
Total	1,058.70

[1] Traveled by railroad, 389,410 miles.
[2] Traveled other than railroad, 22,141 miles.
[3] Traveled by railroad, 231,013 miles.
[4] Traveled by other than railroad, 57,335 miles.
[5] Traveled by railroad, 278,914 miles.
[6] Traveled by other than railroad, 75,873 miles.
[7] Traveled by railroad, 19,231 miles.
[8] Traveled by other than railroad, 302 miles.

MISCELLANEOUS.

Salaries of clerks in bureau	$31,055.29
Stationery	22,000.00
Furniture	3,229.34
Typewriters	353.50
Bookkeeping machines	587.25
Telephone	4.66
Miscellaneous	719.29
Transportation requests for deputy collectors	325.90
Total	58,275.23
Total compensation, expenses, and miscellaneous items	569,251.08

"RESTRICTING THE SALE OF OPIUM, ETC., 1917."

AGENT.

Personal compensation		$2,190.00
Traveling expenses:		
Railroad fares	[1] $330.91	
Sleeping and parlor cars	60.85	
Street car, bus, and baggage	[2] 32.10	
Livery	[2] 106.10	
Per diem in lieu of subsistence	1,060.00	
Telegrams	.83	
Miscellaneous	11.85	
		1,602.64
Total		3,792.64

INSPECTORS.

Personal compensation		$1,206.00
Traveling expenses:		
Railroad fares	[3] $249.45	
Sleeping and parlor cars	40.35	
Street car, bus, and baggage	[4] 70.26	
Per diem in lieu of subsistence	591.00	
Telegrams	13.95	
Miscellaneous	15.82	
		980.83
Total		2,186.83

OFFICERS AND EMPLOYEES OF THIS BUREAU WHILE TRAVELING ON OFFICIAL BUSINESS BY DIRECTION OF THE SECRETARY OF THE TREASURY.

Railroad fares	[5] $44.59
Sleeping and parlor cars	12.10
Street car, bus, and baggage	[6] 1.70
Per diem in lieu of subsistence	60.00
Miscellaneous	1.05
Total	119.44

MISCELLANEOUS.

Salaries of clerks in bureau	$22,095.37
Furniture	5,671.16
Motor truck	2,970.00
Typewriters	1,627.50
Multigraph	617.50
Adding machine	300.00
Laboratory supplies	40.35
Telephone messages	19.78
Telephone rental	14.16
Transportation requests for deputy collectors	70.65
Miscellaneous	667.38
Total	34,093.85
Total compensation, expenses, and miscellaneous items	40,192.76

[1] Traveled by railroad, 13,138 miles.
[2] Traveled other than railroad, 1,204 miles.
[3] Traveled by railroad, 10,879 miles.
[4] Traveled other than railroad, 1,757 miles.
[5] Traveled by railroad, 2,024 miles.
[6] Traveled other than railroad, 120 miles.

"COLLECTING THE TAX ON LEGACIES, MUNITIONS, ETC., 1917."

AGENTS.

Personal compensation		$14,123.00
Traveling expenses:		
Railroad fares	[1] $1,177.41	
Sleeping and parlor cars	201.45	
Street car, bus, and baggage	[2] 231.61	
Per diem in lieu of subsistence	7,909.00	
Telegrams	.40	
Miscellaneous	26.86	
		9,546.73
Total		23,669.73

OFFICERS AND EMPLOYEES OF THIS BUREAU WHILE TRAVELING ON OFFICIAL BUSINESS BY DIRECTION OF THE SECRETARY OF THE TREASURY.

Railroad fares	[3] $128.51
Sleeping and parlor cars	19.75
Street car, bus, and baggage	[4] 6.40
Per diem in lieu of subsistence	178.00
Miscellaneous	1.75
Total	334.41

MISCELLANEOUS.

Salaries of clerks in bureau	$25,120.51
Furniture	3,133.97
Typewriters	1,459.25
Adding machines	2,700.00
Telephone	15.79
Miscellaneous	3,638.67
Transportation requests for deputy collectors	43.60
Total	36,111.79
Total compensation, expenses, and miscellaneous items	60,115.93

"COLLECTING THE COTTON-FUTURES TAX."

ATTORNEY.

Personal compensation		$4,000.00
Traveling expenses:		
Railroad fares	[5] $366.48	
Sleeping and parlor cars	75.15	
Street car, bus, and baggage	[6] 17.95	
Per diem in lieu of subsistence	1,200.00	
Telegrams	17.28	
Miscellaneous	104.23	
		1,781.09
Total		5,781.09

AGENTS, STENOGRAPHERS, AND TYPEWRITERS.

Personal compensation of agents		$7,092.00
Personal compensation of stenographers and typewriters		2,450.00
Traveling expenses of agents:		
Railroad fares	[7] $92.05	
Sleeping and parlor cars	8.00	
Street car, bus, and baggage	[8] 2.45	
Per diem in lieu of subsistence	3,501.00	
Miscellaneous	86.69	
		3,690.19
Total		13,232.19
Total compensation and expenses		19,013.28

[1] Traveled by railroad, 53,089 miles.
[2] Traveled other than railroad, 9,342 miles.
[3] Traveled by railroad, 5,994 miles.
[4] Traveled by other than railroad, 82 miles.
[5] Traveled by railroad, 14,655 miles.
[6] Traveled by other than railroad, 215 miles.
[7] Traveled by railroad, 3,442 miles.
[8] Traveled by other than railroad, 11 miles.

"COLLECTING THE EXCESS PROFITS TAX, 1917-1918."

Office rent from May 15 to June 30, 1917	$937.50

"MISCELLANEOUS EXPENSES, INTERNAL-REVENUE SERVICE."

OFFICERS AND EMPLOYEES OF THIS BUREAU WHILE TRAVELING ON OFFICIAL BUSINESS BY DIRECTION OF THE SECRETARY OF THE TREASURY.

Railroad fares	[1] $211.02
Sleeping and parlor cars	46.75
Street car, bus, and baggage	[2] 12.65
Per diem in lieu of subsistence	339.00
Telegrams	.36
Miscellaneous	10.60
Total	620.38
Stationery	14,000.00
Freight	2,679.32
Express	881.27
Laboratory supplies	1,926.36
Books	302.66
Hauling stamps	1,399.00
Telegrams	1,505.85
Telephone	40.00
Locks	4,151.68
Gauging instruments	1,593.50
Scales	282.50
Injuries to persons	1,204.44
Miscellaneous	193.00
Drayage	26.41
Total	30,185.99
Total paid from appropriation	30,806.37

DISBURSEMENTS BY SPECIAL DISBURSING AGENTS OR PAYMENTS BY DIRECT SETTLEMENT.

"Punishment for violation of internal-revenue laws."

91 informers, compensation, including rewards under circular 99		$3,922.14
8 guides, compensation		29.00
462 posse men, compensation		2,335.24
Special employees (the average number employed during the year was 62, with compensation and expenses as follows):		
Personal compensation		90,208.00
Traveling expenses:		
Railroad fares	[3] $10,178.29	
Sleeping and parlor cars	594.35	
Street car, bus, and baggage	[4] 2,105.84	
Livery	[4] 12,267.31	
Meals and lodging	40,179.08	
Miscellaneous	383.68	
		65,708.55
Samples purchased for chemical analysis		414.62
Miscellaneous purchases		2,899.38
Total compensation, expenses, and miscellaneous items		165,516.93

"SALARIES AND EXPENSES OF COLLECTORS OF INTERNAL REVENUE."

Transportation requests for deputy collectors	$312.82

"SALARIES AND EXPENSES OF COLLECTORS OF INTERNAL REVENUE." [ACT OF OCT. 22, 1914.]

Transportation requests for deputy collectors	$22.00

[1] Traveled by railroad, 8,594 miles.
[2] Traveled by other than railroad, 143 miles.
[3] Traveled by railroad, 406,859 miles.
[4] Traveled other than railroad, 242,475 miles.

"SALARIES, OFFICE OF COMMISSIONER OF INTERNAL REVENUE."

Regular roll	$347,246.99
Income-tax roll	297,799.00
Emergency-tax roll	10,627.03
Restricting the sale of opium, etc. (without year)	7,146.31
Temporary clerical help	9,816.25
Total	672,635.58

RECAPITULATION.

Statement showing expenses, by items, incurred within the fiscal year 1917 and paid from the several internal-revenue appropriations.

Salaries		$6,572,319.39
Traveling expenses:		
Railroad fares	[1] $163,002.09	
Sleeping and parlor cars	8,962.85	
Street car, 'bus, baggage	[2] 35,212.56	
Livery	[2] 64,362.08	
Meals and lodging, per diem in lieu of subsistence	642,260.50	
Telegrams	655.34	
Miscellaneous	10,261.30	
Total expenses incurred	924,716.72	
Total traveling expenses paid	916,737.93	
Details of miscellaneous expenses paid:		
Telegrams	1,783.73	
Rental of telephones	15,360.85	
Post-office box rent	876.84	
Postage	3,251.64	
Printing and binding	1,358.55	
Typewriting machines	16,324.90	
Adding machines	11,580.87	
Rubber stamps	905.25	
Rental of offices	40,327.65	
Expenses of seizure and sale	4,257.77	
Stationery (fixed by appropriation acts)	36,000.00	
Long-distance telephone messages	5,867.22	
Office furniture	12,034.47	
Freight	2,679.32	
Express	881.27	
Supplies for chemical laboratory	1,966.71	
Filing and index cabinets	2,290.22	
Internal-revenue locks	4,151.68	
Gauging instruments	1,593.50	
Books for law and chemical libraries	302.66	
Hauling stamps to city post office, Washington, D. C.	1,399.00	
Weighing beams	282.50	
Injuries to persons	1,204.44	
Rewards to informers (circular 99)	1,689.14	
Samples purchased for laboratory analysis	414.62	
Miscellaneous purchases	41,194.96	
Total expenditures		1,126,711.69
Amount expended from appropriation "Refunding Internal Revenue Collections"		108,493.61
Grand total		7,807,524.69

[1] Traveled by railroad, 6,618,304 miles. [2] Traveled other than railroad, 2,294,382 miles.

ASSESSMENT DIVISION.

As shown by the following tabulated statements 1 and 2, the amount of taxes, penalties, and interest, etc., assessed during the fiscal year was $279,871,137.26 more than the aggregate amount assessed during the preceding fiscal year, the details of which are shown in statement 2 under the heading, "Increase and decrease of assessments, fiscal year 1917." Except as to income tax assessed against corporations and individuals and certain other taxes not payable by stamps, assessments are confined to taxes not paid at the time and in the manner required by law; and the decrease of assessments under special tax and penalties on occupations arises largely on account of the expiration of the act of October 22, 1914.

STATEMENT No. 1.—*Statement showing the amount of tax not paid within the time and in the manner required by law; also income tax against corporations and individuals assessed during the fiscal year ended June 30, 1917, as compared with like assessments during the fiscal year ended June 30, 1916, by collection districts.*

District.	1916			1917		
	Regular taxes.	Corporation income tax.	Individual income tax.	Regular taxes.	Corporation income tax.	Individual income tax.
Alabama [1]	$91,925.66	$300,658.85	$181,060.97	$135,542.48	$1,162,951.77	$395,621.91
Arkansas	41,074.42	109,626.26	55,798.93	41,062.70	311,703.60	172,987.01
First California [2]	693,252.55	1,539,536.88	998,611.91	1,401,319.36	4,663,654.18	2,644,386.97
Sixth California	279,023.97	563,287.84	575,449.62	314,153.03	1,584,017.46	1,283,917.97
Colorado [3]	110,671.54	709,401.85	368,887.29	171,692.13	1,796,923.12	1,136,088.08
Connecticut [4]	161,797.33	1,713,490.33	2,189,467.02	4,207,180.40	5,471,423.73	4,810,162.44
Florida	60,051.00	113,997.94	131,998.43	505,903.04	337,511.28	314,361.43
Georgia	206,283.31	436,876.90	268,180.37	161,073.70	1,155,676.35	522,409.79
Hawaii	18,641.41	343,893.13	115,680.66	79,940.93	911,713.31	405,053.98
First Illinois	889,510.12	4,629,289.22	4,351,646.48	3,461,899.75	14,252,683.06	11,690,537.23
Fifth Illinois	29,699.49	166,483.06	84,850.38	103,920.63	444,638.80	265,149.17
Eighth Illinois	77,069.01	161,495.91	190,533.41	120,749.73	486,650.01	402,175.40
Thirteenth Illinois	31,712.58	122,785.85	44,296.00	69,990.42	388,302.61	116,715.31
Sixth Indiana	86,348.88	678,605.92	344,898.95	180,072.95	1,862,663.57	1,048,247.84
Seventh Indiana	39,846.36	150,677.79	65,094.96	42,747.62	401,907.75	217,395.01
Third Iowa	192,203.80	522,942.93	277,520.99	154,401.89	1,341,851.66	553,637.29
Kansas	87,060.31	660,347.53	141,222.78	205,132.40	2,078,511.21	578,273.39
Second Kentucky	21,862.78	34,853.13	8,774.63	36,499.07	103,263.46	2,626.95
Fifth Kentucky	89,713.27	282,742.15	102,465.63	287,483.15	852,509.72	240,988.38
Sixth Kentucky	11,242.40	27,426.38	11,761.95	11,143.48	102,461.15	31,535.04
Seventh Kentucky	24,894.02	43,133.92	34,541.97	68,514.40	119,255.24	73,393.24
Eighth Kentucky	13,179.77	26,011.44	6,640.26	18,046.85	74,371.19	39,764.59
Louisiana	67,079.98	443,294.02	284,703.80	252,496.73	1,286,812.96	828,899.79
Maryland [5]	202,939.46	1,823,665.44	2,777,454.08	16,172,456.23	4,916,706.18	7,018,597.84
Massachusetts	369,492.97	2,842,785.11	4,230,784.97	2,065,521.40	9,900,785.66	11,042,389.60
First Michigan	168,474.94	1,808,172.33	1,842,910.19	724,279.61	5,682,639.40	3,199,892.45
Fourth Michigan	60,168.48	363,547.92	145,412.92	152,356.71	1,080,743.06	397,397.11
Minnesota	180,413.25	1,913,379.25	961,794.93	589,135.64	4,661,397.84	1,717,099.52
First Missouri	326,944.68	1,084,456.30	817,773.64	1,427,174.08	3,371,581.74	1,645,344.93
Sixth Missouri	115,702.75	536,541.01	375,330.86	139,143.54	1,339,327.99	857,097.69
Montana [6]	96,013.13	824,743.64	261,548.23	213,138.45	2,196,635.56	652,738.81
Nebraska	99,408.19	334,061.45	160,273.27	114,360.45	821,462.50	369,241.90
New Hampshire [7]	78,792.96	518,977.50	496,118.12	241,037.19	1,600,076.38	980,782.39
First New Jersey	62,474.58	360,069.93	660,042.56	271,458.13	1,063,691.44	1,493,507.32
Fifth New Jersey	151,142.41	1,320,090.60	2,245,248.60	482,963.38	4,415,217.71	4,174,976.78
New Mexico [8]	25,112.05	299,339.63	99,062.51	65,254.38	942,927.68	254,121.24
First New York	95,707.61	613,656.96	1,666,541.76	1,291,222.26	1,855,886.50	4,145,942.53
Second New York	1,975,636.52	9,685,820.10	15,666,080.30	7,357,265.13	22,340,915.81	43,035,931.13
Third New York	111,117.60	2,466,172.07	9,762,536.24	2,076,198.04	6,549,985.08	26,601,703.65
Fourteenth New York	120,052.75	685,785.73	1,646,091.74	546,564.24	1,710,186.51	4,032,025.74
Twenty-first New York	81,807.52	446,487.23	513,245.28	1,089,661.98	1,694,202.47	1,052,145.37
Twenty-eighth New York	253,977.92	1,110,119.58	1,223,328.11	349,711.01	5,169,628.49	3,758,887.28
Fourth North Carolina	33,279.54	114,094.04	52,485.62	61,928.07	539,272.20	200,823.66
Fifth North Carolina	29,933.38	198,741.90	120,471.79	268,685.29	712,022.64	367,405.02
North and South Dakota	79,069.01	180,664.30	61,708.61	45,343.61	399,190.38	125,570.38
First Ohio	123,416.95	736,835.15	551,033.06	1,189,734.12	2,662,201.54	1,561,478.40
Tenth Ohio	64,144.95	763,391.66	1,344,306.73	259,938.35	1,579,462.96	1,138,865.40
Eleventh Ohio	66,904.36	293,324.50	236,245.72	192,335.57	1,039,022.07	540,504.75
Eighteenth Ohio	117,947.42	1,900,455.28	1,468,173.24	966,804.29	7,867,051.14	4,762,182.99

[1] Includes Mississippi.
[2] Includes Nevada.
[3] Includes Wyoming.
[4] Includes Rhode Island.
[5] Includes Delaware, District of Columbia, and two counties of Virginia.
[6] Includes Idaho and Utah.
[7] Includes Maine and Vermont.
[8] Includes Arizona.

STATEMENT No. 1.—*Statement showing the amount of tax not paid within the time and in the manner required by law; also income tax against corporations and individuals assessed during the fiscal year ended June 30, 1917, as compared with like assessments during the fiscal year ended June 30, 1916, by collection districts*—Continued.

District.	1916			1917		
	Regular taxes.	Corporation income tax.	Individual income tax.	Regular taxes.	Corporation taxes.	Individual income tax.
Oklahoma	$102,024.33	$429,444.50	$526,149.53	$91,402.45	$2,286,940.01	$4,475,504.59
Oregon	48,498.64	205,318.89	181,197.44	74,756.69	420,964.80	428,581.54
First Pennsylvania	392,011.49	3,201,527.37	3,684,959.26	1,812,872.06	9,232,313.31	10,333,956.85
Ninth Pennsylvania	60,621.08	202,413.73	170,416.69	684,755.07	790,431.09	970,869.69
Twelfth Pennsylvania	44,389.86	572,476.99	462,397.37	1,687,528.85	2,171,293.31	1,314,081.49
Twenty-third Pennsylvania	296,616.45	3,027,341.15	1,946,478.84	3,102,503.77	12,166,937.23	5,786,008.53
South Carolina	49,305.27	175,695.89	77,685.19	56,625.40	520,050.78	81,833.89
Tennessee	86,293.44	325,633.48	209,062.67	114,871.82	962,649.79	440,413.35
Third Texas	247,379.45	921,196.32	687,910.83	296,071.38	2,670,070.43	2,823,522.92
Second Virginia	62,353.94	375,391.62	239,911.37	159,278.63	895,418.56	475,639.20
Sixth Virginia	207,554.26	283,251.95	62,360.22	105,154.54	944,863.71	140,131.93
Washington [1]	103,293.49	468,779.09	234,222.44	145,336.72	1,272,389.91	915,141.56
West Virginia	52,837.75	354,484.11	138,467.84	192,313.79	1,429,437.76	448,107.57
First Wisconsin	112,399.65	641,324.10	463,265.20	433,298.36	2,281,683.55	948,072.67
Second Wisconsin	58,830.76	180,990.62	58,531.36	64,114.58	536,106.54	230,780.79
Total	10,338,629.20	58,371,507.66	69,363,105.83	59,345,522.10	175,885,228.89	182,713,628.96
Grand total	138,073,242.69			417,944,379.95		

[1] Includes Alaska.

STATEMENT No. 2.—*Assessments, by articles and occupations, showing comparison of assessments for the last two fiscal years, with the increase and decrease on each article or occupation.*

Description of taxes assessed.	Assessed during fiscal year ended June 30—		Increase or decrease of assessments, fiscal year 1917.	
	1916	1917	Increase.	Decrease.
Distilled spirits (excess materials, deficiency in production, seized for fraud, casualties, etc.)	$901,718.81	$1,229,595.94	$327,877.13	
Fermented liquors	41,858.67	6,457.52		$35,401.15
Tobacco, snuff, cigars, and cigarettes	49,945.77	386,125.14	336,179.37	
Oleomargarine	140,355.22	97,812.00		42,543.22
Adulterated butter	80,254.06	19,500.05		60,754.01
Mixed flour	60.00	1,111.34	1,051.34	
Opium	175.00	150.00		25.00
Playing cards	1,285.12	21.60		1,263.52
Special tax, bankers	4,145,313.29	2,249,781.79		1,895,531.50
Wines and cordials	217,154.69	411,700.37	194,545.68	
Schedule A	3,039,911.74	1,478,045.31		1,561,866.43
Schedule B	8,332.77	798.60		7,534.17
Special, assessed on occupations	342,900.87	310,145.47		32,050.30
Penalties, assessed on occupations	840,438.03	536,835.62		303,602.41
Estate tax, act of Sept. 8, 1916		4,578,714.59	4,578,714.59	
Estate tax, act of Mar. 3, 1917		1,535,878.95	1,535,878.95	
Special excise tax based on capital, surplus, and undivided profits		11,041,661.76	11,041,661.76	
Munitions		34,473,585.46	34,473,585.46	
Excess profits		34,222.95	34,222.95	
Unassessable penalties, interest, costs, fines, judgments, offers in compromise, sale of Government property, etc	528,925.16	953,377.64	424,452.48	
Income tax assessed against corporations	57,494,385.62	174,972,312.87	117,477,927.25	
50 and 100 per cent penalties assessed against corporations	222,343.36	277,527.66	55,184.30	
Unassessable penalties, interest, fines, costs, offers in compromise, corporations	654,778.68	635,388.36		19,390.32
Income—tax assessed against individuals, fiduciaries, withholding agents, etc	68,981,412.47	181,892,027.81	112,910,615.34	
50 and 100 per cent additional assessed against individuals under the income law	176,558.53	258,063.33	81,504.80	
Unassessable penalties, interest, fines, costs, offers in compromise received from individuals under the income law	205,134.83	563,537.82	358,402.99	
Total	138,073,242.69	417,944,379.95	283,831,804.39	3,960,667.13

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, 1917:

Article.	Number.
Butter	4,620
Cordials and wines	384
Distilled spirits	3,055
Fermented beverages	589
Medicinal preparations	199
Miscellaneous	563
Narcotics	1,167
Oils	5,370
Oleomargarine	3,324
Total	19,271
Increase over last year	4,278

CLAIMS DIVISION.

Reports of claims received and disposed of in the fiscal year ended June 30, 1917, and three months ended Sept. 30, 1917.

CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

	Number.	Amount.
On hand July 1, 1916	8,032	$3,989,612.46
New claims received during year	68,407	9,283,504.11
Allowed during year	63,754	3,925,501.77
Rejected during year	3,794	5,050,601.31
On hand July 1, 1917	8,891	4,297,013.49
Received to Oct. 1, 1917	17,604	5,748,601.90
Allowed to Oct. 1, 1917	13,965	1,074,995.22
Rejected to Oct. 1, 1917	731	730,232.49
On hand Oct. 1, 1917	11,799	8,240,387.68

ABATEMENT CLAIMS.

On hand July 1, 1916	2,060	$589,661.86
New claims received during year	17,439	5,846,338.57
Allowed during year	14,278	1,556,755.92
Rejected during year	2,657	1,472,620.95
On hand July 1, 1917	2,564	3,406,623.56
Received to Oct. 1, 1917	3,405	2,167,581.51
Allowed to Oct. 1, 1917	3,473	676,341.08
Rejected to Oct. 1, 1917	778	497,956.43
On hand Oct. 1, 1917	1,718	4,399,907.56

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

On hand July 1, 1916		
New claims received during year	7,171	$849,939.98
Allowed during year	7,153	849,400.08
Rejected during year	18	539.90
On hand July 1, 1917		
Received to Oct. 1, 1917	1,080	97,019.00
Allowed to Oct. 1, 1917	1,075	96,883.56
Rejected to Oct. 1, 1917	5	135.44
On hand Oct. 1, 1917		

Report of claims received and disposed of in the fiscal year ended June 30, 1917, and three months ended Sept. 30, 1917.

CLAIMS FOR CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

	Number	Amount
On hand July 1, 1916	1	$86.23
Received during year	65	11,923.11
Allowed during year	58	11,747.10
Rejected during year	7	261.94
On hand July 1, 1917	1	.30
Received to Oct. 1, 1917	19	1,441.86
Allowed to Oct. 1, 1917	10	299.33
Rejected to Oct. 1, 1917	2	68.68
On hand Oct. 1, 1917	8	1,074.15

RECAPITULATION OF AMOUNTS REFUNDED FROM EACH GENERAL SOURCE OF INTERNAL REVENUE IN THE FISCAL YEAR ENDED JUNE 30, 1917.

	Amount.
Distilled spirits	$43,900.22
Tobacco	30,460.01
Fermented liquors	11,750.81
Oleomargarine	2,880.37
Adulterated and process or renovated butter	4,709.40
Additional special taxes under the act of Oct. 22, 1914	46,395.79
Stamp taxes under the act of Oct. 22, 1914	2,398,021.80
Taxes under the act of June 13, 1898	98,958.56
Judgments	281,241.70
Miscellaneous	269.13
Corporation income tax	733,888.58
Individual income tax	272,911.11
Narcotics	114.29
Total for fiscal year ended June 30, 1917	3,925,501.77

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, Oct. 3, 1913, and Sept. 8, 1916, by districts, during the year ended June 30, 1917; also on the basis of office adjustments and revenue agents' examinations.

District.	Returns received.	Taxable returns.	On basis of returns filed.		Account revenue agents' reports.		Interest and penalty.	Account office adjustments.		Total tax assessed.
			Original.	50 per cent additional.	Income.	Excise.		Income.	Excise.	
Alabama	4,912	2,903	$1,083,190.11	$1,888.67	$38,626.29	$18,394.06	$7,394.58	$3,446.81		$1,152,940.52
Arkansas	1,880	1,728	287,169.24	1,648.89	7,720.80	5,702.73	2,438.26	102.70	$88.74	304,871.36
First California	12,131	6,024	4,228,291.78	1,836.01	262,715.57	35,261.26	3,026.21	4,151.71		4,635,282.54
Sixth California	7,679	2,918	1,255,302.94	4,158.81	190,431.62	35,429.61	6,715.93	8,790.80		1,510,029.11
Colorado	8,425	3,405	1,732,052.38	295.10	36,714.84	12,970.60	2,162.96	535.92		1,784,731.80
Connecticut	6,700	4,180	5,068,650.78	11,949.36	206,341.39	100,556.35	3,921.35	41,351.13	1,088.34	5,433,738.70
Florida	1,644	1,551	310,694.51	1,000.45	7,553.21	10,749.15	973.19		209.80	330,970.51
Georgia	5,092	3,361	1,093,406.36	6,787.05	12,855.47	14,485.92	1,971.16	6,030.35		1,135,746.11
Hawaii	575	397	880,067.25	81.68	58,782.42	24,367.28	44.29	9.36		913,352.48
First Illinois	16,371	9,460	13,833,427.03	9,397.41	104,195.22	34,268.17	3,026.29	18,894.90	2,000.07	14,005,209.09
Fifth Illinois	1,257	829	425,219.26	649.26	4,580.26	4,541.46	248.50	702.13		435,940.87
Eighth Illinois	2,879	1,911	460,954.91	290.27	8,560.52	7,484.55	488.71	3,283.47		481,062.43
Thirteenth Illinois	1,881	1,253	377,329.51	203.16	4,209.86	6,944.97	483.33	521.40		389,692.23
Sixth Indiana	6,261	4,222	1,724,710.06	4,937.15	53,467.55	56,944.68	2,382.39	2,075.53		1,844,517.36
Seventh Indiana	2,363	1,722	347,824.18	587.02	10,907.25	22,850.47	748.29	974.32		383,891.53
Third Iowa	9,295	5,889	1,552,874.17	847.46	41,226.50	45,705.60	1,365.28	7,822.86	1,304.64	1,251,146.51
Kansas	4,315	3,124	2,032,569.28	862.23	18,166.34	17,742.75	1,863.60	900.79		2,072,104.99
Second Kentucky	1,090	768	94,241.96	385.50	2,675.26	2,514.43	305.70	18.78		100,141.63
Fifth Kentucky	1,957	1,202	838,647.35	84.39	8,380.49	8,042.95	1,252.61	92.79		856,500.58
Sixth Kentucky	459	290	101,921.84	13.91			140.31	255.44		102,331.50
Seventh Kentucky	956	575	115,880.09	254.78	316.72	1,369.27	742.66	96.69		118,660.21
Eighth Kentucky	725	446	70,846.37	318.92	1,410.90	578.41	536.13	207.62		73,898.35
Louisiana	4,013	2,534	1,133,214.18	1,056.31	76,688.89	29,626.76	4,986.96	25,448.73		1,271,021.83
Maryland	4,429	3,458	4,502,964.57	2,376.26	48,254.15	96,115.24	2,647.22	17,630.87	216.19	4,670,224.50
Massachusetts	13,043	8,257	9,138,671.23	8,605.58	251,940.21	152,670.36	11,819.61	64,262.20	305.14	9,628,274.33
First Michigan	6,320	4,283	5,521,870.66	3,049.32	45,486.17	42,250.42	2,972.87	1,188.13	3,000.00	5,619,817.57
Fourth Michigan	3,533	2,112	1,015,347.91	1,880.54	27,338.84	37,862.51	6,266.37	2,271.69	3,782.07	1,090,967.86
Minnesota	8,906	5,744	4,264,224.81	11,867.23	205,306.99	109,680.10	9,239.39	16,605.35		4,620,705.94
First Missouri	8,709	4,903	3,190,325.36	1,970.07	75,023.12	40,563.39	2,269.31	3,533.28	2,158.37	3,313,684.53
Sixth Missouri	5,897	3,845	1,286,307.88	590.84	1,112.40	3,484.41	2,016.21	33,304.23		1,329,474.34
Montana	8,544	4,279	2,065,762.36	4,418.06	78,262.31	14,892.90	3,100.38	13,374.25		2,179,810.26
Nebraska	4,820	3,482	750,981.74	352.72	30,863.25	34,614.59	855.71	1,703.85	33.32	819,405.18
New Hampshire	3,330	3,134	1,234,149.44	2,546.13	41,806.35	10,974.26	4,782.63	3,637.47	1,700.19	1,299,596.47
First New Jersey	2,326	1,335	992,174.04	1,624.92	49,968.06	12,216.93	1,396.64	356.69	866.47	1,058,603.75

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, Oct. 3, 1913, and Sept. 8, 1916, by districts, during the year ended June 30, 1917; also on the basis of office adjustments and revenue agents' examinations—Continued.

District.	Returns received.	Taxable returns.	On basis of returns filed.		Account revenue agents' reports.		Interest and penalty.	Account office adjustments.		Total tax assessed.
			Original.	50 per cent additional.	Income.	Excise.		Income.	Excise.	
Fifth New Jersey	5,266	4,305	$3,864,698.23	$12,412.16	$189,907.33	$196,755.02	$4,168.06	$128,841.65	$1,855.40	$4,398,637.85
New Mexico	2,381	1,025	909,324.28	599.86	23,665.01	5,170.59	2,322.79			941,082.53
First New York	6,239	3,449	1,776,757.61	3,195.38	23,660.56	4,463.69	7,651.26	7,101.63	137.50	1,822,967.63
Second New York	14,537	8,312	30,862,084.24	30,234.36	650,200.10	192,479.84	12,630.77	330,928.36	7,176.89	32,085,734.56
Third New York	18,044	6,480	6,268,720.54	7,365.22	58,119.90	39,553.90	7,580.30	38,110.16	633.20	6,420,083.22
Fourteenth New York	5,968	3,308	1,648,614.67	959.78	25,990.08	17,480.15	2,948.16	1,093.25	56.88	1,697,142.97
Twenty-first New York	3,958	2,557	1,649,039.31	1,947.18	17,494.76	10,994.83	2,294.35	2,672.74	386.89	1,684,830.06
Twenty-eighth New York	5,891	3,955	3,498,429.42	1,383.11	10,847.78	13,301.53	3,541.08	1,153.69		3,528,656.61
Fourth North Carolina	2,432	1,675	528,038.34	1,371.99	4,841.28	3,693.94	2,359.44	94.47		540,399.46
Fifth North Carolina	2,559	1,695	684,700.00	88.04	10,921.68	11,358.62	525.50	1,701.60		709,295.44
North and South Dakota	4,990	4,152	376,504.07	6,470.05	3,608.23	5,920.18	1,073.01	6,227.41		399,802.95
First Ohio	4,000	2,830	2,519,526.76	680.54	60,804.35	42,865.43	3,321.50	1,885.44		2,629,084.02
Tenth Ohio	3,082	2,176	1,557,258.89	975.74	7,837.07	4,142.91	901.06	2,437.88		1,573,553.55
Eleventh Ohio	2,681	2,019	907,008.05	1,099.11	29,680.98	96,846.76	2,308.85	284.32		1,037,228.07
Eighteenth Ohio	7,543	5,194	[1]7,448,680.86	17,990.33	143,059.44	66,392.79	1,626.84	173,548.13	648.67	7,851,947.06
Oklahoma	7,569	3,566	2,203,241.04	1,995.31	26,954.63	15,783.47	4,135.48	1,701.37		2,253,811.30
Oregon	5,016	2,133	377,681.72	22.29	35,219.79	12,128.18	1,562.60	4,274.09		430,888.67
First Pennsylvania	7,747	4,580	8,925,081.17	14,435.59	129,956.89	98,973.42	4,333.28	14,358.30	12,806.71	9,199,945.36
Ninth Pennsylvania	1,899	1,279	754,028.96	798.55	17,242.89	14,146.63	1,072.77	1,701.71		788,991.51
Twelfth Pennsylvania	2,672	1,802	2,022,366.42	661.32	44,471.79	17,604.73	3,991.74	1,619.07		2,090,715.07
Twenty-third Pennsylvania	8,289	4,840	11,850,937.27	2,639.86	100,715.21	99,863.02	6,972.18	6,273.89	26,210.66	12,093,612.09
South Carolina	3,919	2,408	482,445.05	3,179.60	11,465.97	11,498.50	3,309.44	5,180.64		517,079.20
Tennessee	4,738	2,973	910,994.25	324.01	10,569.48	14,538.30	4,165.91	3,390.33		943,982.28
Third Texas	8,481	5,937	2,470,073.59	4,571.02	64,226.21	43,776.37	8,740.64	5,099.62	4.67	2,596,492.12
Second Virginia	3,033	1,862	795,279.55	802.52	26,174.97	66,228.47	2,797.96	5,202.04		896,485.51
Sixth Virginia	1,974	1,198	899,243.74	829.54	4,518.21	33,577.01	3,552.12	1,353.66		943,074.28
Washington	10,465	4,184	1,103,077.37	1,954.33	86,576.45	62,802.11	7,238.68	6,162.40		1,267,811.34
West Virginia	4,220	2,469	1,359,470.08	2,626.26	25,640.47	28,934.55	2,824.92	4,157.85	898.22	1,424,552.35
First Wisconsin	6,970	3,964	2,059,523.63	1,064.53	63,476.57	71,966.08	1,431.96	1,854.27		2,199,317.04
Second Wisconsin	5,727	2,880	504,985.91	118.01	13,978.36	11,640.06	2,782.76	2,867.90		538,373.00
Total	345,047	204,551	173,879,779.96	211,511.05	3,944,715.66	2,366,737.62	208,750.44	1,044,880.31	67,569.03	181,723,944.07

[1]Includes $2,953.42 excess-profits tax.

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, Oct. 3, 1913, and Sept. 8, 1916, by States and Territories, during the year ended June 30, 1917; also on the basis of office adjustments and revenue agents' examinations.

States and Territories.	Returns received.	Taxable returns.	On basis of returns filed.		Account revenue agents' reports.		Interest and penalty.	Account office adjustments.		Total tax assessed.
			Original.	50 per cent additional.	Income.	Excise.		Income.	Excise.	
Alabama	3,384	1,867	$806,043.47	$1,378.28	$27,354.38	$8,858.16	$4,824.93	$2,138.04		$910,597.26
Alaska	240	102	17,115.17	265.84	2,305.26	3,855.12	621.81	67.19		24,230.39
Arizona	1,401	541	607,854.21	439.15	21,838.49	4,410.30	1,347.92			635,890.07
Arkansas	1,880	1,728	287,169.24	1,648.89	7,720.80	5,702.73	2,438.26	102.70	$88.74	304,871.36
California	18,827	8,610	5,506,686.36	5,918.68	461,642.11	70,519.35	9,624.89	12,863.58		6,067,254.97
Colorado	7,058	2,673	1,554,301.92	229.25	30,929.53	10,702.25	1,559.38	141.89		1,597,864.22
Connecticut	4,846	3,080	3,647,224.52	11,551.77	172,748.35	65,518.79	2,315.47	40,199.83	721.89	3,940,280.62
Delaware	814	578	2,853,463.45	138.86	582.71	1,779.86	375.34	693.91	216.19	2,857,250.32
District of Columbia	982	653	509,555.74	303.97	3,738.17	8,226.62	540.16	891.91		523,256.57
Florida	1,644	1,351	310,694.51	1,000.45	7,553.21	10,749.15	973.19			330,970.51
Georgia	5,092	3,361	1,093,406.36	6,787.05	12,855.47	14,485.92	1,971.16	6,030.35	209.80	1,135,746.11
Hawaii	575	397	830,067.25	81.68	58,782.42	24,367.28	44.29	9.56		913,352.48
Idaho	1,778	937	195,533.27	833.43	13,445.42	5,230.76	866.56	2,126.92		218,036.36
Illinois	22,368	13,453	15,096,930.71	10,540.10	121,545.86	53,239.15	4,246.83	23,401.90	2,000.07	15,311,904.62
Indiana	8,624	5,944	2,072,534.24	5,524.17	64,374.80	79,795.15	3,130.68	3,049.85		2,228,408.89
Iowa	9,295	5,889	1,152,874.17	847.46	41,226.50	45,705.60	1,365.28	7,822.86	1,304.64	1,251,146.51
Kansas	4,315	3,124	2,032,569.28	862.23	18,166.34	17,742.75	1,863.60	900.79		2,072,104.99
Kentucky	5,187	3,281	1,221,537.61	1,057.50	12,783.37	12,505.06	2,977.41	671.32		1,251,532.27
Louisiana	4,013	2,534	1,133,214.18	1,056.31	76,688.89	29,626.76	4,986.96	25,448.73		1,271,021.83
Maine	1,863	1,731	755,035.96	2,225.33	40,639.56	8,946.00	3,129.50	1,778.08	1,213.64	812,968.07
Maryland	2,575	2,185	1,135,896.04	1,903.34	43,933.27	86,108.76	1,691.72	15,823.19		1,285,356.32
Massachusetts	13,043	8,257	9,138,671.23	8,605.58	251,940.21	152,670.36	11,819.61	64,262.20	305.14	9,628,274.33
Michigan	9,853	6,395	6,537,218.57	4,929.86	72,825.01	80,112.93	9,239.24	3,459.82	3,000.00	6,710,785.43
Minnesota	8,906	5,744	4,264,224.81	11,867.23	205,306.99	109,680.10	9,239.39	16,605.35	3,782.07	4,620,705.94
Mississippi	1,528	1,036	217,146.64	510.39	11,271.91	9,535.90	2,569.65	1,308.77		242,343.26
Missouri	14,606	8,748	4,477,133.24	2,560.91	76,135.52	44,047.80	4,285.52	36,837.51	2,158.37	4,643,158.87
Montana	3,462	1,877	648,857.57	2,446.76	22,623.07	4,654.90	1,214.24	8,212.07		688,008.61
Nebraska	4,820	3,482	750,981.74	352.72	30,863.25	34,614.59	855.71	1,703.85	33.32	819,405.18
Nevada	983	332	77,107.76	76.14	505.08	171.52	117.25	78.93		78,056.68
New Hampshire	803	773	289,616.16	140.69	813.32	1,894.97	997.63	1,240.60	486.55	295,189.92
New Jersey	7,592	5,660	4,856,872.27	14,037.08	239,875.39	208,971.95	5,564.70	129,198.34	2,721.87	5,457,241.60
New Mexico	980	484	301,470.07	160.71	1,826.52	760.29	974.87			305,192.46
New York	54,637	28,061	45,703,645.79	45,085.03	786,313.18	278,273.94	36,645.92	381,059.83	8,391.36	47,239,415.05
North Carolina	4,991	3,370	1,212,738.34	1,460.03	15,762.96	15,052.56	2,884.94	1,796.07		1,249,694.90
North Dakota	2,771	2,408	210,809.30	4,224.55	364.94	875.32	503.42	3,733.88		220,511.41

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, Oct. 3, 1913, and Sept. 8, 1916, by States and Territories, during the year ended June 30, 1917; also on the basis of office adjustments and revenue agents' examinations—Continued.

States and Territories.	Returns received.	Taxable returns.	On basis of returns filed.		Account revenue agents' reports.		Interest and penalty.	Account office adjustments.		Total tax assessed.
			Original.	50 per cent additional.	Income.	Excise.		Income.	Excise.	
Ohio	17,306	12,219	[1] $12,432,474.56	$20,745.72	$241,351.84	$210,247.89	$8,158.25	$178,155.77	$648.67	$13,091,812.70
Oklahoma	7,569	3,566	2,203,241.04	1,995.31	26,954.63	15,783.47	4,135.48	1,701.37		2,253,811.30
Oregon	5,016	2,133	377,681.72	22.29	35,219.79	12,128.18	1,562.60	4,274.09		430,888.67
Pennsylvania	20,607	12,501	23,552,413.82	18,535.32	292,386.78	230,587.80	16,369.97	22,952.97	39,017.37	24,173,264.03
Rhode Island	1,914	1,100	1,421,426.26	297.59	33,593.04	35,037.56	1,605.38	1,151.30	366.45	1,493,478.08
South Carolina	3,919	2,408	482,445.05	3,179.60	11,465.97	11,498.50	3,309.44	5,180.64		517,079.20
South Dakota	2,219	1,744	165,694.77	2,245.50	3,243.29	5,044.86	569.59	2,493.53		179,291.54
Tennessee	4,738	2,973	910,994.25	324.01	10,569.48	14,538.30	4,165.91	3,390.33		943,982.28
Texas	8,481	5,937	2,470,073.59	4,571.02	64,226.21	43,776.37	8,740.64	5,099.02	4.67	2,596,492.12
Utah	3,304	1,465	1,221,371.52	1,137.87	42,193.82	5,007.24	1,019.38	3,035.26		1,273,765.29
Vermont	664	630	189,497.32	180.11	353.47	133.29	655.80	618.79		191,438.48
Virginia	5,065	3,102	1,698,572.63	1,662.15	30,693.18	99,805.48	6,390.08	6,797.56		1,843,921.08
Washington	10,225	4,082	1,085,962.20	1,688.49	84,271.19	58,946.99	6,616.87	6,095.21		1,243,580.95
West Virginia	4,220	2,469	1,339,470.08	2,628.26	25,640.47	28,934.55	6,824.92	6,157.85	898.22	1,424,552.35
Wisconsin	12,697	6,944	2,564,509.34	1,182.64	79,454.93	83,606.14	4,214.72	4,722.17		2,737,690.04
Wyoming	1,367	732	177,750.46	65.85	5,785.31	2,268.35	603.58	394.03		186,867.58
Total	345,047	204,551	173,870,779.96	211,511.05	3,944,715.66	2,366,737.62	208,750.44	1,044,880.31	67,569.03	181,723,944.07

[1] Includes $2,953.42 excess-profits tax.

Comparative statement of returns received, number of taxable returns, and the amount of tax assessed against corporations during the years ended June 30, 1916, and June 30, 1917, with percentage of increase of tax assessed during the latter year, by districts.

Districts.	1916			1917			Per cent increase.
	Returns received.	Returns showing tax due.	Total tax assessed.	Returns received.	Returns showing tax due.	Total tax assessed.	
Alabama	6,189	2,971	$302,036.35	4,912	2,903	$1,152,940.52	281.7
Arkansas	2,353	1,518	110,958.64	1,880	1,728	304,871.36	174.7
First California	13,937	6,003	1,541,073.72	12,131	6,024	4,635,282.54	200.7
Sixth California	7,964	3,025	545,380.26	7,679	2,918	1,510,029.11	176.8
Colorado	9,544	3,871	708,112.53	8,425	3,405	1,784,731.80	152.0
Connecticut	8,922	4,031	1,728,132.12	6,760	4,180	5,433,758.70	214.4
Florida	3,023	1,419	108,672.36	1,644	1,351	330,970.51	204.5
Georgia	4,246	3,146	434,603.48	5,092	3,361	1,135,746.11	161.3
Hawaii	551	378	341,049.99	575	397	913,352.48	167.8
First Illinois	15,817	7,982	4,591,730.23	16,371	9,460	14,005,209.09	205.0
Fifth Illinois	1,352	819	166,033.61	1,257	829	435,940.87	162.5
Eighth Illinois	2,882	1,924	171,176.74	2,879	1,911	481,062.43	181.0
Thirteenth Illinois	1,958	1,285	120,544.72	1,861	1,253	389,692.23	223.2
Sixth Indiana	6,137	3,968	683,973.72	6,261	4,222	1,844,517.36	169.6
Seventh Indiana	2,423	1,644	148,519.55	2,363	1,722	383,891.53	158.4
Third Iowa	9,401	6,233	516,654.65	9,295	5,889	1,251,146.51	142.1
Kansas	4,355	3,151	658,479.37	4,315	3,124	2,072,104.99	214.6
Second Kentucky	1,177	711	34,893.80	1,090	768	100,141.63	186.9
Fifth Kentucky	2,020	1,117	283,351.49	1,957	1,202	856,500.58	202.2
Sixth Kentucky	473	292	27,450.34	459	290	102,331.50	272.7
Seventh Kentucky	943	530	45,596.52	956	575	118,660.21	160.2
Eighth Kentucky	706	404	26,363.40	725	446	73,898.35	180.3
Louisiana	3,996	2,149	438,503.61	4,013	2,534	1,271,021.83	189.8
Maryland	6,084	3,206	1,807,752.93	4,429	3,458	4,670,224.50	158.3
Third Massachusetts	16,382	7,500	2,858,713.10	13,043	8,257	9,628,274.33	236.8
First Michigan	6,141	3,885	1,811,728.14	6,320	4,283	5,619,817.57	210.1
Fourth Michigan	3,592	2,056	341,194.07	3,533	2,112	1,090,967.86	219.7
Minnesota	9,321	5,227	1,900,349.80	8,906	5,744	4,620,705.94	143.1
First Missouri	7,765	4,166	1,084,854.94	8,709	4,903	3,313,684.53	205.4
Sixth Missouri	6,079	3,701	544,942.91	5,897	3,845	1,329,474.34	143.9
Montana	11,943	3,993	818,065.44	8,544	4,279	2,179,810.26	166.4
Nebraska	5,078	3,289	331,015.14	4,820	3,482	819,405.18	147.5
New Hampshire	5,700	3,278	510,706.89	3,330	3,134	1,299,596.47	154.4
First New Jersey	2,473	1,353	364,509.51	2,326	1,355	1,058,603.75	190.4
Fifth New Jersey	9,951	4,208	1,320,698.37	5,266	4,305	4,398,637.85	233.0
New Mexico	2,344	911	299,998.42	2,381	1,025	941,082.53	213.6
First New York	7,144	3,069	608,831.85	6,239	3,449	1,822,967.63	199.4
Second New York	14,342	6,696	10,093,117.33	14,537	8,312	32,085,734.56	217.8
Third New York	10,666	5,346	2,443,191.35	18,044	6,480	6,420,083.22	162.7
Fourteenth New York	5,934	3,112	670,429.24	5,968	3,308	1,697,142.97	153.1
Tweny-first New York	4,238	2,448	432,795.46	3,958	2,557	1,684,830.06	289.2
Twenty-eighth New York	6,320	3,498	1,104,210.24	5,891	3,955	3,528,656.61	219.5
Fourth North Carolina	2,561	1,597	113,311.41	2,432	1,675	540,399.46	376.9
Fifth North Carolina	2,373	1,525	202,211.31	2,559	1,695	709,295.44	250.7
North and South Dakota	5,059	3,906	177,718.47	4,990	4,152	399,802.95	124.9
First Ohio	3,935	2,482	734,771.05	4,000	2,830	2,629,084.02	257.8
Tenth Ohio	3,149	2,080	765,328.55	3,082	2,176	1,573,553.55	105.6
Eleventh Ohio	3,165	1,931	285,265.97	2,681	2,019	1,037,228.07	263.5
Eighteenth Ohio	6,753	4,589	1,881,655.00	7,543	5,194	[1] 7,851,947.06	317.2
Oklahoma	7,788	3,068	422,209.09	7,569	3,566	2,253,811.30	433.8
Oregon	5,461	2,103	194,661.12	5,016	2,133	430,888.67	121.3
First Pennsylvania	7,923	4,106	3,203,394.87	7,747	4,580	9,199,945.36	187.1
Ninth Pennsylvania	1,754	1,198	201,484.25	1,899	1,279	788,991.51	291.5
Twelfth Pennsylvania	2,667	1,614	586,270.57	2,672	1,802	2,090,715.07	256.6
Twenty-third Pennsylvania	9,227	4,725	2,980,464.01	8,289	4,840	12,093,612.09	305.7
South Carolina	5,827	2,656	176,284.13	3,919	2,408	617,079.20	133.3
Tennessee	4,784	2,543	324,824.88	4,738	2,973	943,982.28	190.6
Third Texas	10,606	6,412	949,986.64	8,481	5,937	2,596,492.12	173.3
Second Virginia	3,799	1,659	367,682.97	3,033	1,862	896,485.51	143.8
Sixth Virginia	2,316	1,361	282,604.18	1,974	1,198	943,074.28	233.7
Washington	9,934	3,533	454,160.94	10,465	4,184	1,267,811.34	179.1
West Virginia	4,229	2,195	357,702.23	4,220	2,469	1,424,552.35	298.2
First Wisconsin	6,754	3,375	628,748.13	6,970	3,964	2,199,317.04	249.7
Second Wisconsin	4,513	2,740	175,945.61	5,727	2,880	538,373.00	205.9
Total	366,443	190,911	58,547,081.71	345,047	204,551	181,723,944.07	210.3

[1] Includes $2,953.42 excess-profits tax.

Comparative statement of returns received, number of taxable returns and the amount of tax assessed against corporations during the years ended June 30, 1916, and June 30, 1917, with percentage of increase of tax assessed during the latter year, by States and Territories.

States and Territories.	1916			1917			Per cent increase.
	Returns received.	Returns showing tax due.	Total tax assessed.	Returns received.	Returns showing tax due.	Total tax assessed.	
Alabama	4,244	1,790	$206,198.67	3,384	1,867	$910,597.26	341.6
Alaska	208	88	28,532.09	240	102	24,230.39	−15.0
Arizona	1,286	467	165,232.32	1,401	541	635,890.07	284.8
Arkansas	2,353	1,518	110,958.64	1,880	1,728	304,871.36	174.7
California	20,849	8,709	2,031,463.70	18,827	8,610	6,067,254.97	198.6
Colorado	8,177	3,165	632,208.31	7,058	2,673	1,597,864.22	152.7
Connecticut	6,288	2,887	1,261,621.08	4,846	3,080	3,940,280.62	212.3
Delaware	981	533	1,100,340.56	814	578	2,857,250.32	159.6
District of Columbia	1,165	605	156,357.89	982	653	523,256.57	234.6
Florida	3,023	1,419	108,672.36	1,644	1,351	330,970.51	204.5
Georgia	4,246	3,146	434,603.48	5,092	3,361	1,135,746.11	161.3
Hawaii	551	378	341,049.99	575	397	913,352.48	167.8
Idaho	2,429	847	122,080.54	1,778	937	218,036.36	78.6
Illinois	22,009	12,010	5,049,485.30	22,368	13,453	15,311,904.62	203.2
Indiana	8,560	5,612	832,493.27	8,624	5,944	2,228,408.89	167.6
Iowa	9,401	6,233	516,654.65	9,295	5,889	1,251,146.51	142.1
Kansas	4,355	3,151	658,479.37	4,315	3,124	2,072,104.99	214.6
Kentucky	5,319	3,054	417,655.55	5,187	3,281	1,251,532.27	199.6
Louisiana	3,996	2,149	438,503.61	4,013	2,534	1,271,021.83	189.8
Maine	3,436	1,854	322,342.67	1,863	1,731	812,968.07	152.2
Maryland	3,883	2,034	549,987.07	2,575	2,185	1,285,356.32	133.7
Massachusetts	16,382	7,500	2,858,713.10	13,043	8,257	9,628,274.33	236.8
Michigan	9,733	5,941	2,152,922.21	9,853	6,395	6,710,785.43	211.7
Minnesota	9,321	5,227	1,900,349.80	8,906	5,744	4,620,705.94	143.1
Mississippi	1,945	1,181	95,837.68	1,528	1,036	242,343.26	152.8
Missouri	13,844	7,867	1,629,797.85	14,606	8,748	4,643,158.87	184.8
Montana	4,448	1,699	265,127.63	3,462	1,877	688,008.61	159.5
Nebraska	5,078	3,289	331,015.14	4,820	3,482	819,405.18	147.5
Nevada	1,052	319	54,990.28	983	332	78,056.68	41.9
New Hampshire	1,141	729	105,907.62	803	773	295,189.92	178.7
New Jersey	12,424	5,561	1,685,207.88	7,592	5,660	5,457,241.60	223.8
New Mexico	1,058	444	134,766.10	980	484	305,192.46	126.4
New York	48,644	24,169	15,352,575.47	54,637	28,061	47,239,415.05	207.6
North Carolina	4,934	3,122	315,522.72	4,991	3,370	1,249,694.90	296.0
North Dakota	2,674	2,189	101,675.16	2,771	2,408	220,511.41	116.8
Ohio	17,002	11,082	3,667,020.57	17,306	12,219	[1]13,091,812.70	257.0
Oklahoma	7,788	3,068	422,209.09	7,569	3,566	2,253,811.30	433.8
Oregon	5,461	2,103	194,661.12	5,016	2,133	430,888.67	121.3
Pennsylvania	21,571	11,643	6,971,613.70	20,607	12,501	24,173,264.03	246.7
Rhode Island	2,634	1,144	466,511.04	1,914	1,100	1,493,478.08	220.1
South Carolina	5,827	2,656	176,284.13	3,919	2,408	517,079.20	193.3
South Dakota	2,385	1,717	76,043.31	2,219	1,744	179,291.54	135.7
Tennessee	4,784	2,543	324,824.88	4,738	2,973	943,982.28	190.6
Texas	10,606	6,412	949,986.64	8,481	5,937	2,596,492.12	173.3
Utah	5,066	1,447	430,857.27	3,304	1,465	1,273,765.29	195.6
Vermont	1,123	695	82,456.60	664	630	191,438.48	132.1
Virginia	6,170	3,054	651,354.56	5,065	3,102	1,843,921.08	183.0
Washington	9,726	3,445	425,628.85	10,225	4,082	1,243,580.95	192.1
West Virginia	4,229	2,195	357,702.23	4,220	2,469	1,424,552.35	298.2
Wisconsin	11,267	6,115	804,693.74	12,697	6,844	2,737,690.04	240.2
Wyoming	1,367	706	75,904.22	1,367	732	186,867.58	146.1
Total	366,443	190,911	58,547,081.71	345,047	204,551	181,723,944.07	210.3

[1] Includes $2,953.42 excess-profits tax.

Tax assessed during the year ended June 30, 1917, on basis of revenue agents' examinations of returns for the years 1909 to 1917, by divisions.

Division.	1909	1910	1911	1912	1913	1914	1915	1916	1917	Total.
Atlanta	$5,895.53	$5,446.88	$6,508.19	$7,324.47	$7,470.33	$4,515.85	$7,288.35	$1,134.12	.....	$45,643.75
Baltimore	26,405.96	23,033.04	21,620.35	24,455.89	16,775.47	13,429.23	15,552.93	2,494.52	.....	144,369.39
Boston	47,857.64	42,680.93	35,633.36	37,452.09	75,960.61	69,062.10	38,694.50	109,918.97	$210.38	457,391.18
Buffalo	5,304.65	3,628.44	5,3093.2	10,053.95	10,300.78	7,199.75	8,681.51	2,160.50	.....	52,638.90
Chicago	12,491.99	6,355.88	6,066.49	13,895.27	30,880.53	25,551.60	47,346.19	4,997.16	.....	147,585.11
Cincinnati	14,776.37	75,705.38	16,830.85	32,399.39	35,239.03	30,449.99	20,965.62	3,830.69	.....	230,197.52
Cleveland	13,033.57	29,019.80	14,946.97	13,333.36	48,209.92	54,737.82	41,289.16	6,659.61	.....	221,432.21
Denver	5,289.58	2,767.72	2,918.33	7,165.56	14,791.19	28,683.88	14,226.18	2,708.60	.....	78,521.04
Detroit	8,934.46	18,520.15	12,548.96	40,109.36	32,847.53	19,146.20	19,837.30	993.78	.....	152,937.94
Elizabeth	40,971.18	57,631.44	45,672.76	64,696.57	141,754.97	26,037.35	47,337.73	24,745.34	.....	448,847.34
Greensboro	7,889.71	5,181.23	5,090.64	8,389.48	9,732.37	7,833.15	9,642.71	.70	.....	53,779.99
Huntington	3,888.45	5,333.66	10,169.06	10,912.65	10,057.61	7,993.36	6,077.19	1,829.03	.....	56,261.01
Indianapolis	17,350.29	21,909.25	18,501.31	22,084.30	22,400.42	15,620.05	23,733.62	2,020.71	.....	144,169.95
Little Rock	8,579.79	10,205.23	7,687.60	12,756.33	14,739.86	17,314.37	19,063.12	1,724.42	.....	92,070.72
Louisville	2,797.88	3,003.97	2,464.90	2,879.04	3,658.74	2,676.49	3,602.29	2,529.13	.....	23,602.44
Milwaukee	18,963.40	19,931.91	17,265.71	27,455.12	26,559.93	21,897.14	19,329.29	11,008.57	.....	163,061.07
Nashville	5,447.83	5,494.96	4,766.73	7,680.32	10,222.26	11,185.98	14,871.94	1,005.04	.....	60,665.08
New Haven	25,750.10	21,757.02	28,917.93	36,386.56	38,675.57	31,107.95	50,940.63	103,321.00	.....	396,856.76
New Orleans	7,084.48	8,541.06	10,858.20	12,005.52	27,623.54	28,901.96	20,224.22	11,849.72	.....	127,778.70
New York	44,120.65	60,000.63	61,419.89	76,181.16	283,419.46	132,308.48	189,203.33	135,335.61	.....	931,989.20
Omaha	18,237.80	23,899.95	18,331.22	19,841.22	19,762.74	23,620.70	27,140.04	1,566.27	.....	152,409.04
Philadelphia	28,182.28	26,503.82	24,480.61	37,351.44	37,476.37	40,002.33	73,513.78	23,376.20	.....	291,006.83
Pittsburgh	19,413.13	27,092.29	39,513.24	27,990.99	36,835.06	36,066.59	40,997.34	4,038.11	.....	231,967.75
Portland	15,233.42	18,186.11	13,966.67	27,544.09	48,527.04	40,392.54	30,318.12	2,558.54	.....	196,726.53
Richmond	46,303.41	31,744.99	10,319.17	11,437.91	11,649.67	5,407.14	12,758.23	878.14	.....	130,498.66
St. Louis	7,521.95	6,415.78	10,940.28	19,169.69	21,820.60	31,879.40	15,084.38	7,333.06	18.08	120,183.32
St. Paul	29,516.03	28,155.31	22,798.76	35,130.18	40,653.74	64,446.09	48,620.14	49,195.25	.....	324,515.50
Salt Lake	3,895.61	4,044.84	2,439.97	4,512.48	11,519.63	6,997.07	16,794.80	42,848.73	102.08	93,155.21
San Antonio	8,446.29	10,306.12	11,734.09	13,289.87	17,443.93	19,908.63	16,087.87	13,725.78	.....	108,002.58
San Francisco	16,184.12	16,728.88	25,409.60	36,735.55	174,428.24	150,599.24	192,211.63	3,730.50	.....	615,987.76
Springfield	3,411.26	3,560.47	3,282.23	4,175.56	5,372.94	3,106.85	3,348.75	741.84	.....	27,199.90
Total	519,790.83	623,427.14	518,483.48	705,036.17	1,292,790.08	978,129.28	1,091,943.12	380,522.64	330.54	6,311,453.28

MUNITION MANUFACTURERS' TAX.

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 Title III of the act of Sept. 8, 1916, by districts, during the year ended June 30, 1917; also on the basis of munitions agents' examinations.

District.	Returns filed.		On basis of returns filed.		On basis of munitions agents' examinations.		Total.
	Total.	Taxable.	Original.	50 per cent additional.	Original.	50 per cent additional.	
Alabama	1	None.	None.	None.	None.	None.	None.
Sixth California	3	1	$1,609.91	None.	None.	None.	$1,609.91
Connecticut	81	55	2,906,550.76	$1,693.01	$148,888.88	$32,782.72	3,089,915.37
Georgia	1	1	60.70	None.	None.	None.	60.70
First Illinois	29	14	537,960.86	None.	None.	None.	537,960.86
Fifth Illinois	3	3	13,446.41	None.	None.	None.	13,446.41
Thirteenth Illinois	2	1	31,052.61	None.	None.	None.	31,052.61
Sixth Indiana	6	3	1,801.96	None.	None.	None.	1,801.96
Seventh Indiana	2	None.	None.	None.	None.	None.	None.
Third Iowa	1	None.	None.	None.	None.	None.	None.
Maryland	14	7	11,351,828.28	None.	1,055.86	None.	11,352,884.14
Massachusetts	55	37	552,850.68	1,807.01	178,977.82	5,725.20	739,360.71
First Michigan	7	5	187,503.41	None.	None.	None.	187,503.41
Fourth Michigan	2	1	639.32	None.	None.	None.	639.32
Minnesota	2	1	82,925.23	None.	None.	None.	82,925.23
First Missouri	9	5	878,390.82	None.	None.	None.	878,390.82
Sixth Missouri	2	1	2,823.18	None.	None.	None.	2,823.18
Nebraska	1	1	93.00	None.	None.	None.	93.00
New Hampshire	4	2	36,505.04	None.	5,873.33	None.	42,378.37
First New Jersey	2	2	89,765.68	None.	303.96	None.	90,069.64
Fifth New Jersey	22	8	51,992.84	None.	250.00	None.	52,242.84
First New York	7	4	865,381.43	None.	147,800.73	None.	1,013,182.16
Second New York	36	17	2,420,416.61	None.	202,182.81	14,355.64	2,636,955.06
Third New York	10	5	226,816.35	54.84	531.51	None.	227,402.70
Fourteenth New York	6	2	184,884.06	None.	78,033.96	None.	262,918.02
Twenty-first New York	14	4	610,420.72	None.	None.	None.	610,420.72
Twenty-eighth New York	10	5	38,306.79	None.	None.	None.	38,306.79
Fourth North Carolina	1	None.	None.	None.	None.	None.	None.
Fifth North Carolina	1	None.	None.	None.	None.	None.	None.
First Ohio	19	14	741,138.36	None.	None.	None.	741,138.36
Tenth Ohio	10	6	18,754.82	None.	None.	None.	18,754.82
Eleventh Ohio	5	4	9,128.19	1,195.58	None.	None.	10,323.77
Eighteenth Ohio	14	10	418,838.51	None.	None.	None.	418,838.51
First Pennsylvania	37	8	188,004.29	None.	455,200.77	None.	643,205.06
Ninth Pennsylvania	2	1	439,359.31	None.	None.	None.	439,359.31
Twelfth Pennsylvania	7	5	1,262,081.64	510.62	None.	None.	1,262,592.26
Twenty-third Pennsylvania.	53	29	2,131,498.33	None.	None.	None.	2,131,498.33
Tennessee	3	None.	None.	None.	None.	None.	None.
Second Virginia	2	2	22,345.56	None.	None.	None.	22,345.56
Washington	3	None.	None.	None.	None.	None.	None.
West Virginia	4	1	947.78	None.	None.	None.	947.78
First Wisconsin	5	4	246,279.05	338.07	7,810.48	None.	254,427.60
Total	498	269	26,552,402.49	5,599.13	1,226,910.11	52,863.56	27,837,775.29

From the foregoing table there were omitted all districts (22 in number) from which no munitions returns were received, the presumption being that there were no munitions manufacturers in these omitted districts.

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 Title III of the act of Sept. 8, 1916, by States and Territories, during the year ended June 30, 1917; also on the basis of munitions agents' examinations.

States and Territories.	Returns filed.		On basis of returns filed.		On basis of munitions agents' examinations.		Total.
	Total.	Taxable.	Original.	50 per cent additional.	Original.	50 per cent additional.	
Alabama	1	None.	None.	None.	None.	None.	None.
California	3	1	$1,609.91	None.	None.	None.	1,609.91
Connecticut	69	45	2,717,654.97	$1,693.01	$146,943.49	$31,810.01	2,898,101.48
Delaware	8	3	11,089,008.15	None.	1,055.86	None.	11,090,064.01
District of Columbia	1	1	96,250.62	None.	None.	None.	96,250.62
Georgia	1	1	60.70	None.	None.	None.	60.70
Illinois	34	18	582,459.88	None.	None.	None.	582,459.88
Indiana	8	3	1,801.96	None.	None.	None.	1,801.96
Iowa	1	None.	None.	None.	None.	None.	None.
Maryland	5	3	166,569.51	None.	None.	None.	166,569.51
Massachusetts	55	37	552,850.68	1,807.01	178,977.82	5,725.20	739,360.71
Michigan	9	6	188,142.73	None.	None.	None.	188,142.73
Minnesota	2	1	82,925.23	None.	None.	None.	82,925.23
Missouri	11	6	881,214.00	None.	None.	None.	881,214.00
Nebraska	1	1	93.00	None.	None.	None.	93.00
New Jersey	24	10	141,758.52	None.	553.96	None.	142,312.48
New York	83	37	4,346,225.96	54.84	428,549.01	14,355.64	4,789,185.45
North Carolina	2	None.	None.	None.	None.	None.	None.
Ohio	48	34	1,187,859.88	1,195.58	None.	None.	1,189,055.46
Pennsylvania	99	43	4,020,943.57	510.62	455,200.77	None.	4,476,654.96
Rhode Island	12	10	188,895.79	None.	1,945.39	972.71	191,813.89
Tennessee	3	None.	None.	None.	None.	None.	None.
Vermont	4	2	36,505.04	None.	5,873.33	None.	42,378.37
Virginia	2	2	22,345.56	None.	None.	None.	22,345.56
Washington	3	None.	None.	None.	None.	None.	None.
West Virginia	4	1	947.78	None.	None.	None.	947.78
Wisconsin	5	4	246,279.05	338.07	7,810.48	None.	254,427.60
Total	498	269	26,552,402.49	5,599.13	1,226,910.11	52,863.56	27,837,775.29

From the foregoing table there were omitted all States and Territories (24 in number) from which no munitions returns were received, the presumption being that there were no munitions manufacturers in these omitted States and Territories.

DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1917, 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 1916 and 1917 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, 1917:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
California			2	2	155	148	157	150
Connecticut	3	2			8	7	11	9
District of Columbia	1	1					1	1
Florida	1						1	
Hawaii			1	1			1	1
Illinois	9	8			2	2	11	10
Indiana	11	10			17	17	28	27
Kentucky	143	96	1	1	22	22	166	119
Louisiana			7	5			7	5
Maryland	20	7	1	1	1	1	22	9
Massachusetts	1	1	6	6	1	1	8	8
Michigan			1	1	1	1	2	2
Missouri	24	11			5	5	29	16
Montana			1	1			1	1
Nebraska	1	1					1	1
New Hampshire	1						1	
New Jersey					19	17	19	17
New Mexico					3	3	3	3
New York	4	3	2	2	15	13	21	18
Ohio	14	10			28	28	42	38
Pennsylvania	58	41	2	2	3	3	63	46
Rhode Island			1	1			1	1
South Carolina			1	1			1	1
Texas			1	1			1	1
Virginia	6	5			16	15	22	20
Wisconsin	4	2					4	2
Wyoming					1	1	1	1
Total	301	198	27	25	297	284	625	507
Total for year ended June 30, 1916	338	279	25	25	337	301	700	605

FRUIT DISTILLERIES REGISTERED AND OPERATED.

Statement showing the number of fruit distilleries registered and operated during the fiscal year ended June 30, 1917, by collection districts.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
California:			New Jersey:		
First district	110	104	First district	9	7
Sixth district	45	44	Fifth district	10	10
Colorado	1	1	New Mexico	3	3
Connecticut	8	77	New York:		
Illinois:			First district	1	1
First district	1	1	Fourteenth district	6	4
Thirteenth district	1	1	Twenty-first district	2	2
Indiana:			Twenty-eighth district	6	6
Sixth district	9	9	Ohio:		
Seventh district	8	8	First district	1	1
Kentucky:			Tenth district	11	11
Second district	3	3	Eighteenth district	16	16
Fifth district	8	8	Pennsylvania:		
Seventh district	5	5	First district	2	2
Eighth district	6	6	Ninth district	1	1
Maryland	1	1	Virginia:		
Massachusetts, third district	1	1	Second district	1	
Michigan, fourth district	1	1	Sixth district	15	15
Missouri, first district	5	5	Total	297	284

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1917, 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.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Connecticut															2	2	1		3	2
Florida																	1		1	
Illinois:																				
First district															1	1	5	5	6	6
Fifth district																	2	2	2	2
Eighth district																				
Indiana:																				
Sixth district									1								4	4	5	4
Seventh district											1						5	5	6	5
Kentucky:																				
Second district	30	22	21	17	9	5	3	2					5	2	3	3	22	18	49	28
Fifth district							1	1	1	1					5	3	6	2	11	6
Sixth district															1	1	7	1	13	5
Seventh district	9	7	8	6	1	1	1	1	3	1	2	1	12	2	8	2	10	4	28	17
Eighth district															1	1			21	5
Maryland																			1	1
Massachusetts, third district											1	1	1						10	8
Missouri:																				
First district	2	1	1		2	1	5	5	5	5	5				3	1	1	1	14	8
Sixth district	1	1			3	2	1										1	1	1	1
Nebraska													1							
New Hampshire																				
New York:																				
Fourteenth district																	1	1	1	1
Twenty-first district											1	1					2	2	2	2
Twenty-eighth district																				
Ohio:																	6	6	6	6
First district							2	1	2	1	1	1			1	1			4	4
Eleventh district																				
Eighteenth district							2	1	1	1									2	2

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1917, by collection districts—Continued.

Districts.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Pennsylvania:																				
First district					1				1						1		3	2	6	2
Ninth district					1	1	1		1		4	2	3	2	2	1	1	1	13	7
Twelfth district							3	2											3	2
Twenty-third district									6	4	7	6	9	9	3	2	11	9	36	30
Virginia, sixth district									1	1			2	2	3	2			6	5
Wisconsin, first district									1		1						2	2	4	2
Total	42	31	30	23	17	10	17	12	21	6	20	10	24	16	72	42	100	79	301	198

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1917, 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.
Connecticut															1		2	2		
District of Columbia																			1	1
Florida															1					
Illinois																	1		8	8
Indiana											1		1	1					9	9
Kentucky	39	29	29	23	10	6	5	4	1						7	3	45	23	46	32
Maryland									3								8	2	9	5
Massachusetts																	1	1		
Missouri	3	2	1		5	3	6	5	2		6	1					4	2		
Nebraska																			1	1
New Hampshire															1					
New York									1										3	3
Ohio							2	1	3	1	1						2	2	6	6
Pennsylvania					2	1	4	2	8	4	11	8	12	11	6	3	15	12
Virginia									1	1			2	2	3	2		
Wisconsin									1		1						2	2
Total	42	31	30	23	17	10	17	12	21	6	20	10	24	16	72	42	100	79
Total for year ended June 30, 1916	69	58	52	45	27	19	15	12	23	17	19	14	26	20	79	62	97	90

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1917, by collection districts.

District.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	D. S. L.	Total.	
California:	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Gallons.*	*Bushels.*	*Gallons.*
First district	9,716							13,836,126		9,716	13,836,126
Connecticut	9,777	14,488	7,255				46		12,988	31,566	12,988
Hawaii								31,220			31,220
Illinois:											
First district	215,298	4,287	26,823							246,408	
Fifth district	11,912,644	141,394	1,159,581							13,213,619	
Eighth district	3,003,843	27,795	308,098							3,339,736	
Indiana:											
Sixth district	2,658,714	125,918	298,902			4,296				3,087,830	
Seventh district	5,281,357	99,543	651,335							6,032,235	
Kentucky:											
Second district	1,504,625	41,978	189,306							1,735,909	
Fifth district	3,199,902	321,987	444,925							3,966,814	
Sixth district	489,485	32,750	52,485					226,343		574,720	226,343
Seventh district	1,010,998	283,238	137,185							1,431,421	
Eighth district	136,486	16,952	20,159							173,597	
Louisiana	80,934	1,812	11,745				5,730	32,634,456	20,748,929	100,221	53,383,385
Maryland	214,833	240,389	167,114				63,466	30,584,624		685,802	30,584,624
Massachusetts:											
Third district	14,240	12,879	7,311					16,277,774		34,430	16,277,774
Michigan:											
First district									5,490,549		5,490,549
Missouri:											
First district	50,620	6,501	6,441							63,562	
Sixth district	6,278	476	1,462							8,216	
Montana								230,686			230,686
Nebraska	525,889	8,407	57,754							592,050	
New York:											
First district		531	635					9,740,324		1,166	9,740,324
Fourteenth district	303,976	200,034	174,056						30,705,827	678,066	30,705,827
Twenty-first district	699,368	13,087	74,254							786,709	
Ohio:											
First district	1,687,636	153,427	191,757			2,434				2,035,254	
Eleventh district	7,345	159	720							8,224	
Eighteenth district		26,526	1,952	1,483						29,961	
Pennsylvania:											
First district	66,437	43,885	15,106					8,936,080		125,428	8,936,080
Ninth district	6,678	18,897	4,404							29,979	
Twelfth district		1,185	140	120						1,445	
Twenty-third district	412,894	462,456	152,977							1,028,327	
South Carolina							2,930		21,312,141	2,930	21,312,141

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1917, by collection districts—Continued.

District.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	D. S. L.	Total.	
Texas:	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Gallons.*	*Bushels.*	*Gallons.*
Third district			306						192,535	306	192,535
Virginia:											
Sixth district	20,612	1,504	3,170	555						25,841	
Wisconsin:											
First district	442,683	72,954	72,319	375						588,331	
Total	33,973,268	2,375,439	4,239,677	2,533		6,730	72,172	112,497,633	78,462,969	40,669,819	190,960,602

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1917, by States and Territories.

States and Territories.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	D. S. L.	Totals.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Gallons.*	*Bushels.*	*Gallons.*
California	9,716							13,836,126		9,716	13,836,126
Connecticut	9,777	14,488	7,255							31,520	
District of Columbia	89,400		100,177				63,466	3,957		253,043	3,957
Hawaii								31,220			31,220
Illinois	15,131,785	173,476	1,494,502							16,799,763	
Indiana	7,940,071	225,461	950,237			4,296				9,120,065	
Kentucky	6,341,496	696,905	844,060					226,343		7,882,461	226,343
Louisiana	80,934	1,812	11,745				5,730	32,634,456	20,748,929	100,221	53,383,385
Maryland	125,433	240,389	66,937					30,580,667		432,759	30,580,667
Massachusetts	14,240	12,879	7,311					16,277,774		34,430	16,277,774
Michigan									5,490,549		5,490,549
Missouri	56,898	6,977	7,903							71,778	
Montana								230,686			230,686
Nebraska	525,889	8,407	57,754							592,050	
New York	1,003,344	213,652	248,945					9,740,324	30,705,827	1,465,941	40,446,151
Ohio	1,694,981	180,112	194,429	1,483		2,434				2,073,439	
Pennsylvania	486,009	526,423	172,627	120				8,936,080		1,185,179	8,936,080
Rhode Island							46		12,988	46	12,988
South Carolina							2,930		21,312,141	2,930	21,312,141
Texas			306						192,535	306	192,535
Virginia	20,612	1,504	3,170	555						25,841	
Wisconsin	442,683	72,954	72,319	375						588,331	
Total	33,973,268	2,375,439	4,239,677	2,533		6,730	72,172	112,497,633	[1] 78,462,969	40,669,819	190,960,602
Total for fiscal year ended June 30, 1916	32,069,542	3,116,612	4,480,588	3,373	148	9,807	68,822	[2] 80,977,474	[2] 71,164,758	39,748,892	152,142,232

[1] Includes dilute commercial molasses used in filtration-aeration distillery in addition to dilute liquids derived from other sources.

[2] The total of these two items represents the total of 152,142,232 gallons reported under the head of molasses for the fiscal year ended June 30, 1916. The estimated average yield per bushel of grain used for the production of spirits, was 4.62+ gallons of spirits. The estimated average yield per gallon of commercial molasses used for the production of spirits was 0.757+ of a gallon. The average yield per gallon of commercial molasses used for the production of rum was 0.788+ of a gallon. The average yield per gallon of dilute liquid containing small quantities of saccharine matter used for the production of spirits was 0.39+ 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 from molasses.	Dilute saccharine liquid used to produce spirits.	Spirits produced from dilute saccharine liquid.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1916	39,748,892	184,091,810	77,034,173	[1] 85,052,924	3,943,301	2,908,898	71,164,758	4,070,268
1917	40,669,819	188,238,880	108,843,878	82,460,340	3,653,756	2,881,414	78,462,969	3,094,324

[1] Estimated.

Statement showing by collection districts the production of distilled spirits during the fiscal years 1916 and 1917, compared.

Districts.	Fiscal year 1917.							Total production fiscal year 1916.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	Rum produced from molasses.	Molasses used to produce rum.	Spirits produced from molasses.	Molasses used to produce spirits.	Spirits produced from grain.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Arkansas	9,979,723.4	6,538,556.3	16,518,279.7					11,278,985.4
First California		1,383,202.7	1,383,202.7					566,265.7
Sixth California		259.7	259.7					103.7
Colorado	122,114.8	10,163.9	132,278.7	2,715.1				127,451.6
Connecticut								13,671.9
Florida	14,015.5		14,015.5					110.0
Hawaii	1,090,077.5	380.0	1,090,457.5					51,607,972.4
First Illinois	62,230,254.6		62,230,254.6					15,259,980.9
Fifth Illinois	15,999,874.4		15,999,874.4					831.9
Eighth Illinois		30.5	30.5					12,730,569.5
Thirteenth Illinois	14,408,672.7	2,652.9	14,411,325.6					38,977,825.8
Sixth Indiana	28,924,098.3	25,852.0	28,949,950.3					4,104,567.8
Seventh Indiana	7,950,099.3	2,624.5	7,952,723.8					17,099,681.5
Second Kentucky	18,945,902.5	29,585.2	18,975,487.7					5,470,916.3
Fifth Kentucky	2,845,005.4		2,845,005.4					4,247,420.0
Sixth Kentucky	5,891,965.7	775,458.5	6,667,424.2					2,331,543.8
Seventh Kentucky	774,382.0	871.5	775,253.5					23,291,661.1
Eighth Kentucky	26,545,832.8		26,545,832.8					4,992,231.3
Louisiana	25,558,490.0	15,642.7	25,574,132.7					11,609,189.1
Maryland	12,511,179.8	58.5	12,511,238.3					2,575,263.3
Third Massachusetts	819,669.0	238.7	819,669.0					112.1
First Michigan								105,771.0
Fourth Michigan	247,583.6	5,687.7	253,536.3					88,400.9
First Missouri	86,124.2		86,124.2					52,385.8
Sixth Missouri	244,772.5		244,772.5					2,476,219.1
Montana	2,938,504.1		2,938,594.1					29,436.3
Nebraska		15,054.3	15,054.3					26,722.0
First New Jersey		39,439.5	39,439.5					295.9
Fifth New Jersey		314.9	314.9					6,985,208.2
New Mexico	7,333,143.1	4,721.1	7,337,864.2					4,079,696.8
First New York	2,842,690.1	6,590.1	2,849,280.2					2,732,715.9
Fourteenth New York	3,641,291.3	15,189.4	3,656,480.7					2,403.3
Twenty-first New York		12,538.5	12,538.5					12,217,316.3
Twenty-eighth New York	1,510.1	131,149.8	132,659.9					92,084.0
First Ohio	9,775,550.8		9,777,090.9					5,194.3
Tenth Ohio	38,687.4	131,149.8	169,837.2					133,753.1
Eleventh Ohio	140,201.3	27,473.1	167,674.4					8,300,054.0
Eighteenth Ohio	7,464,611.3	4,054.8	7,468,666.1					940,577.6
First Pennsylvania	125,847.0	9,135.3	134,982.3					6,005.1
Ninth Pennsylvania	5,221.9		5,321.9					5,881,193.6
Twelfth Pennsylvania	4,581,793.3		4,581,793.3					1,179,880.0
Twenty-third Pennsylvania	1,159,308.5		1,159,308.5					
South Carolina	13,904.9		13,904.9					45,779.6
Third Texas								601,779.9
Second Virginia	105,899.3	17,057.9	122,957.2					392.1
Sixth Virginia								2,428,480.0
Washington	2,527,249.3		2,527,249.3					
First Wisconsin								
Total	277,834,366.6	8,251,097.3	286,085,464.9					253,283,273.4

Statement showing by States and Territories the production of distilled spirits during the years 1916 and 1917, compared.

States and Territories.	Fiscal year 1917.			Total production, fiscal year 1916.
	Spirits produced from materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Arkansas				178.4
California	9,979,723.4	7,871,759.0	17,851,482.4	11,845,251.1
Connecticut	121,890.6	10,163.9	132,054.5	127,214.9
District of Columbia	608,812.2		608,812.2	1,664,389.3
Florida				2,715.1
Hawaii	14,015.5		14,015.5	13,671.9
Illinois	79,320,206.5	410.5	79,320,617.0	66,868,865.2
Indiana	43,332,771.0	28,504.9	43,361,275.9	51,108,395.3
Kentucky	36,407,614.9	34,162.9	36,441,777.8	33,254,129.4
Louisiana	26,545,832.8		26,545,832.8	23,291,661.1
Maryland	24,949,677.8	15,642.7	24,965,320.5	3,327,842.0
Massachusetts	12,511,179.8	58.5	12,511,238.3	11,609,189.1
Michigan	819,669.0	238.7	819,907.7	2,575,375.4
Missouri	283,972.8	5,687.7	289,660.5	194,171.9
Montana	244,772.5		244,772.5	52,385.8
Nebraska	2,938,594.1		2,938,594.1	2,476,219.1
New Jersey		54,493.8	54,493.8	56,158.3
New Mexico		314.9	314.9	295.9
New York	13,817,034.5	39,019.1	13,856,053.6	13,802,024.2
Ohio	9,954,439.5	160,133.0	10,114,572.5	12,448,347.7
Pennsylvania	12,177,573.5	13,190.1	12,190,763.6	14,408,130.3
Rhode Island	224.2		224.2	236.7
South Carolina	1,159,308.5		1,159,308.5	1,179,890.0
Texas	13,904.9		13,904.9	
Virginia	105,899.3	17,057.9	122,957.2	547,559.5
Washington				392.1
Wisconsin	2,527,249.3		2,527,249.3	2,428,480.0
Wyoming		259.7	259.7	103.7
Total	277,834,366.6	8,251,097.3	286,085,463.9	253,283,273.4

Comparative statement of production of distilled spirits during the last six fiscal years.

	Gallons.		Gallons.
1912	187,571,808	1915	140,656,103
1913	193,606,258	1916	253,283,273
1914	181,919,542	1917	286,085,463

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1917, by collection districts.

District.	Gallons.	District.	Gallons.
California:		Nebraska	365,111.5
First district	3,483,908.7	New Hampshire	107,732.7
Sixth district	211,886.4	New Jersey:	
Colorado	3,204.7	First district	247,869.9
Connecticut	2,125,358.4	Fifth district	2,961,395.1
Florida	1,234,790.8	New Mexico	21,882.4
Hawaii	52,875.3	New York:	
Illinois:		First district	2,816,812.8
First district	7,779,400.9	Second district	14,664,863.3
Fifth district	6,378,247.1	Third district	2,923,887.2
Eighth district	16,585.9	Fourteenth district	500,415.1
Thirteenth district	142,976.1	Twenty-first district	424,800.8
Indiana:		Twenty-eighth district	3,067,306.7
Sixth district	1,372,145.2	Ohio:	
Seventh district	193,469.5	First district	9,497,206.8
Iowa, third district	27,494.8	Tenth district	520,548.7
Kentucky:		Eleventh district	669,017.3
Second district	313,165.0	Eighteenth district	3,322,774.8
Fifth district	6,569,285.1	Pennsylvania:	
Sixth district	820,712.1	First district	9,520,413.5
Seventh district	57,791.1	Ninth district	429,786.1
Eighth district	54,851.9	Twelfth district	1,042,160.7
Louisiana	1,177,697.9	Twenty-third district	5,365,232.1
Maryland	5,467,451.6	Tennessee	1,356,014.9
Massachusetts, third district	6,038,171.6	Texas, third district	451,218.6
Michigan:		Virginia:	
First district	848,663.2	Second district	432,325.1
Fourth district	98,617.0	Sixth district	50,024.4
Minnesota	2,559,089.2	Wisconsin:	
Missouri:		First district	2,497,655.6
First district	2,620,807.5	Second district	87,642.2
Sixth district	1,453,987.7		
Montana	149,468.7	Total	114,596,201.7

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1917, by States and Territories.

State or Territory.	Gallons.	State or Territory.	Gallons.
California	3,695,795.1	Nebraska	365,111.5
Connecticut	1,674,194.8	New Hampshire	107,732.7
Delaware	814,939.7	New Jersey	3,209,265.0
District of Columbia	324,032.2	New Mexico	21,882.4
Florida	1,234,790.8	New York	24,398,085.9
Hawaii	52,875.3	Ohio	14,009,547.6
Illinois	14,317,210.0	Pennsylvania	16,357,592.4
Indiana	1,565,614.7	Rhode Island	451,163.6
Iowa	27,494.8	Tennessee	1,356,014.9
Kentucky	7,815,805.2	Texas	451,218.6
Louisiana	1,177,697.9	Utah	113,198.3
Maryland	4,328,479.7	Virginia	482,349.5
Massachusetts	6,038,171.6	Wisconsin	2,585,297.8
Michigan	947,280.2	Wyoming	3,204.7
Minnesota	2,559,089.2		
Missouri	4,074,795.2	Total	114,596,201.7
Montana	36,270.4		

SPIRITS GAUGED IN 1917.

Quantities, in taxable gallons, of distilled spirits gauged during the fiscal year ended June 30, 1917, by collection districts.

Collection district.	Distilled spirits other than fruit brandies.								Fruit brandies produced and withdrawn from special bonded warehouses, tax paid and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse.					Dumped for rectification.	Rectified.		
		On payment of the tax.	For denaturation.	For scientific purposes and for use of United States.	For export.	For transfer to manufacturing warehouses.				
Alabama		42,002.0								42,002.0
Arkansas		1,650.9							21,322.1	22,973.0
First California	9,979,723.4	5,024,322.1	6,606,436.9	166,546.1	17,743.8		2,901,348.4	3,483,908.7	9,931,130.8	38,111,160.2
Sixth California		451,914.8		7,938.6	2,023.2		159,701.9	211,886.4	1,543,576.2	2,377,041.1
Colorado							3,125.8	3,204.7	259.7	6,590.2
Connecticut	122,114.8	135,801.0				289.5	1,796,010.1	2,125,358.4	22,450.7	4,202,024.5
Florida		21,625.9					1,050,652.9	1,234,790.8		2,307,069.6
Hawaii	14,015.5	45,314.6		94.0			43,860.7	52,875.3		156,160.1
First Illinois	1,090,077.5	918,499.4	155,055.6	15,400.3			6,587,774.4	7,779,400.9	696,324.1	17,242,532.2
Fifth Illinois	62,000,328.7	30,686,649.2	18,627,283.9	491,120.9	10,406,982.4	64,286.7	5,408,414.4	6,378,247.1		134,063,313.3
Eighth Illinois	15,999,874.4	6,763,670.5	2,775,712.9	1,196,191.8	4,843,573.2		15,454.0	16,585.9		31,611,062.7
Thirteenth Illinois							124,007.3	142,976.1	30.5	267,013.9
Sixth Indiana	12,388,199.3	10,696,889.4	2,185,338.8	15,464.8	1,279,998.7		1,237,662.8	1,372,145.2	2,652.9	29,178,351.9
Seventh Indiana	28,857,993.0	15,986,996.2	7,329,132.3	264,223.4	5,048,775.3	97,443.4	162,385.6	193,469.5	25,852.0	57,966,270.7
Third Iowa							23,345.0	27,494.8		50,839.8
Second Kentucky	7,950,099.3	4,349,909.0	1,441,456.3	19,487.7	3,323,239.1	104.8	257,488.9	313,165.0	2,624.5	17,657,574.6
Fifth Kentucky	18,945,962.5	18,276,309.3	4,701,404.9	737.4	1,764,228.6	2,757.0	5,744,871.9	6,569,285.1	232,102.8	56,237,659.5
Sixth Kentucky	2,697,461.0	4,832,914.4	157,406.8	3,085.1	718,004.1		707,479.7	820,712.1		9,937,063.2
Seventh Kentucky	5,891,965.7	5,555,258.5		259.5	2,768,492.1	179.2	54,073.2	57,791.1	771.7	14,328,791.0
Eighth Kentucky	774,582.0	2,917,259.3			3,443.7		49,273.6	54,851.9	871.5	3,800,282.0
Louisiana	26,545,832.8	7,984,445.2	14,867,887.5	43,470.9	3,418,558.5		1,015,006.1	1,177,697.9		55,052,898.9
Maryland	25,221,499.3	5,792,106.1	17,386,949.4	2,167,929.6	2,391,969.6	6,749.5	4,746,852.2	5,467,451.6	60,460.1	63,241,967.4
Third Massachusetts	7,004,116.1	2,315,377.8	7,984,175.4	48,626.0	1,941,209.6	41,553.9	5,354,131.2	6,038,171.6	58.5	30,727,420.1
First Michigan	819,669.0	965,064.3		272.3			709,265.1	848,663.2		3,342,933.9
Fourth Michigan							84,874.4	98,617.0	238.7	183,730.1
Minnesota							2,201,673.1	2,559,089.2		4,760,762.3
First Missouri	247,848.6	167,839.8					2,210,134.8	2,620,807.5	28,644.9	5,275,275.6
Sixth Missouri	36,124.2	912,720.3		6,938.4			1,234,570.5	1,453,987.7	32,370.7	3,676,711.8
Montana	244,772.5	42,355.2	203,417.5	2,364.8			125,855.6	149,468.7		768,234.3
Nebraska	2,938,594.1	2,490,613.2	446,159.1	25,416.0	83,447.8		298,995.1	365,111.5		6,648,336.8
New Hampshire							95,402.5	107,732.7		203,135.2
First New Jersey							328,325.5	247,869.9	15,054.3	591,249.7
Fifth New Jersey							3,493,536.3	2,961,395.1	142,761.5	6,597,692.9
New Mexico							18,177.4	21,882.4	314.9	40,374.7
First New York	7,333,143.1	2,903,256.9	2,656,096.9	1,062,344.5	660,894.1	16,549.0	2,388,667.5	2,816,812.8	4,721.1	19,842,485.9
Second New York							12,194,011.0	14,664,863.3	1,220,059.5	28,078,933.8
Third New York							2,506,803.8	2,923,887.2		5,430,691.0
Fourteenth New York	2,842,600.1	2,824,192.0	304,070.6	4,224.7	13,703.8	985.2	414,243.6	500,415.1	6,590.1	6,911,025.2
Twenty-first New York	3,357,874.5	1,703,351.9	601,969.7	25,304.7	1,308,875.3		366,670.9	424,800.8	30,501.3	7,819,349.1
Twenty-eighth New York		1,493.0					2,702,530.5	3,067,306.7	144,076.6	5,915,406.8
First Ohio	9,775,550.8	10,398,502.0	60,369.6	35,714.4	890,292.6		7,966,957.4	9,497,206.8	231,182.3	38,855,775.9
Tenth Ohio							420,026.9	520,548.7	253,394.6	1,193,970.2
Eleventh Ohio	13,198.2	14,080.8	25,489.2				585,280.3	669,017.3		1,307,065.8
Eighteenth Ohio	140,201.3	126,170.9					2,653,508.9	3,322,774.8	27,473.1	6,270,129.0
Oregon		150,902.9		2,521.1						153,424.0
First Pennsylvania	4,395,137.1	3,430,682.3	4,056,197.9	48,969.9	473,088.5	1,730.6	8,462,721.3	9,520,413.5	70,509.6	30,459,450.7
Ninth Pennsylvania	125,847.0	365,661.9					379,248.0	429,786.1	9,135.3	1,309,678.3
Twelfth Pennsylvania	5,321.9	145,531.1					912,523.4	1,042,160.7		2,105,537.1
Twenty-third Pennsylvania	4,581,793.3	8,181,530.1	1,602.8	8,174.8	170,500.2	2,098.1	4,763,279.8	5,365,232.1	86,575.3	23,160,786.5
South Carolina	1,159,308.5	130.5	1,188,808.7							2,348,247.7
Tennessee		31,131.9					1,208,774.7	1,356,014.9	16,237.9	2,612,159.4
Third Texas	13,904.9	8,151.5				15,167.3	389,905.4	451,218.6		863,180.4
Second Virginia		69,194.5					332,022.1	432,325.1		848,709.0
Sixth Virginia	105,899.3	180,124.9					38,983.3	50,024.4	40,456.7	415,488.6
Washington									4,356.8	4,356.8
West Virginia		168,898.9								168,898.9
First Wisconsin	2,527,249.3	2,659,714.2		14,128.9			2,046,966.5	2,497,655.6		9,745,714.5
Second Wisconsin							73,450.1	87,642.2		161,092.3
Total	266,147,883.0	160,740,210.6	93,762,422.7	5,676,950.6	41,529,044.2	249,894.2	99,050,305.8	114,596,201.7	14,905,143.3	796,658,056.1

FERMENTED LIQUORS.

Statement showing, by collection districts, the production of fermented liquors during the fiscal year 1917.

Districts.	Barrels.	Districts.	Barrels.
First California	1,208,463	Fifth New Jersey	3,214,661
Sixth California	349,282	New Mexico	9,779
Colorado	23,655	First New York	3,028,388
Connecticut	1,700,130	Second New York	179,343
Florida	29,463	Third New York	5,295,809
Hawaii	44,781	Fourteenth New York	1,586,480
First Illinois	5,237,685	Twenty-first New York	1,003,511
Fifth Illinois	304,788	Twenty-eighth New York	2,104,869
Eighth Illinois	243,886	North and South Dakota	50,636
Thirteenth Illinois	436,738	First Ohio	1,833,702
Sixth Indiana	824,976	Tenth Ohio	797,687
Seventh Indiana	723,639	Eleventh Ohio	584,827
Second Kentucky	18,250	Eighteenth Ohio	2,242,652
Fifth Kentucky	334,518	Oklahoma	187
Sixth Kentucky	279,909	Oregon	6,265
Seventh Kentucky	38,340	First Pennsylvania	3,399,536
Eighth Kentucky	2,255	Ninth Pennsylvania	303,149
Louisiana	514,361	Twelfth Pennsylvania	1,434,957
Maryland	1,484,617	Twenty-third Pennsylvania	3,036,815
Third Massachusetts	2,518,887	Tennessee	32,999
First Michigan	1,918,684	Third Texas	755,582
Fourth Michigan	419,837	Second Virginia	24,567
Minnesota	1,539,321	Sixth Virginia	29,615
First Missouri	2,955,072	Washington	8,728
Sixth Missouri	479,102	First Wisconsin	4,088,032
Montana	483,439	Second Wisconsin	830,982
Nebraska	362,354		
New Hampshire	269,430	Total	60,817,379
First New Jersey	187,759		

Statement showing, by States and Territories, the production of fermented liquors during the fiscal year 1917.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alaska	8,728	Nebraska	362,354
Arizona	122	Nevada	14,869
California	1,542,876	New Hampshire	268,564
Colorado	707	New Jersey	3,402,420
Connecticut	1,019,572	New Mexico	9,657
Delaware	158,705	New York	13,198,400
District of Columbia	161,791	Ohio	5,458,868
Florida	29,463	Oklahoma	187
Hawaii	44,781	Oregon	6,265
Illinois	6,223,097	Pennsylvania	8,174,457
Indiana	1,548,615	Rhode Island	680,558
Kentucky	673,272	South Dakota	50,636
Louisiana	514,361	Tennessee	32,999
Maine	866	Texas	755,582
Maryland	1,164,121	Utah	164,126
Massachusetts	2,518,887	Virginia	54,182
Michigan	2,338,521	Wisconsin	4,919,014
Minnesota	1,539,321	Wyoming	22,948
Missouri	3,434,174		
Montana	319,313	Total	[1] 60,817,379

[1] Includes 87,870 barrels removed from breweries for export free of tax. See p. 40 for number of barrels of fermented liquors tax paid.

Comparative statement of production of fermented liquors during the last six fiscal years.

	Barrels.		Barrels.
1912	62,176,694	1915	59,808,210
1913	65,324,876	1916	58,633,624
1914	66,189,473	1917	60,817,379

Fermented liquors removed from breweries in bond for export free of tax during fiscal year ended June 30, 1917.

District.	Gallons.	District.	Gallons.
First California	225,784	Third New York	174,856
Sixth California	163,188	Fourteenth New York	21,166
Hawaii	19,872	Twenty-eighth New York	9,178
Sixth Indiana	2,604	First Ohio	9,238
Sixth Kentucky	51,523	Eleventh Ohio	34,038
Louisiana	104,935	Twenty-third Pennsylvania	3,833
Maryland	5,565	Third Texas	144,912
Third Massachusetts	45,172	First Wisconsin	399,519
First Missouri	256,676	Second Wisconsin	52,979
Fifth New Jersey	329,891		
First New York	664,078	Total	2,723,967
Second New York	4,960		

Statement of fermented liquors removed from breweries in bond free of tax July 1, 1916, to June 30, 1917.

District.	Gallons.	District.	Gallons.
Dr.		*Cr.*	
Removed for export and unaccounted for July 1, 1916	272,325	Exported in original packages, proofs received	253,523
Removed for direct exportation	225,500	Exported in bottles, proofs received	2,255,633
Removed in original packages to be bottled for export	355,168	Removed for export unaccounted for, tax paid	77,304
Removed by pipe line to be bottled for export	2,143,299	Excess reported by bottlers	41,513
Excess reported by bottlers	28,257	Removed for export and unaccounted for June 30, 1917	396,576
Total	3,024,549	Total	3,024,549

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses June 30, 1916.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	85,199.8		1,363.5				86,563.3
Arkansas	4,678.3						4,678.3
First California	23,585.4		173.2	221.6	51,197.5	20,783.2	95,960.9
Connecticut		246.1	28,276.2				28,522.3
Hawaii		20,133.1	1,412.7		4,345.5		25,891.3
First Illinois	45,144.4						45,144.4
Fifth Illinois	7,808,083.7		2,667.9		133,881.5	125,295.9	8,069,929.0
Eighth Illinois	1,887,256.0		134.9		24,913.4	46,332.3	1,958,636.6
Sixth Indiana	4,240,283.2				27,601.9	19,022.8	4,286,907.9
Seventh Indiana	1,569,041.2		3,921.0		35,450.5	118,976.2	1,727,388.9
Second Kentucky	16,538,858.0				9,751.2		16,548,609.2
Fifth Kentucky	64,995,615.3				180,716.4		65,176,331.7
Sixth Kentucky	13,908,171.0	34,384.5		464.3	7,388.4	8,814.2	13,959,222.4
Seventh Kentucky	25,986,558.1				91,943.8		26,078,501.9
Eighth Kentucky	16,486,397.9						16,486,397.9
Louisiana	243.7		2,740.4		613,669.0	35,734.9	652,388.0
Maryland	18,784,360.8		10,717.0		15,937.5		18,811,015.3
Third Massachusetts		835,693.5	30,588.6		50,658.0		916,940.1
First Michigan					84,163.9	87,365.5	171,529.4
First Missouri	97,688.7						97,688.7
Sixth Missouri	936,875.4						936,875.4
Montana	41,681.1				859.2		42,540.3
Nebraska	743,068.2		1,274.9		58,991.5	26,326.6	829,661.2
New Hampshire	92.9			562.5		1,514.0	2,169.4
First New York			1,765.2		89,059.1	9,708.6	100,532.9
Fourteenth New York	1,428,864.2		56,823.0		36,145.2	126,878.4	1,648,710.8
Twenty-first New York	403,455.9		24.9	786.2	25,668.7	5,519.7	435,455.4
Twenty-eighth New York	14,798.3						14,798.3
First Ohio	12,387,942.9		36,915.9		10,543.9	26,910.4	12,462,313.1
Eleventh Ohio	6,315.6						6,315.6
Eighteenth Ohio	307,059.6						307,059.6
First Pennsylvania	3,392,951.6			8,470.0	89,676.7	16,447.5	3,507,545.8
Ninth Pennsylvania	1,674,036.1						1,674,036.1
Twelfth Pennsylvania	523,462.4						523,462.4
Twenty-third Pennsylvania	32,047,156.9	88.0	2,017.0	2,396.6	11,914.7	192.1	32,063,765.3
South Carolina					41,101.2		41,101.2
Tennessee	42,101.2						42,101.2
Sixth Virginia	115,965.4						115,965.4
West Virginia	825,139.1						825,139.1
First Wisconsin	599,602.6		21,564.3		19,963.5	3,814.0	644,944.4
Total	227,951,734.9	890,545.2	202,380.6	12,901.2	1,715,542.2	679,636.3	231,452,740.4
GENERAL BONDED WAREHOUSES.							
First California	377,688.9	13,992.4	10,531.7	1,018.6	17,670.9	99,385.7	520,288.2
Sixth California	53,063.4	754.3	3,271.1		10,704.9	22,805.6	90,599.3
Florida	21,661.5						21,661.5
Hawaii	13,078.7		482.5				13,561.2
Fifth Kentucky	70,814.9	279.0					71,093.9
Sixth Missouri	78,640.8	471.6	149.2		6,072.8	9,745.5	95,079.9
First Ohio					14,012.4		14,012.4
Oregon					7,353.2	5,300.9	12,654.1
Second Virginia	111,091.0		96.4				111,187.4
Total	726,039.2	15,497.3	14,530.9	1,018.6	55,814.2	137,237.7	950,137.9
Grand total	228,687,525.3	906,042.5	216,911.5	13,919.8	1,761,605.2	816,874.0	232,402,878.3

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, 1917.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
First California	19,701.3		22,707.2		8,622,080.9	1,315,234.0	9,979,723.4
Connecticut		224.2	121,890.6				122,114.8
Hawaii		545.3	9,628.1		3,842.1		14,015.5
First Illinois	11,418.1			134.3	1,061,024.5	17,500.6	1,090,077.5
Fifth Illinois	11,446,258.1		1,356,616.3	3,249.8	25,423,424.9	23,770,779.6	62,000,328.7
Eighth Illinois	1,983,136.8		225,902.8		8,525,016.6	5,265,818.2	15,999,874.4
Sixth Indiana	6,673,624.7		222,636.9		1,788,059.8	3,703,877.9	12,388,199.3
Seventh Indiana	3,441,048.4		453,199.4	2,174.6	11,864,376.7	13,097,193.9	28,857,993.0
Second Kentucky	3,073,854.3				4,876,245.0		7,950,099.3
Fifth Kentucky	12,148,538.7			7,321.7	6,790,102.1		18,945,962.5
Sixth Kentucky	1,630,941.4	36,725.7	91,104.1	1,420.7	798,918.3	138,350.8	2,697,461.0
Seventh Kentucky	3,186,887.9				2,567,903.4	137,174.4	5,891,965.7
Eighth Kentucky	774,582.0						774,582.0
Louisiana			288,713.4		20,179,360.2	6,077,759.2	26,545,832.8
Maryland	1,828,337.2				23,393,162.1		25,221,499.3
Third Massachusetts		1,833,441.1	145,248.1		5,025,426.9		7,004,116.1
First Michigan					427,608.2	392,060.8	819,669.0
First Missouri	247,848.6						247,848.6
Sixth Missouri	36,124.2						36,124.2
Montana					244,772.5		244,772.5
Nebraska	184,066.0		22,826.9		1,284,522.3	1,447,178.9	2,938,594.1
First New York			101,580.5		4,877,882.4	2,353,680.2	7,333,143.1
Fourteenth New York	181,175.1		1,625,228.8	734.2	565,739.9	469,722.1	2,842,600.1
Twenty-first New York	334,497.2		51,137.9		1,590,673.8	1,381,565.6	3,357,874.5
First Ohio	4,671,301.2		643,732.0	6,085.9	1,434,608.4	3,019,823.3	9,775,550.8
Eleventh Ohio	4,167.4				9,030.8		13,198.2
Eighteenth Ohio	140,201.3						140,201.3
First Pennsylvania	216,179.6			127,367.6	1,565,577.4	2,486,012.5	4,395,137.1
Ninth Pennsylvania	125,847.0						125,847.0
Twelfth Pennsylvania	5,321.9						5,321.9
Twenty-third Pennsylvania	3,648,201.4		508.1	18,778.3	196,156.2	718,149.3	4,581,793.3
South Carolina					1,159,308.5		1,159,308.5
Third Texas					13,904.9		13,904.9
Sixth Virginia	105,899.3						105,899.3
First Wisconsin	1,532,675.2		374,005.7		532,563.4	88,005.0	2,527,249.3
Total	57,651,834.3	1,870,936.3	5,756,666.8	167,267.1	134,821,292.2	65,879,886.3	266,147,883.0
Removed to denaturing warehouses direct from cistern rooms		971,984.9			10,714,498.7		11,686,483.6
Grand total	57,651,834.3	2,842,921.2	5,756,666.8	167,267.1	145,535,790.9	65,879,886.3	277,834,366.6

Different kinds of distilled spirits withdrawn from distillery and general bonded warehouses tax paid, during the fiscal year ended June 30, 1917, 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	41,961.4		40.6				42,002.0
Arkansas	1,650.9						1,650.9
First California	40,949.3		15,318.8	199.5	1,372,058.7	277,360.3	1,705,886.6
Connecticut		395.9	135,405.1				135,801.0
Hawaii		1,997.9	6,718.3		5,935.3		14,651.5
First Illinois	23,434.0			134.3	877,430.5	17,500.6	918,499.4
Fifth Illinois	10,595,334.7		1,207,836.9	3,245.8	1,920,425.6	16,362,540.7	30,089,383.7
Eighth Illinois	1,531,767.6		220,869.3		841,227.2	3,824,518.4	6,418,382.5
Sixth Indiana	6,235,026.4		203,318.5		661,673.5	3,312,740.6	10,412,759.0
Seventh Indiana	3,509,188.1		425,306.3	2,051.9	610,841.2	11,403,479.8	15,950,867.3
Second Kentucky	3,239,529.7				85,171.9		3,324,701.6
Fifth Kentucky	12,500,048.1			7,321.7	362,773.4		12,870,143.2
Sixth Kentucky	3,505,703.4	39,874.1	83,815.2	1,862.9	79,583.7	141,738.2	3,852,577.5
Seventh Kentucky	3,184,673.8				20,988.4	4.5	3,205,666.7
Eighth Kentucky	1,756,871.2						1,756,871.2
Louisiana			272,189.1		2,039,385.2	5,672,870.9	7,984,445.2
Maryland	4,092,551.6		9,978.9		1,595,091.2		5,697,621.7
Third Massachusetts		576,211.4	162,619.3		1,559,527.4		2,298,358.1
First Michigan					496,186.8	468,877.5	965,064.3
First Missouri	167,839.8						167,839.8
Sixth Missouri	231,521.9						231,521.9
Montana	8,365.7				33,989.5		42,355.2
Nebraska	255,053.3		22,356.5		702,475.4	1,371,097.7	2,350,982.9
First New York			101,166.2		678,857.3	2,123,233.4	2,903,256.9
Fourteenth New York	469,276.2		1,481,945.3	734.2	268,501.6	586,148.5	2,806,605.8
Twenty-first New York	437,117.8		45,952.9	133.5	262,789.8	956,991.2	1,702,985.2
Twenty-eighth New York	1,493.0						1,493.0
First Ohio	4,880,441.3		610,829.3	6,085.9	546,398.9	2,799,656.0	8,843,411.4
Eleventh Ohio	5,100.8				8,980.0		14,080.8
Eighteenth Ohio	126,170.9						126,170.9
First Pennsylvania	671,991.0			119,359.5	242,885.5	2,355,518.4	3,389,754.4
Ninth Pennsylvania	352,942.9						352,942.9
Twelfth Pennsylvania	96,846.7						96,846.7
Twenty-third Pennsylvania	4,969,828.6		895.8	8,172.4	27,388.6	694,975.7	5,701,261.1
South Carolina					130.5		130.5
Tennessee	31,131.9						31,131.9
Third Texas					8,151.5		8,151.5
Sixth Virginia	180,124.9						180,124.9
West Virginia	133,799.0						133,799.0
First Wisconsin	1,681,225.2		375,068.4		504,550.0	90,304.7	2,651,148.3
Total	64,958,961.1	618,479.3	5,381,630.7	149,301.6	15,813,398.6	52,459,557.1	139,381,328.4
GENERAL BONDED WAREHOUSES.							
First California	1,301,863.4	19,561.3	12,292.5	858.5	237,557.0	1,746,302.8	3,318,435.5
Sixth California	193,755.1	427.1	2,206.5		134,122.0	121,404.1	451,914.8
Florida	21,625.9						21,625.9
Hawaii	24,096.6		3,357.0		3,209.5		30,663.1
Fifth Kentucky	61,017.6	2,440.0					63,457.6
Sixth Missouri	405,805.5	1,888.3	1,889.4		56,155.1	111,387.7	577,126.0
First Ohio	59,524.4		6,765.4		12,873.9	84,090.7	163,254.4
Oregon					138,703.6	12,199.3	150,902.9
Second Virginia	69,098.5		96.0				69,194.5
Total	2,136,787.0	24,316.7	26,606.8	858.5	582,621.1	2,075,384.6	4,846,574.7
Grand total	67,095,748.1	642,796.0	5,408,237.5	150,160.1	16,396,019.7	54,534,941.7	144,227,903.1

Statement of the quantity of each kind of distilled spirits, tax paid, transferred to bottling warehouses for bottling in bond during the fiscal year ended June 30, 1917.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Aggregate.
Fifth Illinois	597,265.5			597,265.5
Eighth Illinois	345,288.0			345,288.0
Sixth Indiana	284,130.4			284,130.4
Seventh Indiana	36,044.8		84.1	36,128.9
Second Kentucky	1,025,207.4			1,025,207.4
Fifth Kentucky	5,342,708.5			5,342,708.5
Sixth Kentucky	980,336.9			980,336.9
Seventh Kentucky	2,349,591.8			2,349,591.8
Eighth Kentucky	1,160,388.1			1,160,388.1
Maryland	94,484.4			94,484.4
Third Massachusetts		17,019.7		17,019.7
Sixth Missouri	104,072.4			104,072.4
Nebraska	139,630.3			139,630.3
Fourteenth New York	17,586.2			17,586.2
Twenty-first New York	366.7			366.7
First Ohio	1,391,836.2			1,391,836.2
First Pennsylvania	40,927.9			40,927.9
Ninth Pennsylvania	12,719.0			12,719.0
Twelfth Pennsylvania	48,684.4			48,684.4
Twenty-third Pennsylvania	2,480,269.0			2,480,269.0
West Virginia	35,099.9			35,099.9
First Wisconsin	8,565.9			8,565.9
Total	16,495,203.7	17,019.7	84.1	16,512,307.5

Spirits upon which tax was paid by stamp during the fiscal years ended June 30, 1916, and June 30, 1917.

[Quantities in taxable gallons.]

	Fiscal year ended June 30—	
	1916	1917
Withdrawn tax paid from distillery warehouses	115,752,073.4	139,381,328.4
Withdrawn tax paid from general bonded warehouses	4,695,444.1	4,846,574.7
Withdrawn tax paid for bottling in bond	12,578,451.9	16,512,307.5
Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation	26,018.0	15,491.0
Porto Rico rum tax paid by stamp	89,996.1	111,653.8
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess	31,133.8	55,266.3
Fruit brandy tax paid and withdrawn from special bonded warehouses	2,830,144.1	3,551,531.3
Fruit brandy tax paid at fruit distilleries	135,662.5	111,872.0
Total	136,138,923.9	164,586,025.0

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, 1917, by seasons of production.

[Quantities in taxable gallons.]

Season and year of production.	In warehouses, July 1, 1916, and produced during the fiscal year ended June 30, 1917.	Withdrawn during the fiscal year ended June 30, 1917.	Remaining in warehouses June 30, 1917.
1908—Spring	52,469.4	52,469.4	
Fall	195,537.2	195,537.2	
1909—Spring	1,880,528.6	1,854,896.5	25,632.1
Fall	844,868.9	592,535.8	252,333.1
1910—Spring	6,298,279.1	3,461,360.1	2,836,919.0
Fall	2,449,325.7	1,590,941.8	858,383.9
1911—Spring	14,966,308.4	8,344,019.2	6,622,289.2
Fall	6,004,525.3	3,289,910.3	2,714,615.0
1912—Spring	29,181,705.2	15,127,733.2	14,053,972.0
Fall	7,978,050.9	3,625,618.5	4,352,432.4
1913—Spring	43,927,730.7	14,121,047.6	29,806,683.1
Fall	11,647,582.5	2,556,658.6	9,090,923.9
1914—Spring	40,859,395.7	6,659,957.1	34,199,438.6
Fall	5,050,313.5	1,037,538.7	4,012,774.8
1915—Spring	17,623,152.7	2,244,109.1	15,379,043.6
Fall	6,130,914.6	1,907,429.3	4,223,485.3
1916—Spring	37,312,189.9	8,640,318.4	28,671,871.5
Fall	130,421,973.8	116,733,285.1	13,688,688.7
1917—Spring	147,412,392.8	123,369,196.4	24,043,196.4
Total	510,237,244.9	315,404,562.3	194,832,682.6

Different kinds of spirits lost by leakage or evaporation from distillery and general bonded warehouses during the fiscal year ended June 30, 1917.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	6,162.0		5.5				6,167.5
Arkansas	482.6						482.6
First California	1,288.8		2.1	22.1		125.9	1,438.9
Connecticut		15.5	332.4				347.9
Hawaii		172.2	58.0		198.6		428.8
First Illinois	1,024.1				35.8		1,059.9
Fifth Illinois	578,392.4		46.8	4.0	2,438.9	66,408.6	647,290.7
Eighth Illinois	121,860.6		1.1		5,370.9	18,811.8	146,044.4
Sixth Indiana	298,757.6		1.2		1,352.9	13,665.7	313,777.4
Seventh Indiana	95,423.7		125.2	7.0	1,313.2	54,962.4	151,831.5
Second Kentucky	846,443.9				535.3		846,979.2
Fifth Kentucky	3,596,629.5				1,722.2		3,598,351.7
Sixth Kentucky	730,844.4	1,315.2		22.1	187.7	1,269.1	733,638.5
Seventh Kentucky	1,397,355.7				3,594.9	113.9	1,401,064.5
Eighth Kentucky	701,886.4						701,886.4
Louisiana					2,896.7	12,254.5	15,151.2
Maryland	955,262.2		170.8		1,159.1		956,592.1
Third Massachusetts		32,809.2	829.3		189.7		33,828.2
First Michigan					2,448.7	3,148.7	5,597.4
First Missouri	7,285.8						7,285.8
Sixth Missouri	63,615.6						63,615.6
Montana	2,014.2				7.4		2,021.6
Nebraska	53,706.3				995.2	6,450.7	61,152.2
First New York					30.4	4,371.5	4,401.9
Fourteenth New York	65,608.5		38.0		154.9	2,643.2	68,444.6
Twenty-first New York	18,515.4		2.0		549.4	1,798.1	20,864.9
Twenty-eighth New York	310.3						310.3
First Ohio	766,166.8		437.9		182.7	9,005.3	775,792.7
Eleventh Ohio	369.8				50.8		420.6
Eighteenth Ohio	18,440.3						18,440.3
First Pennsylvania	175,706.7			221.0	520.4	979.8	177,427.9
Ninth Pennsylvania	76,132.5						76,132.5
Twelfth Pennsylvania	42,961.8						42,961.8
Twenty-third Pennsylvania	1,692,459.9		55.4	138.8	1,593.7	4,517.6	1,698,765.4
South Carolina					550.9		550.9
Tennessee	10,969.3						10,969.3

Different kinds of spirits lost by leakage or evaporation from distillery and general bonded warehouses during the fiscal year ended June 30, 1917—Continued.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES—continued.							
Sixth Virginia	5,314.4						5,314.4
West Virginia	44,285.6						44,285.6
First Wisconsin	40,283.1		1,017.2		896.1	369.5	42,565.9
Total	12,415,960.2	34,312.1	3,122.9	415.0	28,976.5	200,896.3	12,683,683.0
GENERAL BONDED WAREHOUSES.							
First California	265,602.4	1,297.5	1,865.3	104.1	11,494.9	4,497.2	284,861.4
Sixth California	41,638.9	24.2	37.6		133.2	599.6	42,433.5
Florida	2,554.9						2,554.9
Hawaii	4,028.9		9.9				4,038.8
Fifth Kentucky	16,889.4	43.0					16,932.4
Sixth Missouri	68,132.0	72.1	5.7		320.9	826.5	69,357.2
First Ohio	1,651.9		1.0		64.4	332.4	2,049.7
Oregon					57.7	22.8	80.5
Second Virginia	13,209.4		.4				13,209.8
Total	413,707.8	1,436.8	1,919.9	104.1	12,071.1	6,278.5	435,518.2
Grand total	12,829,668.0	35,748.9	5,042.8	519.1	41,047.6	207,174.8	13,119,201.2

EXPORTATION OF DISTILLED SPIRITS.

1. By districts and kinds withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1917.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
First California	887.8		97.9		592.4	2,432.5	4,010.6
Fifth Illinois	765.9		402.1		4,497,864.7	5,907,949.7	10,406,982.4
Eighth Illinois					3,722,115.8	1,121,457.4	4,843,573.2
Sixth Indiana	700.1				965,744.0	313,554.6	1,279,998.7
Seventh Indiana			114.8	115.7	3,713,623.9	1,334,920.9	5,048,775.3
Second Kentucky	3,433.1				3,319,806.0		3,323,239.1
Fifth Kentucky	25,733.3				1,738,460.1		1,764,193.4
Sixth Kentucky	1,978.3				716,025.8		718,004.1
Seventh Kentucky	4,873.1				2,626,563.0	137,056.0	2,768,492.1
Eighth Kentucky	3,443.7						3,443.7
Louisiana					3,368,277.0	50,281.5	3,418,558.5
Maryland	1,096.1				2,390,873.5		2,391,969.6
Third Massachusetts		1,030,249.9			910,959.7		1,941,209.6
Nebraska					83,447.8		83,447.8
First New York			244.1		485,855.3	174,794.7	660,894.1
Fourteenth New York			13,703.8				13,703.8
Twenty-first New York					1,007,122.8	301,752.5	1,308,875.3
First Ohio	659.7				764,973.2	96,610.4	862,243.3
First Pennsylvania					358,389.9	114,698.6	473,088.5
Twenty-third Pennsylvania	918.6				169,581.6		170,500.2
In export storage warehouses, June 30, 1916	632.4						632.4
Total	45,122.1	1,030,249.9	14,562.7	115.7	30,840,276.5	9,555,508.8	41,485,835.7
GENERAL BONDED WAREHOUSES.							
First California	10,508.7	26.1	935.0		429.5	1,833.9	13,733.2
Sixth California	1,453.4		411.3		158.5		2,023.2
Fifth Kentucky	35.2						35.2
First Ohio					28,049.3		28,049.3
Total	11,997.3	26.1	1,346.3		28,637.3	1,833.9	43,840.9
Grand total	57,119.4	1,030,276.0	15,909.0	115.7	30,868,913.8	9,557,342.7	41,529,676.6

2. By foreign countries and kinds.

[Quantities in taxable gallons.]

Exported to—	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Africa		778,057.3			130,272.1	4,076.1	912,405.5
Argentina	2,107.0				87.6		2,194.6
Australia	195.5						195.5
Azores		94.0					94.0
Bermuda	417.6				1,794.5	9,324.4	11,536.5
Bolivia	9.0						9.0
Brazil	199.9		65.4		3,081.3	288.1	3,634.7
Canada	1,670.9	24,232.6	1,552.6		1,858,510.4	7,316.9	1,893,283.4
Chile	23.4				95.3		118.7
China	151.7	42,496.3	1,078.1		88.2	19.4	43,833.7
Columbia	100.0						100.0
Cuba	1,315.8		237.1				1,552.9
Ecuador	154.0		69.3	69.4	286.1		578.8
Egypt		2,619.7			1,348.5		3,968.2
England		122,081.5			6,294.2	9,467.0	137,842.7
France	35.1	2,625.9	3,507.1		15,570,277.7	5,870,231.1	21,446,676.9
Gibraltar						2,912.0	2,912.0
Greece						41,199.1	41,199.1
Grenada					51.0		51.0
Guatemala	24.4				280.7		305.1
Haiti			64.5		182.7		247.2
Holland		30,730.0					30,730.0
Honduras	2,549.6		17.2			21,554.1	24,120.9
India	37.3				15,374.9		15,412.2
Italy					75,931.1		75,931.1
Jamaica	51.0				1,684.2		1,735.2
Japan		11,738.7	838.0				12,576.7
Mexico	16,654.4		385.3		779.1	376.6	18,195.4
Morocco					9,133.7	19,137.0	28,270.7
Nicaragua	2,074.4	471.2			929.1		3,474.7
Norway	266.1						266.1
Panama	249.6						249.6
Peru	330.5				90.9		421.4
Philippines	7,523.2		4,960.6				12,483.8
Porto Rico	255.0						255.0
Ste. Croix					190.2		190.2
St. Thomas	37.0						37.0
San Salvador	187.6						187.6
Santo Domingo	734.9					91.1	826.0
Scotland	5,534.6						5,534.6
Spain						2,256.6	2,256.6
Switzerland					5,355.3	105,642.4	110,997.7
Foreign port not designated	13,253.3	15,128.8	1,391.8	46.3	13,186,795.0	3,463,450.8	16,680,066.0
Tax paid	388.1						388.1
In storage warehouses for export, June 30, 1917	588.5		1,742.0				2,330.5
Total	57,119.4	1,030,276.0	15,909.0	115.7	30,868,913.8	9,557,342.7	41,529,676.6

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, 1917.

[Quantities in taxable gallons.]

District.	Whisky.	Gin.	Aggregate.
Fifth Illinois	112.1	65.4	177.5
Second Kentucky	3,155.5		3,155.5
Fifth Kentucky	12,130.0		12,130.0
Sixth Kentucky	360.6		360.6
Seventh Kentucky	1,614.0		1,614.0
Eighth Kentucky	2,216.1		2,216.1
Louisiana	606.4		606.4
Fourteenth New York		7,855.4	7,855.4
Twenty-third Pennsylvania	918.6		918.6
Total	21,113.3	7,920.8	29,034.1

Statement, by districts and kinds, of the quantity of spirits withdrawn from distillery and general bonded warehouses for scientific purposes and for the use of the United States during the fiscal year ended June 30, 1917.

[Quantities in taxable gallons.]

District.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
First California		129,674.2	995.9	130,670.1
Hawaii		94.0		94.0
First Illinois		15,400.3		15,400.3
Fifth Illinois		491,028.4	92.5	491,120.9
Eighth Illinois		1,194,442.1	1,749.7	1,196,191.8
Sixth Indiana		11,795.6	3,669.2	15,464.8
Seventh Indiana		264,223.4		264,223.4
Second Kentucky	198.7	19,289.0		19,487.7
Fifth Kentucky		737.4		737.4
Sixth Kentucky	66.2	3,018.9		3,085.1
Seventh Kentucky		259.5		259.5
Louisiana		43,371.9	99.0	43,470.9
Maryland	437.6	2,167,492.0		2,167,929.6
Third Massachusetts		48,626.0		48,626.0
First Michigan		184.3	88.0	272.3
Montana		2,364.8		2,364.8
Nebraska		25,416.0		25,416.0
First New York		1,061,959.2	385.3	1,062,344.5
Fourteenth New York		4,224.7		4,224.7
Twenty-first New York		25,304.7		25,304.7
First Ohio		35,714.4		35,714.4
First Pennsylvania		28,982.7	19,987.2	48,969.9
Twenty-third Pennsylvania	34.5	8,046.4	93.9	8,174.8
First Wisconsin		14,128.9		14,128.9
Total	737.0	5,595,778.8	27,160.7	5,623,676.5
GENERAL BONDED WAREHOUSES.				
First California	238.4	31,333.4	4,304.2	35,876.0
Sixth California		7,466.8	471.8	7,938.6
Sixth Missouri	36.6	6,726.4	175.4	6,938.4
Oregon		2,247.0	274.1	2,521.1
Total	275.0	47,773.6	5,225.5	53,274.1
Grand total	1,012.0	5,643,552.4	32,386.2	5,676,950.6

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, 1917.

[Quantities in taxable gallons.]

District.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
First California		6,606,436.9		6,606,436.9
First Illinois		155,055.6		155,055.6
Fifth Illinois		18,397,086.5	271.5	18,397,358.0
Eighth Illinois		2,775,712.9		2,775,712.9
Sixth Indiana		164,865.4		164,865.4
Seventh Indiana		7,263,027.0		7,263,027.0
Second Kentucky		1,441,456.3		1,441,456.3
Fifth Kentucky		4,701,404.9		4,701,404.9
Sixth Kentucky		5,704.7	4,157.7	9,862.4
Louisiana		14,857,754.3	10,133.2	14,867,887.5
Maryland		17,049,958.7		17,049,958.7
Third Massachusetts	48,531.6	2,428,580.1		2,477,111.7
Montana		203,417.5		203,417.5
Nebraska		446,159.1		446,159.1
First New York		2,654,104.2	1,992.7	2,656,096.9
Fourteenth New York		304,070.6		304,070.6
Twenty-first New York		318,552.9		318,552.9
First Ohio		60,369.6		60,369.6
First Pennsylvania		985,837.0	886.7	986,723.7
Twenty-third Pennsylvania		1,460.6	142.2	1,602.8
South Carolina		1,188,808.7		1,188,808.7
Total	48,531.6	82,009,823.5	17,584.0	82,075,939.1
FROM CISTERN ROOMS OF DISTILLERIES DIRECT.				
Fifth Illinois		229,925.9		229,925.9
Sixth Indiana		2,020,473.4		2,020,473.4
Seventh Indiana		66,105.3		66,105.3
Sixth Kentucky	147,544.4			147,544.4
Maryland		336,990.7		336,990.7
Third Massachusetts	824,440.5	4,682,623.2		5,507,063.7
Twenty-first New York		283,416.8		283,416.8
Eleventh Ohio		25,489.2		25,489.2
First Pennsylvania		3,069,474.2		3,069,474.2
Total	971,984.9	10,714,498.7		11,686,483.6
Grand total	1,020,516.5	92,724,322.2	17,584.0	93,762,422.7

Statement showing the quantity, in wine gallons, of denatured alcohol produced at and removed from denaturing bonded warehouses during the fiscal year ended June 30, 1917.

District.	No.	On hand July 1, 1916.		Increase as per regauge.		Denatured.		Removed and disposed of.		Loss and shrinkage during denaturation.		On hand June 30, 1917.	
		Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.	Completely.	Specially.
First California	2	650.00		382.76	71.09	1,725,719.88	1,152,982.71	1,724,178.28	1,152,711.35	2,574.36	292.45	31.00	
Colorado	1					5,181.50		5,150.50					
Fifth Illinois	3	10,308.05	1,300.00	7,333.99	344.78	1,396,165.27	954,437.38	1,402,854.60	947,672.39	2,309.48	2,118.47	8,443.23	3,291.30
Sixth Indiana	2	534.98	1,083.01		32.09	799,900.31	376,917.88	796,688.02	374,962.11	2,267.81	1,733.45	1,478.86	1,305.33
Seventh Indiana	1			18.62		22,614.04	16,671.02	21,894.19	16,679.14	71.07	10.51	667.40	13.46
Second Kentucky	1			256.72		76,686.23	514,609.91	76,704.09	514,609.91			188.86	
Sixth Kentucky	1						109,565.87		109,350.84		28.08		4,018.59
Louisiana	4	22,635.05	3,831.64	1,444.56	1,608.98	2,637,084.19	2,008,013.91	2,654,323.51	2,011,800.78	3,641.66	596.50	11,198.63	5,149.06
Maryland	4	906.00	4,923.50	9,444.56	1,069.36	505,482.14	9,572,241.90	499,849.80	9,416,030.67	2,083.11	199,560.49	5,228.08	60,600.10
Third Massachusetts	3	2,163.68	102,880.00	772.85	21	1,115,304.33	2,707,100.07	1,112,654.96	2,706,862.65	2,782.10	5,084.32	2,030.95	13,152.53
Montana	1	1,215.33	17,939.22			113,713.45		114,507.65				421.73	
First New Jersey[1]	3						16,390,993.25		16,380,822.81				193.86
Fifth New Jersey[1]	5					402,759.27	8,175,889.29	402,758.74	8,172,317.06		976.58		3,570.97
First New York	1			649.77	7.09	125,558.29	211,639.51	122,446.44	206,372.68	53	1.26	3,160.21	3,953.05
Fourteenth New York	1	475.00	3.90		6.66	118,885.46	60,573.32	118,051.03	60,215.55	601.41	1,320.87	680.00	
Twenty-first New York	1	217.70	208.08			90,391.21	70,820.97	90,082.51	70,436.63	629.43	358.67	231.68	
Eleventh Ohio	1						11,921.25		11,921.25	294.72	408.08		
First Pennsylvania	4	8,575.00	2,185.11	2,505.83	1,013.15	1,363,403.92	680,754.78	1,365,006.90	679,457.14	1,781.21	916.56	7,697.24	9,579.34
Ninth Pennsylvania[1]	1						1,463,309.39		1,463,173.41		135.98		
Twenty-third Pennsylvania	2			358.89		8,600.09	686,235.88	8,958.98	694,712.28		1,523.60		
Washington	1					1,255.46		1,254.63		83			
Wisconsin	1												
Total	44	47,681.39	134,354.46	21,723.99	7,153.36	10,508,655.04	45,170,688.29	10,517,364.83	44,969,301.65	19,237.72	215,066.87	41,457.87	107,827.59
Statement for year ending June 30, 1916	33	14,249.20	27,658.70	7,668.70	4,461.06	7,871,952.82	38,807,153.56	7,831,454.21	38,649,721.88	14,735.00	55,196.98	47,681.39	134,354.46
Redenaturing plant in Connecticut	1		4,017.45			2,032.20	65,322.59	2,032.20	70,340.04				

[1] 373,580.47 wine gallons alcohol shipped for denaturation, but transferred for use of Government before denaturation under section 3464.

Statement of denatured alcohol received by manufacturers and dealers during the fiscal year ended June 30, 1917.

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 redenaturing plants.	Wholesale dealers.	Received.	Sold and removed.	Wholesale dealers.	Received.	Sold and removed.
Alabama									1	5,854.88	5,501.83
Arkansas	1	96.57	13.00						4	4,248.37	4,248.37
First California	8	99,459.56	118,436.02	47,730.40					29	440,580.74	440,052.72
Sixth California	4	8,958.18	7,655.42						24	142,648.82	127,134.11
Colorado									6	20,748.20	31,024.89
Connecticut	49	598,749.09	1,463,654.85	892,368.74		2	88,401.77	77,976.67	32	211,050.99	206,173.34
Florida									5	10,426.56	9,248.29
Georgia	4	536.08	520.04						5	6,032.24	5,465.85
Hawaii									1	105.80	105.80
First Illinois	126	1,067,356.86	1,016,152.92	2,930.89		7	408,229.49	414,424.27	51	1,231,087.19	1,147,958.92
Fifth Illinois	2	1,162.54	1,153.34						9	154,858.08	154,608.42
Eighth Illinois	3	80,538.42	89,733.64	12,422.71					2	3,702.09	3,600.18
Thirteenth Illinois	2	1,618.34	1,556.57						1	990.90	1,030.71
Sixth Indiana	20	98,798.71	98,939.04	1,559.03		2	45,994.72	46,982.10	20	284,404.92	274,914.38
Seventh Indiana	3	5,087.14	4,669.73						5	25,236.07	23,109.33
Third Iowa	3	13,773.93	13,516.05						20	369,167.37	342,683.33
Kansas	2	37,851.97	24,712.48	3,773.20					6	33,596.37	34,319.49
Fifth Kentucky	8	50,469.91	48,384.33						5	112,184.48	113,310.66
Sixth Kentucky	2	1,365.02	1,341.60								
Louisiana	1	2,770.98	2,320.59						4	25,859.38	22,463.17
Maryland	20	8,763,028.89	8,757,585.37	1,071.00	309.80				16	273,965.37	262,287.86
Third Massachusetts	95	782,122.92	745,532.44	14,373.46	21,480.07	5	457,810.91	459,826.39	73	1,189,317.36	1,172,336.85
First Michigan	18	245,103.47	685,812.31	466,600.61		1	11,278.02	12,239.47	12	381,368.99	386,079.69
Fourth Michigan	20	157,179.74	145,412.80			2	89,585.15	88,015.74	8	82,389.91	79,588.19
Minnesota	12	25,400.58	22,679.39			1	23,233.93	22,955.55	20	554,535.20	512,128.93
First Missouri	29	1,501,454.81	1,473,698.00	1,029,402.00		2	64,869.42	64,279.68	10	279,800.40	274,332.88
Sixth Missouri	1	1,997.17	1,518.16						9	216,074.86	209,559.64
Nebraska	2	22,152.55	22,128.53						16	179,674.31	166,703.87
New Hampshire	9	30,188.98	30,351.09						15	40,131.00	39,268.74
First New Jersey	12	16,473,062.38	35,779,188.02	18,960,621.85					4	5,425.86	5,242.91
Fifth New Jersey	102	11,396,465.72	11,731,768.83	7,856,248.18	24,945.87				21	323,348.60	318,806.99
New Mexico									2	3,603.74	3,327.81
First New York	74	517,769.59	499,775.63	4,605.58	4,945.80	1	112,434.20	122,113.48	10	422,852.84	434,006.54
Second New York	46	246,800.15	261,994.76			3	991,268.93	910,621.70	40	2,012,892.86	1,964,392.95
Third New York	38	214,527.09	218,469.38						13	68,594.98	67,800.71
Fourteenth New York	26	338,226.63	329,746.24	81,225.00	81,225.00				7	35,308.57	34,491.28
Twenty-first New York	8	18,968.39	274,404.21	257,366.00					10	287,111.51	298,652.67
Twenty-eighth New York	40	114,932.81	2,282,119.14	2,139,690.54		3	32,842.61	30,901.64	29	316,837.51	290,376.11
Fourth North Carolina	5	86,653.69	86,537.79						1	2,015.74	1,766.29
Fifth North Carolina	13	451,449.35	432,049.37						9	67,290.95	63,073.39
North and South Dakota									20	457,079.69	455,675.85
First Ohio	31	85,107.93	108,615.79	19,069.90		2	75,693.84	73,275.46	3	37,018.24	37,382.18
Tenth Ohio	3	3,522.22	3,232.21						4	35,781.29	35,015.51
Eleventh Ohio	3	14,973.54	15,004.43						27	393,522.00	389,632.00
Eighteenth Ohio	11	24,080.00	23,390.00			3	24,448.00	23,336.00	1	18,626.07	14,845.03
Oklahoma									6	72,282.41	63,457.07
Oregon	1	731.54	698.28								
First Pennsylvania	53	313,753.05	308,409.50	3,115.83	1,422.00	5	122,249.09	121,312.55	33	1,766,010.81	1,747,459.43
Ninth Pennsylvania	8	1,466,003.33	2,532,722.67	925,850.83							
Twelfth Pennsylvania	4	1,083.34	992.75								
Twenty-third Pennsylvania	22	859,744.09	1,573,221.43	621,222.71		2	29,219.52	28,264.93	16	196,099.07	192,906.08
South Carolina									1	1,405.24	1,405.24
Tennessee	8	2,098.97	1,806.17						8	22,672.76	21,202.68
Third Texas	1	144.27	27.05						8	33,083.98	29,733.34
Second Virginia	12	22,520.38	21,351.85						2	2,687.76	2,687.76
Sixth Virginia	8	1,544.87	1,501.57						1	256.90	256.90
Washington									8	85,524.72	78,598.44
West Virginia	3	695.70	802.25						1	344.36	344.36
First Wisconsin	17	74,804.78	71,217.34			1	12,848.48	14,985.27	37	271,721.55	257,502.67
Second Wisconsin									3	16,312.11	15,864.58
Total	993	46,326,884.22	71,336,524.37	33,341,248.46	134,328.54	42	2,590,408.08	2,511,510.90	734	13,235,751.97	12,875,147.21
Statement for 1916	933	38,953,381.27	50,020,117.49	17,766,506.64	2,417,828.26	35	2,519,801.92	2,496,032.03	678	9,997,756.77	9,858,162.09

Statement showing the quantity of alcohol denatured under various formulas during the fiscal year ending June 30, 1917, and the industrial purposes for which such alcohol is used.

COMPLETELY DENATURED ALCOHOL.

Formula.	Purpose for which used.	Wine gallons.
No. 1: 100 gallons of ethyl alcohol, 10 of approved wood alcohol, and ½ 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.	9,140,999.26
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and ½ of 1 gallon of approved pyridine bases.	do	1,367,920.08
Total		10,508,919.34

SPECIALLY DENATURED ALCOHOL.

No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol.	Acetaldehyde, acetphenitidin, acetic ether, aconite, adeps lanae, alkaloids and alkaloidal salts, alterin, aloin, antipyrin, apocynin, arbutin, ascelepidin, atophan, avenin, artificial flowers, baptisin, barometer and thermometer tubes, benzoic acid, benzaldehyde, beta naphthol, beta naphthol benzoate, brushes, chelonin cimfugin, collonsomin, nonliquid concentrations, confectioner's colors, coumarin, cutlery, cutting oils, dental alloy, rosin of dandelion and digitalis (solid and powdered extracts of), disinfectant germicide, door checks, ethyl acetate, ethyl propionate, ethyl butyrate, essential oil orris, ethyl chloride, embalming fluid, filaments for incandescent lamps, formaldazone, gaduol, gelatine capsules, gentian (solid extract), glycerophosphates, guaiacol, guaiacol carbonate, gum and pyroxylin solutions, hats, heliotropin, hydrastis (alkaloid of), inks, inulin and iriscin, Jalapin (nonliquid concentration of), imitation leather, jewelry and watches, lacquers, pastes and varnishes from soluble cotton, leather substitute, mandrake (powdered and solid extract of), mirrors, moldings and picture frames, monobrated camphor, moth repellant, orthotoluol-sulfamid, paints, phenolphthalein, phenacetin, phytololaccin (concentration of), photographic dry plates and films, print paper and enlargements, post cards and colors, polish preparations for metals and furniture, pepsin resin of podophyllin and similar products, resorcin, santonine and strychnine, solid extracts, soaps (transparent and liquid), shellac varnish, shoe polish, silverware and bronze, smokeless powder, surgical ligatures, soldering flux, sodium benzoate, trepin hydrate, textile cleansing soap, varnish remover, viburnin (concentration), water colors, wood finish, wool fat, and other articles.	4,685,613.19
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyralin and similar products	176,655.65
No. 2a (alternative): 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol and 2 gallons benzol.	Celluloid, pyralin, and similar products	69,444.70

Statement showing the quantity of alcohol denatured under various formulas during the fiscal year ending June 30, 1917, and the industrial purposes for which such alcohol is used—Continued.

SPECIALLY DENATURED ALCOHOL—Continued.

Formula.	Purpose for which used.	Wine gallons.
No. 2b: 100 gallons of ethyl alcohol, add ½ gallon of benzol.	Acetphenitidin (conditional) pyroxylin plastics, trinitrotoluol, sulphuric ether (in connection with the production of powder, viscaloid, ethyl sulphate) for use in manufacture of acetphenitidin).	28,551,736.36
No. 3: 100 gallons of ethyl alcohol, to which is added 6½ gallons of the following mixture: 5 gallons of commercially pure methyl alcohol, 1 gallon of castor oil, ½ gallon of 36° Baumé caustic-soda lye.	Transparent soap, shampoo, shampoo jelly	5,767.84
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.	Transparent soap, shampoo, shampoo jelly, cutting oils.	230,455.28
No. 3b: 100 gallons of ethyl alcohol, to which is added 1 gallon of liquid pine tar (temporary formula).	Liquid soap, shampoo, shampoo jelly	723.28
No. 4: 100 gallons of ethyl alcohol, to which is added 1 gallon of the following solution:[1] 10 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 acid yellow dye (fast color Y), 0.4 pounds tetrazo brilliant blue, 12 B conct., and water to make 100 gallons.	Smoking and chewing tobacco, cigars and cigarettes.	868,065.29
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodine, and 2 pounds ammonium iodide.	Photo enlargements, photoprints, photo engravings, and photographic collodion.	6,581.46
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and ½ 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	318,679.45
No. 6b (alternative): 100 gallons of ethyl alcohol and ½ gallon of pyridine bases (restricted to factories operating in connection with either a distillery or a central denaturing plant).	Acetphenetidin, chloral hydrate, ethyl acetate, ethyl, chloride, dichlorethane, para fulminate of mercury, phraphenitidin.	5,039.00
No. 7: Revoked		
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 1 gallon of benzol.	Ethyl chloride, sulphonmethane	504.98
No. 9: 100 gallons of ethyl alcohol, 10 gallons of acetone, and 2 gallons of petroleum naptha.	Monobromated camphor, santonine, purification of rubber, strychnine, tannic acid.	7,561.66
No. 10: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons of benzol.	Ethyl acetate (conditional), lacquers, pastes and varnishes from soluble cotton.	125,528.97
No. 11: 100 gallons of ethyl alcohol, 100 gallons sulphuric ether, 10 gallons cadmium iodine.	Photographic collodion.	1,441.65
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.	Acetphenitidin, hydrazoanisol, imitation leather, milk protein, smokeless powder, terpin hydrate, trinitrotoluol.	97,706.05
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.	Celery oil, dry extracts for food products, sodium ethyl sulphate, sulphuric ether.	981,284.73
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride	4,378.02
No. 15: 100 gallons of ethyl alcohol, 3 gallons of sulphuric acid, and 1 gallon of kerosene.	Nitrous ether	12,652.19
No. 16: 100 gallons of ethyl alcohol, 5 gallons commercially pure methyl alcohol, 2 gallons of benzol.	Alkaloids and fine chemicals, by-products from distillery slop, glycerophosphates, lacquers for food containers, phenal salicylate, B-naphthol, salol.	23,361.92
No. 17: 100 gallons of ethyl alcohol and 0.05 gallon (6½ fluid ounces) animal oil.	Acetphenetidin, chloral hydrate, ethyl acetate, ethyl chloride, dichlorethane, paraphenitidin.	25,759.96
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Acetate of lime and acetone, vinegar	233,462.12

[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, 1917, and the industrial purposes for which such alcohol is used—Continued.

SPECIALLY DENATURED ALCOHOL—Continued.

Formula.	Purpose for which used.	Wine gallons.
No. 19: 100 gallons of ethyl alcohol and 100 gallons of ethyl ether.	Artificial silk, by-products from distillery slop, collodion, backing for films, ethyl acetate, solvent for nitrocellulose.	24,086.84
No. 20: 100 gallons of ethyl alcohol and 5 gallons of crude chloroform.	Chloroform	
No. 21: 100 gallons ethyl alcohol and 100 gallons of a solution containing not less than 4½ per cent acetic acid.	Acetate of lime	8,656,805.58
No. 22: To 100 gallons of ethyl alcohol add 10 gallons of solution formaldehyde, conforming to the specifications of the United States Pharmacopœia.	For preserving formaldehyde, U. S. P.	7,689.07
No. 23: To 100 gallons of ethyl alcohol add 10 gallons of acetone and 2 gallons of benzol.	Liniment for external use only (Industrial alcohol).	16,857.87
No. 24: To 100 gallons of ethyl alcohol add 29 parts by volume of sulphuric acid having a specific gravity of not less than 1.84 at 60° F.	Phenacetin	17,177.00
No. 25: To 100 gallons by volume of ethyl alcohol add 20 pounds by weight of iodine.	Tincture of iodine, U. S. P. (Industrial alcohol).	11,311.13
No. 26: To 100 gallons of ethyl alcohol add 5 gallons of aniline oil.	Ethylaniline and diethylaniline	2,100.28
No. 27: To 100 gallons ethyl alcohol add 1 gallon oil of rosemary and 30 pounds of camphor.	Soap liniment, U. S. P.; chloroform liniment, U. S. P.; and liquid and green soap, in accordance with U. S. P. (Industrial alcohol).	2,246.77
Total		45,170,678.29

Different kinds of spirits withdrawn from distillery and general bonded warehouses for transfer to bonded manufacturing warehouses during the fiscal year ended June 30, 1917.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
Connecticut			289.5			289.5
Fifth Illinois				13,925.7	50,361.0	64,286.7
Seventh Indiana	3,163.9		855.0		93,424.5	97,443.4
Second Kentucky	104.8					104.8
Fifth Kentucky	2,757.0					2,757.0
Seventh Kentucky	179.2					179.2
Maryland	6,513.7		235.8			6,749.5
Third Massachusetts		35,962.1		5,591.8		41,553.9
First New York					16,549.0	16,549.0
Fourteenth New York	101.2		605.3		278.7	985.2
First Pennsylvania	1,730.6					1,730.6
Twenty-third Pennsylvania	2,098.1					2,098.1
Total	16,648.5	35,962.1	1,985.6	19,517.5	160,613.2	234,726.9
GENERAL BONDED WAREHOUSES.						
Second Virginia	15,167.3					15,167.3
Grand total	31,815.8	35,962.1	1,985.6	19,517.5	160,613.2	249,894.2

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, 1917.*

[Quantities in taxable gallons.]

District.	Whisky.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.					
Alabama	27.1				27.1
First California				104.1	104.1
Fifth Illinois	210.7			101.4	312.1
Eighth Illinois	47.6				47.6
Sixth Indiana	.7				.7
Seventh Indiana			35.8		35.8
Second Kentucky	176.1		613.0		789.1
Fifth Kentucky	446.8				446.8
Seventh Kentucky	98.6				98.6
Eighth Kentucky	67.2				67.2
Maryland	19,956.1				19,956.1
First Michigan				59.5	59.5
Sixth Missouri	.4				.4
Fourteenth New York	47.4				47.4
First Ohio	11.8				11.8
First Pennsylvania		.9	1.8		2.7
Twenty-third Pennsylvania	95.6				95.6
First Wisconsin	5.1				5.1
Total	21,191.2	.9	650.6	265.0	22,107.7
GENERAL BONDED WAREHOUSES.					
Sixth California	.1				.1
Florida	95.0				95.0
Sixth Missouri	.5				.5
First Ohio				33.6	33.6
Total	95.6			33.6	129.2
Grand total	21,286.8	.9	650.6	298.6	22,236.9

2. Nature of casualty.

[Quantities in taxable gallons.]

District.	Fire.	Errors in gauge.	Other casualties.	Stolen.	Aggregate.
DISTILLERY WAREHOUSES.					
Alabama			27.1		27.1
First California		3.0	101.1		104.1
Fifth Illinois		219.3	92.8		312.1
Eighth Illinois			47.6		47.6
Sixth Indiana		.7			.7
Seventh Indiana		35.8			35.8
Second Kentucky		1.7	787.4		789.1
Fifth Kentucky		61.1	385.7		446.8
Seventh Kentucky		1.8	96.8		98.6
Eighth Kentucky		.1	47.7	19.4	67.2
Maryland	19,956.1				19,956.1
First Michigan			59.5		59.5
Sixth Missouri		.4			.4
Fourteenth New York			47.4		47.4
First Ohio		11.8			11.8
First Pennsylvania		2.7			2.7
Twenty-third Pennsylvania		1.9	93.7		95.6
First Wisconsin		5.1			5.1
Total	19,956.1	345.4	1,786.8	19.4	22,107.7
GENERAL BONDED WAREHOUSES.					
Sixth California		.1			.1
Florida			95.0		95.0
Sixth Missouri		.5			.5
First Ohio		33.6			33.6
Total		34.2	95.0		129.2
Grand total	19,956.1	379.6	1,881.8	19.4	22,236.9

Different kinds of spirits withdrawn from distillery warehouses for transfer to general bonded warehouses during the fiscal year ended June 30, 1917.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
First California	160.8		5,540.8	528,482.2	1,032,810.0	1,566,993.8
Connecticut			3,835.6			3,835.6
Hawaii		6,947.8				6,947.8
Fifth Illinois	183,575.1		470.7	8,083.2	654,828.2	846,957.2
Eighth Illinois	10,179.4				91,037.9	101,217.3
Sixth Indiana	94.1					94.1
Seventh Indiana	33,357.2		7,394.5		72,558.9	113,310.6
Second Kentucky	385,614.7					385,614.7
Fifth Kentucky	737,000.4			67,454.8		804,455.2
Sixth Kentucky	156,908.3					156,908.3
Seventh Kentucky	415,730.8					415,730.8
Eighth Kentucky	119,126.2					119,126.2
Louisiana			16,048.3	57,299.7	179,752.4	253,100.4
Maryland	14,969.2			97,468.0		112,437.2
Third Massachusetts		12,401.1				12,401.1
Sixth Missouri	653.2					653.2
Nebraska	460,730.3		1,745.3	84,198.5	95,860.3	642,534.4
Fourteenth New York	2,170.4		3,263.3			5,433.7
First Ohio	129,431.1		147.2	14,036.9	19,219.6	162,834.8
First Pennsylvania	5,014.7					5,014.7
Twenty-third Pennsylvania	86,234.1					86,234.1
Sixth Virginia	2,881.1					2,881.1
Total	2,743,831.1	19,348.9	38,445.7	857,023.3	2,146,067.3	5,804,716.3

Different kinds and quantity of each kind of spirits, as known to the trade, remaining in distillery and general bonded warehouses June 30, 1917.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama	37,049.3		1,317.4				38,366.7
Arkansas	2,544.8						2,544.8
First California			1,920.8		36,034.0	22,188.5	60,143.3
Connecticut		58.9	10,304.2				10,363.1
Hawaii		11,560.5	4,264.5		1,959.7		17,784.7
First Illinois	32,104.4				13,102.3		45,206.7
Fifth Illinois	7,298,797.5		150,527.7		226,453.4	853,521.9	8,529,300.5
Eighth Illinois	1,861,249.6		5,167.3		11,061.1	254,575.3	2,132,053.3
Sixth Indiana	4,095,198.6		19,317.2		10,230.3	79,270.6	4,204,016.7
Seventh Indiana	1,332,911.9		23,240.5		46,762.7	256,823.6	1,659,738.7
Second Kentucky	14,112,003.9				19,124.7		14,131,128.6
Fifth Kentucky	54,938,830.4				98,265.7		55,037,096.1
Sixth Kentucky	10,163,274.9	29,920.9	7,288.9		1,785.9		10,202,270.6
Seventh Kentucky	21,820,943.0				8,441.4		21,829,384.4
Eighth Kentucky	13,519,197.1						13,519,197.1
Louisiana	243.7		3,216.4		424,044.4	188,102.6	615,607.1
Maryland	15,427,427.1		331.5		107,057.1		15,534,815.7
Third Massachusetts		915,949.6	12,388.1		122,610.2		1,050,947.9
First Michigan					12,952.3	7,252.6	20,204.9
First Missouri	170,411.7						170,411.1
Sixth Missouri	573,136.1						573,136.1
Montana	31,301.2				5,852.5		37,153.7
Nebraska	18,014.0				821.8	96.8	18,932.6
New Hampshire	92.9			562.5		1,514.0	2,169.4
First New York			1,935.4		86,135.1	42,062.2	130,132.7
Fourteenth New York	1,055,249.4		182,496.1		24,933.3	7,530.1	1,270,208.9
Twenty-first New York	281,953.2		5,207.9	652.7	2,022.9	126,543.5	416,380.2
Twenty-eighth New York	12,995.0						12,995.0
First Ohio	9,890,697.2		69,233.5		23,476.6	122,242.4	10,105,649.7
Eleventh Ohio	5,012.4						5,012.4
Eighteenth Ohio	302,649.7						302,649.7
First Pennsylvania	2,713,760.3			16,256.2	38,636.8	10,389.3	2,779,042.6
Ninth Pennsylvania	1,358,088.7						1,358,088.7
Twelfth Pennsylvania	340,291.4						340,291.4
Twenty-third Pennsylvania	26,463,419.9	88.0	1,573.9	12,863.7		18,612.0	26,496,557.5
South Carolina					10,919.6		10,919.6
Third Texas					5,753.4		5,753.4
Sixth Virginia	33,544.3						33,544.3
West Virginia	611,954.6						611,954.6
First Wisconsin	402,198.5		19,484.4		32,951.9	1,144.8	455,779.6
Total	188,906,546.7	957,577.9	519,215.7	30,335.1	1,371,389.1	1,991,870.2	193,776,934.7
GENERAL BONDED WAREHOUSES.							
First California	333,959.5	6,702.4	4,227.3	56.0	23,528.0	71,428.9	439,902.1
Sixth California	62,866.7	303.0	2,361.0		14,783.2	24,872.9	105,186.8
Hawaii	10,779.6		951.2		1,640.9		13,371.7
Fifth Kentucky	31,170.6	604.6					31,775.2
Sixth Missouri	93,400.8	1,456.6	1,176.1		13,297.2	32,692.2	142,022.9
First Ohio	210,458.3		5,133.7		6,991.2	38,151.2	260,734.4
Oregon					34,094.8	1,987.5	36,082.3
Second Virginia	26,672.5						26,672.5
Total	769,398.0	9,066.6	13,849.3	56.0	94,335.3	169,132.7	1,055,747.9
Grand total	189,675,854.7	966,644.5	533,065.0	30,391.1	1,465,724.4	2,161,002.9	194,832,682.6

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, 1917.

[Quantities in taxable gallons.]

	Distilled spirits.						
	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1916	227,951,734.9	890,545.2	202,380.6	12,901.2	1,715,542.2	679,636.3	231,452,740.4
Produced and deposited in distillery warehouses during the year	57,651,834.3	1,870,936.3	5,756,666.8	167,267.1	134,821,292.2	65,879,886.3	266,147,883.0
Produced and removed to denaturing warehouses direct from cistern rooms		971,984.9			10,714,498.7		11,686,483.6
Total	285,603,569.2	3,733,466.4	5,959,047.4	180,168.3	147,251,333.1	66,559,522.6	509,287,107.0
CR.							
Withdrawn on payment of tax during the year	64,958,961.1	618,479.3	5,381,630.7	149,301.6	15,813,398.6	52,459,557.1	139,381,328.4
Tax paid and bottled in bond	16,495,203.7	17,019.7	84.1				16,512,307.5
Lost by leakage or evaporation in warehouses	12,415,960.2	34,312.1	3,122.9	415.0	28,976.5	200,896.3	12,683,683.0
Withdrawn for scientific purposes and for use of the United States	737.0				5,595,778.8	27,160.7	5,623,676.5
Withdrawn for denaturation from distillery warehouses		48,531.6			82,009,823.5	17,584.0	82,075,939.1
Withdrawn for denaturation direct from cistern rooms of distilleries		971,984.9			10,714,498.7		11,686,483.6
Withdrawn for export in packages	23,376.4	1,030,249.9	6,641.9	115.7	30,840,276.5	9,555,508.8	41,456,169.2
Transferred to bottling warehouses for bottling in bond for export	21,113.3		7,920.8				29,034.1
Lost by casualty, etc., during the year	21,191.2			.9	650.6	265.0	22,107.7
Withdrawn for transfer to manufacturing warehouses	16,648.5	35,962.1	1,985.6		19,517.5	160,613.2	234,726.9
Withdrawn for transfer to general bonded warehouses	2,743,831.1	19,348.9	38,445.7		857,023.3	2,146,067.3	5,804,716.3
Remaining in warehouses June 30, 1917	188,906,546.7	957,577.9	519,215.7	30,335.1	1,371,389.1	1,991,870.2	193,776,934.7
Total	285,603,569.2	3,733,466.4	5,959,047.4	180,168.3	147,251,333.1	66,559,522.6	509,287,107.0

GENERAL BONDED WAREHOUSES.							
DR.							
Remaining in warehouses July 1, 1916	726,039.2	15,497.3	14,530.9	1,018.6	55,814.2	137,237.7	950,137.9
Deposited during the year from distillery warehouses	2,621,298.5	19,348.9	29,191.4		709,612.4	2,120,651.1	5,500,102.3
Deposited during the year from general bonded warehouses in other districts	3,472.8				3,747.9	1,000.9	8,221.6
Excess ascertained on regauge	.3				11.8		12.1
Total	3,350,810.8	34,846.2	43,722.3	1,018.6	769,186.3	2,258,889.7	6,458,473.9
CR.							
Withdrawn on payment of tax during the year	2,136,787.0	24,316.7	26,606.8	858.5	582,621.1	2,075,384.6	4,846,574.7
Lost by leakage or evaporation during the year	413,707.8	1,436.8	1,919.9	104.1	12,071.1	6,278.5	435,518.2
Withdrawn for scientific purposes and for use of the United States	275.0				47,773.6	5,225.5	53,274.1
Withdrawn for export	11,997.3	26.1	1,346.3		28,637.3	1,833.9	43,840.9
Lost by casualty	95.6					33.6	129.2
Withdrawn for transfer to other general bonded warehouses	3,472.8				3,747.9	1,000.9	8,221.6
Withdrawn for transfer to manufacturing warehouses	15,167.3						15,167.3
Remaining in general bonded warehouses June 30, 1917	769,308.0	9,066.6	13,849.3	56.0	94,335.3	169,132.7	1,055,747.9
Total	3,350,810.8	34,846.2	43,722.3	1,018.6	769,186.3	2,258,889.7	6,458,473.9

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Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1917.

[Quantities in taxable gallons.]

	Distilled spirits.	Total.
Actually remaining in distillery warehouses July 1, 1916	231,452,740.4	
Actually remaining in general bonded warehouses July 1, 1916	950,137.9	
		232,402,878.3
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1916	32,622,152.4	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1916	157,651.1	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1916	64,420.4	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1916	96.6	
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1916	74,022.4	
Withdrawn for transfer to manufacturing warehouses from general bonded warehouses and unaccounted for June 30, 1916	9,248.6	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1916	193,354.0	
		33,120,945.5
Deposited in distillery warehouses during the year	266,147,883.0	
Produced and removed to denaturing warehouses direct from cistern rooms of distilleries	11,686,483.6	
Received into general bonded warehouses during the year from distillery warehouses	5,500,102.3	
Received into general bonded warehouses during the year from other general bonded warehouses	8,221.6	
Excess ascertained by regauge at general bonded warehouses	12.1	
		283,342,702.6
Aggregate		548,866,526.4
Withdrawn from distillery warehouses tax paid during the year	139,381,328.4	
Withdrawn from distillery warehouses tax paid for bottling in bond during the year	16,512,307.5	
Withdrawn from general bonded warehouses tax paid during the year	4,846,574.7	
Loss allowed on account of leakage or evaporation in distillery warehouses	12,683,683.0	
Loss allowed on account of leakage or evaporation in general bonded warehouses	435,518.2	
Withdrawn for scientific purposes and for use of the United States from distillery warehouses	5,623,676.5	
Withdrawn for scientific purposes and for use of the United States from general bonded warehouses	53,274.1	
Withdrawn free of tax from distillery warehouses for denaturation	82,075,939.1	
Removed from cistern rooms of distilleries direct to denaturing warehouses	11,686,483.6	
Withdrawn from distillery warehouses for bottling in bond for export (transferred to bottling warehouse account)	29,034.1	
Loss allowed on account of leakage in transportation for export from distillery warehouses	54,024.2	
Loss allowed on account of leakage in transportation for export from general bonded warehouses	39.3	
Tax paid on loss by leakage in transportation for export from distillery warehouses	10,869.1	
Exported from distillery warehouses, proofs of landing received	47,655,503.5	
Exported from general bonded warehouses, proofs of landing received	167,745.4	
Tax paid on spirits reported lost by casualty, etc., from distillery warehouses	9,106.1	
Tax paid on spirits reported lost by casualty, etc., from general bonded warehouses	48.0	
Loss allowed on account of casualties from distillery warehouses	21,446.8	
Loss allowed on account of casualties from general bonded warehouses	49.2	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses	45.0	
Leakage allowed on transfers to manufacturing warehouses from general bonded warehouses	158.7	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses	5.3	
Deposited in manufacturing warehouses from distillery warehouses	191,741.2	
Deposited in manufacturing warehouses from general bonded warehouses	24,257.2	
Deposited in general bonded warehouses from distillery warehouses	5,500,102.3	
Deposited in general bonded warehouses from general bonded warehouses in other districts	8,221.6	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses	955.9	

Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1917—Continued.

	Distilled spirits.	Total.
Tax paid on spirits withdrawn from distillery warehouses for export and not exported	41,086.5	
Tax paid on spirits withdrawn from general bonded warehouses for export and not exported	129.1	
		327,013,353.6
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1917	26,316,838.3	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1917	33,578.2	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1917	55,975.2	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1917	128.6	
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1917	116,957.8	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1917	497,012.1	
		27,020,490.2
Remaining in distillery warehouses June 30, 1917	193,776,934.7	
Remaining in general bonded warehouses June 30, 1917	1,055,747.9	
		194,832,682.6
Aggregate		548,866,526.4

Summary of monthly statements furnished by collectors during the fiscal year ended June 30, 1917, accounting for discrepancies between the value of tax-paid 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)	$181,049,500.73
Tax on spirits reported regularly withdrawn free of tax for export, scientific purposes, etc., tax paid by receipt and charged on Form 58	16,347.11
Tax on spirits withdrawn during the fiscal year ended June 30, 1917, but included in the receipts for the year ended June 30, 1916	27,380.87
Tax on spirits withdrawn during the fiscal year ended June 30, 1917, but included in the receipts for the fiscal year ended June 30, 1918	17,135.03
Total	181,110,363.74
CR.	
Tax on spirits reported regularly withdrawn, tax paid, from distillery warehouses, including spirits, tax paid, for bottling in bond	171,482,999.49
Tax on spirits reported regularly withdrawn, tax paid, from general bonded warehouses	5,331,232.17
Tax on brandy reported regularly withdrawn from special bonded warehouses, including brandy, tax paid, for bottling in bond	3,906,684.43
Tax paid by stamp upon fruit brandy at fruit brandy distilleries	123,059.20
Tax paid by stamp upon Porto Rican rum	122,819.18
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., coupons issued in excess, spirits withdrawn free of tax and afterwards tax paid and not reported in regular tax-paid withdrawals	60,792.95
Tax paid on spirits during the fiscal year ended June 30, 1917, and included in the receipts for that year, but which were withdrawn during the fiscal year ended June 30, 1916	9,442.84
Tax paid on spirits during the fiscal year ended June 30, 1917, and included in the receipts for that year but which were withdrawn during the fiscal year ended June 30, 1918	73,333.48
Total	181,110,363.74

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, 1916 and 1917, the quantity produced, entered into and removed from such warehouses during such periods, and the increases and decreases in each class of transactions.

[Quantities in taxable gallons.]

	June 30—		Decrease.	Increase.
	1916	1917		
In warehouses at the beginning of the year	253,668,341.3	232,402,878.3	21,265,463.0	
Produced during the year	249,123,921.8	277,834,366.6		28,710,444.8
Received into general bonded warehouses	5,000,565.0	5,508,336.0		507,771.0
Total	507,792,828.1	515,745,580.9	21,265,463.0	29,218,215.8
Withdrawn tax paid	120,447,517.5	144,227,903.1		23,780,385.6
Withdrawn tax paid for bottling in bond	12,578,451.9	16,512,307.5		3,933,855.6
Allowed as leakage	10,779,754.8	13,119,201.2		2,339,446.4
Withdrawn for scientific purposes and for use of the United States	2,745,790.2	5,676,950.6		2,931,160.4
Lost as casualty, etc	58,400.2	22,236.9	36,163.3	
Withdrawn for export	39,011,143.3	41,529,044.2		2,517,900.9
Withdrawn for denaturation	84,532,253.1	93,762,422.7		9,230,169.6
Removed to manufacturing warehouses	175,523.9	249,894.2		74,370.3
Removed to other warehouses	5,061,114.9	5,812,937.9		751,823.0
In warehouses at the end of the year	232,402,878.3	194,832,082.6	37,570,195.7	
Total	507,792,828.1	515,745,580.9	37,606,359.0	45,559,111.8

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.
1908	127,140,924.7	119,703,594.4	8,762,311.4	1,383,151.5	235,026,128.2
1909	133,450,755.1	114,693,578.2	9,808,124.6	1,489,525.2	229,141,434.0
1910	156,237,526.4	126,384,726.7	11,069,588.5	1,569,989.7	233,508,674.6
1911	175,402,395.5	132,058,636.5	11,228,168.7	1,292,625.9	249,279,346.6
1912	178,249,985.0	133,259,147.6	10,738,035.0	1,012,778.8	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	136,269,752.6	10,304,873.5	1,644,890.2	282,036,469.2
1915	132,134,152.2	121,498,325.0	9,513,503.6	1,662,658.9	253,668,341.3
1916	249,123,921.8	133,025,969.4	10,779,754.8	39,011,143.3	232,402,878.3
1917	277,834,366.6	160,740,210.6	13,119,201.2	41,559,044.2	194,832,682.6

Statement, by seasons of production, of spirits remaining in distillery and general bonded warehouses, June 30, 1917.

[Quantities in taxable gallons.]

District.	1909		1910		1911	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Arkansas				2,013.4		
Fifth Illinois	229.6	770.6	3,026.1	2,981.0	15,966.9	27,336.1
Eighth Illinois			3,009.6	1,988.2	9,902.0	48,542.4
Sixth Indiana		3,490.7	20,244.7	5,519.8	50,713.2	18,362.6
Seventh Indiana		434.0	2,854.2	1,132.9	4,700.5	3,989.5
Second Kentucky	5,068.1	38,292.6	507,497.8	72,374.9	720,805.2	240,752.4
Fifth Kentucky	9,065.4	27,669.6	546,054.0	248,223.1	1,494,612.0	566,225.3
Sixth Kentucky	47.7	1,545.4	141,039.1	54,690.9	458,141.3	262,973.3
Seventh Kentucky	905.1	35,042.8	682,169.2	104,337.8	1,673,568.6	222,733.9
Eighth Kentucky	3,213.7	32,585.3	484,630.9	103,503.5	505,364.0	120,727.8
Maryland		16,667.7	66,569.6	50,363.9	409,218.7	349,492.7
Third Massachusetts		827.6	192.9	1,452.3	2,555.2	69,646.9
First Missouri						1,420.1
Sixth Missouri			3,375.4		17,490.9	6,316.9
Montana	5,569.3	1,456.9	6,151.5		20.9	
Fourteenth New York		1,046.3	650.5	2,151.9	7,591.0	1,385.7
Twenty-first New York			861.7	876.9	596.6	427.9
First Ohio		5,784.6	13,184.5	41,544.5	154,453.7	179,394.6
Eighteenth Ohio			238.7			
First Pennsylvania		144.1	49,795.7	14,248.1	191,761.0	36,983.1
Ninth Pennsylvania		280.0	4,011.1	5,843.7	48,049.5	38,148.2
Twelfth Pennsylvania		49,165.6	24,632.5	62,558.5	6,134.5	122,834.3
Twenty-third Pennsylvania	339.6	31,151.9	219,364.1	66,480.1	765,227.3	357,381.5
Sixth Virginia			6,794.1	8,052.1	12,543.5	
West Virginia		3,324.5	12,375.2	4,052.2	11,394.7	22,621.4
First Wisconsin		185.2	141.4	47.4	4,084.7	1,970.2
Total	24,438.5	249,865.4	2,798,864.5	854,437.1	6,565,195.9	2,699,671.8
GENERAL BONDED WAREHOUSES.						
First California	1,053.6	1,589.4	10,774.0	1,314.1	42,269.2	11,916.7
Sixth California			1,699.0	191.5	2,271.2	537.4
Hawaii		149.1			48.5	
Fifth Kentucky		729.2	20,133.8	1,617.7	2,242.6	
Sixth Missouri			4,976.0	823.5	5,247.3	
Second Virginia	140.0		471.7		5,014.5	2,489.1
Total	1,193.6	2,467.7	38,054.5	3,946.8	57,093.3	14,943.2
Grand total	25,632.1	252,333.1	2,836,919.0	858,383.9	6,622,289.2	2,714,615.0

Statement, by seasons of production, of spirits remaining in distillery and general bonded warehouses, June 30, 1917—Continued.

District.	1912		1913		1914	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Alabama		145.7	236.8		10,820.2	4,646.4
Connecticut	48.6		901.7	46.5	45.4	93.8
Hawaii			3,105.6	685.7		4,868.8
First Illinois						609.2
Fifth Illinois	57,284.6	109,853.5	346,650.3	752,450.3	713,141.7	293,800.6
Eighth Illinois	331,196.0	200,133.3	281,652.6	67,680.8	120,185.8	38,093.3
Sixth Indiana	59,056.2	88,054.5	203,414.8	215,168.3	427,744.9	169,824.6
Seventh Indiana	9,483.8	21,437.6	125,842.3	27,673.7	35,015.4	12,862.4
Second Kentucky	1,137,717.3	206,695.3	2,054,268.7	748,549.9	2,069,778.6	298,557.7
Fifth Kentucky	3,750,261.4	1,112,421.3	9,523,759.8	1,800,022.2	10,547,240.9	441,218.6
Sixth Kentucky	970,214.2	189,684.5	1,673,457.1	183,343.9	2,091,500.7	43,259.5
Seventh Kentucky	2,625,818.0	282,877.7	3,678,206.0	738,226.1	3,286,078.5	447,067.8
Eighth Kentucky	1,162,381.3	176,228.0	2,811,032.6	248,370.8	3,002,838.7	184,121.0
Louisiana			243.7			
Maryland	1,039,848.6	491,998.9	2,666,886.4	906,709.8	3,354,360.1	505,107.6
Third Massachusetts	19,686.9	9,800.7	15,057.0	56,628.1	72,254.1	44,414.9
First Missouri	411.2	764.1	816.5		226.5	678.0
Sixth Missouri	35,398.4	12,054.9	57,998.6	45,517.2	113,369.3	14,062.5
Montana					18,102.6	
Nebraska			9,012.0		1,234.1	
New Hampshire					117.7	1,742.4
Fourteenth New York	67,429.7	70,686.9	128,146.5	185,546.8	211,936.1	113,516.4
Twenty-first New York	848.4		5,853.1			79,059.1
Twenty-eighth New York	3,848.5	1,183.2	7,963.3			
First Ohio	266,074.4	400,923.2	1,362,323.5	866,123.6	1,843,940.0	243,264.9
Eighteenth Ohio	383.7	185.6	6,770.0	2,839.2	30,884.6	22,199.7
First Pennsylvania	265,106.9	43,748.3	445,460.6	123,482.7	579,495.4	46,453.0
Ninth Pennsylvania	143,052.6	81,298.0	225,216.2	110,673.7	215,493.5	55,093.7
Twelfth Pennsylvania	60,033.6	2,131.0	2,871.4	910.9	2,706.3	1,724.9
Twenty-third Pennsylvania	1,870,856.4	757,046.8	3,728,225.1	1,898,331.1	5,048,343.4	922,163.2
West Virginia	87,596.5	45,723.0	169,963.4	51,342.1	203,561.6	
First Wisconsin	15,243.4	33,191.5	58,718.0	29,943.2	36,265.2	21,115.2
Total	13,979,280.6	4,338,267.5	29,594,053.6	9,060,266.6	34,036,781.3	4,009,619.2
GENERAL BONDED WAREHOUSES.						
First California	60,182.5	5,254.1	85,177.3	10,668.0	77,010.1	2,272.6
Sixth California	7,613.5	2,975.8	23,502.7	2,031.6	17,025.3	646.6
Hawaii	1,250.1		632.5	1,695.2	2,683.7	
Fifth Kentucky			1,231.4	95.7	572.7	
Sixth Missouri	4,629.4	1,775.5	24,145.9	2,333.1	9,528.6	
First Ohio			69,060.4	12,009.6	55,365.4	
Second Virginia	1,015.9	4,159.5	8,879.3	1,824.1	471.5	230.4
Total	74,691.4	14,164.9	212,629.5	30,657.3	162,657.3	3,155.6
Grand Total	14,053,972.0	4,352,432.4	29,806,683.1	9,090,923.9	34,199,438.6	4,012,774.8

Statement, by seasons of production, of spirits remaining in distillery and general bonded warehouses, June 30, 1917—Continued.

District.	1915		1916		1917	
	Spring.	Fall.	Spring.	Fall.	Spring.	Aggregate.
DISTILLERY WAREHOUSES.						
Alabama	22,517.6					38,366.7
Arkansas	531.4					2,544.8
First California					60,143.3	60,143.3
Connecticut	752.2	838.9	808.4	1,370.9	5,384.7	10,363.1
Hawaii	185.4	487.6	3,076.2	734.5	4,670.9	17,784.7
First Illinois	31,495.2				13,102.3	45,206.7
Fifth Illinois	245,488.1	225,265.4	462,935.4	2,137,212.8	3,134,907.5	8,529,300.5
Eighth Illinois	142,924.2	1,450.2	23,739.1	357,521.4	504,034.4	2,132,053.3
Sixth Indiana	282,951.6	267,895.2	492,059.3	764,951.1	1,134,565.2	4,204,016.7
Seventh Indiana	27,639.8	30,913.8	222,110.2	361,737.2	771,911.4	1,659,738.7
Second Kentucky	1,064,634.8	420,647.3	1,877,453.7	1,265,664.4	1,402,369.9	14,131,128.6
Fifth Kentucky	4,049,244.4	578,557.5	9,800,469.4	4,373,111.3	6,168,839.9	55,037,096.1
Sixth Kentucky	463,875.4	233,275.3	2,549,298.9	239,434.9	646,483.5	10,202,270.6
Seventh Kentucky	1,445,329.5	333,657.0	3,139,001.1	884,637.6	2,249,727.7	21,829,384.4
Eighth Kentucky	1,869,427.6	132,232.0	1,945,059.5	96,755.6	640,724.8	13,519,197.1
Louisiana			9,240.3	30,271.9	575,851.2	615,607.1
Maryland	1,947,947.2	388,407.2	1,515,925.4	636,669.7	1,188,642.2	15,534,815.7
Third Massachusetts	36,314.5	33,789.7	69,864.4	162,058.9	456,103.8	1,050,947.9
First Michigan				16,068.0	4,136.9	20,204.9
First Missouri		1,246.7	16,400.6	41,968.8	106,479.2	170,411.7
Sixth Missouri	162,444.6	12,815.4	59,583.5	146.8	32,561.7	573,136.1
Montana				188.5	5,664.0	37,153.7
Nebraska			7,861.2		825.3	18,932.6
New Hampshire	309.3					2,169.4
First New York				94.5	130,038.2	130,132.7
Fourteenth New York	60,168.6	58,132.3	88,382.1	39,552.9	233,885.2	1,270,208.9
Twenty-first New York	6,201.5	99,380.7	4,364.5		217,909.8	416,380.2
Twenty-eighth New York						12,995.0
First Ohio	842,674.9	282,881.7	1,119,873.6	895,622.1	1,587,585.9	10,105,649.7
Eleventh Ohio	898.0	2,403.9		1,710.5		5,012.4
Eighteenth Ohio	10,834.3	48.8	88,063.8	39,973.2	100,228.1	302,649.7
First Pennsylvania	274,800.2	105,026.1	329,551.6	63,420.4	209,565.4	2,779,042.6
Ninth Pennsylvania	117,779.3	13,475.8	184,327.6	13,152.6	102,193.2	1,358,088.7
Twelfth Pennsylvania	1,121.1		1,586.4	501.3	1,379.1	340,291.4
Twenty-third Pennsylvania	2,232,806.6	936,397.5	4,479,454.2	1,170,161.3	2,012,827.4	26,496,557.5
South Carolina					10,919.6	10,919.6
Third Texas				395.8	5,357.6	5,753.4
Sixth Virginia	3,304.7	2,849.9				33,544.3
West Virginia						611,954.6
First Wisconsin	22,505.0	3,310.5	100,052.2	38,821.2	90,185.3	455,779.6
Total	15,367,107.0	4,165,356.4	28,590,614.6	13,633,910.1	23,809,204.6	193,776,934.7
GENERAL BONDED WAREHOUSES.						
First California	3,963.5	7,250.3	22,424.1	6,531.7	90,250.9	439,902.1
Sixth California	337.7	798.4	99.6	5,482.4	39,974.1	105,186.8
Hawaii	1,349.9			2,970.6	2,592.1	13,371.7
Fifth Kentucky	236.0	102.9	822.9	2,418.4	1,571.9	31,775.2
Sixth Missouri	2,219.4	12,000.6	7,155.6	17,861.3	49,326.7	142,022.9
First Ohio		3,754.0	50,754.7	19,514.2	50,276.1	260,734.4
Oregon	2,334.2	33,748.1				36,082.3
Second Virginia	1,495.9	474.6				26,672.5
Total	11,936.6	58,128.9	81,256.9	54,778.6	233,991.8	1,055,747.9
Grand total	15,379,043.6	4,223,485.3	28,671,871.5	13,688,688.7	24,043,196.4	194,832,682.6

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, 1917.

[Quantities in taxable gallons.]

District.	In warehouses July 1, 1916.	Brandy received into warehouses from—		Aggregate.
		Distilleries.	Special bonded warehouses.	
Arkansas	30,275.6	0.6		30,276.2
First California	3,252,775.0	2,288,349.0	5,029.0	5,546,153.0
Sixth California	239,422.3	105,269.1	160.2	344,851.6
Connecticut	16,612.9	1,363.9		17,976.8
First Illinois	471,876.3	404,415.6	273,661.1	1,149,953.0
Fifth Kentucky	147,854.3	109,432.2	41,151.4	298,437.9
Maryland	41,548.8	26,310.1	6,551.7	74,410.6
First Missouri	25,372.8	10,919.9	2,190.1	38,482.8
Sixth Missouri	29,150.2	3,266.1	13,537.1	45,953.4
Fifth New Jersey	109,267.4	66,917.8	53,271.9	229,457.1
Second New York	889,315.4	434,689.0	745,005.0	2,069,009.4
Twenty-first New York	54,301.0	3,416.8	4,829.2	62,547.0
Twenty-eighth New York	125,815.2	105,474.3	22,310.2	253,599.7
First Ohio	160,386.9	151,761.6	103,603.0	415,751.5
Tenth Ohio	30,583.3	135,400.4	13,453.1	179,436.8
First Pennsylvania	104,892.4	32,713.7		137,606.1
Twenty-third Pennsylvania	74,941.8	13,941.8	50,704.5	139,588.1
Tennessee	15,038.7	1,199.2		16,237.9
Sixth Virginia	25,228.3			25,228.3
Washington	4,356.8			4,356.8
Total	5,849,015.4	3,894,841.1	1,335,457.5	11,079,314.0

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1917.

[Quantities in taxable gallons.]

District.	Withdrawn tax paid.	Tax paid for bottling.	Leakage allowed.	Withdrawn for use of United States.	Grape brandy withdrawn to fortify wines.	For export.	Lost by casualty.	Transferred to manufacturing warehouses.	Transferred to warehouses in other districts.	In warehouses June 30, 1917.
Arkansas	10,900.8		1,553.9						8,858.4	8,954.1
First California	831,187.1	30,594.4	97,272.2		653,799.4	360,589.5			1,419,131.9	2,152,526.3
Sixth California	49,677.8	557.6	15,041.5		68,174.1	39,809.8			47,052.7	134,220.1
Connecticut	11,464.8		822.0							5,690.0
First Illinois	[1] 655,811.5	2,331.6	34,710.4			944.3	1.4		2,144.9	454,455.9
Fifth Kentucky	180,416.6		12,764.5				26.5			96,230.3
Maryland	42,045.2		2,772.2							29,593.2
First Missouri	17,880.1	2,761.6	1,923.2						392.3	15,525.6
Sixth Missouri	29,289.9		3,080.8							13,582.7
Fifth New Jersey	95,110.9		8,211.1							126,135.1
Second New York	1,012,561.0		88,591.9	47.8	282.3	108,873.8	543.9	1,898.9	7,269.9	848,949.9
Twenty-first New York	10,832.6	3,224.0	1,275.3							47,215.1
Twenty-eighth New York	40,583.5		3,545.2		87,409.4					122,061.6
First Ohio	216,802.8		11,673.4						1,196.0	186,079.3
Tenth Ohio	117,948.6		1,633.5		2,762.7					57,192.0
First Pennsylvania	61,596.7		4,859.1							71,151.3
Twenty-third Pennsylvania	80,757.8		5,511.9				103.5		202.1	53,012.8
Tennessee	13,262.0		2,985.9							
Sixth Virginia	21,358.9		2,039.5				.4			1,829.5
Washington	3,675.5		681.3							
Total	3,512,062.1	39,469.2	300,938.8	47.8	802,427.9	510,277.4	675.7	1,898.9	1,486,248.2	4,424,404.8

[1] Including 447 gallons shipped from first district of California in bond and not accounted for.

Summary of operations at special bonded warehouses during the fiscal year ended June 30, 1917.

		Brandy.
		Gallons.
DR.		
Withdrawn for export and unaccounted for July 1, 1916		21,857.9
Lost by casualty, etc., and unaccounted for July 1, 1916		62.3
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1916		79,315.1
Withdrawn for transfer to special bonded warehouses in same district and unaccounted for July 1, 1916		323.4
Remaining in special bonded warehouses July 1, 1916		5,849,015.4
Deposited in special bonded warehouses:		
Brandy received from distilleries in same district	2,567,396.8	
Brandy received from distilleries in other districts	1,327,444.3	
Brandy received from special bonded warehouses in other districts	1,335,457.5	
		5,230,298.6
Total		11,180,872.7
CR.		
Withdrawn tax-paid from special bonded warehouses during the year		3,511,615.1
Withdrawn tax-paid for bott ing in bond		39,469.2
Loss allowed on account of leakage or evaporation in warehouse		300,938.8
Withdrawn for use of the United States		47.8
Grape brandy withdrawn for the fortification of wine		802,427.9
Tax paid on loss or leakage in transportation for export		176.2
Exported and accounted for		251,839.1
Tax paid on brandy heretofore reported lost by casualty		491.1
Loss allowed on account of casualties, etc		149.7
Tax paid on deficiencies in trans ers to manufacturing warehouses		3.6
Deposited in manufacturing warehouses		1,895.3
Deposited in special bonded warehouses in other districts		1,335,457.5
Tax paid on brandy withdrawn for transfer to special bonded warehouses in other districts and not deposited therein		447.0
Withdrawn for export and unaccounted for June 30, 1917		280,120.0
Lost by casualty, etc., and unaccounted for June 30, 1917		97.2
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1917		229,658.8
Withdrawn for transfer to special bonded warehouses in same district and unaccounted for June 30, 1917		1,633.6
Remaining in special bonded warehouses June 30, 1917		4,424,404.8
		11,180,872.7

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, Oct. 22, 1914, and Sept. 8, 1916, 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, 1917.

District.	Brandy used (tax gallons).			Angelica.		Delaware.		Madeira.		Malaga.	
	At 55 cents per gallon.	At 10 cents per gallon.	Total.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California	31,720.0	3,660,856.7	3,692,576.7	1,985,453.56	2,336,800.16			30,858.89	34,143.68	69,666.95	79,999.31
Sixth California	24,156.2	1,179,348.7	1,203,504.9	635,238.19	757,144.21					17,768.34	22,221.43
Hawaii		5,167.3	5,167.3								
First New Jersey		2,247.6	2,247.6								
Fourteenth New York		3,712.9	3,712.9								
Twenty-eighth New York	1,350.3	128,464.1	129,814.4			3,627.05	4,138.17				
Tenth Ohio		2,762.7	2,762.7								
Total	57,226.5	4,982,560.0	5,039,786.5	2,620,691.75	3,093,944.37	3,627.05	4,138.17	30,858.89	34,143.68	87,435.29	102,220.74

District.	Marsala.		Muscatel.		Port.		Red concord.		Scuppernong.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California	8,177.47	8,985.93	1,331,813.64	2,174,013.65	5,889,492.82	6,796,476.32				
Sixth California	16,558.49	18,961.53	320,873.90	376,512.86	1,880,372.12	2,193,021.75				
Hawaii					34,152.26	37,896.49				
First New Jersey					15,010.00	17,111.34				
Fourteenth New York					10,791.00	12,837.40				
Twenty-eighth New York					138,857.99	153,566.89				
Tenth Ohio										
Total	24,735.96	27,947.46	2,152,687.54	2,550,526.51	7,963,676.19	9,210,910.19	4,217.82	4,729.45	3,246.20	3,759.15

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, Oct. 22, 1914, and Sept. 8, 1916, 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, 1917—Continued.

District.	Sherry.		Sweet catawba.		Tokay.		Total sweet wines, by districts.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
First California	3,640,222.13	4,115,516.44			31,754.23	36,510.35	13,487,489.69	15,582,445.84
Sixth California	1,241,665.23	1,426,058.47					4,112,476.27	4,793,920.25
Hawaii							34,152.26	37,896.49
First New Jersey							15,640.00	17,830.13
Fourteenth New York	13,050.00	14,486.14	630.00	718.79			23,841.00	27,323.54
Twenty-eighth New York	28,285.82	34,078.40	313,147.50	359,670.61			475,291.31	547,315.90
Tenth Ohio							11,091.07	12,626.77
Total	4,923,223.18	5,590,139.45	313,777.50	360,389.40	31,754.23	36,510.35	18,159,931.60	21,019,358.92

Comparative statement showing the quantity of grape brandy used in the fortification of sweet wine and the quantity of wine so fortified during the last 5 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	16,936.6	82,587.00	92,031.06
Second Virginia	88,206.4	533,585.33	581,672.84
Total	4,939,464.7	16,462,693.43	19,281,758.12

FOR THE FISCAL YEAR ENDED JUNE 30, 1914.

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.

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	49,962.5
First New Jersey	2,347.6	17,052.0	19,355.2
Twenty-eighth New York	66,641.8	235,897.7	273,091.0
Tenth Ohio	1,331.7	7,079.9	7,878.7
Total	4,505,218.7	14,681,924.5	17,218,661.9

FOR THE FISCAL YEAR ENDED JUNE 30, 1916.

First California	819,886.5	4,487,125.67	4,959,032.82
Sixth California	336,219.4	1,427,449.53	1,619,478.07
First New Jersey	1,716.9	11,326.00	12,895.79
Twenty-eighth New York	99,576.2	358,102.31	410,600.54
Total	1,257,399.0	6,284,003.51	7,002,007.22

FOR THE FISCAL YEAR ENDED JUNE 30, 1917.

First California	3,692,576.7	13,487,439.69	15,582,445.84
Sixth California	1,203,504.9	4,112,476.27	4,793,920.25
Hawaii	5,167.3	34,152.26	37,896.49
First New Jersey	2,247.6	15,640.00	17,830.13
Fourteenth New York	3,712.9	23,841.00	27,323.54
Twenty-eighth New York	129,814.4	475,291.31	547,315.90
Tenth Ohio	2,762.7	11,091.07	12,626.77
Total	5,039,786.5	18,159,931.60	21,019,358.92

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

Drawback of internal-revenue taxes allowed on exported merchandise during the fiscal year ended June 30, 1917.

Ports.	Claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Proprietary articles.	Total.
Baltimore	2			$88.14		$88.14
Boston	17			689.78		689.78
Buffalo	17			74.64		74.64
Chattanooga	57			3,580.94		3,580.94
Chicago	3			27.62		27.62
Cleveland	9			1,645.55	$78.92	1,724.47
Des Moines	4			1,161.66		1,161.66
Detroit	63			5,002.23	49.10	5,051.33
New Orleans	3			17.97		17.97
New York	1,970	$7,587.25	$14,236.07	148,337.78	919.57	171,080.67
Ogdensburg	7			13.71		13.71
Philadelphia	47			12,122.33		12,122.33
Richmond	3		9,523.11			9,523.11
San Francisco	17	228.24	28.38	1,097.17	38.04	1,391.83
St. Louis	54			1,682.50		1,682.50
Seattle	22	1,074.04	15.75	4.84		1,094.63
Toledo	1			1.79		1.79
Total	2,296	8,889.53	23,803.31	175,548.65	1,085.63	209,327.12

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.
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	[1] 98,079.17		120,780.31
1914	1,012		19,120.60		36,799.59	[1] 105,535.51	60.00	161,515.70
1915	1,331	$73.27	15,065.93		53,161.81	[1] 107,289.06		176,390.07
1916	2,715	1,650.72	24,414.18		31,585.92	[1] 164,445.26		222,096.08
1917	2,296	1,085.63	8,889.53		23,803.31	[1] 175,548.65		209,327.12
Total	9,858	3,913.43	115,572.63		226,152.81	793,838.89	100.00	1,139,577.76

[1] Domestic alcohol used in preparations for export.

LAW DIVISION.

SEIZURES.

Seizures of property for violation of internal-revenue laws made during the year ended June 30, 1917.

Articles.	Quantity.	Value.
Distilled spirits, gallons	24,729	$16,678.77
Wine, do	13,437	2,760.65
Cigars	290,292	1,633.21
Tobacco, pounds	2,434	364.82
Butter, do	63,913	9,883.54
Oleomargarine, do	17,076	2,739.11
Oleomargarine factories		
Cigar factories	2	68.60
Registered distilleries	6	1,649.50
Illicit distilleries	2,720	168,469.50
Miscellaneous property, which includes wagons and teams or autos used for the transportation of illicit spirits, and other personal property		14,555.99
Total		248,803.69
Total value of seizures during fiscal year ended June 30, 1916		452,408.19
Total number of seizures during fiscal year ended June 30, 1917	3,345	
Total number of seizures during fiscal year ended June 30, 1916	4,607	

ABSTRACT OF SEIZURES.

Abstract of seizures of property for violation of internal-revenue laws for the fiscal year ended June 30, 1917, according to States and Territories.

State or Territory.	Seizures.	Distilled spirits.		Wine.		Cigars.		Tobacco.		Adulterated butter.	
		Gallons.	Value.	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Pounds.	Value.
Alabama (includes Mississippi)	386	715	$1,008.39								
Arkansas	2										
California (includes Nevada)	2	35	50.00								
Colorado (includes Wyoming)	4									3,782	$918.25
Connecticut (includes Rhode Island)	9	288	550.00			7,812	$75.00	249	$50.00	3,752	500.00
Florida	33										
Georgia	944	2,500	6,049.25								
Hawaii										39,693	4,278.00
Illinois	41	2,496	3,641.50	30	$15.00						
Indiana	3										
Iowa	2			50	15.00	21,400	225.00				
Kansas								656	54.22		
Kentucky	110	8,232	16,317.62								
Louisiana	1										
Maryland (includes Delaware and District of Columbia)	57	1,271	2,680.25			137,225	487.00	20	7.40		
Massachusetts				878	302.75						
Michigan	1		5.00								
Minnesota	1	3									
Missouri	38	1,352	1,961.00							900	225.00
Montana (includes Utah and Idaho)	1	300	225.00								
Nebraska											
New Hampshire (includes Maine and Vermont)	4	104	344.00								
New Jersey	4	46	32.50							681	75.00
New Mexico (includes Arizona)											
New York	65	966	1,647.60	4,391	809.45	24,165	247.25	275	178.75	6,500	1,324.55
North Carolina	763	1,141	2,574.00	182	200.00						
North and South Dakota											
Ohio	14	750	1,554.50	3,985	950.00			4	3.95	670	75.00
Oklahoma	1										
Oregon	26	772	1,403.51	4	73.50						
Pennsylvania	33	922	1,578.70	3,264	326.45	77,190	373.96	1,210	60.50	5,470	1,549.74
South Carolina	211	62	94.00								
Tennessee	192	800	584.00								
Texas	21	374	1,171.50								
Virginia	339	634	745.35	600	60.00	22,500	225.00	20	10.00		
Washington (includes Alaska)	13	876	2,460.80	3	2.50						
West Virginia	16										
Wisconsin	3			30	6.00					2,465	940.00
Total	3,345	24,729	46,678.77	13,437	2,760.65	290,292	1,633.21	2,434	364.82	63,913	9,883.54

Abstract of seizures of property for violation of internal-revenue laws for the fiscal year ended June 30, 1917, etc.—Continued.

State or Territory.	Oleomargarine.		Cigar factories.		Registered distilleries.		Illicit distilleries.		Miscellaneous property value.	Total value.
	Pounds.	Value.	Number.	Value.	Number.	Value.	Number.	Value.		
Alabama (includes Mississippi)							382	$20,617.50	$30.00	$21,665.89
Arkansas							2	60.00		60.00
California (includes Nevada)									735.00	785.00
Colorado (includes Wyoming)									218.15	918.25
Connecticut (includes Rhode Island)	1,222	$153.85								1,547.00
Florida	60	12.00					38	657.00	7,052.25	66,124.00
Georgia	212	21.20					849	53,010.50	15.00	7,970.70
Hawaii	2,448	244.80								244.80
Illinois										240.00
Indiana										
Iowa										
Kansas										
Kentucky	3,699	575.19			5	$349.50	70	2,794.00	20.00	20,110.53
Louisiana							1	50.00		50.00
Maryland (includes Delaware and District of Columbia)	480	68.40							74.40	3,317.45
Massachusetts										
Michigan										302.75
Minnesota										5.00
Missouri	5,450	1,034.00							8.90	3,228.90
Montana (includes Utah and Idaho)										225.00
Nebraska										
New Hampshire (includes Maine and Vermont)									97.94	441.94
New Jersey	560	23.75							50.00	181.25
New Mexico (includes Arizona)										
New York	2,654	566.42	2	$68.60					292.00	5,134.62
North Carolina							701	52,486.50	3,201.90	58,462.40
North and South Dakota										
Ohio	101	20.00							51.25	2,653.00
Oklahoma									180.00	180.00
Oregon									12.40	1,439.41
Pennsylvania									480.90	4,370.25
South Carolina							198	5,683.00	131.00	5,908.00
Tennessee							183	13,728.00	250.00	14,562.00
Texas									67.00	1,238.50
Virginia	190	19.50			1	1,300.00	271	18,484.00	1,574.40	22,418.23
Washington (includes Alaska)							4	550.00	13.50	3,026.80
West Virginia							16	349.00		349.00
Wisconsin										946.00
Total	17,076	2,739.11	2	68.60	6	1,649.50	2,720	168,469.50	14,555.99	248,803.69

STATEMENT OF SALES.

The following is a statement of sales of Government property, sales under the provisions of section 3460, Revised Statutes, and under distraint, during the fiscal year 1917:

Sales of Government property.

Gross proceeds [1]		$1,703.32
Expenses		41.00
Net proceeds		1,662.32

Sales under section 3460.

Gross proceeds		$12,946.80
Tax paid by stamps	$2,773.92	
Expenses incident to seizure and sale [2]	3,419.09	
		6,193.01
Net proceeds		6,753.79

Sales under distraint.

Gross proceeds		$1,576.86
Tax paid by stamps	$242.00	
Expenses [2]	607.86	
		849.86
Net proceeds		727.00

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise on hand July 1, 1916; the number received during the year ended June 30, 1917; the number of such offers accepted and the number of such offers rejected during the year and remaining on hand:

On hand July 1, 1916, not acted on		8,988
On hand July 1, 1916, rejected		461
Received during year ended June 30, 1917		29,675
Total to be accounted for		39,124
Accepted:		
Corporation excise tax	68	
Income tax (corporations, delinquent returns)	9,524	
Income tax (individuals, delinquent returns)	12,353	
Miscellaneous	4,926	
Total accepted	26,871	
Otherwise disposed of	2,154	
		29,025
Rejected	320	
On hand June 30, 1917, not acted on	9,779	
		10,099
		39,124

Amounts accepted.

Income tax (corporations, delinquent returns)	$98,605.00
Income tax (individuals, delinquent returns)	81,682.50
Corporation excise tax	27,101.47
Miscellaneous	747,581.88
	954,970.85

[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 pages 65 and 78.

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, 1917, 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.
		Civil suits, suits on bonds, etc.	Fines and penalties.			
Alabama			$1,857.81		$282.47	$2,140.28
Arkansas			200.00		45.90	245.90
California:						
First district			1,550.00			1,550.00
Sixth district						
Colorado						
Connecticut			632.00		189.64	821.64
Florida [1]			552.95		64.85	617.80
Georgia [2]	$250.00	$122.74	3,555.00		243.23	4,170.97
Hawai			120.00		164.20	284.20
Illinois:						
First district					57.75	57.75
Fifth district			140.00			140.00
Eighth district			200.00		260.80	460.80
Thirteenth district			350.00		377.11a	727.11
Indiana:						
Sixth district			701.60		57.65	759.25
Seventh district						
Iowa, third district			545.00		211.41	756.41
Kansas			105.00		79.98	184.98
Kentucky:						
Second district		544.44				544.44
Fifth district			570.00		3.10	573.10
Sixth district			125.00			125.00
Seventh district			550.00			550.00
Eighth district			5,810.00		2.50	5,812.50
Louisiana			5.00		8.85	13.85
Maryland			135.71		117.79	253.50
Massachusetts		22.30		$0.20		22.50
Michigan:						
First district					89.88	89.88
Fourth district			6,185.00			6,185.00
Minnesota			2,361.34	397.42	31.40	2,790.16
Missouri:						
First district			3,015.00		260.87	3,275.87
Sixth district			100.00		63.96	163.96
Montana						
Nebraska			110.00		256.72	366.72
New Hampshire			1,560.00		91.57	1,651.57
New Jersey:						
First district						
Fifth district			1,250.00		19.70	1,269.70
New Mexico			25.00		374.85	399.85
New York:						
First district			925.00		62.99	987.99
Second district		35.60	1,625.00	1.00	593.94	2,255.54
Third district	21.25		1,530.00			1,551.25
Fourteenth district		431.00	2,810.00	211.41	31.42	3,483.83
Twenty-first district			177.00		2.90	179.90
Twenty-eighth district			460.00		3.97	463.97
North Carolina:						
Fourth district [3]		64.41	2,647.20	13.84	2,790.30	5,515.75
Fifth district [4 5]		6,092.35	2,455.00	542.00	946.82	10,036.17
North and South Dakota			55.00			55.00

[1] Additional amount received in compromise of judgment, $43.
[2] Additional amount received in compromise of judgment, $100.
[3] Additional amount received in compromise of judgment, $182.80.
[4] Additional amount received in compromise of judgment, $140.
[5] Additional amount received from sale of real estate, $1.

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.
		Civil suits, suits on bonds, etc.	Fines and penalties.			
Ohio:						
First district		$15.00			$14.82	$29.82
Tenth district			$200.00		28.52	228.52
Eleventh district			400.00		159.69	559.69
Eighteenth district			155.00		115.96	270.96
Oklahoma	$155.67				40.59	196.56
Oregon			500.00			500.00
Pennsylvania:						
First district	229.39		801.00		106.62	1,137.01
Ninth district						
Twenty-third district						
South Carolina			405.00		102.74	507.74
Tennessee			2,285.00		1,440.31	3,725.31
Texas [1]		2,578.81	4,771.03	$46.69	576.00	7,972.53
Virginia:						
Second district			850.00		88.96	938.96
Sixth district			755.00		9.65	764.65
West Virginia		288.23	900.80	4.40	346.52	1,539.95
Wisconsin:						
First district					10.91	10.91
Second district			760.00		27.76	787.76
Total	656.31	10,194.88	57,778.44	1,216.96	10,857.87	80,704.46
Total for fiscal year 1916	19,708.29	2,121.35	66,366.16	430.07	9,683.07	97,308.94

[1] Additional amount received in compromise of judgment, $71.10.

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:

Claims pending July 1, 1916	2
Claims presented during the fiscal year ended June 30, 1917	3
Total	5
Claims disposed of during the fiscal year ended June 30, 1917	5
Claims pending July 1, 1917	0

The amount allowed under Circular 99, revised, during the fiscal year ended June 30, 1917, was $1,689.14.

The circular of March 10, 1875, offering reward of $50, has been revoked. (See T. D. 2229.)

TAXES IN LITIGATION.

The following is a statement of taxes in litigation:

District.	Amount of taxes.	Remarks.
First California	$1,423.56	
Sixth California	13,538.95	
Colorado	107.57	
Connecticut	108,365.27	
Florida	206,919.53	Tax on spirits.
First Illinois	2,181,655.95	
Sixth Indiana	14,006.70	Oleomargarine.
Fifth Kentucky	1,065.00	
Third Massachusetts	42,351.10	
First Missouri	16,146.87	Corporation excise tax.
Fifth New Jersey	140.69	
First New York	1,438.22	Do.
Second New York	205,927.27	Do.
Twenty-eighth New York	4,306.30	Do.
First Ohio	14,334.49	
Eleventh Ohio	1,380,231.87	Oleomargarine.
Oregon	1,636.19	
First Pennsylvania	767.12	Corporation excise tax.
Twelfth Pennsylvania	795.40	
Twenty-third Pennsylvania	58,064.97	Do.
Tennessee	1,908.42	Do.
Third Texas	3,829.39	Do.
Second Virginia	752.42	Do.
Washington	351.26	Do.
Total	4,260,064.51	

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, 1917, the interest of the United States in and to realty acquired in two cases was sold and quitclaim deeds were executed to the purchasers.

The United States acquired title to one tract of land, which was subsequently redeemed by the former owner, to whom also a quitclaim deed was executed.

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, 1917, aggregating about 1,750 acres:

Alabama	8
Florida	3
Georgia	8
Kentucky, second district	2
Louisiana	2
North Carolina, fifth district	3
Oklahoma	3
Tennessee	6
Texas	1
Virginia, sixth district	11
Total	47

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, 1917, as furnished this office by the Attorney General:

Internal-revenue suits.

	Civil.	Criminal.
Number cases pending July 1, 1916	495	3,077
Number cases commenced during fiscal year ended June 30, 1917	307	4,598
Number cases terminated during same period	329	3,950
Number cases pending at close of business on June 30, 1917	473	3,725

CAPITAL-STOCK TAX.

The capital-stock tax imposed by section 407 of the act of September 8, 1916, requires that every corporation, joint-stock company, or association now or hereafter organized in the United States for profit and having a capital stock represented by shares; and every insurance company now or hereafter organized under the laws of the United States or any State or Territory of the United States, shall pay annually a special excise tax with respect to the carrying on or doing business equivalent to 50 cents for each $1,000 of the fair value of its capital stock for the full fiscal year.

The fair value of the capital stock is determined as follows:

Case I.—If the stock is listed on any exchange its fair value is determined by adding the quoted highest bid price for the stock on the last business day of each month during the preceding fiscal year (or if no bid price was quoted on the last day then the latest day in the month on which a bid was quoted) and dividing by 12, the result being the average bid price per share for the year. A corporation preferring to do so is permitted to take as the fair value the average of the closing price bid for the stock on each day throughout the year.

Case II.—If the stock is not listed on any exchange, but sales thereof have been actually made, and the price paid for the stock is known to the officer making the return, or can be discovered by him, the average price at which sales were made during the preceding fiscal year is the determining factor in ascertaining the fair value per share.

Case III.—If Case I or Case II can not be applied for the reason that the stock is not listed on any exchange, and no actual sales have been made during the preceding fiscal year, or if the price at which sales have been made is not known to the officer making the return, the fair average value of the capital stock shall be estimated, and the surplus and undivided profits for the preceding fiscal year will be taken into consideration as required by the statute, as well as the nature of the business, its earning capacity, and average dividends paid, or profits earned during the preceding five years.

The fair value per share ascertained or estimated as above, multiplied by the number of shares outstanding, gives the fair value of the stock for taxation. From this total is deducted the sum of $99,000, the exemption allowed by law.

On the returns made during January, 1917, for the six months ended June 30, 1917, the tax was computed upon the fair value of the capital stock in excess of the exemption at the rate of 25 cents for each full $1,000. Under Cases I and II the actual fair value of the stock could be readily ascertained from the facts without the necessity of making an estimate, but the greatest difficulty was encountered under Case III, and this office adopted various methods for determining the fair value.

If a stock was not listed on an exchange and no sales of stock had been made to the knowledge of the officers signing the return, the corporation was required to set forth under Case III the amount of net profits earned during the preceding five years, as shown by the returns of net income for that period, together with the average number of shares outstanding each year, and to compute the percentage of profits per share earned each year. The average percentage of profits over the five-year period was held to indicate the earning capacity. The fair value of the stock was then estimated from the earning capacity of the corporation. It was found upon examination of the returns of net income of a large number of different classes of corporations listed on an exchange that they had to earn approximately the following rates in order to make their stock worth par:

	Per cent.
Banking:	
States west of Mississippi River	8
States east of Mississippi River	6
Mercantile	10
Mining	10
Industrial	10
Oil-producing companies	15
Oil-refining companies	10
Real estate investment companies	(1)
Contracting and construction companies	15
Public utilities	8
Railroads	8
Light and power companies	8
Electric railways	8

Corporations which have no regular earnings, such as companies organized for the purpose of developing and selling timber land, mining property, and other real property, and corporations which have earned no profits in the past five years, or have been engaged in business only one or two years, can not accurately estimate the value of the stock from their earning capacity. They were permitted, therefore, to file a detailed statement, attached to the back of the return, showing their assets and liabilities outstanding on June 30, 1917, or at the end of their last fiscal year, in order that the fair value of the stock could be estimated from the book value.

This schedule has so far been very reliable, exceptions having been made in only a few instances where it was assumed that the life of the business was very uncertain or where actual sales of stock had been made during the preceding fiscal year. In the latter case a bona fide sale of stock was considered the best evidence of its fair value.

The tax imposed on foreign companies and associations is computed upon the actual capital invested in the transaction of its

[1] Book value of the corporation is generally fair value of capital stock.

business in the United States and an exemption from this amount equal to such proportion of $99,000 as the amount invested in the United States bears to the total amount invested in the transaction of business in the United States and elsewhere, and this exemption was allowed only to foreign corporations when the amount of capital invested outside of the United States was disclosed.

Holding companies and subsidiary corporations were both required to file returns and pay the capital stock tax, and no deductions were allowed on the return of the holding corporation for the tax paid by a subsidiary. The subsidiary companies computed the fair value of their capital stock by apportionment of the fair value of the total capital stock of the parent company among the various subsidiaries, either in proportion to the earnings of the subsidiaries, in proportion to the earnings returned by the subsidiary companies to the parent company, or in proportion to the value of the subsidiary companies as shown by their assets and liabilities.

The amount of the tax collected during the year ended June 30, 1917, was $10,471,688.90. The amount collected in each district is reported in Table A, page 196.

MISCELLANEOUS DIVISION.

OLEOMARGARINE, ADULTERATED BUTTER, RENOVATED BUTTER, MIXED FLOUR, NARCOTIC LAWS, PLAYING CARDS, COTTON FUTURES.

The subjoined statements show the operations in oleomargarine, adulterated butter, renovated butter, mixed flour, and the results of the enforcement of the act of December 17, 1914, during the fiscal year ended June 30, 1917.

A comparison of the figures for the year 1917 with those of the preceding fiscal year, relating to oleomargarine and adulterated butter, with statements of violations of these and the narcotic laws and recommendations upon these subjects, will be found in the introductory of this report 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, 1917.

	Pounds.
DR.	
Stock on hand July 1, 1916	143,413
Exported and remaining unaccounted for July 1, 1916	558,305
Removed free of tax for use United States and unaccounted for July 1, 1916	45,100
Quantity produced this year	8,012,031
Total	8,758,849
CR.	
Quantity withdrawn tax paid	4,476,351
Exported and accounted for by evidence of exportation	2,595,275
Exported and unaccounted for June 30, 1917	715,461
Withdrawn free of tax for use United States and accounted for	738,200
Withdrawn free of tax for use United States and unaccounted for June 30, 1917	30,148
Lost or destroyed in factories allowed	9,872
On hand June 30, 1917	193,542
Total	8,758,849

Statement, by districts, showing 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 the United States; the quantity withdrawn for export for the fiscal year ended June 30, 1917;[1] and quantity lost or destroyed in factories allowed; also stock remaining in manufactories June 30, 1917.

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.	Lost or destroyed.	On hand June 30, 1917.
Colorado	73,540	24,850	.....	48,470	.....	320
Connecticut [2]	730,357	.....	690,132	30,150	.....	20,409
First Illinois	2,839,622	1,790,948	565,302	458,280	9,872	51,629
Thirteenth Illinois	376,091	359,360	.....	17,960	.....	3,641
Sixth Indiana	62,800	62,505	.....	.....	.....	1,255
Kansas	790,627	632,432	6,950	150,770	.....	14,530
Maryland [3]	66,240	66,060	.....	.....	.....	180
Massachusetts	7,332	.....	.....	7,000	.....	332
First Missouri	714,068	703,692	.....	.....	.....	14,610
Nebraska	7,588	.....	.....	7,588	.....	.....
Fifth New Jersey	1,729,286	211,390	1,490,047	3,030	.....	79,612
First Ohio	511,664	522,004	.....	.....	.....	5,220
Third Texas	102,816	103,110	.....	.....	.....	1,804
Total	8,012,031	4,476,351	2,752,431	723,248	9,872	193,542

[1] For detailed balance sheet, see summary of operations.
[2] Including 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.

NOTE.—While there are oleomargarine factories located in the districts of first Michigan, Minnesota, 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; the quantity withdrawn for use of the United States; and quantity lost or destroyed at manufactories.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.	Lost or destroyed.
1916.					
July	446,869	248,015	158,685	67,556	332
August	568,504	305,920	208,662	63,366	.....
September	643,288	371,799	196,631	61,750	.....
October	718,819	377,153	242,872	56,138	.....
November	740,877	415,369	260,798	63,684	.....
December	759,091	418,412	271,162	67,386	.....
1917.					
January	703,372	412,315	201,905	60,520	900
February	628,190	380,743	221,384	54,694	6,790
March	741,456	421,836	249,958	71,252	1,850
April	737,776	434,687	236,794	43,676	.....
May	731,388	377,866	325,745	55,416	.....
June	592,401	312,236	177,835	57,810	.....
Total	8,012,031	4,476,351	2,752,431	723,248	9,872

Summary of operations in the product tax paid at one-fourth cent per pound at oleomargarine factories during the fiscal year ended June 30, 1917.

	Pounds.
DR.	
Stock on hand July 1, 1916	1,849,313
Overstatement of withdrawals	11,366
Exported and unaccounted for July 1, 1916	9,136
Quantity produced this year	225,158,080
Total	227,027,895
CR.	
Quantity withdrawn tax paid	224,047,821
Exported and accounted for by evidence of exportation	16,824
Exported and accounted for by return to factories and payment of tax	1,512
Exported and unaccounted for June 30, 1917	132,635
Withdrawn free of tax for use of the United States and accounted for	2,400
Understatement of withdrawals	31,928
Lost or destroyed in factories, allowed	120
On hand June 30, 1917	2,794,655
Total	227,027,895

Statement, by districts, showing 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; quantity withdrawn for use of the United States; and the quantity lost or destroyed at manufactories during the fiscal year ended June 30, 1917; also the stock remaining in manufactories June 30, 1917.[1]

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.	Lost or destroyed.	Remaining in factories June 30, 1917.
Colorado	1,075,320	1,076,280	.....	.....	.....	5,110
Connecticut [2]	6,798,489	6,780,889	7,450	.....	.....	98,484
First Illinois	138,642,645	137,998,968	.....	.....	.....	1,761,975
Thirteenth Illinois	3,995,912	3,913,762	.....	.....	.....	91,594
Sixth Indiana	1,783,700	1,771,450	.....	.....	.....	31,276
Kansas	12,423,395	12,341,335	.....	.....	.....	189,524
Maryland [3]	403,034	395,504	.....	.....	.....	7,530
Massachusetts	3,713,271	3,715,780	.....	.....	.....	31,085
First Michigan	169,647	165,354	.....	.....	.....	5,561
Minnesota	2,320,622	2,317,347	.....	.....	.....	19,709
First Missouri	6,097,389	6,009,429	.....	.....	120	141,800
Nebraska	2,581,187	2,567,134	.....	.....	.....	41,820
Fifth New Jersey	19,750,465	19,552,768	134,385	2,400	.....	218,469
First Ohio	11,085,937	11,113,048	.....	.....	.....	54,760
Eleventh Ohio	11,705,261	11,743,908	.....	.....	.....	42,078
Third Texas	1,446,846	1,439,650	.....	.....	.....	18,645
First Wisconsin	1,164,960	1,145,215	.....	.....	.....	35,235
Total	225,158,080	224,047,821	141,835	2,400	120	2,794,655

[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.

Statement, by months, showing 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; quantity withdrawn for use of the United States and the quantity lost or destroyed; also the stock remaining in manufactories June 30, 1917.

Months.	Produced.	Withdrawn, tax paid.	Withdrawn for export.	Withdrawn free of tax, use of the United States.	Lost or destroyed.	Remaining in factories June 30, 1917.
1916.						
July	8,948,577	9,226,661	1,490			
August	11,271,643	11,415,122	3,630			
September	15,516,034	15,287,297	270			
October	19,245,920	18,598,431	270			
November	21,899,462	21,852,700	2,670	450		
December	23,287,109	22,275,860	1,350	150	120	
1917.						
January	18,271,563	18,781,631	1,115	300		
February	19,592,653	19,743,172	1,350	300		
March	22,128,561	22,046,018	91,800	450		
April	22,740,089	22,870,780		450		
May	24,313,718	23,944,530	5,040	300		
June	17,942,751	18,005,619	32,850			2,794,655
Total	225,158,080	224,047,821	141,835	2,400	120	2,794,655

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.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1903	5,710,407	2,312,493	3,334,969		67,573,689	66,785,796	151,693	
1904	3,785,670	1,297,008	2,504,940		46,413,972	46,397,984	123,425	
1905	5,560,391	3,121,640	2,405,763		46,427,032	46,223,691	137,670	
1906	4,888,986	2,503,095	2,422,320		50,545,914	50,536,466	78,750	
1907	7,758,529	5,009,094	2,695,276		63,608,246	63,303,016	129,350	
1908	7,452,800	4,982,029	2,522,188		74,072,800	73,916,869	109,480	
1909	5,710,301	3,275,968	2,403,742		86,572,514	86,221,310	112,958	
1910	6,176,991	3,416,286	2,767,195		135,685,289	135,159,429	97,575	
1911	5,830,995	2,764,971	3,058,344		115,331,800	115,448,006	91,750	
1912	6,235,639	3,174,331	3,044,122		122,365,414	121,945,038	106,160	
1913	6,520,436	4,090,658	2,417,973	3,300	138,707,426	138,242,848	59,686	
1914	6,384,222	3,831,706	2,121,162	469,340	137,637,054	137,747,982	22,540	110,020
1915	7,595,141	3,753,012	3,081,356	734,030	138,214,907	137,693,610	31,172	
1916	6,748,940	3,403,287	2,561,613	746,281	145,760,973	145,443,578	26,076	2,250
1917	8,012,031	4,476,351	2,752,431	723,248	225,158,080	224,047,821	141,835	2,400
Total	94,371,392	51,411,989	40,089,394	2,676,199	1,594,075,110	1,589,113,444	1,420,120	114,670

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, 1917; also quantity remaining in factories June 30, 1917.

SECOND DISTRICT, NEW YORK.

	Pounds.
DR.	
Stock on hand in factories July 1, 1916	23,708
Exported and unaccounted for July 1, 1916	85,684
Quantity produced this year	1,742,743
Total	1,852,135
CR.	
Exported and accounted for by evidence of exportation	1,743,375
Exported and unaccounted for June 30, 1917	88,421
On hand in factories June 30, 1917	20,339
Total	1,852,135

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, 1917.

District.	Pounds.	District.	Pounds.
Sixth California	1,644	Sixth Missouri	9,293
Colorado	4,514	Nebraska	4,590
Connecticut	120	New Hampshire	3,702
First Illinois	42,780	New Mexico	45
Fifth Illinois	960	Third New York	200
Eighth Illinois	1,900	Fourteenth New York	480
Thirteenth Illinois	1,080	Twenty-first New York	1,440
Sixth Indiana	6,205	North and South Dakota	4,380
Seventh Indiana	2,460	First Ohio	4,620
Third Iowa	6,411	Tenth Ohio	420
Kansas	6,420	Eleventh Ohio	12,480
Second Kentucky	205	Twelfth Pennsylvania	600
Fifth Kentucky	2,759	Washington	155
Louisiana	13	First Wisconsin	3,300
Third Massachusetts	250	Second Wisconsin	26,055
First Michigan	13,745	Total	192,953
Fourth Michigan	5,520		
Minnesota	24,297		

Summary of operations in renovated butter manufactories during the fiscal year ended June 30, 1917.

	Pounds.
DR.	
Quantity on hand July 1, 1916	351,587
Quantity produced during the year	27,507,982
Total	27,859,569
CR.	
Quantity withdrawn tax paid during the year	27,649,487
Lost or destroyed in factories, allowed	5,655
Stock remaining in manufactories June 30, 1917	204,427
Total	27,859,569

Statement, by districts, showing the quantity, in pounds, of renovated butter produced at manufactories; the quantity withdrawn therefrom tax paid, and quantity lost or destroyed during the fiscal year ended June 30, 1917; also quantities on hand July 1, 1916, and June 30, 1917.

Districts.	Stock on hand July 1, 1916.	Produced.	Quantity withdrawn tax paid.	Lost or destroyed.	Balance on hand June 30, 1917.
Colorado [1]		1,010,536	1,010,536		
First Illinois	230,405	9,560,593	9,690,653		100,345
Third Iowa	28,199	2,086,732	2,110,284	4,647	
Kansas	32,348	2,585,129	2,581,175		36,302
Maryland [2]	16,122	1,567,284	1,562,618		20,788
Massachusetts	24,038	660,464	665,556		18,946
Minnesota	12,726	3,801,822	3,814,448		100
Sixth Missouri		959,856	959,856		
Nebraska	1,579	405,973	395,998		11,554
Tenth Ohio		1,430,834	1,430,834		
Eighteenth Ohio		352,797	352,797		
Washington		2,558	1,550	1,008	
Second Wisconsin	6,170	3,083,404	3,073,182		16,392
Total	351,587	27,507,982	27,649,487	5,655	204,427

[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, the quantity lost or destroyed during the fiscal year ended June 30, 1917, and quantity on hand July 1, 1916, and June 30, 1917.

Months.	Stock on hand July 1, 1916.	Quantity produced.	Quantity withdrawn tax paid.	Lost or destroyed.	Balance on hand June 30, 1917.
1916.					
July	351,587	1,690,436	1,796,400		
August		2,689,756	2,736,738		
September		2,948,231	2,941,667		
October		3,110,822	2,992,844		
November		2,540,396	2,594,010		
December		1,972,253	1,757,426		
1917.					
January		1,911,179	1,996,479		
February		2,361,061	2,281,409	1,008	
March		2,372,354	2,497,058	4,647	
April		2,404,873	2,508,403		
May		1,562,415	1,714,240		
June		1,944,206	1,832,813		204,427
Total	351,587	27,507,982	27,649,487	5,655	204,427

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

Year.	Production.	Withdrawn, tax paid.	Year.	Production.	Withdrawn, tax paid.
	Pounds.	*Pounds.*		*Pounds.*	*Pounds.*
1903	54,658,790	54,223,234	1912	46,387,398	46,413,895
1904	54,171,183	54,204,478	1913	38,354,762	38,285,114
1905	60,029,421	60,171,504	1914	32,470,030	32,513,244
1906	53,549,900	53,361,088	1915	39,056,180	38,924,828
1907	62,965,613	63,078,504	1916	34,514,527	34,572,335
1908	50,479,489	50,411,446	1917	27,507,982	27,649,487
1909	47,345,361	47,402,382			
1910	47,433,575	47,378,446	Total	688,216,802	687,942,430
1911	39,292,591	39,352,445			

Statement showing the quantity of mixed flour produced, withdrawn tax paid, and lost or destroyed; likewise quantity remaining in factories June 30, 1917.

PRODUCED JULY 1, 1916, TO JUNE 30, 1917.

Month.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1916	101	111	222	3,399	122,832
1916.					
July		190	580	2,301	86,652
August	4	1,293	829	6,016	272,550
September	6	4,292	3,212	26,713	1,057,887
October	132	6,585	7,370	38,975	1,709,223
November	96	2,857	5,481	39,740	1,375,494
December	110	2,986	3,800	29,874	1,099,936
1917.					
January	2,261	3,357	4,520	31,155	1,331,911
February	368	3,101	5,499	40,966	1,544,301
March	701	2,745	7,763	50,355	1,891,062
April	807	3,210	9,695	51,726	2,127,372
May	514	4,408	5,028	41,292	1,653,387
June	254	1,644	1,147	10,755	472,394
Total produced	5,253	36,668	54,924	369,868	14,622,169
Grand total	5,354	36,779	55,146	373,267	14,745,001

MIXED FLOUR WITHDRAWN, TAX PAID JULY 1, 1916, TO JUNE 30, 1917.

Month.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
July	100	228	625	4,023	154,111
August	4	1,298	965	3,043	211,488
September	6	4,241	2,879	26,018	1,018,682
October	104	6,548	7,049	37,264	1,643,593
November	122	2,832	5,754	40,292	1,408,405
December	103	2,957	3,255	25,525	968,290
1917.					
January	2,263	3,102	4,925	36,096	1,449,540
February	361	2,958	5,448	41,309	1,530,598
March	712	2,824	7,864	50,496	1,899,889
April	803	3,409	9,730	53,465	2,176,686
May	469	3,753	4,510	36,921	1,465,762
June	288	1,769	1,567	15,620	615,592
Total withdrawn tax paid	5,335	35,919	54,571	370,072	14,542,636
Lost or destroyed		3	4	6	15,112
Balance on hand June 30, 1917	19	857	571	3,189	187,253
Grand total	5,354	36,779	55,146	373,267	14,745,001

Statement, by States, showing number of establishments for which special tax was paid to carry on, during the fiscal year ended June 30, 1917, the business of manufacturing, packing, and repacking mixed flour.

States.	Manufactories.	States.	Manufactories.
Illinois	2	Oregon	2
Iowa	1	Pennsylvania	2
Kansas	6	Tennessee	3
Missouri	7	Washington	1
Nebraska	4		
New York	2	Total	32
Oklahoma	2	Fiscal year ended June 30, 1916	34

Number of persons registered under the provisions of the Harrison narcotic law, by classes, in each collection district, for the fiscal year ended June 30, 1917.

Districts.	Physicians.	Dentists.	Veterinarians.	Hospitals, etc.	Retail dealers.	Wholesale dealers.	Manufacturers.	Importers.	Educational institutions.	Miscellaneous.	Total.
Alabama [1]	4,181	908	251	.....	1,241	12	6	.....	.....	.....	6,599
Arkansas	2,630	323	201	15	739	11	.....	.....	.....	3	3,922
First California [2]	2,923	1,421	178	97	1,016	24	21	2	6	12	5,700
Sixth California	2,345	926	82	105	736	4	7	.....	.....	27	4,232
Colorado [3]	1,844	562	120	100	736	8	10	.....	4	2	3,386
Connecticut [4]	2,148	977	149	76	959	21	.....	.....	5	15	4,350
Florida	1,184	335	55	21	548	6	1	.....	.....	.....	2,150
Georgia	3,275	757	60	29	971	13	20	1	6	5	5,137
Hawaii	148	34	7	37	26	4	1	.....	2	.....	259
First Illinois	5,612	2,409	270	156	1,764	37	124	.....	13	.....	10,385
Fifth Illinois	652	199	81	10	278	14	.....	.....	.....	.....	1,234
Eighth Illinois	1,879	613	357	34	605	3	3	.....	1	.....	3,495
Thirteenth Illinois	1,219	302	180	7	402	2	1	.....	.....	.....	2,113
Sixth Indiana	3,074	905	471	61	1,169	31	35	8	9	.....	5,763
Seventh Indiana	1,331	297	202	14	473	11	12	.....	.....	.....	2,340
Third Iowa	3,360	1,283	753	200	1,633	22	18	2	1	.....	7,272
Kansas	2,520	850	545	69	1,165	6	4	.....	3	1	5,163
Second Kentucky	1,039	179	134	3	352	15	3	.....	.....	.....	1,725
Fifth Kentucky	864	226	48	20	260	.....	18	2	.....	.....	1,438
Sixth Kentucky	290	72	42	7	108	.....	2	.....	.....	.....	521
Seventh Kentucky	544	114	78	8	103	2	4	.....	.....	.....	853
Eighth Kentucky	507	111	35	8	103	.....	.....	.....	.....	.....	764
Louisiana	1,762	456	63	25	667	11	6	.....	4	1	2,995
Maryland [5]	3,205	951	188	134	999	21	53	.....	12	12	5,575
Third Massachusetts	4,905	2,289	197	167	1,863	34	72	2	9	1	9,539
First Michigan	2,728	889	252	51	1,199	1	27	1	4	.....	5,152
Fourth Michigan	1,380	512	193	63	672	2	10	.....	1	.....	2,833
Minnesota	2,182	1,091	255	118	956	6	17	.....	.....	.....	4,625
First Missouri	3,031	916	137	49	1,076	15	51	.....	5	.....	5,280
Sixth Missouri	3,066	815	265	32	1,317	18	10	5	.....	.....	5,528
Montana [6]	1,540	829	247	57	943	18	.....	.....	1	.....	3,635
Nebraska	1,921	688	343	53	985	6	8	3	6	1	4,014
New Hampshire [7]	2,293	698	246	84	850	4	11	.....	5	.....	4,191
First New Jersey	844	257	57	32	369	2	13	.....	2	1	1,577
Fifth New Jersey	1,911	856	102	74	982	4	26	1	1	32	3,989
New Mexico [8]	721	161	63	92	251	1	.....	.....	.....	.....	1,289
First New York	2,764	1,145	94	.....	1,436	17	26	20	38	.....	5,540
Second New York	269	68	10	2	138	70	50	36	.....	.....	643
Third New York	4,020	1,528	65	80	936	16	11	7	11	48	6,722
Fourteenth New York	2,482	857	149	107	1,065	18	23	.....	.....	5	4,706
Twenty-first New York	1,803	526	184	42	54	11	22	.....	3	.....	3,138
Twenty-eighth New York	2,111	737	174	59	630	12	56	4	4	4	3,791
Fourth North Carolina	1,203	241	46	12	436	4	2	.....	.....	.....	1,944
Fifth North Carolina	1,076	285	58	43	311	27	14	.....	.....	.....	1,814
North and South Dakota	1,177	442	256	23	764	5	.....	.....	.....	.....	2,667
First Ohio	1,748	580	154	35	508	9	28	1	1	7	3,071
Tenth Ohio	1,492	444	237	34	465	7	10	.....	.....	.....	2,689
Eleventh Ohio	1,754	491	145	33	486	10	14	.....	1	.....	2,934
Eighteenth Ohio	2,622	1,051	141	82	839	43	.....	.....	.....	.....	4,778
Oklahoma	2,568	488	271	38	1,254	6	4	.....	.....	.....	4,629
Oregon	1,030	555	65	60	462	6	2	.....	4	1	2,185
First Pennsylvania	4,162	1,448	218	50	1,487	14	100	6	.....	37	7,522
Ninth Pennsylvania	1,158	332	138	19	345	23	15	.....	1	.....	2,031
Twelfth Pennsylvania	1,528	512	120	46	528	1	18	.....	4	2	2,759
Twenty-third Pennsylvania	3,705	1,255	166	168	1,287	17	25	.....	7	13	6,643
South Carolina	1,352	346	92	33	496	10	5	.....	1	.....	2,335
Tennessee	3,443	604	162	47	834	10	25	.....	3	.....	5,128
Third Texas	6,252	959	425	98	2,901	32	14	.....	3	.....	10,684
Second Virginia	1,084	223	35	.....	415	15	15	4	.....	.....	1,791
Sixth Virginia	1,231	279	66	28	329	8	12	2	.....	4	1,959
Washington [9]	1,720	734	117	89	730	4	7	4	.....	1	3,406
West Virginia	1,783	469	262	29	370	9	18	9	1	3	2,953
First Wisconsin	1,467	679	176	60	584	9	13	2	5	.....	2,995
Second Wisconsin	1,209	571	281	49	504	1	6	.....	.....	.....	2,621
Total	133,271	43,060	11,214	3,474	49,603	803	1,129	122	187	238	243,101

[1] Includes Mississippi.
[2] Includes Nevada.
[3] Includes Wyoming.
[4] Includes Rhode Island.
[5] Includes Delaware, District of Columbia, and two counties of Virginia.
[6] Includes Idaho and Utah.
[7] Includes Maine and Vermont.
[8] Includes Arizona.
[9] Includes Alaska.

NOTE.—The above table shows the actual number of persons registered under the Harrison Act during the fiscal year ended June 30, 1917, but does not represent the actual number of special tax stamps issued during that period, which included those to delinquents for a prior period and advance issuance during the fiscal year 1917 for the current year.

Statement of violations of the Harrison narcotic law during the fiscal year ended June 30, 1917, by districts, as reported by collectors of the various districts covering the different classes of registered and unregistered parties.

Districts.	Violations.															Disposition.														
	Registered.								Unregistered.							Total.	Registered.						Unregistered.						Fines.	Compromises.	Tax and penalty assessed.	Tax and penalty collected.
	Physicians.	Dentists.	Veterinarians.	Manufacturers.	Importers.	Wholesale dealers.	Retail dealers.	Miscellaneous.	Physicians.	Dentists.	Veterinarians.	Manufacturers.	Importers.	Wholesale dealers.	Retail dealers.	Miscellaneous.		Convictions.	Acquittals.	Under indictment.	Compromised.	Dropped.	Pending.	Convictions.	Acquittals.	Under indictment.	Compromised.	Dropped.	Pending.				
Alabama[1]	527	171	30			2	309									29	1,068	52	4	4	111	845	23	16	2			10	1	$500.00	$3,175.00	$1,109.97	$1,109.97
Arkansas	156	14	9				37									11	227	1	3		5	201	6	4	1	3		1	2	100.00	325.00	283.86	283.86
First California[2]	259	119	30				45	25									478					478									567.16	567.16
Sixth California	221	89	6			1	36	18								3	374			2	4	344	21					1	2		1,050.00	428.93	422.46
Colorado[3]	107	35	15			1	48	14								13	233			1	5	214		7	2	3	1				586.00	316.89	316.89
Connecticut[4]	298	20	1			1	32	9								5	366	7			2	352		3	1			1		275.00	50.00	409.66	409.66
Florida	133	51	4			1	40	2	1								232			4	4	216	7						1		85.00	302.14	302.14
Georgia	296	61	5			1	89	2								13	467	3		2	3	427	19	6	3	1		1	2	375.00	475.00	221.42	214.92
Hawaii	1															10	11		1					4				6		219.55		33.89	33.89
First Illinois	681	345	44				400									82	1,552				4	1,451	15	8		14		58	2		350.00	2,194.50	2,169.50
Fifth Illinois	88	24	18				2	2									134					134										200.01	200.01
Eighth Illinois	137	32	41			1	53	3								3	270				8	243	16					3			325.00	288.00	288.00
Thirteenth Illinois	50						8									1	59	1				57		1						150.00		55.29	55.29
Sixth Indiana	207	64	59	3			34	7									374				16	358									345.00	515.17	515.17
Seventh Indiana	42	13	8				8										71			2	8	58	3								130.00	121.14	121.14
Third Iowa	124	58	50			1	68	8								4	313			1	3	304	1			4				65.67	350.00	288.61	286.11
Kansas	163	75	95				22									10	365			1		354		2		3		5				530.07	530.07
Second Kentucky	49	10	8				4										71					71										104.01	101.01
Fifth Kentucky	53	6	2			1	9	3								3	77	5		1	5	58	5			3				440.00	510.00	81.54	81.54
Sixth Kentucky	9						4	1								1	15				2	12		1							50.00	17.01	17.01
Seventh Kentucky	55	16	14			1	2	4									92			1		91										45.29	45.29
Eighth Kentucky	69	10	1				26	2								2	110		4	6	20	76	2	1	1						500.00	41.52	41.02
Louisiana	206	89	14	1			25									25	360	1		2		318	14	13		4		3	5			452.91	452.91
Maryland[5]	381	215	40	2			37	7								33	715	26			8	621	27	21				1	11	11.00	230.00	244.17	233.85
Massachusetts	488	306	22		2		45	18								2	883	1		3		876	1		1			1				1,285.56	1,284.06
First Michigan	251	111	6				114							8		6	496				23	459		14						500.00	4,445.00	725.98	715.56
Fourth Michigan	200	53	24	3			23	9									312				9	303									240.00	529.85	528.35
Minnesota	144	115	24	4			18									4	309	1			1	293	10	3						300.00	5.00	201.00	196.50
First Missouri	309	49	18				39		6							31	452	1			3	411		17		2		11	7	315.00	125.00	582.94	582.94
Sixth Missouri	248	91	42			1	72									23	477	2		4		441	7	5		2		14	2			611.07	611.07
Montana[6]	158	13	1				16	8									196				6	190								900.00	277.80	277.80
Nebraska	174	68	84			1	21									14	362	1	1	2		341	3	5	2			7				405.23	405.23
New Hampshire[7]	210	114	45				87	22	34	12	4				8	16	552	3		10	5	458	2	8	1	2		4	59	1,450.00	275.00	721.44	720.94
First New Jersey	90	28	11				19	10	1							15	172				1	148	5	1		4		11		150.00	200.00	193.95	193.74
Fifth New Jersey	232	100	18				35	6								16	407				8	380	3	12				1	3	1,175.00	160.00	541.89	541.89
New Mexico[8]	73	6	4				23	40								39	185					146		29	4				6	25.00		205.76	205.76
First New York	434	246	10			3	60	7									760				5	751	4								470.00	998.90	998.90
Second New York	48	22	3	7	8	21	13	1									128					117	6			2			3			174.39	168.39
Third New York	1,169	337	13	2	1	1	75	20								11	1,629				1	1,617		3	1	6		1		150.00	25.00	2,413.35	2,413.35
Fourteenth New York	214	67	38	2			90	19								26	456	7			1	418	4	18				8		1,600.00	250.00	617.10	617.10
Twenty-first New York	182	40	21	1			24	11								1	280				35	238	6	11						50.00	695.00	339.15	339.15
Twenty-eighth New York	318	89	2				46	17	1		1					14	488			2	6	456	8	4				8	4	435.00	1,585.00	629.29	628.79
Fourth North Carolina	88	19	3				54	9				1				1	175		1		5	155	12					2			65.00	225.80	221.80
Fifth North Carolina	52	6	3			1	35	5									102				5	81	12								70.00	31.81	28.81
North and South Dakota	78	40	26				17	4									165					165										240.69	240.69
First Ohio	77	24	16	3			9	4								7	140				1	131	1	1				5	1		50.00	63.28	63.28
Tenth Ohio	38	16	17	3			7	1								7	89				2	80				2	2	1	2		375.00	100.70	100.70
Eleventh Ohio	145	45	24	1			11	3								12	239	1			2	223	1	3				9			260.00	244.78	244.78
Eighteenth Ohio	90	16	7			1	17	1								2	134				9	123		1		1				150.00	1,510.00	193.52	193.52
Oklahoma	323	49	22				62									24	480	4	1	11	3	437		4		14		4	2			300.00	666.19	666.19
Oregon	22	14					3	4									43				4	39										575.00	60.17	60.17
First Pennsylvania	310	107	35	2		2	43	22								110	631	1		2	1	516	1	32	33	14	1	30		100.00	10.00	942.00	757.21
Ninth Pennsylvania	26	5	1			1	7									1	41	3			3	33	1	1						375.00	30.00	37.50	37.50
Twelfth Pennsylvania	95	50	11	1			15	10									182				14	168									165.00	241.50	241.50
Twenty-third Pennsylvania	155	64	16			2	21	8								3	269	1	1			263	1					1	2	5.00		389.49	389.49
South Carolina	107	15	3			1	31	2								2	163	1	5	2	13	132	8	1	1					50.00	450.00	177.35	177.35
Tennessee	420	47	8	1		1	106	2	1							16	611	8	1	17	8	560		2	6	8		1		2,200.00	230.00	608.53	608.53
Third Texas	823	187	70	2			273	8								45	1,408	17	4	9	11	1,315	7	20	12	8			5	1,225.00	1,319.00	1,381.70	1,381.70
Second Virginia	84	9	3	1		2	15									18	132	1	1	1	1	106	4	1	1	8		8		750.00	50.00	162.96	162.96
Sixth Virginia	106	39	8				21									4	238	5	2	11	3	198	15			4				350.00	75.00	268.93	268.93
Washington[9]	92	45	4				14									22	177			2	9	121	23	11	1	1		9		225.00	1,420.00	215.95	215.56
West Virginia	153	25	16				56	10								14	274	2		3		251	4	1		1		2	10	500.00		117.66	116.66
First Wisconsin	60	36	6				6	6									114				1	106	7								500.00	161.76	161.70
Second Wisconsin	110	64	50	2		1	16	12								1	256	4		5		246				1				250.00		362.18	362.18
Total	12,777	4,290	1,231	41	11	50	2,997	406	44	12	5	1	8		16	752	22,641	160	29	117	407	20,775	315	285	73	116	4	22	139	14,466.22	25,365.00	27,202.20	26,932.60

[1] Includes Mississippi.
[2] Includes Nevada.
[3] Includes Wyoming.
[4] Includes Rhode Island.
[5] Includes Delaware, District of Columbia, and two counties of Virginia.
[6] Includes Idaho and Utah.
[7] Includes Maine and Vermont.
[8] Includes Arizona.
[9] Includes Alaska.

Statement showing the number of arrests, disposition of cases, and other statistics relating to the act of January 17, 1914, regulating the manufacture of smoking opium within the United States, and for other purposes, for the period July 1, 1916, to June 30, 1917.

Cases pending June 30, 1916	86
Number of persons arrested	136
Total	222
Number of persons convicted	41
Number of persons acquitted	16
Number of persons under indictment, or held for grand jury	43
Number of cases dropped (compromised, discharged by United States commissioner, etc.)	92
Number of cases pending (exclusive of those under indictment or held for the grand jury)	30
Total	222
Quantity of smoking opium forfeited ..... pounds	2
Quantity of smoking opium destroyed ..... do	½
Quantity of smoking opium held as evidence in pending cases ..... do	3
Amount of fines imposed upon conviction	$13,875
Amount of fines collected	2,850
Amount collected from compromises	605

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, 31 in charge of territorial divisions, 7 in examination of offices and accounts of collectors of internal revenue, and 1 in assisting an agent in charge of a division on special duty.

The average number of officers of the classes named, employed each month during the fiscal year ended June 30, 1917, was as follows:

Income-tax agents	79
Income-tax inspectors	91
Munitions agents	24
Estate tax agents	1
Cotton-futures attorney	1
Cotton-futures agents	3
Narcotic agents	1
Narcotic inspectors	3

Expenses of revenue agents under section 3152.

Salaries of revenue agents	$101,867.00
Expenses of revenue agents	67,035.05
Total	168,902.05

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

Salaries of agents	$178,471.00
Expenses of agents	76,233.78
Salaries of inspectors	165,784.50
Expenses of inspectors	89,427.87
Total	509,917.15

Expenditures from the appropriation "Collecting cotton-futures tax."

Salary, cotton-futures attorney	$4,000.00
Expenses, cotton-futures attorney	1,781.09
Salaries of agents	7,092.00
Expenses of agents	3,690.19
Total	16,563.28

Expenditures from appropriation for "Restricting sale of opium."

Salary of agent	$2,190.00
Expenses of agent	1,602.64
Salaries of inspectors	1,206.00
Expenses of inspectors	980.83
Total	5,979.47

Expenditures from appropriation "Collecting the tax on legacies, munitions, etc., 1917."

Salaries of agents	$14,123.00
Expenses of agents	9,546.73
Total	23,669.73

Collectors' accounts and offices.

Examination of collectors' accounts made by revenue agents during the year July 1, 1916 to June 30, 1917	152
Transfers of collectors' offices supervised by revenue agents	9

Summary of work performed in the various States by revenue agents July 1, 1916, to June 30, 1917, inclusive.

States and Territories.	Reported for seizure.																	
	Distilleries.	Illicit distilleries.	Gallons of spirits.	Tobacco and cigar factories.	Pounds of tobacco.	Cigars or cigarettes.	Oleomargarine factories.	Pounds oleomargarine.	Pounds of adulterated butter.	Income and corporation tax and penalties reported for assessment.	Ordinary tax and penalty.	Prosecutions recommended.	Persons arrested.	Total value of property reported for seizure.	Munition tax.	Estate tax.	Illicit stills seized and destroyed.	Total taxes and penalties reported for assessment.
Alabama	....	374	.....	....	.....	.....	....	.....	.....	$75,170.10	$14,255.69	403	83	$23,922.00	.....	.....	342	889,425.79
Arkansas	....	1	.....	....	.....	.....	....	153	.....	94,164.41	3,931.35	5	3	142.95	.....	.....	6	98,095.76
Arizona	....	.....	.....	....	.....	.....	....	.....	.....	41,828.09	4,325.65	3	4	.....	.....	.....	.....	46,153.74
California	....	.....	41	....	.....	.....	....	.....	.....	969,302.50	182,509.24	29	6	88.40	.....	.....	.....	1,151,811.74
Colorado	....	.....	.....	....	.....	.....	....	.....	.....	280,053.67	26,931.72	3	1	.....	.....	.....	.....	306,985.39
Connecticut	....	.....	.....	....	.....	.....	....	180	.....	342,045.66	71,138.73	6	2	.....	.....	.....	.....	413,184.39
Delaware	....	.....	.....	....	.....	.....	....	60	.....	639,357.73	564.24	1	.....	6.00	$4,148,973.42	.....	.....	4,788,895.39
Florida	....	3	.....	....	.....	.....	....	.....	.....	124,980.00	13,860.24	15	3	447.00	.....	.....	13	138,840.24
Georgia	....	412	4,069	....	.....	.....	....	.....	.....	76,976.81	22,621.35	585	72	84,738.90	.....	.....	456	99,598.16
Idaho	....	.....	450	....	.....	.....	....	937	900	503,079.76	8,498.53	5	3	1,762.40	.....	.....	.....	511,578.29
Illinois	....	.....	1,257	....	.....	.....	....	10,920	32,100	2,773,955.21	1,543,995.11	69	44	12,274.76	.....	.....	.....	4,317,950.32
Indiana	....	.....	.....	....	.....	.....	....	2,448	.....	441,929.71	21,690.60	1	2	367.20	.....	.....	.....	463,620.31
Iowa	....	.....	.....	....	.....	.....	....	.....	.....	159,300.73	26,189.15	.....	.....	.....	.....	.....	.....	185,489.88
Kansas	....	.....	.....	....	.....	.....	....	.....	.....	93,796.86	11,140.62	.....	.....	.....	.....	.....	.....	104,937.48
Kentucky	3	90	2,187	....	155	.....	....	4,961	.....	48,379.13	399,071.75	258	64	7,222.24	.....	.....	62	447,450.88
Louisiana	....	.....	.....	....	.....	.....	....	.....	.....	211,809.78	12,984.54	.....	.....	.....	.....	.....	.....	224,794.32
Maine	....	.....	.....	....	.....	.....	....	.....	.....	26,540.69	22,673.92	6	22	.....	.....	.....	.....	49,214.61
Maryland	....	.....	905	1	558	136,994	....	310	.....	161,299.54	36,635.89	22	33	2,377.00	91,769.10	.....	.....	289,704.53
Massachusetts	....	.....	.....	....	.....	.....	....	.....	.....	1,231,780.16	38,578.50	.....	.....	.....	.....	.....	.....	1,270,358.66
Michigan	....	.....	635	....	.....	.....	....	.....	3,078	526,738.02	56,006.89	.....	43	1,683.43	.....	.....	.....	582,744.91
Minnesota	....	.....	3	....	.....	.....	....	.....	.....	1,815,138.32	20,605.36	5	7	3.00	.....	.....	.....	1,835,743.68
Mississippi	....	.....	10	....	.....	.....	....	.....	.....	102,052.46	4,739.87	2	14	.....	.....	.....	10	106,792.33
Missouri	....	.....	450	....	.....	.....	....	3,701	900	607,189.05	102,228.09	68	50	2,245.75	.....	.....	.....	709,417.14
Montana	....	.....	.....	....	.....	.....	....	.....	.....	119,241.09	9,606.81	8	.....	.....	.....	.....	.....	128,847.90
Nebraska	....	.....	.....	....	.....	.....	....	.....	.....	122,741.96	5,961.27	.....	.....	.....	.....	.....	.....	128,703.23
Nevada	....	.....	.....	....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Hampshire	....	.....	.....	....	.....	.....	....	.....	.....	2,537.78	1,159.99	.....	.....	.....	.....	.....	.....	3,697.77
New Jersey	....	.....	.....	....	.....	1,092	1	3,263	.....	1,181,799.03	69,562.15	.....	25	1,928.43	.....	.....	.....	1,251,361.18
New Mexico	....	.....	.....	....	.....	.....	....	.....	.....	5,294.32	4,269.17	2	1	.....	.....	.....	.....	9,563.49
New York	....	.....	135,228	....	149	2,867	....	736	926	9,139,638.01	363,381.84	7	75	118,793.41	2,752,413.07	.....	1	12,255,432.92
North Carolina	....	680	872	....	.....	.....	....	.....	.....	45,263.07	7,722.00	317	68	4,169.00	.....	.....	411	52,985.07
North Dakota	....	.....	.....	....	.....	.....	....	.....	.....	10,113.66	7,833.75	.....	.....	.....	.....	.....	.....	17,947.41
Ohio	....	.....	.....	....	.....	.....	....	80	698	947,952.12	57,225.33	721	24	84.25	.....	.....	.....	1,005,177.45

Oklahoma	....	2	29	....	.....	.....	....	.....	.....	263,087.77	24,632.78	3	3	55.00	.....	.....	.....	287,720.55
Oregon	....	.....	.....	....	.....	.....	....	.....	.....	130,905.35	2,781.61	.....	.....	.....	.....	.....	.....	132,786.96
Pennsylvania	....	.....	3,375	1	1,215	40,361	....	837	34,201	3,568,698.40	145,384.31	99	111	18,192.49	5,345,060.67	$916.44	1	9,060,059.82
Rhode Island	....	.....	.....	....	.....	.....	....	.....	.....	261,956.20	5,376.04	12	14	.....	.....	.....	.....	267,332.24
South Carolina	....	203	56	....	.....	.....	....	.....	.....	30,763.94	607.72	94	20	216.00	.....	.....	121	31,371.66
South Dakota	....	.....	.....	....	.....	.....	....	.....	.....	12,061.61	13,159.44	.....	.....	.....	.....	.....	.....	25,221.05
Tennessee	....	191	.....	....	.....	.....	....	.....	.....	58,035.57	25,534.00	251	84	15,237.75	.....	.....	106	83,569.57
Texas	....	.....	.....	....	.....	.....	....	.....	.....	1,572,523.00	30,253.14	131	35	.....	.....	7,267.09	.....	1,610,043.23
Utah	....	.....	.....	....	.....	.....	....	.....	.....	83,380.23	5,069.60	.....	.....	.....	.....	.....	.....	88,449.83
Vermont	....	.....	.....	....	.....	.....	....	.....	.....	21,702.39	79.34	.....	.....	.....	.....	.....	.....	21,781.73
Virginia	1	259	602	....	.....	.....	....	53	.....	117,455.55	26,820.92	243	76	20,871.26	.....	.....	160	144,276.47
Washington	....	.....	.....	....	.....	.....	....	.....	.....	442,916.43	5,247.03	.....	.....	.....	.....	.....	.....	448,163.46
West Virginia	....	17	.....	....	.....	.....	....	.....	.....	78,412.73	4,477.80	133	8	439.00	.....	.....	11	82,890.53
Wisconsin	....	.....	.....	....	.....	.....	....	.....	.....	628,455.21	26,718.09	2	.....	.....	.....	.....	.....	655,173.30
Wyoming	....	.....	.....	....	.....	.....	....	.....	.....	28,264.44	1,447.69	.....	.....	.....	.....	.....	.....	29,712.13
District of Columbia	....	.....	.....	....	.....	.....	....	.....	.....	86,412.90	1,839.63	9	8	12.00	8,118.25	.....	.....	96,370.78
Hawaii	....	.....	.....	....	.....	.....	....	.....	.....	85,583.07	350.00	.....	.....	.....	.....	.....	.....	85,933.07
Alaska	....	.....	.....	....	.....	.....	....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	4	2,232	150,169	2	2,077	181,314	1	28,639	72,803	30,391,164.22	3,491,678.48	3,518	1,008	317,279.62	12,346,334.51	8,183.53	1,700	46,237,360.74

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

	1911	1912	1913	1914	1915	1916	1917	Total.
Illicit distilleries	2,471	2,466	2,375	2,677	3,832	3,286	2,232	19,339
Officers and employees killed					3			3
Officers and employees wounded	2	1	2	1		3	3	12
Persons arrested	529	494	459	504	893	1,314	1,008	5,201

Deputy Collector J. B. Edwards was injured during a raid in Cleburne County, Ala., Dec. 10, 1916.
Possemen F. W. Knight and J. E. Lowe were injured during a raid in Wake County, N. C., July 11, 1916.

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

In accordance with the provisions of the act making an appropriation for such purposes, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted.

Name of agent.	Informers, guides, possemen.	Salaries and expenses of special employees.	Samples for chemical analysis.	Miscellaneous.	Total.
Amen, S. D.		$1,890.16	$14.56	$19.85	$1,924.57
Anderson, W. W.			7.19	2.55	9.74
Barkman, J. S.	$50.00	6,519.22	14.00	100.23	6,683.45
Bender, J. O.	25.00	617.75	4.20	.20	647.15
Boulden, C. E.		2,365.38	13.96	68.93	2,448.27
Bouldin, B. B.	50.00	907.35	40.00	526.61	1,523.96
Boyd, F. L.				3.93	3.93
Brame, S. R.	599.95	12,655.62	1.59	107.73	13,364.89
Byxbee, T. M.		3,523.20	3.00	21.85	3,548.05
Carnes, Allen			11.69	14.38	26.07
Chandler, W. D.	340.02	439.46	4.95	16.66	801.09
Chapin, D. J.		6,727.31	13.13	560.97	7,301.41
Chapman, W. H.		2,530.11	2.90	46.78	2,579.79
Colller, W. H.			4.60		4.60
Donaldson, D. K.		865.04	3.20	1.20	869.44
Drakeford, J. J.		2,642.88	9.81	3.00	2,655.69
Elliott, L. W.			26.90	23.00	49.90
Forbes, E. A.		3,738.71	3.35	372.51	4,114.57
Gantt, D. J.		210.90	12.50	9.85	233.25
Love, R. H.			2.89	2.48	5.37
McCabe, J. A.		620.98			620.98
Miller, L. A.			9.75	20.45	30.20
Nutt, L. G.	1,000.00	33,875.76	56.67	624.74	35,557.17
O'Brien, James					
Porter, D. L.	50.00	1,348.95			1,398.95
Rodgers, J. M.		555.46	.50	20.41	576.37
Sams, R. B.	120.43	2,833.78			2,954.21
Shelley, R. C.		5,041.30			5,041.30
Sinsel, J. W.		4,250.97		69.15	4,320.12
Slusser, H. H.		2,162.88	106.39	53.19	2,322.46
Smith, W. P.	287.02	776.72	39.31	4.87	1,107.92
Stone, T. E.	849.03	8,075.09		39.54	8,963.66
Trowbridge, G. W.		854.24	3.43	5.75	863.42
Vanderford, T. H.	884.10	30,502.91	.90	56.31	31,444.22
Yellowley, E. C.	341.69	18,658.08	3.25	102.26	19,105.28
	4,597.24	155,190.21	414.62	2,899.38	163,101.45
Paid under provisions of Circular No. 99	1,689.14				1,689.14
Transportation requests furnished special employees		726.34			726.34
Total	6,286.38	155,916.55	414.62	2,899.38	165,516.93

Recapitulation of expenditures.

	Number employed.	Amount expended.
Special employees (average per month)	62	$155,916.55
Informers	91	2,233.00
Guides	8	29.00
Possemen	462	2,335.24
Samples purchased		414.62
Miscellaneous expenses		2,899.38
Amount expended under Circular No. 99		1,689.14
Total		165,516.93

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 audited 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 ended June 30, 1917 (including all stamps returned by collectors and reissued, which reissues amounted in number to 16,713,300).

Kind of stamps.	Number.	Value.
Spirits:		
Tax paid	2,981,400	$192,197,346.00
Exportation	496,000	49,140.00
Case	5,562,320	56,232.00
Imported	3,900	
Distillery warehouse	2,652,800	
Special bonded warehouse	113,600	
Special bonded rewarehousing	36,800	
General bonded warehouse	104,000	
General bonded warehouse retransfer		
Rectified	2,887,300	
Wholesale liquor dealers	536,900	
Denatured alcohol	359,600	
Transfer grape brandy	25,300	
Wine, fortified sweet	400	
Exportation fortified wines		
Wine, imitation sparkling	3,000	450.00
Tobacco:		
Tax paid	2,189,063,360	36,222,607.92½
Tin-foil wrappers for tobacco	12,037,108	60,239.54
Snuff, tax paid	293,731,042	2,805,049.96
Exportation tobacco or snuff	48,800	
Cigars:		
Tax paid (large)	195,382,030	24,760,189.35
Tax paid (small)	93,268,040	701,856.30
Exportation	7,200	
Cigarettes:		
Tax paid (large)	2,351,860	136,350.36
Tax paid (small)	2,195,855,860	38,718,812.75
Special tax	952,041	18,712,694.08
Fermented liquors:		
Tax paid	87,734,450	86,574,187.50
Exportation	88,000	
Brewers' permits	12,800	
Oleomargarine:		
Tax paid (colored)	118,800	614,520.00
Tax paid (uncolored book)	2,292,600	249,333.50
Tax paid (uncolored sheet)	5,272,300	400,285.00
Tax paid (1-pound coupons)	10,000	25.00
Exportation	24,000	
Butter:		
Tax paid (adulterated)	4,000	18,400.00
Tax paid (process book)	639,200	68,712.00
Tax paid (process sheet)	435,000	27,075.00
Tax paid (renovated)		
Exportation		

Number and value of internal-revenue stamps issued to collectors during the fiscal year ended June 30, 1917 (including all stamps returned by collectors and reissued, which reissue amounted in number to 16,713,300)—Continued.

Kind of stamps.	Number.	Value.
Mixed flour:		
Tax paid (book)	240,000	$9,600.00
Tax paid (sheet)	323,000	2,435.00
Playing cards	40,505,200	810,104.00
Documentary (act of Oct. 22, 1914)	111,542,111	4,713,262.17
Documentary (act of 1898)	12	12.50
Proprietary (act of Oct. 22, 1914)	49,782,600	605,962.00
Wines, cordials, etc. (acts of Oct. 22, 1914, and Sept. 8, 1916)	32,342,698	6,606,523.75
Order forms for opium	1,556,100	15,561.00
Total	5,331,383,532	415,636,966.68½

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, 1917, amounted to $102,230,205.36; the receipts from special taxes levied under the act of October 22, 1914, amounted to $971,386.80; total collections, $103,201,592.16.

MANUFACTURE OF TOBACCO PRODUCTS, CALENDAR YEAR 1916.

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 1916 was 15,732, the number opened during the year was 4,229, the number closed was 5,385, and the number in operation at the close of the year was 14,576.

The total number of cigarette factories in operation at the beginning of the calendar year 1916 was 367, the number opened during the year was 183, the number closed was 239, and the number in operation at the close of the year was 311.

The total number of cigars made weighing more than 3 pounds per thousand was 7,042,127,401, an increase of 442,939,323 compared with the production for 1915.

The total number of cigars made weighing not more than 3 pounds per thousand was 890,482,790, a decrease of 74,652,397 cigars, as compared with the production for the previous year.

The total number of cigarettes made weighing more than 3 pounds per thousand was 22,192,700, an increase of 6,376,490 over the previous year.

The total number of cigarettes made weighing not more than 3 pounds per thousand was 25,290,293,911, an increase of 7,325,945,639 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 22 pounds; in making 1,000 cigars weighing not more than 3 pounds per thousand, 4.61 pounds; in making 1,000 cigarettes weighing more than 3 pounds per thousand, 4.71 pounds; in making 1,000 cigarettes weighing not more than 3 pounds per thousand, 3.69 pounds.

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

There were in operation at the beginning of the calendar year 1916, 2,285 tobacco and snuff factories. There were opened 589 factories; closed, 722; and in operation at the close of the year, 2,152.

There was a decrease of 877,048 pounds unstemmed leaf, increases of 10,550,670 pounds stemmed leaf, 668,035 pounds scraps, cuttings, and clippings, and 2,321,205 pounds tobacco in process, 408,965 pounds stems, 2,175,289 pounds licorice, 3,485,292 pounds sugar, and 4,031,602 pounds of other materials used in manufacturing tobacco and snuff as compared with the previous year.

There was a total increase of 22,764,010 pounds of materials of all kinds used as compared with the previous year.

There were increases of 14,972,310 pounds of plug, 1,168,706 pounds of twist, 801,357 pounds of fine-cut chewing tobacco, 4,792,949 pounds of smoking tobacco, and 2,071,187 pounds of snuff manufactured as compared with the previous year.

Snuff was manufactured in 18 districts; the district of Tennessee produced 16,732,752 pounds; the fifth district of New Jersey produced 8,888,335 pounds; the first district of Illinois produced 6,309,364 pounds; and the district of Maryland produced 1,670,613 pounds; the aggregate production of the districts named being 33,601,064 pounds, out of a total production amounting to 33,969,594 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.	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
1907	159,745,491	12,257,022	12,457,917	179,172,512	24,175,219	387,808,161
1908	164,712,863	14,476,730	12,086,725	192,229,890	24,035,738	407,541,946
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	11,006,561	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	228,888,866	30,595,640	440,935,721
1915	150,658,608	14,829,376	10,045,001	234,927,827	31,898,407	442,359,219
1916	165,630,918	15,998,082	10,846,358	239,720,776	33,969,594	466,165,728

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.*
1907	7,302,029,811	1,074,083,976	14,984,493	5,255,572,445
1908	6,488,907,269	1,072,512,540	17,668,772	5,742,832,524
1909	6,667,774,915	1,043,023,559	17,794,163	6,818,858,272
1910	6,810,098,416	1,118,135,635	19,374,077	8,644,335,407
1911	7,048,505,033	1,213,832,840	17,058,718	10,469,321,101
1912	7,044,257,235	1,055,191,495	16,600,384	13,167,003,515
1913	7,571,507,834	959,409,161	15,105,776	15,555,692,661
1914	7,174,191,944	1,074,699,103	13,894,359	16,855,626,104
1915	6,599,188,078	965,135,187	15,816,210	17,964,348,272
1916	7,042,127,401	890,482,790	22,192,700	25,290,293,911

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.*
1907	142,554,647	4,971,198	131,238	18,498,212	320,729,538	486,884,833
1908	126,057,483	4,382,765	156,488	20,509,433	331,729,538	483,013,505
1909	132,259,693	4,410,407	156,558	23,558,287	344,325,030	504,709,975
1910	136,462,219	4,654,241	172,994	31,099,325	350,480,900	522,869,679
1911	144,680,920	5,236,325	151,897	38,446,231	346,544,032	535,059,405
1912	145,781,078	3,909,572	150,910	46,966,201	350,549,373	547,357,134
1913	158,755,368	4,230,400	138,534	56,420,334	338,870,673	558,415,299
1914	153,954,271	4,803,186	92,400	62,116,966	333,883,676	554,850,499
1915	141,854,038	4,594,293	92,374	66,699,013	338,448,062	551,687,780
1916	154,949,262	4,118,650	104,488	93,233,755	349,198,684	601,500,351

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 1916 aggregating $411,105.83. The stamps so sold, if used during that year, would cover the tax on 137,035,276, 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.

Cigars reported used for personal consumption.

District.	Number.		District.	Number.	
	1915	1916		1915	1916
Alabama	52,838	52,651	Fifth New Jersey	272,202	375,324
Arkansas	17,309	15,888	New Mexico	15,348	20,878
First California	294,335	321,999	First New York	551,042	572,652
Sixth California	134,562	153,992	Second New York	1,381,655	1,374,736
Colorado	241,763	250,761	Third New York	2,291,446	2,486,838
Connecticut	1,083,378	1,146,669	Fourteenth New York	299,297	293,073
Florida	7,246,562	6,839,199	Twenty-first New York	100,260	123,670
Georgia	119,619	128,577	Twenty-eighth New York	111,008	96,912
Hawaii	2,164	35	Fourth North Carolina	2,240	4,197
First Illinois	3,258,559	2,526,827	Fifth North Carolina	44,717	99,312
Fifth Illinois	183,011	169,027	North and South Dakota	45,932	52,421
Eighth Illinois	285,943	340,794	First Ohio	404,851	492,468
Thirteenth Illinois	59,101	68,369	Tenth Ohio	357,731	313,485
Sixth Indiana	338,679	352,546	Eleventh Ohio	52,350	54,394
Seventh Indiana	77,409	89,530	Eighteenth Ohio	779,099	706,392
Third Iowa	177,114	174,703	Oklahoma	35,960	34,487
Kansas	45,421	39,548	Oregon	66,068	52,263
Second Kentucky	16,959	15,928	First Pennsylvania	2,078,186	2,039,422
Fifth Kentucky	86,361	119,751	Ninth Pennsylvania	921,301	1,013,114
Sixth Kentucky	30,097	25,766	Twelfth Pennsylvania	88,294	102,853
Seventh Kentucky	2,545	3,966	Twenty-third Pennsylvania	237,077	206,750
Eighth Kentucky			South Carolina	4,977	9,417
Louisiana	98,713	148,215	Tennessee	118,551	98,572
Maryland	292,334	286,622	Third Texas	106,415	124,148
Massachusetts	734,816	799,921	Second Virginia	29,931	39,772
First Michigan	418,729	418,645	Sixth Virginia	6,011	5,274
Fourth Michigan	254,605	309,544	Washington	130,894	100,046
Minnesota	156,862	147,865	West Virginia	5,906	3,095
First Missouri	290,027	327,214	First Wisconsin	666,104	722,877
Sixth Missouri	111,767	101,461	Second Wisconsin	203,395	191,077
Montana	133,464	151,080			
Nebraska	107,837	100,531			
New Hampshire	649,878	744,226	Total	28,440,552	28,226,545
First New Jersey	39,561	44,776			

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 1916:

Perique tobacco.

On hand Jan. 1, 1916	492,537	Tax paid	8,930
Grown	114,261	Exported and in bond	76,259
Purchased	354,733	Sold	505,539
		On hand Jan. 1, 1917	370,803
Total	961,531	Total	961,531

Exportation in bond, fiscal year ended June 30, 1917.

MANUFACTURED TOBACCO AND SNUFF.

[Expressed in full pounds.]

Districts.	Quantity unaccounted for July 1, 1916.	Quantity removed for exportation during year.	Quantity actually exported.	Tax paid and returned to factory.	Quantity unaccounted for June 30, 1917.
First California	.....	150	150	.....	.....
Connecticut	275	3,550	3,825	.....	.....
First Illinois	1,573	16,165	15,886	135	1,717
Fifth Kentucky	606	518,934	515,093	.....	4,447
Louisiana	.....	83,412	82,692	.....	720
Maryland	633	13,260	11,297	.....	2,596
First Michigan	437	1,440	1,431	.....	446
First Missouri	80,664	564,016	556,856	60	87,764
Fifth New Jersey	4,842	134,081	132,051	.....	6,872
First New York	.....	54,599	54,599	.....	.....
Second New York	40,497	288,941	226,634	17,554	85,250
Third New York	296,960	1,272,674	1,426,379	50	143,205
Fourth North Carolina	51,524	137,772	176,775	.....	12,541
Fifth North Carolina	44,382	327,406	293,394	.....	78,394
First Ohio	513	15,508	14,675	.....	1,346
First Pennsylvania	.....	3,693	.....	.....	3,693
Ninth Pennsylvania	339,008	446,194	680,684	60,418	44,100
Tennessee	153	445	311	4	283
Second Virginia	240,605	2,414,496	2,482,106	372	172,623
Sixth Virginia	5,050	43,612	48,472	.....	190
West Virginia	13,707	120,001	63,375	.....	70,333
Total	1,121,429	6,460,349	6,786,685	78,593	716,520

CIGARS WEIGHING MORE THAN 3 POUNDS PER THOUSAND.

First California	.....	33,000	18,000	.....	15,000
Louisiana	30,000	47,675	72,650	.....	5,025
Maryland	.....	12,000	10,000	.....	2,000
Fifth New Jersey	.....	76,000	76,000	.....	.....
Second New York	.....	16,500	6,500	.....	10,000
Third New York	.....	15,000	.....	.....	15,000
First Pennsylvania	22,000	9,000	31,000	.....	.....
Ninth Pennsylvania	40,000	70,000	110,000	.....	.....
Twenty-third Pennsylvania	5,700	.....	5,000	.....	700
Second Virginia	61,500	676,400	580,850	.....	157,050
West Virginia	.....	18,000	.....	.....	18,000
Total	159,200	973,575	910,000	.....	222,775

CIGARS WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND.

Fifth New Jersey	.....	9,000	8,000	.....	1,000
Second Virginia	.....	156,000	106,000	.....	50,000
Total	.....	165,000	114,000	.....	51,000

CIGARETTES WEIGHING MORE THAN 3 POUNDS PER THOUSAND.

Second New York	.....	3,500	3,500	.....	.....
Third New York	45,000	134,500	118,750	.....	60,750
Total	45,000	138,000	122,250	.....	60,750

CIGARETTES WEIGHING NOT MORE THAN 3 POUNDS PER THOUSAND.

First California	.....	2,980,000	2,980,000	.....	.....
Louisiana	.....	269,900	250,000	.....	19,900
Massachusetts	.....	28,000	28,000	.....	.....
Fifth New Jersey	311,500	10,644,050	10,905,550	.....	50,000
First New York	.....	125,000	125,000	.....	.....
Second New York	52,463,500	8,534,500	58,720,000	.....	2,278,000
Third New York	224,000	15,929,670	14,268,220	271,600	1,613,850
Fourth North Carolina	.....	51,000	40,000	.....	11,000
Fifth North Carolina	1,440,000	15,878,780	13,376,780	.....	3,942,000
First Pennsylvania	24,500	145,600	170,100	.....	.....
Second Virginia	24,469,000	37,414,300	36,477,900	50,000	25,355,400
Sixth Virginia	1,000,000	377,500	1,377,500	.....	.....
Total	79,932,500	92,378,300	138,719,050	321,600	33,270,150

SUMMARY.

Operations of manufacturers of tobacco and cigars during the calendar year 1916.

Registered manufacturers of tobacco in business at close of year	2,152
Registered as manufacturers for the purpose of buying and selling refuse, scraps, cuttings, and clippings	240
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco	10
Produced perique tobacco	49
Manufacturing plug tobacco exclusively	14
Manufacturing twist tobacco exclusively	21
Manufacturing smoking tobacco exclusively	1,713
Manufacturing snuff exclusively	35
Manufacturing two or more kinds	70
Total	2,152

Quantity of tobacco and snuff manufactured.

	Pounds.
Plug tobacco produced	165,630,918
Twist tobacco produced	15,998,082
Fine-cut chewing tobacco produced	10,846,358
Smoking tobacco produced	239,720,776
Total tobacco produced	432,196,134
Snuff produced	33,969,594
Total	466,165,728

Cigar manufacturers.

Total number cigar manufacturers in business at close of year	14,943
Number manufacturing—	
Large cigars exclusively	14,576
Small cigars exclusively	7
Small cigarettes exclusively	192
Large cigarettes exclusively	1
Large cigars and small cigarettes	17
Large and small cigars and small cigarettes	1
Small cigars and small cigarettes	3
Small cigars, small and large cigarettes	1
Small cigarettes and large cigarettes	95
Large and small cigars	48
Large cigars, small and large cigarettes	2
Total	14,943

Summary of cigar and cigarette manufacture.

Description of manufactures.	Leaf tobacco used in manufacturing.	Average leaf tobacco used per thousand.	Number manufactured.
	Pounds.	*Pounds.*	
Cigars weighing more than 3 pounds per 1,000	164,949,262	22.00	7,042,127,401
Cigars weighing not more than 3 pounds per 1,000	3,900,160	4.61	844,428,690
Cigarettes weighing more than 3 pounds per 1,000	104,489	4.71	22,192,700
Cigarettes weighing not more than 3 pounds per 1,000	84,256,194	3.69	22,979,750,501

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, 1916.

State.	District.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
						Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.				
		In business Jan. 1, 1916.	Opened.	Closed.	In business Jan. 1, 1917.	Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
Alabama		55	6	14	47	64,489	2,735	22,576				4,391,979	
Arkansas		17	2	5	14	30,141	419	19				1,391,966	
California	1	300	54	85	269	840,875	64,283	28,888				43,681,505	
Do	6	108	36	41	103	252,412	23,843	5,606				13,597,227	
Total		408	90	126	372	1,093,287	88,126	34,494				57,278,732	
Colorado		104	27	41	90	313,423	34,990	620				16,505,718	
Connecticut		348	73	168	253	1,834,991	161,912	18,545			1	97,584,044	100
Florida		341	152	167	326	3,429,469	1,751,770	725,965				319,798,005	
Georgia		87	21	32	76	133,608	4,517	102,265				12,692,437	
Hawaii		1			1	1	62	6				3,685	
Illinois	1	983	579	427	1,135	3,380,017	619,394	210,816				208,644,586	
Do	5	109	43	45	107	403,348	4,282	4,438				20,160,577	
Do	8	344	58	108	294	963,171	22,419	3,914				46,699,251	
Do	13	157	102	118	141	308,856	3,543	2,919				14,695,406	
Total		1,593	782	698	1,677	5,055,392	649,638	222,087				290,199,820	
Indiana	6	356	95	133	318	1,339,458	30,698	18,516				65,739,474	
Do	7	103	38	41	100	2,423,739	169,197	16,688				121,540,666	
Total		459	133	174	418	3,763,197	199,895	35,204				187,280,140	
Iowa	3	326	75	96	305	1,625,933	20,643	2,475				74,924,168	
Kansas		143	31	39	135	384,721	5,101	1,487	9			17,650,827	1,700
Kentucky	2	13	9	11	11	37,805	941	2,369				1,999,735	
Do	5	56	14	20	50	555,941	185,750	666				41,710,910	
Do	6	47	18	21	44	98,426	1,718	79				4,642,468	
Do	7	10	3	2	11	50,272	414	3,071				2,965,916	
Do	8	3			3	230	9					7,700	
Total		129	44	54	119	742,674	188,832	6,185				51,326,729	
Louisiana		58	17	20	55	531,045	274,076	9,242				45,383,585	
Maryland		324	65	95	294	2,236,315	333,513	46,504	1,303,267	6,743	212,641	123,777,667	298,724,200
Massachusetts	3	384	95	142	337	3,137,742	604,102	9,359	3		25	194,564,733	11,900
Michigan	1	418	159	204	373	4,811,787	389,065	14,476				244,248,398	
Do	4	292	59	79	272	1,076,232	194,140	38,133				64,709,677	
Total		710	218	283	645	5,888,019	583,205	52,609				308,958,075	
Minnesota		345	70	79	336	1,114,351	94,721	61,129	18			57,300,776	4,000
Missouri	1	322	121	144	299	660,034	44,828	25,285				36,235,252	
Do	6	139	15	37	117	401,903	6,494	660				19,588,096	
Total		461	136	181	416	1,061,937	51,322	25,945				55,823,348	
Montana		143	39	51	131	188,866	27,677	1,851				9,750,692	
Nebraska		136	53	57	132	577,117	11,781	340				26,864,806	
New Hampshire		172	18	35	155	1,445,131	3,919	798				63,597,637	
New Jersey	1	97	26	36	87	714,562	958,378	2,053				93,736,120	
Do	5	384	153	167	370	6,087,685	2,489,298	75,297	3,550	400,000		439,353,235	123,965,720
Total		481	179	203	457	6,802,247	3,447,676	77,350	3,550	400,000		533,089,455	123,965,720
New Mexico		18	5	3	20	20,313	886	775				1,433,382	
New York	1	870	140	230	780	2,800,537	147,561	66,721	135,990	49,500		152,626,056	46,054,100
Do	2	214	58	88	184	1,738,193	806,542	35,391	21,448		338	136,703,320	4,874,090
Do	3	748	192	253	687	6,008,069	2,766,700	363,664	5,503	4,006	8,269	490,302,042	9,124,095
Do	14	608	111	141	578	1,859,440	684,460	73,203	4,144		603	138,685,559	1,247,900
Do	21	398	65	88	375	2,669,880	432,406	10,258				155,735,796	
Do	28	479	80	106	453	943,292	42,315	21,100	2			48,198,631	500
Total		3,317	646	906	3,057	16,019,351	4,879,984	570,337	167,087	53,506	9,210	1,122,251,404	61,300,685
North Carolina	4	4	1	1	4	8,283	824					369,958	
Do	5	13	10	12	11	178,678	217,114	421				20,672,722	
Total		17	11	13	15	186,961	217,938	421				21,042,680	

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, 1916—Continued.

State.	District.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
						Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.				
		In business Jan. 1, 1916.	Opened.	Closed.	In business Jan. 1, 1917.	Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
North and South Dakota		86	18	24	80	241,424	6,666	476				11,700,856	
Ohio	1	313	64	88	289	3,831,429	291,973	15,739				185,098,146	
Do	10	198	46	68	176	3,347,225	15,189	58,197				169,466,397	
Do	11	153	50	53	150	1,647,125	133,640	402,342	146			132,551,306	49,100
Do	18	435	108	170	373	3,643,487	507,608	296,447	1,753			220,926,119	502,735
Total		1,099	268	379	988	12,469,266	948,410	772,725	1,899			708,041,968	551,835
Oklahoma		31	30	29	32	107,826	1,104	295				4,695,105	
Oregon		66	23	30	59	99,905	6,852	4,173				5,165,136	
Pennsylvania	1	898	142	230	810	11,427,466	3,882,595	198,715	261,973	698,939		794,955,165	289,551,040
Do	9	1,187	232	331	1,088	9,948,322	2,622,436	1,052,060	169			701,373,698	52,000
Do	12	174	45	55	164	1,826,559	852,421	4,116				138,131,423	
Do	23	392	75	136	331	5,047,440	318,770	102,504	3,556	144		320,709,202	953,800
Total		2,651	494	752	2,393	28,249,787	7,676,222	1,357,395	265,698	699,083		1,955,169,488	290,556,840
South Carolina		11	3	3	11	170,278	319,025	16,692	41			27,315,733	8,800
Tennessee		32	21	18	35	96,747	3,909	22,375				5,670,533	
Texas	3	69	24	26	67	311,428	19,296	2,026				15,370,003	
Virginia	2	46	6	12	40	2,287,765	192,238	1,786,858	3,387	22,007		347,634,155	7,722,460
Do	6	30	10	15	25	72,034	1,569	16,741	14,250	9,935	2,418	5,024,336	7,581,550
Total		76	16	27	65	2,359,799	193,807	1,803,599	17,637	31,942	2,418	352,658,491	15,304,010
Washington		113	36	51	98	152,438	9,810	9,262				8,076,181	
West Virginia		99	33	49	83	2,317,692	23,897	413	159			135,646,045	53,000
Wisconsin	1	583	212	245	550	1,475,182	109,603	109,935				83,849,078	
Do	2	239	63	70	232	677,109	21,739	10,662				33,902,293	
Total		822	275	315	782	2,152,291	131,342	120,597				117,751,371	
Total, calendar year 1916		15,732	4,229	5,355	14,576	106,418,602	22,979,780	6,138,616	1,759,368	1,191,274	224,295	7,042,127,401	890,482,790
Total, calendar year 1915		16,754	3,506	4,528	15,732	102,912,725	17,999,851	5,364,937	1,781,572	1,634,809	52,824	6,599,188,078	965,135,187
Increase			723	857		3,505,877	4,979,929	773,679			171,471	442,939,323	
Decrease		1,022			1,156				22,204	443,535			74,652,397

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigars	22.00
Average quantity of leaf tobacco used per 1,000 small cigars	4.61

TABLE NO. 2.—CIGARETTES.

Consolidated statement, by districts, showing the number of cigarette factories operated, the quantity of tobacco used, and the number of cigarettes made during the calendar year ended Dec. 31, 1916.

State.	District.	Factories.				Pounds of tobacco used in making cigarettes.						Cigarettes manufactured.	
						Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.				
		In business Jan. 1, 1916.	Opened.	Closed.	In business Jan. 1, 1917.	Unstemmed.	Stemmed.	Scrap.	Unstemmed.	Stemmed.	Scrap.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
California	1	10	3	7	6	215	288		122,988	501,897	4,317	73,730	307,716,325
Do	6	2			2			11	12		57	2,500	21,500
Colorado		1			1				59				19,300
Connecticut		7	3	4	6	23	12	1	1,913	293	30	10,150	507,509
Florida		6	2	1	7				3,966	415	26,473		10,001,659
Georgia		1		1									0
Illinois	1	37	19	25	31	63	320		4,616	2,708	323	48,450	1,890,490
Indiana	6		1		1				1,900				533,800
Louisiana		2			2					87,289	1,908,671		941,571,020
Maryland		2	2	2	2				151		13		43,000
Massachusetts	3	32	9	18	23	1,236	41	52	45,656	852	80,152	98,350	18,664,480
Michigan	1	3	6	6	3	300		6		78	183	30,700	95,000
Missouri	1	1			1					11,539			4,759,190
Do	6	1		1							30		16,000
New Hampshire			1		1				50	40	16		62,000
New Jersey	1	2	1	1	2					33	83		37,160
Do	5	10	3	4	9	350			1,261,610	3,283,831	61,892	70,250	1,786,824,050
New York	1	33	24	31	26				1,964,916	3,933,097	274,490		2,314,790,410
Do	2	57	16	27	46	13,691		5,235	2,244,811	3,974,584	128,547	3,780,565	2,518,949,292
Do	3	96	64	70	90	72,539	789	451	7,891,481	7,882	4,025	17,309,705	2,914,111,701
Do	14	13	6	10	9	426			1,610	408	70	73,900	682,250
Do	28	1			1				109				28,200
North Carolina	4	2			2				772,840	9,035,054			3,940,802,700
Do	5	1	2	1	2	9			3,113,862	13,439,813		380	6,802,665,240
Ohio	1	1	1	2					24				1,000
Oregon		1		1									0
Pennsylvania	1	34	19	26	27	3,195	65	137	277,930	1,258	1,779	688,520	88,877,070
Texas	3	2	0		2				92		8		35,860

Virginia	2	5	1	1	5				1,694,484	7,164,305	344,037		3,626,933,505
Do	6	2	0	0	2				26,885		1		9,517,200
Washington		2	0	0	2			57		499		5,500	137,000
Total		367	183	239	311	92,947	1,515	5,950	19,431,965	41,445,875	2,835,199	22,192,700	25,290,293,911
Calendar year 1915		381	137	151	367	85,163	862	3,465	15,502,448	28,792,028	1,925,911	15,816,210	17,964,348,272
Increase			46	88		6,884	653	2,485	3,929,517	12,653,847	909,288	6,376,490	7,325,945,639
Decrease		14			56								

	Pounds.
Average quantity of leaf tobacco used per 1,000 large cigarettes	4.71
Average quantity of leaf tobacco used per 1,000 small cigarettes	3.69

TABLE NO. 3.—TOBACCO—MATERIAL ACCOUNT.

Detailed statement of the number of tobacco factories in each district and State, and the aggregate quantity of leaf tobacco and other materials used during the calendar year ended Dec. 31, 1916.

State.	District.	Number of factories.				Materials used in manufacturing tobacco.								
		In business Jan. 1, 1916.	Opened.	Closed.	In business Jan. 1, 1917.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
						Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Arkansas		2		1	1			425						425
California	1	28	6	6	28	52,469	3,672	67,211	1,255	9,231	2,609	828	8,626	145,901
Do	6	14	4	2	16	759	483	18,074						19,316
Total		42	10	8	44	53,228	4,155	85,285	1,255	9,231	2,609	828	8,626	165,217
Colorado		18	3	2	19	100		51,608						51,708
Connecticut		45	13	18	40	60,165	891	45,318	473	26,116	7	6	15	132,991
Florida		15	3	4	14	3,079	533	14,706						18,318
Georgia		2			2			1,778	2,431				1,297	5,506
Illinois	1	185	48	56	177	11,936,445	6,928,763	1,417,346	474,344	2,604,394	1,323,326	3,372,183	4,359,200	32,416,001
Do	5	25	5	4	26	4,216		51,040						55,256
Do	8	79	16	23	72	173,664	30,605	223,069	82		48,744	21,191	8,469	505,824
Do	13	14	4	7	11	25,527	318	20,014						45,859
Total		303	73	90	286	12,139,852	6,959,686	1,711,469	474,426	2,604,394	1,372,070	3,393,374	4,367,669	33,022,940
Indiana	6	68	13	16	65	27,908	1,524	190,954		1,392		5,167	4,538	231,483
Do	7	16	1	2	15	504,853	173	28,993	4,215	1,660	855	459	220	541,428
Total		84	14	18	80	532,761	1,697	219,947	4,215	3,052	855	5,626	4,758	772,911
Iowa	3	91	12	27	76	394,098	3,343	346,284	43	47,782	10,374	96,169	34,823	932,916
Kansas		39	3	5	37	135	24	53,982						54,141
Kentucky	2	22	3	3	22	2,841,851	4,161	19,717	36,430		70,837	70,579	20,132	3,063,707
Do	5	29	7	11	25	12,401,393	12,258,803	428,519	29,051	242,171	4,219,861	4,049,956	2,492,989	36,122,743
Do	6	7		2	5	1,690,042	7,059	407,640	2,571	86,867	105,562	231,151	206,707	2,737,599
Do	7	4	1	1	4	2,867		2,325			300	500		5,992
Do	8	3	4	2	5	28,047					840	910	169	29,966
Total		65	15	19	61	16,964,200	12,270,023	858,201	68,052	329,038	4,397,400	4,353,096	2,719,997	41,960,007

Louisiana		67	1	18	50	1,166,926	1,265,187	134,693		104,533	156,587	254,031	171,032	3,252,989
Maryland		17	5	6	16	5,699,902	1,876,096	328,767	1,895	1,554,694	536,746	1,237,002	682,900	11,918,002
Massachusetts		41	11	15	37	342,001	1,522	47,697	18,251	44,615			160	454,246
Michigan	1	60	11	16	55	8,981,676	5,382,790	1,304,574	95,677	21,631	2,371,517	4,028,052	2,381,018	24,566,935
Do	4	38	7	11	34	621	507	60,824		283				62,235
Total		98	18	27	89	8,982,297	5,383,297	1,365,398	95,677	21,914	2,371,517	4,028,052	2,381,018	24,629,170
Minnesota		71	8	13	66	1,258	597	195,093						196,948
Missouri	1	19	4	4	19	6,884,760	35,167,168	518,572	29,843	14,369	13,424,892	9,766,723	5,150,454	70,956,781
Do	6	18	4	5	17	61,379	275	18,632	1,770	2,950	409	1,459	408	87,282
Total		37	8	9	36	6,946,139	35,167,443	537,204	31,613	17,319	13,425,301	9,768,182	5,150,862	71,044,063
Montana		27	6	12	21			12,050						12,050
Nebraska		36	7	10	33	753		73,246						73,999
New Hampshire		9	2	1	10	2,746		7,727						10,473
New Jersey	1	7		2	5	13,310		4,265						17,575
Do	5	36	17	14	39	13,162,269	11,426,242	1,674,019	258,473	6,438,523	4,796,354	6,171,289	1,395,517	45,322,686
Total		43	17	16	44	13,175,579	11,426,242	1,678,284	258,473	6,438,523	4,796,354	6,171,289	1,395,517	45,340,261
New Mexico		5	1	1	5	4,805		2,586						7,391
New York	1	48	31	23	56	66,102	546	874,689	25,997	6,171			34	973,539
Do	2	100	37	36	101	4,602,647	657,816	42,698	4,326	143,999	754,824	26,468	114,041	6,346,819
Do	3	101	67	77	91	554,379	38,561	2,031,200	99,005	20,234	341	9	367	2,744,096
Do	14	47	9	16	40	886,380	5,007	106,427	735	50,645	17,266	131,337	36,357	1,234,154
Do	21	101	17	22	96	317,194	5,857	911,262	1,245	28,815	4,694	17,302	16,874	1,303,243
Do	28	65	15	17	63	83,237	1,079	504,307	12,844	9,761	14,828	78,139	12,346	716,541
Total		462	176	191	447	6,509,939	708,866	4,470,583	144,152	259,625	791,953	253,255	180,019	13,318,392
North Carolina	4	4	2		6	27,444,773	415,227	849,361	324,324	978,482	77,574	141,137	331,696	30,562,574
Do	5	25	1	1	25	51,417,928	20,728,657	2,433,996	249,974	23,143	10,409,107	10,168,677	7,781,720	103,213,202
Total		29	3	1	31	78,862,701	21,143,884	3,283,357	574,298	1,001,625	10,486,681	10,309,814	8,113,416	133,775,776
North and South Dakota		7			7			7,788						7,788
Ohio	1	43	20	19	44	354,991	11,499,925	7,537,722	13,930	556,357	1,508,423	7,128,691	3,986,186	32,586,225
Do	10	20	4	7	17	1,565,999	3,824,305	2,228,019	45	267,438	1,243,653	1,968,815	578,782	11,677,056
Do	11	9	2	5	6	203		7,811						8,014
Do	18	76	25	21	80	2,546		424,164	714		4			427,428
Total		148	51	52	147	1,923,739	15,324,230	10,197,716	14,689	823,795	2,752,080	9,097,506	4,564,968	44,698,723
Oklahoma		5	2	5	2	100		895						995
Oregon		14	2	4	12	362		11,764					636	12,762

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, 1916.

State.	District.	Number of factories.				Materials used in manufacturing tobacco.								
		In business Jan. 1, 1916.	Opened.	Closed.	In business Jan. 1, 1917.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
						Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Pennsylvania	1	105	41	42	104	703,404	3,379	583,756	8,150	46,890	21,575	69,214	22,002	1,458,370
Do	9	89	18	23	84	1,085,807	115,774	481,884	130,180	17,431	9,338	12,668	4,827	1,857,909
Do	12	25	11	11	25	3,137,045	25,323	35,378		300	106,063	223,932	296,302	3,824,433
Do	23	37	8	10	35	10,089	3,490	119,469	19,980		8		4,431	157,467
Total		256	78	86	248	4,936,345	147,966	1,220,487	158,310	64,621	136,984	305,814	327,652	7,298,179
South Carolina		1			1			32,455				120	100	32,675
Tennessee		27	4	10	21	9,221,917	296,279	229,551	11,841,646	1,006,728	155,920	56,870	100,268	22,909,179
Texas	3	17	5	3	19	88,219		35,943	468			845		125,475
Virginia	2	22	1		23	3,769,344	8,102,394	580,199	2,698	679,669	1,106,333	2,156,824	1,473,831	17,871,292
Do	6	16	5	2	19	1,984,986	97,185	8,415	22,877	20,000	198,378	103,819	180,188	2,615,848
Total		38	6	2	42	5,754,330	8,199,579	588,614	25,575	699,669	1,304,711	2,260,643	1,654,019	20,487,140
Washington		19	6	8	17	71		10,776						10,847
West Virginia		17	2	6	13	2,017	2,110,839	3,877,939			581,488	396,753	2,004,404	8,973,440
Wisconsin	1	53	18	25	46	5,302,341	150	60,142	1,248	716,940	145,256	12,423	269,132	6,507,632
Do	2	35	6	9	32	63	767	259,248			5	7	36	260,126
Total		88	24	34	78	5,302,404	917	319,390	1,248	716,940	145,261	12,430	269,168	6,767,758
Total, calendar year 1916		2,285	589	722	2,152	179,072,168	122,293,296	32,959,006	13,717,190	15,774,214	43,424,898	52,001,705	34,133,324	492,475,801
Total, calendar year 1915		2,432	444	591	2,285	179,949,216	111,742,626	31,390,971	11,395,985	15,365,249	41,249,609	48,516,413	30,101,722	469,711,791
Increase			145	131			10,550,670	668,035	2,321,205	408,965	2,175,289	3,485,292	4,031,602	22,764,010
Decrease		147			133	877,048								

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, 1916, together with a statement of the quantity of manufactured tobacco on hand at the commencement and at the close of the year, the quantity to be accounted for, the quantity removed in bond for export, the total sales reported, and the amount of taxes paid.

State.	District.	Tobacco manufactured.											
		Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1916.	Total to be accounted for.	On hand Jan. 1, 1917.	Exported in bond.	Tax paid during 1916.	Value of stamps used.
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Arkansas					425		425		425			425	$34.00
California	1	4,215			128,106		132,321	786	133,107	1,319		131,788	10,543.04
Do	6		100		18,960		19,060	1	19,061	379		18,682	1,494.56
Total		4,215	100		147,066		151,381	787	152,168	1,698		150,470	12,037.60
Colorado					53,609		53,609	77	53,677			53,677	4,294.16
Connecticut					108,192		108,192	3,623	111,815	1,236	6,516	104,063	8,325.04
Florida					17,333		17,333		17,333			17,333	1,386.64
Georgia					5,468		5,468	922	6,390	675		5,715	457.20
Illinois	1		6,637	4,143,313	21,784,355	6,309,364	32,243,669	279,059	32,522,728	1,434	13,955	32,507,339	2,600,587.12
Do	5				54,482		54,482		54,482			54,482	4,358.56
Do	8	202,287	43,892		229,840		476,019	15,780	491,799	7,606	5,000	479,193	38,335.44
Do	13		17,200		21,558		38,758		38,758	5,850		32,908	2,632.64
Total		202,287	67,729	4,143,313	22,090,235	6,309,364	32,812,928	294,839	33,107,767	14,890	18,955	33,073,422	2,645,913.76
Indiana	6		625		228,951		229,576	2,880	232,456	3,051		229,405	18,352.40
Do	7		391,014		42,773	3,836	437,623	100,670	538,293	98,366		439,927	35,194.16
Total			391,639		271,724	3,836	667,199	103,550	770,749	101,417		669,332	53,546.56
Iowa	3			30,414	885,308		915,722	15,125	930,847	15,094		915,753	73,260.24
Kansas					54,097		54,097		54,097			54,097	4,327.76
Kentucky	2	441,787	1,708,230	3,510	203,166		2,356,693	790,628	3,147,321	537,383		2,609,938	208,795.04
Do	5	17,233,300	1,002,187		18,098,725		36,334,212	1,103,889	37,438,101	1,013,631	26,482	36,397,988	2,911,839.04
Do	6	15,931	896,983	53,333	1,562,037	201	2,528,485	122,941	2,651,426	65,653		2,585,773	206,861.84
Do	7		2,200		2,310		4,510	1,020	5,530	1,960		3,570	285.60
Do	8		22,077				23,077	6,200	29,277	10,532		18,745	1,499.60
Total		17,691,018	3,632,677	56,843	20,866,203	201	41,246,477	2,024,678	43,271,655	1,629,159	26,482	41,616,014	3,329,281.12

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, 1916, together with a statement of the quantity of manufactured tobacco on hand at the commencement and at the close of the year, the quantity to be accounted for, the quantity removed in bond for export, the total sales reported, and the amount of taxes paid—Continued.

State.	District.	Tobacco manufactured.											
		Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total manufactured.	On hand Jan. 1, 1916.	Total to be accounted for.	On hand Jan. 1, 1917.	Exported in bond.	Tax paid during 1916.	Value of stamps used.
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Louisiana			178,199		3,242,245	7,747	3,428,191	17,141	3,445,332	14,208	2,790	3,428,334	$274,266.72
Maryland					9,390,235	1,670,613	11,060,848	739	11,061,587	922	21,190	11,039,475	883,158.00
Massachusetts	3				230,265	202,002	432,267	4,439	436,706	2,672		434,034	34,722.72
Michigan	1	5,587,641	96,565	1,903,131	14,591,871	85,056	22,264,264	281,173	22,545,437	189,020	1,335	22,355,082	1,788,406.56
Do	4				62,175	1,694	63,869	146	64,015	54		63,961	5,116.88
Total		5,587,641	96,565	1,903,131	14,654,046	86,750	22,328,133	281,319	22,609,452	189,074	1,335	22,419,043	1,793,523.44
Minnesota					200,245		200,245	1,467	201,712	533		201,179	16,094.32
Missouri	1	62,864,806	8,630,431		1,849,048	2,045	73,346,330	2,054,605	75,400,935	1,099,878	469,533	73,831,524	5,906,521.92
Do	6		20,568		55,892	234	76,694	6,698	83,392	4,100		79,292	6,343.36
Total		62,864,806	8,650,999		1,904,940	2,279	73,423,024	2,061,303	75,484,327	1,103,978	469,533	73,910,816	5,912,865.28
Montana					12,015		12,015	1	12,016	45		11,971	957.68
Nebraska					74,842		74,842	1,322	76,164	1,582		74,582	5,966.56
New Hampshire					9,398		9,398		9,398			9,398	751.84
New Jersey	1				16,109		16,109	3,491	19,600	2,850		16,750	1,340.00
Do	5	12,836,060		3,104,268	18,560,568	8,888,335	43,389,231	1,296,654	44,685,885	1,076,454	126,975	43,482,456	3,478,596.48
Total		12,836,060		3,104,268	18,576,677	8,888,335	43,405,340	1,300,145	44,705,485	1,079,304	126,975	43,499,206	3,479,936.48
New Mexico					6,336		6,336		6,336			6,336	506.88
New York	1	8,008	761		908,129		916,898	19,547	936,445	9,262	54,599	872,584	69,806.72
Do	2			1,218,163	4,832,127		6,050,290	17,924	6,068,214	22,564	68,371	5,977,279	478,182.32
Do	3		244	8,227	2,469,114	17,964	2,495,549	39,785	2,535,334	11,499	2,239,083	284,752	22,780.16
Do	14			114,284	1,041,994		1,156,278	2,787	1,159,065	966		1,158,099	92,647.92
Do	21			263,520	1,002,908		1,266,428	53,117	1,319,545	10,576		1,308,969	104,717.52
Do	28				668,680	13,881	682,561	1,958	684,519	569		683,950	54,716.00
Total		8,008	1,005	1,604,194	10,922,952	31,845	12,568,004	135,118	12,703,122	55,436	2,362,053	10,285,633	822,850.64
North Carolina	4				24,428,084		24,428,084	11,000	24,439,084	1,300	160,585	24,277,199	1,942,175.92
Do	5	57,660,691	14,430		35,234,080		92,909,201	4,126,375	97,035,576	3,055,511	282,705	93,697,360	7,495,788.80
Total		57,660,691	14,430		59,662,164		117,337,285	4,137,375	121,474,660	3,056,811	443,290	117,974,559	9,437,964.72
North and South Dakota					7,788		7,788		7,788			7,788	623.04
Ohio	1	649,500	93,303		32,109,704	46	32,852,553	549,532	33,402,085	61,283	5,391	33,335,411	2,666,832.88
Do	10				11,220,562		11,220,562	89,938	11,310,500	63,896		11,246,604	899,728.32
Do	11				8,114		8,114		8,114			8,114	649.12
Do	18			100	405,252	665	406,017		406,017			406,017	32,481.36
Total		649,500	93,303	100	43,743,632	711	44,487,246	639,470	45,126,716	125,179	5,391	44,996,146	3,599,691.68
Oklahoma					970		970	667	1,637			1,637	130.96
Oregon					12,639		12,639	59	12,698	265		12,433	994.64
Pennsylvania	1				1,388,004		1,388,004	2,606	1,390,610	2,663	3,693	1,384,254	110,740.32
Do	9				1,625,010	3,540	1,628,550	22,791	1,651,341	22,657	1,105,808	522,876	41,830.08
Do	12			3,357	3,545,046		3,548,403	104,715	3,653,118	58,424		3,594,694	287,575.52
Do	23			738	164,950		165,688	617	166,305	1,233		165,072	13,205.76
Total				4,095	6,723,010	3,540	6,730,645	130,729	6,861,374	84,977	1,109,501	5,666,896	453,351.68
South Carolina					32,606		32,606	541	33,147	464		32,683	2,614.64
Tennesee		477,117	2,788,784		306,862	16,732,752	20,305,515	579,526	20,885,041	318,874	1,233	20,564,934	1,645,194.72
Texas	3		24,823		82,101		106,924	50	106,974			106,974	8,557.92
Virginia	2	5,578,257	49,327		11,594,607		17,222,191	538,960	17,761,151	448,458	1,416,156	15,896,537	1,271,722.96
Do	6	2,071,318	556		77,384		2,149,258	381,453	2,530,711	349,100	47,270	2,134,341	170,747.28
Total		7,649,575	49,883		11,671,991		19,371,449	920,413	20,291,862	797,558	1,463,426	18,030,878	1,442,470.24
Washington					10,748		10,748	25	10,773			10,773	861.84
West Virginia			5,036		8,421,817		8,426,853	224,906	8,651,759	172,483	63,375	8,415,901	673,272.08
Wisconsin	1		2,910		6,077,004	29,619	6,109,533	1,589	6,111,122	814		6,110,308	488,824.64
Do	2				243,562		243,562	3,099	246,661	1,357		245,304	19,624.32
Total			2,910		6,320,566	29,619	6,353,095	4,688	6,357,783	2,171		6,355,612	508,448.96
Total, calendar year 1916		165,630,918	15,998,082	10,846,358	239,720,776	33,969,594	466,165,728	12,885,044	479,050,772	8,770,705	6,122,045	464,158,022	37,132,641.76
Total, calendar year 1915		150,658,608	14,829,376	10,045,001	234,927,827	31,898,407	442,359,219	15,924,297	458,283,516	12,889,353	4,311,819	441,082,344	35,286,587.52
Increase		14,972,310	1,168,706	801,357	4,792,949	2,071,187	23,806,509		20,767,256		1,810,226	23,075,678	1,846,054.24
Decrease								3,039,253		4,118,648			

OPIUM.

Upon opium manufactured for smoking purposes there was collected during the fiscal year ended June 30, 1917, tax amounting to $254.50, an increase of $79.50 compared with the collections for the previous fiscal year.

Inasmuch as the tax on opium manufactured for smoking purposes imposed by the act of January 17, 1914, is $300 per pound, and as that act required of such manufacturers a bond of not less than $100,000, no one has been engaged legally in this business.

The collections above noted were by assessment and not from the sale of stamps, and resulted from the discovery of violations of law in illicit manufacture.

Respectfully,

W. H. OSBORN,
Commissioner of Internal Revenue.

Hon. WILLIAM G. MCADOO,
Secretary of the Treasury.

TABLES ACCOMPANYING THE REPORT.

A.—*Table showing the receipts from each specific source of internal revenue in each collection district for the fiscal year ended June 30, 1917.*

DISTRICTS.	DISTILLED SPIRITS.												
	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Still wines, champagne, liqueurs, cordials, etc., domestic and imported (acts Oct. 22, 1914, as extended, and Sept. 8, 1916).	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms, for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Grape brandy used in fortification of sweet wines.	Total collections on distilled spirits.
Alabama		$46,206.05	$225.00		$46.20	$18,923.79	$1,929.18	$75.00	$60.00				$67,465.22
Arkansas	$12,002.35	17,303.60				2,894.78							32,200.73
1st California	959,055.12	5,526,006.28	9,125.00	$6,200.00	1,314,445.20	281,048.39	54,795.42	83.33	80.00	$637.50	$1,712.00	$287,870.22	8,441,058.46
6th California	66,266.07	500,201.24	741.67	600.00	212,265.05	47,856.51	12,812.50	45.83	40.00	81.20	34.00	85,579.81	926,523.88
Colorado	342.87		308.33		9,699.51	20,206.25	4,170.84						34,727.80
Connecticut	16,745.54	149,414.01	4,633.35	3,200.00	39,300.38	125,790.07	13,479.19			.60			352,563.14
Florida		23,788.49	1,350.00	1,000.00	5,526.35	15,777.80	4,183.35						51,625.99
Georgia						10,636.48	725.00	45.83	10.00				11,417.31
Hawaii		49,846.06	500.00		48,172.38	6,346.96	6,075.01						110,940.41
1st Illinois	724,433.84	1,010,553.06	10,229.24	13,800.00	314,527.49	328,724.78	39,343.99	87.50	60.00	.60	106.00		2,441,866.50
5th Illinois		33,795,762.65	750.00	1,600.00	8,912.96	28,053.14	6,079.18	50.00	20.00	14,617.50	14,374.40		33,870,219.83
8th Illinois		7,452,343.89	341.67		6,911.72	33,649.38	2,537.56			5,239.40	11,512.00		7,512,535.62
13th Illinois	34.80		1,162.50		6,060.98	57,799.73	3,166.69						68,224.70
6th Indiana	5,024.53	11,769,643.41	608.34	2,000.00	14,808.28	96,552.69	6,941.66	37.50	50.00	1,247.80	8,828.00		11,905,742.21
7th Indiana	2,165.68	17,586,390.84	700.00		4,197.34	46,397.66	3,612.50			5,287.10	1,176.00		17,649,927.12
3d Iowa			500.00		1,615.10	26,888.41	2,983.34						31,986.85
Kansas			150.00			3,983.75	150.00						4,283.75
2d Kentucky	475.51	4,789,021.04	300.00	600.00	1,076.31	7,422.45	2,645.85			3,630.60	39,330.00		4,844,501.76
5th Kentucky	212,103.11	20,122,040.98	900.00	5,783.34	15,088.51	21,679.69	8,466.76	45.84	100.00	1,944.40	179,898.00		20,568,050.63
6th Kentucky		5,317,840.57		983.34	2,857.55	13,788.84	1,933.35			776.60	34,552.00		5,372,732.25
7th Kentucky	1,071.94	6,116,683.64	866.67		1,319.15	6,914.58	3,704.17			2,979.10	83,094.00		6,216,633.25
8th Kentucky	1,190.66	3,216,315.82		200.00	4.99	2,581.74	350.00			9.40	39,026.00		3,259,678.61
Louisiana		8,785,765.99	1,550.00	1,000.00	138,385.55	69,528.09	9,804.19	8.34	40.00	3,645.55	3,428.00		9,009,727.71
Maryland	46,465.54	6,370,704.33	6,066.69	7,166.67	30,675.31	93,768.13	15,575.14	37.50	20.00	2,628.60			6,582,535.91
3d Massachusetts	160.60	2,552,350.01	10,687.54	9,433.34	135,702.03	105,340.67	31,008.56	8.34	20.00	3,189.80	520.00		2,848,420.89
1st Michigan		1,062,004.20	941.67	1,200.00	42,437.80	96,657.24	7,154.16						1,210,395.07
4th Michigan	385.77		200.00	400.00	10,073.55	42,266.18	6,887.59						60,213.09
Minnesota			3,450.00	3,400.00	50,044.49	84,924.09	15,354.17						157,172.75
1st Missouri	23,226.72	184,533.48	4,037.52	4,400.00	134,300.36	95,420.94	11,254.19	41.67	60.00		116.00		457,390.88
6th Missouri	32,066.32	1,003,967.33	1,658.34	1,800.00	24,145.10	53,253.29	13,583.47				3,636.00		1,134,109.86
Montana		47,604.28	737.50	400.00	23,676.97	67,170.91	10,400.01						149,989.67
Nebraska		2,739,806.74	150.00	200.00	15,783.12	11,690.65	2,854.18			90.20	3,786.00		2,774,360.99
New Hampshire		542.63	950.00		8,072.83	37,707.40	7,795.86						55,068.72
1st New Jersey	8,781.54	13,150.91	758.33	900.00	17,609.68	43,226.94	4,125.00						88,552.40
5th New Jersey	113,117.84	5,648.45	4,312.50	2,616.67	50,968.31	182,325.68	15,437.51						374,426.96
New Mexico	356.49		225.01		13,286.31	27,411.89	4,754.22						46,033.92
1st New York		3,317,138.21	6,362.51	3,000.00	67,889.53	180,140.05	22,362.49	29.17	20.00	605.80			3,597,547.75
2d New York	1,114,727.79	2.38	6,829.17	11,600.00	1,284,786.61	33,859.43	44,425.00			274.40			2,496,504.78
3d New York		.50	10,037.49	3,766.67	254,971.62	113,766.73	40,087.50	95.83	60.00				422,786.34
14th New York	4,587.44	3,106,803.94	1,925.00	1,200.00	32,902.97	168,557.07	14,996.69	16.67	40.00	12.30	2,340.00		3,333,382.08
21st New York	15,507.80	1,873,903.29	2,537.49	1,000.00	21,643.95	81,386.61	9,137.50			1,302.70	242.00		2,006,661.34
28th New York	45,402.72	1,936.38	3,104.16	3,800.00	246,613.19	130,140.80	14,104.17					10,462.59	455,564.01
4th North Carolina	64.41				1,469.95	5,686.84	100.00						7,321.20
5th North Carolina			300.00		355.45	4,135.63							4,791.08
N. and S. Dakota			150.00		2,419.15	11,095.95	1,667.05						15,332.15
1st Ohio	238,794.16	11,446,343.15	2,108.33	6,300.00	47,351.73	49,705.21	12,749.99	175.00	400.00	936.40	44,914.00		11,849,777.97
10th Ohio	131,271.58		850.01	400.00	88,583.12	35,145.65	3,975.01					276.27	260,501.64
11th Ohio		15,515.28	512.50	1,283.34	8,896.32	30,871.52	3,654.22						60,733.18
18th Ohio	29,504.66	138,789.44	1,400.01	2,900.00	75,291.18	96,289.62	13,808.33	41.67	20.00				358,044.91
Oklahoma						10,962.55	1,287.50						12,250.05
Oregon		165,993.19	300.00		247.60	8,535.43	495.83						175,572.05
1st Pennsylvania	72,199.05	3,775,649.70	6,337.51	9,800.00	66,956.00	158,201.09	17,062.51			506.40	1,468.00		4,108,180.26
9th Pennsylvania	1,263.35	402,650.46	1,308.34	850.00	4,233.67	29,504.18	3,225.00				376.00		443,411.00
12th Pennsylvania	35.53	162,153.07	1,550.00	1,400.00	12,716.83	103,404.36	6,274.99				1,480.00		289,014.78
23d Pennsylvania	88,858.55	9,002,619.89	3,408.34	6,024.99	72,784.73	131,837.80	25,391.67	41.67	20.00	186.60	81,004.00		9,412,178.24
South Carolina		143.55				9,753.21							9,896.76
Tennessee	14,577.20	34,346.11	1,150.03	1,400.00	2,966.24	15,789.86	4,125.04						74,354.48
3d Texas		8,968.08	1,041.66	600.00	37,178.80	67,503.89	7,833.34						123,125.77
2d Virginia	135.22	76,744.91	250.00	400.00	61,416.44	7,217.13	1,420.83			37.00			147,621.53
6th Virginia	49,091.07	199,350.43	950.00		1,337.52	4,863.84	1,194.57	150.00	180.00				257,117.43
Washington	4,043.05	202.73	287.52	200.00	2,104.31	22,326.71	562.52						29,726.84
West Virginia		185,788.68				8,130.25					822.00		194,740.93
1st Wisconsin		2,925,750.85	4,162.49	4,000.00	51,572.89	159,464.67	9,966.67				406.00		3,155,323.57
2d Wisconsin			200.00	200.00	9,388.37	74,384.40	2,379.18						86,551.95
Total	4,035,536.42	177,096,234.20	126,179.43	129,008.36	5,164,075.03	3,967,270.45	598,361.39	1,116.69	1,300.00	49,867.55	558,180.40	384,188.89	192,111,318.81

For statements showing internal-revenue tax upon products from Porto Rico and Philippine Islands, see pages 39 and 40 of this report.

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

DISTRICTS.	TOBACCO.													
					Manufacturers of cigars.									
	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.	Annual sales not exceeding 50,000 cigars (special tax), $2.	Annual sales 50,001 to 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), $600.	Annual sales 20,000,001 to 40,000,000 cigars (special tax), $1,200.	Annual sales exceeding 40,000,000 cigars (special tax), $2,496.	Annual sales exceeding 400,000 cigars per thousand cigars or fraction thereof, 5 cents.
Alabama	$13,236.26			$1.00	$22.00	$69.25	$33.00	$48.00	$31.53					
Arkansas	4,584.73				10.00	14.00	20.50	66.00						
1st California	155,585.21	$12.75	$274.14	550,128.95	209.33	501.75	305.50	270.00	25.00					$571.67
6th California	53,921.46	16.53	17.55	23.35	126.24	104.25	87.00	96.00	15.00					164.02
Colorado	57,884.62			28.25	53.02	105.63	64.50	72.00	15.00					184.84
Connecticut	313,944.73		27.54	551.16	114.33	263.75	290.00	447.00	155.00	$225.00				1,561.30
Florida	1,329,498.20			12,104.86	160.03	401.40	127.00	294.00	85.00	237.50	$1,500.00			8,697.04
Georgia	44,273.97			4.93	14.33	126.63	67.75	112.00	15.00					154.86
Hawaii	89.86		1.20	6.88	2.01	1.50								
1st Illinois	664,907.27	10.50	846.15	2,289.76	604.26	1,325.88	999.50	1,135.50	455.00	1,275.00	300.00			2,826.24
5th Illinois	68,614.62			.25	70.08	184.25	111.00	177.00	45.00	75.00	300.00			286.11
8th Illinois	152,393.47				104.85	261.00	266.50	276.00	90.00	75.00				412.15
13th Illinois	51,461.49				74.19	125.25	66.00	131.00						49.26
6th Indiana	217,306.25			808.75	137.84	369.75	230.00	290.00	135.00	637.50				836.23
7th Indiana	457,756.60				47.67	91.84	68.00	12.00	45.00	75.00	300.00			2,875.21
3d Iowa	261,149.66				195.66	450.50	347.00	423.00	255.00	525.00	900.00			1,200.71
Kansas	62,198.90				121.83	230.51	178.00	84.00	75.00	225.00				227.67
2d Kentucky	13,151.33				2.00	24.75	15.00	42.00	15.00					164.03
5th Kentucky	138,910.72				44.00	55.25	24.00	30.00	20.00	262.50	300.00			949.17
6th Kentucky	16,321.47				62.50	42.25	48.00	42.00	15.00					48.41
7th Kentucky	9,807.12				9.00	13.50	24.00							29.50
8th Kentucky	42.32					1.50	1.50							
Louisiana	166,158.98			1,275,421.59	65.00	46.50	30.00	42.00		75.00				897.93
Maryland	420,465.58	296,092.80	.72	79.35	166.01	306.00	180.00	188.00	90.00	900.00	600.00	$600.00		2,012.97
3d Massachusetts	649,759.80	18.75	463.86	22,734.24	253.54	378.26	254.50	276.00	90.00	225.00		600.00		4,097.73
1st Michigan	710,946.20		219.60	158.62	142.17	517.50	298.50	550.00	435.00	900.00	1,200.00	1,200.00	$3,744.00	7,116.22
4th Michigan	229,556.33				96.02	288.63	188.00	201.00	30.00	75.00	300.00			1,014.49
Minnesota	186,645.19	2.25		3.13	121.17	453.25	450.50	334.00	165.00	300.00				700.54

1st Missouri	116,528.47			4,229.38	331.83	396.50	346.50	330.00	15.00					302.15
6th Missouri	66,366.34		29.86	9.30	51.51	138.25	104.50	82.00	105.00					255.12
Montana	33,006.99				61.41	277.88	87.50	60.00	30.00					30.88
Nebraska	94,406.77				56.33	87.25	129.00	102.00	15.00	300.00				342.22
New Hampshire	204,898.75			78.75	71.00	190.25	138.00	70.00	60.00	75.00		600.00	1,248.00	1,217.99
1st New Jersey	315,186.21			4,854.83	98.17	113.25	45.00	10.00		75.00				2,334.71
5th New Jersey	1,364,669.29	97,996.48	72.00	1,905,704.55	185.16	327.75	194.50	254.00	120.00	225.00	300.00			10,562.15
New Mexico	5,229.97				7.68	34.75	25.50	12.00						
1st New York	564,752.17	39,731.25	108.00	3,088,782.85	778.16	915.38	430.00	299.00	75.00	150.00		600.00		2,900.25
2d New York	1,192,571.87	3,624.15	25,459.47	3,475,640.55	103.50	130.25	161.50	204.00	105.00	300.00	300.00			2,713.50
3d New York	1,626,921.57	8,586.45	68,519.25	4,077,564.97	737.30	1,111.41	475.50	605.00	305.00	1,162.50	2,700.00	1,200.00	6,240.00	11,309.73
14th New York	451,464.60	745.05	325.80	828.80	305.01	780.68	404.00	474.00	142.50	450.00	900.00			980.86
21st New York	535,759.46				181.17	361.59	274.50	288.00	172.50	150.00		1,200.00		2,940.66
28th New York	154,952.30	1.50		30.41	211.49	344.50	259.00	263.00	90.00	150.00				381.46
4th North Carolina	1,711.77			5,947,775.20	2.00	5.50		12.00						
5th North Carolina	70,430.58			12,776,250.00	7.00	13.75	13.50	12.00	15.00		300.00			515.79
N. and S. Dak	36,976.47				65.84	110.25	107.50	66.00	120.00	75.00				185.12
1st Ohio	609,342.09	4.87		26.25	143.84	401.75	178.00	208.00	302.50	900.00	2,700.00			4,239.53
10th Ohio	528,734.57			4.33	67.18	132.87	168.50	108.00	30.00	225.00			1,248.00	3,764.84
11th Ohio	433,021.41	10.80		3.75	45.17	90.50	103.50	163.00	115.00	225.00				2,997.57
18th Ohio	690,926.56			86.85	212.00	391.00	387.50	270.00	115.00	912.50	1,500.00			4,718.09
Oklahoma	17,914.94				14.52	53.75	48.00	42.00	45.00					37.25
Oregon	18,509.04		32.40	6.18	33.33	88.75	54.00	24.00						16.55
1st Pennsylvania	2,576,164.77	235,486.56	2,306.88	114,369.36	818.34	647.00	598.00	831.00	360.00	1,037.50	900.00	600.00	2,496.00	18,283.65
9th Pennsylvania	2,443,812.77	18.75		.08	563.67	1,191.26	1,021.00	1,328.00	1,445.00	6,287.50	2,700.00			13,069.2
12th Pennsylvania	504,710.83				93.34	107.25	93.50	176.00	60.00					3,002.63
23d Pennsylvania	1,007,343.73	161.78		195.47	76.35	204.51	247.00	331.50	210.00	1,012.50	3,000.00	600.00	1,248.00	7,035.07
South Carolina	90,877.78	3.78		2.50	3.69	15.62	3.00	6.00		75.00				673.79
Tennessee	16,722.07			.19	32.76	46.00	26.50	15.00		75.00				148.42
3d Texas	53,785.52			87.54	47.00	115.00	110.50	90.00	45.00	150.00				209.86
2d Virginia	1,223,299.09	6,685.65	97.20	4,853,275.89	24.83	48.00	57.00	60.00	15.00					8,574.01
6th Virginia	24,298.17	23,079.38		5,025.15	17.00	20.50	34.50	30.00	15.00	75.00				75.94
Washington	28,815.78		14.40	163.62	63.34	153.44	85.50	60.00						14.88
West Virginia	369,157.65	307.89		.58	26.59	59.13	98.00	120.00	150.00	150.00	300.00		1,248.00	3,491.02
1st Wisconsin	266,719.56				191.33	369.75	493.25	437.00	112.50	75.00				768.38
2d Wisconsin	110,306.35				70.99	207.75	243.50	276.00	40.00	225.00				241.22
Philippine Islands	499,351.18		34.20	7,826.53										
Total	24,800,311.78	712,597.89	98,850.22	38,127,168.93	8,828.91	16,437.55	12,022.50	13,357.00	6,731.53	20,625.00	21,300.00	7,200.00	17,472.00	145,412.87

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

TOBACCO—continued.

DISTRICTS.	Manufacturers of cigarettes.								Dealers in leaf tobacco.			
	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.	Cigarettes, including small cigars weighing not more than 3 pounds per thousand per 10,000 cigarettes or fraction thereof, 3 cents.	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.	Dealers in tobacco, annual sale exceeding $200 (special tax), $4.80.
Alabama												$26,218.60
Arkansas	$6.00											6,413.83
First California	6.00							$446.15	$30.50	$6.00		11,196.00
Sixth California	6.00							.06				4,097.80
Colorado	6.00							.03	7.50			7,568.00
Connecticut	16.50							.83	116.00	42.00	$114.00	9,538.30
Florida	24.00							17.92	43.50	106.00	122.00	7,479.80
Georgia									13.00	6.00	28.00	17,543.81
Hawaii												1,466.40
First Illinois	146.00							2.29	105.25	12.00	60.00	32,288.40
Fifth Illinois											12.00	3,274.80
Eighth Illinois												6,788.80
Thirteenth Illinois										2.00		4,144.60
Sixth Indiana	4.00								11.00	26.00	214.00	13,105.91
Seventh Indiana									8.50	1.00	90.00	5,043.20
Third Iowa									3.00		24.00	18,157.80
Kansas												16,647.69
Second Kentucky									176.50	93.50	974.00	1,067.40
Fifth Kentucky								3.75	110.25	44.50	443.00	1,044.00
Sixth Kentucky									74.25	82.50	609.00	857.80
Seventh Kentucky									54.75	20.00	322.00	1,515.80
Eighth Kentucky									20.25	11.00	94.00	1,254.50
Louisiana								1,293.72			12.00	5,641.00
Maryland	12.00		$30.00					664.48	75.25	54.00	288.00	12,766.80
Third Massachusetts	58.00							16.49	33.00	12.00	64.00	14,912.24
First Michigan	21.00							.50	15.00		78.00	16,479.86
Fourth Michigan												9,370.29

Minnesota									4.50	6.00	36.00	18,822.40
First Missouri								9.22	9.00			5,786.20
Sixth Missouri	6.00								7.50	17.00	12.00	11,495.20
Montana									15.00			16,709.98
Nebraska									6.00			5,468.20
New Hampshire	6.00							.05				9,033.92
First New Jersey	12.00							3.10				3,560.80
Fifth New Jersey	48.00	$12.00			$300.00			2,921.20	6.00		56.00	16,224.40
New Mexico												3,831.40
First New York	82.00	36.00						3,263.27	30.00		24.00	11,771.74
Second New York	108.00	24.00	31.50	$60.00		$600.00	$1,248.00	3,695.70	167.25	64.25	208.00	2,064.40
Third New York	486.50	42.00	60.00	60.00	300.00		2,496.00	3,901.86	121.25	54.00	196.00	10,748.00
Fourteenth New York	43.11	12.00						20.70	28.00	12.00	12.00	17,436.73
Twenty-first New York									15.00	15.00	24.00	10,657.60
Twenty-eight New York	9.00							.38	17.00	9.00	78.00	7,869.80
Fourth North Carolina							1,248.00	4,894.93	301.50	262.50	3,112.25	8,041.92
Fifth North Carolina								6,806.89	62.25	83.00	472.00	4,243.20
North and South Dakota												11,514.80
First Ohio	12.00							.03	123.75	158.00	1,242.00	6,250.20
Tenth Ohio									15.00	18.00	84.00	4,812.00
Eleventh Ohio									63.25	40.00	66.00	5,486.20
Eighteenth Ohio									18.50	15.00	60.00	12,570.60
Oklahoma												12,770.80
Oregon												3,497.40
First Pennsylvania	74.00			60.00				600.09	63.00	24.00	108.00	6,204.80
Ninth Pennsylvania									195.00	218.50	1,126.00	8,172.00
Twelfth Pennsylvania									7.00	6.00	12.00	4,508.00
Twenty-third Pennsylvania	10.00							.43	10.50	1.00	48.00	7,651.80
South Carolina									161.50	311.00	1,544.00	5,064.80
Tennessee									23.25	70.00	627.00	9,985.20
Third Texas	12.00							.09	19.50	12.00	24.00	38,614.80
Second Virginia								10,022.84	39.75	67.50	536.00	7,334.80
Sixth Virginia	6.00				300.00			50.41	53.50	167.50	1,037.00	9,587.15
Washington	6.00							.24	6.00	6.00		9,919.40
West Virginia									10.75	5.00	80.00	6,441.20
First Wisconsin									14.50		24.00	5,422.60
Second Wisconsin									25.25	21.00	182.00	9,838.40
Total	1,226.11	126.00	121.50	180.00	900.00	600.00	4,992.00	38,637.65	2,537.75	2,181.75	14,578.25	605,296.27

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

DISTRICTS.	TOBACCO—continued. Manufacturers of tobacco. Annual sales not exceeding 50,000 pounds (special tax), $3.	Annual sales 50,001 to 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.	Annual sales exceeding 200,000 pounds per thousand pounds, or fraction thereof, 8 cents.	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.
Alabama												$0.84	$39,660.48
Arkansas	$6.00	$3.00										48.14	11,172.20
First California	70.75	32.50									$104.92	18,721.32	738,498.44
Sixth California	40.50	18.00										1,931.61	60,665.37
Colorado	28.50	38.25										3,431.26	69,487.40
Connecticut	65.75	75.50									1.68	8,438.06	335,988.43
Florida	22.50	29.00	$0.50									1,181.74	1,362,131.99
Georgia		9.00										500.44	62,869.72
Hawaii												2,366.00	3,933.85
First Illinois	221.25	421.00	6.00							$1,241.32	523,206.16	2,069,320.87	3,304,005.60
Fifth Illinois	57.50	88.50										4,226.47	77,522.58
Eighth Illinois	113.50	103.75								11.52		36,833.18	197,729.72
Thirteenth Illinois	18.00	3.00										3,346.81	59,421.60
Sixth Indiana	96.00	15.00	114.00								2,147.88	15,946.62	252,433.73
Seventh Indiana	19.50	18.00	21.00								345.78	43,556.10	510,374.40
Third Iowa	142.75	248.00			$30.00					23.64		72,961.19	357,036.91
Kansas	114.00	114.00										3,854.67	84,071.27
Second Kentucky	23.25	36.50	12.00		30.00					73.96		263,988.45	279,889.67
Fifth Kentucky	40.50	16.50			30.00	$150.00				1,248.42		3,292,978.96	3,436,705.52
Sixth Kentucky	3.00	3.00		$12.00		150.00				104.56	65.03	203,030.99	221,571.76
Seventh Kentucky	6.00	12.00										530.40	12,434.07
Eighth Kentucky		15.00										1,489.98	2,930.05
Louisiana	166.75	165.00	12.00							136.67	664.00	275,010.72	1,725,838.86
Maryland	28.50	21.00								445.84	150,308.76	791,733.89	1,678,109.95
Third Massachusetts	66.25	27.25	6.00							8.12	17,487.71	19,345.78	731,188.52
First Michigan	75.00	177.75	12.00	12.00	30.00	150.00		$600.00		884.04	6,551.14	1,626,937.78	2,379,451.88
Fourth Michigan	52.50	47.00									156.00	4,136.47	245,511.73
Minnesota	105.00	193.00										15,762.68	224,104.61
First Missouri	42.00	17.50								2,795.04	166.64	6,249,815.26	6,381,120.69
Sixth Missouri	31.50	37.50									21.22	6,618.57	84,788.37
Montana	30.50	61.50										916.75	51,288.39
Nebraska	95.25	.50										5,942.02	106,950.54
New Hampshire	20.25	19.50										828.33	218,555.79
First New Jersey	18.00	3.00										1,286.03	327,600.10
Fifth New Jersey	47.25	69.00	13.00	12.00	30.00		$600.00			1,697.92	752,501.10	2,797,433.15	6,952,581.90
New Mexico	16.50	9.00										643.34	9,810.14
First New York	94.00	43.50	90.50				300.00			29.32		80,031.17	3,795,317.56
Second New York	231.50	253.00	152.00	18.00					$1,259.00	258.80	2,637.82	507,149.50	5,221,544.51
Third New York	201.00	289.50	21.00	12.00	90.00	150.00				64.20	3,536.57	18,711.43	5,848,979.99
Fourteenth New York	53.38	93.50	6.00	12.00	30.00					12.56		93,604.11	569,177.39
Twenty-first New York	139.25	198.50	18.00	12.00						26.64		105,575.52	658,009.39
Twenty-eighth New York	89.00	72.00	6.00							18.20	2,079.34	50,636.42	217,569.80
Fourth North Carolina	6.75	9.00								1,042.84		1,821,619.36	7,790,045.52
Fifth North Carolina	21.25	30.00	12.00							3,544.08		8,062,940.62	20,925,772.91
North and South Dakota	12.00	21.00										646.45	49,900.43
First Ohio	55.50	115.50	6.00	12.00		150.00				1,152.72	.16	2,625,062.53	3,252,787.22
Tenth Ohio	17.50	30.50		20.00						481.92		886,021.69	1,425,983.90
Eleventh Ohio	12.75	13.50										656.12	443,113.52
Eighteenth Ohio	124.00	171.00	21.00							13.56	416.80	32,915.25	745,845.21
Oklahoma	3.25	4.50										55.30	30,989.31
Oregon	18.00	26.00										1,054.68	23,360.33
First Pennsylvania	224.00	134.50			30.00					78.32	208.71	103,376.16	3,066,085.14
Ninth Pennsylvania	190.00	199.00	12.00	12.00						10.00	275.12	41,396.05	2,523,442.98
Twelfth Pennsylvania	37.50	21.25	12.00	12.00	30.00					135.05		298,493.24	811,520.59
Twenty-third Pennsylvania	46.50	50.00	6.00								2,357.85	11,808.26	1,043,656.25
South Carolina	1.50											2,610.79	101,354.72
Tennessee	28.50	32.00	60.00	36.00						746.12	1,362,574.37	327,011.00	1,718,259.38
Third Texas	62.25	48.50										10,887.88	104,321.44
Second Virginia	34.50	27.00	6.00			150.00				836.60		1,328,595.82	7,439,787.48
Sixth Virginia	19.25	21.00	12.00	40.00						79.05		177,975.17	242,018.67
Washington	23.00	46.50										1,032.62	40,410.72
West Virginia	25.00	31.50								325.68		686,221.53	1,068,249.52
First Wisconsin	73.50	39.00								239.32	2,405.29	520,668.05	798,053.03
Second Wisconsin	50.25	56.50										19,587.57	141,372.08
Philippine Islands												15.03	507,226.94
Total	3,779.38	4,228.75	637.00	222.00	330.00	900.00	900.00	600.00	1,259.00	17,766.03	2,830,220.05	35,661,056.49	103,201,592.16

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, $1.50.	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, ¼ 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				$1,630.92	$212.50	$1,843.42				$88.00	$4,301.25		$3,166.69	$7,555.94
Arkansas				497.49	87.50	584.99				56.00	2,890.50		1,391.67	4,338.17
1st California	$1,801,776.03	$416.67	$6,083.33	9,733.36	15,966.67	1,833,976.06					255.75		400.00	655.75
6th California	516,026.25	50.00	400.00	1,757.53	2,266.67	520,500.45					3,831.75		450.00	4,281.75
Colorado	35,482.50	75.00	200.00	1,636.66	3,860.41	41,254.57	$2,505.00	$2,726.25	$1,200.00	120.00	2,555.75		1,250.00	10,357.00
Connecticut	2,550,193.88	200.00	2,400.00	1,878.34	18,647.91	2,573,320.13	11.00	17,090.92	2,400.00	12.00	8,130.25		5,566.66	33,210.83
Florida	44,193.75		200.00	2,695.00	1,897.95	48,986.70				162.00	3,015.25	$400.00	1,333.34	4,910.59
Georgia				369.16		369.16				24.00	4,223.75		4,349.99	8,597.74
Hawaii	66,210.50		100.00	40.00	475.00	66,825.50					.50			.50
1st Illinois	7,856,696.20	50.00	5,800.01	11,124.63	29,383.78	7,903,054.62	185,759.34	351,189.33	6,000.00	244.00	34,927.00	480.00	7,233.36	585,833.03
5th Illinois	457,181.25		600.00	2,543.34	3,445.84	463,770.43					4,476.50		3,576.00	8,052.50
8th Illinois	365,828.67		600.00	5,987.30	10,311.54	382,727.51	127.40				8,706.00		3,550.03	12,383.43
13th Illinois	655,107.50		1,500.00	6,333.15	12,591.88	675,532.53	36,815.00	9,883.23	1,200.00		4,667.25		600.00	53,165.48
6th Indiana	1,237,337.50		1,800.00	5,155.83	14,883.28	1,259,176.61	7,264.63	4,766.25	1,500.00	984.00	24,055.50	720.00	6,633.30	45,923.68
7th Indiana	1,085,457.75	50.00	900.00	3,776.13	5,852.12	1,096,036.00				48.00	6,037.50		1,283.35	7,368.85
3d Iowa		33.33		1,013.34	1,477.50	2,524.17					21,541.00		14,716.65	36,257.65
Kansas				545.02	237.50	782.52	64,376.00	31,137.48	1,200.00	676.00	13,807.00		1,816.67	113,013.15
2d Kentucky	27,375.00		100.00	2,374.82	775.00	30,624.82					322.00			322.00
5th Kentucky	501,775.25		950.00	1,043.45	681.26	504,450.96	415.67		975.00	486.00	885.00		1,100.00	3,861.67
6th Kentucky	417,371.25		300.00	1,132.45	502.11	419,305.81				48.00	1,242.50			1,290.50
7th Kentucky	57,510.00		100.00	841.68	700.00	59,151.68					309.75		150.00	459.75
8th Kentucky	3,382.50			1,538.81	375.00	5,296.31					448.50			448.50
Louisiana	766,464.13		1,000.00	4,100.85	3,995.85	775,560.83	2.10		675.00		4,127.50		2,975.01	7,779.61
Maryland	2,226,656.25	145.84	2,033.34	7,215.31	9,927.23	2,245,977.97	6,629.00	1,048.02	1,700.00	3,010.00	7,984.00		5,783.35	26,154.37
3d Massachusetts	3,776,145.45		3,366.67	2,200.12	19,800.24	3,801,512.48		9,063.25	1,150.00		13,799.00		9,983.39	33,995.64
1st Michigan	2,878,026.38		5,100.00	3,614.17	11,777.06	2,898,517.61		382.50	600.00	560.00	28,034.50		10,833.34	40,410.34
4th Michigan	629,756.25		2,000.00	5,320.22	7,535.53	644,612.00					15,225.50		8,950.05	24,175.55
Minnesota	2,309,059.00	250.00	5,191.67	8,360.80	18,081.24	2,340,942.71		6,131.00	1,200.00		10,827.00		8,366.67	26,524.67
1st Missouri	4,420,188.32		2,916.67	4,272.53	11,272.93	4,438,650.45	71,581.35	15,200.19	7,425.00	5,692.00	9,528.50	1,160.00	1,233.34	111,820.38

6th Missouri	718,652.63	195.84	900.00	2,676.77	13,127.02	735,552.26					10,573.25		1,966.67	12,539.92
Montana	725,266.75		2,200.00	5,050.02	9,860.43	742,377.20					1,092.50		1,166.67	2,259.17
Nebraska	543,531.75	50.00	500.00	1,571.65	6,277.08	551,930.48		6,644.50	600.00		4,720.25		3,000.00	14,964.75
New Hampshire	404,145.00	154.16	300.00	9,148.01	5,741.67	419,488.84				40.00	10,338.25		7,700.00	18,078.25
1st New Jersey	281,638.75		600.00	690.00	7,633.35	290,562.10					9,565.75		3,416.66	12,982.41
5th New Jersey	4,806,028.27	50.00	1,600.00	3,393.34	15,633.33	4,826,704.94	22,196.40	49,963.44	5,850.00	60.00	18,275.50		4,766.67	101,112.01
New Mexico	14,668.88		300.00	1,221.82	2,627.13	18,817.83					319.75			319.75
1st New York	4,510,449.29	175.00	2,295.83	3,231.70	14,442.48	4,530,594.30					11,966.50		2,266.67	14,233.17
2d New York	268,775.00		100.00	95.00	710.41	269,680.41		142.11	975.00		431.25	360.00	4,950.00	6,858.36
3d New York	7,935,251.75	50.00	2,200.00	1,053.35	4,910.43	7,943,465.53	6.00		550.00		3,415.50		333.34	4,304.84
14th New York	2,378,695.25		2,400.00	1,276.67	11,906.25	2,394,278.17					18,278.08		7,633.33	25,911.41
21st New York	1,505,266.50	100.00	1,700.00	2,423.32	10,816.68	1,520,306.50					22,078.75		11,750.00	33,828.75
28th New York	3,156,860.09	187.50	3,900.00	2,012.50	8,187.53	3,171,147.62					18,500.00		7,883.33	26,383.33
4th North Carolina				276.67		276.67				67.00	992.50		316.67	1,376.17
5th North Carolina				50.01		50.01					411.00		466.67	877.67
N. and S. Dak	76,006.50		100.00	2,541.07	1,495.90	80,143.47					1,674.50		966.69	2,641.19
1st Ohio	2,780,105.75		2,700.00	870.00	5,279.16	2,758,951.91	51,329.25	28,147.68	600.00		11,440.25		3,208.34	94,725.52
10th Ohio	1,196,531.25		2,200.00	948.35	9,689.76	1,209,369.36					14,525.25		3,508.35	18,033.60
11th Ohio	875,593.25		2,025.00	625.00	7,618.86	885,862.11	173,178.62	29,779.87	600.00		10,947.75		3,800.02	218,306.26
18th Ohio	3,363,978.00		3,200.00	1,411.66	36,250.06	3,404,839.72					23,845.75		8,700.00	32,545.75
Oklahoma	281.00	1,002.07		1,626.64	693.75	3,603.46				1,492.00	2,120.00		166.67	3,778.67
Oregon	9,397.50		100.00			9,497.50					790.25		200.00	990.25
1st Pennsylvania	5,099,303.25	150.00	5,900.00	2,608.33	18,575.01	5,126,536.59					4,466.50		3,966.67	8,433.17
9th Pennsylvania	454,724.00		1,383.34	1,678.34	2,622.94	460,408.62					2,165.75		200.00	2,365.75
12th Pennsylvania	2,152,435.00		3,500.00	1,488.33	10,879.17	2,168,302.50					4,286.00		400.00	4,686.00
23d Pennsylvania	4,555,037.25	4.17	9,218.74	3,110.82	11,379.15	4,578,750.13					9,697.00		5,200.00	14,897.00
South Carolina				5,814.74	964.22	6,778.96				44.00	1,922.75		2,150.00	4,116.75
Tennessee	49,497.75	100.00	133.34	691.68	639.60	51,062.37				132.00	2,873.75		2,900.02	5,905.77
3d Texas	1,126,362.02		1,566.66	36,330.03	18,254.17	1,182,512.88	10,520.00	3,667.00		20.00	3,533.33		666.66	18,406.99
2d Virginia	36,851.25		100.00	815.00	525.00	38,291.25				1,460.00	1,702.00	960.00	2,383.33	6,505.33
6th Virginia	44,422.88		100.00	1,004.72	426.51	45,954.11					1,099.08	683.34	250.01	2,032.43
Washington	13,092.25	12.50	500.00	220.00	156.68	13,981.43					1,422.25		891.69	2,313.94
West Virginia					112.50	112.50				1,916.00	6,402.75		5,300.00	13,618.75
1st Wisconsin	6,112,716.20	50.00	6,900.00	6,325.00	21,623.34	6,147,614.54		3,202.00	1,350.00		20,628.00		7,300.00	32,480.00
2d Wisconsin	1,243,910.13	100.00	6,008.34	5,703.32	17,793.75	1,273,515.54					12,991.25		6,766.67	19,757.92
Total	[1]91,094,677.70	3,652.08	108,272.94	206,715.91	483,875.18	91,897,193.81	632,716.76	570,165.02	37,750.00	17,441.00	509,649.24	4,763.34	223,234.66	1,995,720.02

[1] Includes $91,094,263.46 stamp sales at $1.50 per barrel and $414.24 assessed on fermented liquors stored in warehouse.

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.
First California							$164.40	$350.00			$514.40			
Colorado							451.40				451.40	$2,557.50	$200.00	$2,757.50
Connecticut							12.00				12.00			
First Illinois							177.50	250.00			427.50	24,613.64	150.00	24,763.64
Fifth Illinois							96.00	150.00			246.00			
Eighth Illinois		$77.00	$20.00		$18.00	$115.00	48.00				48.00			
Thirteenth Illinois							108.00				108.00			
Sixth Indiana							620.50	75.00			695.50			
Seventh Indiana							246.00				246.00			
Third Iowa					18.00	18.00	641.10	150.00			791.10	5,167.01	300.00	5,467.01
Kansas		22.00	99.00	$10.00	120.00	251.00	618.00	300.00			918.00	6,630.25	100.00	6,730.25
Second Kentucky							20.50				20.50			
Fifth Kentucky			.36	9.24	51.00	60.60	170.10				170.10			
Louisiana												1.35	50.01	51.36
Maryland									$56.00		56.00	3,864.00	100.00	3,964.00
Third Massachusetts							25.00	450.00	108.00	$360.00	943.00	1,800.00	50.00	1,850.00
First Michigan							1,027.80	250.00			1,277.80			
Fourth Michigan							759.60				759.60			
Minnesota							2,429.70	1,650.00			4,079.70	9,347.25	100.00	9,447.25
First Missouri		26.00	16.50	19.50	42.00	104.00		900.00		300.00	1,200.00			
Sixth Missouri			60.00	10.00	24.00	94.00	941.30	375.00	24.00	180.00	1,520.30	2,490.69		2,490.69
Nebraska	$306.50				26.00	332.50	174.00	1,200.00			1,374.00	1,381.33	150.00	1,531.33
New Hampshire							370.20				370.20			
Fifth New Jersey							38.00				38.00			
New Mexico							4.50				4.50			
Second New York				30.00		30.00		2,794.10	600.00		3,394.10			
Third New York	20.00	40.00		732.05	12.00	804.05	22.30	50.00	150.00		222.30			
Fourteenth New York							67.30		85.40		152.70			
Twenty-first New York							144.00				144.00			
North and South Dakota							438.00				438.00			
First Ohio							462.00				462.00			
Tenth Ohio							42.00	75.00			117.00	3,509.13	100.00	3,609.13
Eleventh Ohio							1,248.00				1,248.00			
Eighteenth Ohio							171.00	75.00			246.00	737.45	100.00	837.45
Oklahoma		12.00	11.00		7.25	30.25								
Oregon	101.40	613.70	4.33	3.55	119.50	842.48								
First Pennsylvania	33.00				20.00	53.00	6.00				6.00			
Twelfth Pennsylvania							60.00				60.00			
Tennessee	274.88	141.00	417.00	1,240.00	27.00	2,099.88								
Washington		634.62	10.00		47.00	691.62	15.50				15.50	61.50	37.50	99.00
First Wisconsin							330.00				330.00			
Second Wisconsin							2,605.50	537.36			3,142.86	7,735.00		7,735.00
Total	735.78	1,566.32	638.19	2,054.34	531.75	5,526.38	14,755.20	9,631.46	1,023.40	840.00	26,250.06	69,896.10	1,437.51	71,333.61

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

DISTRICTS.	SPECIAL TAXES NOT ELSEWHERE ENUMERATED.										
	Corporations, for each $1,000 capital, surplus, and undivided profits, exceeding $99,000, or proportionate part thereof, if organized under the laws of any foreign country, 50 cents.	Bankers, for each $1,000 capital, surplus, and undivided profits, $1.	Brokers, stock, $30.	Pawnbrokers, $50.	Brokers, commercial, $20.	Brokers, custom-house, $10.	Brokers, ship, $20.	Theaters, museums, and concert halls. According to seating capacity, $25 to $100.	Theaters, museums, and concert halls. Places of 5,000 population or less, according to seating capacity, $12.50 to $50.	Circuses, $100.	Street fairs (maximum), $100.
Alabama	$46,420.84	$28,966.02	$1,376.25	$1,712.50	$2,399.19	$203.35	$215.00	$10,497.10	$1,673.01	$108.33	.....
Arkansas	13,416.26	14,216.83	1,022.50	758.33	418.34	.....	.....	5,526.09	2,017.74	125.00	.....
First California	298,958.35	107,740.05	6,198.75	6,085.41	968.37	296.25	598.34	20,943.75	5,641.19	141.66	.....
Sixth California	110,774.20	29,707.91	5,575.00	2,889.59	355.01	237.50	35.00	19,781.34	1,536.50	.....	.....
Colorado	95,812.26	16,796.92	7,526.25	1,956.25	713.34	5.00	.....	9,396.91	2,490.72	216.68	.....
Connecticut	288,546.02	39,520.50	4,880.00	5,127.10	116.66	35.00	.....	21,663.57	408.35	133.34	.....
Florida	17,625.46	10,175.56	301.25	758.33	639.15	179.99	175.00	3,648.93	1,287.02	.....	.....
Georgia	52,068.35	41,976.37	1,053.76	3,687.49	2,345.09	245.00	318.33	9,121.99	881.26	75.00	.....
Hawaii	50,721.13	3,326.34	1,825.00	181.25	138.34	154.17	210.00	2,617.73	660.44	.....	.....
First Illinois	818,504.28	112,695.40	25,758.75	5,175.02	2,997.58	275.84	346.67	48,281.94	1,042.74	345.87	.....
Fifth Illinois	32,943.50	10,027.21	712.50	1,316.67	188.33	.....	.....	4,710.44	1,248.47	41.67	.....
Eighth Illinois	21,893.50	24,696.00	2,995.00	904.17	131.67	.....	.....	10,071.25	4,786.76	141.69	.....
Thirteenth Illinois	12,452.50	10,384.26	262.50	1,025.00	25.00	.....	.....	6,940.87	2,590.22	75.00	.....
Sixth Indiana	85,877.43	33,084.08	3,397.50	3,522.92	408.34	20.00	.....	21,239.06	3,258.39	558.32	.....
Seventh Indiana	11,449.75	12,439.00	560.00	1,087.50	190.01	.....	.....	7,643.93	1,701.13	.....	.....
Third Iowa	56,668.17	46,307.56	7,994.75	2,443.75	580.83	.....	.....	25,737.57	10,321.48	479.17	.....
Kansas	135,144.00	27,611.99	5,230.40	3,708.34	945.01	.....	.....	19,087.55	7,611.00	375.00	.....
Second Kentucky	2,651.65	5,883.50	190.00	75.00	20.00	.....	.....	2,082.37	933.38	25.00	$16.67
Fifth Kentucky	56,321.63	10,042.38	888.75	495.85	267.55	15.00	.....	4,224.04	377.63	33.34	.....
Sixth Kentucky	3,073.20	2,642.50	5.00	.....	.....	.....	.....	2,203.15	299.50	.....	.....
Seventh Kentucky	6,007.89	6,558.59	105.00	175.00	48.34	.....	.....	1,892.72	438.54	49.99	.....
Eighth Kentucky	2,533.94	2,533.94	.....	.....	.....	.....	.....	990.83	1,095.02	.....	.....
Louisiana	64,361.07	19,554.42	2,525.00	1,762.49	1,729.18	143.34	650.00	10,057.42	2,525.62	58.34	.....
Maryland	253,084.91	55,090.70	7,056.25	2,087.50	1,097.56	250.01	370.00	20,149.31	961.53	156.26	.....
Third Massachusetts	489,160.39	94,517.25	19,334.17	11,052.13	1,690.12	615.84	876.67	35,977.52	1,401.10	16.68	.....
First Michigan	321,094.73	35,113.76	2,380.00	3,218.75	2,248.34	243.33	80.00	23,108.96	1,954.19	66.66	.....
Fourth Michigan	66,724.67	15,574.48	645.00	331.25	123.34	40.01	.....	10,556.55	2,192.46	120.85	.....
Minnesota	374,797.79	43,356.39	8,290.01	2,225.00	2,714.17	94.17	60.00	22,610.64	4,187.31	91.67	.....
First Missouri	195,594.47	55,182.75	4,863.75	1,958.33	973.43	45.00	70.00	15,595.88	2,842.23	41.68	.....

Sixth Missouri	71,131.19	30,860.18	4,891.25	3,960.44	815.05	36.67	.....	15,036.82	2,764.17	433.36	.....
Montana	122,669.46	25,653.00	4,581.25	2,002.10	540.82	37.50	.....	13,908.34	2,759.47	512.50	.....
Nebraska	38,791.69	25,416.70	2,277.50	1,100.00	431.66	5.00	.....	12,771.83	7,031.98	291.66	.....
New Hampshire	62,192.02	25,187.13	1,741.25	2,245.85	306.67	394.16	190.00	18,281.78	3,211.01	225.00	.....
First New Jersey	47,918.93	15,593.09	436.25	650.00	53.33	.....	.....	10,583.34	1,745.83	49.99	.....
Fifth New Jersey	287,871.14	41,600.01	1,955.00	1,700.00	25.00	30.00	.....	19,393.80	496.37	50.00	.....
New Mexico	42,871.93	6,655.39	2,167.50	1,387.53	362.55	210.85	.....	5,788.82	2,863.25	83.34	.....
First New York	94,803.50	17,295.27	530.00	3,300.00	94.17	54.99	.....	32,839.23	247.92	16.67	.....
Second New York	2,240,117.73	336,687.09	63,912.51	1,225.00	2,751.71	3,079.99	7,154.16	1,721.88	.....	.....	1,237.08
Third New York	500,458.12	23,441.75	842.50	9,066.66	900.84	64.17	.....	22,503.12	.....	50.01	.....
Fourteenth New York	120,654.98	25,318.55	1,374.59	2,875.00	150.00	43.33	.....	24,013.86	942.71	58.34	.....
Twenty-first New York	62,445.18	22,922.95	4,685.00	2,135.43	531.68	130.00	.....	14,760.43	2,859.91	116.67	.....
Twenty-eighth New York	174,757.81	31,431.77	3,727.50	4,166.66	665.83	163.33	103.34	17,152.95	2,042.47	33.34	.....
Fourth North Carolina	28,317.79	8,442.63	165.00	254.17	366.55	23.33	.....	3,644.75	783.87	50.00	.....
Fifth North Carolina	27,651.45	8,102.27	202.50	491.67	278.34	2.50	.....	2,896.93	959.94	50.00	.....
North and South Dakota	6,879.30	19,018.56	1,650.00	1,543.76	10.01	140.00	.....	8,594.09	4,830.12	316.68	.....
First Ohio	129,288.76	27,618.25	2,592.50	2,620.00	613.35	40.00	.....	14,772.88	1,025.49	108.33	.....
Tenth Ohio	87,881.74	17,539.50	637.50	2,029.19	80.00	5.00	.....	10,807.66	2,023.52	25.01	.....
Eleventh Ohio	49,008.30	14,201.51	1,033.75	2,100.02	85.00	15.00	.....	10,242.94	1,148.48	100.01	.....
Eighteenth Ohio	287,997.01	41,331.00	3,443.75	4,933.34	800.83	72.50	120.00	27,386.46	1,605.21	125.00	.....
Oklahoma	41,200.52	15,339.34	2,697.50	3,860.42	85.00	.....	.....	9,202.12	4,008.94	179.17	.....
Oregon	42,313.63	13,666.00	1,295.00	716.67	388.34	100.00	10.00	8,396.89	1,730.26	162.50	.....
First Pennsylvania	633,870.79	165,421.78	11,660.00	9,710.43	718.35	358.33	556.66	25,099.96	4,171.88	66.66	.....
Ninth Pennsylvania	32,309.42	24,345.93	892.50	812.50	312.52	.....	.....	7,651.06	574.50	83.33	.....
Twelfth Pennsylvania	93,691.13	32,570.75	627.50	929.17	85.00	.....	.....	11,941.68	1,646.36	.....	.....
Twenty-third Pennsylvania	595,184.27	140,143.85	4,631.25	4,281.68	535.00	20.00	.....	31,135.81	4,304.45	291.67	.....
South Carolina	16,080.91	17,759.41	1,388.75	1,175.00	902.50	107.50	90.00	4,470.82	1,146.91	50.00	.....
Tennessee	41,260.68	21,943.20	1,982.50	2,895.50	827.54	.....	30.00	7,455.45	1,881.78	188.35	75.00
Third Texas	100,949.55	75,608.40	8,536.25	5,614.59	2,297.93	782.49	320.00	31,196.41	7,334.76	124.99	.....
Second Virginia	67,462.39	18,165.76	912.50	2,458.33	774.98	811.26	220.00	5,363.55	248.97	25.00	.....
Sixth Virginia	57,876.48	12,517.21	283.45	375.00	211.67	.....	.....	4,386.90	327.21	83.34	.....
Washington	89,063.21	19,163.27	9,200.00	3,557.52	775.03	550.84	151.67	12,084.82	3,188.20	83.35	.....
West Virginia	62,186.45	23,743.67	923.75	1,629.17	158.34	.....	.....	9,021.91	4,724.30	125.00	.....
First Wisconsin	101,297.97	18,724.77	8,246.25	745.83	225.83	45.83	28.33	15,833.37	2,920.86	58.34	.....
Second Wisconsin	28,667.01	13,585.53	2,887.50	600.00	40.00	14.17	.....	10,713.60	4,595.93	91.67	.....
Total	10,471,688.90	2,293,243.19	281,964.89	154,869.55	42,673.71	10,437.54	12,979.17	877,415.67	150,511.96	7,786.48	1,337.08

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

DISTRICTS.	SPECIAL TAXES NOT ELSEWHERE ENUMERATED—continued.				SCHEDULES A AND B.			ESTATE TAX.					EXCESS PROFITS TAX.
	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.	Schedule A (documentary stamps, etc.).	Schedule B (perfumery, cosmetics, etc.).	Total collected on schedules A and B.	Estates (act of Sept. 8, 1916).	Estates (act of Mar. 3, 1917).	Unassessed penalties, etc.	Offers in compromise.	Total collections of estate tax.	Domestic corporations and partnerships on net incomes.
Alabama	$524.95	$8,993.39	$661.67	$103,751.60	$43,964.86	$295.98	$44,260.84	$33,839.83	$4,618.19			$38,458.02	
Arkansas	858.52	10,416.07	195.85	48,971.53	25,134.83	66.99	25,201.82	4,613.27	1,604.22		$10.00	6,227.49	
First California	696.24	40,107.43	869.18	489,244.97	272,789.39	13,407.11	286,196.50	170,302.96				170,302.96	$34,222.95
Sixth California	552.60	28,256.26	299.18	200,000.09	78,776.82	1,838.15	80,614.97	3,530.00	80.74			3,610.74	
Colorado	435.82	21,146.67	576.66	157,073.48	78,481.39	518.35	78,999.74	23,622.82				23,622.82	
Connecticut	897.88	35,419.11	243.34	396,990.87	113,942.99	16,281.73	130,224.72	668,012.10	4,458.66		25.00	672,495.76	
Florida	496.66	4,739.64	606.68	40,633.67	36,420.08	90.54	36,510.62	9,903.79				9,903.79	
Georgia	654.23	7,221.03	2,421.77	122,069.67	119,925.27	1,371.72	121,296.99	6,956.50				6,956.50	
Hawaii	233.41	1,382.79		61,450.60	15,814.55	128.75	15,943.30						
First Illinois	748.33	66,338.90	2,808.38	1,085,319.70	1,088,967.51	174,401.67	1,263,369.18	634,401.32	2,439.37		25.00	636,865.69	
Fifth Illinois	208.75	7,569.21	105.01	59,071.76	18,921.91	202.73	19,124.64	5,098.73	27,526.86			32,625.59	
Eighth Illinois	705.57	17,323.78	93.34	83,742.73	46,714.69	199.45	46,914.14	11,622.55	38,391.30	225.00		50,238.85	
Thirteenth Illinois	359.87	11,562.16	105.00	45,782.38	23,397.26	67.62	23,464.88	6,939.29				6,939.29	
Sixth Indiana	955.80	32,980.96	300.01	185,602.81	86,442.96	4,155.95	90,598.91	3,637.81	1,574.56			5,212.37	
Seventh Indiana	489.44	10,276.41	130.00	45,967.17	27,312.03	193.75	27,505.78	1,425.51			50.00	1,475.51	
Third Iowa	3,488.71	54,002.90	575.00	208,599.89	113,388.19	4,701.91	118,090.10	9,112.09	3,822.78			12,934.87	
Kansas	899.57	22,912.43	383.33	223,908.62	72,419.61	353.78	72,773.39	21,710.10	149.83		125.00	21,984.93	
Second Kentucky	397.99	2,729.11		15,004.67	9,282.79	17.66	9,300.45	618.70	637.35			1,256.05	
Fifth Kentucky	135.22	4,297.08	100.00	77,198.47	21,775.42	4,655.81	26,431.23	2,244.37	524.91			2,769.28	
Sixth Kentucky	54.63	3,436.95		11,714.93	4,510.01	2,779.34	7,289.35						
Seventh Kentucky	211.68	3,186.49	195.01	18,869.25	10,308.29	23.15	10,331.44	15,825.51				15,825.51	
Eighth Kentucky	85.06	2,530.01		10,157.98	5,567.60	8.08	5,575.68						
Louisiana	532.14	10,696.88	879.17	115,475.07	99,041.85	855.84	99,897.69	102,860.56	2,948.65			105,809.21	
Maryland	576.12	23,379.19	1,389.20	365,648.54	116,473.92	4,884.46	121,358.38	155,070.30	8,214.57		75.00	163,359.87	
Third Massachusetts	518.28	71,382.07	1,254.23	727,796.45	311,729.05	26,363.27	338,092.32	485,619.90	37.86		400.00	486,057.76	
First Michigan	431.22	42,081.76	889.16	432,910.86	134,863.36	11,818.75	146,682.11	65,875.45				65,875.45	
Fourth Michigan	401.83	18,749.30	10.00	115,469.74	40,803.24	1,338.66	42,141.90	35,473.79				35,473.79	
Minnesota	958.77	37,610.23	1,231.68	498,227.83	234,766.38	6,502.20	241,268.58	25,015.67				25,015.67	
First Missouri	376.21	16,881.58	306.68	294,731.99	137,577.06	17,906.53	155,483.59	29,020.65	160,424.48		25.00	189,470.13	
Sixth Missouri	417.83	15,939.34	965.03	147,251.33	124,308.50	14,028.68	138,337.18	8,170.33				8,170.33	
Montana	422.49	24,338.72	610.83	198,036.48	65,167.46	341.79	65,509.25	17,614.34				17,614.34	
Nebraska	1,018.68	26,029.76	225.00	115,391.46	101,854.68	2,867.13	104,721.81	8,722.94	4,408.97	.05		13,131.96	
New Hampshire	789.61	19,141.20	358.33	134,264.01	48,909.94	9,374.77	58,284.71	69,634.77	2,647.90			72,282.67	
First New Jersey	247.10	12,814.09	10.00	90,101.95	28,027.11	2,022.95	30,050.06	35,801.51				35,801.51	
Fifth New Jersey	841.25	29,594.12	547.50	384,104.19	68,300.19	59,316.05	127,616.24	24,694.01				24,694.01	
New Mexico	299.43	17,618.93	127.52	80,437.04	24,999.71	44.27	25,043.98	5,386.45				5,386.45	
First New York	348.30	31,595.90	200.01	181,325.96	33,507.14	68,923.29	102,430.43	99,238.68	1,205.54			100,444.22	
Second New York	25.00	2,562.54	2,325.89	2,662,800.58	2,599,611.95	44,403.90	2,644,015.85	1,249.27				1,249.27	
Third New York	257.11	11,153.22	2,140.01	570,877.51	54,015.31	31,401.44	85,416.75	446,356.97	764,800.15			1,211,157.12	
Fourteenth New York	155.31	30,616.86	576.68	206,780.21	48,246.22	21,156.53	69,402.75	57,876.31	122.82	1.58		58,000.71	
Twenty-first New York	555.37	23,673.58	298.33	135,114.53	55,717.12	3,089.07	58,806.19	40,339.70	664.85			41,004.55	
Twenty-eighth New York	366.69	36,481.04	220.00	271,312.73	84,070.32	25,922.01	109,992.33	19,276.07		.28		19,276.35	
Fourth North Carolina	297.12	2,359.30	182.70	44,887.21	18,888.57	12.35	18,900.92	6,044.32				6,044.32	
Fifth North Carolina	319.72	2,537.41	80.00	43,372.73	21,633.98	61.37	21,695.35		217,028.05			217,028.05	
North and South Dakota	323.48	32,649.25	76.67	76,031.92	63,877.63	22.15	63,899.78						
First Ohio	518.91	24,153.37	950.84	204,302.68	65,208.24	15,825.79	81,034.03	127,957.08	5,057.05		150.00	133,164.13	
Tenth Ohio	567.53	24,568.88	91.67	146,257.20	41,790.64	2,790.29	44,580.93	111,587.18	6,217.91			117,805.09	
Eleventh Ohio	300.61	20,465.00	95.00	98,795.62	39,396.42	368.75	39,765.17	21,777.24	54,983.89			76,761.13	
Eighteenth Ohio	760.82	43,209.96	280.00	412,065.88	134,701.77	14,697.98	149,399.75	65,598.67	63,549.04			129,147.71	2,953.42
Oklahoma	664.56	16,665.53	412.51	94,315.61	67,110.24	181.88	67,292.12	935.45				935.45	
Oregon	488.33	14,989.19	551.66	84,808.47	38,960.49	483.87	39,444.36	6,524.79				6,524.79	
First Pennsylvania	261.69	27,013.66	1,362.56	880,272.75	248,017.03	18,072.20	266,089.23	225,026.75	47,475.50		70.00	272,572.25	
Ninth Pennsylvania	505.03	9,679.12	241.67	77,407.58	30,729.18	14,224.09	44,953.27	14,498.77	40,344.29			54,843.06	
Twelfth Pennsylvania	163.34	12,194.66	123.34	153,972.93	31,953.35	187.13	32,140.48	269,666.52	19,091.09			288,757.61	
Twenth-third Pennsylvania	1,114.10	56,366.94	408.33	838,417.35	156,034.86	1,345.85	157,380.71	87,691.25	27,655.88			115,347.13	
South Carolina	572.08	3,679.94	195.00	47,618.82	22,772.02	102.08	22,874.10	15,346.16				15,346.16	
Tennessee	883.07	11,883.92	403.35	91,710.34	80,507.93	8,205.47	88,713.40	6,518.86	17,929.37			24,448.23	
Third Texas	1,971.88	25,946.07	2,832.53	263,515.85	147,945.44	3,234.47	151,179.91	35,905.33	17,287.58			53,192.91	
Second Virginia	592.09	8,755.68	702.51	106,493.02	49,440.83	4,024.27	53,465.10	13,329.75				13,329.75	
Sixth Virginia	336.68	4,138.14	482.54	81,018.62	28,505.38	75.64	28,581.02		10,085.92			10,085.92	
Washington	485.22	27,112.88	461.68	165,877.69	83,058.47	421.32	83,479.79	15,285.03	586.86			15,871.89	
West Virginia	731.64	17,482.52	45.00	120,771.75	42,804.41	3,926.18	46,730.59	95,228.80		.02		95,228.82	
First Wisconsin	330.83	28,719.90	235.83	177,413.94	78,489.89	3,613.61	82,103.50	26,009.12				26,009.12	
Second Wisconsin	665.41	18,022.96	127.50	80,019.61	36,266.15	1,769.87	38,036.02	5,150.35				5,150.35	
Total	36,483.81	1,331,763.37	35,577.55	15,708,732.87	8,254,341.88	671,968.42	8,926,310.30	4,516,796.34	1,558,596.99	226.93	955.00	6,076,575.26	37,176.37

NOTE.—Discount allowed on payments of estate tax made before the expiration of the one year after decedent's death amounted to $233,582.37 during the fiscal year 1917.

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

DISTRICTS.	MUNITION MANUFACTURERS TAX.				MISCELLANEOUS.						PENALTIES, ETC.		
	On net profits of manufacturers of gunpowder and other explosives, etc., except for industrial purposes, 12½ per cent.	Unassessed penalties, etc.	Offers in compromise.	Total collections of munitions manufacturers' tax.	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						$10,101.09	$498.50	$6.00	$75.00	$10,680.59	$2,765.87	$3,879.45	$6,645.32
Arkansas						4,123.29	206.80	3.00	739.26	5,072.35	409.86	470.00	879.86
First California						5,919.37	406.50	1,893.82		8,219.69	4,004.09	27,990.00	31,994.09
Sixth California	$1,609.91			$1,609.91		4,288.78	342.50	9.22	54.47	4,694.97	203.53	3,755.00	3,958.53
Colorado						3,774.80	234.10	60.18	69.73	4,138.81	133.78	1,245.00	1,378.78
Connecticut	2,992,744.04			2,992,744.04		4,572.48	355.40	396.84	61.83	5,386.55	1,428.17	5,335.00	6,763.17
Florida						1,902.79	240.90		107.34	2,251.03	1,188.22	705.74	1,893.96
Georgia	60.70			60.70		5,804.70	497.70	3.60	20.28	6,326.28	6,282.09	1,570.00	7,852.09
Hawaii						257.36	20.30	754.02		1,031.68	305.26	545.00	850.26
First Illinois	537,960.86			537,960.86	$254.50	13,999.23	593.50	2,921.16	2,094.13	19,862.52	1,326.83	499,908.36	501,235.19
Fifth Illinois	13,496.66			13,496.66		1,173.09	90.50	.22	148.57	1,412.38	241.18	775.00	1,016.18
Eighth Illinois						3,169.94	215.80		153.60	3,539.34	543.52	3,695.00	4,238.52
Thirteenth Illinois	31,052.61			31,052.61		2,129.68	109.60		46.00	2,285.28	768.94	1,630.00	2,398.94
Sixth Indiana	1,801.96			1,801.96		6,238.80	501.40	2,140.00	166.62	9,046.82	1,516.87	7,265.00	8,781.87
Seventh Indiana						2,341.78	156.00		39.92	2,537.70	129.01	1,935.00	2,064.01
Third Iowa						6,497.22	490.20		1,239.75	8,227.17	1,131.82	1,384.24	2,516.06
Kansas						7,701.72	339.00		63.06	8,103.78	301.01	390.00	691.01
Second Kentucky						1,609.73	129.00		26.18	1,764.91	162.74	1,310.00	1,472.74
Fifth Kentucky						1,403.71	105.70	79.00	36.03	1,624.44	803.68	2,640.00	3,443.68
Sixth Kentucky						512.88	33.20		39.59	585.67	127.78	1,493.37	1,621.15
Seventh Kentucky						710.58	58.20		364.00	1,132.78	490.76	25.00	515.76
Eighth Kentucky						714.47	45.20		18.17	777.84	5,903.96	779.11	6,683.07
Louisiana						3,440.99	237.20	2.88	32.58	3,713.65	256.80	3,334.50	3,591.30
Maryland	11,493,738.18			11,493,738.18		5,750.86	446.00	54.96	80.21	6,332.03	1,103.21	11,329.00	12,432.21
Third Massachusetts	532,150.99	$95.22		532,246.21		8,724.55	752.00	59.00	7.00	9,542.55	1,491.51	2,406.92	3,898.43
First Michigan	187,503.41	152.98	$10.00	187,666.39		5,022.24	405.10	14.22	8.23	5,449.79	390.63	20,952.83	21,343.46
Fourth Michigan	639.32			639.32		3,020.07	135.90		114.30	3,270.27	6,604.90	2,725.00	9,329.90
Minnesota	82,925.23			82,925.23		4,826.28	396.61		517.49	5,740.38	742.98	3,280.00	4,022.98
First Missouri	878,390.82			878,390.82		5,102.58	325.40		3,054.06	8,482.04	1,797.73	4,966.50	6,764.23
Sixth Missouri	2,823.18			2,823.18		5,677.26	364.90	45.26	245.30	6,332.72	403.51	2,555.00	2,958.51
Montana						3,771.60	210.19		148.25	4,130.04	186.75	5,457.73	5,644.48
Nebraska	93.00			93.00		4,063.87	211.70	1.24	43.61	4,320.42	591.97	1,870.00	2,461.97
New Hampshire	42,378.37			42,378.37		5,574.43	350.20	5.76	7.56	5,937.95	2,540.29	4,315.00	6,855.29
First New Jersey	89,765.68			89,765.68		1,517.00	98.60		69.95	1,685.55	583.44	1,840.00	2,423.44

Fifth New Jersey	51,611.79			51,611.79		4,816.18	319.50	84,501.40	10.33	89,647.41	3,019.47	5,467.50	8,486.97
New Mexico						1,456.92	99.30		35.26	1,591.48	653.84	1,000.00	1,653.84
First New York	865,381.43			865,381.43		5,774.09	358.90	202,009.00	97.78	208,230.77	1,737.43	5,411.54	7,148.97
Second New York	3,223,563.81			3,223,563.81		627.80	185.60	435.44	1,886.84	3,135.68	5,091.45	15,496.75	20,588.20
Third New York	227,402.70			227,402.70		7,577.95	376.10	836.42	13.89	8,804.36	3,442.74	8,175.66	11,618.40
Fourteenth New York	262,786.01			262,786.01		4,814.95	399.20			5,214.15	4,683.96	6,312.38	10,996.34
Twenty-first New York	610,206.74			610,206.74		3,117.96	296.90		24.73	3,439.59	521.39	5,471.50	5,992.89
Twenty-eighth New York	48,775.53			48,775.53		3,836.85	284.30	14.00	6.03	4,141.18	2,118.30	14,816.92	16,935.22
Fourth North Carolina						2,000.14	176.60		21.35	2,198.09	5,408.91	65.00	5,473.91
Fifth North Carolina						1,940.12	199.90		189.75	2,329.77	10,531.79	1,110.00	11,641.79
North and South Dakota						2,859.55	220.10		4,000.85	7,080.50	253.00	300.00	553.00
First Ohio	741,138.36	307.57		741,445.93		2,666.61	193.20	524,065.60	20.35	526,945.76	188.11	4,886.37	5,074.48
Tenth Ohio	18,754.82			18,754.82		2,290.24	145.30			2,435.54	292.25	960.00	1,252.25
Eleventh Ohio	8,842.80			8,842.80		2,776.04	183.30		1.00	2,960.34	2,721.43	1,810.00	4,531.43
Eighteenth Ohio	418,838.51			418,838.51		4,859.03	299.20	67.28	9.64	5,235.15	357.39	4,080.87	4,438.26
Oklahoma						5,049.76	309.90		1,106.43	6,466.09	242.93	800.00	1,042.93
Oregon						2,039.48	144.20	66.20	13.22	2,263.10	500.58	3,360.00	3,860.58
First Pennsylvania	188,004.29			188,004.29		7,443.71	424.80	39.40	203.26	8,111.17	1,861.74	8,330.22	10,191.96
Ninth Pennsylvania	439,359.31			439,359.31		2,009.07	185.80		226.95	2,421.82	80.56	1,087.00	1,167.56
Twelfth Pennsylvania	1,262,081.64			1,262,081.64		2,595.62	199.70		2.71	2,798.03	30.09	2,795.00	2,825.09
Twenty-third Pennsylvania	2,130,108.33			2,130,108.33		6,141.68	492.60		304.62	6,938.90	636.59	5,462.54	6,099.13
South Carolina						3,070.93	198.10		8.93	3,277.96	815.95	725.00	1,540.95
Tennessee						5,270.64	435.50	71.66	730.11	6,510.91	3,964.49	3,197.41	7,161.90
Third Texas						12,971.84	811.20	27.50	704.31	14,514.85	3,645.37	9,549.02	13,194.39
Second Virginia	22,345.56			22,345.56		1,998.82	159.20	60.00	23.57	2,241.59	3,749.51	2,432.98	6,182.49
Sixth Virginia						1,719.72	149.10	50.00	1,368.37	3,287.19	2,824.23	1,592.50	4,416.73
Washington						3,065.26	259.30	208.98	2.00	3,535.54	1,998.75	6,432.62	8,431.37
West Virginia	947.78			947.78		2,976.82	271.10		63.61	3,311.53	1,515.61	95.00	1,610.61
First Wisconsin	254,089.53			254,089.53		3,130.11	213.10		7.41	3,350.62	180.86	3,780.00	3,960.86
Second Wisconsin						2,798.82	179.80		99.32	3,077.94	1,210.32	1,702.96	2,913.28
Total	27,663,373.86	555.77	10.00	27,663,939.63	254.50	259,135.93	17,774.60	820,897.26	21,074.69	1,119,136.98	111,141.73	760,464.49	871,606.22

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

DISTRICTS.	CORPORATION INCOME TAX.					INDIVIDUAL INCOME TAX (ACT OF OCT. 3, 1913).		
	Corporation income tax, 1 per cent.	Corporation income tax, 2 per cent.	Unassessed penalties, interest, etc.	Offers in 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.
Alabama	$91,861.70	$1,036,886.28	$1,288.32	$4,700.00	$1,134,736.30	$26,141.24	$1,956.91	$2,043.46
Arkansas	31,093.88	273,170.63	136.33	1,910.00	306,310.84	40,203.10	1,006.62	.....
First California	624,213.54	3,994,335.56	1,859.43	2,744.71	4,623,153.24	85,873.59	6,865.01	4,442.05
Sixth California	290,465.76	1,215,796.89	90,101.31	3,195.00	1,599,558.96	51,975.85	16,120.04	16,354.56
Colorado	345,816.67	1,626,741.29	294.45	1,440.00	1,974,292.41	47,366.70	1,580.92	578.69
Connecticut	484,299.66	4,720,079.32	1,510.00	6,040.00	5,211,928.98	164,624.72	4,313.29	5,170.03
Florida	38,002.51	288,357.35	632.18	663.00	327,655.04	5,685.96	650.59	396.04
Georgia	244,668.01	972,458.85	1,024.53	680.00	1,218,831.39	105,037.06	4,571.55	4,191.61
Hawaii	74,313.70	835,027.81	.....	477.07	909,818.58	19,427.07	1,286.42	500.00
First Illinois	1,183,718.60	11,865,455.73	1,468.09	2,727.53	13,053,369.95	675,343.59	50,537.63	32,355.43
Fifth Illinois	171,182.83	267,952.23	245.70	215.00	439,595.76	49,519.41	803.18	1,000.00
Eighth Illinois	65,569.57	413,446.24	201.64	310.00	479,527.45	57,014.62	28,662.03	6,626.21
Thirteenth Illinois	19,754.68	366,985.45	58.87	245.00	387,044.00	2,503.57	872.93	500.00
Sixth Indiana	237,962.90	1,634,882.51	516.07	5,105.29	1,878,466.77	61,957.35	858.92	234.14
Seventh Indiana	31,454.29	350,836.21	12.31	280.00	382,582.81	2,767.24	300.00	500.00
Third Iowa	134,464.43	1,116,768.57	504.30	560.00	1,252,297.30	51,887.05	1,657.54	500.00
Kansas	329,375.98	2,019,425.77	215.26	830.00	2,349,847.01	29,077.88	473.08	68.54
Second Kentucky	12,167.69	85,703.82	589.93	280.00	98,741.44	1,304.16	65.16	.....
Fifth Kentucky	63,225.40	792,663.94	903.70	450.00	857,243.04	6,459.11	439.01	.....
Sixth Kentucky	1,649.27	100,908.76	14.22	70.00	102,732.25	608.24	71.20	.....
Seventh Kentucky	16,248.33	103,332.91	30.92	540.00	120,152.16	2,930.71	545.02	.....
Eighth Kentucky	62,125.26	11,109.95	71.21	310.24	73,616.66	9,067.49	2,658.50	.....
Louisiana	220,695.01	1,044,329.69	1,438.19	2,658.22	1,269,121.11	46,558.12	1,033.09	500.00
Maryland	292,357.79	4,481,591.68	673.61	1,980.00	4,776,603.08	161,204.51	8,406.32	4,994.15
Third Massachusetts	1,033,260.83	8,272,010.89	3,446.11	11,998.80	9,320,716.63	309,534.94	25,415.04	17,129.13
First Michigan	853,364.63	4,603,669.20	1,473.94	12,497.86	5,471,005.63	104,532.01	18,320.04	17,441.70
Fourth Michigan	94,552.97	993,951.29	140.58	6,119.21	1,094,764.05	12,202.72	5,567.46	3,864.02
Minnesota	435,331.04	4,150,781.20	27,005.81	5,346.71	4,618,464.76	95,594.13	8,752.78	9,671.56
First Missouri	200,059.94	3,093,342.68	263.93	2,180.00	3,295,846.55	267,259.62	3,384.06	2,759.08
Sixth Missouri	100,581.79	1,198,340.66	101.35	1,300.00	1,300,323.80	12,869.98	3,920.27	1,000.00
Montana	267,172.88	1,873,117.42	627.21	1,959.00	2,142,876.51	62,042.97	6,992.92	4,514.67
Nebraska	112,239.95	666,521.92	193.37	660.70	779,615.94	12,327.46	1,662.66	329.80
New Hampshire	254,109.77	1,027,584.11	450.72	2,090.00	1,284,234.60	10,128.26	3,359.52	2,446.07
First New Jersey	75,526.73	989,727.25	507.96	1,010.00	1,066,771.94	26,351.03	5,267.65	3,318.35
Fifth New Jersey	342,484.39	3,832,480.14	703.47	8,141.92	4,183,809.92	123,441.15	7,553.32	2,305.32
New Mexico	53,658.74	881,993.72	75.60	2,400.00	938,128.06	19,366.75	1,454.92	219.91
First New York	100,782.38	1,688,503.20	575.44	6,237.00	1,796,098.02	72,806.73	10,912.39	6,571.18
Second New York	3,747,104.92	27,619,716.62	110,048.53	11,443.18	31,488,313.25	3,001,123.55	41,796.87	41,532.14

Third New York	464,876.22	5,837,598.73	7,294.18	3,936.95	6,313,706.08	355,386.77	94,323.65	81,885.37
Fourteenth New York	142,143.34	1,547,622.49	2,685.72	2,499.00	1,694,950.55	81,882.34	11,514.44	7,932.61
Twenty-first New York	116,718.54	1,532,715.78	288.57	1,440.00	1,651,162.89	51,219.21	3,485.41	3,254.21
Twenty-eighth New York	133,058.32	3,485,406.32	176.47	4,080.00	3,622,721.11	222,104.18	12,500.17	7,626.80
Fourth North Carolina	31,889.48	499,349.31	342.38	2,095.00	536,676.17	4,546.95	202.65	.....
Fifth North Carolina	35,371.89	660,132.68	58.39	370.00	695,932.96	1,311.39	183.43	.....
North and South Dakota	55,152.59	344,636.19	391.14	840.00	401,019.92	10,848.46	232.08	.....
First Ohio	313,466.90	2,304,829.57	1,981.33	1,044.17	2,621,321.97	27,303.12	8,774.85	9,172.48
Tenth Ohio	121,854.42	1,443,961.43	186.07	1,016.97	1,567,018.89	27,706.65	3,358.76	3,712.71
Eleventh Ohio	88,158.16	920,674.12	182.24	2,808.05	1,011,822.57	42,238.42	22.97	.....
Eighteenth Ohio	487,743.71	7,183,975.63	720.33	800.00	7,673,239.70	123,523.56	17,493.07	15,082.58
Oklahoma	92,517.48	2,134,583.00	915.70	3,420.00	2,231,436.18	45,077.60	6,364.53	4,695.01
Oregon	68,820.40	336,451.79	519.51	1,140.00	406,931.70	28,734.36	12,769.08	7,002.78
First Pennsylvania	730,921.41	8,439,066.99	33,357.23	2,111.86	9,205,457.49	433,419.94	21,336.85	19,276.99
Ninth Pennsylvania	48,316.28	738,444.32	157.55	480.00	787,398.15	47,499.47	2,501.54	895.40
Twelfth Pennsylvania	245,163.72	1,993,913.54	2,055.10	2,250.00	2,243,382.36	20,442.22	3,370.95	2,280.05
Twenty-third Pennsylvania	355,790.08	11,639,681.90	783.75	5,772.63	12,002,028.36	100,576.29	6,988.33	3,189.37
South Carolina	55,278.73	438,967.82	508.62	3,361.00	498,116.17	19,806.76	610.86	227.83
Tennessee	98,448.72	841,485.51	206.64	1,950.00	942,090.87	18,178.19	3,012.53	629.76
Third Texas	475,773.20	2,124,629.50	4,380.29	6,370.94	2,611,153.93	86,374.73	18,385.09	13,478.93
Second Virginia	184,034.41	703,286.19	517.18	2,100.00	889,937.78	13,763.55	715.50	.....
Sixth Virginia	398,571.34	541,109.81	282.08	2,955.00	942,918.23	19,360.73	975.69	1.64
Washington	209,558.38	[1] 1,021,561.78	1,874.97	3,840.00	1,236,835.13	33,769.95	11,639.39	7,979.77
West Virginia	104,118.70	1,348,722.17	966.65	7,101.45	1,460,908.97	16,309.17	2,451.88	2,141.74
First Wisconsin	204,675.38	1,964,804.90	490.13	970.00	2,170,940.41	23,981.46	3,643.54	3,432.43
Second Wisconsin	52,982.23	489,768.16	182.74	2,650.00	545,583.13	11,505.64	2,422.11	1,726.57
Total	18,055,322.48	161,027,457.37	310,909.55	179,198.46	179,572,887.86	7,700,990.66	529,374.81	389,682.87

[1] Includes $33,256.83 income tax on Alaska railroads.

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

DISTRICTS.	INDIVIDUAL INCOME TAX (ACT OF OCT. 3, 1913)—continued.						
	$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.	Offers in compromise.	Total.
Alabama	$1,259.50				$453.14	$2,100.00	$33,954.25
Arkansas					1,402.17	965.00	43,576.89
First California	2,972.90	$3,722.65			964.71	630.00	105,470.91
Sixth California	18,869.51	52,422.81	$12,838.33	$17,544.50	925.25	2,320.00	189,370.85
Colorado	750.00	2,683.11			328.73	1,650.00	54,938.15
Connecticut	,5900.29	24,696.69	25,000.00	53,978.48	1,355.84	3,400.00	288,439.34
Florida					47.45	90.00	6,870.04
Georgia	3,928.55	29,804.08	48,009.06	59,790.14	644.28	100.00	256,076.33
Hawaii	348.89	1,451.76			18.00	115.00	23,147.14
First Illinois	30,552.02	101,259.56	75,701.94	22,491.12	3,422.23	707.50	992,371.02
Fifth Illinois	1,174.10	2,975.27			216.37	435.00	56,123.33
Eighth Illinois	4,424.51	3,019.34	5,214.20	608.30	195.53	4,295.00	110,059.74
Thirteenth Illinois	55.80				8.43	160.00	4,100.73
Sixth Indiana					66.14	1,552.50	64,669.05
Seventh Indiana	750.00	1,704.30			1.17	10.00	6,032.71
Third Iowa	24.69				505.29	1,845.00	56,419.57
Kansas					55.92	2,237.50	31,912.92
Second Kentucky		307.56			3.56	5.00	1,685.44
Fifth Kentucky					39.26	305.00	7,242.38
Sixth Kentucky					43.89	55.00	778.33
Seventh Kentucky					20.29	830.00	4,326.02
Eighth Kentucky						95.00	11,820.99
Louisiana	745.33				195.25	1,260.00	50,291.79
Maryland	3,926.02	15,291.56	3,382.05		940.36	2,720.00	200,864.97
Third Massachusetts	15,001.21	36,775.76	16,217.04	91.70	3,595.92	10,117.50	433,878.24
First Michigan	18,293.79	81,932.49	40,993.63	736.88	566.65	922.50	283,739.69
Fourth Michigan	4,664.83	14,466.63	325.73		253.66	555.00	41,900.05
Minnesota	12,343.91	38,775.60	21,482.92	83,439.35	784.59	1,170.00	272,014.84
First Missouri	2,075.16	2,585.60			358.30	1,755.00	280,176.82
Sixth Missouri	1,246.29	73.41			117.34	425.00	19,652.20
Montana	4,727.92	13,369.83	7,630.58		653.83	110.00	100,042.72
Nebraska	750.00	1,190.71	6,039.36	1,181.51	140.29	270.00	23,891.79
New Hampshire	3,750.00	17,349.34	11,881.41		53.10	1,150.00	50,117.70
First New Jersey	4,832.64	8,557.48	1,970.49	24,248.45	359.70	915.00	75,820.79
Fifth New Jersey	1,500.00	12,000.00	11,811.37		706.14	1,292.00	160,609.30
New Mexico					87.12	1,270.00	22,398.70
First New York	6,069.17	19,387.52	9,817.77		579.69	1,740.00	127,884.45
Second New York	42,935.59	187,416.54	208,311.77	414,452.20	93,879.35	1,857.00	4,033,305.01
Third New York	73,711.20	232,071.82	171,866.64	97,905.27	9,266.34	1,825.00	1,118,242.06

Fourteenth New York	7,273.54	30,774.84	40,420.23	156,247.35	908.09	1,870.00	338,823.44
Twenty-first New York	3,000.60	15,041.96	13,327.91		79.86	1,621.00	91,029.56
Twenty-eighth New York	6,998.95	22,544.85	9,066.70		616.60	2,475.00	283,933.25
Fourth North Carolina					28.26	200.00	4,977.86
Fifth North Carolina					1.26	145.00	1,641.08
North and South Dakota					102.53	873.00	12,061.07
First Ohio	11,362.17	22,343.82	543.42		433.92	2,435.00	82,368.78
Tenth Ohio	5,686.78	11,014.83	25,332.77	40,467.03	130.39	1,585.00	118,994.92
Eleventh Ohio					174.51	970.00	43,405.90
Eighteenth Ohio	15,068.84	62,352.00	25,804.40	60,210.69	677.85	632.50	320,846.09
Oklahoma	3,915.83	11,337.66	6,422.70	37.63	3,501.40	635.00	81,987.36
Oregon	6,593.12	18,319.20	2,756.07		100.69	435.00	76,710.30
First Pennsylvania	27,591.77	31,268.76	8,471.60		1,164.32	2,010.00	544,540.23
Ninth Pennsylvania	2,167.40	147.85			49.35	1,125.00	54,386.02
Twelfth Pennsylvania	591.32	6,888.20	4,178.98		373.31	1,120.00	39,245.03
Twenty-third Pennsylvania	3,268.64	6,458.96	7,740.94	1,407.40	301.47	2,125.00	132,056.40
South Carolina					72.57	250.00	20,968.02
Tennessee					2,091.27	2,419.85	26,331.60
Third Texas	13,335.95	21,037.72	8,082.13		1,103.06	3,147.50	165,145.11
Second Virginia					246.28	1,230.00	15,955.33
Sixth Virginia					96.74	1,000.00	21,434.80
Washington	9,746.33	25,231.72	863.75		1,209.41	2,780.00	93,220.32
West Virginia	2,248.16	12,000.00	7,904.24		243.17	725.00	44,023.36
First Wisconsin	1,920.42	2,679.25			199.60	5,035.00	40,891.70
Second Wisconsin	1,302.05	1,901.03			103.33	3,095.00	22,055.93
Total	389,855.09	1,206,634.08	839,410.13	1,034,838.00	137,264.72	93,290.35	12,321,250.71

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

DISTRICTS.	INDIVIDUAL INCOME TAX (ACT OF SEPTEMBER 8, 1916).								
	Individual income tax—normal, 2 per cent.	Net incomes exceeding $20,000 and not more than $40,000, 1 per cent.	$40,001 to $60,000, 2 per cent.	$60,001 to $80,000, 3 per cent.	$80,001 to $100,000, 4 per cent.	$100,001 to $150,000, 5 per cent.	$150,001 to $200,000, 6 per cent.	$200,001 to $250,000, 7 per cent.	$250,001 to $300,000, 8 per cent.
Alabama	$281,470.50	$82,417.24							
Arkansas	109,869.47	7,392.35	$4,880.18	$4,093.18	$2,562.09	$2,500.00	$3,000.00	$506.80	
First California	1,187,604.19	151,861.18	137,719.83	120,127.27	108,358.52	194,954.35	146,743.89	108,424.68	$76,869.72
Sixth California	573,245.28	83,259.25	67,059.79	52,499.31	45,866.35	71,920.74	45,925.46	31,942.66	31,453.17
Colorado	432,808.49	53,941.93	50,871.26	44,027.56	40,481.33	79,853.60	51,585.42	41,454.92	33,371.20
Connecticut	1,230,557.79	233,893.03	226,007.59	210,738.63	194,301.45	398,550.85	302,787.95	234,274.71	182,536.56
Florida	121,898.74	5,004.52	6,485.43	6,672.72	4,789.46	6,029.96	6,000.00	5,253.66	4,000.00
Georgia	190,226.55	25,635.13	16,075.53	11,903.96	11,395.93	18,751.29	3,000.00	3,500.00	4,000.00
Hawaii	58,580.24	31,406.12	32,946.59	32,333.58	34,771.52	72,636.05	28,778.33	12,667.78	10,744.24
First Illinois	3,704,480.74	427,874.85	432,144.53	412,978.44	390,080.79	757,677.88	539,301.29	450,425.05	365,587.43
Fifth Illinois	88,930.83	16,923.08	10,111.52	9,934.64	9,061.58	20,241.84	10,730.43	5,923.82	4,000.00
Eighth Illinois	239,743.53	7,277.80	2,940.97	2,568.85	1,727.74	3,215.65	3,000.00	3,500.00	4,000.00
Thirteenth Illinois	75,432.51	7,890.09	6,016.12	4,390.92	2,644.59	5,000.00	4,794.06	3,500.00	2,641.15
Sixth Indiana	434,108.21	55,276.09	54,331.74	49,414.54	47,322.48	98,203.43	60,588.65	24,409.61	18,156.99
Seventh Indiana	100,809.48	12,516.98	10,001.78	10,512.11	8,875.84	15,294.16	12,487.63	9,136.79	5,428.15
Third Iowa	342,279.57	42,298.71	30,708.83	22,238.39	14,714.92	23,497.83	10,710.36	7,000.00	4,668.90
Kansas	326,784.96	33,393.45	26,924.91	25,196.18	20,293.51	37,993.86	20,852.94	18,654.90	6,352.33
Second Kentucky	19,360.66	2,275.24	885.49	130.44					
Fifth Kentucky	134,935.98	22,973.33	21,291.73	17,714.76	12,607.21	12,776.38	4,200.00	3,612.12	1,380.74
Sixth Kentucky	21,264.37	3,311.94	3,311.82	2,192.70	778.02				
Seventh Kentucky	38,067.02	4,417.61	3,453.04	2,804.85	2,098.54	5,000.00	4,559.61	3,500.00	4,000.00
Eighth Kentucky	8,440.78	4,929.56							
Louisiana	446,618.99	56,350.80	50,131.45	42,181.48	36,970.36	62,936.45	36,561.44	14,253.92	9,450.74
Maryland	1,791,550.31	175,078.04	183,089.14	177,985.30	173,276.66	364,424.48	278,307.55	207,603.11	194,113.14
Third Massachusetts	3,924,012.26	520,215.50	570,062.63	550,964.86	515,351.85	1,036,206.55	690,227.73	514,219.14	385,658.20
First Michigan	932,634.09	153,482.55	154,220.10	151,464.19	147,130.33	288,541.61	183,417.11	132,053.42	113,415.47
Fourth Michigan	172,759.93	35,874.51	30,555.75	27,748.70	22,594.70	35,420.70	19,803.76	6,302.20	4,000.00
Minnesota	674,541.36	93,643.33	96,290.54	84,740.05	72,232.06	119,695.72	81,341.85	60,443.76	54,537.98
First Missouri	407,081.53	98,372.04	92,090.79	78,927.95	68,807.22	132,739.09	94,442.25	71,270.02	65,408.41
Sixth Missouri	428,873.59	50,987.03	43,271.78	40,047.88	34,588.64	64,882.62	47,585.79	41,577.30	29,131.43
Montana	265,825.28	35,098.62	28,721.35	23,664.21	21,471.32	48,956.68	43,380.75	32,549.85	22,514.61
Nebraska	227,556.40	26,775.30	16,065.12	12,032.38	11,674.63	13,519.31	6,479.65	7,000.00	8,000.00
New Hampshire	360,374.85	66,077.93	61,492.89	53,714.99	42,611.90	74,708.60	48,937.24	44,132.21	35,597.77
First New Jersey	308,747.32	40,317.05	38,334.29	40,347.60	45,543.08	105,528.82	77,622.49	53,475.14	48,513.42
Fifth New Jersey	1,740,662.70	181,646.61	199,288.85	191,718.89	179,962.00	335,926.65	248,629.48	182,193.57	141,969.41
New Mexico	147,491.46	21,314.45	17,089.00	12,141.74	9,454.08	16,196.15	13,124.91	11,863.81	6,085.70
First New York	1,870,712.96	191,935.25	182,595.76	179,423.99	170,213.05	328,906.91	241,817.85	172,902.37	130,821.82

Second New York	11,039,736.79	666,823.51	809,732.76	869,640.23	872,818.60	1,890,174.02	1,538,742.63	1,339,809.09	1,234,876.17
Third New York	7,304,013.65	1,105,796.64	740,413.80	740,925.21	691,955.56	1,435,073.01	1,159,737.33	912,895.44	694,531.49
Fourteenth New York	1,048,460.49	167,778.66	175,060.10	161,051.60	152,040.27	283,587.23	214,712.30	163,932.73	140,507.35
Twenty-first New York	402,375.57	58,714.21	52,740.04	49,660.25	42,842.11	84,540.13	64,438.52	40,314.90	38,613.73
Twenty-eighth New York	850,267.97	4,917.76	4,306.49	4,582.45	5,600.00	12,076.29	8,238.84	7,000.00	8,000.00
Fourth North Carolina	74,198.68	9,197.88	8,836.26	8,461.39	9,246.65	19,957.73	15,125.05	12,491.99	12,000.00
Fifth North Carlina	97,273.20	130,994.04	126,692.81	127,210.03	121,554.36	259,441.01	170,149.31	126,829.94	106,847.50
North and South Dakota	93,889.37	10,705.62	3,674.06	1,982.94	895.34	115.57			
First Ohio	593,845.09	107,336.91	98,408.39	87,166.22	80,755.69	149,056.70	109,751.55	79,957.41	51,651.56
Tenth Ohio	214,300.91	33,812.68	30,180.15	33,677.45	31,829.72	45,825.85	28,422.89	21,205.68	20,000.00
Eleventh Ohio	206,271.78	26,948.51	23,789.57	22,052.72	22,155.93	45,094.59	33,192.52	15,340.36	6,096.52
Eighteenth Ohio	1,095,191.52	176,739.41	184,152.14	182,546.30	178,252.97	377,714.65	282,501.43	241,400.66	195,167.57
Oklahoma	514,466.51	46,111.37	54,614.59	51,335.44	44,757.25	94,525.36	74,504.30	60,003.80	60,798.63
Oregon	187,047.85	20,401.70	15,659.28	13,623.02	12,355.07	22,411.94	14,544.93	11,000.00	10,883.43
First Pennsylvania	3,764,459.87	632,412.04	681,243.92	469,089.99	471,243.37	612,460.60	461,061.12	182,806.28	163,888.09
Ninth Pennsylvania	185,649.89	28,928.49	25,705.33	19,989.40	20,000.27	39,531.73	36,833.31	28,889.51	19,602.56
Twelfth Pennsylvania	456,798.72	47,143.08	45,799.72	49,624.22	48,036.89	96,844.94	70,317.46	54,439.74	61,934.22
Twenty-third Pennsylvania	1,697,435.43	327,526.74	241,918.23	238,456.86	221,751.91	460,496.16	327,891.77	272,726.70	242,098.84
South Carolina	45,032.97	3,175.58	2,653.35	1,913.28	2,400.00	2,786.20	2,907.75		
Tennessee	280,912.53	34,546.35	21,290.77	15,808.52	11,927.15	20,066.13	9,760.59	10,500.00	6,658.36
Third Texas	811,408.45	82,696.01	73,543.44	65,553.44	55,289.41	88,448.07	60,027.83	40,251.52	29,111.27
Second Virginia	262,791.07	24,025.59	18,988.91	15,851.96	13,154.03	23,341.36	15,691.42	10,324.53	8,000.00
Sixth Virginia	92,189.63	11,162.43	7,857.90	4,773.83	4,086.81	4,002.03	1,497.89		
Washington	369,814.84	39,773.05	34,130.02	32,666.10	29,464.42	48,133.46	31,856.52	21,965.36	22,508.14
West Virginia	178,945.74	31,070.08	29,539.51	24,270.53	23,923.02	42,803.10	22,161.42	14,548.31	8,000.00
First Wisconsin	365,440.99	63,264.42	64,184.07	61,026.17	49,313.86	72,032.63	51,132.31	40,917.81	37,103.85
Second Wisconsin	89,628.46	13,710.46	11,370.64	8,948.37	7,837.31	16,092.87	13,665.83	12,728.02	9,588.83
Total	55,742,230.89	6,969,051.71	6,493,954.37	6,071,465.16	5,730,101.63	11,099,321.57	8,189,595.69	6,241,807.10	5,196,876.83

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

DISTRICTS.	INDIVIDUAL INCOME TAX (ACT OF SEPT. 8, 1916)—continued.								Aggregate.
	$300,001 to $500,000, 9 per cent.	$500,001 to $1,000,000, 10 per cent.	$1,000,001 to $1,500,000, 11 per cent.	$1,500,001 to $2,000,000, 12 per cent.	Net incomes exceeding $2,000,000, 13 per cent.	Unassessed penalties, interest, etc.	Offers in compromise.	Total.	
Alabama								$363,887.74	$1,852,899.72
Arkansas							$1,032.51	135,836.58	620,373.45
First California	$142,322.85	$105,822.11	$19,818.35			$0.40	155.00	2,500,782.84	19,264,290.76
Sixth California	80,676.00	5,873.13				99.53	295.00	1,090,115.67	4,685,506.14
Colorado	102,962.56	86,726.27	53,414.94					1,071,499.48	3,524,979.34
Connecticut	408,230.28	380,543.20	217,848.04	$212,094.17	$190,335.08		450.00	4,623,149.33	17,623,217.29
Florida	18,000.00	50,000.00	55,000.00	9,835.97	5.74	13.67	20.00	299,009.87	2,192,383.29
Georgia	18,000.00	50,000.00	3,211.16			2.01		355,701.56	2,178,425.44
Hawaii	25,869.11							340,733.56	1,534,675.38
First Illinois	897,983.91	814,252.48	528,904.57	211,443.61	46,301.17	761.76	460.01	9,980,658.51	42,330,963.51
Fifth Illinois	14,259.85							190,117.59	35,232,395.23
Eighth Illinois	18,000.00	7,811.55					405.00	294,191.09	9,177,991.14
Thirteenth Illinois						.96	20.00	112,330.40	1,471,850.82
Sixth Indiana	54,256.54	50,000.00	21,713.84			118.38		967,900.50	16,676,052.79
Seventh Indiana	10,165.33					.01	15.00	195,243.26	19,927,361.32
Third Iowa						240.16	470.00	498,827.67	2,591,994.32
Kansas	18,000.00	1,349.92				12.03	460.00	536,268.99	3,155,540.59
Second Kentucky							5.00	22,656.83	5,307,241.28
Fifth Kentucky						27.28	175.00	231,694.53	25,720,946.53
Sixth Kentucky								30,858.85	6,170,480.85
Seventh Kentucky	866.82							68,767.49	6,528,599.16
Eighth Kentucky						70.43		13,440.77	3,390,426.46
Louisiana	7,566.80					74.90	150.00	763,250.33	13,930,108.52
Maryland	573,894.55	624,639.59	489,571.38	283,546.13	1,083,925.07		155.00	6,601,159.45	34,278,294.91
Third Massachusetts	829,106.57	667,723.07	88,202.76	60,000.00	174,018.14			10,525,969.26	29,796,108.38
First Michigan	252,912.85	154,591.86	103,186.34	60,000.00	118,545.79	3.17	85.00	2,945,683.88	16,090,409.96
Fourth Michigan	1,074.00					6.38	420.00	356,500.63	2,674,821.62
Minnesota	127,508.40	65,953.79	11,487.65					1,542,416.49	10,052,368.45
First Missouri	116,090.24	102,564.42	49,813.78			42.95	725.00	1,378,385.69	17,878,018.26
Sixth Missouri	50,505.05	6,336.59				1.17	412.96	838,201.83	4,435,146.47
Montana	34,346.73					111.37		556,640.77	4,036,409.02
Nebraska	15,217.15					9.24	490.00	344,819.18	4,839,892.02
New Hampshire	47,187.71	54,524.47	44,132.67			123.57	85.00	933,701.80	3,299,618.90
First New Jersey	121,455.34	221,991.93	186,456.85	104,554.97		31.17	135.00	1,393,054.47	3,505,172.40
Fifth New Jersey	284,201.83	161,527.10	55,636.24	60,000.00	29,062.19			3,992,425.52	21,277,869.16
New Mexico	5,546.62						385.00	260,692.92	1,410,318.61
First New York	296,414.89	189,388.44	12,868.63			40.87	85.00	3,968,127.79	19,294,764.83
Second New York	3,625,480.48	5,012,998.98	2,612,454.60	1,671,988.12	4,706,502.47			37,891,778.45	89,966,762.26
Third New York	1,677,941.34	2,118,716.23	1,189,215.07	806,504.78	4,811,359.33			25,389,078.88	49,156,866.91

Fourteenth New York	323,177.85	355,673.57	183,011.38	120,000.00	283,159.32	41.01	110.00	3,772,303.86	12,742,159.77
Twenty-first New York	88,256.90	55,651.23	8,942.52			29.25	35.00	987,154.36	7,802,861.28
Twenty-eighth New York	323,138.37	449,354.39	218,796.92	120,000.00	362,845.57			3,494,122.20	11,741,874.66
Fourth North Carolina	31,459.96	32,326.80				10.33		192,717.60	8,610,895.64
Fifth North Carolina	41,724.73	100,000.00	27,393.09				145.00	361,852.97	22,287,186.37
North and South Dakota								111,262.90	820,364.33
First Ohio	107,219.95	37,383.59						1,502,533.06	23,854,898.44
Tenth Ohio	65,661.84	92,447.82	55,000.00	60,000.00	292,557.36	241.78	85.00	1,025,249.13	5,959,963.40
Eleventh Ohio	18,000.00	50,000.00	26,306.60			.18	140.00	495,389.28	3,391,537.31
Eighteenth Ohio	464,734.70	498,438.36	282,949.67	212,285.71	104,722.41	344.11	160.00	4,477,301.61	18,135,825.12
Oklahoma	198,199.75	354,165.73	278,675.71	248,309.80	2,264,209.63	1,777.09	460.00	4,346,854.96	6,880,982.44
Oregon	21,701.20	7,243.94				1.58	100.00	336,973.94	1,167,779.85
First Pennsylvania	321,540.26	505,817.40	380,626.78	449,069.69	430,454.83	455.46	45.00	9,526,674.70	33,211,208.23
Ninth Pennsylvania	54,000.00	150,000.00	6,348.08			.19	5.00	615,483.76	5,507,048.88
Twelfth Pennsylvania	162,163.06	117,448.55	55,000.00	10,950.36				1,276,500.96	8,575,288.00
Twenty-third Pennsylvania	599,862.01	464,343.69	166,358.50	127,456.79	282,837.67	127.78	165.00	5,671,454.08	36,109,312.01
South Carolina						37.13		60,906.26	792,795.63
Tennessee						507.27	375.00	412,352.67	3,451,001.80
Third Texas	76,832.35	149,207.46	59,241.88	60,000.00	965,014.53	3.92	5.00	2,616,634.58	7,316,898.61
Second Virginia	35,597.34	28,411.82				2.95	160.00	456,340.98	9,198,497.19
Sixth Virginia						2.73		125,573.25	1,764,438.40
Washington	53,148.98	58,593.20	40,305.76			193.63	255.00	782,838.48	2,477,329.26
West Virginia	25,865.19	14,824.66				73.71	90.00	416,115.27	3,466,370.38
First Wisconsin	57,778.56	46,546.17				12.51	975.00	909,728.32	13,802,289.14
Second Wisconsin	23,579.47							207,150.26	2,436,061.87
Philippine Islands									507,226.94
Total	12,969,686.27	14,501,213.51	7,531,893.76	4,888,040.10	16,145,856.30	5,654.02	10,340.48	167,787,089.39	809,393,640.44

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

STATES AND TERRITORIES.	DISTILLED SPIRITS.												
	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, $1.10.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Still wines, champagne, liqueurs, cordials, etc., domestic and imported (acts Oct. 22, 1914, as extended, and Sept. 8, 1916).	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.	Total collections on distilled spirits.
Alabama		$46,206.05	$225.00		$46.20	$11,606.99	$1,329.18	$75.00	$60.00				$59,548.42
Alaska						7,070.76	245.84						7,316.60
Arizona					1.00	4,026.45	50.00						4,077.45
Arkansas	$12,002.35	17,303.60				2,894.78							32,200.73
California	1,025,321.19	6,026,207.52	9,866.67	$6,800.00	1,515,770.96	303,966.00	65,199.56	129.16	120.00	$718.70	$1,746.00	$373,450.03	9,329,295.79
Colorado					28.56	9,241.76	408.32						9,678.64
Connecticut	16,745.54	149,414.01	3,250.01	1,400.00	27,294.31	89,309.29	8,516.68			.60			296,430.44
Delaware			400.00	1,000.00	2,763.12	11,158.38	1,000.00						16,321.50
District of Columbia		276,788.96	1,100.00	600.00	11,052.26	13,150.19	3,270.90						305,962.31
Florida		23,788.49	1,350.00	1,000.00	5,526.35	15,777.80	4,183.35						51,625.99
Georgia						10,636.48	725.00	45.83	10.00				11,417.31
Hawaii		49,846.06	500.00		48,172.38	6,346.96	6,075.01						110,940.41
Idaho						1,977.09							1,977.09
Illinois	724,468.64	42,258,659.60	12,483.41	15,400.00	336,413.15	448,227.03	51,127.42	137.50	80.00	19,857.50	25,992.40		43,892,446.65
Indiana	7,190.21	29,356,034.25	1,308.34	2,000.00	19,005.62	142,950.35	10,554.16	37.50	50.00	6,534.90	10,004.00		29,555,669.33
Iowa			500.00		1,615.10	26,888.41	2,983.34						31,986.85
Kansas			150.00			3,983.75	150.00						4,283.75
Kentucky	214,841.22	39,561,902.05	2,066.67	7,566.68	20,346.51	52,387.30	17,100.13	45.84	100.00	9,340.10	375,900.00		40,261,596.50
Louisiana		8,785,765.99	1,550.00	1,000.00	138,385.55	69,528.09	9,804.19	8.34	40.00	3,645.55			9,009,727.71
Maine		3.30	600.00		589.09	20,696.89	5,641.69						27,530.97
Maryland	46,465.54	6,093,915.37	4,566.69	5,566.67	22,859.93	69,459.56	11,304.24	37.50	20.00	2,628.60	3,428.00		6,260,252.10
Massachusetts	160.60	2,552,350.01	10,687.54	9,433.34	135,702.03	105,340.67	31,008.56	8.34	20.00	3,189.80	520.00		2,848,420.89
Michigan	385.77	1,062,004.20	1,141.67	1,800.00	52,511.35	138,923.42	14,041.75						1,270,608.16
Minnesota			3,450.00	3,400.00	50,044.49	84,924.09	15,354.17						157,172.75
Mississippi						7,316.80	600.00						7,916.80
Missouri	55,293.04	1,188,500.81	5,695.86	6,200.00	158,445.46	148,674.23	24,837.66	41.67	60.00		3,752.00		1,591,500.73
Montana		43,355.95	225.00		14,554.95	49,409.44	6,837.51						114,382.85
Nebraska		2,739,806.74	150.00	200.00	15,783.12	11,690.65	2,854.18			90.20	3,786.00		2,774,360.89
Nevada					10,939.29	24,938.90	2,408.36						38,286.55

New Hampshire		539.33	350.00		6,495.90	13,554.23	2,054.17						22,993.63
New Jersey	121,899.38	18,799.36	5,070.83	3,516.67	68,577.99	225,552.62	19,562.51						462,979.36
New Mexico	356.49		225.01		13,285.31	23,385.44	4,704.22						41,956.47
New York	1,180,225.75	8,299,784.70	30,795.82	24,366.67	1,908,807.87	707,850.69	145,113.35	141.67	120.00	2,195.20	2,582.00	10,462.59	12,312,446.31
North Carolina	64.41		300.00		1,825.40	9,822.47	100.00						12,112.28
North Dakota					.30	4,014.48							4,014.78
Ohio	399,570.40	11,600,647.87	4,870.85	10,883.34	220,122.35	212,012.00	34,187.55	216.67	420.00	936.40	44,914.00	276.27	12,529,057.70
Oklahoma						10,962.55	1,287.50						12,250.05
Oregon		165,993.19	300.00		247.60	8,535.43	495.83						175,572.05
Pennsylvania	162,356.48	13,343,073.12	12,604.19	18,074.99	156,691.23	422,947.43	51,954.17	41.67	20.00	693.00	84,328.00		14,252,784.28
Rhode Island			1,383.34	1,800.00	12,006.07	35,980.78	4,962.51						56,132.70
South Carolina		143.55				9,753.21							9,896.76
South Dakota			150.00		2,418.85	7,081.47	1,667.05						11,317.37
Tennessee	14,577.20	34,346.11	1,150.03	1,400.00	2,966.24	15,789.86	4,125.04						74,354.48
Texas		8,968.08	1,041.66	600.00	37,178.80	67,503.89	7,833.34						123,125.77
Utah		4,248.33	512.50	400.00	9,122.02	15,784.38	3,562.50						33,629.73
Vermont					987.84	3,456.28	100.00						4,544.12
Virginia	49,226.29	276,095.34	1,200.00	400.00	62,753.96	12,080.97	2,615.40	150.00	180.00	37.00			404,738.96
Washington	4,043.05	202.73	287.52	200.00	2,104.31	15,255.95	316.68				822.00		22,410.24
West Virginia		185,788.68				8,130.25					406.00		194,740.93
Wisconsin		2,925,750.85	4,362.49	4,200.00	60,961.26	233,849.07	12,345.85						3,241,875.52
Wyoming	342.87		308.33		9,670.95	10,964.49	3,762.52						25,049.16
Total	4,035,536.42	177,096,234.20	126,179.43	129,008.36	5,164,075.03	3,967,270.45	598,361.39	1,116.69	1,300.00	49,867.55	558,180.40	384,188.89	192,111,318.81
Collections for fiscal year ended June 30, 1916	3,275,272.27	146,573,908.20	146,159.40	148,666.68	2,631,529.98	4,309,656.02	616,559.81	1,090.86	2,310.00	45,839.40	440,244.00	491,202.91	158,682,439.53

For statements showing internal-revenue tax upon products from Porto Rico and Philippine Islands, see pages 39 and 40 of this report.

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

STATES AND TERRITORIES.	TOBACCO.													
					Manufacturers of cigars.									
	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.	Annual sales not exceeding 50,000 cigars (special tax), $2.	Annual sales 50,001 to 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), $600.	Annual sales 20,000,001 to 40,000,000 cigars (special tax), $1,200.	Annual sales exceeding 40,000,000 cigars (special tax), $2,496.	Annual sales exceeding 400,000 cigars, per thousand cigars or fraction thereof, 5 cents.
Alabama	$12,356.63			$1.00	$21.00	$67.75	$27.00	$48.00	$31.53					
Alaska	1,186.24				3.00	4.25	6.00							
Arizona	3,133.11				7.34	14.00	10.50	6.00						
Arkansas	4,584.73				10.00	14.00	20.50	66.00						
California	207,370.53	$29.28	$291.69	550,152.30	330.57	583.50	386.50	366.00	40.00					$735.69
Colorado	54,720.74			28.25	39.85	74.38	52.50	72.00	15.00					184.84
Connecticut	269,383.12		.90	352.96	114.33	263.75	290.00	447.00	155.00	$225.00				1,561.30
Delaware	49,806.28				6.00	25.50	27.00		15.00					382.61
District of Columbia	18,199.29			10.00	14.50	24.75	9.00	6.00		75.00				88.88
Florida	1,329,498.20			12,104.86	160.03	401.40	127.00	294.00	85.00	237.50	$1,500.00			8,697.04
Georgia	44,273.97			4.93	14.33	126.63	67.75	112.00	15.00					154.86
Hawaii	89.86		1.20	6.88	2.01	1.50								
Idaho	5,506.24				16.25	63.75	6.00	12.00						
Illinois	937,376.85	10.50	846.15	2,290.01	853.38	1,896.38	1,443.00	1,719.50	590.00	1,425.00	600.00			3,573.76
Indiana	675,064.85			808.75	185.51	461.59	298.00	302.00	180.00	712.50	300.00			3,711.44
Iowa	261,149.66				195.66	450.50	347.00	423.00	255.00	525.00	900.00			1,200.71
Kansas	62,198.90				121.83	230.51	178.00	84.00	75.00	225.00				227.67
Kentucky	178,322.96				117.50	137.25	112.50	114.00	50.00	262.50	300.00			1,191.11
Louisiana	166,158.98			1,275,421.59	65.00	46.50	30.00	42.00		75.00				897.93
Maine	31,696.11			78.75	37.66	110.75	94.50	42.00	45.00	75.00				96.26
Maryland	352,460.01	296,092.80	.72	69.35	145.51	255.75	144.00	182.00	75.00	825.00	600.00	$600.00		1,541.48
Massachusetts	649,759.80	18.75	463.86	22,734.24	253.54	378.26	254.50	276.00	90.00	225.00		600.00		4,097.73
Michigan	940,502.53		219.60	158.62	238.19	806.13	486.50	751.00	465.00	975.00	1,500.00	1,200.00	$3,744.00	8,130.71
Minnesota	186,645.19	2.25		3.13	121.17	453.25	450.50	334.00	165.00	300.00				700.54
Mississippi	879.63				1.00	1.50	6.00							
Missouri	182,894.81		29.86	4,238.68	383.34	534.75	451.00	412.00	120.00					557.27
Montana	16,420.43				32.99	161.38	46.50	24.00	15.00					13.43
Nebraska	94,406.77				56.33	87.25	129.00	102.00	15.00	300.00				342.22
Nevada	2,136.14				5.00	22.50	6.00							
New Hampshire	165,761.00				19.17	35.25	28.50	28.00	15.00			600.00	1,248.00	1,111.37
New Jersey	1,679,855.50	97,906.49	72.00	1,910,559.38	233.33	441.00	239.50	264.00	120.00	300.00	300.00			12,896.86
New Mexico	2,096.86				.34	20.75	15.00	6.00						
New York	4,526,421.97	52,688.40	94,412.52	10,642,847.58	2,316.63	3,643.81	2,004.50	2,133.00	890.00	2,362.50	3,900.00	3,000.00	6,240.00	21,226.46
North Carolina	72,142.35			18,724,025.20	9.00	19.25	13.50	24.00	15.00		300.00			515.79
North Dakota	5,556.97				31.84	43.50	28.50	6.00	15.00					11.03
Ohio	2,262,024.63	15.67		121.18	468.19	1,016.12	837.50	749.00	562.50	2,262.50	4,200.00		1,248.00	15,720.03
Oklahoma	17,914.94				14.52	53.75	48.00	42.00	45.00					37.25
Oregon	18,509.04		32.40	6.18	33.33	88.75	54.00	24.00						16.55
Pennsylvania	6,532,032.10	235,667.09	2,306.88	114,564.91	1,551.70	2,150.02	1,960.00	2,666.50	2,075.00	8,337.50	6,600.00	1,200.00	3,744.00	41,390.63
Rhode Island	44,561.61		26.64	198.20										
South Carolina	90,877.78	3.75		2.50	3.69	15.62	3.00	6.00		75.00				673.79
South Dakota	31,419.50				34.00	66.75	79.00	60.00	105.00	75.00				174.09
Tennessee	16,722.07			.19	32.76	46.00	26.50	15.00		75.00				148.42
Texas	53,785.52			87.54	47.00	115.00	110.50	90.00	45.00	150.00				209.86
Utah	11,080.32				12.17	52.75	35.00	24.00	15.00					17.45
Vermont	7,441.64				14.17	44.25	15.00							10.36
Virginia	1,247,597.26	29,765.03	97.20	4,858,301.04	41.83	68.50	91.50	90.00	30.00	75.00				8,649.95
Washington	27,629.54		14.40	163.62	60.34	149.19	79.50	60.00						14.88
West Virginia	367,157.65	307.89		.58	26.59	59.13	98.00	120.00	150.00	150.00	300.00		1,248.00	3,491.02
Wisconsin	377,025.91				262.32	577.50	736.75	713.00	152.50	300.00				1,009.60
Wyoming	3,163.88				13.17	31.25	12.00							
Philippine Islands	499,351.18		34.20	7,826.53										
Total	24,800,311.78	712,597.89	98,850.22	38,127,168.93	8,828.91	16,437.55	12,022.50	13,357.00	6,731.53	20,625.00	21,300.00	7,200.00	17,472.00	145,412.37
Collections for fiscal year ended June 30, 1916	22,170,549.51	710,653.02	77,617.46	26,332,745.84		33,487.40	13,754.99	14,757.50	21,400.00	67,200.00	73,700.00	16,200.00	59,904.00	

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

STATES AND TERRITORIES.	TOBACCO—continued.											
	Manufacturers of cigarettes.								Dealers in leaf tobacco.			
	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.	Cigarettes, including small cigars weighing not more than three pounds per thousand, per 10,000 cigarettes, or fraction thereof, 3 cents.	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.	Dealers in tobacco, annual sales exceeding $200 (special tax), $4.80.
Alabama												$16,088.00
Alaska												1,343.20
Arizona												1,955.20
Arkansas	$6.00											6,413.83
California	12.00							$446.21	$30.50	$6.00		14,424.20
Colorado	6.00							.03	7.50			5,873.05
Connecticut	16.50							.83	116.00	42.00	$114.00	7,523.50
Delaware											12.00	3,102.40
District of Columbia												1,397.50
Florida	24.00							17.92	43.50	106.00	122.00	7,479.80
Georgia									13.00	6.00	28.00	17,543.81
Hawaii												1,466.40
Idaho									3.00			4,367.38
Illinois	146.00							2.29	105.25	14.00	72.00	46,496.60
Indiana	4.00								19.50	27.00	304.00	18,149.11
Iowa									3.00		24.00	18,157.80
Kansas												16,647.69
Kentucky								3.75	436.00	251.50	2,442.00	5,739.50
Louisiana								1,293.72			12.00	5,641.00
Maine	6.00							.05				4,257.20
Maryland	12.00		$30.00					664.48	75.25	54.00	276.00	7,830.50
Massachusetts	58.00							16.49	33.00	12.00	64.00	14,912.24
Michigan	21.00							.50	15.00		78.00	25,850.15
Minnesota									4.50	6.00	36.00	18,822.40
Mississippi												10,130.60
Missouri	6.00							9.22	16.50	17.00	12.00	17,281.40
Montana									3.00			8,745.20
Nebraska									6.00			5,403.20
Nevada												869.60
New Hampshire												2,784.90
New Jersey	60.00	$12.00			$300.00			2,924.30	6.00		56.00	19,785.20
New Mexico												1,876.20
New York	728.61	114.00	91.50	$120.00	300.00	$600.00	$3,744.00	10,881.91	378.50	154.25	542.00	80,548.27
North Carolina							1,248.00	11,701.82	363.75	345.50	3,584.25	12,283.12
North Dakota												3,979.20
Ohio	12.00							.03	220.50	231.00	1,452.00	29,119.00
Oklahoma												12,770.80
Oregon												3,497.40
Pennsylvania	84.00			60.00				600.52	275.50	249.50	1,294.00	26,536.60
Rhode Island												2,014.80
South Carolina									161.50	311.00	1,544.00	5,004.80
South Dakota												4,535.60
Tennessee									23.25	70.00	627.00	9,985.20
Texas	12.00							.09	19.50	12.00	24.00	33,614.80
Utah									9.00			5,597.40
Vermont												1,994.82
Virginia	6.00				300.00			10,073.25	93.25	236.00	1,573.00	17,358.35
Washington	6.00							.24	6.00	6.00		8,371.20
West Virginia									10.75	5.00	80.00	8,441.20
Wisconsin									39.75	21.00	206.00	15,261.00
Wyoming												1,694.95
Total	1,226.11	126.00	121.50	180.00	900.00	600.00	4,992.00	38,637.65	2,537.75	2,181.75	14,378.25	605,296.27
Collections for fiscal year ended June 30, 1916	3,866.25	312.00	1,065.00	1,470.00	3,150.00	6,000.00	26,208.00	.....	8,773.65	6,379.75	44,866.00	2,297,705.04

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

STATES AND TERRITORIES.	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 50,000 pounds (special tax), $3.	Annual sales 50,001 to 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.	Annual sales exceeding 200,000 pounds per thousand pounds or fraction thereof, 8 cents.			
Alabama												$0.84	$28,641.75
Alaska													2,547.69
Arizona	$7.50	$9.00										456.94	5,599.59
Arkansas	6.00	3.00										48.14	11,172.20
California	111.25	50.50									$104.92	20,652.93	796,124.57
Colorado	19.50	29.25										3,355.74	64,478.63
Connecticut	65.75	75.50									1.68	4,238.96	284,988.08
Delaware										$73.64	150,219.50		203,669.93
District of Columbia	1.50											482.68	20,309.10
Florida	22.50	29.00	$0.50									1,181.74	1,362,131.99
Georgia		9.00										500.44	62,869.72
Hawaii												2,366.00	3,933.85
Idaho	3.00	9.00										66.46	10,053.08
Illinois	410.25	616.25	6.00							1,252.84	523,206.16	2,113,727.33	3,638,679.50
Indiana	115.50	33.00	135.00								2,493.66	59,502.72	762,808.13
Iowa	142.75	248.00			$30.00					23.64		72,961.19	357,036.91
Kansas	114.00	114.00										3,854.67	84,071.27
Kentucky	72.75	83.00	12.00	$12.00	60.00	$300.00				1,426.94	65.03	3,762,018.78	3,953,531.07
Louisiana	166.75	165.00	12.00							136.67	664.00	275,010.72	1,725,838.86
Maine	2.25	3.00										151.68	36,696.21
Maryland	27.00	21.00								372.20	89.26	791,251.21	1,453,694.52
Massachusetts	66.25	27.25	6.00							8.12	17,487.71	19,345.78	731,188.52
Michigan	127.50	224.75	12.00	12.00	30.00	150.00		$600.00		884.04	6,707.14	1,631,074.25	2,624,963.61
Minnesota	105.00	193.00										15,762.68	221,104.61
Mississippi													11,018.73
Missouri	73.50	55.00								2,795.04	187.86	6,255,833.83	6,465,909.06
Montana	21.75	52.50										534.26	26,070.44
Nebraska	95.25	.50										5,942.02	106,950.54
Nevada													3,039.24
New Hampshire	10.50	9.00										287.67	171,938.36
New Jersey	65.25	72.00	13.00	12.00	30.00		$600.00			1,697.92	752,501.10	2,798,719.15	7,280,182.00
New Mexico	9.00											186.40	4,210.55
New York	808.13	950.00	293.50	54.00	120.00	150.00	300.00		$1,259.00	409.72	8,253.73	855,710.15	16,310,598.64
North Carolina	28.00	39.00	12.00							4,586.92		9,884,559.98	28,715,818.43
North Dakota	4.50											12.56	12,689.10
Ohio	209.75	330.50	27.00	32.00		150.00				1,648.20	416.96	3,544,655.59	5,867,729.85
Oklahoma	3.25	4.50										55.30	30,989.31
Oregon	18.00	26.00										1,054.68	23,360.33
Pennsylvania	498.00	407.75	30.00	24.00	60.00					223.37	2,841.68	455,273.71	7,444,704.96
Rhode Island												4,199.10	51,000.35
South Carolina	1.50											2,610.79	101,354.72
South Dakota	7.50	21.00										633.89	37,211.33
Tennessee	28.50	32.00	60.00	36.00						746.12	1,362,574.37	327,011.00	1,718,259.38
Texas	62.25	48.50										10,887.88	104,321.44
Utah	5.75											316.03	15,164.87
Vermont	7.50	7.50										388.98	9,921.22
Virginia	53.75	48.00	18.00	40.00		150.00				915.65		1,506,570.99	7,682,242.55
Washington	23.00	46.50										1,032.62	37,863.03
West Virginia	25.00	31.50								325.68		686,221.53	1,068,249.52
Wisconsin	123.75	95.50								239.32	2,405.29	540,255.92	939,425.11
Wyoming	9.00	9.00										75.52	5,008.77
Philippine Islands												15.03	507,226.94
Total	3,779.38	4,228.75	637.00	222.00	330.00	900.00	900.00	600.00	1,259.00	17,766.03	[1]2,830,220.05	35,661,056.49	103,201,592.16
Collections for fiscal year ended June 30, 1916		12,090.50	520.00	832.00	1,485.00	3,150.00	2,400.00	3,600.00	14,976.00		2,653,654.38	33,378,874.25	88,063,947.51

[1] See footnote on p. 38 of this report.

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

STATES AND TERRITORIES.	FERMENTED LIQUORS.						OLEOMARGARINE.							
	Fermented liquors, per barrel 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, ¼ 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				$838.40	$212.50	$1,050.90				$88.00	$3,329.75		$2,766.69	$6,184.44
Alaska	$13,092.25		$400.00	220.00	148.34	13,860.59					1.00			1.00
Arizona	182.63			47.51	68.76	298.90					48.00			48.00
Arkansas				497.49	87.50	584.99				56.00	2,890.50		1,391.67	4,338.17
California	2,295,499.53	$416.67	6,283.33	11,141.69	15,827.05	2,329,168.27					4,087.50		850.00	4,937.50
Colorado	1,060.50	75.00		670.84	277.09	2,083.43	$2,505.00	$2,726.25	$1,200.00	120.00	2,364.25		1,250.00	10,165.50
Connecticut	1,529,357.63	200.00	1,700.00	1,203.33	16,458.32	1,548,919.28				4.00	4,971.25		5,566.66	10,541.91
Delaware	238,057.50			237.51	1,150.00	239,445.01				1,116.00	914.50		300.00	2,330.50
District of Columbia	242,686.25		200.00	2,128.39	1,133.34	246,147.98				192.00	2,318.75		400.00	2,910.75
Florida	44,193.75		200.00	2,695.00	1,897.95	48,986.70				162.00	3,015.25	$400.00	1,333.34	4,910.59
Georgia				369.16		369.16				24.00	4,223.75		4,349.99	8,597.74
Hawaii	66,210.50		100.00	40.00	475.00	66,825.50					.50			.50
Idaho				6.67		6.67					216.50			216.50
Illinois	9,334,813.62	50.00	8,500.01	25,988.42	55,733.04	9,425,085.09	222,701.74	361,072.56	7,200.00	244.00	52,776.75	480.00	14,959.39	659,434.44
Indiana	2,322,795.25	50.00	2,700.00	8,931.96	20,735.40	2,355,212.61	7,264.63	4,766.25	1,500.00	1,032.00	30,093.00	720.00	7,916.65	53,292.53
Iowa		33.33		1,013.34	1,477.50	2,524.17					21,541.00		14,716.65	36,257.65
Kansas				545.02	237.50	782.52	64,376.00	31,137.48	1,200.00	676.00	13,807.00		1,816.67	113,013.15
Kentucky	1,007,415.00		1,450.00	6,931.21	3,033.37	1,018,829.58	415.67		975.00	534.00	3,207.75		1,250.00	6,382.42
Louisiana	766,464.13		1,000.00	4,100.85	3,995.85	775,560.83	2.10		675.00		4,127.50		2,975.01	7,779.61
Maine	1,299.50	154.16	100.00	8,698.04	2,529.18	12,780.88					6,209.75		4,083.34	10,293.09
Maryland	1,745,912.50	145.84	1,833.34	4,849.41	7,643.89	1,760,384.98	6,629.00	1,048.02	1,700.00	1,702.00	4,739.25		5,083.35	20,901.62
Massachusetts	3,776,145.45		3,366.67	2,200.12	19,800.24	3,801,512.48		9,063.25	1,150.00		13,799.00		9,983.39	33,995.64
Michigan	3,507,782.63		7,100.00	8,934.39	19,312.59	3,541,129.61		382.50	600.00	560.00	43,260.00		19,783.39	64,585.89
Minnesota	2,309,059.00	250.00	5,191.67	8,360.80	18,081.24	2,340,942.71		6,131.00	1,200.00		10,827.00		8,366.67	26,524.67
Mississippi				792.52		792.52					971.50		400.00	1,371.50
Missouri	5,138,840.95	195.84	3,816.67	6,949.30	24,399.95	5,174,202.71	71,581.35	15,200.19	7,425.00	5,692.00	20,101.75	1,160.00	3,200.01	124,360.30

Montana	478,968.75		1,900.00	4,194.18	8,218.76	493,281.69					503.25		400.00	903.25
Nebraska	543,531.75	50.00	500.00	1,571.65	6,277.08	551,930.48		6,644.50	600.00		4,720.25		3,000.00	14,964.75
Nevada	22,302.75	50.00	200.00	349.20	2,406.29	25,308.24								
New Hampshire	402,845.50		200.00	170.00	2,087.51	405,303.01				12.00	2,858.25		1,916.66	4,786.91
New Jersey	5,087,667.02	50.00	2,200.00	4,083.34	23,266.68	5,117,267.04	22,196.40	49,963.44	5,850.00	60.00	27,841.25		8,183.33	114,094.42
New Mexico	14,486.25		300.00	1,174.31	2,558.37	18,518.93					271.75			271.75
New York	19,755,297.88	512.50	12,595.83	10,092.54	50,973.78	19,829,472.53	6.00	142.11	1,525.00		74,670.08	360.00	34,816.67	111,519.86
North Carolina				326.68		326.68				67.00	1,403.50		783.34	2,253.84
North Dakota				1,290.94		1,290.94					623.25		366.67	989.92
Ohio	8,186,208.25		10,125.00	3,855.01	58,837.84	8,259,026.10	224,507.87	57,927.55	1,200.00		60,759.00		19,216.71	363,611.13
Oklahoma	281.00	1,002.07		1,626.64	693.75	3,603.46				1,492.00	2,120.00		166.67	3,778.67
Oregon	9,397.50		100.00			9,497.50					790.25		200.00	990.25
Pennsylvania	12,261,499.50	154.17	20,002.08	8,883.82	43,456.27	12,333,997.84					20,615.25		9,766.67	30,381.92
Rhode Island	1,020,836.25		700.00	675.01	2,189.59	1,024,400.85	11.00	17,090.92	2,400.00	8.00	3,159.00			22,668.92
South Carolina				5,814.38	964.58	6,778.96				44.00	1,922.75		2,150.00	4,116.75
South Dakota	76,006.50		100.00	1,250.13	1,495.90	78,852.53					1,051.25		600.02	1,651.27
Tennessee	49,497.75	100.00	133.34	691.68	639.60	51,062.37				132.00	2,873.75		2,900.02	5,905.77
Texas	1,126,362.02		1,566.66	36,330.03	18,254.17	1,182,512.88	10,520.00	3,667.00		20.00	3,533.33		666.66	18,406.99
Utah	246,298.00		300.00	849.17	1,641.67	249,088.84					372.75		766.67	1,139.42
Vermont				279.97	1,124.98	1,404.95				28.00	1,270.25		1,700.00	2,998.25
Virginia	81,274.13		200.00	1,819.72	951.51	84,245.36				1,460.00	2,812.58	1,643.34	2,633.34	8,549.26
Washington		12.50	100.00		8.34	120.84					1,421.25		891.69	2,312.94
West Virginia					112.50	112.50				1,916.00	6,402.75		5,300.00	13,618.75
Wisconsin	7,356,626.33	150.00	12,908.34	12,028.32	39,417.09	7,421,130.08		3,202.00	1,350.00		33,619.25		14,066.67	52,237.92
Wyoming	34,422.00		200.00	965.82	3,583.32	39,171.14					191.50			191.50
Total	[1] 91,094,677.70	3,652.08	108,272.94	206,715.91	483,875.18	91,897,193.81	632,716.76	570,165.02	37,750.00	17,441.00	509,649.24	4,763.34	223,234.66	1,995,720.02
Collections for fiscal year ended June 30, 1916	87,875,672.22	4,377.10	123,854.18	249,153.55	518,046.94	88,771,103.99	558,349.33	366,350.58	26,950.00	17,394.00	338,356.18	3,337.00	175,233.63	1,485,970.72

[1] Includes $91,094,263.46 stamp sales at $1.50 per barrel and $414.24 assessed on fermented liquors stored in warehouse.

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 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.
Arizona							$4.50				$4.50			
California							164.40	$350.00			514.40			
Colorado							403.40				403.40	$2,557.50	$200.00	$2,757.50
Connecticut							12.00				12.00			
Illinois		$77.00	$20.00		$18.00	$115.00	429.50	400.00			829.50	24,613.64	150.00	24,763.64
Indiana							866.50	75.00			941.50			
Iowa					18.00	18.00	641.10	150.00			791.10	5,167.01	300.00	5,467.01
Kansas		22.00	99.00	$10.00	120.00	251.00	618.00	300.00			918.00	6,630.25	100.00	6,730.25
Kentucky			.36	9.24	51.00	60.60	190.60				190.60			
Louisiana												1.35	50.01	51.36
Maryland									$56.00		56.00	3,864.00	100.00	3,964.00
Massachusetts							25.00	450.00	108.00	$360.00	943.00	1,800.00	50.00	1,850.00
Michigan							1,787.40	250.00			2,037.40			
Minnesota							2,429.70	1,650.00			4,079.70	9,347.25	100.00	9,447.25
Missouri		26.00	76.50	29.50	66.00	198.00	941.30	1,275.00	24.00	480.00	2,720.30	2,490.69		2,490.69
Nebraska	$306.50				26.00	332.50	174.00	1,200.00			1,374.00	1,381.33	150.00	1,531.33
New Jersey							38.00				38.00			
New York	20.00	40.00		762.05	12.00	834.05	233.60	2,844.10	835.40		3,913.10			
North Dakota							192.00				192.00			
Ohio							1,923.00	150.00			2,073.00	4,246.58	200.00	4,446.58
Oklahoma		12.00	11.00		7.25	30.25								
Oregon	101.40	613.70	4.33	3.55	119.50	842.48								
Pennsylvania	33.00				20.00	53.00	66.00				66.00			
South Dakota							246.00				246.00			
Tennessee	274.88	141.00	417.00	1,240.00	27.00	2,099.88								
Vermont							370.20				370.20			
Washington		634.62	10.00		47.00	691.62	15.50				15.50	61.50	37.50	99.00
Wisconsin							2,935.50	537.36			3,472.86	7,735.00		7,735.00
Wyoming							48.00				48.00			
Total	735.78	1,566.32	638.19	2,054.34	531.75	5,526.38	14,755.20	9,631.46	1,023.40	840.00	26,250.06	69,896.10	1,437.51	71,333.61
Collections for fiscal year ended June 30, 1916	83.00	608.25	709.49	721.00	445.00	2,566.74	19,222.20	21,474.90	93.50	700.00	41,490.60	87,552.54	1,208.35	88,760.89

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

STATES AND TERRITORIES.	SPECIAL TAXES NOT ELSEWHERE ENUMERATED.										
	Corporations, for each $1,000 capital, surplus, and undivided profits, exceeding $99,000, or proportionate part thereof, if organized under the laws of any foreign country, 50 cents.	Bankers, for each $1,000 capital, surplus, and undivided profits, $1.	Brokers, stock, $30.	Pawnbrokers, $50.	Brokers, commercial, $20.	Brokers, customhouse, $10.	Brokers, ship, $20.	Theaters, museums, and concert halls. According to seating capacity, $25 to $100.	Theaters, museums, and concert halls. Places of 5,000 population or less, according to seating capacity, $12.50 to $50.	Circuses, $100.	Street fairs (maximum), $100.
Alabama	$37,496.46	$18,668.95	$1,308.75	$1,487.50	$1,779.19	$189.18	$205.00	$6,558.49	$927.12	$108.33	.....
Alaska	510.80	.....	56.25	37.51	.....	62.50	.....	459.85	238.38	.....	.....
Arizona	26,752.27	3,180.25	1,915.00	1,141.68	153.37	206.68	.....	3,970.99	1,480.84	50.00	.....
Arkansas	13,416.26	14,216.83	1,022.50	758.33	418.34	.....	.....	5,526.09	2,017.74	125.00	.....
California	404,673.05	134,964.46	11,096.25	8,625.00	1,323.38	533.75	633.34	39,901.10	6,783.94	141.66	.....
Colorado	91,459.38	13,727.65	6,586.25	1,606.25	683.34	5.00	.....	8,187.81	2,215.19	175.01	.....
Connecticut	244,764.00	33,644.00	3,032.50	3,564.60	50.00	5.00	.....	17,130.21	170.85	75.00	.....
Delaware	82,502.27	4,564.99	527.50	562.50	110.84	.....	.....	1,900.00	122.93	41.67	.....
District of Columbia	45,748.09	13,328.23	1,552.50	.....	108.35	5.00	.....	4,918.00	.....	41.67	.....
Florida	17,625.46	10,175.56	301.25	758.33	639.15	179.99	175.00	3,648.93	1,287.02	.....	.....
Georgia	52,068.35	41,976.37	1,053.76	3,687.49	2,345.09	245.00	318.33	9,121.99	881.26	75.00	.....
Hawaii	50,721.13	3,326.34	1,825.00	181.25	138.34	154.17	210.00	2,617.73	660.44	.....	.....
Idaho	16,161.81	5,351.01	848.75	200.00	45.00	10.00	.....	4,297.90	1,115.65	41.67	.....
Illinois	885,793.78	157,802.87	29,728.75	8,420.86	3,342.58	275.84	346.67	70,004.50	9,668.19	604.23	.....
Indiana	97,327.18	45,523.08	3,957.50	4,610.42	598.35	20.00	.....	28,882.99	4,959.52	558.32	.....
Iowa	56,668.17	46,307.56	7,994.75	2,443.75	580.83	.....	.....	25,737.57	10,321.48	479.17	.....
Kansas	135,144.00	27,611.99	5,230.40	3,708.34	945.01	.....	.....	19,087.55	7,611.00	375.00	.....
Kentucky	70,472.43	28,165.97	1,188.75	745.85	335.89	15.00	.....	11,393.11	3,144.07	108.33	$16.67
Louisiana	64,361.07	19,554.42	2,525.00	1,762.49	1,729.18	143.34	650.00	10,057.42	2,525.62	58.34	.....
Maine	43,517.25	11,533.88	1,216.25	1,704.18	286.67	181.66	190.00	8,231.74	1,506.28	58.33	.....
Maryland	124,352.92	36,922.48	4,976.25	1,525.00	878.37	245.01	370.00	13,242.76	694.85	72.92	.....
Massachusetts	489,160.39	94,517.25	19,334.17	11,052.13	1,690.12	615.84	876.67	35,977.52	1,401.10	16.68	.....
Michigan	387,819.40	50,688.24	8,025.00	3,550.00	2,371.68	283.34	80.00	33,665.51	4,146.65	187.51	.....
Minnesota	374,797.79	43,356.39	8,290.01	2,225.00	2,714.17	94.17	60.00	22,610.64	4,187.31	91.67	.....
Mississippi	8,924.38	10,297.07	67.50	225.00	620.00	14.17	10.00	3,933.61	745.89	.....	.....
Missouri	266,725.66	86,042.93	9,755.00	5,918.77	1,788.48	81.67	70.00	30,632.70	5,606.40	475.64	.....
Montana	35,376.89	12,627.78	1,456.25	883.35	265.82	27.50	.....	5,502.13	739.12	429.16	.....

Nebraska	38,791.69	25,416.70	2,277.50	1,100.00	431.66	5.00	.....	12,771.83	7,031.98	291.66	.....
Nevada	5,059.50	2,483.50	677.50	350.00	.....	.....	.....	823.99	393.75	.....	.....
New Hampshire	10,579.63	6,288.25	322.50	516.67	10.00	.....	.....	6,613.56	795.86	108.33	.....
New Jersey	335,790.07	57,193.10	2,891.25	2,350.00	78.33	30.00	.....	29,977.14	2,242.20	99.99	.....
New Mexico	16,119.66	3,475.14	252.50	245.85	209.18	4.17	.....	1,817.83	1,382.41	33.34	.....
New York	3,193,237.32	457,097.38	75,072.10	22,768.75	5,094.23	3,535.81	7,257.50	112,991.47	6,093.01	275.03	1,237.08
North Carolina	55,969.24	16,544.90	367.50	745.84	644.89	25.83	.....	6,541.68	1,743.81	100.00	.....
North Dakota	3,403.17	10,619.30	1,135.00	1,012.50	.....	140.00	.....	4,180.38	2,384.60	158.34	.....
Ohio	554,175.81	109,690.26	7,707.50	11,682.55	1,579.18	132.50	120.00	63,209.94	5,802.70	358.35	.....
Oklahoma	41,200.52	15,339.34	2,997.50	3,860.42	85.00	.....	.....	9,202.12	4,008.94	179.17	.....
Oregon	42,313.63	13,666.00	1,295.00	716.67	388.34	100.00	10.00	8,396.89	1,730.26	162.50	.....
Pennsylvania	1,355,055.61	362,482.31	17,811.25	15,733.78	1,650.87	378.33	556.66	75,828.51	10,697.19	441.66	.....
Rhode Island	43,782.02	5,876.50	1,847.50	1,562.50	66.66	30.00	.....	4,533.36	237.50	58.34	.....
South Carolina	16,080.91	17,759.41	1,388.75	1,175.00	902.50	107.50	90.00	4,470.82	1,146.91	50.00	.....
South Dakota	3,476.13	8,399.26	515.00	531.26	10.01	.....	.....	4,413.71	2,445.52	158.34	.....
Tennessee	41,260.68	21,943.20	1,982.50	2,895.50	827.54	.....	30.00	7,455.45	1,881.78	188.35	75.00
Texas	100,949.55	75,608.40	8,536.25	5,614.59	2,297.93	782.49	320.00	31,196.41	7,334.76	124.99	.....
Utah	71,130.76	7,674.21	2,276.25	918.75	230.00	.....	.....	4,108.31	904.70	41.67	.....
Vermont	8,095.14	7,365.00	202.50	25.00	10.00	212.50	.....	3,436.48	908.87	58.34	.....
Virginia	125,820.50	30,957.97	1,195.95	2,833.33	986.65	811.26	220.00	9,839.00	719.93	108.34	.....
Washington	88,552.41	19,163.27	923.75	1,629.17	158.34	.....	.....	9,021.91	4,724.30	125.00	.....
West Virginia	62,186.45	23,743.67	11,133.75	1,345.83	265.83	60.00	28.33	26,546.97	7,516.79	150.01	8.33
Wisconsin	129,964.98	32,310.30	940.00	350.00	30.00	.....	.....	1,209.10	275.53	41.67	.....
Wyoming	4,352.88	3,069.27									
Total	10,471,688.90	2,293,243.19	281,964.89	154,869.55	42,673.71	10,437.54	12,979.17	877,415.67	150,511.96	7,786.48	1,337.08
Collections for fiscal year ended June 30, 1916	.....	4,226,342.37	224,074.62	121,781.69	166,479.61	8,458.35	.....	1,014,911.28	.....	7,896.16	.....

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

STATES AND TERRITORIES.	SPECIAL TAXES NOT ELSEWHERE ENUMERATED—continued.				SCHEDULES A AND B.			ESTATE TAX.					EXCESS-PROFITS TAX.
	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.	Schedule A (documentary stamps, etc.).	Schedule B (perfumery, cosmetics, etc.).	Total collected on schedules A and B.	Estates (act of Sept. 8, 1916).	Estates (act of Mar. 3, 1917).	Unassessed penalties, etc.	Offers in compromise.	Total collections of estate tax.	Domestic corporations and partnerships: Net incomes, exemption of $5,000 plus 8 per cent of capital invested, 8 per cent.
Alabama	$311.48	$5,951.45	$421.67	$75,413.57	$27,440.70	$245.82	$27,686.52	$437.57	$4,618.19			$5,055.76	
Alaska		1,918.29		3,283.58	1,771.88		1,771.88						
Arizona	221.86	10,935.21	47.52	50,055.67	16,506.60	16.17	16,522.77						
Arkansas	858.52	10,416.07	195.85	48,971.53	25,134.83	66.99	25,201.82	4,613.27	1,604.22		$10.00	6,227.49	
California	1,189.65	66,337.81	1,168.36	677,371.75	348,052.87	15,243.71	363,296.58	173,832.96	80.74			173,913.70	$34,222.95
Colorado	352.32	19,237.64	540.83	144,776.67	72,536.07	491.10	73,027.17	23,622.82				23,622.82	
Connecticut	505.33	26,024.75	131.67	329,187.91	86,524.88	8,700.32	95,225.20	328,639.95	2,791.42		25.00	331,456.37	
Delaware	72.51	3,436.78	160.00	94,001.99	15,407.17	359.57	15,766.74	49,847.09	7,236.77			57,083.86	
District of Columbia	100.09	4,849.07	275.01	70,926.01	22,934.09	256.97	23,191.06	32,880.15				32,880.15	
Florida	496.66	4,739.64	606.68	40,633.67	36,420.08	90.54	36,510.62	9,903.79				9,903.79	
Georgia	654.23	7,221.03	2,421.77	122,069.67	119,925.27	1,371.72	121,296.99	6,956.50				6,956.50	
Hawaii	233.41	1,382.79		61,450.60	15,814.55	128.75	15,943.30						
Idaho	64.15	6,325.84	70.00	34,531.78	14,579.41	8.43	14,587.84	17,614.34				17,614.34	
Illinois	2,022.52	102,794.05	3,111.73	1,273,916.57	1,178,001.37	174,871.47	1,352,872.84	658,061.89	68,357.53	$225.00	25.00	726,669.42	
Indiana	1,445.24	43,257.37	430.01	231,569.98	113,754.99	4,349.70	118,104.69	5,063.32	1,574.56		50.00	6,687.88	
Iowa	3,488.71	54,002.90	575.00	208,599.89	113,388.19	4,701.91	118,090.10	9,112.09	3,822.78			12,934.87	
Kansas	899.57	22,912.43	383.33	223,908.62	72,419.61	353.78	72,773.39	21,710.10	149.83		125.00	21,984.93	
Kentucky	884.58	16,179.64	295.01	132,945.30	51,444.11	7,484.04	58,928.15	18,688.58	1,162.26			19,850.84	
Louisiana	532.14	10,696.88	879.17	115,475.07	99,041.85	855.84	99,897.69	102,860.56	2,948.65			105,809.21	
Maine	212.02	8,984.93	318.33	77,941.52	24,631.56	9,264.72	33,896.28	4,649.47	2,647.90			7,297.37	
Maryland	388.93	14,993.34	954.19	199,617.02	77,749.24	4,267.92	82,017.16	72,343.06	977.80		75.00	73,395.86	
Massachusetts	518.28	71,382.07	1,254.23	727,796.45	311,729.05	26,363.27	338,092.32	485,619.90	37.86		400.00	486,057.76	
Michigan	833.05	60,831.05	899.16	548,380.60	175,666.60	13,157.41	188,824.01	101,349.24				101,349.24	
Minnesota	958.77	37,610.23	1,231.68	498,227.83	234,766.38	6,502.20	241,264.58	25,015.67				25,015.67	
Mississippi	213.47	3,041.94	240.00	28,338.03	16,524.16	50.16	16,574.32	33,402.26				33,402.26	
Missouri	794.05	32,820.92	1,271.71	441,983.12	261,885.56	31,935.21	293,820.77	37,190.98	160,424.48		25.00	197,640.46	
Montana	109.84	11,333.46	425.83	69,068.33	31,974.37	62.16	32,036.53						
Nebraska	3,918.68	20,029.76	225.00	115,392.46	101,854.68	2,867.13	104,721.81	8,722.94	4,408.97	.05		13,131.96	
Nevada	59.19	2,027.38		11,873.31	3,513.34	1.55	3,514.89						
New Hampshire	348.83	6,176.77	40.00	31,890.40	13,922.75	38.73	13,961.48	61,555.70				61,555.70	
New Jersey	1,088.35	42,408.21	557.50	471,206.34	96,327.30	61,339.00	157,666.30	60,495.52				60,495.52	
New Mexico	77.57	6,683.72	80.00	20,281.37	8,493.11	28.10	8,521.21	5,386.45				5,386.45	
New York	3,707.78	136,683.14	5,760.92	4,028,211.52	2,875,168.06	194,896.24	3,070,064.30	66,337.00	766,793.36	1.86		1,421,132.22	
North Carolina	116.84	4,896.71	262.70	88,459.94	40,522.55	73.72	40,596.27	6,044.32	217,028.05			223,072.37	
North Dakota	173.36	17,620.14	46.67	40,873.46	32,289.28	6.90	32,296.18						
Ohio	2,147.87	112,397.21	1,417.51	861,321.38	281,097.07	33,682.81	314,779.88	326,920.17	129,807.89		150.00	456,878.06	2,953.42
Oklahoma	664.56	16,665.53	412.51	98,315.61	67,110.24	181.88	67,292.12	935.45				935.45	
Oregon	488.35	14,989.19	551.66	84,808.47	38,960.49	483.87	39,444.36	6,524.79				6,524.79	
Pennsylvania	2,044.16	105,254.58	2,135.90	1,930,070.61	466,734.42	33,829.27	500,563.69	596,883.29	134,566.76		70.00	731,520.05	
Rhode Island	302.55	8,394.36	111.67	67,802.96	27,418.11	7,581.41	34,999.52	339,372.15	1,667.24			341,039.39	
South Carolina	572.08	3,679.94	195.00	47,618.82	22,772.02	102.08	22,874.10	15,346.16				15,346.16	
South Dakota	150.12	15,029.11	30.00	35,158.46	31,588.35	15.25	31,603.60						
Tennessee	883.07	11,883.92	403.35	91,710.34	80,507.93	8,205.47	88,713.40	6,518.86	17,929.37			24,448.23	
Texas	1,971.88	25,946.07	2,832.53	263,515.85	147,945.44	3,234.47	151,179.91	35,905.53	17,287.58			53,193.11	
Utah	257.50	6,779.42	115.00	91,436.57	18,613.68	270.20	18,883.88						
Vermont	228.76	3,979.50		24,522.09	10,355.63	71.32	10,426.95	3,429.60				3,429.60	
Virginia	943.96	12,993.82	1,185.05	188,615.16	78,329.63	4,099.91	82,429.54	13,329.75	10,085.92			23,415.67	
Washington	485.22	25,194.59	461.68	162,594.11	87,286.59	421.32	81,707.91	15,285.03	586.86			15,871.89	
West Virginia	731.64	17,482.52	45.00	120,771.75	42,804.41	3,926.18	46,730.59	95,228.80		.02		95,228.82	
Wisconsin	996.24	46,742.86	363.37	257,433.55	113,756.04	5,383.48	120,139.52	31,159.47				31,159.47	
Wyoming	83.50	1,909.03	35.83	12,206.81	5,945.32	27.25	5,972.57						
Total	36,483.81	1,331,763.37	35,577.55	15,708,782.87	8,254,341.88	671,968.42	8,926,310.30	4,516,796.34	1,558,596.99	226.93	455.00	6,076,575.26	37,176.37
Collections for fiscal year ended June 30, 1916	32,380.55	952,013.06	153,770.02	6,908,108.21	38,110,282.49	4,086,160.99	42,196,443.48						

NOTE.—Discount allowed on payments of estate tax made before the expiration of the one year after decedent's death amounted to $233,562.37 during the fiscal year 1917.

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

STATES AND TERRITORIES.	MUNITION MANUFACTURERS' TAX.				MISCELLANEOUS.						PENALTIES, ETC.		
	On net profits of manufacturers of gunpowder and other explosives, etc., except for industrial purposes, 12½ per cent.	Unassessed penalties, etc.	Offers in compromise.	Total collections of munition manufacturers' tax.	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						$5,739.43	$301.10	$6.00	$75.00	$6,121.53	$2,498.54	$3,029.45	$5,527.99
Alaska						58.89	2.00			60.89	504.66	50.00	554.66
Arizona						688.93	48.70		35.25	772.88	53.73	155.00	208.73
Arkansas						4,123.29	206.80	3.00	739.26	5,072.35	409.86	470.00	879.86
California	$1,609.91			$1,609.91		9,960.57	731.50	1,903.04	54.47	12,649.58	4,142.14	31,435.00	35,577.14
Colorado						3,050.58	204.80	60.18	69.73	3,385.29	89.73	500.00	589.73
Connecticut	2,850,580.21			2,850,580.21		3,107.52	244.20	25.00	61.76	3,438.48	1,365.94	5,335.00	6,700.94
Delaware	11,131,524.72			11,131,524.72		598.58	30.30	1.18		630.06	204.49	330.00	534.49
District of Columbia	104,368.87			104,368.87		1,520.63	111.40	53.78		1,685.81	57.68	2,025.00	2,082.68
Florida						1,902.79	240.90		107.34	2,251.03	1,188.22	705.74	1,893.96
Georgia	60.70			60.70		5,804.70	497.70	3.60	20.28	6,326.28	6,282.09	1,570.00	7,852.09
Hawaii						257.36	20.30	754.02		1,031.68	305.26	545.00	850.26
Idaho						1,295.89	53.00		7.00	1,355.89	7.03		7.03
Illinois	582,510.13			582,510.13	$254.50	20,471.94	1,009.40	2,921.38	2,442.30	27,099.52	2,880.47	506,008.36	508,888.83
Indiana	1,801.96			1,801.96		8,580.58	657.40	2,140.00	206.54	11,584.52	1,645.88	9,200.00	10,845.88
Iowa						6,497.22	490.20		1,239.75	8,227.17	1,131.82	1,384.24	2,516.06
Kansas						7,701.72	339.00		63.06	8,103.78	301.01	390.00	691.01
Kentucky						4,951.37	371.30	79.00	483.97	5,885.64	7,488.92	6,247.48	13,736.40
Louisiana						3,440.99	237.20	2.88	32.58	3,713.65	256.80	3,334.50	3,591.30
Maine						2,706.88	151.20	5.76	2.49	2,866.33	1,529.82	3,665.00	5,194.82
Maryland	257,844.59			257,844.59		3,523.47	292.80		79.21	3,895.48	841.04	8,974.00	9,815.04
Massachusetts	532,150.99	$95.22		532,246.21		8,724.55	752.00	59.00	7.00	9,542.55	1,491.51	2,406.92	3,898.43
Michigan	188,142.73	152.98	$10.00	188,305.71		8,042.31	541.00	14.22	122.53	8,720.06	6,995.53	23,677.83	30,673.36
Minnesota	82,925.23			82,925.23		4,826.28	396.61		517.49	5,740.38	742.98	3,280.00	4,022.98
Mississippi						4,361.66	197.40			4,559.06	267.33	850.00	1,117.33
Missouri	881,214.00			881,214.00		10,779.84	690.30	45.26	3,299.36	14,814.76	2,201.24	7,521.50	9,722.74
Montana						1,559.42	95.69		139.50	1,794.61	95.05	3,067.73	3,162.78
Nebraska	93.00			93.00		4,063.87	211.70	1.24	43.61	4,320.42	591.97	1,870.00	2,461.97
Nevada						247.58	17.50			265.08	65.48	310.00	375.48
New Hampshire						1,514.22	97.00		4.25	1,615.47	394.96	100.00	494.96
New Jersey	141,377.47			141,377.47		6,333.18	418.10	84,501.40	80.28	91,332.96	3,602.91	7,307.50	10,910.41
New Mexico						767.99	50.60		.01	818.60	600.11	845.00	1,445.11
New York	5,238,116.22			5,238,116.22		25,749.60	1,901.00	203,285.80	2,029.27	232,965.73	17,595.27	55,684.75	73,280.02
North Carolina						3,940.26	376.50		211.10	4,527.86	15,940.70	1,175.00	17,115.76
North Dakota						1,366.59	107.20		1,358.00	2,831.79	140.95		140.95
Ohio	1,187,574.49	307.57		1,187,882.06		12,591.92	821.00	524,132.88	30.99	537,576.79	3,559.18	11,737.24	15,296.42
Oklahoma						5,049.76	309.90		1,106.43	6,466.09	242.93	800.00	1,042.93
Oregon						2,039.48	144.20	66.20	13.22	2,263.10	500.58	3,360.00	3,860.58
Pennsylvania	4,019,553.57			4,019,553.57		18,190.08	1,302.90	39.40	737.54	20,269.92	2,608.98	17,674.76	20,283.74
Rhode Island	142,163.83			142,163.83		1,464.96	111.20	371.84	.07	1,948.07	62.23		62.23
South Carolina						3,070.93	198.10		8.93	3,277.96	815.95	725.00	1,540.95
South Dakota						1,492.96	112.90		2,642.85	4,248.71	112.05	300.00	412.05
Tennessee						5,270.64	435.50	74.66	730.11	6,510.91	3,964.49	3,197.41	7,161.90
Texas						12,971.84	811.20	27.50	704.31	14,514.85	3,645.37	9,549.02	13,194.39
Utah						916.29	61.50		1.75	979.54	84.67	2,390.00	2,474.67
Vermont	42,378.37			42,378.37		1,353.33	102.00		.82	1,456.15	615.51	550.00	1,165.51
Virginia	22,345.56			22,345.56		3,826.72	319.80	110.00	1,392.94	5,649.46	6,573.74	4,025.48	10,599.22
Washington						3,006.37	257.30	208.98	2.00	3,474.65	1,494.09	6,382.62	7,876.71
West Virginia	947.78			947.78		2,976.82	271.10		63.61	3,311.53	1,515.61	95.00	1,610.61
Wisconsin	254,089.53			254,089.53		5,928.93	392.90		106.73	6,428.56	1,391.18	5,482.96	6,874.14
Wyoming						724.22	29.30			753.52	44.05	745.00	789.05
Total	27,663,373.86	555.77	10.00	27,663,939.63	254.50	259,135.93	17,774.60	820,897.26	21,074.69	1,119,136.98	111,141.73	760,464.49	871,606.22
Collections for fiscal year ended June 30, 1916					175.00	227,452.02	17,445.05	819,654.20	21,704.45	1,086,430.72	87,307.92	371,464.85	458,772.77

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

STATES AND TERRITORIES.	CORPORATION INCOME TAX.					INDIVIDUAL INCOME TAX (ACT OF OCT. 3, 1913).		
	Corporation income tax, 1 per cent.	Corporation income tax, 2 per cent.	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.
Alabama	$50,924.42	$832,591.10	$1,081.40	$3,310.00	$887,906.92	$18,824.01	$1,344.89	$1,500.00
Alaska	4,721.69	[1] 44,058.08	12.57	340.00	49,132.34	6,367.40	1,280.72	750.10
Arizona	45,266.84	591,040.94	46.14	1,640.00	637,993.92	10,196.55	718.85	135.13
Arkansas	31,093.88	273,170.63	136.33	1,910.00	306,310.84	40,203.10	1,006.62	.....
California	912,840.42	5,136,638.99	91,960.02	5,849.71	6,147,289.14	137,058.25	22,677.49	20,796.61
Colorado	319,075.84	1,469,266.88	195.22	1,060.00	1,789,597.94	42,835.42	1,515.02	578.69
Connecticut	375,981.52	3,489,177.95	1,439.01	6,040.00	3,872,638.48	118,355.80	3,212.36	3,670.03
Delaware	27,401.81	2,763,354.67	51.24	260.00	2,791,067.72	8,731.59	1,092.17	1,225.97
District of Columbia	71,851.57	506,951.70	108.19	400.00	579,311.46	91,968.31	5,355.68	3,619.21
Florida	38,002.51	288,357.35	632.18	663.00	327,655.04	5,685.96	650.59	396.04
Georgia	244,668.01	972,458.85	1,024.53	680.00	1,218,831.39	105,037.06	4,571.55	4,191.61
Hawaii	74,313.70	835,027.81	.....	477.07	909,818.58	19,427.07	1,286.42	500.00
Idaho	40,284.00	176,398.70	252.88	544.00	217,479.58	19,037.45	1,995.62	1,500.00
Illinois	1,440,225.68	12,913,839.65	1,974.30	3,497.53	14,359,537.16	784,381.19	80,875.77	40,481.64
Indiana	269,417.19	1,985,718.72	528.38	5,385.29	2,261,049.58	64,724.59	1,158.92	734.14
Iowa	134,464.43	1,116,768.57	504.30	560.00	1,252,297.30	51,887.05	1,657.54	500.00
Kansas	329,375.98	2,019,425.77	215.26	830.00	2,349,847.01	29,077.83	473.08	68.54
Kentucky	155,415.95	1,093,809.38	1,609.98	1,650.24	1,252,485.55	20,369.71	3,778.89	.....
Louisiana	220,695.01	1,044,329.69	1,438.19	2,658.22	1,269,121.11	46,558.12	1,033.09	500.00
Maine	165,097.23	648,867.95	275.02	1,510.00	815,750.20	4,536.38	1,924.04	1,770.69
Maryland	192,898.40	1,207,261.69	514.18	1,280.00	1,401,954.27	60,397.30	1,958.47	148.97
Massachusetts	1,033,260.83	8,272,010.89	3,446.11	11,998.89	9,320,716.63	309,534.94	25,415.04	17,129.13
Michigan	947,917.60	5,597,620.49	1,614.52	18,617.07	6,565,769.68	116,734.73	23,887.50	21,305.72
Minnesota	435,331.04	4,150,781.20	27,005.81	5,346.71	4,618,464.76	95,594.13	8,752.78	9,671.56
Mississippi	40,937.28	204,295.18	206.92	1,390.00	246,829.38	7,317.23	612.02	543.46
Missouri	300,641.73	4,291,683.34	365.28	3,480.00	4,596,170.35	280,129.51	7,304.33	3,759.08
Montana	175,043.74	600,771.65	109.60	735.00	776,719.99	28,865.42	3,276.38	2,316.37
Nebraska	112,239.95	666,521.92	193.37	660.70	779,615.94	12,327.46	1,662.66	329.80
Nevada	1,838.88	73,493.46	.72	90.00	75,423.06	791.19	307.56	.....
New Hampshire	68,823.94	214,745.97	142.16	225.00	283,937.07	3,389.43	514.64	.....
New Jersey	418,011.12	4,822,207.39	1,211.43	9,151.92	5,250,581.86	149,792.18	12,820.97	5,623.67
New Mexico	8,391.90	290,952.78	29.46	760.00	300,134.14	9,170.20	736.07	84.72
New York	4,704,683.72	41,711,563.14	121,068.91	29,636.13	46,566,951.90	3,784,522.78	174,532.93	148,802.31
North Carolina	70,261.37	1,159,481.99	400.77	2,465.00	1,232,609.13	5,858.34	386.08	.....
North Dakota	29,509.63	188,607.23	284.91	370.00	218,771.77	7,172.76	232.08	.....
Ohio	1,011,223.22	11,853,440.75	3,069.97	5,669.19	12,873,403.13	220,771.75	29,650.25	27,967.77
Oklahoma	92,517.48	2,134,583.00	915.70	3,420.00	2,231,436.18	45,077.60	6,364.53	4,695.61
Oregon	68,820.40	336,451.79	519.51	1,140.00	406,931.70	28,734.36	12,769.08	7,002.78
Pennsylvania	1,380,191.49	22,811,106.75	36,353.63	10,614.49	24,238,266.36	601,937.92	34,197.67	25,641.81
Rhode Island	108,318.14	1,230,901.37	70.99	.....	1,339,290.50	46,268.92	1,100.93	1,500.00
South Carolina	55,278.73	438,967.82	598.62	3,361.00	498,116.17	19,806.76	610.86	227.83
South Dakota	25,642.96	156,028.96	106.23	470.00	182,248.15	3,675.70	.....	.....
Tennessee	98,448.72	841,485.51	206.64	1,950.00	942,090.87	18,178.19	3,012.53	629.76
Texas	475,773.20	2,124,629.50	4,380.29	6,370.94	2,611,153.93	86,374.73	18,385.09	13,478.93
Utah	51,845.14	1,095,947.07	204.73	680.00	1,148,676.94	14,140.10	1,720.92	698.30
Vermont	20,188.60	163,970.19	33.54	355.00	184,547.33	2,202.45	920.84	675.38
Virginia	582,811.76	1,248,419.62	799.26	5,095.00	1,837,125.64	33,231.59	1,691.19	1.64
Washington	204,836.69	977,503.70	1,862.40	3,500.09	1,187,702.79	27,402.55	10,358.67	7,229.67
West Virginia	104,118.70	1,348,722.17	966.65	7,101.45	1,460,908.97	16,309.17	2,451.88	2,141.74
Wisconsin	257,657.61	2,454,573.06	672.87	3,620.00	2,716,523.54	35,487.10	6,065.65	5,159.00
Wyoming	26,740.83	157,474.41	99.23	380.00	184,694.47	4,531.28	65.90	.....
Total	18,055,322.48	161,027,457.37	310,909.55	179,198.46	179,572,887.86	7,700,990.66	529,374.81	380,682.87
Collections for fiscal year ended June 30, 1916	56,653,594.18	.....	147,626.68	192,437.12	56,993,657.98	23,995,777.28	6,091,775.71	4,071,361.94

[1] Includes $33,256.83 income tax on Alaskan railroads.

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

STATES AND TERRITORIES.	INDIVIDUAL INCOME TAX (ACT OF OCT. 3, 1913)—continued.						
	$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.	Offers in compromise.	Total.
Alabama	$1,259.50				$246.83	$1,520.00	$24,695.23
Alaska	1,125.00	$1,995.61			1.65	415.00	11,935.48
Arizona					43.46	465.00	11,559.64
Arkansas					1,402.17	965.00	43,576.89
California	21,842.41	56,145.46	$12,838.33	$17,544.50	1,889.63	2,930.00	293,722.65
Colorado	750.00	2,683.11			232.28	1,320.00	49,914.52
Connecticut	3,650.29	18,055.84	25,000.00	53,978.48	1,193.62	3,400.00	230,516.42
Delaware	750.00	2,693.26			100.53	205.00	14,798.52
District of Columbia	3,176.02	12,598.30	3,382.05		541.27	1,040.00	121,680.84
Florida					47.45	90.00	6,870.04
Georgia	3,928.55	29,804.08	48,009.06	59,790.14	644.28	100.00	256,076.33
Hawaii	348.89	1,451.76			18.00	115.00	23,147.14
Idaho	2,250.00	6,334.27	6,929.57		119.05	15.00	38,260.96
Illinois	36,206.43	107,254.17	80,916.14	23,099.42	3,842.56	5,597.50	1,162,654.82
Indiana	750.00	1,704.30			67.31	1,562.50	70,701.76
Iowa	24.69				505.29	1,845.00	56,419.57
Kansas					55.92	2,237.50	31,912.92
Kentucky		307.56			107.00	1,260.00	25,853.16
Louisiana	745.33				195.25	1,260.00	50,291.79
Maine	3,000.60	9,428.22			6.05	390.00	21,055.38
Maryland					288.56	1,475.00	64,278.30
Massachusetts	15,001.21	36,775.76	16,217.04	91.70	3,595.92	10,117.50	433,578.24
Michigan	22,958.62	96,399.12	41,319.36	736.88	820.31	1,477.50	325,639.74
Minnesota	12,343.91	38,775.60	21,482.92	83,439.36	784.59	1,170.00	272,014.84
Mississippi					206.31	580.00	9,259.02
Missouri	3,321.45	2,659.01			475.64	2,180.00	299,829.02
Montana	2,030.65	7,035.56	701.01		165.06	80.00	44,470.45
Nebraska	750.00	1,190.71	6,039.36	1,181.51	140.29	270.00	23,801.79
Nevada					.33	20.00	1,119.08
New Hampshire					32.43	555.00	4,301.70
New Jersey	6,332.64	20,557.48	13,781.86	24,248.45	1,065.84	2,207.60	236,430.09
New Mexico					43.56	305.00	10,839.96
New York	139,988.45	507,237.53	452,811.02	668,694.82	105,320.93	11,388.00	5,993,217.77
North Carolina					29.52	345.00	6,618.94
North Dakota					89.15	698.00	8,101.99
Ohio	32,117.79	95,710.65	51,680.59	100,677.72	1,416.67	5,622.50	565,615.69
Oklahoma	3,915.83	11,337.66	6,422.70	37.63	3,501.40	635.00	81,987.36
Oregon	6,593.12	18,319.20	2,756.07		109.69	435.00	76,710.30
Pennsylvania	33,619.13	44,763.78	20,391.52	1,407.40	1,888.45	6,389.00	770,227.68
Rhode Island	2,250.00	6,640.85			162.22		57,922.92

South Carolina					72.57	250.00	20,968.62
South Dakota					13.38	276.00	3,959.98
Tennessee					2,091.27	2,419.85	26,231.80
Texas	15,535.95	21,037.72	8,082.13		1,103.06	3,147.50	165,145.11
Utah	447.27				289.72	15.00	17,311.31
Vermont	750.00	7,921.12	11,881.41		14.42	395.00	24,760.62
Virginia					343.02	2,230.00	37,497.84
Washington	8,621.33	23,236.11	863.75		1,207.76	2,365.00	89,281.84
West Virginia	2,248.16	12,000.00	7,904.24		243.17	725.00	44,023.36
Wisconsin	3,222.47	4,580.28			303.13	8,130.60	62,947.93
Wyoming					96.45	330.00	5,023.83
Total	389,855.09	1,206,634.08	839,410.13	1,034,438.00	137,264.72	93,200.35	12,321,250.71
Collections for fiscal year ended June 30, 1916	3,623,472.62	10,936,326.15	6,393,858.64	12,647,862.91	39,168.35	143,991.03	67,943,599.63

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

STATES AND TERRITORIES.	INDIVIDUAL INCOME TAX (ACT OF SEPT. 8, 1916)—continued.							
	Individual income tax, normal, 2 per cent.	Net incomes exceeding $20,000 and not more than $40,000, 1 per cent.	$40,001 to $60,000, 2 per cent.	$60,001 to $80,000, 3 per cent.	$80,001 to $100,000, 4 per cent.	$100,001 to $150,000, 5 per cent.	$150,001 to $200,000, 6 per cent.	$200,001 to $250,000, 7 per cent.
Alabama	$133,126.09	$42,563.97						
Alaska	6,871.84	940.34	$508.39	$495.98				
Arizona	101,066.34	14,777.49	11,399.95	8,438.80	$7,018.25	$13,538.65	$10,124.91	$10,500.00
Arkansas	109,869.47	7,392.35	4,880.18	4,093.18	2,562.09	2,500.00	3,000.00	506.80
California	1,748,836.76	233,832.16	204,146.57	172,264.16	154,224.87	266,875.09	192,669.35	140,367.34
Colorado	385,776.84	48,035.36	46,716.95	41,752.36	38,510.97	79,853.60	51,585.42	41,454.92
Connecticut	851,107.32	168,577.47	159,258.14	138,079.96	122,523.72	239,437.95	164,926.32	107,354.92
Delaware	324,273.03	34,797.15	47,062.11	53,150.32	62,048.60	156,290.97	150,509.13	138,496.31
District of Columbia	619,931.85	51,965.72	50,675.33	49,371.16	51,846.53	94,678.86	51,180.24	24,194.92
Florida	121,898.74	5,004.52	6,485.43	6,672.72	4,789.46	6,029.96	6,000.00	5,253.66
Georgia	190,226.55	25,635.13	16,075.53	11,903.96	11,395.93	18,751.29	3,000.00	3,500.00
Hawaii	58,580.24	31,406.12	32,946.59	32,333.58	34,771.52	72,636.05	28,778.33	12,667.78
Idaho	61,925.78	5,768.75	5,457.37	5,378.88	5,728.96	11,655.91	9,000.00	8,074.46
Illinois	4,108,587.61	459,965.82	451,213.14	429,872.85	403,514.70	786,135.37	557,825.78	463,348.87
Indiana	534,917.69	67,793.07	64,333.52	59,926.65	56,198.32	113,497.59	73,076.28	33,546.40
Iowa	342,279.57	42,298.71	30,708.83	22,238.39	14,714.92	23,497.83	10,710.36	7,000.00
Kansas	326,784.96	33,393.45	26,924.91	25,196.18	20,293.51	37,903.86	20,852.94	18,654.90
Kentucky	222,068.81	37,907.68	28,942.08	22,842.75	15,483.77	17,776.38	8,759.61	7,112.12
Louisiana	446,618.99	56,350.80	50,131.45	42,181.48	36,970.36	62,936.45	36,564.44	14,253.92
Maine	177,836.03	32,858.41	28,886.28	23,630.58	20,247.70	31,412.41	17,255.53	16,132.21
Maryland	845,325.91	88,239.30	85,351.70	75,463.82	59,382.13	113,454.65	76,618.18	44,911.88
Massachusetts	3,924,012.26	520,215.50	570,062.63	550,964.86	515,351.85	1,036,206.55	690,227.73	514,219.14
Michigan	1,105,394.02	189,357.06	184,775.85	179,212.89	169,725.03	323,962.31	203,220.87	138,355.62
Minnesota	674,541.36	93,643.33	96,290.54	84,740.05	72,232.06	119,695.72	81,341.85	60,443.76
Mississippi	148,344.41	39,853.27						
Missouri	835,965.12	149,359.07	135,362.57	118,975.83	103,395.86	197,621.71	142,028.04	112,847.32
Montana	125,747.32	13,081.97	8,363.49	7,282.83	7,642.76	20,815.20	20,050.26	19,769.38
Nebraska	227,556.40	26,775.30	16,065.12	12,032.38	11,674.63	13,519.31	6,479.65	7,000.00
Nevada	12,012.71	1,288.27	633.05	362.42				
New Hampshire	103,152.57	19,971.00	17,652.63	14,500.58	10,902.07	20,558.62	13,694.49	10,500.00
New Jersey	2,049,410.02	221,963.66	237,623.14	232,066.49	225,505.08	441,455.47	326,251.97	235,668.71
New Mexico	46,425.12	6,536.96	5,689.05	3,702.94	2,435.83	2,657.50	3,000.00	1,363.81
New York	22,515,567.43	2,322,042.31	2,087,235.27	2,127,911.31	2,051,423.89	4,281,722.31	3,389,597.94	2,756,684.47
North Carolina	171,471.88	14,115.64	13,142.75	13,043.84	14,846.65	32,034.02	23,363.89	19,491.99
North Dakota	55,694.56	5,261.96	2,440.34	1,649.88	895.34	115.57		
Ohio	2,109,609.30	344,837.51	336,530.25	325,442.69	312,994.31	617,691.79	453,868.39	357,904.11
Oklahoma	514,466.51	46,111.37	54,614.59	51,335.44	44,757.25	94,525.36	74,504.39	60,003.80

Oregon	187,047.85	20,401.70	15,659.28	13,623.02	12,355.07	22,411.94	14,544.93	11,000.00
Pennsylvania	6,104,343.91	1,036,010.35	994,867.20	777,160.47	761,032.44	1,209,333.43	896,103.66	538,862.23
Rhode Island	379,450.47	65,315.56	66,749.45	72,658.67	71,777.73	159,112.90	137,861.63	126,919.79
South Carolina	45,032.97	3,175.58	2,653.35	1,913.28	2,400.00	2,786.20	2,907.75	
South Dakota	38,194.81	5,443.66	1,233.72	333.06				
Tennessee	280,912.53	34,546.35	21,290.77	15,808.52	11,927.15	20,066.13	9,760.59	10,500.00
Texas	811,408.45	82,696.01	73,543.44	65,553.44	55,289.41	88,448.07	60,027.83	40,251.52
Utah	78,152.18	16,247.90	14,900.49	11,002.50	8,099.60	16,485.57	14,330.49	4,706.01
Vermont	79,386.25	13,248.52	14,953.98	15,583.83	11,462.13	22,737.57	17,087.22	17,500.00
Virginia	357,000.22	35,263.89	26,846.81	20,625.79	17,240.84	27,343.39	17,189.31	10,324.53
Washington	362,973.00	38,832.71	33,621.63	32,170.12	29,464.42	48,133.46	31,856.52	21,965.36
West Virginia	178,945.74	31,070.08	29,539.51	24,270.53	23,923.02	42,803.10	22,161.42	14,548.31
Wisconsin	455,069.45	76,974.88	75,554.71	69,974.54	57,151.14	88,125.50	64,798.14	53,645.83
Wyoming	47,031.65	5,906.57	4,154.31	2,275.20	1,970.36			
Philippine Islands								
Total	55,742,230.89	6,969,051.71	6,493,054.37	6,071,465.16	5,730,101.63	11,099,321.57	8,189,595.69	6,241,807.10

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

STATES AND TERRITORIES.	INDIVIDUAL INCOME TAX (ACT OF SEPT. 8, 1916)—continued.									Aggregate.
	$250,001 to $300,000, 8 per cent.	$300,001 to $500,000, 9 per cent.	$500,001 to $1,000,000, 10 per cent.	$1,000,001 to $1,500,000, 11 per cent.	$1,500,001 to $2,000,000, 12 per cent.	Net incomes exceeding $2,000,000, 13 per cent.	Unassessed penalties, interest, etc.	Offers in compromise.	Total.	
Alabama									$175,690.06	$1,303,523.09
Alaska								$20.00	8,836.55	99,301.26
Arizona	$6,085.70	$5,546.62						275.00	188,771.71	915,913.16
Arkansas								1,032.51	135,836.58	620,373.45
California	108,322.89	222,998.85	$111,695.24	$19,818.35			$99.93	440.00	3,576,591.56	23,776,285.52
Colorado	33,371.20	102,962.56	86,726.27	53,414.94					1,010,161.39	3,184,642.63
Connecticut	82,914.56	168,668.06	163,639.37	160,000.00	$152,094.17	$141,363.62		450.00	2,820,395.58	12,681,031.30
Delaware	129,939.44	387,624.42	480,079.96	379,571.38	223,781.11	1,083,925.07		5.00	3,651,553.40	18,218,728.44
District of Columbia	18,530.87	41,323.98	10,708.03					45.00	1,064,452.49	2,575,909.51
Florida	4,000.00	18,000.00	50,000.00	55,000.00	9,835.97	5.74	13.67	20.00	299,009.87	2,192,383.29
Georgia	4,000.00	18,000.00	50,000.00	3,211.16			2.01		355,701.56	2,178,425.44
Hawaii	10,744.24	25,869.11							340,733.56	1,534,675.38
Idaho	8,000.00	17,460.90							138,451.01	474,541.77
Illinois	376,228.58	930,243.76	822,064.03	528,904.57	211,443.61	46,301.17	762.72	885.01	10,577,297.59	88,213,200.70
Indiana	23,585.14	64,421.87	50,000.00	21,713.84			118.39	15.00	1,163,143.76	36,603,414.11
Iowa	4,668.90						240.16	470.00	498,827.67	2,591,994.32
Kansas	6,352.33	18,000.00	1,349.92				12.03	460.00	536,268.99	3,455,540.59
Kentucky	5,380.74	866.82					97.71	180.00	367,418.47	47,117,694.28
Louisiana	9,450.74	7,566.80					74.90	150.00	763,250.33	13,930,108.52
Maine	7,152.56	821.73					16.23	70.00	356,319.67	1,407,622.72
Maryland	45,642.83	144,946.15	133,851.60	110,000.00	59,765.02			105.00	1,883,058.17	13,475,129.11
Massachusetts	385,658.20	829,106.57	667,723.07	88,202.76	60,000.00	174,018.14			10,525,969.26	29,796,108.38
Michigan	117,415.47	253,986.85	154,591.86	108,186.34	60,000.00	118,545.79	9.55	505.00	3,302,244.51	18,765,231.58
Minnesota	54,537.98	127,508.40	65,953.79	11,487.65					1,542,416.49	10,052,368.45
Mississippi									188,197.68	549,376.63
Missouri	94,539.84	166,595.29	108,901.01	49,813.78			44.12	1,137.96	2,216,587.52	22,313,164.73
Montana	14,514.61	16,885.83					3.37		254,157.02	1,816,047.74
Nebraska	8,000.00	15,217.15					9.24	490.00	344,819.18	4,839,892.02
Nevada								10.00	14,306.45	173,511.38
New Hampshire	11,183.80	10,030.58					107.34	10.00	232,263.68	1,234,952.37
New Jersey	190,482.83	405,657.17	383,519.03	242,093.09	164,554.97	29,062.19	31.17	135.00	5,385,479.99	24,783,041.56
New Mexico								110.00	71,921.21	494,405.45
New York	2,346,198.10	6,334,409.83	8,181,782.84	4,225,289.12	2,718,492.90	10,163,866.69	111.13	230.00	75,502,565.54	190,705,289.71
North Carolina	20,000.00	73,184.69	132,326.80	27,393.09			10.33	145.00	554,570.57	30,898,082.01
North Dakota									66,057.65	388,250.53
Ohio	272,915.65	655,616.49	678,269.77	364,256.27	272,285.71	397,279.77	586.07	385.00	7,500,473.08	51,342,224.27
Oklahoma	60,798.63	198,199.75	354,165.73	278,675.71	248,309.80	2,264,209.63	1,777.09	400.00	4,346,854.96	6,880,982.44
Oregon	10,883.43	21,701.20	7,243.94				1.58	100.00	336,973.94	1,167,779.85
Pennsylvania	487,523.71	1,137,565.33	1,237,609.64	608,333.36	587,476.84	713,292.50	583.43	215.00	17,090,113.50	83,402,857.12

Rhode Island	99,622.00	239,562.22	216,903.83	57,848.04	60,000.00	48,971.46			1,802,753.75	4,942,185.99
South Carolina							37.13		60,906.26	792,795.63
South Dakota									45,205.25	432,113.80
Tennessee	6,658.36						507.27	375.00	412,352.67	3,451,001.80
Texas	29,111.27	76,832.35	149,207.46	59,241.88	60,000.00	965,014.53	3.92	5.00	2,616,634.58	7,316,886.61
Utah							108.00		164,032.74	1,745,819.51
Vermont	17,261.41	36,335.40	54,524.47	44,132.67				5.00	345,118.45	657,043.81
Virginia	8,000.00	35,597.34	28,411.82				5.68	160.00	584,009.62	10,971,463.44
Washington	22,508.14	53,148.98	58,593.20	40,305.76			193.63	235.00	774,001.93	2,378,028.00
West Virginia	8,000.00	25,865.19	14,824.66				73.71	90.00	416,115.27	3,466,370.38
Wisconsin	46,692.68	81,358.03	46,546.17				12.51	975.00	1,116,878.58	16,238,351.01
Wyoming									61,338.09	340,336.71
Philippine Islands										507,225.94
Total	5,196,876.83	12,969,686.27	14,501,213.51	7,531,803.76	4,888,040.10	16,145,856.30	5,654.02	10,340.48	167,787,089.39	809,393,640.44
Collections for fiscal year ended June 30, 1916										512,723,287.77

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1917.*

TABLE 1.—SPECIAL TAX STAMPS (ACT OF OCT. 22, 1914).

Two half-year periods: (January to June and July to December), 1916.

		Number.	Value.
Brokers	$30.00	1,190	$17,850
Pawnbrokers	50.00	270	6,750
Commercial brokers	20.00	1,590	15,900
Customhouse brokers	10.00	70	350
Theaters	25.00	1,070	13,375
Do	50.00	850	21,250
Do	75.00	500	18,750
Do	100.00	510	25,500
Circuses	100.00	70	3,500
Public exhibition or show	10.00	2,850	14,250
Bowling alleys, billiard or pool table	60.00	6,010	180,300
Commission merchants	20.00	780	7,800
Dealers in leaf tobacco	6.00	410	1,230
Do	12.00	70	420
Do	24.00	330	3,960
Dealers in tobacco	4.80	31,900	76,560
Manufacturers of tobacco	6.00	140	420
Do	12.00	20	120
Do	24.00	20	240
Do	60.00	10	300
Do	300.00	2	300
Do	1,200.00	2	1,200
Do	2,496.00	1	1,248
Manufacturers of cigars	3.00	310	465
Do	6.00	210	630
Do	12.00	160	960
Do	30.00	80	1,200
Do	150.00	70	5,250
Do	600.00	11	3,300
Do	1,200.00	2	1,200
Do	2,496.00	6	7,488
Manufacturers of cigarettes	12.00	20	120
Do	24.00	30	360
Do	600.00	12	3,600
Do	1,200.00	1	600
Total		49,577	436,746
Dealers in tobacco (fiscal year ended June 30, 1915)	4.80	100	480

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1917*—Continued.

TABLE 2.—SPECIAL TAX.

		12 MONTHS.		6 MONTHS.	
		Number.	Value.	Number.	Value.
Rectifiers of less than 500 barrels	$100.00	1,840	$184,000.00	.....	.....
Rectifiers of 500 barrels or more	200.00	1,200	240,000.00	.....	.....
Retail liquor dealers	25.00	178,500	4,462,500.00	.....	.....
Wholesale liquor dealers	100.00	7,620	762,000.00	.....	.....
Brewers of less than 500 barrels	50.00	440	22,000.00	.....	.....
Brewers of 500 barrels or more	100.00	1,540	154,000.00	.....	.....
Wholesale dealers in malt liquors	50.00	11,370	568,500.00	.....	.....
Retail dealers in malt liquors	20.00	15,250	305,000.00	.....	.....
Manufacturers of stills	50.00	260	13,000.00	.....	.....
Stills manufactured	20.00	260	5,200.00	.....	.....
Worms manufactured	20.00	220	4,400.00	.....	.....
Wholesale dealers in filled cheese	250.00	.....	.....	.....	.....
Retail dealers in filled cheese	12.00	.....	.....	.....	.....
Manufacturer of filled cheese	400.00	.....	.....	.....	.....
Manufacturers of mixed flour	12.00	180	2,160.00	.....	.....
Wholesale dealers in oleomargarine without artificial coloration	200.00	1,590	318,000.00	.....	.....
Retail dealers in oleomargarine without artificial coloration	6.00	121,600	729,600.00	.....	.....
Wholesale dealers in oleomargarine	480.00	120	57,600.00	.....	.....
Retail dealers in oleomargarine	48.00	860	41,280.00	.....	.....
Manufacturers of oleomargarine	600.00	240	144,000.00	.....	.....
Wholesale dealers in adulterated butter	480.00	50	24,000.00	.....	.....
Retail dealers in adulterated butter	48.00	80	3,840.00	.....	.....
Manufacturers of adulterated butter	600.00	240	144,000.00	.....	.....
Manufacturers of process or renovated butter	50.00	130	6,500.00	.....	.....
Manufacturers, distributers, etc., opium, etc	1.00	259,000	259,000.00	.....	.....
Brokers	30.00	9,210	276,300.00	9,640	$144,600.00
Pawnbrokers	50.00	3,100	155,000.00	3,560	89,000.00
Ship brokers	20.00	930	18,600.00	1,320	13,200.00
Customhouse brokers	10.00	1,160	11,600.00	1,410	7,050.00
Theaters	12.50	7,270	90,875.00	8,620	53,875.00
Do	25.00	5,910	147,750.00	7,210	90,125.00
Do	37.50	1,620	60,750.00	2,020	37,875.00
Do	50.00	4,990	249,500.00	5,990	149,750.00
Do	75.00	2,890	216,750.00	3,470	130,125.00
Do	100.00	2,850	285,000.00	3,530	176,500.00
Circuses	100.00	620	62,000.00	690	34,500.00
Public exhibition or show	10.00	4,660	46,600.00	6,080	30,400.00
Bowling alleys, billiard or pool table	60.00	74,370	4,462,200.00	81,090	2,432,700.00
Manufacturers of tobacco	3.00	2,520	7,500.00	2,750	4,125.00
Do	6.00	670	4,020.00	980	2,940.00
Do	12.00	390	4,680.00	490	2,940.00
Manufacturers of cigars	2.00	7,250	14,500.00	8,650	8,650.00
Do	3.00	4,560	13,680.00	5,700	8,550.00
Do	6.00	2,800	16,800.00	3,110	9,330.00
Do	12.00	1,720	20,640.00	1,970	11,820.00
Manufacturers of tobacco (improvised)		.....	.....	96	19,399.87
Manufacturers of cigars (improvised)		.....	.....	1,546	150,415.27
Manufacturers of cigarettes (improvised)		.....	.....	362	52,212.94
Total		742,080	14,615,385.00	160,284	3,660,083.08

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1917*—Continued.

TABLE 3.—TOBACCO AND SNUFF STAMPS.

DENOMINATION.	TOBACCO, 8 CENTS PER POUND.		SNUFF, 8 CENTS PER POUND.		FOIL WRAPPERS, 8 CENTS PER POUND.	
	Number.	Value.	Number.	Value.	Number.	Value.
Sheet:						
½-ounce	562,000	$1,405.00	45,080	$112.70	7,200	$18.00
¾-ounce	16,460,200	61,725.75	196,196	735.73½		
1-ounce	336,155,200	1,680,776.00	126,423,920	632,119.60	12,001,108	60,005.54
1¼-ounce	124,303,200	776,895.00	27,067,706	169,173.72½		
1½-ounce	363,026,000	2,722,695.00	52,939,600	397,047.00	28,800	216.00
1¾-ounce	393,853,000	3,446,213.75				
2-ounce	638,723,400	6,387,234.00	1,418,690	14,186.90		
2¼-ounce	116,400,000	1,309,500.00	6,930,000	77,962.50		
2½-ounce	18,721,000	234,012.50	21,560,000	269,500.00		
2¾-ounce	17,133,000	235,578.75	19,740,000	271,425.00		
3-ounce	73,302,000	1,099,530.00	17,360,000	260,400.00		
3¼-ounce	4,939,020	80,259.07½	192,000	3,120.00		
3½-ounce	8,196,200	143,433.50	7,200	126.00		
3¾-ounce	28,000	525.00				
4-ounce	4,819,200	96,384.00				
6-ounce	3,151,000	94,530.00	16,200,000	486,000.00		
7-ounce	10,579,000	370,265.00	1,608,000	56,280.00		
8-ounce	11,535,000	461,400.00	350,400	14,016.00		
10-ounce	99,000	4,950.00				
12-ounce	876,000	52,560.00	84,000	5,040.00		
14-ounce	7,287,000	510,090.00	336,000	23,520.00		
16-ounce	10,778,000	862,240.00	1,050,960	84,076.80		
Sheet plug:						
1-ounce	420,000	2,100.00				
½-pound	2,119,500	84,780.00	2,690	104.00		
1-pound	1,924,100	153,928.00	88,500	7,080.00		
2-pound	1,270,200	203,232.00	103,600	16,480.00		
3-pound	915,100	219,624.00	350	84.00		
4-pound	385,300	123,296.00				
5-pound	1,668,690	667,476.00	17,150	6,860.00		
6-pound	5,264,810	2,527,108.80				
7-pound	1,423,000	796,880.00				
8-pound	184,000	117,760.00				
9-pound	550,500	396,360.00				
10-pound	5,371,820	4,297,456.00				
11-pound	51,000	44,880.00				
12-pound	3,477,710	3,338,601.60				
14-pound	71,000	79,520.00				
15-pound	92,000	110,400.00				
20-pound	92,000	147,200.00				
24-pound	358,910	689,107.20				
Book:						
1-ounce	1,662,500	133,000.00				
5-pound	23,600	16,992.00				
10-pound	637,200	968,544.00	7,200	5,760.00		
20-pound	135,200	313,664.00	2,400	3,840.00		
30-pound	10,800	33,696.00				
40-pound	9,200	36,064.00				
50-pound	18,800	88,736.00				
60-pound						
Total	2,189,063,360	36,222,607.92½	293,731,042	2,805,049.96	12,037,108	60,239.54

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1917*—Continued.

TABLE 4.—CIGARS AND CIGARETTES.

DENOMINATION.	CIGARS, $3 PER M.		CIGARS, $3.75 PER M.	
	Number.	Value.	Number.	Value.
5's	4,344,000	$865,160.00		
8's			3,500,100	$21,000.60
10's	30,263,000	907,890.00	89,570,000	671,775.00
12's	2,852,600	102,693.60		
13's	143,000	5,577.00		
15's				
20's			80,480	1,207.20
25's	36,154,190	2,711,564.25		
50's	105,044,390	15,756,658.50	24,960	936.00
100's	16,089,145	4,826,743.50	92,500	6,937.50
200's	49,700	20,820.00		
250's	411,900	308,925.00		
500's	30,165	45,457.50		
Total	195,382,030	24,760,189.35	93,293,040	701,856.30

DENOMINATION.	CIGARETTES, $1.25 PER M.		CIGARETTES, $3.60 PER M.	
	Number.	Value.	Number.	Value.
5's	515,000	$3,218.75	16,100	$289.80
8's	320,900	3,209.00		
10's	1,284,263,200	16,053,290.00	1,958,400	70,504.56
15's	49,502,400	928,170.00	70,000	3,780.00
20's	858,250,100	21,456,252.50	77,000	5,544.00
50's	1,613,760	100,860.00	148,200	26,676.00
100's	1,900,500	173,812.50	82,100	29,550.00
Total	2,195,865,860	38,718,812.75	2,351,800	136,350.36

TABLE 5.—FERMENTED LIQUOR.

Denomination.	Number.	Value.
25-barrel	363,200	$13,620,000.00
10-barrel	112,300	1,684,500.00
5-barrel	54,800	411,000.00
Flo Sheet	685,100	2,055,300.00
1-barrel	15,015,500	22,523,250.00
½-barrel	54,370,000	40,852,500.00
¼-barrel	160,000	80,000.00
⅛-barrel	11,501,500	4,313,062.50
1/16-barrel	437,650	109,262.50
1/32-barrel	4,935,000	925,312.50
Total	87,794,450	87,574,187.50

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1917*—Continued.

TABLE 6.—DISTILLED SPIRITS.

Denomination.	Number.	Value.
10-gallon	36,900	$807,741.00
20-gallon	62,100	2,042,469.00
30-gallon	816,000	35,814,240.00
40-gallon	1,231,350	67,588,801.50
50-gallon	87,300	5,752,197.00
60-gallon	6,600	507,474.00
70-gallon	3,900	342,771.00
80-gallon	167,850	16,598,686.50
90-gallon	553,800	60,857,082.00
100-gallon	15,600	1,885,884.00
110-gallon		
120-gallon		
130-gallon		
Total	2,981,400	192,197,346.00
Exportation:		
Series 1878, 10 cents each	486,800	48,680.00
Series 1899, 5 cents each	9,200	460.00
Total	496,000	49,140.00

TABLE 7.—CASE.

Denomination.	DOMESTIC.		EXPORT.	
	Number.	Value.	Number.	Value.
1/16-pint	20,740	$2,074	300	$30
1/8-pint	580	58		
1/5-pint	955,700	95,570	1,260	126
1-pint	1,161,040	116,104	900	90
1/2-gallon	496,780	49,678	4,900	490
1-quart	2,808,100	289,810	2,740	274
1/2-gallon	3,080	308		
Total	5,536,020	553,602	10,100	1,010
Gin stamps	16,200	1,620		

TABLE 8.—OLEOMARGARINE.

Denomination.	UNCOLORED, 1/4 CENT PER POUND (BOOK).		UNCOLORED, 1/4 CENT PER POUND (SHEET).		COLORED, 10 CENTS PER POUND.	
	Number.	Value.	Number.	Value.	Number.	Value.
10-pound	52,000	$2,470.00	1,113,400	$27,835.00	17,500	$33,250.00
20-pound	467,000	33,857.50			3,000	8,700.00
30-pound	937,200	91,377.00	3,351,800	251,385.00	38,700	150,930.00
40-pound	370,800	45,423.00			2,400	11,760.00
50-pound	375,600	55,401.00			6,000	35,400.00
60-pound	15,600	2,691.00	807,100	121,065.00	44,000	303,600.00
70-pound					1,200	9,480.00
80-pound	35,600	7,921.00			2,000	17,800.00
90-pound	15,200	3,762.00				
100-pound	23,600	6,431.00			4,000	43,600.00
Total	2,292,600	249,333.50	5,272,300	400,285.00	118,800	614,520.00
1-pound (coupon)			10,000	25.00		

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1917*—Continued.

TABLE 9.—BUTTER.

Denomination.	PROCESS, 1/4 CENT PER POUND (BOOK).		PROCESS, 1/4 CENT PER POUND (SHEET).		ADULTERATED, 10 CENTS PER POUND.	
	Number.	Value.	Number.	Value.	Number.	Value.
10-pound	214,000	$10,165	177,000	$4,425	1,000	$1,900
20-pound	16,400	1,189			600	1,740
30-pound	166,000	16,185	214,000	16,050	400	1,560
40-pound	7,200	882			400	1,960
50-pound	14,000	2,065			600	3,540
60-pound	221,600	38,226	44,000	6,600	800	5,520
100-pound					200	2,180
Total	639,200	68,712	435,000	27,075	4,000	18,400

TABLE 10.—DOCUMENTARY (ACT OF OCT. 22, 1914).

Denomination.	Number.	Value.	Denomination.	Number.	Value.
1/2-cent	962,002	$4,810.01	$2	426,465	$852,930.00
1-cent	88,250,438	882,504.38	$3	51,821	155,463.00
2-cent	9,846,019	196,920.38	$5	34,475	172,375.00
3-cent	370,615	11,118.45	$10	13,384	133,840.00
4-cent	1,925,415	77,016.60	$30	324	9,720.00
5-cent	2,484,428	124,221.40	$60	407	24,420.00
10-cent	4,782,360	478,236.00	$100	1,358	135,800.00
25-cent	528,117	132,029.25	$500	97	48,500.00
40-cent	122,234	48,893.60	$1,000	53	53,000.00
50-cent	1,132,865	566,432.50			
80-cent	21,012	16,809.60	Total	111,542,111	4,713,262.17
$1	588,222	588,222.00			

TABLE 11.—DOCUMENTARY (SERIES 1898).

Denomination.	Number.	Value.
50-cent	7	$3.50
$1	4	4.00
$5	1	5.00
Total	12	12.50

TABLE 12.—PROPRIETARY (ACT OF OCT. 22, 1914).

Denomination.	Number.	Value.	Denomination.	Number.	Value.
1/4-cent	3,940,000	$4,925	2-cent	200	$4
1/2-cent	8,180,000	20,450	2 1/2-cent	820,000	20,500
3/4-cent	5,280,000	19,800	3-cent	600	18
1-cent	1,000	5	3 1/2-cent	20,000	750
1 1/2-cent	15,700,000	98,125	4-cent	8,700,000	348,000
1-cent	400	4	5-cent	40,000	2,000
1 1/2-cent	6,680,000	83,500			
1 1/2-cent	400	6	Total	49,782,600	605,962
1 3/4-cent	420,000	7,875			

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1917*—Continued.

TABLE 13.—WINES, CORDIALS, ETC. (ACTS SEPT. 8, 1916, AND OCT. 22, 1914).

Denomination.	Number.	Value.	Denomination.	Number.	Value.
½-cent	160,000	$400.00	50-cent	288,550	$144,275.00
½-cent	1,316,000	6,580.00	60-cent	161,150	96,690.00
1-cent	7,536,150	75,361.50	72-cent	73,650	54,468.00
1½-cent	200,000	3,000.00	80-cent	92,950	74,360.00
2-cent	9,942,800	198,856.00	$1.20	104,400	125,280.00
3-cent	647,900	19,437.00	$1.44	146,750	211,320.00
4-cent	1,458,250	58,330.00	$1.60	66,900	107,040.00
5-cent	90,000	4,500.00	$2	1,396,450	2,792,900.00
6-cent	2,698,500	161,910.00	$4	112,750	451,000.00
7½-cent	50,950	3,821.25	$4.80	80,750	387,600.00
8-cent	1,001,000	80,080.00	$9.60	39,600	380,160.00
10-cent	1,515,200	151,520.00	BOOK.		
12-cent	156,800	18,816.00			
15-cent	103,300	15,495.00	$20	2,040	40,800.00
18-cent	61,800	11,124.00	$40	1,280	51,200.00
20-cent	1,271,750	254,350.00	$50	984	49,200.00
24-cent	606,650	145,596.00	$100	644	64,400.00
30-cents	131,900	39,570.00	Total	32,342,698	6,396,523.75
36-cent	51,900	18,684.00			
40-cent	771,000	308,400.00			

IMITATION SPARKLING WINE.

Denomination.	Number.	Value.
1-pint	1,500	$150
1-quart	1,500	300
Total	3,000	450

PLAYING CARDS.

Denomination.	Number.	Value.
2-cent	40,505,200	$810,104

ORDER FORMS FOR OPIUM.

Denomination.	Number.	Value.
10 (in book)	1,527,000	$15,270
50 (in book)	29,100	291
Total	1,556,100	15,561

MIXED FLOUR. (4 CENTS A BARREL.)

Denomination.	Number.	Value.
Sheet:		
1-barrel	5,000	$200
½-barrel	36,000	720
¼-barrel	21,000	210
⅛-barrel	261,000	1,305
Book: 1 barrel	240,000	9,600
Total	563,000	12,035

B.—*Statement showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during the fiscal year ended June 30, 1917*—Continued.

TABLE 14.—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 ENDED JUNE 30, 1917.

Denomination.	Rectified spirits.	Wholesale liquor dealers.	Imported spirits.	Denatured alcohol.
5-gallon	136,000	56,200	.....	6,800
10-gallon	466,200	139,500	300	4,400
20-gallon	293,100	52,900	900	13,200
30-gallon	32,100	15,300	300	7,000
40-gallon	1,533,900	209,000	900	194,600
50-gallon	316,000	38,600	300	120,800
60-gallon	5,600	2,100	300	1,200
70-gallon	13,100	1,200	300	2,800
80-gallon	23,200	2,400	300	3,600
90-gallon	19,600	5,200	.....	3,800
100-gallon	13,000	5,000	.....	800
110-gallon	2,900	3,500	.....	200
120-gallon	9,900	4,400	.....	200
130-gallon	22,800	1,600	.....	200
Total	2,887,300	536,900	3,900	359,600

MISCELLANEOUS.

Distillery warehouse	2,652,800
Special bonded warehouse	113,600
Special bonded rewarehousing	36,800
General bonded warehouse	101,000
General bonded warehouse retransfer	
Transfer grape brandy	25,300
Fortified sweet wine	400
Fortified wines for exportation	
Exportation tobacco or snuff	48,800
Exportation cigars	7,200
Oleomargarine for exportation	24,000
Adulterated butter for exportation	
Exportation fermented liquor	88,000
Brewers' permit	12,800
Total	3,113,700

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, 1917.*

[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 1917, 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.					OPIUM, COCA LEAVES, ETC.		
	Spirits.				Malt.																			
	Rectifiers.	Retail dealers.	Wholesale dealers.	Manufacturers of stills.	Brewers.	Retail dealers.	Wholesale dealers.	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.	Manufacturers, importers, and producers.	Druggists and other distributors.	Physicians, dentists, and veterinarians.
Alabama	.....	633	17	1	.....	76	4	....	2	....	941	16	....	....	....	....	....	48	....	.....	.....	9,241	6	1,253	5,340
Arkansas	.....	101	.....	.....	.....	17	.....	....	1	....	575	6	....	....	....	....	....	18	....	3	47	6,804	11	765	3,146
First California	93	12,235	561	2	67	501	320	....	.....	....	94	3	....	2	....	....	....	297	7	29	16	11,562	23	1,153	4,552
Sixth California	12	2,068	208	1	8	116	54	....	.....	....	747	5	....	....	....	....	....	118	2	13	2	6,112	7	1,022	3,303
Colorado	3	881	49	....	4	83	86	1	3	....	695	7	....	1	....	....	1	112	1	21	2	5,667	.....	860	2,526
Connecticut	62	4,883	131	....	27	91	365	3	.....	....	1,519	29	....	....	....	....	....	396	7	25	93	9,023	10	1,061	3,274
Florida	29	791	50	....	2	170	35	....	.....	....	784	13	....	....	....	....	....	345	7	17	47	3,932	1	575	1,574
Georgia	.....	314	5	2	.....	3	.....	....	.....	....	753	23	....	....	....	....	....	85	....	2	9	8,072	2	1,043	4,092
Hawaii	5	240	56	....	4	5	12	....	.....	....	.....	.....	....	....	....	....	....	1	.....	.....	1	1,302	4	65	190
First Illinois	170	13,500	400	2	63	550	525	12	5	1	6,894	39	....	1	....	....	3	1,400	30	230	56	19,066	317	1,777	8,021
Fifth Illinois	13	1,170	72	1	5	137	83	....	.....	....	868	15	....	....	....	....	....	126	....	27	2	2,300	.....	220	932
Eighth Illinois	4	1,841	40	....	8	316	167	....	.....	....	1,665	36	2	....	....	....	....	398	....	100	1	7,124	41	1,575	1,878
Thirteenth Illinois	11	2,786	37	....	16	287	246	2	.....	....	918	3	....	....	....	....	....	184	....	17	1	5,250	.....	409	1,690
Sixth Indiana	16	4,058	72	1	21	262	293	2	33	....	4,069	28	....	1	....	....	....	356	1	66	57	11,270	43	1,270	4,450
Seventh Indiana	9	1,986	41	....	13	218	124	....	1	....	1,256	10	....	....	....	....	....	107	....	16	25	4,720	8	509	1,815
Third Iowa	3	1,054	19	....	1	35	20	....	.....	....	3,865	61	1	....	....	....	4	355	....	81	3	12,253	20	1,843	5,409
Kansas	1	149	1	.....	.....	18	7	3	11	....	2,625	9	6	2	....	....	2	123	....	35	7	8,763	4	1,223	3,936
Second Kentucky	8	305	24	....	2	118	21	....	.....	....	82	.....	.....	.....	.....	.....	.....	16	....	25	393	945	5	360	1,358
Fifth Kentucky	40	939	95	1	10	58	19	2	32	5	85	.....	1	....	....	....	....	58	....	24	382	1,331	16	283	1,146
Sixth Kentucky	6	564	24	....	3	47	9	....	.....	....	197	.....	.....	.....	.....	.....	.....	47	....	5	313	1,023	3	136	477
Seventh Kentucky	8	282	33	....	1	44	16	....	.....	....	67	1	....	....	....	....	....	14	....	6	309	1,082	14	103	736
Eighth Kentucky	1	115	5	....	1	65	4	....	.....	....	104	.....	.....	.....	.....	.....	.....	2	....	4	99	868	.....	103	661
Louisiana	23	2,937	114	....	10	176	82	1	.....	....	870	15	....	....	....	....	1	59	2	57	5	6,001	6	715	2,274
Maryland	92	3,658	148	1	27	434	155	2	56	....	1,394	20	....	....	2	....	1	285	6	18	86	8,934	53	1,154	4,344
Third Massachusetts	154	4,484	256	....	33	75	414	2	.....	.....	2,226	47	....	1	2	1	1	679	25	85	42	13,328	74	2,077	7,388

First Michigan	14	3,793	75	....	42	165	214	1	23	....	4,945	47	....	....	....	....	....	594	4	55	10	10,626	1	1,380	3,821
Fourth Michigan	2	1,816	45	....	20	260	103	....	.....	....	2,758	41	....	....	....	....	....	276	....	34	.....	6,247	10	738	2,085
Minnesota	51	3,733	203	....	57	396	340	1	.....	....	2,166	36	....	1	....	....	2	357	....	70	5	11,345	18	1,611	3,780
First Missouri	50	4,362	106	1	28	253	267	4	156	2	1,925	8	4	....	....	....	....	347	1	19	18	8,336	51	1,148	4,325
Sixth Missouri	35	2,473	162	....	14	143	204	....	.....	....	1,956	9	2	1	1	1	1	132	1	17	26	8,689	15	1,207	4,346
Montana	15	2,978	111	....	22	271	198	....	.....	....	328	7	....	....	....	....	....	129	....	22	2	6,097	.....	1,067	2,588
Nebraska	6	1,737	76	....	14	151	445	1	.....	....	827	13	5	3	....	....	2	157	....	39	2	7,831	17	2,045	3,352
New Hampshire	10	1,577	53	....	9	590	140	....	.....	....	2,102	31	....	....	....	....	....	172	1	10	.....	6,932	11	942	3,247
First New Jersey	12	2,018	44	....	6	34	172	....	.....	....	2,121	15	....	....	....	....	....	90	3	6	.....	4,439	14	407	1,140
Fifth New Jersey	64	8,692	189	....	30	176	365	6	3	....	3,651	27	....	....	....	....	....	386	8	38	13	12,320	27	1,063	2,562
New Mexico	2	1,217	63	....	2	63	49	....	.....	....	69	.....	....	....	....	....	....	20	....	4	.....	2,887	.....	336	956
First New York	79	8,308	220	....	30	137	240	....	.....	....	1,860	5	....	....	....	....	....	849	28	59	28	10,178	30	1,545	4,389
Second New York	162	1,468	570	....	1	16	11	1	.....	....	70	27	1	3	....	....	....	220	57	124	300	2,309	86	310	347
Third New York	136	4,575	438	5	29	61	93	1	.....	....	685	2	1	1	5	....	....	1,286	189	148	82	7,616	7	906	2,832
Fourteenth New York	26	7,277	174	1	34	83	262	....	.....	....	3,529	41	....	....	1	....	....	609	5	43	13	11,571	153	1,005	3,488
Twenty-first New York	23	3,444	94	....	35	116	213	....	.....	....	4,125	59	....	....	....	....	....	402	....	105	15	7,525	22	607	2,509
Twenty-eighth New York	56	5,474	144	....	43	106	161	....	.....	....	3,132	33	....	....	....	....	....	455	1	64	26	12,810	60	709	3,922
Fourth North Carolina	.....	119	2	....	.....	9	.....	....	4	....	260	.....	.....	.....	.....	.....	.....	4	2	5	512	3,736	2	433	1,350
Fifth North Carolina	2	125	1	....	.....	1	.....	....	.....	....	113	2	....	....	....	....	....	14	3	26	89	3,075	.....	309	1,416
North and South Dakota	2	900	88	....	4	151	107	....	.....	....	455	5	....	....	....	....	....	77	....	6	1	6,035	.....	792	1,875
First Ohio	61	2,143	149	3	30	44	106	1	.....	....	2,113	16	....	....	....	....	....	616	1	88	101	5,946	29	569	2,382
Tenth Ohio	12	1,559	45	....	24	45	206	....	.....	....	2,347	20	....	1	....	....	1	214	....	24	37	5,795	10	506	2,373
Eleventh Ohio	17	1,221	39	....	21	31	147	1	.....	....	1,811	21	....	2	....	....	....	97	....	10	21	941	14	330	2,200
Eighteenth Ohio	25	3,777	149	1	31	71	770	....	.....	....	4,268	37	....	1	....	....	1	445	1	90	18	9,418	35	959	3,633
Oklahoma	.....	419	8	....	22	108	14	....	18	....	489	3	2	....	....	....	....	46	....	3	.....	7,400	4	1,264	3,374
Oregon	2	294	5	....	1	.....	.....	....	.....	....	196	3	10	....	....	....	....	65	....	12	.....	3,666	2	528	1,055
First Pennsylvania	129	6,465	181	....	60	122	375	....	.....	....	992	18	2	....	....	....	....	838	30	95	81	9,901	117	1,673	5,732
Ninth Pennsylvania	23	1,360	41	....	19	85	67	....	.....	....	407	1	....	....	....	....	....	1,139	....	89	250	4,361	15	388	1,628
Twelfth Pennsylvania	26	4,773	84	....	41	104	274	....	.....	....	595	1	....	....	....	....	....	155	....	24	11	7,145	18	590	2,151
Twenty-third Pennsylvania	75	5,715	286	1	100	157	240	....	.....	....	1,870	24	....	....	....	....	....	343	3	36	23	11,492	25	1,492	5,126
South Carolina	.....	518	.....	....	.....	359	24	....	1	....	483	16	....	....	....	....	....	14	....	2	258	4,852	5	540	1,795
Tennessee	51	696	92	....	3	33	27	....	5	....	620	14	4	....	....	....	....	52	....	24	157	6,774	35	878	4,204
Third Texas	21	3,006	82	....	16	2,207	350	1	1	1	780	13	....	....	....	....	....	75	2	19	14	17,021	14	3,054	7,386
Second Virginia	17	665	28	....	3	50	26	....	40	1	385	16	....	....	....	....	....	96	12	44	145	4,141	34	435	1,362
Sixth Virginia	10	285	11	1	3	69	15	....	.....	....	326	8	....	....	....	....	....	38	3	25	227	3,330	14	340	1,011
Washington	2	989	7	....	4	6	3	....	.....	....	372	7	1	....	....	....	1	120	1	16	3	5,780	11	823	2,572
West Virginia	.....	314	1	....	.....	.....	1	....	29	....	1,215	23	....	....	....	....	....	101	....	17	48	6,198	27	409	2,557
First Wisconsin	60	6,982	100	....	71	270	429	2	.....	....	3,265	37	....	....	....	....	....	576	....	46	17	9,488	19	578	2,305
Second Wisconsin	5	3,075	31	....	62	294	301	....	.....	....	2,032	27	....	3	....	....	1	238	....	35	71	7,559	6	554	2,901
Total	2,042	172,317	6,661	25	1,247	11,151	10,098	50	624	10	95,036	1,108	42	24	11	2	22	17,383	454	2,499	4,622	447,766	1,626	54,867	185,980

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, 1917*—Continued.

COLLECTION DISTRICTS.	CORPORATIONS, BANKERS, BROKERS, ETC.														SUPPLEMENTAL STATEMENT.					
			Brokers.					Commission merchants.	Proprietors or representatives of street fairs.	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.	Total.
	Corporations.	Bankers.	Stock.	Commercial.	Customhouse.	Pawn.	Ship.			Theaters, museums, and concert halls.	Circuses.	Exhibitions not otherwise provided for.	Billiard and pool tables.	Bowling alleys.						
Alabama	426	644	40	207	16	26	9	65	....	292	3	80	408	2	19,796	1,408	3	45,084	2,550	6,283	55,328
Arkansas	2,958	452	30	72	.....	13	.....	31	....	215	5	110	498	19	15,897	1,503	19	168,637	.....	718	170,877
First California	2,274	452	144	158	21	89	25	203	....	510	3	56	2,299	69	37,820	5,643	171	3,892,412	35,366	64,589	3,998,181
Sixth California	989	507	141	103	22	36	1	45	....	330	....	59	2,230	14	18,275	8,486	74	551,711	19,325	14,389	593,985
Colorado	914	457	320	98	1	31	.....	88	....	386	5	69	1,478	167	15,017	3,546	433	1,918,242	17,076	12,736	1,952,033
Connecticut	7,450	160	139	54	4	79	.....	59	....	354	6	184	2,742	143	32,373	6,166	294	1,558,060	.....	11,832	1,576,352
Florida	233	221	14	76	20	22	5	80	....	210	1	101	315	10	9,680	835	27	97,633	.....	.....	98,495
Georgia	689	739	28	196	18	71	12	153	....	256	3	205	436	14	17,225	1,564	40	2,138,423	16,348	6,136	2,162,511
Hawaii	592	26	41	52	10	1	7	.....	....	55	....	31	144	3	2,847	193	3	14,788	33	.....	15,017
First Illinois	16,500	528	1,276	498	33	167	13	585	....	710	11	151	2,523	150	76,207	10,092	520	4,296,128	8,657,456	144,125	13,108,321
Fifth Illinois	219	163	.....	43	.....	25	.....	21	....	189	1	43	894	39	7,608	2,347	161	85,351	.....	2,976	90,935
Eighth Illinois	2,975	679	123	50	.....	29	.....	27	....	711	2	146	1,156	75	21,169	4,543	198	434,755	21,021	647	461,164
Thirteenth Illinois	1,795	383	6	11	.....	14	.....	45	....	304	1	117	1,284	48	15,865	2,641	96	143,048	.....	.....	145,785
Sixth Indiana	6,317	667	81	73	1	66	.....	73	....	507	8	113	1,669	263	36,207	4,590	774	703,865	5,207	16,788	731,224
Seventh Indiana	2,489	309	12	29	.....	20	.....	23	....	209	....	71	640	18	14,678	1,534	37	259,909	.....	.....	261,480
Third Iowa	1,002	1,446	162	58	.....	31	.....	70	....	980	7	80	2,385	110	31,358	8,415	315	1,046,334	13,486	10,766	1,079,316
Kansas	4,671	1,216	179	106	.....	56	.....	33	....	670	4	140	912	14	24,927	2,737	38	693,046	8,067	930	704,818
Second Kentucky	904	206	1	4	.....	1	.....	.....	1	89	1	28	137	11	5,045	417	29	.....	.....	.....	446
Fifth Kentucky	1,950	112	21	72	1	8	.....	30	....	98	1	47	224	19	7,110	811	80	58,510	15,198	7,254	81,853
Sixth Kentucky	55	72	1	.....	.....	.....	.....	.....	....	55	....	17	252	32	3,338	504	86	.....	.....	.....	590
Seventh Kentucky	135	102	3	11	.....	3	.....	16	....	81	1	51	186	12	3,317	589	26	281,169	.....	.....	281,784
Eighth Kentucky	552	97	.....	.....	.....	.....	.....	.....	....	98	....	22	221	17	3,039	640	36	20,751	.....	.....	21,427
Louisiana	548	240	49	144	5	27	24	146	....	436	3	132	660	3	15,765	1,837	3	117,915	541	14,243	134,539
Maryland	6,446	349	140	132	20	27	14	309	....	334	7	75	898	535	30,165	2,380	1,275	1,169,326	13,897	12,419	1,199,297
Third Massachusetts	2,042	248	667	277	50	191	36	353	....	637	2	121	3,224	1,184	40,426	9,341	3,562	.....	.....	.....	12,903
First Michigan	1,201	456	54	94	18	44	5	89	....	419	2	49	1,844	129	30,074	6,375	643	1,037756	45,545	17,807	1,108,126
Fourth Michigan	570	355	17	32	4	7	.....	7	....	319	3	32	909	40	16,799	3,483	207	193,098	8,740	4,320	209,857
Minnesota	1,415	1,187	192	255	9	47	2	112	....	658	5	110	1,847	20	29,431	6,360	128	804,269	190,873	31,604	1,033,234
First Missouri	1,069	551	123	207	5	27	1	216	....	343	2	60	757	67	24,579	2,491	279	2,313,265	18,836	15,600	2,350,471
Sixth Missouri	865	848	242	161	6	134	.....	146	....	765	7	108	683	19	23,359	2,487	52	860,013	.....	46,460	909,012

Montana	743	625	131	42	3	35	.....	49	....	405	11	47	1,432	84	17,422	4,170	210	105,620	2,847	1,316	114,163
Nebraska	5,132	1,038	75	103	1	18	.....	102	....	763	5	257	1,546	103	24,466	4,654	277	2,003,961	1,850	1,205	2,011,047
New Hampshire	4,955	276	53	22	36	55	7	40	....	536	7	148	3,048	522	25,532	3,488	812	178,435	631	12,368	195,734
First New Jersey	348	98	13	6	.....	11	.....	1	....	206	3	25	1,292	37	12,522	2,697	181	29,025	.....	1,532	33,445
Fifth New Jersey	1,059	199	7	27	3	31	.....	93	....	322	3	130	2,782	423	35,034	4,566	1,296	106,537	.....	8,779	121,178
New Mexico	257	153	71	44	15	19	.....	16	....	187	3	42	867	18	7,359	2,335	49	41,850	3,033	.....	47,267
First New York	467	123	24	5	6	66	.....	17	....	408	1	36	1,536	245	30,871	5,996	1,224	.....	.....	8,543	14,863
Second New York	3,263	158	1,854	1,034	233	18	331	727	....	28	....	2	114	26	13,877	520	76	35,312,546	30,440	94,873	35,438,455
Third New York	8,995	67	46	91	4	237	.....	280	....	537	3	26	1,212	86	33,713	2,620	347	.....	2	4	2,973
Fourteenth New York	449	212	32	17	2	37	.....	29	....	376	1	40	2,082	406	32,058	4,703	1,421	239,637	3,993	.....	249,754
Twenty-first New York	3,737	232	157	60	12	39	.....	40	....	427	4	130	1,803	61	25,986	4,130	219	309,545	13,113	.....	327,007
Twenty-eighth New York	1,000	219	98	166	12	60	5	54	....	304	....	41	2,318	306	30,899	4,611	1,193	201,483	5,336	32,483	245,106
Fourth North Carolina	208	300	7	47	9	9	.....	20	....	222	1	52	265	8	7,591	735	19	.....	.....	.....	754
Fifth North Carolina	237	213	5	54	1	8	.....	21	....	104	2	32	139	7	6,088	452	22	90,969	.....	.....	91,443
North and South Dakota	273	1,191	83	12	22	45	.....	12	....	755	15	72	2,780	188	15,946	9,944	400	474,939	.....	.....	485,283
First Ohio	780	207	118	120	3	89	.....	166	....	308	2	104	1,616	106	18,108	4,299	401	717,327	17,729	37,446	777,202
Tenth Ohio	535	316	15	32	1	27	.....	26	....	362	2	146	1,073	147	15,700	3,765	256	109	8	4,138	
Eleventh Ohio	400	216	38	5	2	41	.....	5	....	269	3	32	1,232	142	9,695	3,712	412	534,998	21,617	15,410	576,149
Eighteenth Ohio	7,483	308	75	86	4	60	.....	58	....	444	2	101	1,965	218	34,554	5,894	655	555,551	20,917	36,608	619,625
Oklahoma	357	831	62	25	.....	69	.....	55	....	442	2	106	662	8	15,794	2,906	22	1,428,180	4,748	1,176	1,437,032
Oregon	580	348	29	54	7	11	1	73	....	222	....	29	788	29	8,610	2,303	107	327,944	57,873	25,497	413,724
First Pennsylvania	1,590	302	276	235	29	137	24	548	....	366	3	54	1,638	113	32,126	4,132	272	3,051,228	.....	50,035	3,105,667
Ninth Pennsylvania	360	264	20	17	.....	14	.....	13	....	161	1	39	728	73	11,563	1,633	211	123	.....	.....	1,967
Twelfth Pennsylvania	523	209	19	12	.....	13	.....	24	1	243	6	11	713	32	17,898	1,325	77	119,870	.....	4,226	125,498
Twenty-third Pennsylvania	1,900	556	125	157	2	57	.....	118	....	680	4	148	2,205	315	33,275	8,820	1,260	275,380	5,014	41,905	332,379
South Carolina	302	380	52	159	9	34	5	28	....	237	1	215	382	38	10,704	1,024	66	44,938	.....	693	46,721
Tennessee	496	525	40	146	.....	41	1	93	48	241	4	75	674	20	16,073	1,960	45	98,306	.....	20,530	120,841
Third Texas	1,171	1,477	245	296	65	97	16	220	....	932	4	198	1,258	97	40,369	4,589	195	635,133	5,495	28,388	673,800
Second Virginia	328	188	36	131	98	80	11	151	....	182	....	190	777	43	9,675	2,656	227	59,095	60,166	475	122,619
Sixth Virginia	238	256	8	23	.....	10	.....	24	....	169	....	45	346	100	7,535	1,076	174	.....	.....	.....	1,250
Washington	974	377	277	125	44	65	6	69	....	456	3	76	1,931	103	15,224	5,584	279	394,796	7,885	17,106	425,644
West Virginia	719	344	27	53	.....	23	.....	3	....	335	6	134	774	103	13,421	2,396	273	.....	.....	.....	2,669
First Wisconsin	920	325	196	86	3	10	1	67	....	320	1	42	2,059	261	28,746	3,487	889	25,162,456	788	14,710	25,182,330
Second Wisconsin	392	532	74	4	1	8	.....	8	1	351	3	166	930	109	18,995	2,371	259	334,907	.....	725	338,262
Total	121,416	26,938	8,635	6,769	891	2,866	562	6,275	51	23,520	200	5,599	78,823	7,823	1,306,825	222,611	23,435	97,738,486	9,353,042	898,666	108,236,240

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.

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, 1917.*

[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 1917, 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.					OPIUM, COCA LEAVES, ETC.		
	Spirits.				Malt.																				
	Rectifiers.	Retail dealers.	Wholesale dealers.	Manufacturers of stills.	Brewers.	Retail dealers.	Wholesale dealers.	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.	Manufacturers, importers, and producers.	Druggists and other distributors.	Physicians, dentists, and veterinarians.
Alabama	.....	401	12	1	.....	34	4	....	1	....	676	10	....	....	....	....	....	45	....	.....	.....	5,257	4	713	3,005
Alaska	.....	329	3	....	4	6	3	....	....	....	2	.....	....	....	....	....	....	7	....	.....	.....	571	.....	47	119
Arizona	.....	245	2	....	.....	3	2	....	....	....	13	.....	....	....	....	....	....	11	....	2	.....	1,498	.....	179	388
Arkansas	.....	101	.....	.....	.....	17	.....	....	1	....	575	6	....	....	....	....	....	18	....	3	47	6,804	11	765	3,146
California	105	13,133	742	3	71	603	330	....	....	....	841	8	....	2	....	....	....	405	9	42	18	16,564	30	2,118	7,603
Colorado	.....	303	8	....	1	25	3	1	3	....	631	7	....	1	....	....	1	92	1	18	2	4,575	.....	646	2,171
Connecticut	44	3,363	79	....	19	62	319	....	....	....	943	23	....	....	....	....	....	328	6	20	89	6,002	1	702	2,251
Delaware	7	286	6	....	4	8	16	....	13	....	172	4	....	....	....	....	....	18	....	2	1	1,221	.....	121	340
District of Columbia	18	522	32	....	4	170	20	....	4	....	353	7	....	....	....	....	....	17	....	1	1	1,550	10	278	1,275
Florida	29	791	50	....	2	170	35	....	....	....	784	13	....	....	....	....	....	345	7	17	47	3,932	1	575	1,574
Georgia	.....	314	5	2	.....	3	.....	....	....	....	753	23	....	....	....	....	....	85	....	2	9	8,072	2	1,043	4,092
Hawaii	5	240	56	....	4	5	12	....	....	....	.....	.....	....	....	....	....	....	1	....	.....	1	1,302	4	65	190
Idaho	.....	81	.....	.....	.....	2	.....	....	....	....	66	.....	....	....	....	....	....	27	....	3	1	1,584	.....	331	833
Illinois	198	19,297	549	3	92	1,290	1,021	14	5	1	10,345	93	2	1	....	....	3	2,108	30	374	60	33,740	358	3,981	12,521
Indiana	25	6,044	113	1	34	480	417	2	34	....	5,325	38	....	1	....	....	....	463	1	82	82	15,990	51	1,779	6,265
Iowa	3	1,054	19	....	1	35	20	....	....	....	3,865	61	1	....	....	....	4	355	....	81	3	12,253	20	1,843	5,409
Kansas	1	149	1	.....	.....	18	7	3	11	....	2,625	9	6	2	....	....	2	123	....	35	7	8,763	4	1,223	3,936
Kentucky	63	2,205	181	1	17	332	69	2	32	5	535	1	1	....	....	....	....	137	....	64	1,496	5,249	38	985	4,378
Louisiana	23	2,937	114	....	10	176	82	1	....	....	870	15	....	....	....	....	1	59	2	57	5	6,001	6	715	2,274
Maine	4	719	28	....	5	558	46	....	....	....	1,305	18	....	....	....	....	....	90	1	1	.....	3,146	8	470	1,521
Maryland	67	2,850	110	1	19	256	119	2	39	....	865	18	....	....	2	....	1	250	6	15	84	5,876	43	743	2,658
Massachusetts	154	4,484	256	....	33	75	414	2	....	....	2,226	47	....	1	2	1	1	679	25	85	42	13,328	74	2,077	7,388
Michigan	16	5,609	120	....	62	434	377	1	23	....	7,703	88	....	....	....	....	....	780	4	89	10	16,873	11	2,068	5,906
Minnesota	51	3,733	203	....	57	390	340	1	....	....	2,166	36	....	1	....	....	2	357	....	70	5	11,345	18	1,017	3,780
Mississippi	.....	232	5	....	.....	42	.....	....	1	....	265	6	....	....	....	....	....	3	....	.....	.....	3,984	2	540	2,385
Missouri	85	6,895	208	1	42	396	411	4	156	2	3,884	17	6	1	1	1	1	479	2	56	44	17,005	66	2,515	8,271
Montana	4	2,254	73	....	19	216	160	....	....	....	140	2	....	....	....	....	....	72	....	15	.....	3,242	.....	438	991
Nebraska	6	1,737	76	....	14	151	445	1	....	....	827	13	5	3	....	....	2	157	....	39	2	7,831	17	1,045	2,852
Nevada	.....	1,170	27	....	4	14	44	....	....	....	.....	.....	....	....	....	....	....	10	....	.....	.....	1,110	.....	57	252
New Hampshire	5	688	23	....	4	20	61	....	....	....	576	9	....	....	....	....	....	48	....	4	.....	2,196	1	280	884
New Jersey	76	10,710	233	....	36	210	585	6	3	....	5,772	42	....	....	....	....	....	476	11	44	13	16,750	41	1,500	3,979
New Mexico	2	972	61	....	2	60	47	....	....	....	56	.....	....	....	....	....	....	9	....	2	.....	1,889	.....	357	567
New York	482	30,547	1,646	6	153	519	1,000	2	....	....	13,401	167	2	4	6	....	....	3,821	290	543	364	52,099	358	5,132	19,578
North Carolina	2	244	3	....	.....	10	.....	....	4	....	373	2	....	....	....	....	....	18	5	31	601	6,831	2	837	2,765
North Dakota	.....	260	.....	.....	.....	61	.....	....	....	....	173	2	....	....	....	....	....	28	....	1	.....	3,118	.....	364	867
Ohio	111	8,700	382	4	105	191	1,129	2	....	....	10,539	94	....	4	....	....	2	1,372	2	212	177	22,100	88	2,575	10,678
Oklahoma	.....	419	8	....	22	108	14	....	18	....	485	3	2	....	....	....	....	46	....	3	.....	7,400	4	1,264	2,374
Oregon	2	291	5	....	1	.....	.....	....	....	....	196	3	10	....	....	....	....	65	....	12	.....	3,666	2	528	1,655
Pennsylvania	253	18,313	592	1	220	468	956	....	....	....	3,964	44	2	....	....	....	....	2,475	33	244	365	32,899	175	4,143	14,657
Rhode Island	18	1,520	52	....	8	29	46	3	....	....	576	6	....	....	....	....	....	68	1	5	4	3,021	9	359	1,023
South Carolina	.....	518	.....	.....	.....	359	24	....	1	....	483	16	....	....	....	....	....	14	....	2	258	4,852	5	540	1,790
South Dakota	2	700	68	....	4	90	197	....	....	....	282	3	....	....	....	....	....	49	....	5	1	2,917	.....	428	1,008
Tennessee	51	696	92	....	3	33	27	....	5	....	620	14	4	....	....	....	....	52	....	24	157	6,774	35	878	4,204
Texas	21	2,006	82	....	16	2,207	350	1	1	1	780	13	....	....	....	....	....	75	2	19	14	17,021	14	3,024	7,636
Utah	11	643	38	....	3	53	38	....	....	....	122	5	....	....	....	....	....	30	....	4	1	1,301	.....	278	764
Vermont	1	170	2	....	.....	21	33	....	....	....	221	4	....	....	....	....	....	34	....	5	.....	1,590	2	192	832
Virginia	27	950	39	1	6	119	41	....	40	1	735	24	....	....	....	....	....	134	15	69	372	7,758	48	767	3,024
Washington	2	660	4	....	.....	.....	.....	....	....	....	370	7	1	....	....	....	1	113	1	16	3	5,209	11	776	2,453
West Virginia	.....	314	1	....	.....	1	.....	....	29	....	1,215	23	....	....	....	....	....	101	....	17	48	6,198	27	409	2,517
Wisconsin	65	10,057	131	....	133	564	790	2	....	....	5,297	64	....	3	....	....	1	814	....	81	88	17,057	25	1,132	4,566
Wyoming	3	578	41	....	3	58	83	....	....	....	64	.....	....	....	....	....	....	20	....	3	.....	1,092	.....	214	455
Total	2,042	172,317	6,661	25	1,247	11,151	10,698	50	424	10	95,036	1,108	42	24	11	2	22	17,383	454	2,499	4,622	447,766	1,625	54,857	186,980
Total for fiscal year ended June 30, 1916	2,064	184,718	6,273	38	1,313	12,716	10,704	43	418	11	67,134	1,016	27	54	5	4	28	17,127	385	2,429	4,853	463,903	1,570	54,029	187,327

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, 1917*—Continued.

STATES AND TERRITORIES.	CORPORATIONS, BANKERS, BROKERS, ETC.														SUPPLEMENTAL STATEMENT.					
			Brokers.							Proprietors of—										
	Corporations.	Bankers.	Stock.	Commercial.	Customhouse.	Pawn.	Ship.	Commission merchants.	Proprietors or representatives of street fairs.	Theaters, museums, and concert halls.	Circuses.	Exhibitions not otherwise provided for.	Billiard and pool tables.	Bowling alleys.	Total.	Billiard and pool tables.	Bowling alleys.	Telegraph and telephone messages.	Tickets for seats and berths in palace, parlor, and sleeping cars.	Newspaper shipments.	Total.
Alabama	266	343	39	154	14	25	8	42	....	170	2	32	281	1	11,540	947	1	33,031	.....	6,217	40,196
Alaska	13	16	3	.....	6	1	....	.....	....	29	.....	.....	235	13	1,407	436	24	36,306	872	.....	37,638
Arizona	168	62	65	23	14	16	....	7	....	105	2	29	453	10	3,297	1,450	25	28,578	3,033	.....	30,086
Arkansas	2,958	452	30	72	....	13	....	31	....	215	5	110	498	19	15,897	1,503	19	168,637	.....	718	170,877
California	3,154	930	267	261	43	120	26	247	....	804	2	103	4,311	75	52,970	13,748	234	4,395,287	50,129	78,700	4,538,098
Colorado	771	339	287	96	1	24	....	85	....	307	3	49	1,221	136	11,808	2,778	379	1,907,423	17,076	12,736	1,940,392
Connecticut	5,500	131	87	16	1	54	....	35	....	268	3	121	1,922	116	22,505	4,310	238	1,267,091	.....	6,560	1,278,199
Delaware	1,037	46	11	6	1	7	....	10	....	29	2	24	111	55	3,558	273	147	475,503	.....	2,175	478,098
District of Columbia	1,251	45	42	30	1	.....	....	45	....	68	2	18	120	68	5,952	516	271	7,362	1,448	4,754	14,351
Florida	233	221	14	76	20	22	5	80	....	210	1	101	315	10	9,680	835	27	97,633	.....	.....	98,495
Georgia	689	739	28	196	18	71	12	153	....	256	3	205	436	14	17,225	1,564	40	2,138,423	16,348	6,136	2,162,311
Hawaii	592	26	41	52	10	1	7	.....	....	55	....	31	144	3	2,847	193	3	14,788	33	.....	15,017
Idaho	135	188	25	4	....	4	....	7	....	145	1	10	393	26	3,866	1,147	58	29,390	859	159	31,613
Illinois	21,489	1,753	1,405	602	33	235	13	678	....	1,914	15	457	5,857	312	120,849	19,623	975	4,959,382	8,678,477	147,748	13,806,205
Indiana	8,806	976	93	102	1	86	....	96	....	716	8	184	2,309	281	50,885	6,124	811	963,774	5,207	16,788	992,704
Iowa	1,002	1,446	162	58	....	31	....	70	....	980	7	80	2,385	110	31,358	8,415	315	1,046,334	13,486	10,766	1,079,316
Kansas	4,671	1,216	179	106	....	56	....	33	....	670	4	140	913	14	24,927	2,737	38	693,046	8,067	930	704,818
Kentucky	3,596	589	26	87	1	12	....	46	1	421	3	165	1,020	91	21,849	2,961	257	360,430	15,198	7,254	386,160
Louisiana	548	240	49	144	5	27	24	146	....	436	3	132	660	3	15,765	1,837	3	117,915	541	14,243	134,539
Maine	3,025	135	31	18	19	42	7	26	....	245	1	44	1,308	228	13,049	1,568	365	112,082	631	3,007	117,653
Maryland	3,960	241	87	95	18	20	14	254	....	229	3	33	661	409	20,048	1,584	852	686,461	12,449	5,490	706,836
Massachusetts	2,042	248	667	277	50	191	36	353	....	637	2	121	3,224	1,184	40,426	9,341	3,562	.....	.....	.....	12,903
Michigan	1,771	811	71	126	22	51	5	96	....	738	5	81	2,753	169	46,873	9,858	850	1,230,854	54,285	22,136	1,317,983
Minnesota	1,415	1,187	192	255	9	47	2	112	....	658	5	110	1,847	20	29,431	6,360	128	804,269	190,873	31,604	1,033,234
Mississippi	160	301	1	53	2	1	1	23	....	122	1	48	127	1	8,256	461	2	12,053	2,550	66	15,132
Missouri	1,934	1,399	365	368	11	161	1	362	....	1,108	9	168	1,440	86	47,938	4,978	331	3,173,278	18,836	62,060	3,259,483
Montana	305	319	36	17	3	12	....	31	....	142	3	13	760	44	9,286	1,928	100	44,954	.....	.....	46,982
Nebraska	5,132	1,038	75	103	1	18	....	102	....	763	5	257	1,546	103	24,466	4,654	277	2,003,961	1,850	1,205	2,011,947
Nevada	109	29	18	.....	....	5	....	1	....	36	1	12	218	8	3,125	381	11	48,836	4,562	278	54,068
New Hampshire	1,050	57	14	2	....	12	....	11	....	172	3	65	1,118	204	7,507	1,322	341	15,111	.....	3,020	19,794
New Jersey	1,407	297	20	33	3	42	....	94	....	528	6	155	4,074	460	47,556	7,263	1,477	135,562	.....	10,311	154,613
New Mexico	89	91	6	21	1	3	....	9	....	82	1	13	414	8	4,062	885	24	16,272	.....	.....	17,181
New York	17,911	1,011	2,211	1,373	269	457	336	1,147	....	2,080	9	275	9,065	1,130	167,404	21,680	4,480	36,063,211	52,884	135,903	36,278,158
North Carolina	445	513	12	101	10	17	....	41	....	326	3	84	404	15	13,679	1,187	41	90,969	.....	.....	92,197
North Dakota	123	713	50	5	22	27	....	10	....	404	8	30	1,546	100	7,852	5,075	220	216,481	.....	.....	221,776
Ohio	9,198	1,047	246	243	10	217	....	255	....	1,383	9	383	5,886	613	78,057	17,670	1,724	1,807,985	60,263	89,472	1,977,114
Oklahoma	357	831	63	25	....	69	....	55	....	442	2	106	662	8	15,794	2,906	22	1,428,180	4,748	1,176	1,437,032
Oregon	580	348	29	54	7	11	1	73	....	222	.....	29	788	29	8,610	2,303	107	327,944	57,873	25,497	413,724
Pennsylvania	4,373	1,331	440	421	31	221	24	703	1	1,450	14	252	5,284	533	94,852	15,910	1,820	3,446,601	5,014	96,166	3,565,511
Rhode Island	1,950	29	52	38	3	25	....	24	....	86	3	63	820	27	9,868	1,856	56	200,969	.....	5,272	298,153
South Carolina	302	380	52	159	9	34	5	28	....	237	1	215	382	38	10,704	1,024	66	44,938	.....	693	46,721
South Dakota	150	478	33	7	....	18	....	2	....	351	7	42	1,234	88	8,094	4,869	180	258,458	.....	.....	263,507
Tennessee	496	525	40	146	....	47	1	93	48	241	4	75	674	20	16,073	1,960	45	98,306	.....	20,530	120,841
Texas	1,171	1,477	245	296	65	97	16	220	....	932	4	198	1,258	97	40,369	4,589	195	635,133	5,495	28,388	673,800
Utah	303	118	70	21	....	19	....	11	....	118	2	24	279	14	4,270	1,095	52	31,276	1,988	1,157	35,568
Vermont	880	84	8	2	17	1	....	3	....	119	3	39	622	90	4,976	598	106	51,242	.....	6,341	58,287
Virginia	764	461	44	155	98	90	11	175	....	359	....	235	1,129	146	17,817	3,739	406	59,095	60,166	475	123,881
Washington	961	361	274	125	38	64	6	69	....	427	3	76	1,696	90	13,817	5,148	255	358,490	7,013	17,100	388,006
West Virginia	719	344	27	53	....	23	....	3	....	335	6	134	774	103	13,421	2,396	273	.....	.....	.....	2,669
Wisconsin	1,312	858	270	90	4	18	1	75	1	671	4	208	2,989	370	47,741	5,858	1,148	25,497,363	788	15,435	25,520,592
Wyoming	143	118	33	2	....	7	....	3	....	79	2	20	257	31	3,209	768	54	10,819	.....	.....	11,641
Total	121,416	26,938	8,635	6,769	891	2,866	562	6,275	51	23,520	200	5,599	78,823	7,823	1,306,825	222,611	23,435	97,738,486	9,353,042	898,666	108,236,240
Total for fiscal year ended June 30, 1916	.....	27,961	6,779	7,829	815	2,478	....	7,022	....	23,486	154	4,850	.....	.....	1,099,559	180,662	17,249	243,925,411	28,843,090	5,302,046	278,268,458

D.—*Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1916 and 1917.*

COLLECTION DISTRICTS.	COLLECTIONS.							
	Spirits.	Tobacco.	Beer.	Oleomargarine.	Special taxes, including corporations, bankers, brokers, etc.	Schedules A and B (documentary stamps and perfumery, cosmetics, etc.).	Estates.	Munition manufacturers.
Alabama	$67,465.22	$39,660.48	$1,843.42	$7,555.94	$103,751.60	$44,260.84	$38,458.02	.....
Arkansas	32,200.73	11,172.20	584.99	4,338.17	48,971.53	25,201.82	6,227.49	.....
First California	8,441,058.46	738,498.44	1,833,976.06	655.75	489,244.97	286,196.50	170,302.96	.....
Sixth California	926,523.88	60,665.37	520,500.45	4,281.75	200,000.09	80,614.97	3,610.74	$1,609.91
Colorado	34,727.80	69,487.40	41,254.57	10,357.00	157,073.48	78,999.74	23,622.82	.....
Connecticut	352,563.14	335,988.43	2,573,320.13	33,210.83	396,990.87	130,224.72	672,495.76	2,992,744.04
Florida	51,625.99	1,362,131.99	48,986.70	4,910.59	40,633.67	36,510.62	9,903.79	.....
Georgia	11,417.31	62,869.72	369.16	8,597.74	122,069.67	121,296.99	6,956.50	60.70
Hawaii	110,940.41	3,933.85	66,825.50	.50	61,450.60	15,943.30	.....	.....
First Illinois	2,441,866.50	3,304,005.60	7,903,054.62	585,833.03	1,085,319.70	1,263,369.18	636,865.69	537,960.86
Fifth Illinois	33,870,219.83	77,522.58	463,770.43	8,052.50	59,071.76	19,124.64	32,625.59	13,496.66
Eighth Illinois	7,512,535.62	197,729.72	382,727.51	12,383.43	83,742.73	46,914.14	50,238.85	.....
Thirteenth Illinois	68,224.70	59,421.60	675,532.53	53,165.48	45,782.38	23,464.88	6,939.29	31,052.61
Sixth Indiana	11,905,742.21	252,433.73	1,259,176.61	45,923.68	185,602.81	90,598.91	5,212.37	1,801.96
Seventh Indiana	17,649,927.12	510,374.40	1,096,036.00	7,368.85	45,967.17	27,505.78	1,475.51	.....
Third Iowa	31,986.85	357,036.91	2,524.17	36,257.65	208,599.89	118,090.10	12,934.87	.....
Kansas	4,283.75	84,071.27	782.52	113,013.15	223,908.62	72,773.39	21,984.93	.....
Second Kentucky	4,844,501.76	279,889.67	30,624.82	322.00	15,004.67	9,300.45	1,256.05	.....
Fifth Kentucky	20,568,050.63	3,436,705.52	504,450.96	3,861.67	77,198.47	26,431.23	2,769.28	.....
Sixth Kentucky	5,372,732.25	221,571.76	419,305.81	1,290.50	11,714.93	7,289.35	.....	.....
Seventh Kentucky	6,216,633.25	12,434.07	59,151.68	459.75	18,869.25	10,331.44	15,825.51	.....
Eighth Kentucky	3,259,678.61	2,930.05	5,296.31	448.50	10,157.98	5,575.68	.....	.....
Louisiana	9,099,727.71	1,725,838.86	775,560.83	7,779.61	115,475.07	99,897.69	105,809.21	.....
Maryland	6,582,535.91	1,678,109.95	2,245,977.97	26,154.37	365,648.54	121,358.38	163,359.87	11,493,738.18
Third Massachusetts	2,848,420.89	731,188.52	3,801,512.48	33,995.64	727,796.45	338,092.32	486,057.76	532,246.21
First Michigan	1,210,395.07	2,379,451.88	2,898,517.61	40,410.34	432,910.86	146,682.11	65,875.45	187,666.39
Fourth Michigan	60,213.09	245,511.73	644,612.00	24,175.55	115,469.74	42,141.90	35,473.79	639.32
Minnesota	157,172.75	224,104.61	2,340,942.71	26,524.67	498,227.83	241,268.58	25,015.67	82,925.25
First Missouri	457,390.88	6,381,120.69	4,438,650.45	111,820.38	294,731.99	155,483.59	189,470.13	878,350.82
Sixth Missouri	1,134,109.85	84,788.37	735,552.26	12,539.92	147,251.33	138,337.18	8,170.33	2,823.18
Montana	149,989.67	51,288.39	742,377.20	2,259.17	198,036.48	65,509.25	17,614.34	.....
Nebraska	2,774,360.89	106,950.54	551,930.48	14,964.75	115,391.46	104,721.81	13,131.96	93.00
New Hampshire	55,068.72	218,555.79	419,488.84	18,078.25	134,264.01	58,284.71	72,282.67	42,378.37
First New Jersey	88,552.40	327,600.10	290,562.10	12,982.41	90,101.95	30,050.06	35,801.51	89,765.68
Fifth New Jersey	374,426.96	6,952,581.90	4,826,704.94	101,112.01	384,104.19	127,616.24	24,694.01	51,611.79

New Mexico	46,033.92	9,810.14	18,817.83	319.75	80,437.04	25,043.98	5,386.45	.....
First New York	3,597,547.76	3,795,317.56	4,530,594.30	14,233.17	181,325.96	102,430.43	100,444.22	865,381.43
Second New York	2,496,504.78	5,221,544.51	269,680.41	6,858.36	2,662,800.58	2,644,015.85	1,249.27	3,223,563.81
Third New York	422,786.34	5,848,979.99	7,943,465.53	4,304.84	570,877.51	85,416.75	1,211,157.12	227,402.70
Fourteenth New York	3,333,382.08	569,177.39	2,394,278.17	25,911.41	206,780.21	69,402.75	58,000.71	262,786.01
Twenty-first New York	2,006,661.34	658,009.39	1,520,306.50	33,828.75	135,114.53	58,806.19	41,004.55	610,206.74
Twenty-eighth New York	455,564.01	217,569.80	3,171,147.62	26,383.33	271,312.73	109,992.33	19,276.35	48,775.53
Fourth North Carolina	7,321.20	7,790,045.52	276.67	1,376.17	44,887.21	18,900.92	6,044.32	.....
Fifth North Carolina	4,791.08	20,925,772.91	50.01	877.67	43,572.73	21,695.35	217,028.05	.....
North and South Dakota	15,332.15	49,900.43	80,143.47	2,641.19	76,031.92	63,899.78	.....	.....
First Ohio	11,849,777.97	3,252,787.22	2,758,954.91	94,725.52	204,302.68	81,034.03	133,164.13	741,445.93
Tenth Ohio	260,501.64	1,425,983.90	1,209,369.36	18,033.60	146,257.20	44,580.93	117,805.09	18,754.82
Eleventh Ohio	60,733.18	443,113.52	885,862.11	218,306.26	98,795.62	39,765.17	76,761.13	8,842.80
Eighteenth Ohio	358,044.91	745,845.21	3,404,839.72	32,545.75	412,065.88	149,399.75	129,147.71	418,838.51
Oklahoma	12,250.05	30,989.31	3,603.46	3,778.67	94,315.61	67,292.12	935.45	.....
Oregon	175,572.05	23,360.33	9,497.50	990.25	84,808.47	39,444.36	6,524.79	.....
First Pennsylvania	4,108,180.26	3,066,085.14	5,126,536.59	8,433.17	880,272.75	266,089.23	272,572.25	183,004.29
Ninth Pennsylvania	443,411.00	2,523,442.98	460,408.62	2,365.75	77,407.58	44,953.27	54,843.06	439,359.31
Twelfth Pennsylvania	289,014.78	811,520.59	2,168,302.50	4,686.00	153,972.93	32,140.48	288,757.61	1,262,081.64
Twenty-third Pennsylvania	9,412,178.24	1,043,656.25	4,578,750.13	14,897.00	838,417.35	157,380.71	115,347.13	2,130,108.33
South Carolina	9,896.76	101,354.72	6,778.96	4,116.75	47,618.82	22,874.10	15,346.16	.....
Tennessee	73,354.48	1,718,259.38	51,062.37	5,905.77	91,710.34	88,713.40	24,448.23	.....
Third Texas	123,125.77	104,321.44	1,182,512.88	18,406.99	263,515.85	151,179.91	53,192.91	.....
Second Virginia	147,621.53	7,439,787.48	38,291.25	6,505.33	106,493.02	53,465.10	13,329.75	22,345.56
Sixth Virginia	257,117.43	242,018.67	45,954.11	2,032.43	81,018.62	28,581.02	10,085.92	.....
Washington	29,726.84	40,410.72	13,981.43	2,313.94	165,877.69	83,479.79	15,871.89	.....
West Virginia	194,740.93	1,068,249.52	112.50	13,618.75	120,771.75	46,730.59	95,228.82	947.78
First Wisconsin	3,155,323.57	798,053.03	6,147,614.54	32,480.00	177,413.94	82,103.50	26,909.12	254,089.53
Second Wisconsin	86,551.95	141,372.08	1,273,515.54	19,757.92	80,019.61	38,036.02	5,150.35	.....
Philippine Islands	.....	507,226.91	.....	.....	.....	.....	.....	.....
Total	192,111,318.81	103,201,592.16	91,897,193.81	1,995,720.02	15,708,732.87	8,926,310.30	6,076,575.26	27,863,939.63
Total for fiscal year ended June 30, 1916	158,682,439.53	88,063,947.51	88,771,103.99	1,485,970.72	6,908,108.21	42,196,443.48	.....	.....

D.—*Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1916 and 1917*—Continued.

COLLECTION DISTRICTS.	COLLECTIONS.							Percentage cost, 1917.	Percentage cost, 1916.
	Miscellaneous.	Corporation income.	Individual income.	Total collections, 1917.	Total collections, 1916.	Total expenses, 1917.	Total expenses, 1916.		
Alabama	$17,325.91	$1,134,736.30	$397,841.99	$1,852,899.72	$972,724.71	$65,192.84	$66,959.00	3.48	6.88
Arkansas	5,952.21	306,310.84	179,413.47	620,373.45	462,609.35	53,538.18	45,085.04	8.63	9.75
First California	74,951.13	4,623,153.24	2,606,253.25	19,264,290.76	12,347,689.29	235,885.58	212,875.47	1.22	1.72
Sixth California	8,653.50	1,599,558.96	1,279,486.52	4,685,506.14	2,977,197.01	100,820.99	70,008.31	2.15	2.35
Colorado	8,726.49	1,974,292.41	1,126,437.63	3,524,979.34	1,915,176.13	66,156.20	55,796.61	1.88	2.91
Connecticut	12,161.72	5,211,928.98	4,911,588.67	17,623,217.29	7,699,467.94	80,204.72	80,530.97	.46	1.05
Florida	4,144.99	327,655.04	305,879.91	2,192,383.29	1,816,214.81	41,257.19	43,430.62	1.88	2.39
Georgia	14,178.37	1,218,831.39	611,777.89	2,178,425.44	1,392,273.28	76,523.26	70,772.44	3.51	5.08
Hawaii	1,881.94	909,818.58	363,880.70	1,534,675.38	694,137.85	16,639.40	17,477.15	1.08	2.52
First Illinois	546,288.85	13,053,369.95	10,973,029.53	42,330,963.51	27,280,779.86	160,524.39	134,578.53	.38	.49
Fifth Illinois	2,674.56	439,595.76	246,240.92	35,232,395.23	28,952,297.85	206,951.65	202,695.14	.59	.70
Eighth Illinois	7,940.86	479,527.45	404,250.83	9,177,991.14	7,903,294.02	113,422.68	104,209.30	1.24	1.32
Thirteenth Illinois	4,792.22	387,044.00	116,431.13	1,471,850.82	1,151,032.95	28,311.07	27,294.35	1.92	2.37
Sixth Indiana	18,524.19	1,878,466.77	1,032,569.55	16,676,052.79	12,587,270.72	135,954.68	117,076.13	.82	.93
Seventh Indiana	4,847.71	382,582.81	201,275.97	19,927,361.32	18,261,018.02	134,938.22	132,288.89	.68	.72
Third Iowa	17,019.34	1,252,297.30	555,247.24	2,591,994.32	2,562,859.08	61,243.99	59,576.20	2.36	2.32
Kansas	16,694.04	2,349,847.01	568,181.91	3,455,540.59	1,216,626.92	57,941.12	44,368.81	1.68	3.65
Second Kentucky	3,258.15	98,741.44	24,342.27	5,307,241.28	4,328,272.29	108,787.82	106,734.37	2.05	2.47
Fifth Kentucky	5,298.82	857,243.04	238,936.91	25,720,946.53	20,659,875.67	344,788.72	371,154.27	1.34	1.79
Sixth Kentucky	2,206.82	102,732.25	31,637.18	6,170,480.85	5,052,614.60	91,023.03	100,182.62	1.48	1.98
Seventh Kentucky	1,648.54	120,152.16	73,093.51	6,528,599.16	4,686,072.59	144,206.14	150,787.27	2.21	3.22
Eighth Kentucky	7,460.91	73,616.66	25,261.76	3,390,426.46	2,515,345.74	114,921.27	134,684.94	3.39	5.31
Louisiana	7,356.31	1,269,121.11	813,542.12	13,930,108.52	10,182,988.37	98,305.14	89,538.64	.71	.88
Maryland	22,784.24	4,776,603.08	6,802,024.42	34,278,294.91	13,280,091.14	194,070.27	184,911.02	.57	1.39
Third Massachusetts	16,233.98	9,320,716.63	10,959,847.50	29,796,108.38	16,059,024.68	179,761.88	147,906.17	.60	.92
First Michigan	28,071.05	5,471,005.63	3,229,423.57	16,090,409.96	10,718,025.12	79,191.07	78,320.39	.49	.73
Fourth Michigan	13,359.77	1,094,764.05	398,460.68	2,674,821.62	1,652,425.76	34,144.71	35,894.13	1.28	2.17
Minnesota	23,290.31	4,618,464.76	1,814,431.33	10,052,368.45	6,827,377.49	81,101.84	78,257.45	.81	1.14
First Missouri	16,550.27	3,295,846.55	1,658,562.51	17,878,018.26	13,141,622.19	88,292.62	83,027.91	.49	.63
Sixth Missouri	13,396.22	1,300,323.80	857,854.03	4,435,146.47	3,714,896.92	73,039.89	73,623.61	1.65	1.98
Montana	9,774.52	2,142,876.51	656,683.49	4,036,409.02	2,233,339.47	57,081.23	55,171.51	1.41	2.47
Nebraska	10,020.22	779,615.94	368,710.97	4,839,892.02	4,682,808.98	72,810.65	63,772.36	1.50	1.36
New Hampshire	13,163.44	1,284,234.60	983,819.50	3,299,618.90	2,220,881.96	60,608.95	53,522.59	1.84	2.41
First New Jersey	4,108.99	1,066,771.94	1,468,875.26	3,505,172.40	1,956,710.31	34,693.63	29,114.53	.99	1.49
Fifth New Jersey	98,172.38	4,183,809.92	4,153,034.82	21,277,869.16	16,709,783.18	101,082.05	90,055.51	.48	.54
New Mexico	3,249.82	938,128.06	283,091.62	1,410,318.61	658,137.61	42,863.59	40,222.87	3.04	6.11
First New York	215,379.74	1,796,098.02	4,096,012.24	19,294,764.83	14,920,129.61	110,163.88	100,300.89	.58	.67
Second New York	27,147.98	31,488,313.25	41,925,083.46	89,966,762.26	42,475,733.33	151,742.80	117,197.02	.17	.28
Third New York	21,449.11	6,313,706.08	26,507,320.94	49,156,866.91	27,407,542.01	114,452.00	103,988.74	.23	.38
Fourteenth New York	16,363.19	1,694,950.55	4,111,127.30	12,742,159.77	9,219,845.10	92,041.42	81,324.57	.72	.88
Twenty-first New York	9,576.48	1,651,162.89	1,078,183.92	7,802,861.28	4,841,982.50	73,638.12	68,132.59	.94	1.41
Twenty-eighth New York	21,076.40	3,622,721.11	3,778,055.45	11,741,874.66	6,633,808.85	69,335.66	62,530.98	.59	.94
Fourth North Carolina	7,672.00	536,676.17	197,695.46	8,610,895.64	6,528,517.45	59,546.59	55,071.04	.69	.84
Fifth North Carolina	13,971.56	695,932.96	363,494.05	22,287,186.37	13,015,068.80	82,518.51	78,131.18	.37	.60
North and South Dakota	8,071.50	401,019.92	123,323.97	820,304.33	845,884.18	40,571.66	39,291.56	4.95	4.65
First Ohio	532,482.24	2,621,321.97	1,584,901.84	23,854,898.44	19,240,434.31	172,187.51	175,544.52	.72	.91
Tenth Ohio	7,413.92	1,567,018.89	1,144,244.05	5,959,963.40	4,130,867.82	53,390.47	48,549.51	.90	1.18
Eleventh Ohio	8,739.77	1,011,822.57	538,795.18	3,391,537.31	2,293,178.94	45,948.08	43,987.15	1.36	1.92
Eighteenth Ohio	13,710.28	7,673,239.70	4,798,147.70	18,135,825.12	8,078,995.35	71,755.72	60,425.15	.40	.75
Oklahoma	7,539.27	2,231,436.18	4,428,842.32	6,880,982.44	1,367,289.06	49,299.86	41,127.69	.72	3.01
Oregon	6,966.16	406,931.70	413,684.24	1,167,779.85	1,032,051.93	43,404.54	44,578.46	3.74	4.32
First Pennsylvania	18,362.13	9,205,457.49	10,071,214.93	33,211,208.23	18,916,121.58	136,569.77	141,736.60	.41	.76
Ninth Pennsylvania	3,589.38	787,398.15	669,869.78	5,507,048.88	3,605,103.35	65,701.10	77,769.71	1.19	2.16
Twelfth Pennsylvania	5,683.12	2,243,382.36	1,315,745.99	8,575,288.00	4,289,034.06	57,817.02	45,203.98	.67	1.05
Twenty-third Pennsylvania	13,038.03	12,002,028.36	5,803,510.48	36,109,312.01	18,007,245.28	211,488.95	223,031.93	.59	1.24
South Carolina	4,818.91	498,116.17	81,874.28	792,795.63	598,535.44	51,821.36	48,469.61	6.54	8.10
Tennessee	15,772.69	942,090.87	438,684.27	3,451,001.80	2,883,994.62	93,407.87	91,471.05	2.71	3.17
Third Texas	27,709.24	2,611,153.93	2,781,779.69	7,316,898.61	4,032,276.04	87,089.05	82,772.12	1.19	2.05
Second Virginia	8,424.08	889,937.78	472,296.31	9,198,497.19	8,014,853.17	93,578.12	90,410.24	1.02	1.13
Sixth Virginia	7,703.92	942,918.23	147,008.05	1,764,438.40	1,546,549.80	60,567.02	70,674.03	3.43	4.57
Washington	12,773.03	1,203,578.30	876,058.80	2,444,072.43	1,974,513.01	50,890.52	53,389.99	2.05	2.70
West Virginia	4,922.14	1,460,908.97	460,138.63	3,466,370.38	2,099,127.46	61,316.82	61,597.61	1.76	2.93
First Wisconsin	7,641.48	2,170,940.41	950,620.02	13,802,289.14	10,958,033.49	86,782.08	85,112.07	.63	.78
Second Wisconsin	16,869.08	545,583.13	229,206.19	2,436,061.87	2,035,883.08	47,846.82	46,132.45	1.96	2.27
Philippine Islands				507,226.94	257,724.29				
Total	[1] 2,131,029.62	179,539,631.03	180,108,340.10	809,360,383.61	512,723,287.77	5,971,153.98	5,689,857.56		
Total for fiscal year ending June 30, 1916	1,678,021.72	56,993,657.98	67,943,594.63		512,723,287.77		5,689,857.56		

[1] Includes $26,250.06 from adulterated butter, $71,333.61 from process or renovated butter, $5,526.38 from mixed flour, $254.50 from opium manufactured for smoking purposes, $259,135.93 from manufacturers, importers, or distributors of opium, etc., $17,774.60 from opium order blanks, $820,897.26 from playing cards, $871,606.22 from offers in compromise, unassessed penalties, etc., $37,176.47 from excess profits tax, and $21,074.69 from collections not otherwise provided for.

NOTE.—The foregoing statement of expenses does not include salaries and expenses of internal-revenue agents, salaries of the officers, clerks, and employees in the office of the Commissioner of Internal Revenue, amounts expended in detecting and punishing violations of internal-revenue laws, 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 p. 5 of this report, but which can not be apportioned among the several collection districts.

TABLE SHOWING THE TOTAL NUMBER OF RETURNS BY CLASS DISTRIBUTION.

INCOME CLASS			NO. OF RETURNS
3,000.00	TO	$ 4,000.00 *	74,066
3,000.00	"	4,000.00	11,056
4,000.00	"	5,000.00	72,027
5,000.00	"	6,000.00	52,029
6,000.00	"	7,000.00	36,470
7,000.00	"	8,000.00	26,444
8,000.00	"	9,000.00	19,959
9,000.00	"	10,000.00	15,649
10,000.00	"	15,000.00	45,305
15,000.00	"	20,000.00	22,621
20,000.00	"	25,000.00	12,956
25,000.00	"	30,000.00	8,055
30,000.00	"	40,000.00	10,068
40,000.00	"	50,000.00	5,611
50,000.00	"	60,000.00	3,621
60,000.00	"	70,000.00	2,548
70,000.00	"	80,000.00	1,787
80,000.00	"	90,000.00	1,422
90,000.00	"	100,000.00	1,074
100,000.00	"	150,000.00	2,900
150,000.00	"	200,000.00	1,284
200,000.00	"	250,000.00	726
250,000.00	"	300,000.00	427
300,000.00	"	400,000.00	469
400,000.00	"	500,000.00	245
500,000.00	"	1,000,000.00	376
1,000,000.00	"	1,500,000.00	97
1,500,000.00	"	2,000,000.00	42
2,000,000.00	"	3,000,000.00	34
3,000,000.00	"	4,000,000.00	14
4,000,000.00	"	5,000,000.00	9
5,000,000.00		AND OVER	10
		TOTAL	429,401
RETURNS FILED BY WOMEN MAKING SEPARATE RETURNS FROM HUSBANDS. **			7,635
TOTAL NUMBER OF PERSONAL RETURNS FILED.			437,036

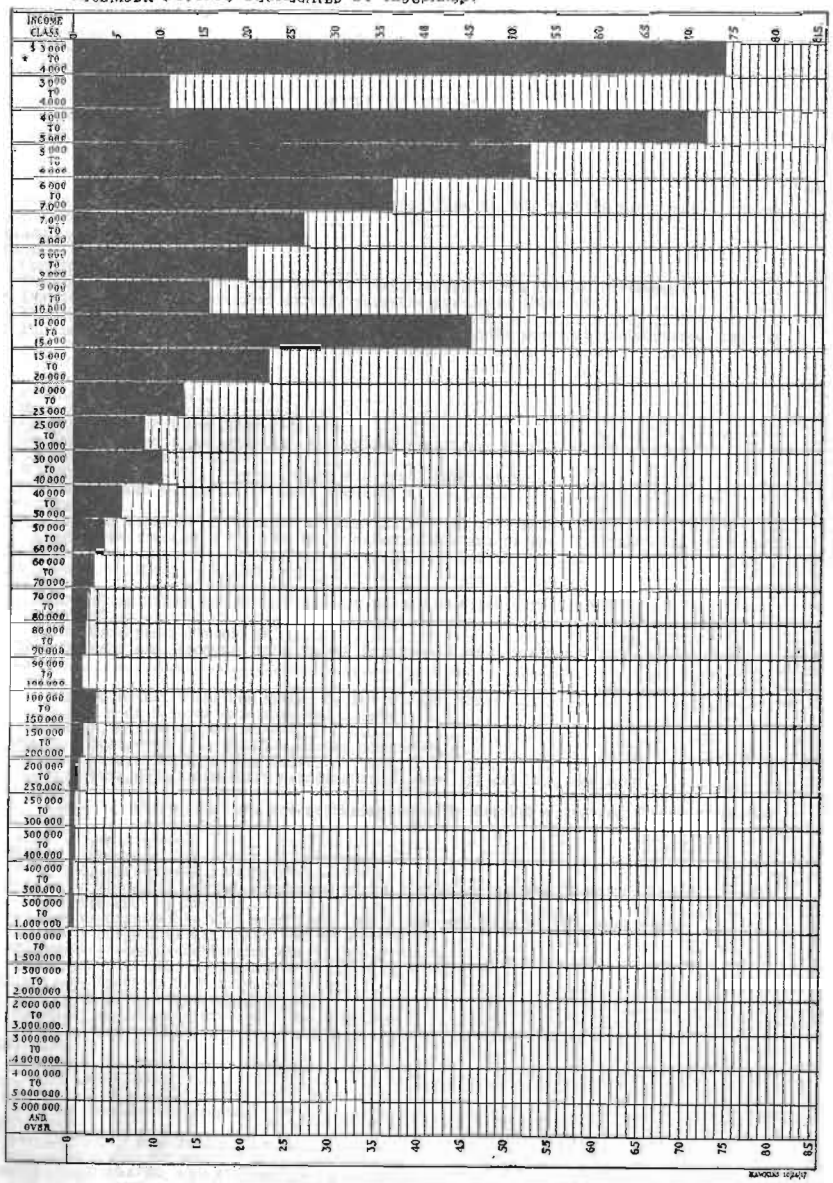
RECAPITULATION

MARRIED OR HEADS OF FAMILIES.		355,107
MARRIED WOMEN MAKING SEPARATE RETURNS FROM HUSBANDS		7,535
ALL OTHER — MEN.		47,461
WOMEN.		26,833
	TOTAL	437,036

* NON-TAXABLE. SPECIFIC EXEMPTION EXCEEDS NET INCOME

** THE NET INCOME OF BOTH THE HUSBAND'S AND WIFE'S RETURNS WERE COMBINED AND COUNTED AS ONE RETURN IN ITS PROPER INCOME CLASS.

CHART SHOWING THE NUMBER OF PERSONAL RETURNS FILED FOR THE TAXABLE YEAR ENDED DECEMBER 31, 1916 SEGREGATED BY THOUSANDS.



* Nontaxable. Specific exemption exceeds net income.

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