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Commissioner of Internal
Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

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ANNUAL REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE,
Washington, October 15, 1918.

SIR: I have the honor to submit the following report of the work of the Bureau of Internal Revenue for the fiscal year ended June 30, 1918:

In a brief period the Bureau of Internal Revenue has been transformed from an agency for collecting tax from a relatively small number of firms and individuals engaged in certain specified occupations to an arm of the Government reaching out to every citizen and establishing a direct fiscal relationship with every business enterprise in the United States. The revenue collected and the number of transactions with individual taxpayers within the last year exceed by 10 times the corresponding yield and number of transactions in any year prior to the ratification on February 25, 1913, of the sixteenth amendment to the Constitution, under which the income-tax law of October 3, 1913, was enacted.

In a single year, operating under the extraordinary legislation occasioned by the need for large war revenues, the collections by the Bureau have increased from \$809,393,640.44 to \$3,694,619,638.72. This large increase in the magnitude of the Bureau's operations has necessitated the formulation of new policies, the adoption of new methods, the expansion of personnel, quarters, and equipment, and a general reorganization.

As this Bureau has now been brought into relationship with all citizens, and as the increased rates of direct taxation have given its administration an important bearing on all economic activities, this report has been framed with a view to satisfying widespread interest in the results attained and in the policies and purposes which have been followed. Interest in the Bureau's new tax-gathering functions may naturally be intensified by the transcendent importance of the needs for which the Congress has required such large revenues to be collected.

It is gratifying, in making this report, to be able to state at the outset that those who have been charged with the responsibility of the Bureau's work, both in its larger aspects and in all its ramifications, have manifested a zealous appreciation of the important bearing of that work on the successful prosecution of the war program. This spirit of patriotic determination has solved many difficult problems and carried the Bureau successfully through the performance of many arduous undertakings. Moreover, a liberal and open-minded policy in all relations with the citizens called upon by the law to make

tax returns has been vindicated by experience. The people have become, by generous response to the Bureau's attitude of cooperation and reasonableness, full partners in the successful performance of raising for the support of our Government, in millions of direct contributions, an aggregate sum greater than any tax levy in history.

RECORD OF GROWTH.

The rapid expansion in the volume of the Bureau's operations is shown by the following summary table of internal-revenue receipts for the fiscal years 1914, 1917, and 1918:

COMPARATIVE SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1914, 1917, AND 1918, BY SOURCES.

Sources.	1918	1917	1914
Distilled spirits.....	\$317,553,687.33	\$192,111,318.81	\$159,098,177.31
Fermented liquors.....	126,285,857.65	91,897,193.81	67,081,512.45
Tobacco.....	156,188,659.90	103,201,592.16	79,986,639.68
Oleomargarine.....	2,336,907.00	1,986,720.02	1,325,219.13
Special taxes.....	27,281,269.12	15,708,732.87	.....
Miscellaneous and war excise taxes.....	226,973,363.44	44,793,935.27	1,136,070.65
Total receipts from other than income and excess-profits taxes.....	855,619,744.44	449,708,492.94	308,627,619.22
Income and excess-profits taxes.....	2,838,999,894.28	359,685,147.50	71,381,274.74
Total receipts.....	3,694,619,638.72	809,393,640.44	380,008,893.96

Statistics of internal-revenue receipts from specific sources, by States and districts, are supplied in Tables 1 and 2, on pages 50 and 74, respectively, of this report.

NEW ERA OF TAXATION.

The fiscal year 1918 marks the beginning of a new era of internal-revenue taxation. The nature of the objects of internal-revenue taxation selected two years after the adoption of the Federal Constitution remained practically unchanged until 1909. A new tendency appeared in the act of that year imposing on corporations an excise measured by income. In 1913 the Constitution was amended to permit the imposition of taxes on all incomes, and legislation was enacted renewing the tax on the incomes of corporations and, for the first time, taxing the incomes of individuals. In the years ensuing the new source of revenue was utilized in conjunction with customs duties and other taxes to which the country had long been accustomed.

For some time prior to the entrance of the United States into the war in which the Nation is now engaged it became evident that the manufacture and sale of distilled spirits and fermented liquors were declining in importance as sources of internal revenue. Moreover, under the foreign trade situation created by the war in Europe, the collection of customs duties did not produce as much revenue as in previous years. These conditions contributed to the development of income-tax legislation. When the Government was called upon to raise the vast sums required to support the extensive military program, the Congress naturally turned to this source of revenue, which was readily capable of expansion.

As the War Revenue Act of 1917 thus marks the end of one period of taxation policy and administration and the beginning of a new and essentially different period, this survey of the steps leading to the transformation may be amplified by a brief résumé of the internal-revenue system from its beginning.

In 1791 Congress, to meet the Revolutionary War debt, enacted into law Alexander Hamilton's suggestion for a tax on distilled spirits. The Whisky Rebellion in western Pennsylvania was an outcome of the efforts to enforce this legislation. In 1802 this tax was abolished, but was restored 10 years later to provide funds for the second war with Great Britain. The tax was again discontinued in 1817, and until the outbreak of the Civil War the country was practically without an internal-revenue system. On August 5, 1861, internal-revenue legislation was again enacted, and the Bureau of Internal Revenue was created by the act of July 1, 1862. Since that date the Bureau has had a continuous existence, although many of the Civil War taxes were repealed by the act of June 6, 1872. The general character of the Bureau's activities remained very much the same for nearly a half century—from its inception in 1862 down to 1909. The main sources of revenues were distilled spirits, fermented liquors, and tobaccos.

The Spanish-American War occasioned the imposition of additional internal-revenue taxes to raise the extraordinary funds required. The act of June 13, 1898, remained in effect until June 30, 1902, and for the four years internal-revenue receipts were \$380,371,764.

The new era in the Bureau's development dates from the act of August 5, 1909. This law marked the advent of the present system of income taxes and authorized an excise tax on corporations measured by incomes. The income basis of taxation was still further extended by the ratification on February 25, 1913, of the sixteenth amendment to the Constitution of the United States, which delegated to the Congress the power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States and without regard to any census or enumeration.

Following the adoption of the sixteenth amendment Congress incorporated, in the act of October 3, 1913, both the corporate-tax provisions of the earlier statute and provisions for personal-income taxes, which first became fully effective in 1914. Since that time these two sources of revenue have been continuously utilized, and the act of October 3, 1917, provided a comprehensive system of internal-revenue taxes, based in main part on assessments against individual and corporate incomes.

The nature of the change which has been outlined is not merely a transference of tax burden from one to another set of objects, but rather a transformation from a system of heterogeneous taxation based on expediency to a system of taxation comprehensive in scope and conforming consistently to a new and essentially different economic theory.

WAR REVENUES.

The War Revenue Act of October 3, 1917, created a tax-gathering task of greater magnitude than had ever before been undertaken by any nation. The amount of money the act was estimated to yield was \$3,400,000,000. The amount actually collected was \$3,694,-

619,638.72. Many new sources of revenue were provided and new methods were prescribed for assessment and collection. Complexities in language gave rise to serious question as to whether the most important provisions of the law were administrable.

The sum to be collected in taxes was so great that concern was aroused as to the ability of the business community to respond to the requirements of the law. Anxiety over the tax burden was accentuated by apprehension of difficulties in financing the huge tax payments. Representative citizens presented orally and in writing urgent requests for extension of the time within which the tax must be paid. It was asserted that the financial organization of the country could not withstand the strain of withdrawal from circulation and payment to the Government of the gigantic sums that would be due in income and excess-profits taxes during the month of June, 1918. The Bureau therefore was confronted with the responsibility, not only of organizing administrative machinery for carrying out the provisions of the act, but also of interpreting and administering the act so as to carry out effectually the intent and purposes of Congress with the least inconvenience to business and financial institutions.

Some of the provisions of the act, notably the levy of taxes upon certain articles and goods in the hands of dealers, became effective immediately upon enactment. The administrative procedure for receiving returns of these taxable articles and assessing and collecting the tax thereon presented a problem for solution overnight.

From the outset of the administration of the act the policy of the Bureau has been to seek from all available sources knowledge and information bearing on questions of interpretation and administrative procedure. Taxpayers have been given full opportunity to present their views in connection with interpretation of the law and its application to specific cases. No plea for relief under the sections of the law that enable the Bureau to afford relief has been left unnoticed. Consistent adherence to this policy of open-mindedness and helpfulness toward the tax-paying public has been of immeasurable benefit to the Bureau by enabling it to make the most intelligent interpretation and application of the law. This course has tended to create in the public mind confidence in the capacity of the Bureau to discharge its tremendous administrative responsibilities without bringing about disastrous effects upon business.

ADMINISTRATIVE REORGANIZATION.

When the war-revenue law of 1917 went into effect, the principal administrative responsibilities of the Bureau rested upon the Commissioner and three Deputy Commissioners, who conducted the affairs of administrative divisions. It seemed desirable immediately to broaden the base of the administrative machinery so that there might be reared eventually a structure of organization capable of assimilating and executing the work devolving upon the Bureau. The existing forces of the Bureau were realigned, new offices and divisions were created, and the subject matter of the new act was classified and assigned to the best qualified officers and employees. Under the new organization, the scope of the work assigned to the three Deputy Commissioners was lessened, although the volume was greatly increased by the new enactment.

To carry on effectively the classes of work which, under this reorganization, were extracted from the units theretofore under the direction of Deputy Commissioners, new offices and divisions were created. The field forces operating under the immediate supervision of the 64 internal-revenue collectors and the 31 internal-revenue agents were placed, for purposes of organization and management, under the control and direction, respectively, of a Supervisor of Collectors and the Chief Revenue Agent, who were made coordinate in rank with Deputy Commissioners. The administrative units of the Bureau under the direction of Deputy Commissioners were subjected to reorganization in order that the necessary increase in personnel might be absorbed and most effectively trained.

The force of administrative and executive officers of the Bureau was augmented. The intense patriotism aroused by the country's entrance into the war had created an earnest desire on the part of citizens to serve in the capacities for which they were best fitted, which enabled the Bureau to avail itself at Government rates of compensation of the services of many persons who could not in normal times have been secured. The personnel of the Bureau at Washington was increased from 585 to 2,245.

In accord with the policy which has been consistently followed of securing the best available advice and assistance in working out the problems which have confronted the Bureau, the aid of the United States Bureau of Efficiency was early enlisted. Representatives of that establishment have been constantly associated with the officers of the Bureau and have rendered invaluable assistance in the formulation of the plan of organization and in working out the operating procedure.

FLOOR TAXES.

In addition to the taxes levied upon the sale by the manufacturer, producer, or importer of certain articles and goods, such as automobiles, automatic musical instruments, jewelry, sporting goods, toilet articles, proprietary medicinal preparations, chewing gum, and cameras, the act of October 3, 1917, provided for the assessment and collection of a tax upon such of these articles and goods as, at the time of the passage of the act, were held or intended for sale by any person, corporation, partnership, or association, other than (1) a retailer who was not also a wholesaler, or (2) the manufacturer, producer, or importer thereof. The tax upon the goods in the hands of dealers was equivalent to 50 per cent of the tax prescribed upon similar articles that might be sold subsequently by manufacturers, producers, or importers. There was similarly levied by the sections of the law relating to tobacco, distilled spirits, and alcoholic beverages an additional tax upon all such goods in the hands of dealers upon which the tax previously imposed by law had been paid. The additional taxes were equivalent to the increases in the tax upon such articles authorized by the new act. These, being taxes upon articles and goods in stock and constructively on the floors of the persons against whom the tax was assessable, were called "floor taxes."

The tax being applicable to articles and goods held or intended for sale at the time of the passage of the act, effective enforcement depended upon the speed that could be attained by the

Internal Revenue Service in securing from dealers inventories of the taxable articles and goods and in verifying the inventories. The administrative problem consisted of disseminating among persons, firms, and corporations liable to the tax information as to the requirements of the law and the procedure by which to accomplish the payment of taxes. Practically all of the dealers, except those affected by the distilled spirits and alcoholic beverage provisions of the law, were unfamiliar with internal-revenue procedure. Furthermore, there was little time available in which to analyze the law, issue detailed instructions and regulations, and construct, print, and distribute necessary forms of returns and inventories. Rates of taxes upon many of the articles were uncertain until the law was enacted. Officers of the Internal-Revenue Service were not trained or experienced in dealing with businesses of the nature of those affected by the new taxes.

In advance of the enactment of the law, the Bureau endeavored to keep the field officers, who must be relied upon to secure and verify the returns and inventories, in close touch with the bill as it progressed through Congress and with the numerous changes that were made from time to time in the taxable articles and rates of tax. Tentative return and inventory forms and instructions were prepared and sent to field officers to be held in proof until the enactment of the law. Authority was issued in advance to have forms and instructions printed locally and distributed immediately upon enactment of the law. The available force of trained and experienced officers was mobilized and assigned according to the need for their services in the various districts. This force was increased by the appointment of a sufficient number of additional officers. The officers were assembled at different central points in the districts and instructed as fully as the knowledge then available would permit, so that they in turn might proceed with intelligent understanding to the performance of their duties and to the proper instruction of taxpayers.

On the night of October 3, 1917, immediately after the bill was approved by the President, final telegraphic instructions were issued to collectors of internal revenue and internal-revenue agents, and on the morning of October 4 the work was commenced of securing from taxpayers the returns required by the law and the inventories of the stocks of goods to which the returns related. Effort was made to have a qualified internal-revenue officer call upon every person subject to the floor taxes and advise him of the requirements of the law, instruct him as to the procedure of rendering the returns, and put him on notice as to the purpose of verifying the inventories of the goods returned for tax.

For the convenience of taxpayers who were unable to finance the payment of taxes, which the law required to be made on submission of the return, the act provided special relief. This provision authorized the collector of internal revenue to accept bond from the taxpayer for the payment of the tax within seven months from the passage of the act. Further relief to the taxpayer was afforded by the Department under a plan whereby Liberty bonds of the United States Government were accepted in lieu of corporate surety-bond as security for the payment of the tax. This not only obviated the expense of premiums on surety bonds but enabled many taxpayers who would have experienced great difficulty in procuring adequate

surety bonds a means whereby extension of the time for paying the taxes was obtained.

The verification of inventories and the investigations to discover delinquencies and evasions resulted in the assessment of a large amount of additional tax, and the violations discovered made it necessary to impose the penalty prescribed by law in a large number of cases. The specific penalty for evasion or violation of the law is 200 per cent additional tax due and liability to criminal prosecution. The total number of violations discovered was 7,764. These were dealt with as the circumstances warranted. The 200 per cent addition to the tax was assessed in all cases and offers in compromise were accepted where this course was justifiable in connection with the criminal liability. Other cases were referred to the district attorneys for prosecution.

Approximately 500,000 floor-tax returns were filed, of which 143,677 related to distilled spirits and alcoholic beverages and 304,003 related to tobacco; 7,764 violations of the law were reported, of which 7,655 were in connection with distilled spirits and alcoholic beverages. There were 3,412 cases in which distilled spirits were seized, involving approximately 71,250 gallons. The amount collected under the 200 per cent penalty was \$749,624.16, of which \$745,624.15 was on account of distilled spirits and alcoholic beverages. Investigation by field officers discovered additional tax liability to the extent of \$2,320,585.10, of which \$2,317,616.10 was on account of distilled spirits and alcoholic beverages. Surety bonds were accepted as security for the payment of the tax within seven months from October 3, 1917, to the amount of approximately \$45,000,000, and Liberty bonds were accepted in the amount of approximately \$13,000,000. Aggregate collections under the floor-tax provisions of the law were \$124,494,026.79. Detailed statistics of floor taxes will be found in Tables 1, 2, and 83, on pages 54-78 and 171, respectively, of this report.

INCOMES AND EXCESS PROFITS.

The first effective income-tax law was enacted on October 3, 1913, following the ratification on February 25 of that year of the sixteenth amendment to the Constitution of the United States. This act superseded the corporation excise-tax law of August 5, 1909, as far as corporations were concerned, and prescribed a straight-out tax upon the incomes of corporations and also a tax upon the incomes of individuals. The taxable income was defined as the gross income less specified exemptions and deductions. In case of corporations, tax upon the net income was 1 per cent; in case of individuals, the rate of normal tax prescribed was also 1 per cent with surtaxes at rates graduated according as the net income of the individual was in excess of stipulated amounts, and the statutory exemption for the purpose of the normal tax only was \$3,000 for single persons and \$4,000 for married persons. This act was amended by the act of September 8, 1916, the essential changes in the effect of the amended law being to impose upon individuals (a) a normal tax of 2 per cent of the net income in excess of the specified exemptions and (b) surtaxes at rates graduated according as the net income of the individual was in excess of stipulated amounts. As to corpo-

rations, the essential effect was to change the rate from 1 per cent to 2 per cent of the net income received during the taxable year. The act of September 8, 1916, also provided for a tax of 12½ per cent upon the net income derived by individuals, corporations, partnerships, and associations from the manufacture of munitions. The need for additional revenues prompted further amendment and amplification of the law. Toward this object the act of March 3, 1917, was directed. This act prescribed the first excess-profits tax. It took within its scope corporations, joint stock companies or associations, insurance companies, and partnerships, and imposed against these entities in addition to the income tax imposed by the act of September 8, 1916, a tax of 8 per cent upon the amount of the net income in excess of \$5,000 and 8 per cent of the actual capital invested and used in the business.

Great as had become the Nation's need for revenues from internal sources on account of the world war and the consequent diminution in receipts from customs duties, this need was enhanced by the entrance of the United States into the war on April 6, 1917. The act of March 3, 1917, therefore, had scarcely become effective when Congress commenced the construction and enactment of a law to produce the amount of money from taxation which was deemed necessary for the financial support of the war program. The War Revenue Act was passed by Congress and approved by the President on October 3, 1917. The principal source of revenue tapped by this act was the field of individual and corporate incomes. The act was amendatory and supplementary of the acts of October 3, 1913, September 8, 1916, and March 3, 1917.

The essential effect of the composite law, which became effective on October 3, 1917 may be stated briefly. The incomes of individuals in excess of \$1,000 for single persons and \$2,000 for married persons were taxed at the rate of 2 per cent, and the incomes of individuals in excess of \$3,000 for single persons and \$4,000 for married persons at an additional rate of 2 per cent. A scale of additional surtaxes was also prescribed in addition to those prescribed by the act of September 8, 1916, on incomes of individuals. For corporations the law continued the normal rate of 2 per cent upon net incomes and prescribed an additional normal tax of 4 per cent. The act also provided an excess-profits tax upon the incomes of individuals, partnerships, and corporations. These taxes were known as "war excess-profits taxes" and superseded the excess-profits taxes provided for in the act of March 3, 1917. The primary feature of this scheme of taxation is that it imposes upon income, in excess of specified deductions and exemptions, graduated rates of tax according as the net income falls within certain percentages of the invested capital. The lowest rate is 20 per cent, which is applied on the amount of net income in excess of the allowable deduction and not in excess of 15 per cent of the invested capital, and the highest rate is 60 per cent, which is applied on the amount of the net income in excess of 33 per cent of the invested capital. Besides a specific exemption of \$3,000 in case of corporations and \$6,000 in case of partnerships and individuals, the law authorizes the deduction of an amount of the net income equal to a specified percentage of the invested capital used in the business during the years 1911, 1912, and 1913, defined in the act as the "prewar period."

The excess-profits tax law recognizes a distinction as between businesses in which the income is derived primarily from invested capital and those in which it arises chiefly from personal or professional services. As to this latter class of income the excess-profits tax is a flat rate of 8 per cent upon the net income in excess of the authorized deductions of \$3,000 for corporations and \$6,000 for individuals and partnerships.

INTERPRETATION.

Despite grave apprehension that the law could not be interpreted in a way that would admit of orderly and effective administration and the expressed views of many citizens that immediate amendments of the law should be sought from Congress before attempting to administer it, the Department proceeded with the analysis of the law in the confidence that the congressional intent and purpose could be interpreted and put into effect without further legislative action and without serious detriment to industry and business.

"The vital effect the enforcement of the law would have upon the economic activities of the country made it highly desirable to analyze and interpret the law in the light of all available information regarding business and industrial conditions and practices. The Secretary of the Treasury, therefore, selected to assist the Commissioner of Internal Revenue a group of prominent business and professional men, whose training and experience seemed especially to qualify them for the task. This group was designated as "Excess-profits tax advisers." It included men possessing extensive knowledge and experience in agriculture, manufacturing, trading, finance, accountancy, legislation, political economy, and sociology. These advisers were not only specialists in one or more of these fields, but were keenly appreciative of the administrative responsibilities resting upon the Bureau and possessed much knowledge of business and industrial conditions in their respective sections of the country. They brought to the Department a composite experience and breadth of view that proved of inestimable value in the study of the intricate law which the Bureau was called upon to administer. The Solicitor of Internal Revenue and members of the Bureau's legal staff and the administrative officers of the Bureau were closely coordinated with the excess-profits tax advisers in their work.

The appointment of the excess-profits tax advisers had the immediate effect of inspiring confidence in the purpose of the Department to administer the law with due regard for established business practices and with proper consideration of the effect the large rates of tax would have upon business activities. The tide of general criticism that had arisen against the law was stemmed, and the Bureau began to receive innumerable expressions of confidence and offers of cooperation and assistance from accountants, lawyers, bankers, and business men throughout the country.

Information, advice, and suggestions were sought from taxpayers through all known channels. Hearings were conducted for the oral discussion of the law and the concrete cases to which it would have to be applied. After months of thorough and painstaking delibera-

tion, regulations were issued interpreting the principal features of the excess-profits tax provisions and establishing the administrative procedure with reference to them. These regulations and the subsequent Treasury decisions and Bureau rulings have been accepted generally as fair interpretations of the purpose and intent of the law.

REGULATIONS AND FORMS.

The amendments of the income-tax laws necessitated revision and amplification of the income-tax regulations, which embody the interpretations of the Department and the administrative rulings for the guidance of taxpayers. The importance of this revision and the magnitude of the work involved was enhanced in proportion to the general enlargement of the scope and responsibilities of the Bureau. The number of persons affected by the law has been increased tenfold by the reduction in the statutory exemptions. The composite nature of the law created by the superimposing of the act of October 3, 1917, upon the existing laws required the interpretation and application of each provision of the law in the light of language appearing in any of the laws bearing upon the question under consideration. It was of vital importance, because of the multitude of persons affected, that the language of the regulations be made as clear and unmistakable as possible.

Coincidentally with the interpretation of the law and the issuance of the administrative regulations, the Bureau proceeded with the drafting of the blank forms upon which taxpayers would make the returns required by law. Here, again, the ideal of the Bureau was to attain the utmost simplicity consistent with securing the data essential to determine, by audit and verification of the returns, whether the requirements of the law had been fulfilled. In this work the Bureau sought the advice and suggestions of accountants and representative taxpayers, and much valuable assistance was secured from these sources. Separate return forms were adopted for individuals and corporations, both as to income taxes and excess-profits taxes. For compliance with the various provisions of the income and excess-profits tax law, 31 kinds of forms were drafted.

The physical task of printing and distributing the immense editions of regulations and forms was performed under serious handicaps. Supplies of paper stock sufficient for these needs were secured by the officials of the Government Printing Office only after the most strenuous efforts. The conditions existing in the transportation systems of the country seriously impeded both the shipment of paper stock to Washington and the distribution throughout the country of the completed regulations and forms.

Some idea of the enlargement of this phase of the Bureau's work may be gained from the following statement, showing the various regulations and forms and the quantities printed and distributed during the last two fiscal years.

INCOME AND EXCESS-PROFITS TAX REGULATIONS AND FORMS PRINTED AND DISTRIBUTED, YEARS ENDED JUNE 30, 1917 AND 1918.

Kinds of forms.	1917	1918	Kinds of forms.	1917	1918
Income-tax returns:			Excess-profits returns:		
Insurance companies (Form 1030).....	30,000	40,000	Individuals (Form 1101).....		1,000,000
Mutual insurance companies (Form 1030A).....	20,000	25,000	Partnerships (Form 1102).....		400,000
Railroad companies (Form 1090).....	15,000	20,000	Corporations (Form 1103).....		950,000
Corporations (Form 1031).....	1,305,000	1,675,000	Undistributed net income (Form 1112).....		1,000,000
Fiduciaries (Form 1041).....	155,000		Returns of information:		
Partnerships (Form 1065).....		500,000	Ownership certificate—		
Munitions manufacturers (Form 1089).....	10,000	12,000	Tax paid at source (Form 1000).....	1,600,000	3,000,000
Individuals—			Tax not paid at source (Form 1001).....	1,400,000	4,000,000
Not more than \$3,000 income (Form 1040A).....		15,000,000	Foreign income (Form 1001A).....		900,000
More than \$3,000 income (Form 1040).....	2,000,000	3,250,000	Transmittal of information returns (Form 1096).....		2,300,000
Nonresident aliens (Form 1040a).....		80,000	Income paid nonresident aliens (Form 1098).....		400,000
Tax paid at source, bond interest and dividends—			Income paid, \$300 or more (Form 1099).....		25,000,000
Monthly return (Form 1012).....	550,000	300,000	Regulations:		
Annual return (Form 1013).....	100,000	75,000	Income tax (Form 33).....		175,000
Tax paid at source, salaries, wages, rent, etc., of nonresident aliens (Form 1042)....	125,000	130,000	Excess profits (Form 41).....		250,000
			Income tax primers.....		200,000
			Excess profits tax primers.....		100,000

¹ These regulations were printed as a public document and a large edition was distributed by Members of Congress.

The experience gained from the use of the various forms prescribed for the last year's returns and the constructive criticism that has been sought and received from various sources has immeasurably improved the equipment of the Bureau for the drafting and distribution of forms for the taxable year 1918, from the standpoint both of effective audit and verification of the returns and facility of execution by the taxpayers.

SECURING RETURNS.

Elsewhere, under the caption "Campaign of education," this report records the efforts of the Bureau to inform the general public of the nature of the war taxes and the administrative procedure prescribed for the making of returns and the payment of taxes due. This campaign, carried on through innumerable media of publicity, was supplemented by the employment of a corps of more than 3,000 field officers of the Internal-Revenue Service to assist taxpayers in executing and filing returns of income taxes. A considerable proportion of this force consisted of trained and experienced income-tax officers; the remainder were new appointees. All were assembled at the headquarters of the several collection districts and there given intensive instruction and training in the new law for several weeks prior to the commencement of the period prescribed for filing returns. The plan followed in utilizing this force was to subdivide each collection district into small geographical units and to assign one or more officers to each of these units. Itineraries were arranged for the officers and liberal

advance notice was published of the dates and places at which the officers would appear to assist taxpayers. In the larger cities fixed stations were established at which income-tax officers could be found day and night, prepared to assist taxpayers in executing and filing their returns.

The unavoidable delays experienced in the printing and distribution of the regulations and forms made it necessary for the Department to extend the period for filing income-tax returns from March 1 to April 1. This action proved of great value and assistance to taxpayers by giving them an additional month in which to familiarize themselves with the requirements of the law and assemble from their books and records of account the essential data required in the returns. On the other hand, the effect of this extension of the filing period was to shorten by one month the period during which the administrative procedure of assessment had to be accomplished. The law requires that the tax shall be assessed by June 1 and the taxes thus assessed are due and payable on June 15.

EXCESS-PROFITS TAX REVIEWERS.

An ideal procedure for receiving returns from taxpayers and assessing and collecting the taxes due would provide for the necessary administrative verification and audit of the returns between the date of filing and the date fixed by law for assessment and payment. This would relieve the taxpayer of the annoyance and inconvenience that result from an audit after he has paid the amount of tax shown to be due by the face of the return. It is impossible, however, to conduct the thorough verification and audit, which frequently extends to immediate examination of the taxpayer's books of account, within the relatively brief period available for filing returns and assessing the tax. During this period a great volume of clerical work must be carried on in securing the returns, proving the arithmetical calculations, and assessing and collecting the tax shown to be due by the face of the returns.

Sections 209 and 210 of the act of October 3, 1917, created a condition that made it necessary to audit certain returns between the date of filing and the date of assessment; otherwise an intelligent assessment could not be made. Section 209 prescribed that the excess-profits tax should be 8 per cent of the net income, less specified exemptions and deductions, in the case of a taxpayer whose trade or business had "no invested capital or not more than a nominal capital." Section 210 authorized the Secretary of the Treasury, in cases where the invested capital could not be satisfactorily determined, to set up constructive invested capital based upon the invested capital found to be employed in representative concerns engaged "in a like or similar trade or business." The returns filed under section 209 presented intricate questions of fact as to whether the taxpayer was engaged in a business having "no invested capital or not more than a nominal capital." Returns filed under section 210 presented even more difficult problems as to the amount of invested capital that could properly be set up as being equivalent to the invested capital of representative concerns engaged in "a like or similar trade or business." Consequently, it was necessary for the Bureau to assemble, as promptly as possible, returns

filed under these sections of the law and analyze them in the light of the facts disclosed by normal returns. Thousands of cases were examined in detail and subjected to comprehensive statistical studies to determine normal percentages of income to invested capital in different lines of business under varying conditions and circumstances in order that a mode of procedure might be defined for treatment of cases under sections 209 and 210.

Experience gained in interpreting the excess-profits provisions of the law suggested the wisdom of utilizing in the administration of the law as related to these more intricate cases a group of experts similar to those who had served in an advisory capacity during the interpretative period. A special administrative unit was thereupon created for the immediate audit of returns filed under sections 209 and 210, in order that the true amount of tax due might be determined, if practicable, before the date fixed by law for assessment and collection. This unit, known as the "excess-profits tax reviewers," comprised a number of the men who had served as excess-profits tax advisers, several of the best qualified public accountants that could be secured, and a group of the most proficient executive officers, auditors, and clerks from the regular staff of the Bureau, supplemented by field deputy collectors and revenue agents. Coordinated in this unit, therefore, were knowledge and experience in the analysis and interpretation of the law, in the theory and practice of public accounting, and in practical administration and audit both in the Bureau and in the field.

The work performed by this unit has been of most difficult character. It has included the audit of consolidated returns made by affiliated companies, and the consideration of applications for assessment under section 210, and of all returns concerning which there was doubt as to whether the taxpayers were doing business with invested capital or with a nominal capital only. Formal hearings have been held for a large number of taxpayers who desired the privilege of presenting in this manner their views as to the proper assessment of their taxes.

The excess-profits tax reviewers have constituted an administrative unit of special character. It is not purposed to continue this unit as part of the permanent organization of the Bureau. As far as practicable, the personnel will be absorbed into the fixed administrative units maintained for the audit and verification of returns. The knowledge and experience gained through the work of this special unit, however, will be of immeasurable advantage in the more extensive work to be done on the great mass of returns.

UNDISTRIBUTED CORPORATE INCOME.

In addition to the normal income and the excess-profits taxes prescribed by the War Revenue Act, section 1206 of the act prescribed a tax of 10 per cent upon such amount of the net income of corporations as remained undistributed six months after the end of the taxable year. This tax is not to apply to the portion of the undistributed net income that is actually invested or employed in the business or is retained for employment in the reasonable requirements of the business, or is invested in obligations of the United States

issued after September 1, 1917. However, in any case in which the amount of undistributed income alleged to have been retained for use in the business is found not to have been so employed, a tax of 15 per cent shall be applied. Regulations interpreting this phase of the law have been prepared and promulgated and the forms for making return have been made available for corporations affected. No tax was collected under this section for the fiscal year 1918.

WITHHOLDING AT THE SOURCE.

For the taxable year 1916 and prior years since 1913 the law required persons, firms, and corporations making payment of rents, salaries, wages, commissions, and other fixed and determinable annual or periodic gains, in excess of \$3,000, to withhold from such payments a normal tax on the amount in excess of the exemptions and deductions claimed by the payee. For the taxable year 1917 the amended law required withholding only of tax on incomes from sources within the United States paid to nonresident aliens, and on incomes of citizens, residents, and nonresident aliens from interest on tax-free covenant bonds. This important change in the law reduced greatly the volume of tax withheld at the source of the incomes. During the last fiscal year 112,553 withholding returns were filed. Of these, 105,787 were audited, and in connection with this work 2,698,128 certificates of ownership were checked against the returns.

HANDLING RETURNS.

Because of the tremendously increased volume of work connected with the assessment of the taxes and the shortened period for its performance, the operating procedure was necessarily revised. The regulations require collectors of internal revenue to prepare lists of the returns received, showing the name of each person making return and the amount of tax shown to be due. These lists must be sent to Washington for proving and formal assessment by the Commissioner of Internal Revenue. The lists are then returned to the collectors and form the basis of notices of assessment sent to the taxpayers. Numerous other records must be made for various administrative purposes embodying essential data relative to the return. For example, record of the name and address of the taxpayer and the amount of the tax due must be made as many as seven times—the assessment notice, formal demand for the payment of the tax, the envelopes, chronological and alphabetical lists for reference and accounting purposes in collectors' offices and in the Bureau, record cards for use in identifying certificates of information and bond interest payments, etc.

Prior to the last fiscal year practically all of this work was done by hand or typewriter. Radical changes were made this year, so that the increased volume of work might be handled speedily and effectually without a proportionate increase in the working force. Time and labor were saved principally by the installation of machinery for necessary duplication of records. By this mechanical means a stencil was prepared for each return immediately upon its receipt. The stencil was impressed with the name and address of the taxpayer, a serial number, the amount of the tax due, the nature of the tax, and a symbol indicating whether the tax had been paid in ad-

vance or was assessable. The stencils were proof read as soon as made, and thereafter were available as a ready card reference file and as a means of producing the lists and the other records, with the minimum possibility of error. The machinery for reproduction enabled the printing from stencils at the rate of 100 a minute. The entire operating procedure was revised and coordinated with the possibilities of the mechanical system.

The number of the various kinds of income and excess-profits tax returns received and proved, the amount of the taxes assessed thereon during the last fiscal year, and the amounts received from offers in compromise of civil and criminal liabilities arising under the income-tax law and from additional taxes assessed upon the basis of office and field audit of returns for previous taxable years are shown in the statement below.

SUMMARY OF TAXES ASSESSED, CLASSIFIED ACCORDING TO RETURNS FILED, AND INCLUDING OFFERS IN COMPROMISE ACCEPTED AND ADDITIONAL TAXES ASSESSED ON BASIS OF VERIFICATION AND AUDIT.

Kinds of returns.	Number.	Tax assessed.
Individual income tax:		
Incomes \$3,000 and less.....	2,319,929	\$22,395,262.40
Incomes more than \$3,000.....	665,623	592,613,241.12
Corporation income tax:	218,105	48,175,985.00
Insurance companies' income tax.....	2,117	3,072,081.66
Railroad companies' income tax.....	1,096	29,878,385.72
Individual excess-profits tax.....	31,432	88,731,090.21
Partnership excess-profits tax.....	37,546	93,125,653.79
Corporation excess-profits tax.....	117,742	2,045,713,085.48
Munitions manufacturers.....	2,248	9,418,839.47
Withheld at the source:		
Bond interest and dividends.....	6,433	14,194,066.58
Salaries, wages, rents, etc., nonresident aliens.....	1,141	473,034.00
Total.....	3,403,322	2,947,790,715.43
Amount received from offers in compromise.....		512,315.38
Additional taxes assessed on basis of verification and audit.....		16,503,017.89
Grand total.....		2,964,806,048.70

COLLECTIONS.

During the years the income-tax laws have been in effect collections from these sources have constituted an increasing proportion of the total internal-revenue receipts. In terms of percentages, these collections have risen from 15.91 per cent of the total internal-revenue collections in 1914 to 76.44 per cent in 1918. This growth is shown in the following table:

GROWTH IN COLLECTIONS OF INCOME AND EXCESS-PROFITS TAXES FROM 1914 TO 1918.

Fiscal years.	Total internal-revenue collections.	Income and excess-profits taxes.	
		Amount.	Per cent of total collections.
1914.....			
1915.....	\$380,008,893	\$60,710,197	15.91
1916.....	415,681,023	80,201,758	19.29
1917.....	512,723,287	124,937,252	24.37
1918.....	809,393,640	359,685,147	44.44
	3,694,619,638	2,838,999,894	76.44

Payments of income and excess-profits taxes were facilitated by the arrangement devised by the fiscal branch of the Department under which incorporated banks and trust companies were enabled to qualify as depositories for income and excess-profits taxes. Thus the location of the funds against which the tax drafts were drawn was not necessarily disturbed. This arrangement averted a tremendous strain upon the financial organization of the country, assisted greatly in maintaining the stability of local financial institutions, and made it practicable for large taxpayers to finance their payments.

The work of receiving the payments was reduced considerably by the generous response of hundreds of thousands of taxpayers to the appeal to them to pay their taxes in advance and thus not only get the benefit of the discount authorized by law but lighten the administrative burden of the Internal-Revenue Service. In thousands of cases the taxpayers who responded to this appeal declined to take advantage of the discount allowance.

INFORMATION AT THE SOURCE.

Instead of requiring normal tax to be withheld at the source of fixed and determinable annual or periodic gains, the act of October 3, 1917, required persons, firms, and corporations making payments of fixed or determinable annual or periodic gains in the amount of \$800 or more to any individual during the year to render returns of information as to such payments. Regulations, instructions, and return forms were prepared and issued in pursuance of this provision of the law, and approximately 7,500,000 items of the required information were received by the Bureau. In addition to returns of this sort of information, the Bureau received approximately 4,000,000 ownership certificates, revealing the payment of bond interest, dividends, and foreign items of income. These bits of information were in process of sorting at the close of the fiscal year 1918 with a view to associating them with the income-tax returns to which they relate, so as to facilitate verification and audit of the returns. Such items as can not be identified with returns filed will be made available for the field force engaged in the search for delinquent income-tax payers.

DELINQUENTS.

The maintenance of income taxes in the Nation's scheme for revenue production will depend largely upon the consciousness of every citizen who complies with the requirements of the law that all others in similar circumstances have been required to do likewise. Experience warrants the assertion that citizens generally are less interested in methods and rates of taxation than in the uniform and effectual administration of the law. He who escapes the law through evasion or ignorance increases the burden of those who in fairly accepting their obligations as citizens promptly and fully respond to the requirements of the law.

The Bureau feels that it is in special duty bound to citizens who have complied with the law to make vigorous and unremitting efforts to discover delinquencies on the part of those who, on account of ignorance, negligence, or fraud, have not complied with the law. The number of such delinquents has naturally been increased by the

relaxing of the exemptions, and the consequent multiplication of the number of persons subject to income tax. The problem of securing income-tax returns from those who failed to file them during the period prescribed by law has been given special attention and study. For the purpose of securing these returns a special corps of deputy collectors of internal revenue has been organized to canvass intensively for income-tax delinquents. Innumerable sources have been tapped for information that will disclose the liability of citizens to the income-tax law. The returns of information filed with the Bureau in accordance with the law have been made available to these deputy collectors for local use. Records of trades and transactions, such as real-estate transfers, purchases by creameries, stock sales, sales of grain from elevators, brokers' purchases of cotton, and of other activities by which income is disclosed, have been searched by investigators to lay the foundation for the personal approach to those who have not complied with the law and about whom the Internal-Revenue Service has accumulated information tending to indicate that they are liable for income taxes.

AUDIT AND VERIFICATION OF RETURNS.

The audit and verification of income and excess-profits returns includes work extending from proof of arithmetical additions and subtractions on the face of the returns to personal inspection, in many instances, of the books and records of the taxpayers. This work may be divided into two principal parts—(1) the office audit, which includes the checking by a staff of auditors in the Bureau of Internal Revenue at Washington of the return itself and an analysis, in conjunction with the return, of additional information secured by correspondence; and (2) the field audit, which consists, in selected cases, of the extension of the office audit to an inspection by an auditor in the field of the taxpayer's books and records of account.

At the beginning of the fiscal year to which this report relates practically all income-tax returns of corporations and individuals for the taxable years 1915 and 1916 were on hand in the Bureau for verification and audit. These comprised 773,688 returns of individuals and 711,490 returns of corporations. During the year strenuous effort has been made to audit these returns, but without complete success, though with the limited available force of trained auditors substantial progress was made in the work and a gratifying increase in productiveness attained over the preceding fiscal year, despite the serious handicaps imposed by the conditions resulting from the War Revenue Act of October 3, 1917. The office audit was completed on the 1915 returns of both individuals and corporations and considerable progress was made in the office audit of the 1916 returns for individuals. The office audit of individual returns yielded for the fiscal year additional taxes of \$634,282, compared with \$168,000 for the preceding fiscal year. This amount was secured from returns of individuals having incomes of less than \$20,000. Returns of individuals having incomes of \$20,000 or more, under the procedure in vogue up to the close of the year, were sent directly for a field audit. The office audit of corporation returns yielded \$2,543,887 additional taxes, compared with \$1,112,449 for the preceding fiscal year. In this work, therefore, there was an increased productiveness of 128.67 per cent.

Field investigations by internal-revenue agents were initiated in 57,058 returns of individuals and 147,442 returns of corporations. During the year revenue agents rendered reports covering 42,328 returns of individuals and 94,549 returns of corporations. At the close of the year there were in the hands of revenue agents for investigation 100,317 returns of individuals and 208,948 returns of corporations. These outstanding requests for investigation represent returns of individuals and corporations for 1916 and preceding taxable years. Final action was taken by the Bureau on 59,429 cases of individuals upon which revenue agents rendered reports, resulting in the assessment of \$15,152,631 in additional taxes. For corporations the Bureau took final action upon 14,435 cases upon which revenue agents had rendered reports, resulting in the assessment of \$10,561,735 in additional taxes. In all, the additional taxes assessed upon the basis of internal-revenue agents' reports of field audit amounted to \$25,714,366, compared with total additional assessments on the basis of revenue agents' reports during the preceding fiscal year of \$13,853,049, of which \$7,541,596 was for individuals and \$6,311,453 for corporations.

The employment of the entire force of trained auditors uninterrupted upon the verification and audit work was not practicable. The more urgent work of disposing of the large accumulation of claims for refund and abatement consumed the whole time of a considerable proportion of the force of auditors. The claims work involves analysis and review of audit work previously conducted, so that specially trained and skilled auditors must be employed upon it. During the rush period, from January 1 to June 1, when the great volume of income and excess-profits tax returns were received, and during the compilation of the data called for by Senate resolution No. 253 (referred to on page 38), it was necessary practically to suspend the verification and audit work. The work was impeded further by the necessity of assigning a number of trained auditors to the work of handling in the excess-profits tax review section the applications filed for assessment under the provisions of sections 209 and 210 of the War Revenue Act.

NEW AUDITING PROGRAM.

The problem confronting the Bureau at the close of the period to which this report relates is the plan and method by which an accumulation of approximately 4,000,000 returns of individuals and corporations for the taxable years 1916, 1917, and preceding years can be audited and additional tax discovered, assessed, and collected in the briefest possible time. The solution of this problem will bring into the Treasury literally hundreds of millions of dollars and relieve taxpayers of the annoyance due to delay in the final determination of the amount of tax liability. Erroneous interpretation, carelessness, and ignorance on the part of taxpayers are causes for the innumerable mistakes in the returns and result in the initial assessment and collection of considerably greater or less amounts than are actually due to the Government. Frequently these mistakes result in overpayment to the Government, but the contrary is true in a far greater percentage of cases thus far verified and audited. Experience has established the fact that the taxpayers, as a rule, are prepared promptly to

amend their returns and pay the tax found to be due upon verification and audit, but they rightfully complain of delay in completing the verification and audit. The increased rates of tax and the complex methods of computation are strong reasons for prosecuting this work speedily to termination.

The returns filed under the War Revenue Act have multiplied by ten the physical work involved in the verification and audit of the returns. The more difficult task, however, is that of dealing with the intricate questions that arise in administering the new law. In addition to knowledge of income and excess-profits tax administrative procedure, those who deal with this subject matter must possess a high order of accounting knowledge and ability. Essential war activities of the Government and of private enterprises have already so drawn upon the field of available qualified accountants as to make it futile for this Bureau to rely for its supply upon existing sources of trained and experienced accountants. The plan of organizing and prosecuting the verification and audit of tax returns therefore embodies a scheme for the speedy and effective recruitment and training of a large corps of income and excess-profits tax experts. The present force of officers and employees who are thoroughly experienced in the income-tax procedure under the laws in operation prior to the act of October 3, 1917, must be given further special and intensive training in order that they may be qualified for the verification and audit of returns involving the application of the excess-profits tax law.

The experience of the Bureau has demonstrated that the verification and audit of the returns can be most economically and efficiently accomplished by dealing with the returns according to industrial classification. The plan that has been carefully tested and adopted for complete installation contemplates that all of the returns shall be first assembled according as they belong to certain classes of industries and businesses. Auditors can then be selected and developed as specialists in particular classes of enterprises. The work can be carried on more rapidly and efficiently but with necessary consistency and standardization of rulings that will be of inestimable aid in the equitable administration of the law.

For the purpose of the audit all returns will be assembled according to the following main classes:

1. *Production of raw materials.*—This classification will include the returns from enterprises in which the major activity has to do with the production of raw materials, such as ores, oil, lumber, and the like—the enterprises that perform the primary step in bringing the natural resource to the form of a marketable commodity.

2. *Manufacturing.*—This classification will include the returns from enterprises in which the major activity has to do with the convertive processes known as manufacturing. The general classification of manufacturing will be divided into various subclasses, among which may be mentioned food and food products; rubber products; wood products; stone, clay, and glass products; paper and paper products; publishing and printing; iron and steel products; and metal products other than iron and steel.

3. *Distribution.*—This classification will include the returns from enterprises in which the major activity is trading. The principal division will be between wholesale trading and retail trading.

4. *Transportation and public utilities.*—This classification will include the returns from all common carriers and companies operating public utilities, and will be subject to such subdivision as may be found necessary.

5. *Finance and banking.*—This classification will include the returns from banking institutions of all kinds, from insurance companies, from stock brokers, and from other financial activities.

6. *Professional and personal services.*—This classification will include the returns from all persons engaged in the professions and in rendering personal services, and from concerns conducting amusement activities.

7. *Individuals.*—This classification will include the returns from individuals other than those that might be included in one of the foregoing classifications.

It will be noted that the first three classifications are to include the returns from enterprises that are engaged in production and distribution. The fourth classification, "Transportation and public utilities," and the fifth classification, "Finance and banking," broadly speaking, serve the business enterprises the returns from which are grouped under the first three classifications. The sixth classification includes professional and other services that do not fall within the major classifications before given. The seventh classification is made for the purpose of grouping the individual returns that are not otherwise classifiable.

Aside from facilitating the work of auditing, many incidental benefits will be derived from the classification of the returns by industries. Valuable information will be collected which will be of use in shaping legislation. Uniformity of ideas in respect to the accounts and procedures of particular classes of undertakings will be promoted, and a basis will be laid within the Bureau for the training and guidance of its staff of auditors.

Radical reorganization of the working force and the methods employed in the verification and audit of returns is being accomplished at the time this report is being written. The fundamental basis of the operating procedure will be the classification of returns that has been adopted. The main divisions of returns will constitute the subject matter of principal operating units. These principal units will be coordinated by a chief accountant. Within each of the principal units the methods and processes employed in the office audit will be standardized and the working force, as far as practicable, will be developed along special lines. Under this plan the great majority of returns will be speedily verified and audited and either closed by correspondence or sent out for field audit. Cases arising in the principal units that are not susceptible of effectual treatment according to the fixed methods and procedure will be referred to a special unit devoted exclusively to the verification and audit of returns in which novel and intricate questions are involved. Consideration of these cases by the special unit will establish the method and procedure according to which similar cases may thereafter be handled regularly in the principal units.

The general plan contemplates direct control and management, by the Deputy Commissioner in charge of income taxes, of the entire auditing force of both the Bureau at Washington and the field service, so that desirable interchanges of personnel between the

Bureau and the field forces may be effected. The field audit will be made a direct extension of the office audit. The eventual objective is to use the office audit organization as the point of entrance into the service of newly appointed auditors, so that they may be thoroughly trained and instructed under close personal supervision and subsequently graduated to the field audit organization.

It seems clear at this time that the training and experience of auditors in the practical work must be supplemented by courses of lectures and study designed to equip them with the fundamental educational qualifications and understanding of administrative theory and practice essential to the efficient performance of their duties. No other plan appears to insure an ample source of qualified and competent auditors.

It is confidently believed that the plan and program in process of development will result in bringing the audit work respecting the returns in hand to a correct condition within a year.

NET ESTATES OF DECEDENTS.

The estate-tax law became effective on September 9, 1916, and therefore was in operation only 9 months and 22 days of the fiscal year 1917. The tax is levied on the transfer of net estates of decedents and the rates are graduated according as the value of the estate exceeds certain stipulated amounts. The due date of the tax is one year after the date of the decedent's death. Consequently, all receipts during the fiscal year ended June 30, 1917, were necessarily paid in advance of the due date. Collections from the estate taxes for the fiscal year ended June 30, 1918, exceeded by approximately \$40,000,000 the amount collected during the preceding fiscal year.

The law was rendered somewhat more complex by the amendment of October 3, 1917, which, in addition to increasing the graduated rates of tax upon the net estates of decedents dying subsequent to its passage, exempted from the increased graduated rates the net estates of decedents dying while serving in the military or naval forces of the United States during the present war, or whose deaths occur within one year after the war's termination from causes arising therefrom.

Estates are required to make returns on prescribed forms within one year from date of death of the decedent. These returns are verified by field officers. During the past fiscal year 9,837 such returns were filed and 1,054 returns were verified by examiners. The amount of tax collected on the basis of returns filed was \$46,360,759.79 and as a result of field investigations \$1,092,119.99, or total taxes of \$47,452,879.78.

The act of April 4, 1918, authorized the acceptance of bonds of the United States (Liberty bonds) bearing interest at a higher rate than 4 per cent annually in payment of any estate or inheritance tax imposed by the United States, if the bonds have been owned continuously by the decedent for at least six months prior to the date of death. The bonds are receivable at par and accrued interest. This legislation was designed not only to stimulate the purchase and holding of Liberty bonds but to facilitate the payment of estate taxes on account of transfers of large estates. It provides a way by which large estates may overcome the difficulty of converting hold-

ings readily into cash or of securing loans in large amount for the payment of estate taxes.

The estate tax being comparatively new and yet unfamiliar to administrators of estates, it has been deemed necessary and expedient to verify through field agents the returns submitted. The investigations disclosed many inaccuracies in returns as well as numerous delinquent taxable estates. Although the field force was not organized until near the close of the fiscal year and the number of men was so limited that hardly more than one-tenth of the returns filed could be verified, the investigations resulted in the collection of more than \$1,000,000 additional tax during the year.

The duties of estate-tax investigating officers require legal knowledge and experience in accounting. During the year more than 100 officers were appointed from civil-service registers and were given intensive training in the Bureau before assignment to field work.

DISTILLED SPIRITS AND ALCOHOLIC BEVERAGES.

As a result of the act of October 10, 1917, which prohibited the manufacture of distilled spirits for beverage purposes after 30 days from the date of the act, there was a striking curtailment in the production and removal from bond of distilled spirits during the past fiscal year. Distilled spirits produced from materials other than fruits amounted to less than 63 per cent of the production for 1917. Spirits removed from bonded warehouses on payment of tax amounted to only approximately 55½ per cent of the quantity withdrawn during the preceding year.

The following table contains the summary of production and withdrawals of distilled spirits during the last decade:

DISTILLED SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN BOND, YEARS ENDED JUNE 30, 1909-1918.

Fiscal years.	Produced.	Withdrawn tax paid.	Remaining in warehouse.
	Gallons.	Gallons.	Gallons.
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	263,783,831.8
1913.....	185,353,383.1	140,289,424.8	276,781,540.0
1914.....	174,611,645.0	136,269,752.6	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
1918.....	173,476,473.7	87,787,823.5	158,959,204.5

DENATURED ALCOHOL.

During the fiscal year 1918 there were withdrawn from bond, free of tax, for denaturation, 90,644,722.8 proof gallons of alcohol and rum as against 93,762,422.7 proof gallons withdrawn for this purpose during the previous year. 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 years.	Denaturing warehouses.	Completely denatured.	Specially denatured.	Total.	
				Wine gallons.	Proof gallons.
		Wine gallons.	Wine gallons.		
1907.....	8	1,397,861.16	352,415.19	1,750,276.35	3,084,950.8
1908.....	12	1,812,122.38	1,509,329.35	3,321,451.73	5,640,331.2
1909.....	12	2,370,830.70	2,185,579.15	4,556,418.85	7,967,736.4
1910.....	12	3,076,924.55	3,002,102.55	6,079,027.10	10,605,870.7
1911.....	14	3,374,019.92	3,507,109.94	6,881,129.86	11,682,887.9
1912.....	14	4,161,268.56	3,933,246.44	8,094,515.00	13,955,903.8
1913.....	21	5,223,240.78	4,608,417.76	9,831,658.54	16,953,852.8
1914.....	26	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	38,807,153.86	46,679,106.68	84,832,263.1
1917.....	44	10,508,919.34	45,170,678.29	55,679,597.63	93,762,422.7
1918.....	49	10,328,454.61	39,834,561.48	50,163,016.09	90,644,722.8

The falling off in the quantity of denatured alcohol used during 1918 is accounted for by the fact that in the early part of the year several of the larger munition plants discontinued the manufacture of explosives for the allies, in which denatured alcohol had been used largely, and engaged in the manufacture of explosives for the United States Government, using principally tax free undenatured alcohol, withdrawn under section 3464, Revised Statutes. The Army specifications were subsequently changed and denatured alcohol is now used exclusively at these plants.

The quantity of denatured alcohol used during the year in the manufacture of explosives and for other war purposes was approximately 52,487,117 proof gallons.

Eight industrial or farm distilleries were established during the year under the act of October 3, 1913. This act, by authorizing greater freedom in registration and conduct of industrial distilleries, sought to encourage the production of alcohol from the waste products of the farms. By the act of October 3, 1917, fermented malt liquors were authorized to be used as distilling material at industrial distilleries contiguous to brewery premises in the production of alcohol for denaturation.

DISTILLERIES.

At the close of the fiscal year there were engaged in the production of distilled spirits 72 grain distilleries, 27 molasses distilleries, and 137 fruit distilleries, a total of 236 compared with 507 in 1917. This is a decrease of more than 50 per cent in 12 months. Supervision over all establishments engaged in the manufacture, rectification, and sale of distilled spirits is maintained through the field officers of the revenue service. For the sale or use of distilled spirits for other than beverage purposes 36,502 permits were issued.

FERMENTED LIQUORS.

The number of operating breweries continued to decrease during the fiscal year 1918, the number of going concerns at the close of the year being 1,092, or 125 less than in 1917. The output of breweries during the past year aggregated 50,287,121 barrels, a decrease of 10,530,258 barrels from the production in 1917.

WINES AND CORDIALS.

Revenues from taxes on wines and cordials in 1918 amounted to \$9,124,368.56, compared with \$5,164,075.03 in 1917. The total production amounted to 51,029,821.97 gallons for the fiscal year, of which 33,516,712.85 gallons had not over 14 per cent alcoholic content, and 17,513,109.12 gallons had over 14 per cent but not over 24 per cent alcoholic content. Stocks on hand July 1, 1918, compared with 1917, show very slight change.

STATISTICS.

Tables 37-83, on pages 132-179 of this report, present statistics relating to the production and withdrawals of distilled spirits and alcoholic beverages.

TOBACCO AND TOBACCO MANUFACTURES.

The receipts during the fiscal year ended June 30, 1918, from internal-revenue taxes on domestic and imported tobacco manufactures amounted to \$155,650,173.14. The receipts from special taxes levied under the act of September 8, 1916, amounted to \$538,486.76, making the total collections \$156,188,659.90, as compared with \$102,576,998.14 for the corresponding collections in the previous fiscal year, an increase of \$53,611,661.76. Collections from cigarette papers and tubes amounted to \$431,382.24; additional taxes on stocks of dealers October 4, 1917, were \$5,562,233.70; and additional taxes on account of stamps in the hands of manufacturers of cigars and cigarettes, and of tobacco and snuff, on October 4 and November 2, 1917, were \$473,137.18 and \$246,108.72, respectively.

Additional taxes on stocks held by dealers on October 4, 1917, were imposed under the provisions of section 403 of the act of October 3, 1917, and are commonly referred to as "floor taxes." (See p. 5.) Additional taxes from manufacturers on account of stamps on hand in their factories on October 4 and November 2, 1917, were imposed under section 1006 of the act of October 3, 1917, which provides:

That where the rate of tax imposed by this Act, payable by stamps, is an increase over previously existing rates, stamps on hand in the collectors' offices and in the Bureau of Internal Revenue may continue to be used until the supply on hand is exhausted, but shall be sold and accounted for at the rates provided by this Act, and assessment shall be made against manufacturers and other taxpayers having such stamps on hand on the day this Act takes effect for the difference between the amount paid for such stamps and the tax due at the rates provided by this Act.

The increase in collections on manufactured tobacco, snuff, cigars, and cigarettes is due to increased rates under the act of October 3, 1917.

The tax collected on cigarettes weighing not more than 3 pounds per thousand amounted to \$66,370,961.45, an increase of \$28,243,792.52, or 74.1 per cent, over the collections from the same source for the preceding fiscal year.

The following table shows the number of cigar, cigarette, tobacco, and snuff factories in operation and the number of retail dealers in leaf tobacco in business at the close of each calendar year since 1913:

TOBACCO, CIGAR, CIGARETTE, AND SNUFF FACTORIES IN OPERATION DECEMBER 31, 1913-1918.

Years.	Cigar.	Cigarette.	Tobacco.	Snuff.	Retail dealers in leaf tobacco.
1913.....	20,355	469	2,727	76	833
1914.....	19,841	447	2,766	68	591
1915.....	16,754	381	2,394	68	397
1916.....	15,732	367	2,214	71	431
1917.....	14,376	311	2,085	67	331
1918.....	13,217	311	1,915	61	277

There were imported during the fiscal year 29,458,728 packages of cigarette paper subject to the taxes provided in the act of October 3, 1917. There were manufactured in the United States 234,903,766 packages of cigarette paper and 153,283 packages of cigarette tubes. The tax collected on the imported articles amounted to \$339,701.55 and on the domestic \$91,680.69.

Large quantities of tobacco, cigars, and cigarettes were exported free of tax during the last fiscal year for the use of the Army abroad. Although the compilation of the statistics of exportations of this character is not yet complete for 1918, it may be stated that such shipments have kept pace with the constant increase in the number of men in foreign service. During May, 1918, which was a representative month, 2,272,000 pounds of tobacco, 9,600,000 cigars, and 377,000,000 cigarettes were exported tax free for use of the Army.

The producers of and dealers in perique tobacco who are registered as manufacturers of tobacco are all located in the State of Louisiana. Their operations in perique tobacco during the calendar year 1917 were as follows:

	Pounds.		Pounds.
On hand Jan. 1, 1917.....	370,803	Tax paid.....	2,856
Grown.....	230,900	Exported and in bond.....	63,303
Purchased.....	250,133	Sold.....	380,049
		On hand Jan. 1, 1918.....	405,628
Total.....	\$51,836	Total.....	\$51,836

Tables 11-21, on pages 106-122 of this report, present statistics of tobacco operations. Certain of these tables are compiled for the calendar year for the reason that manufacturers' accounts are, necessarily, comprehended by the annual inventory required by law to be taken on the first day of January of each year.

OLEOMARGARINE.

The tax of 10 cents a pound on the manufacture of colored oleomargarine and one-fourth cent a pound on uncolored oleomargarine yielded during the fiscal year a greater amount than was derived from these sources during any previous year since the enactment of the present law. The aggregate collections were \$2,336,907, compared with \$1,995,720.02 for the preceding fiscal year, an increase of \$341,186.98. The aggregate collections comprise \$562,725 from the tax of 10 cents a pound on colored oleomargarine, \$829,606.40 from the tax of one-fourth cent a pound on uncolored oleomargarine, and \$944,575.60 from the occupational tax upon manufacturers and wholesale and retail dealers.

Summary statistics relating to the production and withdrawals of oleomargarine during the year are presented in the following table, and more detailed statistics relating to oleomargarine will be found in Tables 22-28, on pages 122-125 of this report.

SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE, YEARS ENDED JUNE 30, 1917 AND 1918.

Items.	1917	1918	Increase.
A. Oleomargarine, artificially colored:	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Total production ¹	8,012,031	6,594,790	² 1,417,241
Withdrawn tax paid.....	4,476,351	4,353,127	² 123,224
Withdrawn tax free for export.....	2,752,431	1,480,370	² 1,272,061
Withdrawn tax free for use of the United States.....	723,248	757,419	34,171
B. Oleomargarine, free from artificial coloring:			
Total production ¹	225,158,080	319,934,049	94,775,969
Withdrawn tax paid.....	224,047,821	318,176,619	94,128,798
Withdrawn tax free for export.....	141,835	1,005,409	863,574
Withdrawn tax free for use of the United States.....	2,400	124,000	121,600

¹ The number of pounds reported as withdrawn under the several headings do not balance with the figures shown for "total production" for the reason that part of the withdrawals came from stock on hand at the beginning of the year.

² Decrease.

Field officers engaged in the enforcement of the oleomargarine laws discovered 5,400 violations of the laws, the majority of which were on account of failure to pay the taxes due. Prosecution was initiated in all cases in which this action was warranted.

ADULTERATED BUTTER.

The tax of 10 cents a pound on adulterated butter and the occupational taxes imposed upon manufacturers and wholesale and retail dealers in adulterated butter yielded for the year \$11,674.80. Statistics relating to this source of internal revenue are presented in Tables 1 and 2, on pages 62 and 86, respectively, of this report.

RENOVATED BUTTER.

The tax of one-fourth cent a pound on process or renovated butter and the occupational tax of \$50 on manufacturers of this product yielded for the year \$48,040.23. There was a decrease of 8,237,049 pounds in the production and 8,334,852 pounds in the tax-paid withdrawals of the last year compared with the production and withdrawals of the preceding fiscal year. Statistics relating to the operations in renovated butter are presented in Tables 1, 2, and 29-32, inclusive, on pages 64, 88, and 125-126, respectively, of this report.

MIXED FLOUR.

The mixed-flour law yielded for the last year \$6,414.02. The tax is 4 cents on each barrel and an occupational tax of \$12 on makers, packers, and repackers of mixed flour. There was an increase of 3,952,707 pounds in the production and 3,970,075 pounds in the tax-

paid withdrawals of the last year compared with the preceding fiscal year. Statistics relating to mixed flour are presented in Tables 1, 2, 33, and 34, on pages 64, 88, and 127 of this report.

WAR STAMP TAXES.

War stamp taxes were provided for by sections 802-805, inclusive, of the act of October 3, 1917. These taxes applied to certain specified legal or business documents, playing cards, parcel-post packages, transfers of shares of stock, and sales of produce for future delivery. These provisions of the law, in main part, were not dissimilar to provisions that had been contained in prior revenue laws, so that the Bureau was not entirely without precedent and experience for guidance in this phase of administration. Needful interpretations of the law were rendered promptly and administrative regulations issued from time to time relating to the numerous taxable instruments and transactions.

Special attention was given to the work of prescribing administrative procedure to govern the collection of the tax on stock transfers and sales of produce for future delivery. Information and suggestions were solicited from taxpayers and members of the principal stock and produce exchanges of the country, both through correspondence and personal conference. The knowledge obtained in this way as to actual conditions and the operating procedure of the exchanges enabled the Bureau to prepare and promulgate administrative regulations that have proved workable and effective. These regulations require all brokers operating on stock or produce exchanges to register with the collectors of internal revenue and to record their transactions in detail on prescribed forms. Monthly returns of the transactions are required to be filed not only by brokers but by clearing houses and committees clearing the taxable transactions. The checking of these returns enables the Bureau to determine whether the tax has been paid by stamp on the taxable transactions.

The revenue derived from war stamp taxes for the fiscal year is shown in Tables 1 and 2, on pages 50 and 74 of this report.

PUBLIC UTILITIES, INSURANCE, AND SALES BY MANUFACTURERS, PRODUCERS, AND IMPORTERS.

Immediately upon the enactment of the War Revenue Act, the Bureau commenced the organization of the administrative machinery for the assessment and collection of the taxes upon sales by the manufacturer, producer, or importer of the nonalcoholic beverages covered by the law, transportation, telephone, telegraph, and radio messages, insurance, admissions and dues, upon the use of pleasure boats, and upon the various commodities and goods covered by section 600 of the law, such as automobiles, moving-picture films, jewelry, sporting goods, toilet articles, chewing gum, and cameras. The law requires the filing by the taxpayers of monthly returns of the sales of articles, goods, and services subject to the tax.

The preparation of the necessary regulations, forms, and instructions relative to these taxes required knowledge of the technique of

th businesses and enterprises affected by the law. I became necessary to make close distinctions in the determination of the articles taxable and as to persons liable for the tax. All available sources were resorted to for information that would assist in the proper and correct interpretation of the law. The regulations issued for the guidance of taxpayers and internal-revenue officers prescribed a workable procedure for application in the case of each kind of business affected.

The return forms for these taxes are sent out directly each month from the Bureau at Washington to the persons, firms, and corporations known to be engaged in the businesses affected by the law. In addition to these notices, collectors in various districts are supplied with blank forms so that they may be furnished locally to persons not previously found liable to tax. The names of these persons are subsequently placed on the Bureau's mailing list.

For the fiscal year the total amount of taxes collected from these sources amounted to \$145,037,152.55. Details are shown in Tables 1 and 2, on pages 66 to 71 and 90 to 95, respectively, of this report.

NARCOTICS.

The act of December 17, 1914, known as the Harrison Narcotic Law, imposes upon the Bureau of Internal Revenue a police function of exceptional importance in its relation to public welfare and the conservation of man power.

Evidence of the increasing prevalence of narcotic addiction in the United States together with difficulties encountered by the Bureau in administering the law led the Secretary of the Treasury in April, 1918, to appoint a representative committee of five members to cooperate with the Bureau in making a thorough study of narcotic drug problems, with a view to recommending needful changes in the administrative provisions of the law and such other remedial measures as might be found necessary for the more effective control of the traffic.

The committee has assembled valuable data regarding the extent of drug addiction in the United States and its relation to public health and national efficiency. Careful consideration is being given to proposed changes in methods of administration and to suggestions for direct treatment by the Government of certain classes of addicts or supervision of their treatment through designated medical agencies. The findings and recommendations of the committee will be embodied in a special report at an early date.

It seems evident that comprehensive and effective administration of the narcotic laws must be based upon an international perspective, supported by international agreements and cooperative interpretation policies under which the world drug trade may be adequately policed.

During the fiscal year 1918, 16,995 violations of the Harrison Narcotic Law were reported, including technical violations and violations of the administrative regulations. Of these cases 16,107 involved persons authorized to register under the terms of the law. The remaining 888 cases were against persons not mentioned in the act, principally illicit dealers, peddlers, etc.

Of the registered classes, 86 convictions were had, 42 cases resulted in acquittals, compromises were collected in 274 cases, and 14,701

cases were dropped upon satisfactory evidence of the technical or unintentional character of the violation. Of the unregistered classes, 306 persons were convicted, 41 were acquitted, 23 cases were compromised, and 110 were dropped, because of the impossibility of obtaining sufficient evidence to convict.

Fines were imposed by the courts amounting to \$30,700.31, and there was collected from compromises \$35,064.15. Special taxes and penalties amounting to \$20,761.98 were assessed against delinquents, of which amount \$20,235.46 had been collected at the close of the fiscal year.

On June 30, 1918, there were 153 registered and 279 unregistered persons under indictment, in addition to 851 cases pending against registered persons and 129 cases against unregistered persons.

During the fiscal year ended June 30, 1918, there were reported 248 violations of the act of January 17, 1914, regulating the manufacture of opium. Persons convicted numbered 78, acquitted 18, under indictment or held for the grand jury 82, compromised or discharged by United States commissioner 73, cases pending (exclusive of those under indictment or held for the grand jury) 70.

Fines imposed upon conviction amounted to \$34,660.75; amount of fines collected, \$3,923.85; and the amount collected from compromises, \$6,220.

Tables 1, 2, 35, and 36 to this report (see pp. 70, 94, 128, and 130, respectively), present statistics relating to the narcotic law and opium.

CONSERVATION OF MAN POWER AND WAR MATERIALS.

With the remarkable expansion in revenues has come a closer identification of the Bureau with fundamental questions involving the conservation of food and fuel and the preservation of man power. War demands have intensified this phase of the Bureau's work, which during the last fiscal year has involved the administration of the laws prohibiting or limiting the consumption of food products by distilleries and breweries, and especially vigorous efforts to suppress the illicit manufacture and sale of intoxicants and narcotic drugs. Thus the Bureau is being required to undertake police functions along with its increasing tax-gathering responsibilities.

Although the general activities of the Bureau extend to every State in the Union, in the performance of these functions special and positive efforts were necessary in certain sections. Illicit distilleries, of which 2,238 were seized during the year, were found principally in the Southeastern sections, long notorious for "moonshining." Of these seizures 746, or exactly one-third, occurred within the single State of North Carolina. Ninety-five per cent of the illicit distilleries were seized within the six States of Alabama, Florida, North Carolina, South Carolina, Tennessee, and Virginia.

Besides illicit distilleries seized, 1,849 illicit stills were seized and destroyed, of which half were discovered in Georgia and North Carolina. During the past year "moonshiners" have been unusually active in the Piedmont section and in other localities adjacent to Army camps and cantonments. A special force of revenue officers has been employed in order to protect the camps from this demoralizing traffic. Squads of specially trained and experienced raiding officers were sent to sections where unsatisfactory conditions were

reported, and they have been largely successful in keeping the traffic in abeyance.

Efforts to arouse and strengthen public sentiment against this form of lawbreaking and to secure the more active cooperation of State and county officers have met with gratifying results. One of the most serious impediments encountered is the tolerant attitude of certain district judges toward this class of offenders. Their apparent unwillingness to impose adequate penalties, even in flagrant cases where the evidence submitted is indisputable, tends to nullify the Bureau's efforts to enforce the law. Fortunately, the number of jurisdictions where such conditions exist is decreasing as public sentiment grows stronger.

CAPITAL STOCK OF CORPORATIONS.

The capital-stock tax law (section 407, Title IV, of the act of September 8, 1916) imposes an annual excise tax on certain classes of domestic corporations, joint stock companies, associations, and insurance companies. The measure of the tax is the average fair value of the capital stock, and the rate is 50 cents for each full \$1,000 of such fair value in excess of \$99,000. In the case of certain classes of foreign corporations engaged in business in the United States, the basis of the tax is the average capital invested in the transaction of business in the United States. The rate of tax is the same as for domestic corporations, and the amount of deduction is that proportion of \$99,000 which the capital invested in the United States bears to the total capital invested in the United States and elsewhere. For the past year, approximately 65,000 corporations were found taxable, the aggregate collections amounting to \$24,996,204.54.

The form of return provided for domestic corporations, upon which to disclose tax liability, prescribes three ways in which the value of the capital stock may be established. These briefly analyzed are as follows:

A. Condensed balance sheet, or financial statement, allowing for the adjustment of any overstated or understated items as carried in the taxpayer's books of account.

B. Statement of the market quotations of the capital stock, if listed on a recognized exchange; or prices at which sales of stock were made, if not listed on a recognized exchange.

C. Statement of net income for five years, as reported for assessment of corporation income tax, with provision for making adjustments so that the corrected statement of earned income reflects the actual earning capacity of the tax-paying corporation.

Taxpayers are invited to furnish any supplemental information that will be helpful in reaching a comprehensive understanding of the fair value of their capital stock.

The blank form furnished foreign corporations for reporting the amount they have invested in the transaction of business in the United States provides that they report the same amount as that reported as invested capital in the United States for the assessment of excess-profits tax. In the event any foreign corporation has not made an excess-profits tax return, provision is made for such company to report its investment in the United States in accordance with the

excess-profits tax act of October 3, 1917, and the regulations issued in the administration thereof.

The administration of this tax would be greatly facilitated if the law were amended so as to provide that the amount of the invested capital recognized in determining the excess-profits tax shall be accepted as the fair value of the capital stock for the purposes of the capital-stock tax in all cases.

THE LEGAL FORCE AND ITS WORK.

The act of October 3, 1917, not only materially broadened the scope of existing tax laws but added several entirely new features. Of these, the most important and the most intricate was the excess-profits tax. It was at once apparent that the interpretation and application of this provision of the act would place greatly enlarged responsibilities upon the Bureau's legal staff, and steps were promptly taken to reorganize this branch of the service.

The Secretary of the Treasury called to the Department several lawyers of national reputation to serve as legal advisers on taxation problems and to assist the Commissioner in organizing an adequate legal force. The legal work of the Bureau, which had theretofore been carried on by the law division, the income-tax attorney, and the Solicitor of Internal Revenue, was placed wholly under the control and direction of the Solicitor. The personnel employed on legal work was increased in order to handle the many new problems and questions. These problems touched practically every phase of business, and in most instances a satisfactory solution demanded thorough practical knowledge of manufacturing, merchandising, and accounting methods, in addition to legal training and experience in matters of taxation. The inadvisability of applying the sales tax or of administering the income and excess-profits taxes solely from the viewpoint of legal interpretation was recognized. Accordingly, the services of attorneys thoroughly experienced in different lines of business practice were secured.

This expansion of the legal force along lines of industrial specialization, together with the broad business knowledge brought to the Bureau by the excess-profits tax advisers, made it possible for taxpayers to discuss their problems with men who were conversant with the methods and processes peculiar to the industry involved. Taxpayers were thus protected against the dangers of a purely theoretical interpretation of the law and were assured of the ability and purpose of the Bureau to administer the act in the light of actual business conditions.

The legal unit passes upon all original questions of interpretation, regulations, Treasury decisions, mimeographs, forms, claims involving more than \$500, and offers in compromise. It conducts the correspondence with district attorneys and the Department of Justice relative to internal-revenue cases, civil and criminal, in the courts. An important feature of its work is the preparation of law opinions for the guidance of administrative officers in the application of the laws. During the past year 904 such opinions were drafted by the Solicitor. A standard form of opinion was adopted and the headnotes of these opinions, each containing a brief statement of an interpretation, serve as an index to the Bureau rulings. Rules and information for the guidance of attorneys in the legal unit were com-

piled and issued as a "Manual of Procedure," and a complete file of the legal opinions and memoranda, as well as the file of original Treasury decisions, is kept in the office of the Solicitor.

The law library and other reference facilities of the Bureau were necessarily expanded during the year for the use of the Solicitor and his staff.

Besides the legal work performed in the Bureau at Washington, special assistance has been rendered to district attorneys by members of the legal force in the preparation of evidence and arguments in the cases pending before the district courts. The officer principally employed in this class of work is especially equipped by experience in the enforcement of internal-revenue laws. It is felt that the aid thus rendered has contributed materially to the expeditious prosecution and adjudication of internal-revenue cases. The field legal force has also been employed to advantage in giving advice and counsel to collectors of internal revenue and revenue agents in charge.

COURT DECISIONS.

The courts, in cases tried during the last year, have decided many important and fundamental questions relating to internal-revenue laws. The decisions in these cases have been digested and are presented on pages 185-188 of this report.

OFFERS IN COMPROMISE.

The statutes confer upon the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury, authority to accept on behalf of the Government sums of money in compromise of civil or criminal liabilities on account of violations of internal-revenue laws.

During the last fiscal year 30,032 offers in compromise were received by the Bureau and 28,850 such offers were accepted. The aggregate amount of money covered into the Treasury through these acceptances was \$790,047.86. Of this amount \$276,479.55 represented the offers in compromise on account of individual and corporation income-tax violations and \$513,568.31 represented the offers in compromise of liabilities under other internal-revenue laws. At the close of the fiscal year 6,637 offers in compromise were pending before the Bureau.

SUITS AND PROSECUTIONS.

At the beginning of the last fiscal year 472 civil and 3,725 criminal cases were pending in the United States district courts under the internal-revenue laws. During the year 240 additional civil and 3,900 criminal suits were instituted. Decisions were rendered in 152 civil and 3,876 criminal cases. At the close of the fiscal year 560 civil and 3,749 criminal cases were pending before the courts. Approximately \$8,747,500 in taxes was involved in litigation during the last fiscal year. Table 84, on page 180 of this report, shows the proceeds of litigation successful on behalf of the Government, classified according to collection districts.

REAL ESTATE ACQUIRED UNDER INTERNAL-REVENUE LAWS.

The internal-revenue laws require that the Commissioner of Internal Revenue shall assume charge of all real estate acquired in process of enforcing the law, and he is authorized, subject to the approval of the Secretary of the Treasury, to sell at public vendue the interest of the United States in such realty (sec. 3208, R. S., as amended by sec. 3, act of Mar. 1, 1879, 20 Stat., 327). During the last fiscal year the United States acquired title to four tracts of land and during the same period disposed of interest in one tract. On June 30, 1918, there were in possession of the United States 50 pieces of land to which title had been acquired under the internal-revenue laws, aggregating about 1,750 acres.

CLAIMS FOR ABATEMENT AND REFUND.

Claims for abatement and refund are made by taxpayers to secure corrections of errors in the assessment and collection of taxes. Errors ordinarily occur through faulty computations, incorrect interpretation of the regulations, and clerical inadvertences by the taxpayer or by the officers and employees of the Internal Revenue Service. If the error is discovered before the tax is paid, the taxpayer files claim for abatement of the portion of the taxes that have been assessed erroneously. If the tax is paid before the error is discovered, claim is filed for the refund of tax erroneously assessed and collected.

At the beginning of the fiscal year there were on hand in the Bureau for adjustment approximately 11,450 claims of various kinds, aggregating \$7,703,637. Claims for abatement and refund to be anticipated under the operation of the War Revenue Act made it imperative that vigorous steps be taken to dispose of the accumulation of claims pending before the Bureau. Up to this time all claims for abatement or refund of whatever nature had been handled in a central administrative unit devoted exclusively to the consideration of claims. Inadequate clerical force in this unit, coupled with cumbersome procedure, had caused the accumulation of this large number of claims. The work of handling claims, under this arrangement, was impeded also by the distance between the claims unit and the various other administrative units to whose subject matter the claims related. This state of affairs was intensified by the housing conditions in Washington, which required the distribution of the Bureau's work and personnel among from five to eight separate buildings at different times during the last fiscal year. These circumstances led to the disintegration of the central claims unit and the distribution of its work among the several administrative units, in each of which a section was created for the handling of claims. The procedure and the methods governing the adjustment of claims were revised and simplified, so that the consideration and disposition of the claims could be accelerated. Additions were made to the force as rapidly as new employees could be assimilated and trained for the work. The force engaged upon this work was increased during the year from 26 to 175 employees. By June 1, 1918, the condition of the claims work became practically current, but during the remainder of the fiscal year the anticipated claims under the War Revenue Act began to reach the Bureau, so that at the end of the year the number

of claims on hand for adjustment greatly exceeded those on hand at the beginning of the year. The Bureau, however, has prepared to dispose of this accumulation with expedition.

During the fiscal year 1918—for the most part during the last month of the year—the Bureau received 44,353 claims for abatement and refund, aggregating more than \$50,000,000. There were allowed during the year 25,568 claims, aggregating \$7,661,839. Claims were rejected during the year to the extent of 6,521, aggregating \$10,204,076. At the close of the fiscal year the Bureau had on hand in process of adjustment 23,719 claims, aggregating \$41,686,738.

The underlying idea of the policy with respect to the claims work is that the Government ought to be as prompt in returning overcharges as it is in making collections of tax. Cases frequently arise in which taxpayers are assessed additional taxes in considerable amounts for certain years, although the investigation that led to the assessment disclosed also that the taxpayer was entitled to refund of taxes overpaid for other years. Under the existing law, the two transactions of (1) assessing and collecting from the taxpayer the additional taxes and (2) refunding the taxpayer upon appropriate claim the amount by which he has overpaid taxes are required to be treated separately, and the refund can not legally be made until the taxpayer has satisfied his obligation on account of the additional taxes due to the Government. Taxpayers rightfully complain of this condition, particularly in view of the fact that the amounts involved in these transactions under the present revenue laws are frequently very large. The predicament in which the taxpayer is thus placed can not be relieved without legislation. Appropriate recommendation in this direction has been submitted to Congress.

INTERNAL-REVENUE STAMPS.

Thirteen principal kinds of internal-revenue stamps were in use during the past year. The more important are those used in the payment of distilled spirits, fermented liquor, tobacco, and documentary taxes. During the fiscal year 6,167,232,438 stamps of all kinds were issued to collectors and to the Postmaster General, representing an aggregate face value of \$591,764,691.36. This total includes all stamps returned and reissued.

All stamps issued are produced 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 contract 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 supervise the work.

Facility in the collection of taxes by the sale of stamps is dependent upon promptness and accuracy in the printing, custody, and distribution of stamps, and in accounting for their values. Account is kept of the number, denomination, and money value of all stamps in such manner as to show definitely the amount of revenue received from the sale of each kind of stamp.

Restamping tax-paid articles, under section 3315, Revised Statutes, involved 119 different applications, all of which were disposed of during the year.

Stamps of various kinds and denominations, including fractional books in the hands of outgoing officials and stamps for which there was no use, were returned by collectors and by the Postmaster General to the value of \$35,168,331.18, and credited to their accounts.

The system of printing case stamps for distilled spirits bottled in bond has been revised. Under the new plan, the stubs, blank portions of sheets, and manila covers have been eliminated, resulting in a saving of paper and labor of about \$29,000 per year. Another source of economy has been the substitution of small coupons in sheets of 100 stamps each for the more expensive and cumbersome stub stamps used on 1-ounce packages of tobacco in payment of the tax due.

Table 86 of this report (see p. 185) contains summary statistics of stamp transactions.

CHEMICAL ANALYSES.

The correct classification of certain commodities subject to tax necessitates the collection and analysis of a large number of samples.

The following table shows the number and kind of the samples received and analyzed in the chemical laboratory during the fiscal year, compared with the four years immediately preceding.

Kinds of samples.	1918	1917	1916	1915	1914
Butter.....	1,641	4,620	5,039	2,557	1,901
Distilled spirits.....	370	3,055	831	1,211	1,771
Fermented beverages.....	374	589	547	351	758
Nonbeverage alcohol and medicines.....	1,816	199	198	165	157
Miscellaneous.....	220	563	214	191	288
Narcotics.....	1,789	1,167	2,074	805	339
Oils.....	5,024	5,370	4,895	4,612	3,322
Oleomargarine.....	115	3,324	852	2,208	10,758
Wine.....	85	384	343	94	485
Total.....	11,434	19,271	14,993	12,194	19,749

Although there was a decrease in the number of samples received and analyzed during the past year, there was not a corresponding reduction in laboratory work, as the number of samples requiring more extended analysis increased.

Under the heading "Nonbeverage alcohol and medicines," are included medicinal preparations subject to special tax and preparations such as medicines and extracts in the manufacture of which it is desired to use nonbeverage alcohol. While no additional tax is collected on this class of preparations, much analytical and clerical work is required in order to separate them into beverage and nonbeverage classes, the former carrying a higher rate of tax. Every manufacturer of liquid alcoholic preparations must have his products passed on before permission is given to use the alcohol. If there is reason to believe that a preparation may not be made in accordance with the formula submitted or the standards of the Bureau, both formula and product must be examined. The time of several chemists is required to pass on these preparations.

The item "Miscellaneous" includes distillery beers, fusel oil, and all other unclassified samples.

The narcotic samples increased slightly. Analysis of narcotic preparations must be made with exceptional care, as violations of the

provisions of the law covering narcotics lead in many cases to criminal proceedings. Cases for presentation in court must be prepared from the chemical standpoint. As the outcome of these cases frequently depends on the testimony offered by the chemists, this class of work is the most exacting of all the laboratory activities. The court work of the chemists is equivalent to the time of two chemists for each working day of the year.

Samples of oils are received from manufacturers in about the same number each year. Oleomargarine samples decreased to a large extent. Relatively few samples of wines were submitted, but all were for the detection of added spirits.

SYNTHETIC GLYCERIN.

The facilities of the Bureau for chemical experimentation were utilized in part during three months of the year on the undertaking, which proved successful, of developing a new process for the production of glycerin. The ordinary method of recovering from fats this essential constituent of explosives might conceivably fail to produce an adequate supply for military requirements. In the enemy countries this situation occurred, but was overcome by employing a synthetic process developed by the German chemists. To insure the military program of this Government and of its associates in the war against the contingency of such a shortage of fats, it was deemed advisable to discover a method of securing glycerin from an alternative source.

The Bureau's chemists succeeded, after three months, in developing a practicable process for recovering from the fermentation of sugar any quantity of glycerin which might be required. By a large-scale experiment later conducted in an industrial plant it was established that the process not only provided a practicable means of manufacturing glycerin in a military emergency, but also was capable of profitable commercial exploitation. The process was secured to the United States through letters patent and made available for use by the associated Governments. Interested manufacturers in this country were given detailed descriptions enabling them to install plants and proceed at once with the manufacture of synthetic glycerin.

CAMPAIGN OF EDUCATION.

The expansion of the operations of the Bureau made it advisable to employ special and extraordinary means to inform the millions of citizens who were called upon for the first time to acquaint themselves with the requirements of Federal taxation. A nation-wide campaign of education and publicity was organized. Especial effort was made to popularize the war taxes by emphasizing the needs of the country and appealing to national pride and patriotism. Newspapers, magazines, and trade papers responded to the Bureau's request that the widest possible publicity be given to the text of the law and that taxpayers be urged to study its provisions with reference to their own cases, so that they might learn how, when, and where to pay their taxes. Through representative commercial organizations, business men everywhere were asked to submit to the Bureau actual cases involving disputed points. The prompt, cordial, and

effective cooperation accorded by all publicity, financial, and business agencies and, in turn, by the taxpayers generally has been a source of constant inspiration in the work of the Bureau.

The essential features of the educational plan were as follows:

1. The several national press associations and the Washington correspondents for the larger newspapers were furnished daily news stories of an educational character.

2. Press associations and syndicates having "boiler plate" and "ready-print" service (supplied to semiweekly and weekly papers in small towns) were furnished weekly news stories, taking up item by item the principal features of the law and regulations.

3. The weekly and monthly publications of national circulation as well as the business, religious, medical, and other trade and professional papers carried display advertising, news stories, and editorials on the subject of the income tax. The advertising ranged from quarter pages to full pages. This service had not previously been accorded to any branch of the Government.

4. Approximately 250 farm papers were furnished carefully prepared articles dealing with the income tax as applied to farmers, and were also furnished suggestions for editorials and complete editorials dealing with the taxation question.

5. Special advertising cards calling attention to the final date for filing income-tax returns were displayed in the street cars of practically every city in the United States. This service was donated to the Government by lessees of street-car advertising space throughout the United States.

6. Motion-picture producing companies made effective moving-picture films, both in Washington and New York, which were combined and sent out over the country in their weekly services.

7. Public-service corporations, especially telephone, gas, and electric-light companies, in all parts of the country mailed out small leaflets containing income-tax information with their bills. These leaflets called particular attention to the necessity, in order to avoid penalties, of filing income-tax returns before March 1. Commercial, trade, and civic organizations mailed similar leaflets to their members, with the request that they reprint and inclose them with their business correspondence for the period of one week.

8. Advertising clubs distributed to local merchants sets of "slogans" conveying in one or two lines essential tax information and patriotic appeals. These "slogans" were used by the merchants in preparing copy for advertising in local newspapers.

9. Local organizations of many kinds arranged to have speakers address their membership meetings regarding the principal features of the law and its correct interpretation.

10. Thousands of clergymen, at the suggestion of the Bureau, made taxation the subject of at least one sermon.

11. Collectors of internal revenue gave out a series of interviews and instructive articles to the local press in their districts.

12. To provide a regular medium of publicity a daily news service was inaugurated, beginning January 31, which supplied educational tax stories to each daily paper in the United States. The service consisted of stories of varying lengths, set up in newspaper style. Stories for the entire week were mailed at one time and dispatched so as to reach the publishers at the beginning of the week. There was an active demand for this service.

13. During the concluding two weeks of the period for filing returns, 35,000 speakers of the Four Minute Men organization made addresses in chambers of commerce, theaters, moving-picture houses, and other places where the public gathered.

14. The National and State banks and other financial institutions contributed advertisements which appeared daily in the newspapers of practically every city, and many of these institutions conducted educational tax bureaus.

15. Prominent cartoonists donated special cartoons, which were carried by daily newspapers.

16. Large posters were displayed in the public offices of telegraph and telephone companies during the last two weeks of the tax period.

Cumulative publicity on a national scale was created by this intensive campaign of education. A patriotic response to the tax requirements was aroused and dissatisfaction and complaint over the burden imposed by taxation were minimized. The direct result was the prompt filing, in proper form, of a much larger number of returns than could otherwise have been expected. Besides these direct benefits, the groundwork was laid for securing in ensuing years prompt and regular response to revenue demands.

Another result sought was to impress the public with the fact that the Internal-Revenue Service is actually serving the people instead of merely functioning as a tax-collecting agency.

STATISTICAL WORK.

During the last fiscal year, the Bureau published several important compilations of statistics relating to income and excess-profits taxes and numerous minor compilations relating to other internal-revenue taxes. The two compilations of outstanding importance are the volumes entitled "Statistics of Income" and "Corporate Earnings and Government Revenues." The volume first mentioned was published on June 1, 1918, in accordance with the provisions of the act of September 8, 1916, which requires the publication annually of income-tax statistics, including "classifications of taxpayers and of income, the amounts allowed as deductions and exemptions, and any other facts deemed pertinent and valuable." This document contains valuable information regarding the economic aspects of the income tax and the geographical distribution of incomes. The statistics were compiled from the returns for the taxable year 1916. Extracts from this compilation were, subsequent to its issue by the Department, published by Congress as House document 1169. "Statistics of Income," compiled from the returns for the taxable year 1917, is now in course of preparation and will be published at an early date to supplement the information contained in this report.

"Corporate Earnings and Government Revenues" embodies the response of the Secretary of the Treasury to Senate resolution 253, adopted June 6, 1918, calling for information regarding corporations whose net incomes for the calendar year 1917 were in excess of 15 per cent of their capital stock. The document contains statistical data compiled from 31,500 income and excess-profits tax returns of corporations. The statistics, which relate to both the 1916 and 1917 tax returns, are classified by industries, trades, and occupations. This document also contains a summary of "Government receipts

since the beginning of the war," or from April 1, 1917 (just prior to the declaration of war on April 6), to June 30, 1918.

The Bureau has compiled and made available to the public throughout the fiscal year monthly statements of internal-revenue collections classified according to the several statutory sources. These statements include, respectively, data for the corresponding months of the previous year, together with cumulative figures for the current year and corresponding data for the preceding year, so that they are valuable for comparative purposes. These statistics are of public interest because they reflect the trend and tendencies of industrial and commercial conditions.

The statistical force of the Bureau has also compiled much valuable statistical data for special administrative purposes, such as the extensive statistical tables that were compiled to show average earnings of representative concerns and other data essential in the consideration of appeals for the assessment of excess-profits taxes under sections 205, 209, and 210 of the War Revenue Act. These data were taken from specific tax returns, and the tables therefore are held confidential under the law.

Statistical analyses of the returns filed (in the several collection districts) for the various kinds of taxes imposed by the War Revenue Act are essential to intelligent and efficient administration, as well as in the development of full and accurate information for the assistance of Congress in framing revenue legislation. These returns contain data which, if properly compiled, will serve as an index to administrative efficiency, and also afford an accurate measure of the effect of the taxes on industrial processes. The value of comparative statistical data, classified by States and collection districts, relating to the collections from particular sources, can hardly be overestimated. Such compilations will reveal, subject to the weight that must be given to known differences in economic conditions, the States and collection districts in which the enforcement of the tax laws is exceptionally efficient or exceptionally inefficient. Furthermore, analyses of these compilations are almost indispensable in controlling expenditures for various administrative purposes in the several collection districts. Moreover, the maintenance of the desirable balance between maximum revenue from taxes and maximum production in industry demands the most careful study and analysis of these compilations, which reveal the effects of the operation of the laws.

BUREAU PERSONNEL.

The peculiarly confidential relationship that must be maintained with taxpayers and the technical and exacting nature of the work to be performed by officers and employees of the Bureau require that caution and discrimination shall be exercised in selecting and appointing new employees, in order that none but persons possessing requisite educational equipment, responsible experience, and integrity shall enter the service. Despite the sudden and tremendous expansion of the work of the Bureau, it was not deemed wise or expedient to add to the working force more rapidly than the new appointees could be inducted intelligently into the service and assigned to profitable employment on definite tasks. The Bureau resorted to temporary and part-time employment for the performance

of a great volume of work, especially that which was of essentially temporary nature. This conservative policy has enabled the Bureau to limit the permanent accessions to the force to a minimum number and to proceed intelligently with the organization of the administrative units and with the training of a permanent personnel.

The depletion of the labor supply by the selective-service drafts and the consequent keen competition for competent and qualified clerical employees has caused an inordinate number of separations from the service by resignation. This has been offset to a considerable extent, however, by the earnest desire of many persons, inspired by motives of patriotism, to associate themselves with the Government's activities during the war at comparatively low rates of compensation. It is proper to record also that this spirit has permeated the regular force of officers and employees, many of whom have remained in the service of the Bureau at much less compensation than was available to them in commercial employment.

All appointments to positions in the Bureau have been in accordance with civil-service procedure, and notwithstanding the many obstacles that have been encountered in securing the services of qualified persons, under the high standards set up, the Bureau has consistently refrained from competing on the basis of salary either with other Government establishments or with commercial institutions. The salaries paid to officers and employees have been fixed according to a scale that might reasonably be expected to prevail for many years after the close of the war.

The losses in trained and experienced men through the operations of the selective-service acts have been a serious detriment to the effective administration of the service, but this has not been held to justify numerous requests for deferred classification. Requests have been made only in cases where the men were clearly irreplaceable. In all, only seven such requests were made on behalf of the Bureau, and, of these, four were permitted to lapse when it became apparent that the urgent need for the particular men no longer existed. In making original appointments to the Bureau, care was exercised to select persons whose status was such as to entitle them to exemption or deferred classification without reference to their connection with the Government service.

Women have been employed largely in the work of the Bureau, and special plans have been developed to enable them to equip themselves for work hitherto done exclusively by men.

In filling the positions of administrative responsibility, carrying the higher salaries, preference has invariably been given to persons already in the service. Promotions have been made on the basis of merit, and to insure absolute adherence to this course a personnel committee was organized to review the records of employees and the recommendations of supervisory officers. Promotion has not been made in any case without the full concurrence of this committee. This procedure has contributed greatly toward creating throughout the force the confident belief that notwithstanding the continuous expansion of the force and the frequent shifting of employees from one to another class of work the performance of each employee is being carefully observed and recorded, and that faithfulness and efficiency will be adequately rewarded by advancement in rank and salary.

Extensive technical ability and training is required for efficient performance of much of the work that has devolved upon the Bureau during the last year. It has been necessary to appoint a considerable number of the more highly paid officers and experts from outside the service because the regular organization of the Bureau did not contain a sufficient number of specially trained persons. Many of these experts were induced to come to the Bureau principally because of the war situation and can not be retained longer than the urgent need for their services exists. Plans are being developed as this report is being written to organize courses of study and instruction, properly coordinated with the practical work, so that clerical and junior employees will be enabled to acquire the technical knowledge and ability to undertake the work now being performed by special experts.

INTERNAL-REVENUE FIELD SERVICE.

The field forces of the Internal-Revenue Service are the agencies upon which the Bureau must depend for the effectual execution and enforcement of internal-revenue laws and policies. These forces personify to the taxpayer the nature of the Bureau's administration. Extraordinary discrimination, therefore, must be exercised in the selection of persons for appointment to this field service and in their training and supervision, if the high ideals of administration are to be attained and perpetuated.

Field forces are divided into two groups—(1) collectors and (2) agents and inspectors. Collectors of internal revenue and their deputies are the officers by whom information regarding internal-revenue laws and procedure is disseminated among the taxpayers and the assessment and collection of taxes are accomplished. These officers also canvass their respective districts for the discovery of delinquencies and violations. Internal-revenue agents and inspectors are employed principally in work of an investigative nature. The majority of these officers are especially equipped for field audit of income and excess-profits tax returns and are engaged principally upon this class of work. The remainder of this force is made up of officers especially equipped for the investigation of violations of the narcotic, oleo-margarine, distilled spirits, and tobacco laws.

Although the force of revenue agents and inspectors is separate from the force of collectors and deputies, the exigencies of the service prevent rigid adherence to the theoretical line of demarcation in the field work. As circumstances require, the two forces are frequently merged.

For the purpose of the work performed by collectors and deputies the United States is divided into 64 collection districts, each in charge of a collector of internal revenue. There are 31 territorial divisions of revenue agents and inspectors, each under a revenue agent in charge.

RECRUITMENT AND TRAINING.

The personnel of the collection districts has been largely increased during the last fiscal year. On July 1, 1917, 4,222 deputy collectors and other subordinate employees were on the rolls of the various collection districts. By June 30, 1918, the number had increased to 5,715.

On July 1, 1917, the total force operating under the direction of revenue agents in charge of the 31 divisions was 307. During the fiscal year 1918 this number was increased to 1,542.

The radically different nature of the objects of taxation under the War Revenue Act and of the methods of computing the tax have made it necessary to raise the standards of qualifications of internal-revenue officers and to provide thorough and continuous courses of training. Policies and rules governing these matters have been adopted during the year, after careful study and consultation with the Civil Service Commission, and collectors of internal revenue and internal-revenue agents in charge have cooperated with the Bureau effectively in the endeavor to recruit and train new officers and employees possessing educational and business equipment and capable of acquiring proficiency in the discharge of the varied and difficult duties now imposed on the field force. The consistent observance, by nominating officers in the field, of the higher standards set up has aided greatly in the development of the force of deputies and agents.

The field officers and employees have been subjected to almost continuous intensive instruction in the various phases of the new law and the execution, in turn, of the several campaigns that have been conducted to put the new law in full and effective operation. Immediately after the passage of the act of October 3, 1917, the force was engaged upon the work of securing returns and inventories under the "floor-tax" provisions of the act and in verifying the inventories and searching for delinquents. The force was shifted early in December from this campaign to schools of instruction that were conducted in collectors' offices preparatory to the campaign for income-tax returns, and on January 1 the force was assigned to the work of instructing taxpayers in the requirements of the income-tax provisions of the law and in the execution and filing of income-tax returns. At the completion of this work on April 1, the field officers were put under instruction again in the miscellaneous provisions of the law relating to taxes upon beverages, tobacco, transportation, medicinal preparations, jewelry, and other articles and goods taxable under the new law, and then assigned to carrying on a new campaign for the more effective enforcement of these provisions of the law.

Collectors were assisted in the organization and management of the force employed in the miscellaneous canvass by a special committee of field officers who had been called to the Bureau at Washington and made thoroughly familiar with the plans and purposes relating to this work. The object of this canvass was twofold—to discover and collect delinquent taxes and, through personal contact, to inform persons liable for the tax as to their duties and the administrative procedure. These special campaigns were conducted in addition to the more general surveillance exercised by the local deputy collectors. The 64 collection districts, for the purpose of the miscellaneous canvass, were subdivided into zones, or small territorial units, to each of which one deputy was assigned. During the three months' canvass, 65,232 violations of the law were reported, more than 56,000 persons were reported as delinquent in payment of taxes, and

the aggregate amount of taxes recommended for assessment was \$21,093,247.

The experience gained by the field officers in the several campaigns described equipped them especially to undertake the canvass for persons delinquent in the payment of taxes under the income-tax provisions of the law. This canvass was started on July 1, 1918. A more detailed description of the plan and purposes of this canvass is found elsewhere in this report under the caption, "Delinquents."

READJUSTMENT OF SALARIES.

The salaries of collectors of internal revenue are limited by law to \$4,500 per annum. This salary is manifestly inadequate for the high order of ability needed in the position of collector of internal revenue. These officers must devote their whole time and attention to their official duties, and after defraying the cost of their official bonds and other expenses incurred by them primarily on account of their official position their net compensation amounts to little more than the salary allowed for their chief deputies. Accordingly, the department has recommended to Congress that authority be granted to increase the salaries of collectors of internal revenue to not exceeding \$6,000 a year.

As the duties of the field officers have become more exacting and the standard of qualifications higher, it has been necessary to raise also the standards of compensation. During the month of December, 1917, effort was made to readjust on an equitable basis the salaries of deputy collectors and office employees in the various collection districts. Since that time the cost of living has risen steadily and the draft upon the man power of the country has caused keener competition for competent and qualified workers. Consequently, steps are being taken at the time of writing this report toward a further readjustment of the salaries of deputy collectors and the making of merited promotions.

The agents and inspectors were formerly designated under various titles, such as income-tax inspector, or agent, narcotic inspector, or agent, excess-profits tax inspector, or agent, etc., according as their salaries were paid from the appropriations authorized for the administration of the respective laws. The various titles by which the officers were known were misleading to the public, and, since it was not administratively practicable to employ these officers exclusively upon the character of work denoted by their titles, it was deemed advisable to redesignate them as internal-revenue agents or internal-revenue inspectors, according to the salary paid. These officers had been compensated under a scheme whereby they received a stipulated rate of daily compensation and an allowance of \$3 per diem in lieu of reimbursement for their actual necessary official traveling expenses. The plan had been adopted at a time when it was contemplated that the officers would be engaged largely in traveling from place to place in the performance of their duties. As a matter of fact, many officers were found to have been stationed in one city or town almost continuously, so that for such officers the "per diem" allowance had, in effect, constituted increased compensation. Other

officers of the same capabilities and of the same apparent rank were found to have been engaged almost continuously in traveling from place to place on official business, and at a personal loss, because of the insufficiency of the "per diem" allowance for their traveling expenses. Readjustment of the compensation of these officers was accomplished at the time of their reappointments under the new designations. The daily rates of compensation for services and the "per diem" system of reimbursement for traveling expenses were abandoned and a scale of annual salaries and a system of reimbursement of the actual amount expended on account of official travel were adopted instead. Under this new plan the salary scale ranges from the entrance salary of \$1,500 per annum to the maximum of \$4,000 per annum for the agent in charge of the division.

This salary readjustment of agents and inspectors resulted in reducing the salaries of relatively few of the officers, and in small amounts, whereas advantage was taken of the occasion to make many merited promotions in salary on service records. The posts of duty of the officers were rearranged with a view to greater efficiency in travel and economy to the Government on this account.

REARRANGEMENT OF COLLECTION DISTRICTS.

Internal-revenue collection districts are limited by law to 64 in number, although changes in the territorial boundaries of the districts may be made by order of the President. The present boundaries of the districts were fixed at a time when the principal sources of internal revenue were distilled spirits, fermented liquors, and tobacco. Because of the radically different sources of taxation that have been defined by recent legislation, the districts which a decade ago were the most important revenue-producing districts in the country have now become of relative unimportance. For example, the State of Kentucky has five collection districts. The State of Connecticut and Rhode Island are embraced within the boundaries of one collection district with headquarters at Hartford, Conn. Collections of the five Kentucky districts for the fiscal year 1908 amounted to \$26,874,585, or 10.68 per cent of the total internal-revenue collections for that year; the collections of the Hartford district for the fiscal year 1908 were only \$1,834,346, or 0.73 per cent of the total collections. For the fiscal year 1918, the five Kentucky districts collected \$98,764,503, or only 2.67 per cent of the total internal-revenue collections; the Connecticut district collected \$94,821,463, or 2.57 per cent of the total collections. The number of income-tax payers in the Connecticut district was 82,616; the number in the five Kentucky districts was 31,145. These facts illustrate strikingly the need for a rearrangement of the districts with a view to more efficient administration.

Experience gained and careful analysis of existing conditions warrant the belief that superior efficiency will result from an alignment of the collection districts to coincide geographically with State lines, assigning one district to every State and two districts to several of the more populous and larger revenue-producing States. Plans for this rearrangement of the districts are now being developed and may

be put into operation during the fiscal year 1919. The plan contemplates also numerous improvements in the methods of collecting revenue and serving taxpayers. Each collection district will be subdivided into a requisite number of small territorial units, determined upon the basis of area, population, and revenue potentialities. Each of these small units will have headquarters at the most central and accessible point within the unit. The unit will be in immediate charge of a thoroughly competent deputy collector and will be equipped to furnish information and advice on all phases of internal-revenue taxation, to supply blank forms, regulations, and instructions, and to receive tax returns and payments of taxes. For all practical purposes the units headquarters will serve the general public as fully and effectually as they may now be served by the headquarters offices of the collection districts.

These unit headquarters will be essentially different from the headquarters of the collection district only in the respect that they will not deal directly with the Bureau at Washington, but will transmit their returns and remittances through the collector for the district and receive from him instruction and guidance. Thus, there will be constituted practically a county unit organization with headquarters offices reasonably accessible to all taxpayers.

The unit headquarters or branches of the collectors' offices will be permanently established, it is contemplated, in all cities of 20,000 or greater population, and during the busy season, notably the period of filing income-tax returns, temporary service stations will be established in cities of as many as 5,000 inhabitants. Traveling deputies would also aid in bringing the Internal-Revenue Service more closely and effectively to the taxpayers residing in the less populous sections.

With the rearrangement of the boundaries of collection districts, the Bureau purposes to pursue a continuous program of constructive reorganization of work and methods. Standardization of procedure as well as methods of fieldwork will be adopted and installed in all districts. A staff of experts in this kind of work has been engaged throughout the last fiscal year in studying closely the methods and practices now in vogue and evolving better organization and methods for the ensuing and subsequent years.

COST OF ADMINISTRATION.

The total cost of administering the internal-revenue laws for the fiscal year 1918 as expressed by the aggregate expenditures from the several appropriations was \$12,003,214.07, compared with \$7,699,031.08 for 1917. The sum of \$32,600.33, expended from the appropriation of \$50,000 for "Refunding internal-revenue collections," is not included in the total, as it is in no sense an administrative expense. Detailed statistics of expenditures are presented in Table 85 (pp. 181-184) of this report.

The total expenditures were equivalent to 0.325 per cent of the total collections for the fiscal year, compared with a corresponding ratio of 0.951 per cent for 1917. During the past decade the ratio

of expenditures to collections has rapidly decreased, as shown in the following table:

Fiscal years.	Ratio of expenditures to collections.	Expenditures per \$1,000 collected.	Fiscal years.	Ratio of expenditures to collections.	Expenditures per \$1,000 collected.
	<i>Per cent.</i>			<i>Per cent.</i>	
1909.....	2.02	\$20.21	1914.....	1.52	\$15.25
1910.....	1.74	17.46	1915.....	1.64	16.37
1911.....	1.68	16.80	1916.....	1.40	14.04
1912.....	1.71	17.14	1917.....	.95	9.51
1913.....	1.59	15.94	1918.....	.32	3.25

To refer to the ratio of expenditures to collections, or to the expenditures per \$1,000 of revenue collected, as "the cost of collecting" internal revenue is incorrect, for the reason that the Bureau performs many functions in which no collection of revenue is involved. Because of this fact, and of the impracticability from the standpoint of efficiency of utilizing a separate force of officers and employees in administering each of the several revenue-producing provisions of the law, it is impossible to determine the exact cost of collecting particular items of revenue. The ratio of the expenditures from a given appropriation to the receipts from the tax specifically appropriated for does not represent the true cost of the collections.

The cost of administering the Internal-Revenue Service during the year ending June 30, 1920, is estimated at \$21,312,590 for salaries of officers and employees and \$6,746,580 for other expenses, a total of \$28,059,170. This estimate contemplates a personnel organization of 12,500 for the entire service, compared with 9,502 on June 30, 1918, and proportionate increases in other expenses. Details of this estimate have been presented to the Secretary of the Treasury for his consideration and submission to Congress.

PROSPECTIVE LEGISLATION.

Toward the close of the fiscal year 1918 the need became apparent for greater revenues from taxation than had been thus far produced. The Secretary of the Treasury directed the attention of Congress to this need, in a communication dated June 5, 1918, and outlined the views of the Department as to the principal sources from which the additional revenues should be sought and the manner in which the tax should be applied. At the time this report is being prepared Congress is engaged in constructing a new revenue law designed to produce approximately twice the amount derived from the taxes imposed by the act of October 3, 1917.

In framing the new tax measure the committees of Congress have sought and received from the Department the information and suggestions that have been accumulated and developed out of the experience of practical administration. In anticipation of the new legislation the Bureau has observed closely the workings and effect of the various provisions of the act of October 3, 1917, particularly as related to administrative procedure. Many of the methods of computation, rendering returns, and assessing and collecting the taxes were new and untried. Careful study has suggested many slight

changes in the law that will greatly facilitate administration. The Department's suggestions as well as the advice and assistance of its administrative and advisory officers have been received and utilized by the legislative committees in the same constructive and helpful spirit that has characterized their attitude toward the Department in the administration of the act of October 3, 1917. Analysis of the bill in the form in which it is pending on the date of this report indicates a most gratifying recognition of the need for relief from any unnecessarily complex and burdensome administrative requirements. The improvement the pending bill promises to work in procedure will enable the Bureau to bear the tremendously enlarged responsibilities under the forthcoming law without amplifying proportionately the administrative machinery.

PERPETUATION OF NEW POLICY.

This report reviews the burden which was placed on the Internal-Revenue Service by the War Revenue Act a year ago, the steps which were taken to meet the new responsibilities, and the results achieved during the year. The forces of the Bureau have been reorganized and expanded, a policy consistent with the enlarged duties of the Bureau has been adopted and adhered to, and methods have been changed to suit conditions essentially different from the conditions under which the Bureau has previously operated. The result has been to collect a greater sum than was expected from the new legislation, at a cost proportionately small and with minimum dissatisfaction or inconvenience of the taxpayers. This could not have been achieved without exceptionally loyal cooperation on the part of officers and employees of the Service at Washington and in the field, or without the generous response of tax-liable citizens to an appeal addressed to the patriotism aroused by the war needs of the Government. In the unprecedented circumstances which existed throughout the year, it was possible to call upon the employees for extraordinary effort to adjust themselves to the new organization and to carry out an elaborate program based upon a new policy.

The high tide of patriotic sentiment, also, enabled the Service to establish quickly a relationship of confidence with the taxpayers, millions of whom had not theretofore been required to pay internal-revenue taxes. The spirit of service and impartiality emanating from the Bureau and all of its agencies was met by the readiness of citizens everywhere to aid in the tax-gathering activities and by general willingness to pay promptly the full amount of every tax fairly due under the law. This cooperation must be continued as an integral part of the organization of the Internal-Revenue Service, if the success of the last year's operations is to be perpetuated during the present year and the years to come.

With the near approach of a successful consummation of the efforts of the armed forces of the United States, serious consideration must be given to preserving the efficiency of the Service in the period immediately following, when the need of the Federal Government for large revenues will continue, but when the high tension of united war activity will be removed from the consciousness of the people. Only by the most intensive cultivation of intelligent public opinion and by the most scrupulous adherence to the principles which have

guided the administration of the last year will it be possible to retain this degree of efficiency. An open minded attitude must be maintained in the interpretation of the law, in the framing of regulations, and in the application of the law and the regulations to particular circumstances. Administration must be even-handed and impartial; the objective must always be to secure resolutely the full observance of the law, protecting equally the interests of the taxpayer and of the Government. Through all the agencies available the officers and employees of the Service must seek to inculcate understanding and belief that the collection of internal-revenue taxes will be carried on in a businesslike manner. With the conviction that this policy will be met halfway by the people, the Bureau approaches with confidence the task of administering the pending revenue bill, which contemplates the collection during the current fiscal year of double the amount of taxes collected during the fiscal year 1918.

Respectfully,

DANIEL C. ROPER,
Commissioner of Internal Revenue.

HON. WILLIAM G. McADOO,
Secretary of the Treasury.

STATISTICAL TABLES.

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Income and excess profits.		Munition manufacturers, net profits.			Transfer of net estates of decedents.			
	Individuals, partnerships, and corporations. ¹	Alaska railroads 1 per cent of gross income (act July 18, 1914).	Act Sept. 8, 1916, 12½ per cent.	Act Oct. 3, 1917, 10 per cent.	Total.	Act Sept. 8, 1916, 1-10 per cent.	Act Mar. 3, 1917, 1½-15 per cent.	Act Oct. 3, 1917, 2-25 per cent.	Total.
Alabama.....	\$23,155,406.25					\$102,551.88	\$140,884.12	\$776.32	\$244,212.32
Arkansas.....	5,731,398.42					3,869.72	20,362.31	48.53	24,280.56
1st California.....	59,482,172.24					417,086.45	450,705.02	43,513.25	911,904.72
6th California.....	17,743,915.34					367,885.94	206,703.32	42,004.14	610,593.40
Colorado.....	25,875,792.33		\$53.63		\$53.63	65,266.74	96,123.78	5,031.69	166,421.61
Connecticut.....	78,576,260.30		712,201.06		712,201.06	411,901.82	1,605,668.94		2,017,570.76
Florida.....	4,639,716.09					43,223.04	2,498.87		45,721.91
Georgia.....	16,230,449.09					55,274.59	281,258.26	5,807.68	342,340.53
Hawaii.....	8,961,868.47					59,895.74	12,539.41		72,435.15
1st Illinois.....	251,576,061.33		55,954.54		55,954.54	595,093.56	1,201,889.34	255,588.08	2,052,570.98
5th Illinois.....	5,734,263.18		31,416.09		31,416.09	26,080.98	42,502.74	105,132.74	174,316.46
8th Illinois.....	9,614,816.16					260,169.06	124,630.80		384,799.86
13th Illinois.....	8,653,915.73		26,197.55	\$106,093.86	132,891.41	7,420.19	35,161.28	3,045.07	45,626.54
6th Indiana.....	21,576,167.87		10,643.16	3,487.04	14,130.20	156,566.86	690,400.28	37,504.65	884,471.79
7th Indiana.....	7,478,776.77					5,428.75	29,230.43	6,650.07	41,309.25
3d Iowa.....	14,972,211.59					269,330.45	159,117.45	7,709.69	436,217.59
Kansas.....	25,943,912.41					21,336.92	124,980.31	13,964.26	162,281.49
2d Kentucky.....	2,056,616.23					420.40	3,891.97		4,312.37
5th Kentucky.....	10,488,025.25		788.46		788.46	135,827.63	38,464.18	21,713.56	196,005.37
6th Kentucky.....	3,340,394.94					519.74	37,932.34		38,452.08
7th Kentucky.....	2,811,429.67					6,189.15	12,195.53		18,384.68
8th Kentucky.....	2,250,482.72					505.57	6,607.87		7,113.44
Louisiana.....	21,807,341.85					76,849.86	39,504.26	18,111.29	134,465.41
Maryland.....	76,318,192.62		4,075,113.13		4,075,113.13	281,297.59	962,722.04	166,916.44	1,410,936.67
3d Massachusetts.....	166,598,752.86		286,223.71		286,223.71	1,774,615.60	743,474.24	105,992.34	2,624,082.18
1st Michigan.....	58,610,263.93		36,199.20		36,199.20	204,833.28	694,350.25	35,133.63	934,317.16
4th Michigan.....	12,451,044.19		7,743.76		7,743.76	82,859.64	33,215.12	6,447.03	122,521.84
Minnesota.....	58,218,134.48		3.21		3.21	529,010.96	370,015.95	1,136.97	900,163.88
1st Missouri.....	43,956,247.49		91,003.00		91,003.00	152,622.54	450,046.47	188,874.88	791,543.89
6th Missouri.....	16,056,705.93		92.20		92.20	50,361.41	102,128.69	6,670.22	159,160.32
Montana.....	11,496,084.28					11,266.91	133,401.29	13,252.96	157,921.16
Nebraska.....	11,335,082.21		99.24		99.24	585,913.23	41,628.40	20,605.58	648,147.21
New Hampshire.....	21,924,598.54		12,529.96		12,529.96	129,836.22	413,477.25	110,859.90	654,173.37
1st New Jersey.....	17,575,286.41		59,822.06	73.99	59,896.05	287,973.35	1,291,469.75	1,620,359.45	3,199,802.55
5th New Jersey.....	54,236,198.47		66,472.61	636.49	67,109.10	709,103.91	1,188,334.01		1,897,437.92
New Mexico.....	7,982,321.53					93,249.10	734.45	842.78	94,826.31
1st New York.....	36,196,347.30		147,800.73		147,800.73	524,956.28	1,040,025.13	262,287.97	1,827,209.38
2d New York.....	410,953,932.80		1,077,319.96		1,077,319.96	349,339.17	35,543.65	2,951.72	387,834.54
3d New York.....	123,502,045.03					6,568,969.42	2,384,702.09	194,625.64	9,148,287.15
14th New York.....	34,698,997.75		134.65		134.65	646,580.80	583,299.37	56,760.90	1,286,641.07
21st New York.....	23,952,084.38		522,847.26	351,489.26	874,336.52	377,733.68	121,731.75	8,433.09	507,920.32
28th New York.....	56,345,967.90		133,730.08	53,208.45	186,938.53	510,903.65	209,830.46	1,028,708.96	1,755,503.07
4th North Carolina.....	6,878,372.78						22,471.38		22,471.38
5th North Carolina.....	13,369,662.96		672.03		672.03	197,988.34	19,847.74	4,422.38	222,258.46
North and South Dakota.....	4,307,830.15					15,098.52	7,811.83	6,280.91	29,800.26
1st Ohio.....	40,994,666.73		193,878.31	2,103.00	195,981.31	332,116.40	385,374.29	14,831.06	732,321.75
10th Ohio.....	22,344,727.24		34,481.85	327.29	34,809.14	20,653.41	34,381.75	8,384.52	63,419.68
11th Ohio.....	17,353,970.03		21,606.79	5.12	21,611.91	14,510.27	447,210.01	110,718.15	572,438.43
18th Ohio.....	100,332,285.66		385,765.02		385,765.02	65,886.64	577,651.84	133,680.46	777,218.94
Oklahoma.....	18,263,262.07					4,444.42	19,898.87	2,965.33	27,308.62
Oregon.....	10,070,079.46					45,900.35	23,376.41	12,506.90	81,783.66
1st Pennsylvania.....	162,892,494.10		495,562.80		495,562.80	1,350,041.25	255,406.41	1,920,353.30	3,520,002.96
9th Pennsylvania.....	14,626,597.40		119,995.19	64,414.62	184,409.81	77,182.39	120,555.35	15,618.08	213,355.82
12th Pennsylvania.....	25,904,904.11		1,501,458.04		1,501,458.04	138,088.91	341,313.64	444,204.69	924,207.24
23d Pennsylvania.....	292,457,320.34		2,515,670.58		2,515,670.58	800,983.02	461,918.71	160,302.25	1,423,203.98
South Carolina.....	7,884,094.31					6,181.84	11,229.88		17,411.72
Tennessee.....	14,172,718.62					35,133.06	61,763.30	9,299.77	106,196.13
3d Texas.....	30,313,161.81					130,053.08	85,771.97	98,406.49	324,231.54
2d Virginia.....	10,193,698.49		12,922.87		12,922.87	52,007.54	37,217.23	1,177.45	90,402.22
6th Virginia.....	11,209,519.80					37,231.53	123,716.03	4,807.60	165,755.16
Washington.....	19,575,384.13	\$28,044.29				10,536.83	12,869.54	368.44	23,711.81
West Virginia.....	45,548,830.46		34,777.93	546.09	35,324.02	76,024.59	76,770.89	124,067.71	267,403.19
1st Wisconsin.....	31,434,390.72		42,760.85		42,760.85	73,070.08	78,314.70	17,470.61	168,655.39
2d Wisconsin.....	7,758,180.58					27,383.93	98,378.07	9,050.96	134,812.96
Total.....	2,838,999,804.28	28,044.29	12,713,942.11	582,985.21	13,296,927.32	20,478,978.18	19,476,653.61	7,497,247.99	47,452,879.78

¹ Receipts here stated are the aggregate collections under the several income and excess-profits tax laws. Segregation of the collections under respective laws and as to individuals, partnerships, and corporations will be presented in detail in the compilation of income-tax statistics which will be published later by the Bureau of Internal Revenue.

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits and alcoholic beverages.												
	Spirits distilled from—						Rectified spirits or wines; per gallon, 15 cts.	Bottled in bond spirits; case stamps, each, 10 cts.	Spirits for export, stamps, each, 5 and 10 cts.	Grape brandy for fortification of sweet wines.	Still wines, vermouth, champagne, liqueurs, cordials, etc.	Rectifiers.	
	Fruit; per gallon, \$1.10.	Other materials; per gallon, \$1.10.	Fruit (beverage); per gallon, \$3.20.	Other materials (beverage); per gallon, \$3.20.	Fruit (non-beverage); per gallon, \$2.20.	Other materials (non-beverage); per gallon, \$2.20.						Less than 500 barrels, \$100.	500 barrels or more, \$200.
Alabama		\$7,087.30		\$3,646.08							\$112.53		
Arkansas	\$3,315.73	1,914.77	\$3,402.14	693.44			\$575.00					\$312.50	
1st California	455,165.87	1,652,392.51	398,472.00	2,038,565.44	\$358.16	\$1,052,791.74	116,618.20	\$256.00	\$218.60	\$419,207.36	3,539,948.81	5,200.00	\$3,166.67
6th California	36,170.88	161,915.35	34,406.72	199,437.12	209.00	42,399.28	3,745.27	16.00	2.70	195,562.82	402,594.08	1,262.53	200.00
Colorado	2.31	26.84					16.89				9,050.27	100.00	
Connecticut	5,416.67	18,723.21	6,334.72	28,153.28			109,977.37				60,802.16	4,016.67	2,500.00
Florida		432.25					11,564.66				4,690.88	916.67	487.50
Georgia													
Hawaii		16,392.09		23,132.38		3,627.88	1,353.61			516.73	109,271.52	100.00	
1st Illinois	246,488.98	647,047.25	396,884.80	9,503.68	2,108.70	701,694.88	212,859.30	32.00			412,976.59	9,087.54	7,000.00
5th Illinois		7,683,973.22		12,027,425.92		625,233.70	102,345.66	11,400.00	1,683.60		14,229.76	387.52	566.66
8th Illinois		2,168,946.56		2,923,605.96		1,052,597.75	877.33	8,324.00	754.70		4,431.00	366.68	
13th Illinois							4,199.78				12,005.53	500.00	200.00
6th Indiana	321.52	2,967,618.77		4,818,437.76		101,708.86	18,500.69	4,186.00	7.90		24,757.94	700.00	600.00
7th Indiana		4,729,825.54	124.16	6,610,875.01		178,528.38	1,743.21	488.00	262.50		2,393.22		
3d Iowa							55.02				622.42		
Kansas													
2d Kentucky	4.85	1,849,017.48		6,927,033.35		21,385.76	7,341.80	21,178.00	347.00		924.99	558.34	800.00
5th Kentucky	33,024.75	8,094,630.32	64,300.80	24,057,944.17		176,491.48	250,471.59	108,264.00	277.50		17,441.43	1,641.68	4,200.00
6th Kentucky		2,094,959.33		4,513,920.61		496.32	17,636.69	14,576.00	7.50		3,468.14	100.00	200.00
7th Kentucky	311.29	2,479,885.50	83.52	8,002,366.95		317.90	3,035.54	56,084.00	15.70		769.69	1,058.33	200.00
8th Kentucky		1,785,727.69		3,647,841.00				25,400.00	8.60				
Louisiana		2,553,327.65		3,671,157.67		1,498,129.20	27,835.52		150.05		226,902.84	1,620.84	800.00
Maryland	11,662.53	2,529,277.66	12,654.40	6,653,729.92		940,137.00	149,143.38	2,938.00	6,902.00		36,059.78	4,991.72	3,600.00
3d Massachusetts		486,523.61		1,421,928.88		409,080.32	258,922.13	284.00	1,609.30		161,301.01	12,132.24	8,000.00
1st Michigan		17,761.75		8,405.76		143,456.94	15,906.34				30,818.19	416.67	200.00
4th Michigan							3,480.46				8,455.45		
Minnesota			277.76				66,992.59				37,772.52	3,329.17	1,834.88
1st Missouri	4,833.07	21,465.07	13,588.80	109,062.40		83,204.10	83,204.10	130.00			113,983.48	4,541.67	3,400.00
6th Missouri	3,014.99	297,063.26	7,139.20	1,002,125.12		124,289.88	23,577.42	964.00			6,129.53	675.01	200.00
Montana		14,027.53		43,317.02		6,485.82	1,245.57				12,763.23	662.49	
Nebraska		913.55											
New Hampshire		2,296.25					3,491.53				5,015.48	1,230.01	200.00
1st New Jersey							7,047.68			224.76	30,198.69	300.00	600.00
5th New Jersey	49,994.01	1,936.08	99,394.55				87,824.16				32,381.47	4,154.16	2,600.00
New Mexico							53.30				12,205.07		
1st New York		759,562.87		595,382.91		3,045,039.57	90,953.23		3,084.37		226,720.38	3,608.34	2,200.00
2d New York	529,714.10	1.10	5,289,569.75	6.53	577.94		667,277.92		108.50	6,103.18	2,089,567.06	8,750.00	11,533.34
3d New York		20.35					133,700.51		12.70		255,045.10	9,600.01	3,000.00
14th New York		582,705.40		1,247,527.04	189.86	26,293.30	20,124.22	1,225.00			45,522.28	3,528.89	
21st New York	1,032.57	427,094.03	7,716.16	762,206.08		40,907.96	13,225.87		20.50		17,689.52	1,250.00	200.00
28th New York	25,890.70	1,794.43	83,386.88	4,292.10			113,423.38		15.50	16,969.20	398,234.56	3,783.34	2,816.67
4th North Carolina						203.96					2,612.40	99.99	
5th North Carolina											188.14	450.00	
North and South Dakota											271.29		
1st Ohio	74,998.00	3,113,358.32	162,577.28	7,138,313.96		636,148.26	405,616.79	31,176.00			21,751.71	3,143.84	4,466.67
10th Ohio	37,980.58		70,282.88	149.37			13,417.15		82.20		135,075.84	825.01	600.00
11th Ohio		3,342.68		1,864.36			29,830.17				17,150.87	387.51	1,223.01
18th Ohio	4,497.21	49,328.61		153,862.44			130,006.00				142,461.71	912.50	2,800.00
Oklahoma													
Oregon		39,051.65				82,912.06							
1st Pennsylvania	34,115.66	1,349,650.22	19,278.72	2,112,434.74		717,328.04	315,687.96	848.00			120,545.93	6,671.90	8,650.00
9th Pennsylvania		253,630.27		751,905.28			19,296.11	626.00	70.00		3,968.33	2,033.34	800.00
12th Pennsylvania		142,509.30		187,805.03			49,021.13	858.00			32,980.24	2,258.33	2,200.00
23d Pennsylvania	21,305.35	3,521,516.41	55,092.88	10,324,329.76			247,048.22	60,584.00			90,426.96	3,973.00	5,350.00
South Carolina									27.60			150.00	
Tennessee												308.33	
3d Texas		2,415.27	64.00	324.16			15,557.06				28,543.11	687.50	600.00
2d Virginia		3,201.66		19,273.28							19,829.00		400.00
6th Virginia	2,527.96	7,203.57		23,549.92		20.24					42.32		
Washington											2,211.85		
West Virginia		75,165.42		178,879.68		83.38		350.00					
1st Wisconsin		632,206.83		746,062.94		68,407.24	78,721.56				39,588.08	4,037.49	2,400.00
2d Wisconsin							7,856.64				9,964.18	450.00	400.00
Total	1,581,789.58	53,268,866.78	6,725,032.10	112,990,538.65	3,443.66	11,696,257.40	3,912,380.71	333,187.00	12,585.25	1,641,668.42	9,124,368.56	117,795.76	91,195.40

* Includes collections under old law (present rate of tax 30 cents per proof gallon).

* Includes collections under old law (present rates of tax 8 to 50 cents per wine gallon).

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits and alcoholic beverages—Continued.													
	Liquor dealers.		Manu- fac- turers of stills, \$50.	Stills or worms for dis- tilling, manu- fac- tured; each, \$20.	Fermented liquors.		Brewers.		Malt liquor dealers.		Floor taxes.			Total.
	Retail, \$25.	Whole- sale, \$100.			Per barrel, \$1.50.	Per barrel, \$3.	Less than 500 barrels, \$50.	500 barrels or more, \$100.	Retail, \$20.	Whole- sale, \$50.	Spirits (non- beverage) per gallon, \$1.10.	Spirits (beverage); per gallon, \$2.10.	Fermented liquors; per barrel, \$1.50.	
Alabama.	\$14,066.61	\$1,012.50							\$836.70		\$12,767.60	\$994.36		40,523.68
Arkansas.	1,081.26	299.79									5,179.89			16,774.52
1st California.	152,605.48	43,983.32	\$37.50	\$40.00	\$590,720.00	\$2,252,083.69	\$341.67	\$2,800.00	5,818.36	\$8,883.34	33,570.33	5,582,255.14	\$51,802.11	18,437,302.90
6th California.	26,651.10	11,875.00	12.50	40.00	167,821.63	641,412.20		600.00	721.67	2,004.17	18,485.93	1,825,399.47	15,210.89	3,878,756.30
Colorado.	11,407.18	3,281.27	68.75	60.00	11,349.00	80,895.00	37.50	358.33	1,735.83	2,316.69	1,452.28	773,671.31	2,982.23	898,811.68
Connecticut.	91,665.20	13,129.19			778,555.50	3,102,349.50	233.33	2,200.00	1,796.34	12,135.45	16,209.89	3,465,874.27	52,358.75	7,772,431.50
Florida.	9,645.90	3,887.49			7,884.75	28,083.02		100.00	333.33	325.00	1,244.15	436,252.49	890.54	505,738.63
Georgia.	7,983.82	375.00	218.75	90.00					20.00		3,356.38			12,043.95
Hawaii.	1,581.28	1,428.16			10,694.90	43,963.64	75.00	100.00	30.00	104.17		149,395.40	1,480.50	362,656.26
1st Illinois.	251,737.95	31,817.08	237.50	90.00	2,147,877.50	7,996,706.50		4,100.00	10,126.33	21,442.01	652.64	10,220,930.95	176,518.88	23,507,921.06
5th Illinois.	16,941.56	3,595.84			132,888.75	487,844.25		200.00	1,866.34	2,258.34	1,167,121.49		6,531.18	22,289,493.79
8th Illinois.	27,686.72	4,258.43			85,473.75	375,615.39		500.00	3,531.07	6,814.73		631,329.00	13,382.88	7,308,495.95
13th Illinois.	44,161.97	3,845.87			200,876.25	780,599.25		1,500.00	4,394.42	10,109.78	1,667.91	672,604.20	24,276.33	1,661,041.29
6th Indiana.	44,706.27	3,116.65			349,335.00	782,704.50		800.00	3,464.01	6,577.06	23,804.50	1,607,217.54	41,392.29	10,801,157.26
7th Indiana.	10,028.51	2,837.59			302,857.51	711,403.50		300.00	1,601.76	1,008.34	3,836.33	457,144.82	34,740.23	13,050,598.91
3d Iowa.	10,697.05	1,500.00					50.00		227.50	33.33	34,931.37	19,214.06	3.93	67,234.68
Kansas.	1,504.37								5.00		10,654.05			12,073.42
2d Kentucky.	4,185.84	2,337.52			4,575.00	17,820.00		100.00	1,810.13	681.25	3,399.29	448,082.56	1,865.41	9,313,448.27
5th Kentucky.	17,168.03	3,087.52			142,325.25	471,825.00		400.00	1,140.90	2,128.80	4,656.68	2,603,714.56	5,634.40	36,065,768.86
6th Kentucky.	8,716.79	1,441.69			132,927.32	507,023.25		300.00	411.70	208.34	501.67	382,060.69	2,241.38	7,681,197.32
7th Kentucky.	6,487.62	2,416.66			15,585.00	63,615.00		100.00	523.34	829.17		739,850.15	2,552.41	11,376,087.67
8th Kentucky.	929.13	183.34							1,111.15	500.00	1.65	174,066.13		5,635,768.83
Louisiana.	56,647.30	8,841.75			225,748.61	851,248.00		1,000.00	4,793.39	3,400.45	34.90		18,319.79	9,150,017.96
Maryland.	53,914.45	12,520.99	45.84	20.00	642,684.32	2,420,271.17	100.00	1,800.00	8,516.23	7,056.35		3,688,257.36	40,427.64	17,226,711.34
3d Massachusetts.	90,702.53	23,436.08			1,143,605.25	4,367,814.00		3,116.66	2,419.20	16,321.13	30,893.07	6,317,002.38	22,321.67	14,777,323.46
1st Michigan.	37,714.32	4,900.02			813,057.50	2,118,351.92	50.00	1,000.00	952.55	3,297.93	8,047.52	3,718,261.41	44,950.80	6,967,549.62
14th Michigan.	10,320.96	1,433.34			188,400.00	481,224.75		116.67	2,184.23	2,347.96	6,957.00	777,399.22	22,864.57	5,555,185.21
Minnesota.	62,300.10	11,225.02			575,037.32	2,054,144.25	50.00	3,600.00	4,315.02	14,125.00	6,471.34	2,632,732.00	54,179.06	5,528,386.03
1st Missouri.	79,097.04	9,879.19	95.83		1,255,740.48	4,984,500.79		2,507.50	4,295.10	10,012.84	21,465.00	2,182,752.78	74,779.33	8,978,834.17
6th Missouri.	37,006.05	5,379.24			186,000.74	760,479.64	50.00	300.00	1,618.40	4,247.96	3,460.57	2,101,136.21	25,749.87	4,580,607.09
Montana.	58,400.02	10,562.49			182,348.88	523,278.00	100.00	2,000.00	2,819.99	8,612.50	5,029.73	2,351,130.63	13,665.55	3,236,449.45
Nebraska.	1,994.79	458.34						275.00			16,408.92			20,050.60
New Hampshire.	17,666.98	2,104.17			100,721.25	302,310.00	279.17	400.00	14,200.00	4,447.91	5,055.46	428,694.48	6,000.76	894,043.45
1st New Jersey.	44,381.27	3,945.84			90,295.00	279,839.25		400.00	354.17	6,645.84	3,001.86	913,717.95	13,882.47	1,394,834.78
5th New Jersey.	165,527.32	17,187.53			1,427,683.75	5,433,375.50	50.00	1,600.00	3,007.50	15,246.26		3,809,000.88		11,150,903.17
New Mexico.	13,431.65	4,508.39			4,766.25	9,352.50		100.00	53.35	975.00		3,288,567.11	1,001.59	575,014.21
1st New York.	101,869.12	22,329.17		20.00	1,345,698.78	4,868,757.25		1,000.00	2,937.94	7,250.02		3,048,889.66	50,813.08	14,175,780.79
2d New York.	29,965.64	49,656.55			99,022.00	317,155.00		100.00	331.66	641.67	53,721.21	2,018,094.93	11,491.90	11,153,294.22
3d New York.	80,139.77	39,166.76	62.50	140.00	2,359,355.25	9,058,812.00	250.00	1,100.00	1,104.99	2,637.37		5,718,949.63	20,338.44	17,684,022.77
14th New York.	124,702.48	17,048.55	50.00		672,330.75	2,671,746.50		3,400.00	1,520.82	10,801.80	4,677.05	1,794,995.70	45,628.61	7,274,039.41
21st New York.	60,964.60	7,350.00			445,913.25	1,760,671.14		1,800.00	1,489.17	6,979.15		1,039,849.17	14,198.91	4,610,613.08
28th New York.	83,007.50	14,420.82			914,618.19	3,604,873.26	50.00	3,333.33	1,619.17	7,033.34	19,905.63	2,852,944.38	64,519.25	8,216,916.19
4th North Carolina.	10,161.59	475.00							60.00					13,612.94
5th North Carolina.	7,298.07	575.01									3,007.32			11,518.74
North and South Da- kota.	1,373.98	208.34							134.17			17,676.45		19,664.23
1st Ohio.	42,559.38	10,487.50	133.33	180.00	787,615.00	3,277,521.75		3,100.00	890.00	3,670.83	8,723.40	3,010,151.23	39,048.16	18,775,715.61
10th Ohio.	23,663.87	3,275.06			364,291.50	1,396,884.42		1,500.00	680.86	4,829.25	1,719.29	1,339,542.94	6,839.87	3,401,557.89
11th Ohio.	26,524.13	2,483.34			263,911.50	1,085,687.81	1,100.00	2,250.00	527.50	5,391.68	35.54	1,407,726.99	16,168.31	2,863,780.40
18th Ohio.	58,852.13	11,012.51			1,008,547.50	3,864,558.00		2,300.00	761.67	19,993.89	2,166.43	6,619,116.00	90,723.01	12,161,901.61
Oklahoma.	3,036.91				159.13		545.00		1,345.01	183.34		9,610.89		14,310.28
Oregon.	3,621.87	275.00									8,282.78			134,643.36
1st Pennsylvania.	120,802.07	14,775.00			1,548,328.25	6,158,722.25		5,300.00	2,292.09	14,207.61	12,824.36	7,535,480.24	93,631.70	20,161,644.64
9th Pennsylvania.	33,531.23	4,050.00			134,200.00	572,564.01		2,266.67	1,790.04	3,560.42		653,449.36	2,960.62	2,441,997.94
12th Pennsylvania.	109,487.68	8,238.33			635,293.25	2,361,617.90		4,425.01	2,188.34	13,708.33	2,480.86	1,814,346.60	14,350.25	5,383,848.58
23d Pennsylvania.	119,135.09	22,225.00			1,310,059.50	5,598,255.83	50.00	8,875.00	3,213.84	10,502.08	709.34	7,244,889.57	80,619.77	28,698,191.20
South Carolina.	13,868.68	375.00							1,473.36	145.83		4,085.88		20,088.75
Tennessee.	4,173.99	600.00						100.00			49,936.33			55,133.65
3d Texas.	39,923.62	6,237.50			455,385.45	741,158.71		750.00	23,032.48	6,433.32	36,773.20	3,121,729.38	23,729.93	4,489,344.75
2d Virginia.	847.92	150.00							90.00		4,466.61			47,258.47
6th Virginia.	2,171.93										1,198.43			36,714.37
Washington.	16,242.71	854.21			3,737.25	3,640.00	150.00	200.00	80.00	150.00	29,637.59	86,896.04	506.13	144,305.78
West Virginia.	3,166.66										3,206.15			261,020.98
1st Wisconsin.	137,437.63	7,279.16			1,674,594.95	6,365,037.14		5,491.66	4,294.16	16,856.40	11,808.14	2,230,724.79	101,949.69	12,146,957.86
2d Wisconsin.	53,782.32	2,212.49			348,033.89	1,347,924.68	87.50	4,633.33	3,853.33	13,187.52	3,619.41	910,440.94	12,762.79	2,719,209.02
Total.	2,799,116.64	506,282.60	962.50	680.00	26,259,632.45	98,005,121.20	3,649.17	82,574.16	147,330.61	324,722.55	570,731.94	113,156,804.38	462,827.51	443,839,544.98

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures.														
	Cigars, according to intended retail price.										Cigars, small.			Cigarettes, large.	
	Less than 4 cts. each; per thousand, \$3.	4-7 cts. each; per thousand, \$3.50.	4-7 cts. each; per thousand, \$4.	7-15 cts. each; per thousand, \$4.50.	7-15 cts. each; per thousand, \$6.	15-20 cts. each; per thousand, \$5.50.	15-20 cts. each; per thousand, \$8.	More than 20 cts. each; per thousand, \$6.50.	More than 20 cts. each; per thousand, \$10.		Per thousand, 75 cts.	Per thousand, 87½ cts.	Per thousand, \$1.	Per thousand, \$3.60.	Per thousand, \$4.20.
Alabama.....	\$4,213.47	\$826.98	\$9,786.08	\$14.85	\$177.00										
Arkansas.....	1,228.60	520.23	4,540.25		127.80										
1st California.....	99,698.26	2,867.47	34,295.72	10,853.36	88,430.92	\$44.00	\$306.44	\$313.95	\$3,559.25	\$3.75			\$15.00	\$100.98	\$31.50
6th California.....	15,483.04	3,430.84	31,993.75	3,090.80	27,222.32	23.10	372.80	106.47	831.25				5.00	.36	2.40
Colorado.....	18,740.85	2,443.69	20,794.64	4,065.53	47,116.97		75.80	62.43	49.05						
Connecticut.....	92,483.11	23,163.69	136,573.91	18,785.13	104,020.39	11.00	90.40	9.75	164.50	\$892.50			20.00	28.80	4,749.52
Florida.....	317,710.68	53,593.40	499,637.95	128,966.01	1,035,418.60	3,423.96	18,682.81	1,165.62	5,147.56						105.60
Georgia.....	12,693.63	3,604.74	45,158.69	20.47	324.30		2.40								
Hawaii.....	1,526.76		1,018.34		589.28										1.92
1st Illinois.....	171,093.15	27,327.39	265,060.81	34,288.86	351,695.81	264.97	2,229.56	382.86	2,204.91				12.08	141.12	37.80
5th Illinois.....	15,217.96	4,030.95	48,697.60	18.90	3,911.10										
8th Illinois.....	41,092.45	10,823.31	103,187.75	1,958.68	24,141.89		55	36.80							
13th Illinois.....	15,342.45	3,942.66	43,042.63	576.91	7,706.20										
6th Indiana.....	79,109.86	2,017.47	116,651.57	13,557.77	29,262.89	3,113.39	72.20	13.00	165.25						
7th Indiana.....	130,147.55	46,425.04	397,060.02	2,071.37	22,371.60		40								
3d Iowa.....	68,764.60	45,929.27	220,406.93	9,448.75	10,292.31	75.49	12.80	30.85	1.00	277.47				417.81	
Kansas.....	16,577.41	5,503.57	47,152.93	103.57	1,310.10										
2d Kentucky.....	13,494.04	4,636.62	55,241.56	261.90	2,407.20										
5th Kentucky.....	48,681.75	11,851.59	97,488.17	1,548.15	10,946.92	32.42	6.60	40.55	1.00	134.91				652.06	
6th Kentucky.....	4,864.60	1,578.50	14,389.60	30.82	359.16										
7th Kentucky.....	1,954.26	473.63	5,239.54	29.25	192.90										
8th Kentucky.....															
Louisiana.....	45,067.04	22,273.67	148,399.04	2,317.89	38,884.23	40.54	691.30	50.69	1,175.61					994.65	
Maryland.....	121,154.99	36,680.46	276,930.72	8,570.61	93,724.41	19.25	657.28	19.50	1,477.05	63,640.05	26,351.85	229,438.84			58.56
3d Massachusetts.....	177,183.73	63,730.28	255,938.41	67,940.69	321,614.83	2,844.96	4,252.40	3,071.46	8,573.54	6.75	628.83	5.00	30.60	3,490.47	201.60
1st Michigan.....	219,544.42	71,404.73	497,829.13	236.23	153,042.48		184.00		190.25				42.10		33.60
4th Michigan.....	65,896.51	23,173.46	149,384.29	13,628.26	55,985.27	72.05	8.00	35.79	6.25	183.10			2,609.71		
Minnesota.....	49,424.02	10,873.98	104,687.93	7,230.71	64,350.27		184.00		97.50						
1st Missouri.....	31,867.55	5,784.98	61,020.76	3,427.88	41,723.60	93.50	1,423.60	40.30	833.50						
6th Missouri.....	20,455.44	5,396.19	59,113.10	790.03	8,137.41	49.50	244.00	19.50	145.00						
Montana.....	8,001.87	7,461.08	6,975.94	21,542.02	25,519.39	70.92		22.90		70.55				861.23	
Nebraska.....	23,440.13	6,784.93	69,120.61	551.02	4,948.23										
New Hampshire.....	56,426.65	7,306.12	56,353.75	17,161.44	171,298.75										
1st New Jersey.....	84,305.59	14,634.72	79,733.55	30,759.86	254,507.34	232.38	509.00		41.74						
5th New Jersey.....	459,818.18	85,480.87	687,705.56	32,086.60	315,167.43		410.00	6.50	770.00	25,117.50	5,600.00	65,040.00			
New Mexico.....	1,180.13	203.21	1,507.60	177.15	2,130.24										
1st New York.....	407,542.48	11,807.60	111,990.34	6,027.75	69,475.86	23.10	224.00		57.75	10,796.25	4,233.25	36,704.60	14.40		57.60
2d New York.....	477,567.94	18,624.25	304,757.62	45,150.75	483,806.60	5,071.00	32,220.64	14,469.45	82,403.32	162.15	676.90	6,351.30	5,826.15	1,851.57	14,490.72
3d New York.....	534,082.38	56,420.69	403,229.32	124,291.89	1,032,398.07	1,190.31	8,670.56	921.70	14,409.64	2,101.35	755.37	7,406.80	17,334.99	7,582.89	55,677.60
14th New York.....	120,234.84	23,852.95	239,648.30	9,904.16	137,381.74	1.24	19.40	1.30	14.50	1,674.45	2,156.00	35,473.00	108.36	26.46	434.94
21st New York.....	134,022.56	45,091.03	393,892.76	5,181.81	44,581.48	9.07	.32	16.25							
28th New York.....	44,974.75	9,143.34	79,661.12	3,062.79	29,306.74	89.37	890.80	63.70	1,109.00						
4th North Carolina.....	394.50	122.85	1,750.00		.30										
5th North Carolina.....	21,581.63	8,380.75	71,448.90		217.35										.19
North and South Dakota.....	8,985.87	2,199.21	17,721.60	1,357.40	11,265.02				3.00						
1st Ohio.....	180,529.07	57,843.43	449,315.92	6,307.20	60,135.21	93.50	552.00	255.45	1,162.50	.38			2.50		
10th Ohio.....	160,622.50	34,573.42	330,683.11	6,421.45	90,323.96	90.75		52.00							
11th Ohio.....	273,345.13	22,949.69	102,726.81	318.90	40,653.21		530.15		52.50	1.50					
18th Ohio.....	354,785.38	25,160.59	209,241.58	7,613.10	71,390.70	2.75	45.20	.28	.25	37.45			96.25		3.36
Oklahoma.....	4,501.48	1,809.35	14,498.06	14.40	163.50										
Oregon.....	5,132.29	1,343.25	12,110.36	506.25	5,550.93		44.80		223.00						
1st Pennsylvania.....	683,975.32	213,794.91	1,568,576.54	41,888.01	446,401.25	255.20	2,685.40	595.40	5,551.50	62,103.03	33,150.25	181,261.69	351.72	162.54	1,218.89
9th Pennsylvania.....	935,669.87	171,565.61	1,603,599.77	11,782.62	116,829.92		1.60		8.75	1.75			8.00		.48
12th Pennsylvania.....	138,834.85	55,371.86	391,877.43	350.17	5,145.96										
23d Pennsylvania.....	666,375.24	8,111.25	75,584.43	285.52	3,090.75	140.25	254.20	256.75	967.72	16.51	2.63	62.90			60.00
South Carolina.....	19,461.91	2,860.73	43,890.28	2,442.91	19,139.92	.30	73.10		53.98				1.00		
Tennessee.....	7,173.92	40.25	25,426.16	369.45	5,343.78										
3d Texas.....	14,456.60	3,362.27	29,201.10	2,026.59	26,116.09	8.25	39.20	13.00	40.00						
2d Virginia.....	1,118,687.13	8,531.19	106,312.41	714.15	4,551.90					1,549.20	617.75	1,404.60			
6th Virginia.....	11,355.34	1,297.80	18,505.20	.23	30.00					13,312.50	5,817.88	47,501.00			
Washington.....	7,636.40	2,311.52	19,830.95	873.96	8,597.14		10.00		9.55						
West Virginia.....	203,130.12	39.55	67,919.20	4.05	31.65					37.50	5.25	2,797.30			
1st Wisconsin.....	71,036.07	12,921.74	133,074.79	8,819.64	100,129.63	37.54	449.29		16.29						
2d Wisconsin.....	30,849.64	6,669.60	63,265.40	3,861.90	35,084.79		8.00								
Philippine Islands.....	381,683.20		366,867.96		27,488.58		409.52		19.10						19.20
Total.....	19,531,132.24	1,422,117.48	11,908,846.28	726,588.44	6,196,822.47	17,435.61	77,870.77	32,045.85	131,617.81	180,811.54	81,278.77	613,606.89	28,001.75	19,446.04	73,858.33

* Includes collections at the same rate under old law.

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures—Continued.												
	Cigarettes, small.			Cigarette papers or tubes; per package, 1 to 2 cents.	Snuff.			Manufactured tobacco.			Floor tax.		
	Per thousand, \$1.25.	Per thousand, \$1.65.	Per thousand, \$2.05.		Per pound, 8 cents.	Per pound, 10½ cents.	Per pound, 13 cents.	Per pound, 8 cents.	Per pound, 10½ cents.	Per pound, 13 cents.	Manufactures held by dealers.	Cigar and cigarette stamps held by manufacturers.	Tobacco and snuff stamps held by manufacturers.
Alabama.....	\$0.89									\$1.04	\$190,380.94	\$9.99	
Arkansas.....							\$20.15	\$8.00		49.60	81,009.13	34.98	
1st California.....	203,329.93	\$97,107.74	\$720,667.71	\$400.00	\$0.53	\$50.70		5,939.56	\$12,130.07	132,733.63	158,864.96	11,571.47	\$808.60
6th California.....	3.35		13.12					432.19	181.35	1,375.11	72,797.04	1,096.51	62.72
Colorado.....	8.63	2.97	22.34		63.33	141.40		576.21		1,980.22	73,917.86	632.27	27.55
Connecticut.....	220.26	22,254.46	381.51				6.14	1,736.51	713.77	6,884.56	28,300.73	882.15	258.04
Florida.....	3,096.63	1,111.37	10,370.55	88.00			.06	283.73	118.42	990.23	39,480.47	11,295.55	.16
Georgia.....								75.60	103.95	479.70	185,100.15	114.66	
Hawaii.....	.12		375.38					739.80	95.29	1,762.28	16,690.13		
1st Illinois.....	429.36	145.63	1,329.85		152,087.35	37,917.12	757,811.78	556,965.35	208,683.54	1,988,117.60	172,224.35	4,512.12	26,824.57
5th Illinois.....								1,034.55	507.46	3,674.88	20,793.06	298.46	39.28
8th Illinois.....								8,473.07	3,427.62	30,079.44	46,441.52	625.94	67.30
13th Illinois.....								486.34	101.02	2,477.37	32,596.64	296.08	4.18
6th Indiana.....			8.48		655.74	123.27	2,377.44	4,236.98	1,695.22	17,383.11	103,865.70	804.67	168.49
7th Indiana.....					92.72	16.29	424.97	9,959.60	5,250.63	31,587.19	35,246.87	2,291.00	16.41
3d Iowa.....	12,666.83							17,136.42	7,397.98	75,318.64	68,275.31	895.03	945.03
Kansas.....								978.90	345.35	2,835.35	63,135.60	577.09	24.88
2d Kentucky.....								41,954.34	19,674.48	157,868.62	24,044.88	283.36	1,525.43
5th Kentucky.....		15,018.70						823,377.42	352,060.04	3,586,178.65			
6th Kentucky.....					43.92	30.45	139.88	53,722.42	22,561.60	217,160.11	2,629.15	9.62	224.33
7th Kentucky.....								110.24	17.19	8,981.05	12,688.93	62.83	1.67
8th Kentucky.....								575.93		860.99	12,480.77		14.05
Louisiana.....	330,011.94	99,781.47	1,143,400.83		144.00	3,215.93	683.37	57,614.93	48,885.57	259,633.47	74.60		
Maryland.....	13.75	6.60	22.73		32,969.58	16,675.42	146,584.14	165,487.93	71,861.87	848,286.60	87,880.93	3,674.13	14,518.74
3d Massachusetts.....	5,299.43	68,068.64	12,357.23	5.28	4,339.36	4,537.99	19,816.99	4,945.14	35,871.60	10,965.92			
1st Michigan.....	18.25	22.28	360.65		2,018.26	804.04	6,830.07	422,109.94	211,437.77	1,508,712.58	145,866.07	110.90	16,722.18
4th Michigan.....	19,848.15				40.00	7.88	227.50	855.15	33,696.85	2,876.75		1,017.27	10.35
Minnesota.....								3,433.59	1,251.37	13,711.69	113,216.91	1,574.03	109.75
1st Missouri.....	494.85	99.00	1,275.44		53.60	12.81	173.55	1,703,075.70	717,305.13	4,966,235.08	79,963.28	699.86	89,093.42
6th Missouri.....	6.25		.74		2.34			1,200.85	417.81	5,627.10	109,665.21	489.18	15.50
Montana.....		23,442.82		120.30				196.94	26,470.16	944.42			
Nebraska.....								1,307.09	380.20	4,341.81	54,904.19	448.55	56.36
New Hampshire.....	6.25	1.65	.80					73.57	29.87	289.73	98,280.50	565.39	5.55
1st New Jersey.....	12,500.92		8,220.50					342.18	213.41	1,339.99	20,394.52	4,480.68	4.67
5th New Jersey.....	422,571.00	135,338.61	2,032,986.23		179,348.88	94,124.77	931,234.18	627,144.02	249,475.54	2,241,353.56	166,337.54		
New Mexico.....								183.60	24.63	194.87	35,995.32	78.26	
1st New York.....	1,193,707.25	581,147.49	5,756,428.40	60,855.00	497.70	426.56	2,553.30	20,830.04	6,697.95	100,448.84	82,321.61	24,857.28	3,560.43
2d New York.....	815,174.69	353,617.55	3,628,368.72	363,009.21	668.38	467.04	4,542.20	124,704.70	70,706.70	583,104.14	162,961.63	113,009.56	8,552.00
3d New York.....	1,158,585.21	472,294.02	4,002,832.67	913.41				4,377.77	1,948.17	19,693.37	685,192.17	99,489.49	86.52
14th New York.....	186.01	67.85	931.39					22,485.77	7,224.26	96,769.87	64,668.37		
21st New York.....								28,415.82	9,330.88	119,211.04	74,812.66	1,829.47	641.35
28th New York.....	.50	5.94	39.98		170.32	167.79	2,182.05	11,841.29	5,416.15	40,359.83	88,809.40		
4th North Carolina.....	1,930,300.00	842,874.78	7,193,331.94	5,977.00				433,594.36	215,123.16	1,047,620.60	72,647.46	31,899.33	16,017.27
5th North Carolina.....	4,747,500.00	2,079,000.00	17,650,910.00					2,135,375.98	993,588.08	8,071,038.30	84,270.58	48,185.39	24,019.31
North and South Dakota.....								103.40	33.60	462.28	53,313.05	816.30	7.17
1st Ohio.....		24.75	29.87		.40		6.50	864,968.10	401,027.55	3,493,330.52	64,784.92	3,121.33	13,656.29
10th Ohio.....								231,794.11	133,872.28	756,462.81	55,295.47	12,165.52	3,254.50
11th Ohio.....								98.64	160.10	156.66	45,499.57	786.10	
18th Ohio.....	124.76	46.59	37.31		176.00	19.95	261.69	7,622.39	2,848.65	32,956.10	121,731.71	1,442.68	133.15
Oklahoma.....								28.90		71.50	73,648.46	110.03	6.21
Oregon.....			1.11		198.32			198.32	119.70	961.46	47,025.93	224.51	17.52
1st Pennsylvania.....	28,788.01	10,449.12	158,337.16	18.04	46.80	46.20	154.96	23,346.90	9,695.07	85,509.47	107,184.90	21,737.44	731.27
9th Pennsylvania.....	.07		.41		67.75	24.57	311.22	10,152.49	4,191.39	52,950.75	37,235.32	6,201.52	274.56
12th Pennsylvania.....								72,152.06	28,123.41	310,912.61	58,831.02	2,457.31	1,775.19
23d Pennsylvania.....	25.04	16.50	205.41		859.52	69.41	1,295.06	4,287.31	651.79	8,430.14	127,059.97		
South Carolina.....			4.10					681.62	67.73	1,544.33	91,274.30	1,335.22	35.93
Tennessee.....			.51		5.00			73,325.10	32,671.17	322,026.58	110,756.71	623.31	9,402.84
3d Texas.....	12.75	.25	41.00					3,503.27	747.32	11,718.71	250,752.36	322.22	235.18
2d Virginia.....	1,645,808.50	633,946.50	5,459,311.03					322,110.38	137,608.81	1,265,156.68	245,685.82	50,529.95	3,609.61
6th Virginia.....			2.08					45,435.97	10,421.46	83,797.35	63,621.79		
Washington.....	1.88	.47	1.42					187.39	88.56	674.31	103,679.42	355.36	11.31
West Virginia.....			9,840.00					165,286.82	45,225.37	710,600.55	107,647.37	17.48	2,226.61
1st Wisconsin.....					686.40	196.87	2,668.31	168,165.30	41,659.40	618,446.50	72,397.89	1,735.11	6,104.81
2d Wisconsin.....								4,580.24	1,890.42	18,667.22	55,510.58	453.24	109.85
Philippine Islands.....	1,917.65		6,957.96							87.75			
Total.....	12,532,659.14	5,435,893.75	48,402,408.56	431,382.24	709,095.65	261,097.19	3,079,209.30	9,296,448.23	4,193,526.00	33,995,403.21	5,562,233.70	473,137.18	246,108.72

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Tobacco and tobacco manufactures—Continued.										Total.
	Cigar manufacturers.					Cigarette and small cigar manufacturers: per 10,000 or fraction thereof, 3 cents.	Tobacco manufacturers.			Sales over 200,000 pounds: per 1,000 pounds or fraction thereof, 8 cents.	
	\$2.	\$3.	\$6.	\$12.	Sales over 400,000 cigars: per 1,000 or fraction thereof, 5 cents.		\$3.	\$6.	\$12.		
Alabama.....	\$39.00	\$28.88	\$54.75	\$48.00	\$21.96						\$205,604.73
Arkansas.....	4.83	27.34	6.00								87,586.91
1st California.....	215.52	226.50	225.00	228.00	1,591.02	\$1,324.10	\$83.00	\$9.00	\$7.00		1,588,696.58
6th California.....	97.33	51.00	30.00	60.00	542.30	.03	18.00				159,322.78
Colorado.....	106.82	3.75	72.00	84.00	682.60	.06	51.00				171,721.97
Connecticut.....	209.50	194.00	388.00	636.00	3,413.81	1.12	115.50				448,435.96
Florida.....	282.17	164.13	150.00	372.00	21,189.19	27.87	28.00	12.00			2,152,922.72
Georgia.....	54.82	61.50	53.50	94.00	430.98		6.00				248,379.09
Hawaii.....											22,799.30
1st Illinois.....	1,027.98	788.13	1,198.00	1,278.00	6,128.53	10.06	438.50	6.00	9.00	\$2,520.88	4,776,145.55
5th Illinois.....	53.67	36.50	84.00	37.00	740.46		39.00	6.50			99,221.33
8th Illinois.....	19.34	7.00	417.00	432.00	1,324.00	22.00	213.00				272,790.66
13th Illinois.....	147.18	109.75	116.00	216.00	244.23		38.75				107,444.39
6th Indiana.....	287.17	208.16	311.50	336.00	2,271.05		169.75				378,866.13
7th Indiana.....	133.10	75.75	96.00	60.00	7,356.31		52.00	9.00	48.00		690,91.82
3d Iowa.....	149.99	172.50	249.50	264.00	3,168.20		168.00	10.50		46.40	542,522.61
Kansas.....	44.33	36.00	61.50	84.00	559.00		36.75				139,366.33
2d Kentucky.....		12.00	12.00	24.00	128.15		26.25	13.50	24.00	192.48	321,824.81
5th Kentucky.....	33.67	44.13	21.00	85.50	2,155.25		55.25	.50		3,285.12	4,653,699.35
6th Kentucky.....	18.25	18.00	30.00	24.00	142.30		6.00			205.04	318,187.65
7th Kentucky.....	6.00	7.50	18.00	18.00	58.50		12.00				29,871.49
8th Kentucky.....							15.00				13,947.34
Louisiana.....	49.36	25.47	57.00	82.00	2,598.26	3,053.52	341.65	10.00	6.00		2,209,564.03
Maryland.....	289.53	184.50	288.00	201.00	5,430.70	1,296.03	47.00			920.80	2,255,374.55
3d Massachusetts.....	268.84	233.25	217.50	343.00	9,187.22	54.00	124.25	84.00	84.00	16.24	1,095,333.43
1st Michigan.....	257.34	201.25	330.00	612.00	10,067.05	2.10	146.25	12.00		1,625.84	3,270,776.76
4th Michigan.....	234.05	211.25	273.00	300.00	2,765.40		130.50				371,476.79
Minnesota.....	248.76	255.75	451.50	384.00	1,654.48		189.00				373,329.24
1st Missouri.....	216.18	192.63	222.00	204.00	692.00	10.11	27.75			6,232.00	7,712,493.16
6th Missouri.....	83.01	92.50	123.50	132.00	651.35		37.00	6.00			212,900.51
Montana.....	113.82	88.00	87.00	117.00	83.92		56.75				122,247.03
Nebraska.....	112.17	76.50	128.50	210.00	958.50		105.00				167,873.82
New Hampshire.....	84.00	108.25	147.75	96.00	2,939.19	.20	21.00				411,196.41
1st New Jersey.....	107.00	69.50	24.00	42.00	4,867.00	42.00	12.00	12.00			517,486.64
5th New Jersey.....	352.66	221.00	265.00	340.00	21,192.90	4,915.35	85.50		12.00	3,546.40	8,771,050.78
New Mexico.....	9.34	13.50	18.00	48.00			12.75				41,925.67
1st New York.....	877.17	415.00	536.50	396.00	7,189.15	7,522.39	122.75		24.00	72.66	8,597,873.34
2d New York.....	116.01	62.46	148.00	210.00	6,333.76	7,952.84	269.22	78.00	157.00	518.77	7,736,452.68
3d New York.....	644.04	292.75	250.00	331.50	24,307.92	10,455.34	210.51	3.00	12.00	114.88	9,354,215.92
14th New York.....	684.44	439.00	487.00	647.40	5,641.95	154.17	110.00	12.00	12.00	106.63	771,589.75
21st New York.....	305.84	292.50	333.50	425.00	7,505.00		267.75	6.00	24.00	58.88	866,165.00
28th New York.....	403.83	350.75	392.00	524.00	904.10	.80	183.88	12.00		32.64	320,068.86
4th North Carolina.....	2.00	5.50					6.00			1,792.00	11,810,599.63
5th North Carolina.....	4.00		12.00	58.00	1,111.75		27.75		60.00	8,004.74	35,975,367.07
North and South Dakota.....	43.67	25.25	57.00	48.00	409.48		14.00				96,865.30
1st Ohio.....	260.85	183.25	162.00	217.00	9,437.89	.13	124.25			2,611.52	5,610,144.19
10th Ohio.....	118.26	105.50	237.50	216.00	8,354.05		45.00	5.00	12.00	901.84	1,825,607.03
11th Ohio.....	79.50	56.00	152.50	205.00	6,067.95		13.25		10.00		493,863.22
18th Ohio.....	257.91	203.34	329.50	250.00	9,658.58		196.50	10.00	24.00	44.56	846,732.26
Oklahoma.....	28.34	26.25	30.00	88.00	110.33		9.50				95,144.29
Oregon.....	65.00	42.00	72.00	48.00	76.85		33.50				73,766.78
1st Pennsylvania.....	608.86	288.50	343.00	759.00	38,691.25	1,218.12	232.25	29.00	6.00	71.28	3,739,364.19
9th Pennsylvania.....	837.18	538.75	828.50	1,418.00	36,441.12	.12	230.50	7.50	22.00		2,990,896.63
12th Pennsylvania.....	107.00	99.75	177.00	162.00	7,036.09		79.50			309.13	1,073,852.30
23d Pennsylvania.....	120.99	178.88	349.50	534.00	13,888.55	.84	93.00	6.00			913,280.06
South Carolina.....	28.12	38.55	24.00		1,483.80		5.50				184,447.33
Tennessee.....	23.67	18.00	24.00	57.00	167.95		18.25		36.00	1,646.92	2,224,156.85
3d Texas.....	40.33	4.00	60.00	50.00	628.10	.40	12.00				343,395.99
2d Virginia.....	26.50	8.75	36.00	40.00	20,358.75	32,177.25	28.38	7.00		1,816.32	11,060,634.56
6th Virginia.....	37.50	2.25	18.00	72.00	190.15		46.25	1.50		179.52	301,793.69
Washington.....	116.62		75.00	84.00	183.45		36.00				144,767.71
West Virginia.....	42.83	42.00	79.50	144.00	5,674.25	1.26	45.75			693.84	1,321,532.25
1st Wisconsin.....	443.16	467.75	894.00	934.00	1,754.63		162.50	6.00		514.08	1,243,721.70
2d Wisconsin.....	138.85	147.00	330.00	408.00	584.10		76.25	17.00			222,692.08
Philippine Islands.....											785,450.92
Total.....	11,819.20	8,494.60	12,654.50	15,817.40	329,929.37	115,102.39	5,607.89	391.00	589.00	38,081.41	156,188,659.90

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Oleomargarine.							Adulterated butter.				
	Colored, per pound, 10 cts.	Uncolored, per pound, 0.25 ct.	Manufac- turers, \$600.	Retail dealers.		Wholesale dealers.		Per pound, 19 cts.	Manufac- turers, \$600.	Dealers.		Total.
				Colored oleomargar- ine, \$48.	Uncolored oleomargar- ine, \$6.	Colored oleomargar- ine, \$480.	Uncolored oleomargar- ine, \$200.			Retail, \$48.	Whole- sale, \$180.	
Alabama				\$124.00	\$5,664.25		\$4,566.70	\$9,754.95				
Arkansas				88.00	3,120.75		2,333.33	5,542.08				
1st California	\$192.00	\$305.00	\$50.00		2,614.25		2,841.64	6,002.89	\$150.40	\$450.00	\$160.00	\$760.40
6th California					9,777.25		2,816.67	12,593.92	545.30	250.00		795.30
Colorado	905.00	4,010.00	600.00	169.00	5,220.75		1,709.99	12,704.74	278.00			278.00
Connecticut	112.10	31,182.67	3,150.00	72.00	13,591.75		7,366.69	55,475.21				
Florida					4,737.25		3,666.66	8,403.91				
Georgia				40.00	3,177.74		2,583.34	5,801.08		\$168.00		168.00
Hawaii					6.00			6.00				
1st Illinois	171,895.00	475,067.59	4,750.00	140.00	35,163.00		7,633.47	694,649.06	129.90	550.00	44.00	723.90
5th Illinois					5,625.60		1,516.67	7,142.27	49.40			49.40
8th Illinois					13,271.75	\$0.01	9,268.92	22,540.68				
13th Illinois	21,883.00	11,613.78	1,200.00		6,170.50		616.67	41,483.95				
6th Indiana	5,705.00	4,183.13	600.00	864.00	25,188.00		10,208.31	46,748.44		675.00		675.00
7th Indiana					8,057.75		2,933.35	10,991.10				
3d Iowa	63.80				16,023.25		7,133.34	23,220.39	522.00			522.00
Kansas	108,676.00	44,514.95	1,800.00	1,364.00	15,209.50		2,899.98	174,464.43				
2d Kentucky					589.25		33.34	622.59				
5th Kentucky				156.00	1,710.25		550.00	2,416.25				
6th Kentucky					1,596.75		150.00	1,746.75				
7th Kentucky				72.06	833.00		750.00	1,653.00	1,110.00			1,110.00
8th Kentucky					643.83			643.83				
Louisiana				40.00	7,451.91	133.33	3,166.69	10,791.93				
Maryland	11,404.00	2,488.12	1,300.00	2,278.00	10,636.50	120.00	7,758.44	35,983.06				
3d Massachusetts		14,213.00	1,200.00	350.00	22,379.25		17,683.50	55,823.75				
1st Michigan		175.00	1,350.00	100.00	27,983.00		11,033.33	39,741.33	167.30			167.30
4th Michigan				32.00	16,811.75		10,000.10	26,843.85	18.00			18.00
Minnesota		14,273.50	400.00		18,322.50		9,366.67	42,362.67	330.00	800.00		1,130.00
1st Missouri	58,009.40	22,340.00	1,800.00	4,338.00	10,655.00	960.00	2,783.34	100,883.74				
6th Missouri			120.00	25.00	11,797.83		1,708.39	13,651.22	444.00			444.00
Montana					3,586.25		3,563.34	7,144.59				
Nebraska	10.00	8,680.60	600.00		7,264.50		2,816.67	19,371.77				
New Hampshire				48.00	15,581.75		11,150.01	26,779.76				
1st New Jersey					13,789.75		2,800.00	16,589.75				
5th New Jersey	36,908.60	86,993.62	2,050.00	60.00	22,707.00		5,816.68	154,335.90				
New Mexico				28.00	914.75		566.68	1,509.43	357.80			357.80
1st New York					13,159.25		2,216.68	15,375.91				
2d New York	.60		450.00	8.00	901.00		10,450.60	11,809.60	120.00	600.00	600.00	1,320.00
3d New York		50.00	400.00		7,619.71		616.67	8,686.38				
14th New York		2,750.00	\$50.00		23,310.54		9,200.01	36,110.55				
21st New York					25,327.71		14,066.68	39,394.39				
28th New York		5,100.00	\$50.00		24,418.75		11,633.35	42,002.10				
4th North Carolina				144.00	1,369.75		1,300.01	2,813.76				
5th North Carolina				80.00	731.75		700.00	1,511.75				
North and South Dakota					3,051.50		2,816.68	6,768.18	144.60			144.60
1st Ohio	16,205.06	33,309.00	600.00		14,239.25		3,383.34	67,736.59				
10th Ohio		2,506.50	350.00		11,426.21		2,516.71	16,799.42				
11th Ohio	112,530.00	39,962.77	600.00		14,443.25		4,666.70	171,572.72				
18th Ohio					19,142.71		6,383.35	25,526.06	78.00			78.00
Oklahoma				1,478.00	3,022.25		1,416.67	5,916.92				
Oregon		60.00	100.00	258.00	1,591.25		883.32	2,892.58				
1st Pennsylvania	55.50	34.74			8,094.25		3,556.67	11,751.10				
9th Pennsylvania					3,408.25		366.67	3,774.92				
12th Pennsylvania					6,962.25		1,850.01	8,842.26	96.00			96.00
23d Pennsylvania					11,400.75		5,783.35	17,184.10				
South Carolina				60.00	1,450.75		2,250.00	3,869.75				
Tennessee				210.00	3,427.25		3,600.62	7,237.27		78.00		78.00
3d Texas	18,200.00	6,543.50	600.00	350.50	4,085.00	480.00	4,049.98	34,338.98	555.90		180.00	735.90
2d Virginia				1,042.00	1,938.50	840.00	2,200.00	6,020.50				
6th Virginia				24.00	2,000.76		2,783.37	4,808.13				
Washington					3,388.25		1,683.37	5,071.62				
West Virginia				676.00	7,304.25		4,906.68	12,943.98				
1st Wisconsin		19,248.93	1,600.00		19,947.75		9,733.35	50,830.03				
2d Wisconsin					12,596.50		6,391.67	18,988.17	1,123.80	900.00		2,023.80
Philippine Islands												
Total	562,725.00	\$29,606.40	27,370.00	14,746.50	617,972.55	2,533.34	282,853.21	2,336,907.00	6,219.80	4,225.00	290.00	940.00

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Process or renovated butter.			Mixed flour.			Legal and business transactions and documents.			
	Per pound, ½ cent.	Manufacturers, \$50.	Total.	Per barrel, 4 cents.	Makers, packers, or repackers, \$12.	Total.	Sales of pro- duce on ex- changes for future deliv- ery for each \$100 or frac- tion thereof, 2 cents.	Bonds, con- veyances, issues of capital stock, etc., rates according to value or kind.	Sales or transfers of certificates of capital stock on each \$100 or fraction, 2 cents	Total.
Alabama.....								\$69,625.53	\$351.06	\$69,976.59
Arkansas.....								53,614.84		53,614.84
1st California.....				\$915.00	\$41.00	\$956.00	\$3.00	360,041.38	12,589.96	372,634.34
6th California.....								184,981.96	929.40	185,911.36
Colorado.....	\$1,980.50		\$1,980.50	11.88	62.00	73.88		159,053.30	11,925.40	170,978.70
Connecticut.....								163,856.30	11,537.03	175,393.33
Florida.....								57,540.81		57,540.81
Georgia.....								85,826.11	661.18	86,487.29
Hawaii.....								22,969.07	1,076.06	24,045.13
1st Illinois.....	13,513.73	\$100.00	13,613.73				992,804.22	1,378,932.05	19,623.99	2,391,360.26
5th Illinois.....								64,593.01		64,593.01
8th Illinois.....				145.00	24.00	169.00		149,999.62	920.90	150,920.52
13th Illinois.....					4.00	4.00		27,095.18	56.00	27,151.18
6th Indiana.....								42,874.23	320.86	43,195.09
7th Indiana.....				446.84	8.00	454.84		35,085.54	72.66	35,158.20
3d Iowa.....	1,612.14	50.00	1,662.14					328,637.30	13.94	328,651.24
Kansas.....	6,545.00	50.00	6,595.00	535.78	96.50	632.28		133,982.60	295.44	134,278.04
2d Kentucky.....				25.00	4.00	29.00		18,121.14	194.62	18,315.76
5th Kentucky.....				180.00	6.00	186.00	10.00	43,057.24	887.38	43,954.62
6th Kentucky.....								9,011.25		9,011.25
7th Kentucky.....								20,338.30	5.00	20,343.30
8th Kentucky.....								9,997.09		9,997.09
Louisiana.....								569,719.38		569,719.38
Maryland.....	4,330.00	50.00	4,380.00					144,598.64	2,709.90	147,308.54
3d Massachusetts.....	1,307.96	50.00	1,357.96					315,954.04	5,969.10	321,923.14
1st Michigan.....								589,790.85	59,402.96	649,194.41
4th Michigan.....							44.00	228,229.47	1,226.70	229,500.17
Minnesota.....	8,583.70		8,583.70					58,345.69	624.90	58,970.59
1st Missouri.....				39.00	12.00	51.00		348,802.17	764.34	349,566.51
6th Missouri.....	2,306.70	50.00	2,356.70	55.00		55.00		228,252.58	4,819.01	233,071.59
Montana.....								210,128.92	1,902.78	212,031.70
Nebraska.....								123,095.08		123,095.08
New Hampshire.....	1,121.30		1,121.30	313.00	46.00	359.00	115.94	283,879.96		284,242.90
1st New Jersey.....								56,915.56		56,915.56
5th New Jersey.....								49,050.25		49,050.25
								144,129.58	1.00	144,130.58
New Mexico.....								51,256.15	20.00	51,276.15
1st New York.....								68,770.27	19.20	68,789.47
2d New York.....					92.00	92.00	718,490.14	3,206,614.05	2,035,720.18	5,960,824.37
3d New York.....				1,050.00	12.00	1,062.00		92,254.02		92,254.02
14th New York.....								48,168.74	639.32	48,808.06
21st New York.....								103,095.80	30.30	103,126.10
28th New York.....								197,775.33	1,142.16	198,917.49
4th North Carolina.....								39,342.62		39,342.62
5th North Carolina.....								30,693.06	34.00	30,727.06
North and South Dakota.....								164,669.28		164,669.28
1st Ohio.....								142,130.23	2,754.98	144,885.21
10th Ohio.....	647.75		647.75				1,172.16	91,133.27	142.10	92,447.53
11th Ohio.....								72,977.81	847.42	73,825.23
18th Ohio.....	272.70		272.70				3.00	269,853.08	10,992.20	280,845.28
Oklahoma.....				10.00	12.00	22.00		175,146.44	922.22	176,068.66
Oregon.....				453.50	24.00	477.50	405.60	75,581.95	385.60	76,372.55
1st Pennsylvania.....					12.00	12.00	96.60	472,785.46	22,138.86	495,020.86
9th Pennsylvania.....								47,085.31	71.04	47,156.35
12th Pennsylvania.....								78,731.54	766.88	79,498.42
23d Pennsylvania.....					3.00	3.00	.16	344,870.78	11,892.73	356,763.67
South Carolina.....								50,431.91	25.00	50,456.91
Tennessee.....				1,368.02	82.00	1,450.02		125,488.57	457.42	125,945.99
3d Texas.....								224,135.37	1,003.11	225,138.48
2d Virginia.....								130,696.93	827.46	131,524.39
6th Virginia.....								36,219.35	11.08	36,230.43
Washington.....				320.50	5.00	325.50	185.98	130,939.48	3,161.66	134,287.12
West Virginia.....								74,734.93	2,006.35	76,741.28
1st Wisconsin.....							6,112.26	126,873.82	1,081.78	127,955.60
2d Wisconsin.....	5,418.75	50.00	5,468.75					75,761.28		75,761.28
Total.....	47,640.23	400.00	48,040.23	5,868.52	543.50	6,414.02	2,333,888.98	12,948,622.76	2,236,040.52	17,538,552.26

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Public utilities.						Insurance.					
	Transportation.						Total.	Life.			Casualty, on each \$1 or fractional part of premium, 1 cent.	Total.
	Freight, by rail or water; of amount paid, 3 per cent.	Express for each 20 cents or fraction thereof paid on each parcel, 1 per cent.	Passengers, by rail or water; of amount paid, 8 per cent.	Seats, berths, and staterooms, parlor or sleeping cars; or on vessels, of amount paid, 10 per cent.	Oil by pipe lines; of amount paid, 5 per cent.	Telegraph, telephone, and radio messages, on each charge of 15 cents or more, 5 cents.		On each \$100 or fractional part of amount of policy, 8 cents.	Industrial weekly payment plan, not in excess of \$500, of first weekly payment, 40 per cent.	Marine, inland, and fire, on each \$1 or fractional part of premium, 1 cent.		
Alabama.....	\$149,361.79	\$671.20	\$129,432.14	\$802.18		\$10,113.40	\$290,386.71	\$3,295.92	\$1,162.50	\$947.31	\$2,135.34	\$7,541.07
Arkansas.....	56,970.36	55.05	45,204.06	674.30		15,747.95	118,651.72	1,863.30		3,585.83	1,711.28	7,160.41
1st California.....	1,144,816.68	6,155.13	1,164,535.65	3,980.48	\$74,781.91	258,094.54	2,652,364.39	7,730.70	1,023.95	261,878.50	4,696.28	278,929.49
6th California.....	409,334.46	3,517.11	415,594.10	1,429.37	14,520.77	39,961.15	884,363.16	18,040.61		2,616.52	14,664.32	35,321.45
Colorado.....	347,015.72	905.73	218,059.32	\$75.74		131,049.80	697,906.31	3,841.05	556.76	7,456.79	846.48	12,701.08
Connecticut.....	781,619.13	6,121.84	961,915.15	9,885.95		108,408.99	1,867,951.06	147,969.89		450,840.29	223,755.14	822,565.32
Florida.....	59,173.86	322.33	86,256.62	28.94		11,309.10	157,090.85	1,111.54	400.59	1,422.88	497.27	3,432.28
Georgia.....	410,231.29	260.47	314,681.82	5,587.43		240,612.70	971,373.71	2,965.08	2,543.00	96,052.82	12,276.66	113,838.56
Hawaii.....	31,614.59	47.64	31,920.00		3.46	1,533.00	65,119.29			2,566.10	78.86	2,645.20
1st Illinois.....	4,883,350.09	1,480,330.20	3,516,628.31	2,115,018.68	111.65	239,600.56	12,235,069.49	48,951.07	15,889.66	661,300.54	85,786.60	811,927.87
5th Illinois.....	27,282.89	131.28	12,975.88	50		9,384.72	49,775.27	6,811.20		260.74	1,377.21	8,449.15
8th Illinois.....	27,959.60	321.04	44,241.28	1,225.91		32,423.92	106,097.75	4,427.70	1,797.83	2,508.24	2,090.73	11,484.50
13th Illinois.....	34,725.90	649.93	8,042.53			13,076.53	56,494.89			2,994.02	25.88	3,019.90
6th Indiana.....	161,080.97	2,724.51	135,017.76	112.53	3,082.03	56,102.62	358,720.42	18,129.34	1,526.26	8,599.32	4,243.07	32,498.02
7th Indiana.....	14,010.13	163.47	18,122.07			18,405.77	50,701.44	2,623.70	34.52	56.49	2,114.23	4,828.94
3d Iowa.....	30,159.93	307.14	30,307.30	305.64		59,169.99	120,250.00	35,553.84	16,278.49	36,583.05	15,043.23	103,458.61
Kansas.....	797,132.97	2,225.27	857,879.47	990.85	171,658.25	41,348.81	1,874,244.60	7,256.98	1,357.70	6,985.69	6,268.93	21,869.30
2d Kentucky.....	4,344.03	4.04	532,775.08	581.87		2,774.53	9,085.06			1,105.76		1,105.76
5th Kentucky.....	535,788.46	6.02	532,775.08	581.87		8,214.43	1,077,365.86	2,519.88	1,167.25	182.72	1,415.85	3,285.70
6th Kentucky.....	4,584.17		276.93			1,970.95	6,812.05		30	174.17		258.85
7th Kentucky.....	6,286.04	461.11	5,741.62	2.50	10,891.71	10,291.91	33,644.89			2,260.49		2,260.49
8th Kentucky.....	2,548.88	43.19	698.15			1,022.95	7,880.13					
Louisiana.....	226,773.20	118.76	100,086.02	202.90	126,312.54	13,291.74	526,785.22	3,474.31	3,416.99	27,827.48	143.91	34,802.69
Maryland.....	1,959,538.39	1,367.60	1,718,946.44	14,674.56		145,182.59	3,839,769.58	5,753.49	8,077.37	13,030.88	127,637.19	154,498.93
3d Massachusetts.....	880,460.04	55,297.24	674,956.83	1,054.23		235,940.93	1,847,709.87	64,570.13	43,040.51	113,133.80	159,246.23	380,559.67
2d Michigan.....	722,461.28	959.49	525,955.94	4,317.74	25,803.79	96,814.14	1,376,312.38	11,201.13	196.40	39,727.12	42,138.38	93,263.03
4th Michigan.....	166,490.67	120.46	114,588.93	2,172.45		19,340.41	302,712.92	341.48		71.13	754.79	1,167.40
Minnesota.....	1,790,465.67	141,359.39	1,334,470.59	37,028.49		62,680.73	3,306,004.87	14,549.43	47.22	75,984.23	4,711.27	95,292.15
1st Missouri.....	1,490,804.44	1,358.43	1,237,780.38	3,193.65	4,001.47	242,662.68	2,979,803.10	26,111.76	810.88	30,305.32	28,301.61	85,529.57
6th Missouri.....	169,387.28	667.73	94,965.13			57,187.74	253,307.93	24,403.02	39.84	15,492.73	18,083.60	58,019.54
Montana.....	285,361.22	856.49	221,122.49	70.12		8,910.93	516,310.25	7,526.99	3,064.80	3,752.65	458.91	14,803.24
Nebraska.....	302,130.85	31.66	323,391.24	501.93		178,770.47	864,688.16	16,510.69	2,716.46	18,627.27	11,741.79	49,596.21
New Hampshire.....	207,825.77	3,298.36	199,364.27	1.69		9,361.46	424,851.66	10,909.47		33,077.08	486.85	44,562.40
1st New Jersey.....	9,228.30	3,676.63	3,647.73			2,013.62	18,566.38		321.09	23,235.74	2,387.36	25,944.19
5th New Jersey.....	152,916.93	3,432.36	120,229.69			3,030.85	279,529.13	66,594.43	23,627.02	19,352.83	9,171.28	118,655.56
New Mexico.....	139,933.83	1,617.77	54,151.68	214.04		4,856.30	200,793.62	1,881.84		929.17	492.04	3,305.05
1st New York.....	8,101.30	124.08	617.54			63.05	8,906.47	3,792.57		11,130.42	732.34	15,655.33
2d New York.....	1,317,963.89	2,862,724.82	575,510.90	5,103.18	294,510.99	2,726,858.20	8,282,512.98	354,695.05	38,464.91	1,339,120.14	246,521.71	1,978,801.81
3d New York.....	1,315,924.45	45	1,291,682.00	1,641.49		68.00	2,552,316.90	107,901.84	54,534.25		1,716.39	164,152.48
14th New York.....	32,859.20	323.94	17,985.29	1,371.26		16,513.08	69,253.37	8,848.45	12.00	21,075.74	561.80	30,498.18
21st New York.....	14,184.11	2,224.58	28,968.96	7,916.06		15,031.00	68,325.31	3,589.81	606.72	20,116.99	7,870.73	32,193.91
28th New York.....	404,074.28	24,201.51	171,209.47	978.82	831.25	16,590.03	617,885.36	4,000.88		15,990.62	1,074.26	21,071.72
4th North Carolina.....	366,885.17	322.20	398,363.27	11.00		14,413.84	819,975.48	1,856.94	460.21	2,932.47	209.18	5,458.80
5th North Carolina.....	24,980.28	160.74	16,576.95			6,817.59	42,835.56	7,866.03	108.98	7,468.00	1,038.28	16,421.29
North and South Dakota.....	1,819.08	160.93	709.37			40,479.68	43,100.26	4,505.00		6,612.46	654.60	7,771.96
1st Ohio.....	381,505.42	1,681.47	334,903.74	5.16		50,908.76	769,004.55	38,022.93	8,806.04	6,410.82	882.47	54,182.26
10th Ohio.....	76,238.48	84.98	70,290.36	77.13	51,491.83	24,191.87	222,364.65	70.62		6,065.27	12.32	6,748.41
11th Ohio.....	437.75	10.42	339.64			241,877.12	242,704.93	3,545.21		1,740.17	1,259.01	6,544.39
18th Ohio.....	517,075.83	357.34	116,114.18	563.85	1,779.62	40,188.10	676,081.12	1,260.64	11.26	34,131.30	495.80	35,888.94
Oklahoma.....	51,943.03	1,970.72	24,033.58	312.25	137,683.34	130,935.25	306,482.47	1,088.75	4.70	761.20	200.65	2,143.36
Oregon.....	285,159.59	322.37	305,599.14	3,660.49		11,539.80	600,217.50	1,689.44		3,222.33	414.93	5,331.76
1st Pennsylvania.....	1,652,331.51	1,329,343.82	2,305,337.15	543.52	89.61	206,538.53	5,614,697.14	33,869.65	26,086.44	138,122.37	81,244.30	279,322.24
9th Pennsylvania.....	23,691.04	6,131.29	28,111.66			7,805.52	65,738.91	7,667.83		10,738.56	413.74	11,159.59
12th Pennsylvania.....	40,710.72	3,404.17	23,749.51			8,803.43	76,687.93	6,082.10		6,688.19	41.55	6,682.23
23d Pennsylvania.....	1,051,992.10	6,895.47	975,732.33	8.96	330,107.07	21,357.29	2,989,103.22	5,047.23	1,734.63	70,610.87	4,199.16	98,442.45
South Carolina.....	28,425.50		11,711.39			6,639.28	46,836.77	655.28		8,116.16	60.99	10,737.06
Tennessee.....	178,895.80	478,549.93	134,408.63	56.03		11,763.30	803,671.69	3,057.96	6,536.64	916.13	5,690.49	16,215.22
3d Texas.....	1,377,712.26	637.76	1,117,558.19	738.50	162,698.38	19,881.64	2,760,036.13	91,661.04	2,852.93	27,726.68	9,571.47	69,232.61
2d Virginia.....	654,516.45	907.73	607,309.99	4,144.38		5,379.90	1,272,258.45	5,913.47	6,040.29	11,049.60	1,321.10	24,194.46
6th Virginia.....	433,177.47	357.69	215,833.40	3.71		4,479.89	882,552.13	584.81		806.65		391.46
Washington.....	155,531.35	1,404.43	183,035.52	4,247.37		30,922.83	375,142.62	6,310.14		10,524.78	2,061.42	18,896.34
West Virginia.....	23,309.28	1,992.99	150,338	118.35		8,282.77	48,954.27	1,743.60		1,579.48	449.25	3,772.93
1st Wisconsin.....	16,637.79	1,417.14	18,821.80	20.00		78,527.85	114,824.38	63,932.73		56,385.18	3,853.34	124,171.22
2d Wisconsin.....	9,222.73	74.16	3,409.36			25,725.50	38,831.75	1,525.00		2,641.26	3,931.56	8,148.38
Total.....	30,002,163.38	6,458,994.82	24,306,350.26	2,236,699.76	1,433,324.61	6,209,077.18	70,736,550.01	1,253,642.96	283,510.85	3,792,680.43	1,162,191.24	6,492,025.48

TABLE L.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Sales by manufacturers, producers, and importers.												
Districts.	Automobiles, motorcycles, etc., 3 per cent.	Piano players, graphophones, etc., 3 per cent.	Jewelry, real or imitation, 3 per cent.	Sporting goods, games, etc., 3 per cent.	Perfumes, cosmetics, etc., 2 per cent.	Medicinal preparations, patent and proprietary, etc., 2 per cent.	Chewing gum, or substitute therefor, 2 per cent.	Cameras, 3 per cent.	Moving-picture films, negative and positive, respectively, per linear foot, $\frac{1}{4}$ and $\frac{1}{2}$ cent.	Syrups and extracts for use in beverages, per gallon, 5 to 20 cents.	Grape juice, unfermented, soft drinks, etc., per gallon, 1 cent.	Mineral or table waters, natural, per gallon, 1 cent.
Alabama.....	\$95.00		\$1,399.50	\$3.29	\$531.70	\$4,496.23	\$41.95	\$0.94		\$5,907.81	\$1,593.04	\$415.32
Arkansas.....	24.69		2,604.89		69.31	3,314.16	1.34			777.81	866.02	130.18
1st California.....	136,876.78	\$1,598.35	39,937.84	104.94	5,818.92	15,787.19	5,076.48	38.12	\$362.97	7,697.08	1,790.13	700.79
6th California.....	28,892.62	745.19	16,347.91	3.03	3,495.35	4,093.82	10.96	9.35	25,714.03	1,517.00	1,608.24	676.99
Colorado.....		6.45	6,368.65	.31	1,949.07	6,198.51	1.21	3.34	79.25	1,103.43	7,654.80	417.33
Connecticut.....	234,132.75	265,644.93	392,359.65	10,425.04	81,138.10	9,133.83	85.90	161.06	1.05	1,173.33	151.99	332.57
Florida.....		9.58	1,961.02		352.87	4,295.31	7.25	813.09		552.91	255.38	5.35
Georgia.....	2,739.52	29.28	3,436.38	6.07	4,169.57	19,911.71	6.66		173.11	400,207.77	726.90	145.57
Hawaii.....		109.61	2,214.06	.40	464.38	573.37			553.56	706.62	130.85	1.96
1st Illinois.....	478,391.00	183,794.71	220,690.17	68,037.26	227,672.93	139,176.38	212,970.75	6,084.32	66,932.21	41,448.41	26,998.76	2,696.59
5th Illinois.....	222,438.47	786.02	1,737.19	19.69	1,594.95	3,266.53	131.84	26.10		209.98	2,833.43	4.57
8th Illinois.....	7,235.17	474.56	4,692.15	41.26	838.41	28,307.02	158.59	9.62		93.06	1,529.68	109.87
13th Illinois.....	1,685.89	6.60	830.89		65.45	949.91	3.02	.24		711.65	325.76	11.65
6th Indiana.....	978,339.23	31,269.78	8,768.25	1,516.70	7,623.34	43,733.46	153.80			1,275.38	19,188.44	226.12
7th Indiana.....		340.03	1,925.09	.10	558.14	3,235.37	2.28			174.20	22,543.59	1,928.45
3d Iowa.....	7,913.14	25.24	11,325.55	85.50	8,243.01	58,939.37			803.91	1,121.87	2,451.67	1,226.35
Kansas.....	1,889.91		5,767.39	80.67	27,117.70	18,384.93	6.49			293.03	140.67	323.36
2d Kentucky.....			239.44		6.27	1,607.97	.10			73.54	130.10	116.51
5th Kentucky.....	10,871.69		3,006.58	2,566.85	612.96	4,344.65	26.39			2,831.12	3,439.98	25.24
6th Kentucky.....	16,123.71	580.50	102.31	84.87	1,439.50	70.69	2,662.24		21.02	25.57	1,437.52	18.48
7th Kentucky.....			133.53	134.01	33.49	485.17	.33			69.13	1,171.06	.67
8th Kentucky.....			88.57	.09	88.18	157.58	92.41					9.77
Louisiana.....	6,697.01	358.25	2,678.35	228.87	1,702.85	7,482.96	5.85	4.97	85.01	5,554.19	7,391.05	226.40
Maryland.....	1,310.49	44.96	20,385.51	608.89	12,591.11	71,353.95	1,093.81	1.89		1,018.06	13,480.30	212.29
3d Massachusetts.....	134,654.17	25,639.36	287,468.32	30,135.37	74,639.37	142,398.73	2,094.98	29.76		23,863.11	1,415.13	167.01
1st Michigan.....	14,711,273.33	3,645.33	20,079.73	501.12	21,552.16	111,111.44	521.76	.49	52.93	1,721.53	15,482.76	2,446.54
4th Michigan.....	89,406.10	3,725.71	2,520.42	6,935.21	3,912.15	11,743.98				710.57	4,076.92	31.00
Minnesota.....	9,815.85	3,282.94	10,826.78	1,807.55	18,050.80	37,633.74	56.49	2,536.88	398.44	2,479.96	49,733.78	1,255.35
1st Missouri.....	145,075.39	4,056.28	20,533.73	739.77	60,913.33	128,169.77	692.83	192.97	133.33	14,078.17	69,954.42	551.84
6th Missouri.....	2,996.02	766.81	14,396.79	509.90	4,552.26	14,316.55	518.66		938.30	1,789.31	5,491.28	392.66
Montana.....		117.99	2,854.49	95.35	392.53	1,471.41	48.13	24.31		992.95	2,291.23	23.43
Nebraska.....	748.34	167.34	6,625.00	16.45	3,339.06	6,269.00	310.46	1.05	23.86	819.47		1,491.53
New Hampshire.....	934.92	129.79	2,871.88	7,339.33	8,059.27	15,219.77	39.98	.64		554.05	352.01	4,788.43
1st New Jersey.....	18,442.43	593,552.38	991.48	216.73	5,493.67	3,787.50	24.87	1.37		308.63	145.37	8.14
5th New Jersey.....					22.55							20.85
New Mexico.....			894.49		28.55	80.21				10.94		7,239.50
1st New York.....	48,840.50	41,160.73	19,391.15	597.42	18,422.91	85,281.20	9,829.55	883.25	80,678.40	2,374.49	6,212.85	9,276.42
2d New York.....	8,142.93	44,534.44	516,479.84	21,691.37	130,396.05	284,492.07	7,255.72	375.79	3,499.37	13,794.98	6,586.08	5,792.26
3d New York.....	656,822.02	106,810.63	432,081.18	6,895.48	188,521.05	49,247.79	98,703.52	2,957.45	538,179.38	8,794.10	5,916.47	2,922.74
14th New York.....	7,335.21	16,367.67	8,613.28	7,301.59	7,013.96	42,195.51	21,498.76	1.20	1,883.77	667.20	1,373.69	2,022.74
21st New York.....	276,160.36	14,906.46	7,478.50	2,535.09	5,087.58	35,250.41	161.32	8,059.41	4,370.64	436.77	1,812.51	255.56
25th New York.....	893,210.77	6,193.16	34,544.20	226.52	36,945.04	50,252.90	3,495.47	123,756.73	988,004.40	56,221.28	14,012.69	1,227.93
4th North Carolina.....	7,355.15	.21	570.85	16.60	229.31	4,447.29	727.10	1.15		6,720.99		37.90
5th North Carolina.....			581.71		181.51	14,756.39		1.96		1,046.12		10.21
North and South Dakota.....			1,515.23	.02	59.81	537.81		.14		212.80	2,420.05	833.79
1st Ohio.....	234,250.20	17,271.04	49,569.49	9,012.24	258,011.11	45,710.64	4,100.90	.09	476.43	3,385.15	5,480.05	43.65
10th Ohio.....	1,515,558.53	853.38	2,949.35	242.49	914.84	10,672.96	1,339.25	.30		3,627.11	3,406.02	245.85
11th Ohio.....	4,808.27	4,031.50	9,946.11	817.08	2,227.78	19,576.68	67.96	.06		466.39	4,425.56	2.70
18th Ohio.....	1,397,516.17	6,917.14	26,137.38	8,612.34	16,348.06	43,143.38	289.30	27.15	88.74	18,717.63	5,811.79	2,799.63
Oklahoma.....	7,171.02		4,967.86	28.30	861.93	828.48	.38			3,737.89	8.24	
Oregon.....	120.06		5,515.26	7.80	1,480.01	6,164.30				2,493.82	3,195.17	1.75
1st Pennsylvania.....	245,314.70	24,229.11	80,550.13	19,175.88	22,479.53	92,623.80	4,195.95	275.84	170.81	29,807.04	12,183.62	9,040.10
9th Pennsylvania.....	8,546.73	112.36	5,303.34		7,351.42	5,945.29	7,753.62	.29		79.95	81.35	32.30
12th Pennsylvania.....	15,822.64	11,061.05	2,813.52	26.62	404.12	3,920.60	.55		913.75	514.29	19.20	512.41
23d Pennsylvania.....	38,421.67	1,116.26	30,225.06	580.22	3,250.27	13,037.17	149.67		415.09	605.77	194.55	576.48
South Carolina.....			1,984.65		423.43	1,831.94	41.00			2,091.21	1,676.42	1,283.05
Tennessee.....	429.80		12,095.25		12,785.53	62,696.84	2,101.50	.08		17,769.49	3,096.22	10,992.17
3d Texas.....	116,753.05	490.72	22,597.65	139.63	3,984.57	7,819.70	1,087.35	16.70	91.25	18,852.47	2,490.42	26.64
2d Virginia.....	3,371.96		1,937.03	25.35	2,145.56	2,235.28	4,582.82			3,750.25	103.07	708.88
6th Virginia.....			779.80	72.41	935.68	4,221.05	334.58	.15		2,841.94	11,776.08	85.96
Washington.....	534.38	169.74	13,448.50	45.84	880.51	2,140.39	29.84		158.35	318.05	78.13	1.25
West Virginia.....			3,582.76	1.40	25,343.33	14,893.38	28.58	1.47		1,992.93	33,564.98	7,055.99
1st Wisconsin.....	1,236,583.88	9,394.33	7,392.09	1,305.99	72,684.74	9,156.64	189.97	.56	2.23	246.80	5,226.97	338.92
2d Wisconsin.....	96.00	13.50	2,370.82		2,645.85	2,523.58	3.86		42.86			
Total.....	23,981,268.35	1,426,885.47	2,422,365.97	211,542.95	1,413,455.04	1,842,872.69	394,638.20	145,389.02	1,709,877.12	724,231.97	412,093.75	85,377.59

TABLE I.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Sales by manufacturers, producers, and importers—Continued.				Opium.			Occupations, acts, and privileges, not elsewhere specified.						
	Carbonic acid gas in drums, per pound, 5 cents.	Playing cards, per pack, 2 and 7 cents.	Floor taxes (sec. 602, act Oct. 3, 1917).	Total.	Opium manufacturers, im- porters, etc. (special tax), \$1.	Opium order blanks, per hundred, \$1.	Total.	Capital stock of corporations, each \$1,000 fair value (exceeding \$99,000), 50 cents.	Theaters, museums, and concert halls, according to seating capacity.		Circuses, \$100.	Street fairs (maxi- mum tax in any city or town), \$100.	Other public exhibi- tions for money, \$10.	
									In cities, towns, or villages of 5,000 or less popu- lation, \$12.50-\$50.	In cities, towns, or villages of more than 5,000 popu- lation, \$25-\$100.				
Alabama.....	\$0.35	\$40.25	\$8,584.88	\$23,210.26	\$3,436.52	\$477.10	\$3,913.62	\$110,441.13	\$2,382.01	\$5,982.95	\$383.35		\$1,215.24	
Arkansas.....		22.30	10,152.48	17,963.18	2,640.18	212.50	2,852.68	36,465.59	2,787.80	3,552.08	316.66		902.88	
1st California.....	55,924.18	4,245.95	101,593.62	377,553.34	4,062.25	310.40	4,372.65	831,772.04	6,774.79	14,689.56	220.85		636.69	
6th California.....	13,129.98	73.54	47,315.45	143,533.46	3,657.49	258.40	3,915.89	260,007.43	2,220.84	13,903.15	58.33		584.98	
Colorado.....	8.75	106.10	21,393.49	45,290.78	2,223.82	227.40	2,451.22	246,804.56	5,018.41	6,971.42	641.67		939.63	
Connecticut.....	20.00	515.61	20,140.89	1,015,417.35	3,040.27	237.60	3,277.87	622,162.66	1,339.07	13,929.71	291.68		726.23	
Florida.....	18.68		5,321.10	13,502.54	1,495.13	216.70	1,711.83	42,749.21	1,778.67	3,514.59	812.50		589.60	
Georgia.....	66,171.00		11,918.08	509,641.62	3,326.26	485.20	3,811.46	156,976.41	1,474.03	5,595.88	316.67		833.37	
Hawaii.....	229.85	1,647.75	2,774.93	9,507.36	111.38	15.00	126.38	120,856.89	631.82	904.20			467.67	
1st Illinois.....	391,091.22	28,717.71	26,346.70	2,121,049.12	8,032.59	493.50	8,526.09	2,036,331.81	1,232.96	35,770.00	550.02		808.58	
5th Illinois.....				233,048.77	521.43	61.30	582.73	78,437.00	972.94	2,709.38			375.02	
8th Illinois.....	28.00			43,517.39	3,605.07	138.80	3,743.87	56,755.25	6,172.87	7,980.29	91.67		1,354.89	
13th Illinois.....	26,610.90		804.30	31,997.26	1,662.07	70.40	1,732.47	30,385.38	3,617.49	5,630.26	100.00		480.35	
6th Indiana.....	19.00	4,236.51	106,430.71	1,200,780.72	3,726.15	339.80	4,065.95	190,130.88	3,749.52	13,874.54	495.82		1,558.73	
7th Indiana.....	28.50		3,239.84	33,976.19	1,425.11	114.20	1,539.31	28,847.26	1,920.49	5,840.71	100.00		600.57	
3d Iowa.....	1.20		37,495.19	129,132.00	2,621.48	341.20	2,962.68	130,546.13	12,334.48	11,657.50	500.00		1,575.38	
Kansas.....	60.51		19,849.57	73,914.23	3,345.97	258.60	3,604.57	320,823.48	8,034.52	8,089.00	741.65		1,399.95	
2d Kentucky.....	9.00		1,029.61	3,212.54	1,453.98	110.20	1,564.18	8,139.45	1,358.18	1,075.04	75.00		1,142.50	
5th Kentucky.....	10,583.35	45.50	3,131.91	41,881.10	969.39	84.60	993.99	128,169.06	601.60	2,659.41	83.34		554.45	
6th Kentucky.....	23.00			22,580.59	434.30	26.90	461.20	9,357.38	336.52	1,282.32	8.34		90.88	
7th Kentucky.....			794.99	2,813.38	783.50	62.20	845.70	16,697.25	585.93	1,634.89	91.66		335.45	
8th Kentucky.....				436.60	702.51	45.50	748.01	8,517.95	1,546.55	637.50			96.28	
Louisiana.....	25,096.61	477.70	16,016.94	73,986.01	1,703.31	206.50	1,909.81	153,665.56	2,412.05	6,963.63	512.52		627.74	
Maryland.....		93.63	23,716.95	145,821.84	2,830.85	428.10	3,258.95	584,140.60	1,134.55	14,038.29	300.04		987.56	
3d Massachusetts.....	9,137.30	37.82	15,434.09	747,260.52	6,900.94	552.00	7,452.94	1,078,775.96	1,380.31	30,095.66	375.02		838.24	
1st Michigan.....	586.00		167,897.34	15,056,872.46	4,424.80	321.70	4,746.50	786,809.70	2,141.69	18,370.36	531.26		737.92	
4th Michigan.....	38.19		3,955.20	126,634.55	1,870.56	115.10	1,985.66	156,807.65	3,710.69	7,038.67	191.67	\$100.00	576.79	
Minnesota.....	6,367.20		30,270.14	174,515.20	2,916.66	299.90	3,216.56	916,960.14	8,847.18	12,866.63	300.00		1,145.40	
1st Missouri.....	9,538.90		37,503.64	489,025.33	4,313.80	259.40	4,573.20	449,059.16	3,263.11	12,697.93	191.67		846.28	
6th Missouri.....	2,959.90	48.20	39,537.35	89,182.50	3,257.07	294.40	3,551.47	163,757.55	4,362.04	8,949.65	100.00		558.51	
Montana.....	2,538.55	5.50	11,989.79	22,715.66	1,819.17	212.40	2,031.57	303,687.43	7,633.52	8,054.37	983.34		455.40	
Nebraska.....	8.25		32,720.61	52,548.82	4,343.16	153.90	2,497.06	89,654.79	8,577.70	6,596.90	200.00	83.34	1,430.01	
New Hampshire.....		21.28	7,595.74	48,777.09	4,124.87	287.00	4,411.87	145,325.07	7,758.85	11,864.56	400.01		1,041.25	
1st New Jersey.....	9.86	.60	183.91	623,467.00	1,376.89	90.40	1,467.29	124,820.08	2,819.78	9,075.02	108.32		907.09	
5th New Jersey.....		118,560.00	1,549,263.02	1,667,845.57	2,935.97	257.30	3,193.27	593,981.64	665.63	19,127.13	61.67		902.09	
New Mexico.....			3,560.97	4,396.01	1,091.93	81.80	1,173.73	106,509.16	2,923.74	3,753.19	216.68		243.37	
1st New York.....	60,883.38	343,417.80		724,923.15	3,317.45	254.40	3,571.85	227,147.09	436.67	19,940.81	116.67		447.90	
2d New York.....		1,134.15	118,637.83	1,166,107.20	483.49	117.00	600.49	5,563,044.17	250.00	1,408.34			33.33	
3d New York.....	73.92	59.99	135,014.55	2,279,670.36	6,280.51	298.80	6,589.31	1,020,168.17	22,865.35	9,511.65	83.33		144.59	
14th New York.....	146,670.31		8,591.93	272,433.91	3,367.28	282.00	3,649.28	166,854.61	1,195.21	17,164.90	199.99		254.99	
21st New York.....			2,688.72	359,203.57	2,210.83	197.40	2,408.23	139,410.80	5,459.14	9,511.65			875.84	
28th New York.....		9.06	24,962.59	2,189,112.74	2,965.07	219.90	3,184.97	473,838.05	2,180.49	14,042.72	241.66		560.42	
4th North Carolina.....			20,136.55	1,401.60	137.30	153.70	1,538.90	63,239.32	589.43	3,070.62	75.00		496.66	
5th North Carolina.....	464.32		8,091.66	25,133.88	1,464.46	153.70	1,620.16	76,160.25	1,468.86	3,929.24	75.00		129.62	
North and South Da- kota.....			9,625.42	14,625.07	1,670.44	149.20	1,819.64	17,003.12	7,460.01	2,578.10	200.00		620.13	
1st Ohio.....	53,308.95	771,697.60	42,845.48	1,495,113.02	2,443.64	163.10	2,606.74	305,088.80	1,655.21	2,884.39	225.01		935.91	
10th Ohio.....	82.68		9,675.42	1,549,568.18	1,896.44	119.20	2,015.64	290,235.32	3,596.98	3,904.60	150.00		1,134.12	
11th Ohio.....	2.00		7,547.48	53,919.48	1,711.64	140.00	1,851.64	136,842.64	4,439.10	8,874.04	116.67		286.73	
18th Ohio.....	24,964.38	77.42	1,550,660.42	2,494.78	270.40		2,765.18	805,160.24	1,102.14	10,754.16	300.00		1,089.17	
Oklahoma.....			11,684.61	29,308.71	4,341.23	340.50	4,681.73	142,030.52	6,248.12	7,616.01	441.67		1,566.26	
Oregon.....	111.80	191.25	21,194.40	40,382.56	1,257.97	101.10	1,359.07	94,548.85	1,661.47	3,509.38	525.01	100.00	310.85	
1st Pennsylvania.....	33,126.78	45.48	42,764.77	615,982.10	5,990.10	395.90	6,392.00	1,402,169.80	2,941.69	10,519.01	3,668.33		437.92	
9th Pennsylvania.....			6,267.94	41,474.49	1,384.59	115.10	1,499.69	70,101.86	1,947.41	6,743.76	125.00		797.52	
12th Pennsylvania.....			5,156.63	41,197.47	1,034.02	160.50	1,194.52	179,298.81	2,639.10	12,007.30	100.00		813.35	
23d Pennsylvania.....	431.79		39,838.45	128,852.45	5,137.49	553.96	5,691.45	1,357,467.15	3,496.01	26,296.10	200.00		1,476.66	
South Carolina.....	5.00	115.00	7,935.57	25,676.09	1,805.68	193.90	2,062.38	44,714.77	1,025.69	2,986.40	75.00		697.54	
Tennessee.....	11.28	40.27	18,471.28	135,531.93	3,379.04	361.00	3,740.04	100,515.75	2,587.11	5,715.55	458.34	158.46	1,630.19	
3d Texas.....	52,915.50	169.20	52,717.55	286,649.10	8,905.81	608.70	9,514.51	252,491.69	12,721.01	14,983.24	624.99		2,258.76	
2d Virginia.....	15.00	20.00	7,351.66	43,283.19	1,024.32	134.00	1,158.32	144,554.75	1,380.71	3,549.03	116.67	233.34	495.15	
6th Virginia.....	46.05	72.50		11,135.32	1,687.78	116.20	1,808.98	139,349.90	3,437.72	7,059.71	275.02	20.85	694.30	
Washington.....	10.50	524.66	43,828.41	76,415.10	2,130.97	240.70	2,370.67	155,611.62	4,967.78	4,985.86	200.00		1,262.92	
West Virginia.....			4,764.41	49,013.76	2,023.19	139.40	2,162.59	247,414.03	2,947.96	10,911.44	33.33		487.10	
1st Wisconsin.....	957.60	35.00	19,427.72	1,399,741.82	2,023.19	139.40	1,904.80	68,703.38	4,335.47	4,035.41	375.00	150.00	824.17	
2d Wisconsin.....	58.25		5,135.45	19,704.86	1,764.59	140.30								
Total.....	993,477.72	1,276,505.42	3,022,183.36	40,062,164.82	170,870.47	14,488.46	185,358.93	24,996,204.54	204,004.75	590,958.54	19,398.10	845.99	50,152.81	

1st Missouri.....	9,538.90		37,503.64	489,025.33	4,313.80	259.40	4,573.20	449,059.16	3,263.11	12,697.93	191.67		846.28
6th Missouri.....	2,959.90	48.20	39,537.35	89,182.50	3,257.07	294.40	3,551.47	163,757.55	4,362.04	8,949.65	100.00		558.51
Montana.....	2,538.55	5.50	11,989.79	22,715.06	1,819.17	212.40	2,031.57	303,587.43	7,633.52	8,034.37	983.34		455.40
Nebraska.....	8.25		32,720.61	52,548.82	2,343.16	153.90	2,497.06	89,654.79	8,577.70	6,596.90	200.00	\$8.34	1,430.01
New Hampshire.....		21.28	7,595.74	45,777.09	4,124.87	287.00	4,411.87	145,325.07	7,758.85	11,884.56	400.01		1,041.25
1st New Jersey.....	9.86	.60	183.91	623,467.00	1,376.89	90.40	1,467.29	124,820.08	2,819.78	9,075.02	108.32		472.09
5th New Jersey.....		118,560.00	1,549,263.02	1,667,845.57	2,935.97	257.30	3,193.27	583,981.64	665.63	19,127.13	91.67		997.09
New Mexico.....			3,560.97	4,596.01	1,091.93	81.80	1,173.73	106,509.16	2,923.74	3,753.19	216.68		243.37
1st New York.....	60,883.38	343,417.80		724,923.15	3,317.45	254.40	3,571.85	227,147.09	436.67	19,840.81	116.67		447.90
2d New York.....		1,134.15	118,637.83	1,106,107.20	483.49	117.00	600.49	5,563,044.91	250.00	1,408.34			33.33
3d New York.....	73.92	59.99	135,014.55	2,279,670.36	6,290.51	298.80	6,589.31	1,020,168.17	1,195.21	22,565.35	33.33		144.59
14th New York.....	146,670.31		8,591.93	272,433.91	3,307.28	282.00	3,649.28	166,854.61	5,453.14	17,164.90	199.99		254.99
21st New York.....			2,688.72	359,203.57	2,210.83	197.40	2,408.23	139,110.86	5,453.14	9,511.65			875.84
28th New York.....		9.06	24,962.59	2,189,112.74	2,965.07	210.90	3,184.97	475,838.65	2,186.49	14,042.72	241.66		560.42
4th North Carolina.....				20,136.55	1,401.60	157.38	1,558.98	63,239.32	585.43	3,070.62	75.00		496.66
5th North Carolina.....	464.32		8,091.66	25,133.88	1,461.46	155.70	1,620.16	76,160.25	1,468.86	3,929.24	75.00		129.62
North and South Dakota.....			9,625.42	14,625.07	1,670.44	149.20	1,819.64	17,203.12	7,460.01	2,578.10	200.00		620.13
1st Ohio.....	53,308.95	771,697.60	42,845.48	1,498,113.02	2,443.64	163.10	2,606.74	305,083.80	1,655.21	10,884.39	225.01		935.91
10th Ohio.....	82.68		9,675.42	1,549,568.18	1,806.64	119.20	2,015.64	290,235.32	3,596.98	3,904.60	150.00		1,134.12
11th Ohio.....	2.00		7,547.48	53,919.48	1,711.64	140.00	1,851.64	136,842.94	1,439.10	8,874.04	116.67		286.73
18th Ohio.....	24,964.38	77.42		1,550,600.42	2,494.78	270.40	2,765.18	805,160.24	1,102.14	10,754.16	300.00		1,089.17
Oklahoma.....			11,084.61	29,308.71	4,341.23	340.50	4,681.73	142,030.52	6,249.12	7,616.01	441.67		1,566.26
Oregon.....	111.90	191.25	42,764.77	40,382.56	1,257.97	101.10	1,359.07	94,548.85	1,661.47	3,509.38	525.01	100.00	310.85
1st Pennsylvania.....	33,126.78	45.48	5,267.94	41,474.49	1,334.59	115.10	1,499.69	179,298.81	1,947.41	6,743.76	125.00		797.52
9th Pennsylvania.....			5,156.63	41,197.47	1,034.02	160.50	1,194.52	70,101.86	2,639.10	12,007.30	100.00		813.35
12th Pennsylvania.....	431.79		39,838.45	128,852.45	5,137.49	553.96	5,691.45	1,357,467.15	3,496.91	26,296.10	200.00		1,476.66
23d Pennsylvania.....			7,935.57	25,676.09	1,808.68	193.90	2,062.58	44,714.77	1,025.59	2,986.40	75.00		697.54
South Carolina.....	5.00	115.00	18,471.28	135,531.33	3,379.04	361.00	3,740.04	109,515.75	2,587.11	5,715.55	458.34	158.46	1,630.19
Tennessee.....	11.28		52,717.55	286,649.10	8,905.81	608.70	9,514.51	252,491.69	12,721.01	14,983.24	624.99		2,258.76
3d Texas.....	52,015.50	169.20	7,351.66	43,283.19	1,024.32	134.00	1,158.32	144,554.75	328.13	3,826.05	75.00		1,213.74
2d Virginia.....	15.00	72.80		11,135.32	1,687.78	116.20	1,808.98	134,349.90	1,386.71	3,549.03	116.67	233.34	495.15
6th Virginia.....	46.05			76,415.10	2,031.32	215.40	2,246.72	189,612.79	3,437.72	7,089.71	275.02	20.85	694.30
Washington.....	10.50	524.66	43,828.41	4,704.41	49,013.76	240.70	2,430.67	155,611.62	4,967.78	4,985.86	200.00		1,262.92
West Virginia.....			19,427.72	1,399,741.82	2,023.19	139.40	2,162.59	247,414.03	2,947.96	10,911.44	33.33		487.10
1st Wisconsin.....	957.60	38.00		19,704.86	1,764.50	140.30	1,904.80	68,703.38	4,335.47	4,035.41	375.00	150.00	824.17
2d Wisconsin.....	58.25												
Total.....	993,477.72	1,276,505.42	3,022,183.36	40,062,164.82	170,870.47	14,488.46	185,358.93	24,996,204.54	204,004.75	590,958.54	19,398.10	845.99	50,152.81

TABLE 1.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

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REPORT OF COMMISSIONER OF INTERNAL REVENUE.

REPORT OF COMMISSIONER OF INTERNAL REVENUE.

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Occupations, acts, and privileges, not elsewhere specified—Continued.

Districts.	Bowling alleys, billiard and pool tables, each, \$5.	Brokers.				Admissions to places of amusement, or entertainment, for each 10 cents or fraction thereof, 1 cent.	Dues, social, athletic, or sporting club, or organization, in excess of \$12 annually, 10 per cent.	Use of yachts, pleasure boats, etc.	Total.	Offers in compromise, 5 per cent penalty for delinquent payment, interest, costs, fines, etc.	Miscellaneous collections under repealed laws, receipts from sale of condemned Government property, etc.	Total (all sources).
		Stock, \$30.	Pawn, \$50.	Custom house, \$10.	Ship, \$20.							
Alabama.....	\$8,792.16	\$755.00	\$1,375.01	\$54.17	\$143.34	\$251,807.07	\$10,357.78	\$1,051.52	\$394,740.73	\$3,495.41	\$726.72	\$24,449,487.04
Arkansas.....	7,553.80	1,520.41	518.75	.....	.....	134,253.40	6,025.56	250.07	194,747.00	50,929.44	1,109.26	6,312,611.02
1st California.....	23,276.95	3,580.00	3,645.83	170.00	945.85	878,697.38	67,249.37	4,288.00	1,835,948.21	86,208.99	11,391.03	86,047,198.17
6th California.....	22,604.85	4,272.70	2,902.08	195.83	65.00	582,606.52	61,632.33	2,647.57	953,701.61	17,382.29	264.80	24,636,371.06
Colorado.....	21,146.25	10,883.75	2,133.34	10.00	.....	322,117.08	15,948.38	151.25	632,745.74	5,107.73	103.16	28,095,123.06
Connecticut.....	23,086.14	2,930.00	3,150.00	27.50	26.67	590,334.15	55,947.92	14,156.70	1,328,108.43	26,142.62	233.07	94,821,468.84
Florida.....	5,236.36	187.50	656.25	228.33	223.33	155,933.62	4,158.62	11,764.69	227,833.27	53,665.43	258.54	7,867,538.81
Georgia.....	6,023.15	505.00	2,116.68	48.33	20.00	279,392.42	17,003.21	1,424.96	471,548.11	17,844.91	1,972.65	19,015,700.06
Hawaii.....	1,158.76	620.00	133.34	60.00	120.00	36,256.39	3,590.66	362.85	165,162.78	439.62	30.00	9,686,840.94
1st Illinois.....	58,607.78	17,928.75	3,260.44	169.17	383.34	1,707,056.01	164,728.90	9,377.26	4,036,205.02	67,439.27	25,683.06	304,374,930.33
5th Illinois.....	6,932.25	1,336.25	606.25	.....	.....	111,906.37	8,472.37	1,742.42	213,460.25	8,119.06	51.96	28,913,983.34
8th Illinois.....	16,267.64	2,685.00	891.67	.....	.....	198,057.77	10,336.28	2,011.99	302,605.32	10,261.16	126.12	18,232,278.91
13th Illinois.....	9,934.06	150.00	595.84	.....	.....	169,789.15	434.84	897.11	162,014.48	7,996.17	111.56	10,932,925.22
6th Indiana.....	22,434.32	2,525.00	1,670.83	10.00	.....	396,315.03	13,012.67	1,224.76	647,002.10	6,635.63	106.99	35,995,221.61
7th Indiana.....	5,870.77	450.00	200.00	.....	.....	133,915.43	3,434.85	2,033.76	184,213.84	1,786.41	27.50	21,585,154.52
3d Iowa.....	21,655.72	1,588.75	758.33	.....	.....	526,694.63	12,878.10	2,979.49	723,168.51	7,694.48	568.40	17,459,476.92
Kansas.....	16,621.07	3,176.25	2,440.43	.....	.....	295,110.96	9,178.00	258.12	665,873.43	656.79	10.24	29,211,776.56
2d Kentucky.....	2,139.96	105.00	.....	.....	.....	35,107.28	415.11	657.34	50,214.86	1,931.58	36.31	11,782,319.32
5th Kentucky.....	3,346.04	592.50	200.00	.....	.....	145,316.72	10,382.42	784.09	292,689.63	16,493.83	412.14	63,185,966.41
6th Kentucky.....	1,958.92	.....	.....	.....	.....	26,176.30	1,601.26	740.66	41,562.58	4,908.60	1.00	11,465,565.06
7th Kentucky.....	3,122.73	186.25	100.00	.....	.....	42,450.31	1,460.84	365.42	67,030.73	677.48	47.65	14,366,202.13
8th Kentucky.....	3,075.92	188.75	.....	.....	.....	16,665.73	32.60	61.27	30,822.55	6,539.16	71.22	7,964,450.92
Louisiana.....	9,058.86	1,347.50	1,462.50	99.00	1,193.36	274,928.09	20,001.08	10,168.63	482,431.52	17,022.72	210.52	35,166,417.89
Maryland.....	18,474.21	4,473.33	1,254.18	110.00	599.18	691,911.42	85,510.17	17,940.50	1,420,874.03	15,336.92	790.85	107,228,905.61
3d Massachusetts.....	50,825.62	11,731.41	6,685.43	251.67	560.00	1,300,070.16	199,935.86	39,423.26	2,720,948.61	5,379.54	191,814,297.99	191,814,297.99
1st Michigan.....	36,088.34	1,682.50	2,097.91	133.33	150.00	718,899.96	57,651.11	18,671.46	1,643,965.54	37,627.56	204.61	88,301,607.55
4th Michigan.....	18,817.75	542.50	479.17	20.00	.....	184,601.88	10,575.01	12,277.21	395,738.99	5,163.80	44.09	15,377,251.64
Minnesota.....	39,344.68	6,073.75	2,920.84	76.67	.....	571,851.33	42,145.40	6,543.12	1,609,075.14	3,496.54	297.30	70,706,065.12
1st Missouri.....	13,717.01	3,501.25	1,477.11	35.00	120.00	353,804.27	58,505.27	2,013.59	899,831.65	6,925.53	6,230.43	66,351,743.15
6th Missouri.....	9,659.12	4,027.50	3,797.95	20.00	.....	321,939.16	21,341.57	876.90	539,389.95	10,250.77	13.01	22,208,213.84
Montana.....	28,817.33	5,005.75	1,866.66	35.00	.....	413,137.82	5,873.60	258.45	775,691.67	2,702.67	1,781.55	16,478,978.25
Nebraska.....	22,525.88	1,280.00	916.67	10.00	.....	295,599.96	2,063.15	550.55	429,488.45	853.22	42.60	13,875,815.57
New Hampshire.....	24,285.43	1,705.00	1,995.84	309.58	165.00	270,363.81	11,399.88	19,728.02	496,342.30	6,012.24	102.83	25,005,297.44
1st New Jersey.....	15,331.72	617.50	762.50	.....	.....	207,537.27	18,076.55	12,209.15	391,829.98	6,724.07	26.49	23,880,971.83
5th New Jersey.....	29,070.60	892.50	1,700.00	20.00	.....	239,625.17	31.29	6,981.97	893,184.09	11,658.11	430.13	79,395,919.38
New Mexico.....	14,884.57	1,213.75	570.84	100.01	.....	148,552.47	6,909.64	.....	285,937.42	7,024.47	143.60	9,231,403.00
1st New York.....	21,330.61	140.00	1,887.50	20.00	.....	884,910.67	105,065.82	56,924.64	1,315,968.38	17,795.50	295.42	63,026,393.02
2d New York.....	2,950.86	48,793.25	750.00	2,045.83	7,480.00	56,304.79	112,592.17	12,152.47	5,807,868.95	40,211.47	2,241.73	434,561,224.77
3d New York.....	20,782.39	1,087.50	6,458.35	50.00	73.34	3,724,439.25	355,625.41	18,816.17	5,169,943.85	19,039.56	74.05	149,982,309.78
14th New York.....	25,955.40	822.50	1,304.17	45.00	.....	418,935.35	116,032.51	20,079.83	760,044.46	5,542.33	21.89	45,206,764.65
21st New York.....	21,464.81	3,077.50	2,393.75	110.01	.....	267,614.38	24,665.99	13,745.00	488,162.93	7,075.07	86.18	31,911,685.19
28th New York.....	27,064.91	2,728.75	3,031.25	130.00	98.33	533,815.00	34,186.33	40,206.80	1,104,121.37	12,246.34	128.56	71,014,685.19
4th North Carolina.....	1,981.87	13.00	100.00	46.67	.....	65,240.70	2,226.03	733.36	138,790.66	20,136.60	400.13	19,773,826.15
5th North Carolina.....	2,472.72	632.50	500.00	.....	.....	101,307.89	5,889.41	.....	192,565.49	7,251.63	1,294.85	49,898,840.93
North and South Dakota.....	29,055.68	947.59	854.17	116.27	.....	157,634.35	2,379.15	543.08	219,591.56	184.83	4,216.44	4,917,051.16
1st Ohio.....	21,433.90	5,352.50	2,902.98	30.00	.....	371,062.06	34,080.30	1,865.67	755,510.83	18,393.12	6,382.89	69,622,644.80
10th Ohio.....	16,263.12	615.00	1,247.94	10.00	.....	209,785.30	.....	3,395.86	323,338.24	5,481.60	02.70	30,089,595.10
11th Ohio.....	16,884.26	1,390.00	1,622.94	10.00	.....	240,713.64	8,259.02	1,841.17	418,290.51	2,035.13	2.38	22,278,400.40
18th Ohio.....	22,214.92	1,167.92	2,008.34	10.00	.....	837,705.05	55,054.67	3,697.67	1,740,164.25	9,900.15	31.29	178,826,139.91
Oklahoma.....	14,270.72	3,780.75	3,289.59	.....	.....	361,744.10	5,373.73	57.92	546,420.39	2,614.63	649.33	19,534,935.46
Oregon.....	6,978.99	217.50	431.25	24.17	12.51	251,330.10	14,765.43	2,118.62	376,471.13	2,512.17	708.32	11,473,091.49
1st Pennsylvania.....	21,010.14	7,938.75	5,743.75	271.67	824.99	1,001,242.77	161,418.19	12,913.97	2,631,060.98	12,136.86	1,925.79	200,504,309.82
9th Pennsylvania.....	12,829.57	1,052.50	1,056.26	.....	.....	152,756.50	6,340.76	324.70	254,075.84	2,267.35	439.48	20,884,837.22
12th Pennsylvania.....	14,792.31	602.50	908.33	.....	.....	200,428.94	11,860.51	959.88	484,441.03	2,301.20	20,820.08	35,510,371.81
23d Pennsylvania.....	52,376.28	4,367.50	2,891.17	.....	.....	866,153.58	66,566.03	3,084.66	2,384,288.04	173,334.82	325.49	332,156,564.85
South Carolina.....	3,478.03	977.50	850.00	23.33	.....	133,955.97	5,541.26	647.42	194,942.81	10,662.16	668.81	8,451,785.05
Tennessee.....	9,255.51	875.00	1,539.59	.....	.....	196,836.95	14,400.37	647.16	334,610.98	11,026.03	717.82	17,998,439.24
3d Texas.....	22,391.40	6,075.00	5,760.84	631.65	327.51	793,278.26	27,411.56	799.58	1,139,755.69	17,125.42	672.38	40,014,333.30
2d Virginia.....	6,330.62	206.25	1,341.66	110.83	90.00	201,167.63	8,109.20	2,155.90	369,503.76	1,986.03	23.45	25,256,885.16
6th Virginia.....	6,360.93	210.00	475.00	.....	.....	71,944.26	4,310.00	406.70	223,837.78	9,026.05	3,261.82	12,660,030.12
Washington.....	18,742.87	3,057.50	2,341.70	145.03	404.18	545,947.64	23,211.14	8,027.53	803,007.08	11,401.54	1,714.73	21,344,722.39
West Virginia.....	11,691.94	1,221.25	1,020.83	.....	.....	185,676.66	1,006.14	1,045.47	371,689.87	2,683.03	30.65	48,012,365.19
1st Wisconsin.....	21,666.26	5,520.00	885.43	10.00	60.00	346,894.17	25,214.67	10,847.70	672,642.09	5,259.26	80.13	47,510,166.10
2d Wisconsin.....	12,530.38	1,000.00	475.00	10.00	.....	158,670.75	7,419.12	9,311.10	267,939.78	4,071.35	238.94	11,277,536.52
Philippine Islands.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	785,450.92
Total.....	1,086,307.82	204,189.02	109,026.56	6,095.05	14,085.91	26,357,338.80	2,259,056.57	406,522.29	56,304,186.78	985,219.86	106,593.98	3,694,619,638.72

1 Excess taxes were not segregated in the reports from this district.

2 In addition to this amount reported by the United States internal revenue-stamp agent, collections from sale of stamps affixed to products from Philippine Islands were as follows: First California, \$9,256.07; Sixth California, \$204.59; Sixth Indiana, \$6,198.37; Fifth Kentucky, \$30.36; Sixth Missouri, \$340; Second New York, \$1,858.29; Oregon, \$209.90; Washington, \$360.33, which are included in this statement with the receipts from the districts mentioned.

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES.

States and Territories.	Income and excess profits.		Manitition manufacturers, net profits.			Transfer of net estates of decedents.			
	Individuals, partnerships, and corporations.	Alaska railroads, 1 per cent of gross income (act July 18, 1914.	Act Sept. 8, 1916, 12½ per cent.	Act Oct. 3, 1917, 10 per cent.	Total.	Act Sept. 8, 1916, 1-10 per cent.	Act Mar. 3, 1917, 1½-15 per cent.	Act Oct. 3, 1917, 2-25 per cent.	Total.
Alabama.....	\$18,200,142.73					\$23,917.98	\$125,487.07		\$149,405.05
Alaska.....	241,300.20	\$28,044.29							
Arizona.....	6,179,671.74					89,962.21			89,962.21
Arkansas.....	5,731,398.42					3,869.72	20,362.31	848.53	24,280.56
California.....	76,616,857.59					785,572.39	657,408.34	85,517.39	1,528,498.12
Colorado.....	23,190,502.66		553.63		553.63	57,047.09	95,104.58	5,031.09	157,182.76
Connecticut.....	62,190,711.73		700,597.24		700,597.24	394,542.39	1,546,568.82		1,941,111.21
De aware.....	27,410,733.36		4,074,679.11		4,074,679.11	103,796.40	38,561.60	16,923.98	159,281.98
District of Columbia.....	8,822,573.23					99,914.76	659,504.96	115,903.44	875,323.16
Florida.....	4,639,716.09					43,223.04	2,498.87		45,721.91
Georgia.....	16,230,449.09					55,274.59	281,258.26	5,807.68	342,340.53
Hawaii.....	8,961,868.47					59,895.74	12,539.41		72,435.15
Idaho.....	2,067,089.07					100.00	46,676.41		46,776.41
Illinois.....	275,579,056.40		113,568.78	\$106,693.86	220,262.64	889,363.79	1,404,184.16	363,765.89	2,657,313.84
Indiana.....	29,054,944.64		10,643.16	3,487.04	14,130.20	161,995.61	719,630.71	44,154.72	925,781.04
Iowa.....	14,972,211.59					269,330.45	159,117.45	7,769.69	436,217.59
Kansas.....	25,943,912.41					21,336.92	124,980.31	13,964.26	160,281.49
Kentucky.....	20,946,948.81		788.46		788.46	148,462.49	99,091.89	21,713.56	264,237.94
Louisiana.....	21,807,341.85					76,849.86	39,504.26	18,111.29	134,465.41
Maine.....	12,016,685.50					21,638.89	358,697.63	64,324.80	444,661.32
Maryland.....	40,003,951.94		434.02		434.02	77,586.43	264,656.08	34,089.02	376,331.53
Massachusetts.....	166,598,752.86		286,223.71		286,223.71	1,774,615.60	743,474.24	105,992.34	2,621,082.18
Michigan.....	71,061,368.12		43,942.96		43,942.96	287,692.92	727,565.37	41,580.71	1,056,839.00
Minnesota.....	58,218,134.48		3.21		3.21	529,010.96	370,015.95	1,136.97	900,163.88
Mississippi.....	4,955,263.52					78,633.90	15,397.05	776.32	94,807.27
Missouri.....	60,012,953.42		91,095.20		91,095.20	202,983.95	532,175.16	195,545.10	950,704.21
Montana.....	3,325,820.00					3,978.13	142.87		4,121.00
Nebraska.....	11,335,082.21		99.24		99.24	585,913.23	41,628.40	20,605.58	648,147.21
Nevada.....	609,229.99					60,612.04	37,356.80	42,341.97	140,310.81
New Hampshire.....	6,318,838.42					997,077.26	2,479,803.76	1,620,359.45	5,097,240.47
New Jersey.....	71,811,484.88		126,294.67	710.48	127,005.15	3,286.89	734.45	842.76	4,864.10
New Mexico.....	1,802,649.79					8,984,423.00	4,375,212.45	1,553,830.28	14,913,465.73
New York.....	685,649,375.16		1,881,832.68	404,607.71	2,286,530.39	197,988.34	42,319.12	4,422.35	244,729.84
North Carolina.....	20,248,035.74		672.03		672.03	11,231.82	2,900.50	5,679.21	19,901.63
North Dakota.....	1,828,857.21					433,166.72	1,444,017.89	267,614.19	2,145,398.80
Ohio.....	241,027,649.60		635,731.97	2,435.41	638,167.38	4,444.42	19,898.87	2,965.33	27,308.62
Oklahoma.....	18,263,262.07								
Oregon.....	10,970,079.46					45,900.35	23,378.41	12,506.90	81,785.66
Pennsylvania.....	495,881,375.95		4,632,686.61	64,414.62	4,697,101.23	2,366,890.57	1,179,194.11	2,540,680.32	6,089,770.00
Rhode Island.....	16,385,548.57		11,603.82		11,603.82	17,350.43	59,100.12		76,450.55
South Carolina.....	7,884,694.21					6,181.81	11,229.88		17,411.72
South Dakota.....	2,478,972.94					4,466.60	4,821.33	610.70	9,838.63
Tennessee.....	14,172,718.62					35,133.06	61,763.30	9,299.77	106,196.13
Texas.....	30,313,161.81					130,053.08	95,771.97	98,406.49	324,231.54
Utah.....	6,103,175.21					7,188.78	86,582.01	13,252.96	107,023.75
Vermont.....	3,589,674.62		12,529.96		12,529.96	47,585.29	17,422.82	4,193.13	69,201.21
Virginia.....	21,486,152.38		12,922.87		12,922.87	89,239.07	160,933.28	5,985.05	256,157.38
Washington.....	19,334,083.84					10,536.83	12,809.54	365.44	23,711.81
West Virginia.....	45,548,830.46		34,777.93	546.09	35,324.02	76,024.59	76,770.89	124,607.71	277,403.19
Wisconsin.....	39,192,571.30		42,760.85		42,760.85	100,454.01	176,692.77	23,521.59	303,668.37
Wyoming.....	2,685,289.67					8,219.65	1,019.20		9,238.85
Total.....	2,838,999,894.28	28,044.29	12,713,942.11	82,985.21	13,296,927.32	20,478,978.18	19,476,653.61	7,497,247.99	47,452,879.78
Total for fiscal year ended June 30, 1917.....	1,369,685,147.50	33,256.83	27,663,939.63		27,663,939.63	4,516,796.34	1,559,778.92		6,076,575.26

* Includes \$37,176.37 advanced payments of excess-profits tax (act of Mar. 3, 1917).

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

States and Territories.	Distilled spirits and alcoholic beverages.												
	Spirits distilled from—						Rectified spirits or wines, per gallon, 15 cents.	Bottled in bond spirits, case stamps, each 10 cents.	Spirits for export, stamps, each, 5 and 10 cents.	Grape brandy for fortification of sweet wines.	Still wines, vermouth, champagne, liqueurs, cordials, etc.	Rectifiers.	
	Fruit, per gallon, \$1.10.	Other materials, per gallon, \$1.10.	Fruit (beverage), per gallon, \$3.20.	Other materials (beverage), per gallon, \$3.20.	Fruit (nonbeverage), per gallon, \$2.20.	Other materials (nonbeverage), per gallon, \$2.20.						Less than 500 barrels, \$100.	500 barrels or more, \$200.
Alabama.....		\$7,087.30		\$3,646.08							\$66.40		
Alaska.....											1,529.52		
Arizona.....													
Arkansas.....	\$3,315.73	1,014.77	\$3,402.14	693.44			\$575.00					\$312.50	
California.....	491,336.75	1,814,307.86	432,878.72	2,238,002.56	\$567.16	\$1,095,191.02	120,363.47	\$272.00	\$221.30	\$614,770.18	4,028,540.40	6,462.53	\$3,366.67
Colorado.....											248.63		
Connecticut.....	5,416.67	18,723.21	6,334.72	28,153.28			85,958.42				47,949.35	2,500.00	1,900.00
Delaware.....							20,334.16				1,614.48	700.00	200.00
District of Columbia.....		143,801.57				197,290.28	689.15				2,870.62	100.00	
Florida.....		432.25					11,664.66				4,690.88	916.67	487.50
Georgia.....													
Hawaii.....		16,392.09		23,132.38		3,627.88	1,353.61			516.73	109,271.52	100.00	
Idaho.....													
Illinois.....	246,488.98	10,499,967.03	396,884.80	14,960,535.56	2,108.70	2,379,526.33	320,282.07	22,756.09	2,438.30		443,642.88	10,341.74	7,766.66
Indiana.....	321.52	7,697,444.31	124.16	11,429,312.77		280,237.54	20,303.90	4,674.00	270.40		27,151.16	700.00	600.00
Iowa.....							55.02				522.42		
Kansas.....													
Kentucky.....	33,340.89	16,304,220.32	64,384.32	47,149,106.17		198,691.46	278,485.62	225,502.00	656.30		22,604.25	3,358.35	5,400.00
Louisiana.....		2,553,327.65		3,671,157.07		1,498,129.20	27,835.52		159.05		226,902.84	1,620.84	800.00
Maine.....											31.05	500.00	
Maryland.....	11,662.53	2,385,476.09	12,654.40	6,653,729.92		742,846.72	128,120.07	2,938.00	6,902.60		31,574.68	4,191.72	3,400.00
Massachusetts.....		486,523.61		1,421,928.88		409,080.32	258,922.13	284.00	1,609.30		161,301.01	12,132.24	8,000.00
Michigan.....		17,761.75		8,405.76		143,156.94	19,396.89				39,273.64	416.67	200.00
Minnesota.....			277.76				66,992.59				37,772.52	3,329.17	1,534.88
Mississippi.....											46.13		
Missouri.....	7,848.06	318,528.33	20,728.00	1,111,187.52		124,289.88	106,781.52	1,084.00			120,113.01	5,216.68	3,600.00
Montana.....		14,094.43		43,317.02		6,485.82	1,245.57				12,724.33	512.50	
Nebraska.....		913.55											
Nevada.....											4,002.49		
New Hampshire.....		2,296.25					3,249.42				4,079.96	350.01	200.00
New Jersey.....	49,994.01	1,936.08	99,394.55				94,871.84			224.76	32,580.16	4,454.16	3,200.00
New Mexico.....							53.30				12,205.07		
New York.....	556,637.37	1,771,178.18	5,389,672.77	2,609,414.72	767.80	3,112,300.83	1,038,710.13	1,225.00	157.20	26,156.75	3,033,378.90	30,520.58	19,750.01
North Carolina.....						203.96					2,800.54	549.99	
North Dakota.....											1.16		
Ohio.....	117,475.79	3,166,029.61	232,860.16	7,294,190.13		636,148.26	578,870.11	31,176.00	82.20		316,440.13	5,270.86	9,089.68
Oklahoma.....		39,651.65					82,912.06					500.00	
Oregon.....													
Pennsylvania.....	55,421.61	5,267,303.20	74,871.60	13,876,534.81		717,328.04	601,053.42	62,916.00	97.60		247,921.46	14,938.57	17,000.00
Rhode Island.....							24,018.95				12,852.81	1,516.67	600.00
South Carolina.....											150.00		
South Dakota.....											270.13		
Tennessee.....												398.33	
Texas.....		2,415.27	64.00	324.16			15,557.06				28,543.11	687.50	600.00
Utah.....		23.10									38.90	149.90	
Vermont.....							152.11				904.47	460.00	
Virginia.....	2,527.96	10,405.23		42,823.20		20.24					18,871.32		400.00
Washington.....								350.00			682.33		
West Virginia.....		75,165.42		178,879.68		83.38							
Wisconsin.....		652,206.83		796,062.91		68,407.24	88,578.20				49,552.26	4,487.49	2,800.00
Wyoming.....	2.31	26.84					15.89				8,801.64	100.00	
Total.....	1,581,789.58	53,268,866.78	6,725,032.10	112,990,538.63	3,443.66	11,696,257.40	3,912,380.71	353,187.00	12,585.25	1,641,668.42	29,124,368.56	117,795.76	91,195.40
Total for fiscal year ended June 30, 1917.....	4,035,536.42	177,606,234.20						558,180.40	49,867.55	384,188.89	5,164,075.08	126,172.43	129,008.36

¹ Includes collections under old law (present rate of tax 30 cents per proof gallon).

² Includes collections under old law (present rates of tax 8 to 50 cents per wine gallon).

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

Distilled spirits and alcoholic beverages—Continued.														
States and Territories.	Liquor dealers.		Manu- facturers of stills, \$50.	Stills or worms, for dis- tilling, manu- factured, each, \$20.	Fermented liquors.		Brewers.		Malt liquor dealers.		Floor taxes.			Total.
	Retail, \$25.	Wholesale, \$100.			Per barrel, \$1.50.	Per barrel, \$3.	Less than 500 barrels, \$50.	500 barrels or more, \$100.	Retail, \$20.	Wholesale, \$50.	Spirits (nonbeverage), per gallon, \$1.10.	Spirits (beverage), per gallon, \$2.10.	Fermented liquors, per barrel \$1.50.	
Alabama	\$7,624.33	\$1,012.50							\$465.01		\$9,272.58	\$948.16		\$30,122.36
Alaska	8,036.33	451.21			\$3,737.25	\$3,640.00	\$100.00	\$200.00	80.00	\$150.00	1,045.64	64,254.86	\$408.63	83,633.44
Arizona	338.55											25.20		363.75
Arkansas	1,081.26	299.79									5,179.80			16,774.52
California	167,444.94	53,899.94	\$50.00	\$80.00	750,158.73	2,896,387.14	341.67	3,400.00	6,530.03	10,968.74	52,033.88	7,261,146.71	65,536.61	22,114,259.01
Colorado	3,461.68	375.00	68.75	60.00	549.00	1,800.00	37.50		572.63	70.84	1,414.31	11,513.90	166.50	20,338.74
Connecticut	59,053.36	7,341.65			454,263.00	1,743,169.50	233.33	1,700.00	885.84	10,022.92	11,750.83	2,251,055.66	22,929.51	4,759,341.25
Delaware	5,472.96	750.00			72,577.50	293,392.50			106.68	700.01		251,981.57		647,629.86
District of Columbia	4,763.57	1,337.53			61,065.00	20,452.50			100.00	335.01	100.00	210,341.71	5,118.01	648,364.95
Florida	9,645.90	3,887.49			7,884.73	28,033.02			100.00	333.33	325.00	1,244.15	435,252.49	505,738.63
Georgia	7,983.82	375.00	218.75	90.00					20.00		3,356.38			12,043.95
Hawaii	1,581.28	1,428.16			10,094.90	43,363.64	75.00	100.00	30.00	104.17		149,395.40	1,489.50	302,656.26
Idaho	1,856.25	83.33					50.00				166.03	450.97		2,606.58
Illinois	340,528.20	43,517.22	237.50	90.00	2,567,216.25	9,640,765.39		6,300.00	19,918.16	40,624.86	2,320.55	12,591,985.64	220,709.27	54,766,952.09
Indiana	51,734.78	5,951.24			632,792.51	1,494,108.00		1,100.00	5,065.77	8,185.40	27,640.83	2,064,362.36	76,672.52	23,851,756.17
Iowa	10,097.05	1,500.00					50.00		227.50	33.33		19,214.06	3.93	67,234.68
Kansas	1,504.37								5.00		10,564.05			12,073.42
Kentucky	37,487.06	14,466.73			295,412.57	1,060,283.25		900.00	4,997.22	4,347.56	8,559.19	4,347,774.29	12,293.60	70,072,271.15
Louisiana	56,647.30	8,841.75			225,748.61	\$51,248.00		1,000.00	4,793.39	3,460.45	34.90		18,319.79	9,150,017.96
Maine	5,472.28	225.00			1,736.25	1,936.50		100.00	13,825.83	2,077.08	1,087.50		134.25	30,087.71
Maryland	43,677.92	10,433.46	45.84	20.00	500,041.82	2,105,426.17	100.00	1,600.00	8,074.54	6,256.34		3,225,829.08	35,309.63	15,930,611.53
Massachusetts	90,702.53	23,346.08			1,143,605.25	4,367,814.00		3,116.66	2,419.20	16,321.13	30,893.07	6,317,002.38	22,321.67	14,777,323.46
Michigan	48,035.28	6,333.36			1,001,457.50	2,599,576.67	50.00	1,116.67	3,136.78	5,645.89	15,005.12	4,495,660.63	67,815.37	8,472,734.83
Minnesota	62,300.10	11,225.02			575,037.32	2,054,144.25	50.00	3,600.00	4,315.02	14,125.00	6,471.34	2,632,732.00	54,179.06	5,528,386.03
Mississippi	6,442.28								371.69		3,495.02		46.20	10,401.32
Missouri	116,103.09	14,758.43	95.83		1,441,741.22	5,734,980.43	50.00	2,807.50	5,913.50	14,200.50	24,325.57	4,283,888.99	100,529.20	13,559,441.26
Montana	45,159.81	8,600.01			146,115.63	523,278.00		1,900.00	2,086.66	7,310.42	665.71	2,350,366.44	13,665.55	3,177,437.50
Nebraska	1,994.79	458.34						275.00			16,408.92			20,050.60
Nevada	11,811.64	1,958.38			\$8,383.50	27,108.75			10.00	518.77	22.38	146,507.90	1,476.38	201,800.19
New Hampshire	9,077.01	1,729.17			98,985.00	300,373.50		300.00	175.83	1,562.50	2,383.96	377,926.66	5,866.51	808,558.78
New Jersey	209,808.59	21,133.37			1,517,978.75	5,713,214.75	50.00	2,000.00	3,361.67	21,892.10	3,001.86	4,722,718.83	13,882.47	12,546,797.95
New Mexico	13,093.10	4,508.39			4,766.25	9,352.50		100.00	633.35	975.00		528,541.91	1,001.59	875,250.40
New York	480,649.11	149,971.85	112.50	160.00	5,806,938.22	22,282,015.24	300.00	10,733.33	9,003.75	35,343.35	78,804.49	16,473,223.53	206,990.55	63,114,610.46
North Carolina	17,459.66	1,050.01							60.00		3,007.52			25,131.68
North Dakota	556.26								132.50		3,937.18			4,627.10
Ohio	151,599.51	27,258.41	133.33	180.00	2,424,365.50	9,624,651.98	1,100.00	7,125.00	2,860.03	34,087.65	12,644.66	12,376,537.16	152,779.35	37,202,955.51
Oklahoma	3,090.91				159.13		545.00		1,315.01	183.34	9,610.89			14,910.28
Oregon	3,621.87	275.00									8,282.78			131,643.36
Pennsylvania	382,956.07	49,398.33			3,627,881.00	14,691,159.99	50.00	20,866.68	9,484.31	41,978.31	17,390.82	17,248,165.77	191,552.34	56,715,682.36
Rhode Island	32,611.84	5,787.54			324,292.56	1,359,180.00		500.00	910.50	2,112.53	4,459.06	1,214,818.61	29,429.24	3,013,090.25
South Carolina	13,808.68	375.00							1,473.36	145.83		4,085.88		20,098.75
South Dakota	\$17.72	208.34							1.67		13,739.27			15,037.13
Tennessee	4,173.99	600.00						100.00	15.00		49,936.33			55,133.65
Texas	35,923.62	6,237.50			455,385.45	741,158.71		750.00	23,032.48	6,433.32	36,773.26	3,121,729.38	23,729.93	4,499,344.75
Utah	11,384.36	1,879.15			36,233.25		50.00	100.00	733.33	1,302.08	4,197.90	313.22		56,405.37
Vermont	3,117.69	150.00							198.34	808.33	1,583.94	48,085.06		55,369.96
Virginia	3,019.85	150.00									5,665.04	105.00		84,677.84
Washington	8,206.38	403.00					50.00				28,591.95	22,641.18	97.50	60,672.34
West Virginia	3,166.66										3,206.15	169.69		261,020.68
Wisconsin	191,219.95	9,491.65			2,022,628.84	7,712,961.82	87.50	10,124.99	8,147.49	30,043.92	15,487.55	3,141,165.73	114,712.48	14,566,186.88
Wyoming	7,945.50	2,906.27			10,800.00	79,095.00		358.33	1,163.20	2,245.85	37.97	702,157.41	2,515.73	878,472.94
Total	2,799,116.64	506,282.60	962.50	680.00	26,259,632.45	98,005,121.20	3,649.17	82,574.16	147,330.61	524,722.55	570,731.94	113,156,804.38	1,462,827.51	443,839,544.98
Total for fiscal year ended June 30, 1917	3,967,270.45	598,361.39	1,116.69	1,300.00	91,094,677.70		3,652.08	108,272.94	206,715.91	483,875.18				284,008,512.02

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

States and Territories.	Tobacco and tobacco manufactures.														
	Cigars, according to intended retail price.								Cigars, small.			Cigarettes, large.			
	Less than 4 cents each; per thousand, \$3.	4 to 7 cents each; per thousand, \$3.50.	4 to 7 cents each; per thousand, \$4.	7 to 15 cents each; per thousand, \$4.50.	7 to 15 cents each; per thousand, \$5.	15 to 20 cents each; per thousand, \$5.50.	15 to 20 cents each; per thousand, \$8.	More than 20 cents each; per thousand, \$6.50.	More than 20 cents each; per thousand, \$10.	Per thousand, 75 cents.	Per thousand, 87½ cents.	Per thousand, \$1.	Per thousand, \$3.60.	Per thousand, \$4.20.	Per thousand, \$4.80.
Alabama	\$4,049.22	\$725.48	\$9,286.08	\$12.15	\$170.90										
Alaska	270.88		32.13	.32	1,058.60										
Arizona	574.13	103.46	922.60	120.92	1,341.29										
Arkansas	1,238.60	520.23	4,540.25		127.80										
California	114,636.98	6,294.11	65,435.67	13,728.80	113,543.69	\$67.10	\$969.24	\$420.42	\$4,390.50	\$3.75			\$20.00	\$101.34	\$31.50
Colorado	17,816.19	2,337.12	20,183.54	3,793.59	43,427.28		75.80	62.43	48.80						
Connecticut	75,242.32	18,763.33	114,021.68	15,027.57	98,021.02	2.25	4.40				\$535.00	20.00		2,554.98	76.80
Delaware	12,440.85	2,837.10	18,630.70	2,498.40	24,492.30										
Dist. of Columbia	5,187.00	1,535.45	8,266.90	487.35	5,457.10	13.75	596.80	19.50	1,408.00						
Florida	317,710.68	53,593.40	499,637.95	128,906.01	1,035,118.60	3,433.96	18,682.81	1,165.62	5,147.56						105.60
Georgia	12,693.63	3,604.74	45,158.69	20.47	324.30		2.40								1.92
Hawaii	1,526.76		1,018.34		589.28										
Idaho	1,580.77	2,015.75	2,224.45	2,597.36	2,434.06	1.21		5.54			8.16			292.37	
Illinois	243,346.01	40,124.81	459,988.79	36,843.35	387,455.00	265.52	2,266.36	382.86	2,204.91			12.05	141.12	37.80	352.56
Indiana	209,257.41	48,442.51	513,711.59	15,629.14	51,634.49	3,113.39	72.60	13.00	165.25						
Iowa	68,764.60	45,929.27	220,406.93	9,448.75	10,292.31	76.49	12.80	30.85	1.00	277.47				417.81	
Kansas	16,577.41	5,593.57	47,152.93	103.57	1,310.10										
Kentucky	68,994.65	18,540.34	172,358.87	1,870.12	13,906.18	32.42	6.60	40.55	1.00		134.91			652.06	
Louisiana	45,067.04	22,273.67	148,899.04	2,317.89	38,884.23	40.54	691.30	50.69	1,175.61					994.65	
Maine	8,897.84	2,123.82	17,289.46	663.53	8,591.59										
Maryland	103,527.14	32,316.91	250,033.12	5,584.86	63,775.01	5.50	60.48	69.05	63,640.05	26,351.85	229,438.84			30.60	3,490.47
Massachusetts	177,183.73	63,730.28	255,938.41	67,940.69	321,614.83	2,844.96	4,252.40	3,071.46	8,573.54	6.75	628.83	5.00			201.60
Michigan	283,440.93	94,578.19	647,213.42	13,864.49	209,027.75	72.05	102.00	35.79	196.50		183.10			2,651.81	33.60
Minnesota	49,424.02	10,373.98	104,687.93	7,230.71	64,350.27		184.00		97.50						
Mississippi	164.25	101.50	500.00	2.70	7.00										
Missouri	52,322.99	11,180.27	120,133.86	4,217.91	49,861.01	143.00	1,637.60	59.80	978.50						
Montana	3,904.69	3,385.25	1,593.82	14,251.78	15,482.19			4.10			52.24			548.40	
Nebraska	23,440.13	6,784.93	69,120.64	551.02	4,948.23										
Nevada	544.92	4.20	853.80	215.30	2,109.55										
New Hampshire	45,542.63	4,737.10	34,282.59	16,460.56	162,270.41										
New Jersey	524,123.77	100,115.59	767,439.11	62,846.46	572,754.77	232.38	919.00	6.50	811.74	25,117.50	5,600.00	65,040.00			
New Mexico	615.00	99.75	675.00	56.25	838.95										
New York	1,718,424.95	164,968.83	1,533,209.46	194,519.15	1,796,950.49	6,384.09	42,025.72	15,480.85	98,084.21	14,734.20	7,821.52	85,935.76	23,283.90	9,460.92	70,870.86
North Carolina	21,976.13	8,503.60	73,198.90		217.65										.19
North Dakota	1,393.38	218.40	2,321.04	157.50	1,446.09										
Ohio	969,282.08	140,527.13	1,091,967.42	20,660.65	262,503.08	187.00	1,127.35	307.73	1,215.25	39.33		98.75			3.36
Oklahoma	4,501.48	1,809.33	14,498.06	14.40	163.50										
Oregon	5,132.29	1,343.25	12,110.36	506.25	5,550.93										
Pennsylvania	2,424,854.78	448,543.66	3,639,638.17	54,306.28	571,467.88	395.45	2,941.20	852.15	6,519.22	62,123.29	33,154.63	181,332.59	351.72	162.54	1,379.28
Rhode Island	17,240.79	4,400.36	22,552.23	3,757.56	5,999.37	8.75	86.00	9.75	164.50				28.80	2,194.54	770.40
South Carolina	19,461.91	2,860.73	43,890.28	2,442.91	19,139.92	.30	73.10		53.98			1.00			
South Dakota	7,392.49	1,980.81	15,400.56	1,199.90	9,818.93				3.00						
Tennessee	7,173.92	40.25	25,426.16	369.45	5,343.78										
Texas	14,456.00	3,362.27	29,201.10	2,026.59	26,116.09	8.25	39.20	13.00	40.00						
Utah	2,426.41	2,060.08	3,157.67	4,692.88	7,603.14	11.73		13.26			10.15			110.46	
Vermont	2,016.18	445.20	4,781.70	37.35	436.75										
Virginia	1,130,042.47	9,828.99	124,817.61	714.33	4,581.90					14,861.70	6,435.63	48,905.60			
Washington	7,365.52	2,311.52	19,798.82	873.64	7,538.54		10.00		9.55						
West Virginia	203,130.12	39.55	67,919.20	4.05	31.65					37.50	5.25	2,797.30			
Wisconsin	101,885.71	19,591.34	196,340.19	12,681.54	135,214.42	37.54	457.29		16.29						
Wyoming	924.66	106.57	611.10	271.94	3,689.69				.25						
Philippine Islands	381,683.20		366,867.96		27,488.58		409.52		19.10						19.20
Total	19,531,132.24	1,422,117.48	11,908,846.28	726,588.44	6,196,822.47	17,435.61	77,870.77	22,045.85	131,617.81	180,841.54	81,278.77	613,606.89	28,001.75	19,446.04	73,858.33
Total for fiscal year ended June 30, 1917	24,800,311.78									712,597.89			98,850.22		

* Includes collections at the same rate under old law.

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

States and Territories.	Tobacco and tobacco manufactures—Continued.													
	Cigarettes, small.				Cigarette papers or tubes, per package, 4 to 2 cents.	Snuff.			Manufactured tobacco.			Floor tax.		
	Per thousand, \$1.25.	Per thousand, \$1.65.	Per thousand, \$2.05.	Per pound, 8 cents.		Per pound, 10½ cents.	Per pound, 13 cents.	Per pound, 8 cents.	Per pound, 10½ cents.	Per pound, 13 cents.	Manufactures held by dealers.	Cigar and cigarette stamps held by manufacturers.	Tobacco and snuff stamps held by manufacturers.	
Alabama.....	\$0.89									\$1.04	\$128,955.44	\$9.99		
Alaska.....											7,909.98	75.01		
Arizona.....								\$154.80	10.27	19,468.27	49.62			
Arkansas.....							\$20.15	8.00	49.60	81,009.13	34.98			
California.....	203,333.28	\$97,107.74	\$720,680.25	\$400.00	\$0.53	\$50.70		6,371.75	\$12,311.42	134,108.74	226,661.30	12,608.98	\$961.32	
Colorado.....	8.63	2.97	22.34		63.33	141.40		571.57		1,911.97	68,436.44	530.10	27.17	
Connecticut.....	62.76	13,465.88	59.66				6.14	934.29	358.98	3,729.48	19,092.63	614.26	165.68	
Delaware.....					32,941.50	16,670.17	146,430.26				6,571.38	549.42	5,831.78	
District of Columbia.....								123.04	23.94	386.40	18,574.37	1.66		
Florida.....	3,096.63	1,111.37	10,370.55	88.00				283.73	118.42	990.23	39,480.47	11,295.55	16	
Georgia.....								75.60	103.95	479.70	185,100.15	114.66		
Hawaii.....	.12		375.38					739.80	95.29	1,762.28	16,690.13			
Idaho.....		3,595.93						11.98	6,018.38	52.23				
Illinois.....	429.36	145.63	1,329.85		152,087.35	37,917.12	757,811.78	566,959.31	212,719.64	2,024,349.29	272,055.57	5,732.60	26,935.33	
Indiana.....			8.48		748.46	139.56	2,802.41	14,196.58	6,945.85	48,970.30	139,112.57	3,095.67	184.90	
Iowa.....	12,666.83							17,136.42	7,397.98	75,318.64	68,275.31	895.03	945.03	
Kansas.....								978.90	345.35	2,835.35	63,135.60	577.09	24.88	
Kentucky.....		15,018.70			43.92	30.45	139.88	919,740.35	394,313.31	3,971,049.42	51,843.73	355.31	1,766.08	
Louisiana.....	330,011.94	99,781.47	1,143,400.83		144.00	3,215.93	683.37	57,614.93	48,885.57	259,633.47	74.60			
Maine.....	6.25	1.65						27.25	14.12	51.21	50,390.38	77.89	10	
Maryland.....	13.75	6.60	22.73		28.08	5.25	153.88	165,364.89	71,837.93	847,900.20	61,405.02	3,123.05	8,686.96	
Massachusetts.....	5,299.43	68,068.64	12,357.23	5.28	4,339.36	4,537.99	19,816.99	4,945.14	35,871.60	19,963.92				
Michigan.....	19,866.40	22.28	360.65		2,058.26	811.92	7,057.57	422,965.09	245,134.62	1,511,589.33	145,866.07	1,128.17	16,732.53	
Minnesota.....								3,433.59	1,251.37	13,711.69	113,216.91	1,374.03	109.75	
Mississippi.....											61,425.50			
Missouri.....	501.16	99.00	1,276.18		55.94	12.81	173.55	1,704,276.55	717,722.94	4,971,862.18	139,628.49	1,189.04	89,108.92	
Montana.....		11,414.31						83.16	15,832.26	513.51				
Nebraska.....								1,307.09	380.20	4,341.81	54,904.19	448.55	56.36	
Nevada.....			.58								5,000.70	59.00		
New Hampshire.....			.80					30.32	15.75	173.57	21,529.53	466.49	5.45	
New Jersey.....	435,071.92	135,338.61	2,041,206.73		179,348.88	94,124.77	931,234.18	627,486.20	249,688.95	2,242,603.55	186,752.06	4,480.68	4.67	
New Mexico.....								28.80	24.68	184.60	16,527.05	28.64		
New York.....	3,167,653.66	1,407,132.85	13,988,601.16	424,768.62	1,336.40	1,061.39	9,277.55	212,655.39	101,324.11	959,587.09	1,158,765.84	239,185.80	12,840.30	
North Carolina.....	6,677,800.00	2,921,874.78	24,847,243.94	5,977.00				2,568,970.34	1,208,711.24	9,118,658.90	156,918.04	80,094.72	40,086.61	
North Dakota.....								1.80	2.10	4.81	23,622.62	116.17	2.77	
Ohio.....	124.76	71.34	67.18		176.40	19.95	268.19	1,104,483.24	537,908.64	4,282,906.09	287,311.57	17,513.63	17,063.94	
Oklahoma.....								28.90		71.50	73,648.46	110.03	6.21	
Oregon.....			1.11					198.32	119.70	961.46	47,025.93	224.51	17.52	
Pennsylvania.....	28,813.13	10,465.02	158,542.98	18.04	974.08	140.18	1,761.24	109,938.76	42,661.66	457,802.97	330,361.21	30,386.27	2,781.02	
Rhode Island.....	157.50	8,788.58	321.85					802.22	354.79	3,155.08	9,208.10	267.89	92.36	
South Carolina.....			4.10					681.62	67.73	1,544.33	91,274.30	1,335.22	35.93	
South Dakota.....								101.80	31.50	457.47	29,690.43	700.13	4.80	
Tennessee.....					334,062.76	102,020.73	1,198,993.79	73,323.10	32,671.17	322,026.58	110,756.71	623.31	9,462.84	
Texas.....	12.75	.25	41.00	5.00				3,503.27	747.32	11,718.71	250,732.36	322.22	235.18	
Utah.....		8,432.58		120.30				101.80	4,619.52	378.08				
Vermont.....								16.00		64.95	26,362.59	21.01		
Virginia.....	1,645,808.50	633,946.30	3,459,313.11					367,566.35	148,030.27	1,348,954.03	210,637.77	50,529.95	3,690.61	
Washington.....	1.88	.47	1.42					187.39	88.56	674.31	95,769.44	280.35	11.31	
West Virginia.....			9,840.00					165,286.82	55,223.37	710,600.55	107,647.37	17.48	2,226.61	
Wisconsin.....					686.40	196.87	2,668.31	172,743.54	43,549.82	637,113.72	127,908.47	2,188.35	6,214.66	
Wyoming.....								4.64		68.25	5,481.42	102.17	.38	
Philippine Islands.....	1,917.65		6,957.96							87.75				
Total.....	12,532,659.14	5,435,893.73	48,402,408.56	431,382.24	709,095.65	261,097.19	3,079,209.30	9,296,448.23	4,193,526.00	33,995,463.23	5,562,233.70	173,137.18	216,108.72	
Total for fiscal year ended June 30, 1917.....	38,127,168.93				2,830,220.05			35,661,036.49						

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

States and Territories.	Tobacco and tobacco manufactures—Continued.										Total.
	Cigar manufacturers.					Tobacco manufacturers.					
	\$2.	\$3.	\$6.	\$12.	Sales over 400,000 cigars, per thousand or fraction thereof, 5 cents.	Cigarette and small cigar manufacturers, per 10,000 or fraction thereof, 3 cents.	\$3.	\$6.	\$12.	Sales over 200,000 pounds, per thousand pounds or fraction thereof, 8 cents.	
Alabama.....	\$37.00	\$28.88	\$45.00	\$48.00	\$21.96						\$143,392.03
Alaska.....	2.00										9,348.92
Arizona.....	7.34	7.50	18.00	36.00			\$9.00				22,823.20
Arkansas.....	4.83	27.34	6.00								87,586.91
California.....	289.85	258.25	249.00	288.00	2,133.32	\$1,324.13	101.60	\$9.00	\$7.00		1,739,183.06
Colorado.....	99.82	3.00	66.00	60.00	673.85	.06	42.00				160,405.40
Connecticut.....	209.80	194.00	388.00	636.00	3,413.81	1.12	115.50				367,717.04
Delaware.....	12.00	6.00	24.00	12.00	459.25					\$145.60	270,552.71
District of Columbia.....	30.68	6.00	6.00	12.00	244.10		3.00				42,383.04
Florida.....	282.17	164.13	150.00	372.00	21,189.19	27.87	28.00	12.00			2,152,922.72
Georgia.....	54.82	61.50	53.50	94.00	430.98		6.00				248,379.09
Hawaii.....											22,799.30
Idaho.....	26.49	12.00	18.00	24.00			6.00				20,834.68
Illinois.....	1,248.17	941.38	1,815.00	1,963.00	8,437.22	32.06	729.25	12.50	9.00	2,520.88	5,255,601.93
Indiana.....	420.27	283.91	407.50	396.00	9,627.36		221.75	9.00	48.00		1,069,657.95
Iowa.....	149.99	172.50	249.50	264.00	3,168.20		168.00	10.50		46.40	542,522.61
Kansas.....	44.33	36.00	61.50	84.00	559.00		36.75				139,366.33
Kentucky.....	57.92	81.63	81.00	151.50	2,484.10		114.50	14.00	24.00	3,682.64	5,637,530.64
Louisiana.....	49.36	25.47	57.00	82.00	2,598.26	3,053.52	341.65	10.00	6.00		2,209,564.03
Maine.....	36.00	61.75	99.75	48.00	207.87	.20	3.00				88,561.66
Maryland.....	246.85	174.50	258.00	177.00	4,727.35	1,296.03	44.00			775.20	1,941,108.64
Massachusetts.....	268.84	233.25	217.50	343.00	9,187.22	54.00	124.25	84.00	84.00	16.24	1,065,333.43
Michigan.....	491.39	415.50	603.00	912.00	12,832.45	2.10	276.75	12.00		1,625.84	3,642,253.55
Minnesota.....	248.76	255.75	451.50	384.00	1,654.48		180.00				373,329.24
Mississippi.....	2.00		9.75								62,212.70
Missouri.....	299.19	285.13	345.50	336.00	1,343.35	10.11	54.75	6.00		6,232.00	7,925,393.67
Montana.....	67.00	58.50	33.00	42.00	38.20		32.75				67,485.14
Nebraska.....	112.17	76.50	128.50	210.00	958.50		165.00				167,873.82
Nevada.....	23.00	19.25	6.00								8,836.30
New Hampshire.....	24.00	22.50	30.00	36.00	2,680.71		9.00				288,325.41
New Jersey.....	459.66	290.50	279.00	382.00	26,059.90	4,966.44	67.50	12.00	12.00	3,546.40	9,258,537.42
New Mexico.....	2.00	6.00		12.00			3.75				19,102.47
New York.....	3,031.33	1,762.46	2,147.00	2,533.90	52,381.68	26,085.54	1,164.11	111.00	229.00	904.46	27,556,395.55
North Carolina.....	6.00	5.50	12.00	58.00	1,111.75	44,710.92	33.75		60.00	9,796.74	47,785,966.70
North Dakota.....	20.00	8.75	24.00		24.40		3.00				29,366.63
Ohio.....	716.52	548.09	881.50	888.00	33,518.38	.13	379.00	15.00	46.00	3,857.92	8,776,366.70
Oklahoma.....	28.34	26.75	30.00	88.00	110.33		9.50				95,144.29
Oregon.....	65.00	42.00	72.00	48.00	76.85		33.50				73,796.78
Pennsylvania.....	1,674.03	1,115.88	1,698.00	2,873.00	96,657.01	1,219.08	635.25	42.50	28.00	380.41	8,708,393.18
Rhode Island.....											80,718.92
South Carolina.....	28.12	38.55	24.00		1,483.80		5.50				184,447.33
South Dakota.....	23.67	16.50	33.00	48.00	385.08		11.00				67,498.67
Tennessee.....	23.67	18.00	24.00	57.00	167.95	18.25	18.00		36.00	1,646.92	2,224,156.85
Texas.....	40.23	4.00	60.00	50.00	628.10	.40	12.00				343,395.99
Utah.....	20.33	17.50	36.00	51.00	45.72		18.00				33,927.21
Vermont.....	24.00	24.00	18.00	12.00	40.61		9.00				34,309.34
Virginia.....	64.06	11.00	54.00	112.00	20,548.90	32,305.17	74.63	8.50		1,995.84	11,363,758.41
Washington.....	114.62		75.00	84.00	186.45		36.00				135,418.79
West Virginia.....	42.88	42.00	79.50	144.00	5,674.25	1.26	45.75			603.84	1,321,532.25
Wisconsin.....	582.01	614.75	1,224.00	1,342.00	2,338.73		238.75	23.00		514.08	1,466,373.78
Wyoming.....	7.00	.75	6.00	24.00	8.75		9.00				11,316.57
Philippine Islands.....											785,450.92
Total.....	11,819.20	8,494.60	12,654.50	15,817.40	329,929.37	115,102.39	5,607.89	391.00	580.00	38,081.41	156,188,659.90
Total for fiscal year ended June 30, 1917.....	8,828.91	16,437.55	12,022.50	13,357.00	218,741.40	46,783.26	3,779.38	4,228.75	637.00	21,977.03	102,576,998.14

1 Includes \$73,328.53 (special taxes) \$30 to \$2,496.

2 Includes \$8,145.61 (special taxes) \$12 to \$2,496.

3 Includes \$4,211 (special taxes), \$24 to \$2,496.

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

States and Territories.	Oleomargarine.								Adulterated butter.				
	Colored, per pound, 10 cents.	Uncolored, per pound, 0.25 cent.	Manufac- turers, \$600.	Retail dealers.		Wholesale dealers.		Total.	Per pound, 10 cents.	Manufac- turers, \$600.	Dealers.		Total.
				Colored oleomargarine, \$48.	Uncolored oleomargarine, \$6.	Colored oleomargarine, \$480.	Uncolored oleomargarine, \$200.				Retail, \$48.	Whole- sale, \$480.	
Alabama.....				\$124.90	\$3,501.75		\$2,600.02	\$6,225.77					
Alaska.....					27.02			27.00					
Arizona.....				28.00	442.75		366.67	837.42	\$357.80				\$357.80
Arkansas.....				88.00	3,120.75		2,333.33	5,542.08					
California.....	\$192.00	\$305.00	\$50.00		12,299.50		5,574.97	18,421.47	695.70	\$700.00		\$160.00	1,555.70
Colorado.....	905.00	3,885.00	600.00	169.00	4,720.25		1,716.65	11,695.90	278.00				278.00
Connecticut.....	111.10			72.00	8,024.75		7,366.69	15,574.54					
Delaware.....				436.00	1,181.25		433.35	2,056.60					
District of Columbia.....				192.00	2,413.75		1,516.68	4,122.43					
Florida.....					4,737.25		3,666.66	8,403.91					
Georgia.....				40.00	3,177.74		2,583.34	5,801.08			\$168.00		168.00
Hawaii.....					6.00			6.00					
Idaho.....					767.00		383.34	1,150.34					
Illinois.....	193,778.00	486,681.37	5,950.00	140.00	60,230.85	\$0.01	19,035.73	765,815.96	179.30	550.00	44.00		773.30
Indiana.....	5,705.00	4,183.13	600.00	864.00	33,245.75		13,141.66	57,739.54		675.00			675.00
Iowa.....	63.80				16,023.25		7,133.34	23,220.39	522.00				522.00
Kansas.....	108,676.00	44,514.95	1,800.00	1,364.00	15,209.50		2,899.98	174,464.43					
Kentucky.....				228.00	5,373.08		1,483.34	7,084.42	1,110.00				1,110.00
Louisiana.....				40.00	7,451.91	133.33	3,166.69	10,791.93					
Maine.....					8,785.25		5,866.66	14,651.91					
Maryland.....	11,404.00	2,488.12	1,300.00	1,648.00	6,931.00	120.00	5,808.41	29,699.53					
Massachusetts.....		14,213.00	1,200.00	350.00	22,379.25		17,683.50	55,825.75					
Michigan.....		175.00	1,350.00	132.00	43,894.75		21,033.43	66,585.18	185.30				185.30
Minnesota.....		14,273.50	400.00		18,322.50		9,366.67	42,362.67	330.00	800.00			1,130.00
Mississippi.....					1,562.50		1,966.68	3,529.18					
Missouri.....	58,009.40	22,340.00	1,920.00	4,363.00	22,452.83	960.00	4,491.73	114,536.96	444.00				444.00
Montana.....					1,493.00		1,583.34	3,076.34					
Nebraska.....	10.00	8,680.60	600.00		7,264.50		2,816.67	19,371.77					
Nevada.....					92.00		83.34	175.34					
New Hampshire.....					4,505.25		3,183.34	7,688.59					
New Jersey.....	36,908.60	86,993.62	2,050.00	60.00	36,496.75		8,616.68	171,125.65					
New Mexico.....					472.00		209.01	672.01					
New York.....	60	7,900.00	2,550.00	8.00	94,736.96		48,183.37	153,378.93	120.00	600.00	600.00		1,320.00
North Carolina.....				224.00	2,101.50		2,000.01	4,325.51					
North Dakota.....					1,845.75		2,016.67	3,862.42	24.00				24.00
Ohio.....	128,705.00	75,778.27	1,550.00		59,251.42		16,350.10	281,634.79	78.00				78.00
Oklahoma.....				1,478.00	3,022.25		1,416.67	5,916.92					
Oregon.....		60.00	100.00	278.00	1,591.25		883.33	2,892.58					
Pennsylvania.....	55.50	34.75			29,895.50		11,566.70	41,552.44	96.00				96.00
Rhode Island.....	1.00	31,182.67	3,150.00		5,567.00			39,900.67					
South Carolina.....				60.00	1,459.75		2,350.00	3,869.75					
South Dakota.....					2,105.75		800.01	2,905.76	120.00				120.00
Tennessee.....				210.00	3,427.25		3,000.02	7,237.27			78.00		78.00
Texas.....	18,200.00	6,543.50	600.00	380.50	4,085.00	480.00	4,049.98	34,338.98	555.90			180.00	735.90
Utah.....					1,326.25		1,591.66	2,917.91					
Vermont.....				48.00	2,291.25		2,500.01	4,439.26					
Virginia.....				1,066.00	4,049.76	840.00	4,983.37	10,939.13					
Washington.....					3,361.23		1,683.37	5,044.60					
West Virginia.....				676.00	7,304.25		4,966.68	12,946.93					
Wisconsin.....		19,248.93	1,600.00		32,544.25		16,125.02	69,518.20	1,123.80	960.00			2,023.80
Wyoming.....		425.00			500.50		83.34	1,008.84					
Philippine Islands.....													
Total.....	662,725.00	829,606.40	27,370.00	14,746.50	617,072.55	2,533.34	282,853.21	2,330,907.00	6,219.80	4,225.00	290.00	940.00	11,674.80
Total for fiscal year ended June 30, 1917.....	632,716.75	570,165.02	37,750.00	17,441.00	509,649.24	4,763.34	223,234.66	1,995,720.02	14,755.20	9,631.46	1,023.40	840.00	20,250.06

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

States and Territories.	Process or renovated butter.			Mixed flour.			Legal and business transactions and documents.			
	Per pound, $\frac{1}{2}$ cent.	Manufacturers, \$50.	Total.	Per barrel, 4 cents.	Makers, packers, or re-packers, \$12.	Total.	Sales of produce on exchange for future delivery, for each \$100 or fraction thereof, 2 cents.	Bonds, conveyances, issues of capital stock, etc., rates according to value or kind.	Sales or transfers of certificates of capital stock, on each \$100 or fraction, 2 cents.	Total.
Alabama.....								\$41,775.52	\$351.06	\$42,126.58
Alaska.....								269.28		269.28
Arizona.....								37,687.87	5.00	37,692.87
Arkansas.....								53,614.84		53,614.84
California.....								543,591.89	13,519.36	557,111.24
Colorado.....	\$1,979.50		\$1,979.50	\$897.00	\$30.00	\$927.00	\$3.00	141,212.82	11,768.22	152,981.04
Connecticut.....				11.88	62.00	73.88		109,086.83	7,163.82	116,250.65
Delaware.....								51,659.06	1,435.66	53,094.72
District of Columbia.....								101,187.09	118.08	101,305.17
Florida.....								57,540.81		57,540.81
Georgia.....								85,826.11	661.18	86,487.29
Hawaii.....								22,909.07	1,076.06	24,045.13
Idaho.....								12,188.10		12,188.10
Illinois.....	13,513.73	\$100.00	13,613.73	145.00	28.00	173.00	992,804.22	1,620,619.86	20,690.89	2,634,024.97
Indiana.....				446.84	8.00	454.84		77,959.77	393.52	78,353.29
Iowa.....	1,612.14	50.00	1,662.14					328,637.30	13.94	328,651.24
Kansas.....	6,543.00	50.00	6,593.00	535.78	96.50	632.28		133,982.60	295.44	134,278.04
Kentucky.....				205.00	10.00	215.00	10.00	100,525.02	1,087.00	101,622.02
Louisiana.....							569,719.38	144,598.64	2,709.90	717,027.92
Maine.....								32,037.12		32,037.12
Maryland.....	4,330.00	50.00	4,380.00					162,029.37	4,415.36	166,444.73
Massachusetts.....	1,307.96	50.00	1,357.96				.60	589,790.85	59,462.96	649,194.41
Michigan.....							44.00	286,575.16	1,851.60	288,426.76
Minnesota.....	8,583.70		8,583.70				32,537.64	348,802.17	764.34	382,104.15
Mississippi.....								27,850.01		27,850.01
Missouri.....	2,306.70	50.00	2,356.70	94.00	12.00	106.00	32,188.30	438,381.50	6,721.79	477,291.59
Montana.....								64,742.96		64,742.96
Nebraska.....	1,121.30		1,121.30	313.00	46.00	359.00	115.94	283,879.96		283,995.90
Nevada.....								1,431.46		1,431.46
New Hampshire.....								12,374.38		12,374.38
New Jersey.....				18.00	11.00	29.00		193,179.83	1.00	193,180.83
New Mexico.....								13,608.25	15.00	13,583.28
New York.....				1,050.00	104.00	1,154.00	718,490.14	3,716,678.21	2,037,551.16	6,472,719.51
North Carolina.....								70,035.08	190.50	70,225.58
North Dakota.....								66,479.81		66,479.81
Ohio.....	920.45		920.45				1,175.16	576,094.39	14,736.70	592,006.25
Oklahoma.....				10.00	12.00	22.00		175,146.44	922.22	176,068.66
Oregon.....				453.50	24.00	477.50	405.60	75,581.95	385.00	76,372.55
Pennsylvania.....					15.00	15.00	96.76	943,473.08	34,779.51	978,349.30
Rhode Island.....								54,769.47	4,373.21	59,142.68
South Carolina.....								50,431.91	25.00	50,456.91
South Dakota.....								98,189.47		98,189.47
Tennessee.....				1,368.02	82.00	1,450.02		125,488.57	457.42	125,945.99
Texas.....								224,135.37	1,003.11	225,138.48
Utah.....								46,213.97		46,213.97
Vermont.....								12,504.06		12,504.06
Virginia.....								167,994.80	838.54	168,833.34
Washington.....				320.50	5.00	325.50	185.98	130,670.20	3,161.66	134,017.84
West Virginia.....								74,734.93	2,066.35	76,741.28
Wisconsin.....	5,418.75	50.00	5,468.75				6,112.26	202,635.10	1,081.78	209,829.14
Wyoming.....	1.00		1.00					17,840.48	157.18	17,997.66
Philippine Islands.....										
Total.....	47,640.23	400.00	48,040.23	5,868.52	545.50	6,414.02	2,353,888.98	12,948,622.76	2,236,040.52	17,538,552.26
Total for fiscal year ended June 30, 1917.....	69,896.10	1,437.51	71,333.61	4,994.63	531.75	5,526.38				

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

States and Territories.	Public utilities.						Insurance.					
	Transportation.					Telegraph, telephone, and radio messages; on each charge of 15 cents or more, 5 cents.	Total.	Life.		Marine, inland, and fire, on each \$1 or fractional part of premium, 1 cent.	Casualty, on each \$1 or fractional part of premium, 1 cent.	Total.
	Freight by rail or water; of amount paid, 3 per cent.	Express; for each 20 cents or fraction thereof paid on each parcel, 1 per cent.	Passengers, by rail or water; of amount paid, 8 per cent.	Seats, berths, and staterooms, parlor or sleepingcars, or on vessels; of amount paid, 10 per cent.	Oil by pipe lines; of amount paid, 5 per cent.			On each \$100 or fractional part of amount of policy, 8 cents.	Industrial, weekly payment plan, not in excess of \$500; of first weekly payment, 40 per cent.			
Alabama.....	\$119,684.26	\$523.67	\$101,640.45	\$144.98		\$5,553.26	\$227,546.62	\$2,138.21	\$1,063.92	\$684.95	\$1,948.47	\$5,835.55
Alaska.....	681.81		959.52			108.55	1,749.83					
Arizona.....	137,969.64	1,475.69	52,729.95	214.04		2,099.10	194,488.42			929.17	465.87	1,395.04
Arkansas.....	56,970.36	55.05	45,204.06	674.30		15,747.95	118,651.72			3,585.83	1,711.28	7,160.41
California.....	1,535,003.88	9,672.04	1,569,347.26	5,402.85	\$88,553.05	295,575.91	3,503,554.99	25,742.11	1,587.95	267,001.71	19,360.60	313,692.37
Colorado.....	343,873.85	813.92	215,708.89	875.74		127,770.83	689,043.23	3,593.55	475.16	7,422.64	841.48	12,332.83
Connecticut.....	781,619.13	6,121.84	961,915.15	9,885.95		108,408.99	1,867,951.06	147,969.89		369,141.98	223,755.14	740,867.01
Delaware.....	3,379.36	143.19	89.34	13.20		62,113.60	65,738.69	1,294.56	947.23	1,430.72	86.45	3,758.96
Dist. Columbia.....	838,365.55	857.29	976,526.99	4,357.37		1,341.20	1,821,448.40	1,478.07	1,489.84	1,219.67	877.51	5,065.09
Florida.....	59,173.86	322.33	86,256.62	28.94		11,309.10	157,090.85	1,111.54	400.50	1,422.88	497.27	3,432.28
Georgia.....	410,231.29	260.47	314,681.82	5,587.43		240,612.70	971,373.71	2,966.08	2,543.00	96,032.82	12,276.66	13,838.56
Hawaii.....	31,614.59	47.64	31,920.60		3.46	1,533.00	65,119.29			2,566.10	78.86	2,645.20
Idaho.....	7,507.77	333.57	9,091.99	22.97		2,586.26	19,542.56	1,125.52	914.24	254.24		2,294.00
Illinois.....	4,973,154.48	1,481,432.45	3,581,888.00	2,116,245.09	111.65	294,545.73	12,447,377.40	60,189.97	17,687.49	667,123.54	89,880.42	834,881.42
Indiana.....	175,691.10	2,887.98	153,139.83	112.53	3,082.03	74,508.39	409,421.86	20,753.04	1,560.81	8,655.81	37,326.96	
Iowa.....	30,159.93	307.14	30,307.30	305.64		59,169.99	120,250.00	35,553.84	16,278.49	36,583.05	15,043.23	103,458.61
Kansas.....	797,132.97	2,225.27	857,879.47	999.85	171,658.23	44,348.81	1,874,244.00	7,256.98	1,357.70	8,985.69	6,268.93	21,899.30
Kentucky.....	553,531.58	514.36	541,454.24	584.37	13,858.67	24,844.77	1,134,787.99	2,520.18	1,341.42	3,633.35	1,415.81	8,910.80
Louisiana.....	226,773.20	118.76	100,086.02	202.96		13,291.74	526,785.22	3,474.31	3,416.99	27,827.48	143.91	34,862.69
Maine.....	143,909.76	768.11	145,197.10			4,399.95	294,274.92	1,889.60		793.48	55.18	2,738.26
Maryland.....	1,117,476.23	367.12	742,330.11	10,303.99		81,727.79	1,952,205.24	2,980.86	5,640.30	10,031.50	126,673.23	145,325.89
Massachusetts.....	880,460.64	55,297.24	674,936.83	1,054.23		235,940.93	1,847,709.87	64,579.13	43,640.51	113,133.80	159,246.23	380,599.67
Michigan.....	888,951.95	1,079.95	640,544.87	6,490.19	25,803.79	116,154.55	1,679,025.30	11,542.61	196.40	39,798.25	42,893.17	94,430.43
Minnesota.....	1,790,465.67	141,359.39	1,334,470.59	37,028.49		62,680.73	3,366,004.87	14,549.43	47.22	75,984.23	4,711.27	95,292.15
Mississippi.....	29,677.53	147.53	27,791.69	657.20		4,560.14	62,834.09	1,157.71	98.58	262.36	186.87	1,705.52
Missouri.....	1,591,291.72	2,026.26	1,332,745.51	3,195.65	4,001.47	299,850.42	3,233,111.03	50,514.78	859.72	45,798.05	46,385.56	143,549.11
Montana.....	50,598.38	423.97	7,503.30	47.15		2,793.44	61,666.44	2,748.58	1,088.44	1,076.76	164.36	5,078.14
Nebraska.....	362,130.86	93.66	323,191.24	501.93		178,770.47	864,688.16	16,510.69	2,716.46	18,627.27	11,741.79	49,696.21
Nevada.....	19,147.26	.20	10,782.49	7.20	755.63	2,479.78	33,172.56	29.20	36.00	497.37		558.57
New Hampshire.....	556.32	1,921.37	377.54	1.60		1,158.21	4,015.04	2,588.79		31,751.62	396.27	34,736.63
New Jersey.....	162,045.33	7,128.89	123,876.82			5,044.47	298,095.51	66,504.43	23,948.11	42,588.57	11,558.64	144,599.75
New Mexico.....	1,984.19	142.08	1,421.73			2,757.20	6,305.20	1,881.84		26.17	26.17	1,908.01
New York.....	3,592,947.73	2,889,599.38	2,028,074.16	17,212.72	295,341.24	2,775,125.16	11,509,200.39	482,834.56	93,618.48	1,407,433.51	258,476.88	2,242,363.43
North Carolina.....	431,845.45	482.94	409,240.22	11.00		21,231.43	862,811.04	9,722.97	569.19	10,340.47	1,247.46	21,880.09
North Dakota.....	946.84	100.93	320.93			15,117.91	16,686.31	2,052.20		1,229.88	68.76	3,350.84
Ohio.....	975,277.48	2,134.41	521,657.92	648.14	53,271.45	357,165.85	1,910,155.25	42,889.40	8,877.24	48,947.56	2,649.80	103,364.00
Oklahoma.....	51,943.03	1,570.72	24,035.88	312.25	157,685.34	130,935.25	366,482.47	1,088.75	4.70	761.26	290.65	2,145.36
Oregon.....	285,159.59	322.57	305,509.14	3,686.49		11,539.80	606,217.59	1,089.44		3,222.33	419.99	5,331.76
Pennsylvania.....	3,371,735.37	1,345,774.75	3,393,150.05	554.48	330,187.68	304,804.77	8,746,207.10	40,478.71	32,771.65	231,750.37	85,898.78	390,899.51
Rhode Island.....										81,698.31		81,698.31
South Carolina.....	28,425.50		11,711.99			6,699.28	46,836.77	655.28	1,734.63	8,116.16	60.99	10,567.06
South Dakota.....	872.54		179.64			25,361.77	26,413.95	2,452.80		1,382.58	585.74	4,421.12
Tennessee.....	178,895.80	478,549.93	134,406.63	56.03		11,763.30	803,671.69	3,057.96	6,550.64	916.13	5,690.49	15,215.22
Texas.....	1,377,712.26	9,637.76	1,117,588.19	738.50	162,698.38	91,661.04	2,760,036.13	19,881.64	2,872.83	27,726.68	9,751.47	60,232.62
Utah.....	227,255.07	97.95	204,217.00			3,531.23	435,101.25	3,652.88	1,062.12	2,421.65	294.55	7,431.20
Vermont.....	63,359.69	5,609.08	53,789.63			3,803.30	126,561.70	6,520.08		531.98	35.40	7,087.46
Virginia.....	1,088,011.17	1,265.42	823,143.39	4,148.09		9,859.76	1,926,427.83	6,398.28	6,040.20	12,175.33	1,321.10	25,934.91
Washington.....	154,850.04	1,404.45	182,076.00	4,247.37		30,814.28	373,392.14	6,310.14		10,524.78	2,061.42	18,896.34
West Virginia.....	23,309.28	1,992.99	15,250.38	118.85		8,282.77	48,934.27	1,743.60		1,579.38	449.95	3,772.93
Wisconsin.....	25,260.52	1,491.30	22,231.16	20.00		104,253.35	153,256.33	65,457.73		59,027.03	7,834.84	132,319.60
Wyoming.....	3,141.87	91.81	2,350.43			3,278.97	8,563.08	247.50	81.60	34.15	5.00	368.25
Total.....	30,002,163.38	6,458,994.82	24,306,350.26	2,236,699.76	1,433,324.61	6,299,017.18	70,736,550.01	1,253,642.96	283,510.85	3,792,689.43	1,162,191.24	6,492,025.48
Total for fiscal year ended June 30, 1917.....												

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

States and Territories.	Sales by manufacturers, producers, and importers—Continued.				Opium.			Occupations, acts, and privileges, not elsewhere specified.					
	Carbonic acid gas, in drums, per pound, 5 cents.	Playing cards, per pack, 2 and 7 cents.	Floor taxes (sec. 602, act Oct. 3, 1917).	Total.	Manufacturers, etc., \$1.	Order blanks, per hundred, \$1.	Total.	Capital stock of corporations, each \$1,000 fair value (exceeding \$99,000), 50 cents.	Theaters, museums, and concert halls (according to seating capacity).		Circuses, \$100.	Street fairs (maximum tax in any city or town), \$100.	Other public exhibitions for money, \$10.
									In cities, towns, or villages of 5,000 or less population, \$12.50-\$50.	In cities, towns, or villages of more than 5,000 population, \$25-\$100.			
Alabama.....		\$40.25	\$6,771.42	\$18,456.30	\$2,130.89	\$285.70	\$2,416.59	\$90,392.38	\$1,482.46	\$3,802.20	\$233.35		\$816.48
Alaska.....				407.43	4.21		4.21	867.00	469.34	187.50			
Arizona.....			3,013.84	3,623.68	510.75	41.30	552.05	70,664.75	1,374.09	2,347.96	108.34		131.68
Arkansas.....		22.30	10,152.48	17,963.18	2,640.18	212.50	2,852.68	36,465.59	2,787.80	3,552.08	316.66		902.88
California.....	\$69,054.16	4,319.49	148,846.47	520,404.57	7,576.26	561.80	8,138.06	1,077,784.62	8,785.22	28,176.04	279.18		1,072.48
Colorado.....	3.75	106.19	19,702.27	41,396.43	1,851.77	194.10	2,045.87	226,577.53	4,232.43	6,373.41	458.34		725.01
Connecticut.....	20.00		5,477.91	571,036.65	1,994.72	150.70	2,145.42	482,075.04	1,030.20	9,732.28	200.01		558.67
Delaware.....			727.62	2,292.28	249.84	33.67	283.51	188,997.50	134.38	1,027.10	109.01		26.32
District of Columbia.....		93.63	7,818.50	29,163.11	801.04	105.70	906.74	132,281.76		3,883.42	16.67		25.44
Florida.....	18.68		5,321.10	13,502.54	1,495.13	216.70	1,711.83	42,749.21	1,778.67	3,514.59	812.50		589.60
Georgia.....	66,171.00		11,918.08	509,641.62	3,326.26	485.20	3,811.46	156,976.41	1,474.03	5,595.88	316.67		833.37
Hawaii.....	229.85	1,647.75	2,774.93	9,507.36	111.38	15.00	126.38	120,856.89	631.82	904.20			467.67
Idaho.....		5.50	857.89	2,299.97	539.10	57.60	596.70	34,264.28	2,755.79	1,765.62	458.34		227.07
Illinois.....	417,730.12	28,717.71	27,151.00	2,429,612.54	13,821.16	764.00	14,585.16	2,201,909.44	11,996.26	52,049.93	741.69		3,018.84
Indiana.....	47.50	4,236.51	109,670.55	1,234,756.91	5,151.26	454.00	5,605.26	219,978.14	5,670.01	19,715.25	595.82		2,159.30
Iowa.....	1.20		37,495.19	129,132.00	2,621.48	341.20	2,962.68	130,546.13	12,334.48	11,657.50	500.00		1,575.38
Kansas.....	60.51		19,849.57	73,914.23	3,345.97	258.60	3,604.57	320,823.48	8,034.52	8,089.00	741.65		1,399.95
Kentucky.....	10,615.35	45.50	4,956.51	70,924.21	4,283.68	329.40	4,613.08	170,881.09	4,428.78	7,289.16	258.34		2,219.56
Louisiana.....	25,096.61	477.70	16,616.94	73,986.01	1,703.31	206.50	1,909.81	153,665.56	2,412.05	6,963.63	512.52		627.74
Maine.....		20.58	3,979.27	33,278.43	1,938.78	146.30	2,085.08	103,656.93	3,609.38	4,943.72	216.67		407.09
Maryland.....			15,170.83	114,364.92	1,735.80	280.93	2,016.73	262,845.34	870.48	9,127.77	100.01		844.50
Massachusetts.....	9,137.30	37.82	15,434.09	747,230.52	6,900.94	552.00	7,452.94	1,078,775.96	1,390.31	30,095.66	375.02		838.24
Michigan.....	624.19		171,852.54	15,183,507.01	6,295.36	436.80	6,732.16	943,617.35	5,832.38	25,409.03	722.93	\$100.00	1,314.71
Minnesota.....	6,367.20		30,270.14	174,515.20	2,916.66	299.90	3,216.56	916,960.14	8,847.18	12,866.63	300.00		1,145.40
Mississippi.....	.35		1,813.46	4,753.96	1,305.63	191.40	1,497.03	20,048.75	899.55	2,180.75	150.00		398.76
Missouri.....	12,498.80	48.20	77,040.99	378,207.83	7,570.87	553.80	8,124.67	612,816.71	7,625.15	21,647.58	291.67		1,404.79
Montana.....	2,370.85		2,304.43	6,974.47	708.97	90.50	799.47	83,377.51	2,285.47	3,525.00	250.00		116.67
Nebraska.....	8.25		32,720.61	52,548.82	2,343.16	153.90	2,497.06	89,654.79	8,577.70	6,596.90	200.00	\$8.34	1,430.01
Nebraska.....			62.60	682.23	143.48	7.00	150.48	13,995.75	210.41	416.67			149.19
New Hampshire.....	.70		1,189.57	8,803.61	1,187.32	65.10	1,252.42	24,385.51	2,206.74	4,593.74	150.00		341.66
New Jersey.....	9.86	118,360.60	1,549,446.93	2,291,312.57	4,312.86	347.70	4,660.56	718,861.72	3,485.41	28,202.15	199.99		1,469.18
New Mexico.....			547.13	972.33	581.18	40.50	621.68	35,844.41	1,549.65	1,405.23	108.34		111.69
New York.....	207,627.61	344,621.00	289,895.62	8,091,450.03	18,634.63	1,309.50	20,004.13	7,592,484.29	9,521.51	84,833.77	591.65		2,317.07
North Carolina.....	464.32		8,091.00	45,270.43	2,868.06	313.00	3,178.06	139,369.57	2,054.29	6,999.86	150.00		626.28
North Dakota.....			3,207.86	4,715.30	804.91	67.60	872.51	7,980.90	3,819.18	1,370.28	100.00		365.06
Ohio.....	78,358.01	771,775.02	60,068.38	1,649,261.10	8,546.50	692.70	9,239.20	1,537,322.36	7,793.43	34,417.19	791.68		3,445.93
Oklahoma.....			11,684.61	29,398.71	4,341.23	340.50	4,681.73	142,030.32	6,249.12	7,616.01	441.67		1,566.26
Oregon.....	111.80	191.25	21,194.40	40,382.56	1,257.97	101.10	1,359.07	94,548.85	1,661.47	3,509.38	525.01	100.00	316.85
Pennsylvania.....	33,558.57	45.48	94,027.79	827,506.51	13,532.20	1,225.46	14,757.66	3,009,087.62	11,025.11	55,565.17	4,083.33		3,525.45
Rhode Island.....		515.61	14,662.98	444,389.70	1,045.55	86.90	1,132.45	140,087.62	3,808.87	4,197.43	91.67		107.56
South Carolina.....	5.00	115.00	7,935.57	25,676.03	1,368.68	193.90	2,062.58	44,714.77	1,025.59	2,986.40	75.60		697.54
South Dakota.....			5,817.56	9,969.77	865.53	81.60	947.13	9,222.13	3,640.83	1,207.82	100.00		315.07
Tennessee.....	11.28	40.27	18,471.28	135,531.93	3,379.04	361.00	3,740.04	100,515.75	2,587.11	5,715.55	458.34	158.46	1,630.19
Texas.....	52,015.50	169.20	52,717.55	286,642.10	8,903.81	608.70	9,514.51	252,491.69	12,721.01	14,983.24	624.99		2,258.76
Utah.....	167.70		8,827.47	13,441.22	371.10	64.30	435.40	185,945.04	2,592.26	2,743.75	275.00		111.66
Vermont.....			2,435.90	8,695.05	998.77	75.60	1,074.37	17,082.63	1,942.73	2,327.10	33.34		292.50
Virginia.....	61.05	92.50	7,351.66	54,429.04	2,756.27	258.00	3,014.27	278,920.65	1,844.53	7,375.08	275.02	233.34	1,800.19
Washington.....	10.50	524.66	43,828.41	76,067.67	7,027.11	215.40	2,242.51	188,745.79	2,968.38	6,902.21	275.02	20.85	694.30
West Virginia.....			4,764.41	49,013.76	2,189.67	240.70	2,430.67	153,611.62	4,967.78	4,995.86	200.00		1,262.92
Wisconsin.....	1,015.85	35.00	24,563.17	1,419,446.68	3,787.69	279.70	4,067.39	318,117.41	7,283.43	14,946.85	408.33	150.00	1,261.27
Wyoming.....	5.00		1,691.22	8,894.35	372.05	33.30	405.35	20,227.03	785.98	598.01	183.33		214.62
Total.....	993,477.72	1,276,505.42	3,022,183.36	40,062,164.82	170,870.47	14,488.46	185,358.93	24,996,204.54	204,004.75	590,958.54	19,398.10	845.99	50,182.91
Total for fiscal year ended June 30, 1917.....		820,897.26		820,897.26	239,135.93	17,774.60	276,910.53	10,471,688.90	150,511.96	877,415.67	7,786.48	1,337.08	36,483.81

TABLE 2.—RECEIPTS FROM SPECIFIC SOURCES OF INTERNAL REVENUE, YEAR ENDED JUNE 30, 1918, BY STATES—Continued.

States and Territories.	Occupations, acts, and privileges, not elsewhere specified—Continued.										Offers in compromise, 5 per cent penalty for delinquent payment, interest, costs, fines, etc.	Miscellaneous collections under repealed laws, receipts from sale of condemned Government property, etc.	Total receipts (all sources).
	Bowling alleys, billiard and pool tables, each, \$5.	Brokers.				Admissions to places of amusement or entertainment for each 10 cents or fraction thereof, 1 cent.	Dues, social, athletic, or sporting club or organization, in excess of \$12 annually, 10 per cent.	Use of yachts, pleasure boats.	Total.				
		Stock, \$30.	Pawn, \$50.	Custom-house, \$10.	Ship, \$20.								
Alabama.....	\$5,959.70	\$895.00	\$1,250.01	\$54.17	\$143.34	\$178,174.54	\$8,234.05	\$802.50	\$292,040.24	\$2,777.28	\$665.26	\$19,121,152.36	
Alaska.....	2,562.41	5.21	.....	22.50	7.50	9,537.72	666.01	172.82	14,498.01	6.03	3.60	379,292.40
Arizona.....	9,193.39	1,041.25	520.84	150.01	.....	98,867.92	5,198.61	.....	189,598.84	3,860.56	129.60	6,725,357.18
Arkansas.....	7,553.80	1,520.41	518.75	.....	.....	134,253.40	6,625.56	250.07	194,747.00	50,629.44	1,109.26	6,312,611.02
California.....	44,605.04	7,682.70	6,547.91	365.83	1,010.85	1,441,919.72	128,747.50	6,935.57	2,753,912.66	103,227.94	11,148.06	109,790,894.84	
Colorado.....	17,946.08	9,035.00	1,908.34	10.00	.....	277,822.14	15,078.25	147.50	560,314.03	3,989.20	52.39	25,004,665.49
Connecticut.....	14,309.96	1,580.00	1,900.00	7.50	.....	501,608.18	42,535.30	9,600.97	1,065,138.11	9,242.64	230.22	74,347,914.77
Delaware.....	2,279.10	262.50	362.51	.....	45.00	49,625.50	5,487.56	2,307.50	250,654.98	2,579.71	52.80	32,943,383.27
District of Columbia.....	3,480.77	1,013.75	.....	10.00	.....	266,368.60	31,298.23	2,090.22	440,418.86	829.36	25.11	12,791,961.65
Florida.....	5,236.36	187.50	656.25	228.33	223.33	155,933.62	4,158.62	11,764.69	227,833.27	53,065.43	953.54	7,867,538.81	
Georgia.....	6,023.15	505.00	2,116.68	48.33	20.00	279,392.42	17,003.21	1,242.96	471,548.11	17,844.91	1,972.65	19,015,700.05	
Hawaii.....	1,158.76	820.00	133.34	60.00	120.00	36,256.59	3,580.66	362.85	165,162.78	439.62	30.00	9,686,840.94	
Idaho.....	7,175.88	597.50	212.50	10.00	.....	91,742.09	3,225.30	186.11	139,720.48	1,308.19	574.79	2,316,926.80
Illinois.....	91,741.73	22,100.00	5,354.20	169.17	383.34	2,126,809.30	183,972.39	13,993.78	4,714,285.07	93,815.66	25,972.72	362,451,117.83	
Indiana.....	28,305.09	2,975.00	1,870.83	10.00	.....	530,230.46	16,447.52	3,258.52	831,215.94	8,422.04	134.49	57,580,376.13
Iowa.....	21,655.72	1,588.75	738.33	.....	.....	526,694.63	12,878.10	2,379.49	723,168.51	7,694.48	568.40	17,459,476.92
Kansas.....	16,621.07	3,176.25	2,440.43	.....	.....	295,110.96	9,178.00	258.12	665,873.43	656.79	10.24	29,211,776.56
Kentucky.....	13,043.57	1,072.50	300.00	.....	.....	265,716.34	13,892.23	2,608.78	482,310.35	30,550.65	568.32	98,764,503.84
Louisiana.....	9,058.86	1,347.50	1,462.50	90.00	1,193.36	274,928.09	20,001.08	10,168.63	482,431.52	17,022.72	210.82	35,166,417.89	
Maine.....	11,198.24	1,037.50	933.34	137.50	165.00	135,152.69	5,433.79	8,944.42	275,836.27	3,038.08	20.05	13,237,356.31	
Maryland.....	12,575.13	3,197.08	891.67	100.00	554.18	374,555.15	48,008.35	13,531.52	727,801.18	11,914.29	676.54	61,407,266.71	
Massachusetts.....	50,825.62	11,731.41	6,685.43	251.67	560.01	1,300,070.16	199,935.86	39,423.26	2,720,948.61	16,853.08	5,379.54	191,514,297.99	
Michigan.....	54,906.09	2,225.00	2,577.08	153.33	150.00	903,501.84	68,226.12	30,945.67	2,039,704.53	42,791.36	248.70	103,678,759.19	
Minnesota.....	39,344.68	6,073.75	2,920.84	76.67	.....	571,851.33	42,145.40	6,543.12	1,609,075.14	3,496.54	297.30	70,706,095.12
Mississippi.....	2,832.46	60.00	125.00	.....	.....	73,632.33	2,123.73	248.96	102,700.49	718.13	61.46	5,328,334.68
Missouri.....	23,376.13	7,523.06	5,275.06	55.00	120.00	675,743.43	79,846.54	3,490.49	1,439,221.60	17,176.30	6,243.44	28,559,956.99	
Montana.....	12,952.61	1,685.00	729.16	25.00	.....	184,051.38	3,269.43	43.97	272,341.20	1,096.01	669.42	6,991,309.12
Nebraska.....	22,523.38	1,280.00	916.67	10.00	.....	295,599.96	2,063.15	550.55	429,438.45	853.22	42.60	13,878,815.37
Nevada.....	1,276.76	170.00	.....	.....	.....	19,384.18	134.20	.....	35,737.16	263.34	507.77	892,674.39
New Hampshire.....	8,689.45	457.50	912.50	.....	.....	87,398.43	3,861.50	8,124.96	141,321.99	1,856.57	19.36	7,766,099.06
New Jersey.....	44,402.32	1,510.00	2,462.50	20.00	.....	447,162.44	18,107.84	19,191.12	1,283,014.67	18,379.18	456.62	103,276,891.21
New Mexico.....	5,691.18	172.50	50.00	10.00	.....	49,684.55	1,711.03	.....	94,338.58	3,763.91	14.00	2,526,045.82
New York.....	119,548.98	56,652.50	15,725.02	2,400.84	7,651.67	5,886,079.44	746,408.23	131,924.97	14,655,119.94	101,910.24	2,847.83	835,761,852.62	
North Carolina.....	4,454.59	647.50	600.00	46.67	.....	166,548.59	9,115.44	713.36	331,356.15	27,391.23	1,691.98	69,672,667.66
North Dakota.....	14,956.58	322.50	600.00	116.27	.....	67,702.70	529.29	158.80	98,161.63	33.56	1,973.34	2,078,932.31
Ohio.....	76,796.20	8,525.42	7,781.30	60.00	.....	1,650,266.05	97,393.99	12,700.37	3,437,292.86	35,810.00	6,479.26	300,816,780.21
Oklahoma.....	14,270.72	3,780.75	3,289.59	.....	.....	361,744.10	5,373.73	37.92	346,420.39	2,614.63	649.33	19,534,935.46
Oregon.....	6,978.99	217.50	431.25	24.17	12.51	251,330.10	14,705.43	2,118.62	376,474.13	2,512.17	768.32	11,473,691.49	
Pennsylvania.....	101,008.30	13,931.25	10,512.51	271.67	824.93	2,280,581.79	246,185.49	17,313.21	5,733,865.89	190,040.23	23,510.84	569,036,143.20	
Rhode Island.....	8,776.18	1,350.00	1,250.00	20.00	26.67	88,725.97	13,412.62	4,555.73	202,970.32	16,899.98	2.85	20,473,549.07	
South Carolina.....	3,478.63	977.50	850.00	23.33	.....	133,955.97	5,511.26	647.42	194,942.81	10,662.16	658.81	8,451,785.05
South Dakota.....	14,699.10	425.00	254.17	.....	.....	89,931.65	1,849.86	384.28	121,420.91	131.27	2,243.10	2,834,118.85
Tennessee.....	9,255.51	875.00	1,539.59	.....	.....	196,836.95	14,400.37	947.16	334,610.98	11,025.03	717.82	17,995,430.24
Texas.....	22,391.60	6,075.00	5,760.84	631.65	327.51	793,278.26	27,411.56	799.58	1,139,755.69	17,125.42	672.38	40,014,333.30	
Utah.....	8,688.84	2,726.25	923.08	.....	.....	157,344.35	2,248.87	28.37	303,629.99	303.44	537.41	7,707,743.33
Vermont.....	4,397.74	210.00	150.00	172.08	.....	47,812.69	2,104.39	.....	79,184.01	1,117.59	63.42	4,091,822.07
Virginia.....	12,880.76	416.25	1,816.66	110.83	90.00	274,474.06	12,535.23	2,573.95	595,346.53	11,953.64	3,288.67	36,063,209.26	
Washington.....	16,180.46	3,052.29	2,341.70	122.33	396.68	536,409.92	22,545.13	7,854.71	788,509.97	11,395.51	1,711.13	20,965,429.99	
West Virginia.....	11,691.94	1,221.25	1,020.83	.....	.....	185,676.06	4,066.14	1,043.47	371,689.87	2,683.93	20.65	48,012,365.19
Wisconsin.....	34,196.64	6,620.00	1,160.43	20.00	60.00	505,564.92	32,633.79	20,138.80	940,581.87	9,330.61	319.07	58,817,702.62	
Wyoming.....	3,200.17	1,825.75	225.00	.....	.....	44,294.94	870.13	3.75	72,431.71	1,118.33	50.77	3,690,457.57
Philippine Islands.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	785,450.92
Total.....	1,086,307.82	204,189.02	109,026.56	6,095.05	14,085.94	26,357,338.80	2,259,056.57	406,522.29	56,304,186.78	985,219.86	106,594.90	3,694,619,638.72	
Total for fiscal year ended June 30, 1917.....	1,331,763.37	281,964.89	154,869.55	10,437.54	12,979.17	.....	.....	.....	13,337,238.42	871,606.22	911,943,727.96	809,393,640.44

1 Includes collections from sale of stamps affixed to Porto Rican products, as follows: First New York \$349,039.44, and Second New York \$696,579.65.
 2 In addition to this amount, \$13,448.96 was reported from various collection districts (footnote, p. 73).
 3 Includes \$11,922,398.77 collected under laws which are now repealed.

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1917 AND 1918, BY SOURCES.

Specific sources.	1917	1918	Increase (+) or decrease (—).
Incomes and excess profits:			
Individuals, partnerships, and corporations.....	\$359,685,147.50	\$2,838,999,894.28	+ \$2,479,314,746.78
Alaska railroads (act July 18, 1914).....	33,256.83	28,014.29	— 5,242.54
Total.....	359,718,404.33	2,839,027,908.57	+ 2,479,309,534.24
Munition manufacturers, net profits.....	27,663,939.63	13,296,927.32	— 14,357,012.31
Transfer of net estates of decedents.....	6,076,575.26	47,452,879.78	+ 41,376,304.52
Distilled spirits and alcoholic beverages:			
Distilled spirits.....	181,131,770.62	186,265,998.17	+ 5,134,157.55
Rectified spirits or wines.....		3,912,380.71	+ 3,912,380.71
Bottled in bond spirits.....	558,180.40	353,187.00	— 204,993.40
Spirits for export.....	49,867.55	12,585.25	— 37,282.30
Grape brandy for fortification of sweet wines.....	384,188.89	641,668.42	+ 257,479.53
Still wines, vermouth, champagne, cordials, etc.....	5,164,075.03	9,124,368.56	+ 3,960,293.53
Rectifiers.....	255,187.79	208,991.16	— 46,196.63
Liquor dealers.....	4,565,631.84	3,305,399.24	— 1,260,232.60
Manufacturers of stills.....	1,116.69	962.50	— 154.19
Stills, or worms, for distilling.....	1,300.00	680.00	— 620.00
Floor tax—			
Fermented liquors.....		1,462,827.51	+ 1,462,827.51
Spirits.....		113,727,536.32	+ 113,727,536.32
Fermented liquors.....	91,094,077.70	124,264,753.65	+ 33,170,675.95
Brewers.....	111,935.02	86,223.33	— 25,701.69
Malt liquor dealers.....	690,591.09	472,053.16	— 218,537.93
Total.....	284,008,512.62	443,839,544.98	+ 159,831,032.36
Tobacco and tobacco manufacturers:			
Cigars, large.....	24,800,311.78	30,034,476.95	+ 5,234,165.17
Cigars, small.....	712,597.89	875,727.20	+ 163,129.31
Cigarettes, large.....	98,850.22	121,306.12	+ 22,455.90
Cigarettes, small.....	38,127,168.93	66,370,961.45	+ 28,243,792.52
Cigarette papers or tubes.....		431,382.24	+ 431,382.24
Snuff.....	2,830,220.05	4,049,402.14	+ 1,219,182.09
Manufactured tobacco.....	35,661,056.49	47,485,437.44	+ 11,824,380.95
Floor tax.....		6,281,479.60	+ 6,281,479.60
Manufacturers—			
Cigars.....	269,387.36	378,715.07	+ 109,327.71
Cigarettes.....	46,783.26	115,102.39	+ 68,319.13
Tobacco.....	30,622.16	44,669.30	+ 14,047.14
Total.....	102,576,998.14	156,188,659.90	+ 53,611,661.76
Oleomargarine:			
Colored.....	632,716.76	562,725.00	— 69,991.76
Uncolored.....	570,165.02	829,606.40	+ 259,441.38
Manufacturers and dealers.....	792,838.24	944,575.60	+ 151,737.36
Total.....	1,995,720.02	2,336,907.00	+ 341,186.98
Adulterated butter:			
Manufactured.....	14,755.20	6,219.80	— 8,535.40
Manufacturers and dealers.....	11,494.86	5,455.00	— 6,039.86
Total.....	26,250.06	11,674.80	— 14,575.26
Process or renovated butter:			
Manufactured.....	69,896.10	47,640.23	— 22,255.87
Manufacturers.....	1,437.51	400.00	— 1,037.51
Total.....	71,333.61	48,040.23	— 23,293.38
Mixed flour:			
Manufactured.....	4,994.63	5,868.52	+ 873.89
Makers, packers, or repackers.....	531.75	545.50	+ 13.75
Total.....	5,526.38	6,414.02	+ 887.64
Legal and business transactions and documents:			
Sales of produce on exchange for future delivery.....		2,353,888.98	+ 2,353,888.98
Bonds, conveyances, issues of capital stock, etc.....		12,948,622.76	+ 12,948,622.76
Sales or transfers of certificates of capital stock.....		2,236,040.52	+ 2,236,040.52
Total.....		17,538,552.26	+ 17,538,552.26

TABLE 3.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1917 AND 1918, BY SOURCES—Continued.

Specific sources.	1917	1918	Increase (+) or decrease (—).
Public utilities:			
Transportation—			
Freight.....		\$30,002,163.38	+ \$30,002,163.38
Express.....		6,458,994.82	+ 6,458,994.82
Passengers.....		24,306,350.26	+ 24,306,350.26
Seats, berths, and staterooms.....		2,236,699.76	+ 2,236,699.76
Oil by pipe line.....		1,433,324.61	+ 1,433,324.61
Telegraph, telephone, and radio messages.....		6,299,017.18	+ 6,299,017.18
Total.....		70,736,550.01	+ 70,736,550.01
Insurance:			
Life.....		1,537,153.81	+ 1,537,153.81
Marine, inland, and fire.....		3,792,680.43	+ 3,792,680.43
Casualty.....		1,162,191.24	+ 1,162,191.24
Total.....		6,492,025.48	+ 6,492,025.48
Sales by manufacturers, producers, and importers:			
Automobiles, motorcycles, etc.....		23,981,268.35	+ 23,981,268.35
Piano players, graphophones, etc.....		1,426,885.67	+ 1,426,885.67
Jewelry, real or imitation.....		2,422,365.97	+ 2,422,365.97
Sporting goods, games, etc.....		211,542.95	+ 211,542.95
Perfumes, cosmetics, etc.....		1,413,455.04	+ 1,413,455.04
Medicinal preparations, patent and proprietary, etc.....		1,842,872.69	+ 1,842,872.69
Chewing gum, or substitute therefor.....		394,638.20	+ 394,638.20
Cameras.....		145,389.02	+ 145,389.02
Moving-picture films.....		1,709,877.12	+ 1,709,877.12
Syrups and extracts for use in beverages.....		724,231.97	+ 724,231.97
Grape juice, unfermented, soft drinks, etc.....		412,093.75	+ 412,093.75
Mineral or table waters.....		85,377.59	+ 85,377.59
Carbonic acid gas, in drums.....		993,477.72	+ 993,477.72
Playing cards.....	\$820,897.26	1,276,505.42	+ 455,608.16
Floor tax (sec. 602, act Oct. 3, 1917).....		3,022,183.36	+ 3,022,183.36
Total.....	820,897.26	40,062,164.82	+ 39,241,267.56
Opium:			
Manufacturers, importers, etc.....	259,135.93	170,870.47	— 88,265.46
Order blanks.....	17,774.69	14,438.46	— 3,286.14
Total.....	276,910.63	185,308.93	— 91,551.60
Occupations, acts, and privileges, not elsewhere specified:			
Capital stock of corporations.....	10,471,688.90	24,996,204.54	+ 14,524,515.64
Theaters, museums, and concert halls.....	1,027,927.63	794,963.29	— 232,964.34
Circuses.....	7,786.43	19,398.10	+ 11,611.62
Street fairs and other public exhibitions.....	37,826.89	50,998.80	+ 13,171.91
Bowling alleys, billiard and pool tables.....	1,331,763.37	1,086,307.82	— 245,455.55
Brokers—			
Stock.....	281,964.89	204,189.02	— 77,775.87
Pawn.....	154,809.55	109,026.56	— 45,842.99
Customhouse.....	10,437.54	6,095.05	— 4,342.49
Ship.....	12,979.17	14,085.94	+ 1,106.77
Admissions to places of amusement or entertainment.....		26,357,338.80	+ 26,357,338.80
Dues of social, athletic, or sporting club or organization.....		2,259,056.57	+ 2,259,056.57
Use of yachts, pleasure boats, etc.....		406,522.29	+ 406,522.29
Total.....	13,337,238.42	56,304,186.78	+ 42,966,948.36
Offers in compromise, 5 per cent penalty for delinquent payment ¹ interest, costs, fines, etc.....	871,606.22	985,219.86	+ 113,613.64
Miscellaneous collections under repealed laws, receipts from sale of condemned Government property, etc.....	11,943,727.96	106,593.98	— 11,837,133.98
Grand total.....	809,393,640.44	13,694,619,638.72	+ 12,885,225,998.28

¹ Grand total for 1918 represents actual collections during the fiscal year. The actual deposits made by collectors of internal revenue were \$3,691,600,745.11.

TABLE 4.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEARS ENDED JUNE 30, 1917 AND 1918, BY COLLECTION DISTRICTS.

Districts.	Location of collectors' offices.	1917	1918	Increase (+) or decrease (-).
Alabama	Birmingham, Ala.	\$1,852,899.72	\$2,449,487.04	+ \$22,596,587.32
Arkansas	Little Rock, Ark.	620,373.45	6,312,611.02	+ 5,692,237.57
1st California	San Francisco, Cal.	19,264,200.76	86,047,198.17	+ 66,782,997.41
6th California	Los Angeles, Cal.	4,684,506.14	24,636,371.06	+ 19,950,864.92
Colorado	Denver, Colo.	4,524,979.34	28,695,123.08	+ 25,170,143.72
Connecticut	Hartford, Conn.	17,624,217.29	91,821,463.84	+ 77,198,246.55
Florida	Jacksonville, Fla.	2,192,583.29	7,867,538.81	+ 5,675,155.52
Georgia	Atlanta, Ga.	2,178,423.44	19,015,700.05	+ 16,837,274.61
Hawaii	Honolulu, Hawaii	1,534,675.38	9,686,840.94	+ 8,152,165.56
1st Illinois	Chicago, Ill.	42,330,993.61	304,374,930.33	+ 262,043,936.82
5th Illinois	Peoria, Ill.	35,232,395.23	28,913,983.34	- 6,318,411.89
8th Illinois	Springfield, Ill.	9,177,691.14	18,232,278.94	+ 9,054,587.80
13th Illinois	East St. Louis, Ill.	1,471,850.82	10,952,925.22	+ 9,481,074.40
6th Indiana	Indianapolis, Ind.	16,676,052.79	35,995,221.61	+ 19,319,168.82
7th Indiana	Terre Haute, Ind.	19,927,361.32	21,585,154.52	+ 1,657,793.20
3d Iowa	Dubuque, Iowa	2,591,984.32	17,459,476.92	+ 14,867,492.60
Kansas	Wichita, Kans.	3,455,640.59	29,211,776.56	+ 25,756,235.97
2d Kentucky	Owensboro, Ky.	5,507,241.28	11,782,319.32	+ 6,475,078.04
5th Kentucky	Louisville, Ky.	25,720,946.53	53,185,966.41	+ 27,465,019.88
6th Kentucky	Covington, Ky.	6,170,480.85	11,465,565.06	+ 5,295,084.21
7th Kentucky	Lexington, Ky.	6,528,599.16	14,366,202.13	+ 7,837,602.97
8th Kentucky	Danville, Ky.	3,390,426.40	7,964,450.92	+ 4,574,024.52
Louisiana	New Orleans, La.	13,930,108.52	35,166,417.89	+ 21,236,309.37
Maryland	Baltimore, Md.	34,278,294.01	107,228,905.61	+ 72,950,610.70
3d Massachusetts	Boston, Mass.	29,796,108.88	191,814,252.99	+ 162,018,189.61
1st Michigan	Detroit, Mich.	16,090,409.96	88,301,607.55	+ 72,211,097.59
4th Michigan	Grand Rapids, Mich.	2,674,821.62	15,377,251.64	+ 12,702,430.02
Minnesota	St. Paul, Minn.	10,652,398.45	70,706,095.12	+ 60,053,726.67
1st Missouri	St. Louis, Mo.	17,878,018.26	66,351,743.15	+ 48,473,724.89
6th Missouri	Kansas City, Mo.	4,435,146.47	22,208,213.84	+ 17,773,067.37
Montana	Helena, Mont.	4,036,409.02	16,478,978.25	+ 12,442,569.23
Nebraska	Omaha, Nebr.	4,839,892.02	13,875,815.57	+ 9,035,923.55
New Hampshire	Portsmouth, N. H.	3,299,618.00	25,005,297.44	+ 21,705,678.54
1st New Jersey	Camden, N. J.	3,605,172.40	23,880,971.83	+ 20,275,799.43
5th New Jersey	Newark, N. J.	21,277,869.16	79,395,019.28	+ 58,118,050.22
New Mexico	Phoenix, Ariz.	1,410,318.61	9,251,403.00	+ 7,841,084.39
1st New York	Brooklyn, N. Y.	19,294,764.83	163,026,303.02	+ 43,731,538.19
2d New York	New York, N. Y.	89,966,762.26	454,561,224.77	+ 364,594,462.51
3d New York	do.	49,156,866.91	169,982,369.78	+ 120,825,502.87
14th New York	Albany, N. Y.	12,742,159.77	45,296,764.66	+ 32,554,604.89
21st New York	Syracuse, N. Y.	7,802,861.28	31,911,085.19	+ 24,108,223.91
28th New York	Buffalo, N. Y.	11,741,874.66	71,014,105.20	+ 59,272,230.54
4th North Carolina	Raleigh, N. C.	8,610,895.64	19,773,826.13	+ 11,162,930.49
5th North Carolina	Statesville, N. C.	22,287,186.37	49,898,840.93	+ 27,611,654.56
North and South Dakota	Aberdeen, S. Dak.	820,364.33	4,917,051.16	+ 4,096,686.83
1st Ohio	Cincinnati, Ohio	23,854,898.44	69,622,644.80	+ 45,767,746.36
10th Ohio	Toledo, Ohio	5,959,993.40	20,089,595.10	+ 14,129,601.70
11th Ohio	Columbus, Ohio	3,301,537.31	22,278,400.40	+ 18,976,863.09
18th Ohio	Cleveland, Ohio	18,135,825.12	178,826,139.91	+ 160,690,314.79
Oklahoma	Oklahoma City, Okla.	6,880,982.14	19,534,935.46	+ 12,653,953.32
Oregon	Portland, Ore.	1,167,779.85	11,473,091.49	+ 10,305,311.64
1st Pennsylvania	Philadelphia, Pa.	33,211,208.23	206,504,869.82	+ 167,293,661.59
9th Pennsylvania	Lancaster, Pa.	5,507,048.88	20,884,837.22	+ 15,377,788.34
12th Pennsylvania	Scranton, Pa.	8,575,288.00	35,510,371.31	+ 26,935,083.31
23d Pennsylvania	Pittsburgh, Pa.	26,109,512.01	332,156,564.85	+ 296,047,052.84
South Carolina	Columbia, S. C.	792,795.63	8,451,785.05	+ 7,658,989.42
Tennessee	Nashville, Tenn.	3,451,091.50	17,998,439.24	+ 14,547,347.74
3d Texas	Austin, Tex.	7,316,898.61	40,014,333.30	+ 32,697,434.69
2d Virginia	Richmond, Va.	9,198,497.19	23,256,885.16	+ 14,058,387.97
6th Virginia	Roanoke, Va.	1,764,438.40	12,699,080.12	+ 10,934,641.72
Washington	Tacoma, Wash.	2,477,329.26	21,344,722.39	+ 18,867,393.13
West Virginia	Parkersburg, W. Va.	3,466,870.38	48,012,365.19	+ 44,545,494.81
1st Wisconsin	Milwaukee, Wis.	13,802,289.14	47,540,166.10	+ 33,737,876.96
2d Wisconsin	Madison, Wis.	2,436,061.87	11,277,536.52	+ 8,841,474.65
Philippine Islands	Manila, P. I.	507,226.94	785,450.92	+ 278,223.98
Total		809,393,640.44	3,691,619,638.72	+ 2,882,225,998.28

¹ Includes \$349,039.44 from sale of stamps affixed to products from Porto Rico.

² Includes \$696,879.62 from sale of stamps affixed to products from Porto Rico.

³ Includes \$28,044.29 income tax on Alaska railroads.

⁴ In addition to this amount reported by the United States internal revenue-stamp agent, collections from sale of stamps affixed to products from Philippine Islands were as follows: First California, \$9,256.07; Sixth California, \$204.59; Sixth Indiana, \$6,198.37; Fifth Kentucky, \$30.36; Sixth Missouri, \$340; Second New York, \$1,858.29; Oregon, \$200.90; Washington, \$360.38, which are included in this statement with the receipts from the districts mentioned.

TABLE 5.—SUMMARY OF INTERNAL-REVENUE RECEIPTS, YEAR ENDED JUNE 30, 1918, BY STATES AND TERRITORIES.

States and Territories.	Income and excess-profits tax.	Miscellaneous taxes.	Total.
Alabama	\$18,290,142.73	\$921,006.63	\$19,211,152.36
Alaska	241,360.29	1,137,992.11	1,379,352.40
Arizona	6,179,071.74	545,682.44	6,725,357.18
Arkansas	5,791,398.43	681,212.60	6,412,611.02
California	76,616,857.59	33,174,087.25	109,790,864.84
Colorado	23,136,662.55	1,814,162.83	25,004,665.49
Connecticut	62,190,711.73	12,157,233.04	74,347,914.77
Delaware	27,410,733.36	5,532,749.91	32,943,383.27
District of Columbia	6,822,573.23	8,969,388.42	12,791,961.65
Florida	8,661,898.47	3,227,522.74	7,867,538.81
Georgia	16,230,449.00	2,785,250.96	19,015,700.05
Hawaii	2,667,089.07	724,972.47	9,686,840.94
Idaho	2,667,089.07	249,837.73	2,316,926.80
Illinois	275,579,056.40	86,875,061.43	362,454,117.83
Indiana	29,054,844.64	28,625,431.49	57,580,376.13
Iowa	14,972,211.59	2,487,265.33	17,459,476.92
Kansas	25,643,512.41	3,267,864.15	29,211,776.56
Kentucky	20,946,948.81	77,817,553.03	98,764,503.84
Louisiana	21,407,341.85	13,399,079.04	35,166,417.89
Maine	12,016,085.50	1,221,270.81	13,237,356.31
Maryland	40,693,931.94	21,469,314.77	61,407,266.71
Massachusetts	166,598,752.50	25,215,545.13	191,814,297.99
Michigan	71,061,308.12	32,617,451.07	103,678,759.19
Minnesota	58,218,134.48	12,487,060.64	70,706,095.12
Mississippi	4,955,263.52	873,071.15	5,328,334.68
Missouri	60,012,953.42	28,547,083.57	88,559,956.99
Montana	3,325,820.00	2,665,438.12	6,991,308.12
Nebraska	11,335,082.21	2,540,793.36	13,875,815.57
Nevada	609,229.99	283,444.40	892,674.39
New Hampshire	6,318,838.42	1,447,260.64	7,766,099.06
New Jersey	71,811,481.88	31,465,466.33	103,276,948.21
New Mexico	1,892,649.79	723,396.03	2,526,045.82
New York	685,649,375.16	*159,112,477.46	835,761,852.62
North Carolina	20,248,035.74	49,424,631.32	69,672,667.06
North Dakota	1,828,837.21	250,675.10	2,078,932.31
Ohio	241,027,649.66	59,789,130.55	300,816,780.21
Oklahoma	18,263,262.07	1,271,673.39	19,534,935.46
Oregon	10,070,079.46	1,403,012.03	11,473,091.49
Pennsylvania	495,881,375.95	93,174,767.25	589,056,143.20
Rhode Island	16,385,030.50	4,088,030.50	20,473,061.00
South Carolina	7,884,094.31	557,090.74	8,451,785.05
South Dakota	2,478,972.94	359,145.91	2,838,118.85
Tennessee	14,172,718.62	3,825,720.62	17,998,439.24
Texas	30,313,161.81	9,701,171.49	40,014,333.30
Utah	6,103,175.21	1,067,568.12	7,170,743.33
Vermont	3,589,674.62	412,167.45	4,001,842.07
Virginia	21,486,152.38	14,517,055.88	36,003,208.26
Washington	19,324,083.84	1,631,346.15	20,955,429.99
West Virginia	45,548,820.46	2,463,544.73	48,012,365.19
Wisconsin	29,192,571.30	19,625,131.32	58,817,702.62
Wyoming	2,685,289.67	1,695,167.90	3,690,457.57
Philippine Islands		785,450.92	*785,450.92
Total	2,838,999,894.28	\$55,619,744.44	2,694,619,638.72

¹ Includes \$28,044.29 income tax on Alaska railroads.

² Includes \$1,045,919.06 from sale of stamps affixed to products from Porto Rico.

³ In addition to this amount, \$18,448.96 was reported by various collectors from sale of stamps affixed to products from the Philippine Islands.

TABLE 6.—SUMMARY OF RECEIPTS FROM INCOME AND EXCESS-PROFITS TAX, YEARS ENDED JUNE 30, 1917 AND 1918, BY STATES AND TERRITORIES.

States and Territories.	1917 ¹	1918	Increase.
Alabama.....	\$1,088,292.21	\$18,200,142.73	\$17,111,850.52
Alaska.....	36,647.54	241,300.29	204,652.75
Arizona.....	838,324.67	6,179,671.74	5,341,347.07
Arkansas.....	485,724.31	5,731,398.42	5,245,674.11
California.....	10,054,779.75	76,618,857.59	66,562,077.84
Colorado.....	2,849,673.85	23,190,502.66	20,340,828.81
Connecticut.....	6,923,550.48	62,190,711.73	55,267,161.25
Delaware.....	6,457,419.64	27,410,733.36	20,953,313.72
District of Columbia.....	1,765,444.79	8,822,573.23	7,057,128.44
Florida.....	633,534.95	4,639,716.09	4,006,181.14
Georgia.....	1,830,609.28	16,230,449.09	14,399,839.81
Hawaii.....	1,273,699.28	8,961,868.47	7,688,169.19
Idaho.....	394,191.55	2,067,089.07	1,672,897.52
Illinois.....	26,099,489.57	275,579,056.40	249,479,566.83
Indiana.....	3,494,895.10	29,054,944.64	25,560,049.54
Iowa.....	1,807,544.54	14,972,211.59	13,164,667.05
Kansas.....	2,918,028.92	25,943,912.41	23,025,883.49
Kentucky.....	1,645,757.18	20,946,948.81	19,301,191.63
Louisiana.....	2,082,663.23	21,807,341.85	19,724,678.62
Maine.....	1,193,125.25	12,016,085.50	10,822,960.25
Maryland.....	3,349,290.74	40,003,951.94	36,654,661.20
Massachusetts.....	20,280,561.13	166,598,752.86	146,318,188.73
Michigan.....	10,193,653.93	71,061,308.12	60,867,654.19
Minnesota.....	6,432,896.09	58,218,134.48	51,785,238.39
Mississippi.....	444,286.08	4,955,263.52	4,510,977.44
Missouri.....	7,112,586.89	60,012,953.42	52,900,366.53
Montana.....	1,075,347.46	3,325,820.00	2,250,472.54
Nebraska.....	1,148,326.91	11,335,082.21	10,186,755.30
Nevada.....	90,848.59	609,229.99	518,381.40
New Hampshire.....	520,502.45	6,318,838.42	5,798,335.97
New Jersey.....	10,872,491.94	71,811,484.88	60,938,992.94
New Mexico.....	382,895.01	1,802,649.79	1,419,754.78
New York.....	128,062,735.21	685,649,375.16	557,586,639.95
North Carolina.....	1,793,798.64	20,248,035.74	18,454,237.10
North Dakota.....	292,931.41	1,828,857.21	1,535,925.80
Ohio.....	20,939,491.90	241,027,649.66	220,088,157.76
Oklahoma.....	6,660,278.50	18,263,262.07	11,602,983.57
Oregon.....	820,615.94	10,070,079.46	9,249,463.52
Pennsylvania.....	42,098,607.54	495,881,375.95	453,782,768.41
Rhode Island.....	3,199,967.17	16,385,548.57	13,185,581.40
South Carolina.....	579,990.45	7,884,094.31	7,304,103.86
South Dakota.....	231,412.48	2,478,972.94	2,247,560.46
Tennessee.....	1,380,775.14	14,172,718.62	12,791,943.48
Texas.....	5,392,933.62	30,313,161.81	24,920,228.19
Utah.....	1,330,020.99	6,103,175.21	4,773,154.22
Vermont.....	554,426.40	3,589,674.62	3,035,248.22
Virginia.....	2,458,632.70	21,486,152.38	19,027,519.68
Washington.....	2,042,989.56	19,334,083.84	17,291,094.28
West Virginia.....	1,921,047.60	45,548,830.46	43,627,782.86
Wisconsin.....	3,896,349.75	39,192,571.30	35,296,221.55
Wyoming.....	251,056.19	2,685,289.67	2,434,233.48
Total.....	359,685,147.50	2,838,999,894.28	2,479,314,746.78

¹ The total collection from excess-profits tax in the fiscal year 1917 amounted to \$37,176.37, on account of advance payments of the tax under the act of March 3, 1917.

TABLE 7.—TOTAL INTERNAL-REVENUE RECEIPTS, BY FISCAL YEARS, 1863-1918.

1863 ¹	\$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.....	147,168,149.70
1866.....	310,120,448.13	1895.....	143,246,077.75
1867.....	265,061,938.43	1896.....	146,830,615.66
1868.....	190,374,925.59	1897.....	146,619,593.47
1869.....	159,124,126.86	1898.....	170,806,819.36
1870.....	184,302,828.34	1899.....	273,484,573.44
1871.....	143,193,322.10	1900.....	295,316,107.57
1872.....	130,890,096.90	1901.....	306,871,669.42
1873.....	113,504,012.80	1902.....	271,897,990.25
1874.....	102,191,016.98	1903.....	230,740,925.22
1875.....	110,071,515.00	1904.....	222,903,781.06
1876.....	116,768,096.22	1905.....	234,187,976.37
1877.....	118,549,230.25	1906.....	249,102,738.00
1878.....	110,654,163.37	1907.....	266,664,022.85
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.....	322,528,299.73
1883.....	144,553,344.86	1912.....	321,615,894.69
1884.....	121,590,039.83	1913.....	314,424,153.85
1885.....	112,421,121.07	1914.....	380,008,893.98
1886.....	116,912,869.44	1915.....	415,681,023.86
1887.....	118,837,301.06	1916.....	512,723,287.77
1888.....	121,326,475.32	1917.....	809,393,640.44
1889.....	130,804,434.20	1918.....	3,694,619,638.72
1890.....	142,394,696.57	Total.....	15,123,541,675.09
1891.....	146,035,415.97		

¹ Nine months only.

TABLE 8.—INTERNAL-REVENUE RECEIPTS ON PRODUCTS FROM PHILIPPINE ISLANDS, YEARS ENDED JUNE 30, 1917 AND 1918, BY ARTICLES TAXED.

Articles taxed.	1917	1918	Increase (+) or decrease (-).
Large cigars, at \$3 per thousand.....	\$499,642.48	\$390,493.02	-\$109,149.46
Large cigars, at \$4 per thousand.....	—	372,206.50	+ 372,206.50
Large cigars, at \$6 per thousand.....	—	29,465.10	+ 29,465.10
Large cigars, at \$8 per thousand.....	—	409.52	+ 409.52
Large cigars, at \$6.50 per thousand.....	—	1.05	+ 1.05
Large cigars, at \$10 per thousand.....	—	79.60	+ 79.60
Large cigarettes, at \$3.60 per thousand.....	36.56	—	- 36.56
Large cigarettes, at \$4.80 per thousand.....	—	19.20	+ 19.20
Small cigarettes, at \$1.25 per thousand.....	7,839.08	1,918.90	- 5,920.18
Small cigarettes, at \$2.05 per thousand.....	—	6,964.84	+ 6,964.84
Manufactured tobacco, at 8 cents per pound.....	15.03	—	- 15.03
Manufactured tobacco, at 13 cents per pound.....	—	483.02	+ 483.02
Additional taxes on cigar and cigarette stamps held by manufacturers.....	—	1,858.29	+ 1,858.29
Playing cards.....	—	.84	+ .84
Total.....	507,533.15	803,899.88	+ 296,366.73

TABLE 9.—INTERNAL-REVENUE TAX ON PRODUCTS FROM PORTO RICO, YEARS ENDED JUNE 30, 1917 AND 1918, BY ARTICLES TAXED.

Articles taxed.	1917	1918	Increase (+) or decrease (-).
Distilled spirits (old law).....	\$122,893.87	\$934.91	-\$121,958.96
Distilled spirits (nonbeverage).....	—	349,039.44	+ 349,039.44
Large cigars, at \$3 per thousand.....	625,529.46	237,273.18	- 388,256.28
Large cigars, at \$4 per thousand.....	—	224,577.08	+ 224,577.08
Large cigars, at \$6 per thousand.....	—	217,977.69	+ 217,977.69
Large cigars, at \$8 per thousand.....	—	1,110.01	+ 1,110.01
Small cigars, at \$0.75 per thousand.....	750.00	—	- 750.00
Small cigars, at \$1 per thousand.....	—	4,532.50	+ 4,532.50
Large cigarettes, at \$3.60 per thousand.....	3,529.80	576.03	- 2,953.77
Large cigarettes, at \$4.80 per thousand.....	—	2,236.20	+ 2,236.20
Small cigarettes, at \$1.25 per thousand.....	8,514.90	2,526.85	- 5,988.05
Small cigarettes, at \$2.05 per thousand.....	—	5,115.20	+ 5,115.20
Total.....	761,218.03	1,045,919.06	+ 284,701.03

TABLE 10.—INCOME AND EXCESS-PROFITS TAX RETURNS RECEIVED AND AMOUNT OF TAX ASSESSED UNDER ACTS OF AUG. 5, 1909; OCT. 3, 1913; SEPT. 8, 1916; MAR. 3, 1917; AND OCT. 3, 1917, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Personal incomes.				Corporation incomes assessed (Form 1031).		Excess profits assessed of—						Grand totals. ¹	
	Less than \$3,000 (Form 1040A).		Over \$3,000 (Form 1040).				Individuals (Forms 1040 and 1101).		Corporations (Forms 1031 and 1103).		Partnerships (Forms 1065 and 1102).			
	Returns.	Tax as- sessed.	Re- turns.	Tax as- sessed.	Re- turns.	Tax as- sessed.	Re- turns.	Tax as- sessed.	Re- turns.	Tax as- sessed.	Re- turns.	Tax as- sessed.	Returns.	Tax as- sessed.
Alabama.....	23,879	\$199,821.15	7,749	\$3,440,367.32	2,151	\$800,370.89	508	\$378,065.96	1,461	\$17,635,461.14	319	\$924,552.41	36,141	\$23,780,467.11
Arkansas.....	9,228	140,321.48	4,171	1,190,818.31	1,177	206,240.42	232	417,078.81	1,061	3,066,001.44	229	336,447.26	16,127	5,450,749.38
1st California.....	91,518	1,067,508.05	21,357	11,514,280.52	8,857	949,982.85	937	2,127,242.88	3,339	42,288,720.83	1,177	1,987,480.93	127,433	60,228,045.14
6th California.....	45,227	452,785.36	12,328	4,832,901.04	4,655	335,288.30	801	1,625,766.92	1,649	9,190,694.22	506	395,635.66	65,199	17,359,178.64
Colorado.....	34,084	279,440.18	9,038	2,580,034.71	8,088	532,951.56	907	2,604,117.67	1,917	21,806,661.86	438	324,076.17	54,587	27,918,200.33
Connecticut.....	58,003	493,655.46	18,404	15,825,604.85	7,241	660,381.97	305	1,790,373.98	2,522	58,223,450.99	222	995,829.33	88,732	80,942,597.04
Florida.....	10,118	89,672.30	3,848	1,270,635.01	2,397	161,272.14	183	247,153.96	695	1,730,928.32	208	161,258.07	17,603	4,038,172.88
Georgia.....	24,379	279,684.52	8,226	2,685,956.29	2,916	552,288.97	207	287,659.14	2,039	13,366,020.34	548	466,661.62	38,438	17,772,774.92
Hawaii.....	1,526	30,235.79	1,078	1,019,850.47	288	20,010.70	45	336,156.94	277	7,105,606.25	51	341,139.55	3,308	9,042,339.14
1st Illinois.....	136,891	1,254,586.93	36,958	39,433,759.94	4,618	1,711,341.59	353	1,974,974.74	5,460	200,095,780.38	259	4,003,897.24	185,544	256,348,669.71
5th Illinois.....	15,713	132,754.91	3,224	1,206,829.60	645	149,324.36	143	139,312.45	551	3,992,141.61	224	87,416.15	20,535	5,758,805.29
8th Illinois.....	42,923	349,655.85	9,998	2,128,921.68	1,638	157,688.87	1,062	776,532.30	1,306	6,047,161.91	520	331,341.63	57,520	9,841,960.97
13th Illinois.....	21,257	120,876.37	2,806	921,336.56	1,148	69,381.60	116	127,217.24	664	7,239,645.52	90	42,127.67	26,110	8,791,054.59
6th Indiana.....	46,889	442,603.88	8,537	3,461,241.52	3,943	1,321,570.74	233	772,663.40	3,149	16,208,039.64	428	627,633.59	63,325	23,259,046.37
7th Indiana.....	15,934	133,710.75	2,576	1,234,060.98	1,633	225,132.16	121	305,028.27	910	5,420,934.01	166	283,661.50	21,406	7,688,181.18
7th Indiana.....	62,158	761,790.52	14,125	3,538,356.94	5,706	385,239.94	2,524	1,333,866.50	2,812	10,459,237.10	809	432,285.74	88,246	17,048,575.82
3d Iowa.....	43,334	404,913.91	11,320	3,205,181.78	2,800	1,026,546.34	1,375	1,595,030.10	1,897	15,112,304.93	586	567,334.46	61,380	26,591,788.39
Kansas.....	4,361	41,493.05	1,074	217,887.87	751	66,671.55	24	35,459.83	354	2,079,110.87	56	44,918.28	6,627	2,498,811.43
2d Kentucky.....	9,011	68,729.19	3,478	1,117,830.07	1,229	181,088.45	51	247,888.83	701	6,540,291.71	211	217,061.62	14,730	10,802,786.58
6th Kentucky.....	3,804	28,707.38	770	233,961.46	251	68,514.98	25	36,414.52	154	2,954,611.61	30	4,493.17	5,049	3,385,285.71
7th Kentucky.....	4,651	46,359.06	2,052	433,567.30	637	384,244.63	73	87,793.29	353	2,003,826.09	95	74,084.78	7,885	3,038,402.88
8th Kentucky.....	1,035	24,765.29	744	307,473.68	595	301,728.80	8	24,749.95	165	1,425,786.22	35	21,207.80	2,584	2,113,074.41
Louisiana.....	20,597	218,936.46	7,719	2,842,942.79	2,168	425,537.65	580	2,038,101.02	1,633	14,068,964.81	648	2,192,341.98	33,497	27,970,966.05
Maryland.....	57,646	637,397.30	22,656	23,417,676.59	1,924	1,221,261.16	454	1,788,530.03	2,152	41,143,024.43	839	2,561,858.74	85,945	76,417,824.25
3d Massachusetts.....	95,255	824,022.83	34,897	33,499,201.51	7,872	2,396,389.79	973	5,494,582.46	566	107,231,713.55	1,602	14,009,789.72	141,729	170,271,077.82
1st Michigan.....	58,729	501,273.12	14,109	12,183,609.78	2,989	3,141,309.32	329	911,392.86	1,508	42,051,710.47	631	644,616.45	79,209	60,299,182.03
4th Michigan.....	20,209	172,834.88	4,287	2,083,290.63	2,013	227,850.70	51	146,595.53	1,045	9,736,665.04	148	320,477.61	27,828	12,769,910.57
Minnesota.....	58,352	906,232.81	12,053	6,958,828.63	6,097	1,253,755.57	191	864,651.43	3,132	47,185,422.78	373	768,550.42	80,379	60,127,462.15
3d Missouri.....	34,263	334,682.83	11,467	7,315,563.54	5,517	303,604.02	114	396,592.20	2,325	35,473,007.66	269	272,959.10	54,289	46,607,274.96
6th Missouri.....	26,451	253,187.46	9,523	4,112,761.73	3,980	301,669.95	116	295,707.67	2,084	12,037,660.34	266	249,968.60	42,467	17,328,969.51
Montana.....	43,909	400,806.09	7,498	2,861,321.61	4,788	795,332.94	299	500,938.20	1,874	7,449,607.64	179	123,097.93	58,587	12,244,897.79
Nebraska.....	53,719	642,944.47	12,024	3,111,169.27	2,611	285,204.10	1,176	768,239.68	1,943	6,891,229.62	585	199,590.09	74,134	11,921,333.31
New Hampshire.....	23,541	201,956.81	7,619	4,355,159.51	3,740	336,607.76	191	844,962.45	1,362	14,861,111.94	312	1,018,665.42	36,966	22,066,418.81
1st New Jersey.....	13,630	152,340.99	5,295	4,425,056.44	1,800	150,003.53	181	711,753.06	693	11,600,084.01	210	196,312.27	21,925	17,416,655.28
5th New Jersey.....	78,725	644,407.02	21,986	17,405,122.14	5,787	603,735.12	6,366	1,366,001.51	8,207	35,381,006.14	6,536	1,022,836.36	127,802	57,386,967.21
New Mexico.....	17,914	166,483.64	2,998	798,871.87	2,025	1,325,478.59	153	795,909.84	629	4,532,491.85	243	292,968.55	22,977	8,289,338.11
1st New York.....	65,451	750,068.35	20,290	15,796,218.67	84	276,115.22	306	1,166,002.91	3,779	16,547,433.91	480	813,389.49	88,444	36,923,486.70
2d New York.....	38,607	321,881.08	20,717	11,447,820.67	22,033	6,141,211.80	407	17,808,773.50	4,431	234,355,315.11	2,855	17,618,827.08	90,503	403,887,463.53
3d New York.....	73,236	628,190.43	41,826	6,077,800.34	11,219	1,427,351.98	686	6,167,875.56	3,400	75,952,012.59	2,579	6,189,864.50	133,496	188,829,553.82
4th New York.....	30,816	406,176.49	15,407	13,415,475.22	1,979	304,633.86	213	968,731.12	1,277	18,309,370.31	432	1,269,135.40	70,242	38,108,179.45
21st New York.....	34,980	228,435.55	6,758	4,277,827.50	2,153	245,036.52	147	541,371.09	1,297	16,448,778.14	235	1,757,474.26	45,521	23,872,046.16
25th New York.....	47,524	355,329.70	11,847	9,562,470.39	4,401	672,348.89	274	1,561,458.45	1,781	40,972,002.61	501	1,408,143.78	66,542	55,579,483.82
North and South Dakota.....	42,157	405,917.54	7,675	898,801.65	2,350	244,320.63	1,160	463,021.09	1,596	2,271,694.10	86	61,785.17	55,953	4,365,702.48
Dakota.....	7,091	82,391.66	2,348	802,099.28	1,626	318,775.25	64	245,870.73	734	4,514,065.72	187	257,197.33	12,094	7,076,216.83
4th North Carolina.....	8,073	58,122.98	2,161	1,024,361.63	1,648	102,150.44	88	512,957.41	939	11,575,737.07	237	145,322.01	13,175	13,465,636.05
5th North Carolina.....	26,129	213,890.40	9,868	6,462,211.62	2,150	678,665.03	311	912,494.73	1,679	32,720,025.66	590	1,857,885.34	40,866	46,495,424.78
1st Ohio.....	21,348	165,045.11	4,253	3,700,166.88	981	445,848.37	121	279,323.46	1,226	17,783,076.49	271	350,805.55	28,237	22,790,764.63
10th Ohio.....	18,772	163,169.41	5,345	2,186,324.41	1,865	221,846.59	142	344,642.57	1,219	14,712,340.41	679	580,421.08	27,993	18,504,575.59
11th Ohio.....	68,367	563,855.25	14,580	14,282,550.23	2,381	1,074,175.46	397	1,654,075.37	3,104	143,595,493.33	648	1,606,853.24	89,306	163,007,858.28
15th Ohio.....	32,109	330,251.62	9,074	4,502,823.94	5,364	465,801.86	374	1,315,649.82	2,260	12,849,309.94	529	965,580.59	49,789	21,017,381.51
Oklahoma.....	62,109	231,952.46	4,145	2,088,505.26	3,829	184,147.55	883	7,108,555.98	952	6,321,678.12	246	366,407.67	25,652	10,451,689.50
Oregon.....	60,428	869,567.34	27,586	28,465,817.61	1,568	941,071.71	218	628,315.26	3,339	108,886,635.48	905	11,571,534.92		

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1917, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Number of factories.				Materials used in manufacturing tobacco.								
	In busi- ness Jan. 1, 1917.	Opened.	Closed.	In busi- ness Jan. 1, 1918.	Un- stemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
					Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Arkansas.....	1	2	1	2			747						747
1st California.....	28	10	9	29	42,616	144,367	79,765		11,961	15,395	51,630	12,883	358,617
6th California.....	16	1	8	9	1,465		20,607						22,072
Total California.....	44	11	17	38	44,081	144,367	100,372		11,961	15,395	51,630	12,883	380,689
Colorado.....	19		4	15			31,153						31,153
Connecticut.....	40	11	18	33	51,200	6,158	41,970		215				99,543
Florida.....	14	2	4	12	2,596		9,936						12,532
Georgia.....	2			2			2,991	1,444				1,277	5,712
1st Illinois.....	177	27	45	159	11,522,343	6,966,874	1,284,563	350,840	3,390,632	1,577,797	6,392,187	1,346,907	32,832,173
5th Illinois.....	23	1	3	24	6,699	148	45,956						52,803
8th Illinois.....	72	10	17	65	183,959	2,639	196,353	1,581	1,087	38,611	20,022	8,582	452,834
13th Illinois.....	11	5	3	13	18,859	182	18,239						37,280
Total Illinois.....	286	43	68	261	11,731,860	6,969,843	1,545,141	352,421	3,391,719	1,616,408	6,412,209	1,355,489	33,375,090
6th Indiana.....	65	5	17	53	25,682	456	183,368		3,723	10	4,029	6,760	224,028
7th Indiana.....	15	1	1	15	618,171	135	16,153	1,037		1,630	2,089	1,119	640,334
Total Indiana.....	80	6	18	68	643,853	591	199,521	1,037	3,723	1,640	6,118	7,879	864,362
3d Iowa.....	76	9	18	67	380,448		313,106	6,720	56,768	7,354	93,177	33,962	891,535
Kansas.....	37	2	5	34			42,048						42,048
2d Kentucky.....	22	8	11	19	2,875,378	724	23,171	87,833	40	96,764	83,763	24,438	3,192,131
5th Kentucky.....	25	2	2	25	12,822,942	14,294,972	329,338	6,054	1,828,281	4,612,647	4,635,320	2,906,569	41,436,353
6th Kentucky.....	3		1	4	1,619,222		435,868	13,353	105,672	99,103	236,150	205,403	2,714,771
7th Kentucky.....	4			4	4,147		1,744						5,891
8th Kentucky.....	5			5	13,043					200	125		13,368
Total Kentucky.....	61	10	14	57	17,334,732	14,295,696	790,321	107,269	1,933,993	4,808,714	4,955,358	3,136,440	47,362,514
Louisiana.....	50	12	12	50	1,946,540	310,588	135,867		86,140	127,145	218,768	152,952	2,978,400
Maryland.....	16	2	2	16	5,158,697	2,023,245	668,107	37,237	1,551,937	653,139	1,194,249	625,803	11,912,414
3d Massachusetts.....	37	11	9	39	349,980	45	58,709	21,977	14,825				445,543
1st Michigan.....	55	6	14	47	6,250,332	5,739,359	1,037,994	910	76,790	2,147,395	3,528,379	2,073,115	20,854,275
4th Michigan.....	34	4	7	31	38		43,879	1,513	701				46,131
Total Michigan.....	89	10	21	78	6,250,370	5,739,359	1,081,873	2,423	77,491	2,147,395	3,528,379	2,073,115	20,900,406
Minnesota.....	65	6	10	62	3,627	2,157	172,402						178,186
1st Missouri.....	19	3	2	20	7,080,501	35,330,307	555,206	283,022	602,678	15,136,001	10,779,967	4,914,263	74,681,945
6th Missouri.....	17	3	6	11	47,968	431	15,947	5,002	1,410	317	1,776	531	73,852
Total Missouri.....	36	6	8	31	7,128,469	35,330,738	571,153	288,024	604,088	15,136,318	10,781,743	4,914,794	74,755,327
Montana.....	21	6	6	21			10,154						10,154
Nebbraska.....	33	5	7	31			63,920						63,920
New Hampshire.....	10		2	8	1,485		5,384		193				7,063
1st New Jersey.....	5	3	3	5	8,905	5,515	3,928						18,348
5th New Jersey.....	39		5	34	13,334,149	11,423,139	1,132,470	419,060	6,581,864	4,811,788	6,125,495	1,419,076	45,247,071
Total New Jersey.....	44	3	8	39	13,343,054	11,428,654	1,136,398	419,060	6,581,864	4,811,788	6,125,495	1,419,076	45,265,419
New Mexico.....	5		2	3	8,706		2,110						10,816
1st New York.....	56	5	17	44	66,847	3,666	1,083,359	8	9,000			30	1,162,910
2d New York.....	101	37	24	114	4,704,969	792,714	88,178	9,252	246,061	456,280	67,998	480,854	6,846,306
3d New York.....	91	19	21	89	235,573	11,039	107,680	38,938	11,436	507,960	1,888	623	975,137
14th New York.....	40	5	11	34	841,604	2,192	97,457	14,431	36,692	18,395	140,224	44,321	1,195,366
21st New York.....	96	13	18	91	350,881		933,098		58,103	9,311	27,177	19,840	1,398,410
28th New York.....	63	10	11	62	81,164	660	474,924	10,797	4,985	12,036	69,031	11,981	665,578
Total New York.....	447	89	102	434	6,281,638	810,271	2,784,696	73,476	366,277	1,063,982	306,318	557,649	12,243,707
4th North Carolina.....	6		1	5	23,795,985	123,183	1,953,668	173,101	44,483	36,693		454,069	26,581,182
5th North Carolina.....	25	1	2	24	57,554,448	22,845,629	2,078,731	260,601	380,649	12,515,136	11,772,900	9,143,367	116,551,521
Total North Carolina.....	31	1	3	29	81,350,433	22,968,812	4,032,399	433,702	380,649	12,559,619	11,809,653	9,597,436	143,132,703
North and South Dakota.....	7		1	6		5	6,802						6,807
1st Ohio.....	44	8	10	42	2,650,636	11,535,969	8,281,932	5,925	791,284	1,990,941	8,409,704	4,429,074	37,495,465
10th Ohio.....	17	3	1	19	1,553,382	3,302,605	2,760,239	24,730	366,352	1,273,589	2,161,542	433,605	11,876,044
11th Ohio.....	6	3	5	4	10		7,155						7,165
18th Ohio.....	80	18	34	64	6,943		396,352	1,405	2,200	132			407,032
Total Ohio.....	147	32	50	129	3,610,971	14,838,574	11,445,678	32,060	1,159,836	3,264,662	10,571,246	4,862,679	49,785,706
Oklahoma.....	2	1		3			798						798
Oregon.....	12		1	11	640	25	7,763	20				244	8,692

TABLE 11.—TOBACCO FACTORIES OPERATED AND LEAF TOBACCO AND OTHER MATERIALS USED IN MANUFACTURING TOBACCO, CALENDAR YEAR 1917, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Number of factories.				Materials used in manufacturing tobacco.								
	In business Jan. 1, 1917.	Opened.	Closed.	In business Jan. 1, 1918.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
					<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1st Pennsylvania.....	104	5	24	85	439,333	3,646	711,581	8,019	54,890	17,167	54,436	15,641	1,304,713
9th Pennsylvania.....	84	17	26	75	14,938	13,258	502,269	2,493	5,753	6,322	3,794	548,767	
12th Pennsylvania.....	25	8	10	23	2,663,964	4,915	39,468	.....	100,953	250,730	296,391	3,356,471	
23d Pennsylvania.....	35	9	7	37	9,550	.....	130,822	913	1,560	8	.....	2,412	145,265
Total Pennsylvania.....	248	39	67	220	3,127,785	21,819	1,384,080	8,932	58,943	123,881	311,538	318,238	5,355,216
South Carolina.....	1	1	1	1	.....	.....	28,261	.....	.....	.....	561	196	29,018
Tennessee.....	21	5	3	23	9,307,365	329,630	42,911	10,755,540	1,031,826	175,688	66,742	113,613	21,823,315
Texas.....	19	2	6	15	138,388	.....	35,076	1,024	100	.....	3,085	.....	177,673
2d Virginia.....	23	1	4	20	3,031,034	8,733,829	296,629	21,066	810,020	1,251,418	2,380,863	1,419,366	17,944,165
6th Virginia.....	19	2	.....	21	1,244,579	226,842	76,395	379	.....	158,525	116,751	164,874	1,988,345
Total Virginia.....	42	3	4	41	4,275,613	8,960,671	373,024	21,385	810,020	1,409,943	2,497,614	1,584,240	19,932,510
Washington.....	17	3	9	11	671	.....	6,944	.....	.....	.....	.....	.....	7,615
West Virginia.....	13	7	5	15	1,631	1,807,389	4,256,409	.....	.....	649,296	446,974	1,746,700	8,908,339
1st Wisconsin.....	46	4	7	43	5,834,891	100	74,529	3,080	854,717	187,448	17,599	222,633	7,194,997
2d Wisconsin.....	32	5	12	25	.....	.....	244,196	.....	1,740	.....	.....	20	245,956
Total Wisconsin.....	78	9	19	68	5,834,891	100	318,725	3,080	856,457	187,448	17,599	222,653	7,440,953
Total calendar year 1917.....	2,152	349	525	1,976	178,309,125	125,988,737	31,706,949	12,566,852	18,979,425	48,756,756	59,398,456	32,737,325	508,446,625
Total calendar year 1916.....	2,285	589	722	2,152	179,072,168	122,293,296	32,059,006	13,717,190	15,774,214	43,424,898	52,001,705	34,133,324	492,475,801
Increase (+) or decrease (—).....	—133	—240	—197	—176	—763,043	+3,695,441	—352,057	—1,159,338	+3,205,211	+5,334,858	+7,396,751	—1,395,999	+15,970,824

TABLE 12.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1917, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Pounds of tobacco used in making cigarettes.						Cigarettes manufactured.	
	In business Jan. 1, 1917.	Opened.	Closed.	In business Jan. 1, 1918.	Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
					Unstemmed.	Stemmed.	Scrap.	Unstemmed.	Stemmed.	Scrap.		
1st California.....	6	4	3	7	257	377	.....	322,001	1,007,784	308	85,850	593,186,130
6th California.....	2	.....	1	1	.....	.....	.....	15	.....	.....	3,100	.....
Total California.....	8	4	4	8	257	377	.....	322,016	1,007,784	308	85,850	593,189,230
Colorado.....	1	.....	1	1	.....	.....	.....	61	258	.....	32,000	26,500
Connecticut.....	6	.....	4	5	256	.....	.....	1,848	.....	24,051	499,000	8,839,942
Florida.....	31	11	14	28	300	1,507	.....	3,784	273	60	20,000	1,495,535
1st Illinois.....	1	.....	1	2	.....	.....	.....	479	.....	.....	195,439	115,500
6th Indiana.....	2	.....	.....	2	.....	.....	.....	.....	70,263	1,802,982	926,663,964	41,000
Louisiana.....	2	4	1	5	.....	.....	.....	59	.....	.....	15,913,355	41,000
Maryland.....	23	6	10	19	314	115	284	43,248	1,351	6,728	79,880	109,000
3d Massachusetts.....	3	1	2	2	365	4	50	213	.....	153	42,000	1,566,335
1st Michigan.....	1	.....	.....	1	.....	.....	.....	37	4,698	.....	26,000	.....
1st Missouri.....	1	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
New Hampshire.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1st New Jersey.....	2	1	1	2	.....	.....	.....	17	.....	34,959	13,359,530	.....
5th New Jersey.....	9	2	1	10	.....	.....	.....	1,144,431	2,408,259	66	1,311,503,300	.....
Total New Jersey.....	11	3	2	12	.....	.....	.....	1,144,431	2,408,276	35,025	1,324,862,830	.....
1st New York.....	26	8	4	30	22,333	1,505	209	13,570,050	9,131	57	3,167,632,299	.....
2d New York.....	46	21	26	41	99,788	265	280	2,123,612	4,445,743	995,644	2,824,664,030	.....
3d New York.....	90	35	39	86	60	.....	.....	8,537,414	256,363	723,499	3,517,177,109	.....
14th New York.....	9	.....	3	6	.....	.....	.....	70	.....	.....	45,610	.....
28th New York.....	1	2	1	2	.....	.....	.....	40	.....	70	239,000	.....
Total New York.....	172	66	73	165	122,186	1,770	489	24,231,186	4,712,204	1,719,270	23,641,780	9,509,159,048
4th North Carolina.....	2	.....	.....	2	.....	.....	.....	1,113,388	12,708,213	1,181	3,491,696,886	.....
5th North Carolina.....	2	1	.....	3	.....	.....	.....	3,360,413	26,715,221	.....	12,972,557,264	.....
Total North Carolina.....	4	1	.....	5	.....	.....	.....	4,473,801	39,423,434	1,181	18,463,654,150	.....

TABLE 12.—CIGARETTE FACTORIES OPERATED, TOBACCO USED, AND CIGARETTES MANUFACTURED, CALENDAR YEAR 1917, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Factories.				Pounds of tobacco used in making cigarettes.						Cigarettes manufactured.	
	In business Jan. 1, 1917.	Opened.	Closed.	In business Jan. 1, 1918.	Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
					Unstemmed.	Stemmed.	Scrap.	Unstemmed.	Stemmed.	Scrap.		
1st Ohio.....		2		2				25		6		2,400
18th Ohio.....		6	2	4	17			237	443		700	204,500
Total Ohio.....		8	2	6	17			262	443	6	700	206,900
1st Pennsylvania.....	27	12	7	32	469	40	132	256,398	1,016	2,005	498,170	83,909,493
23d Pennsylvania.....		4	1	3					306			91,300
Total Pennsylvania.....	27	16	8	35	469	40	132	256,398	1,322	2,005	498,170	84,000,793
3d Texas.....	2		1	1								
2d Virginia.....	5	2		7				1,762,344	8,896,729	497,545		4,399,660,645
6th Virginia.....	2	1	1	2				1,375		1,537		789,220
Total Virginia.....	7	3	1	9				1,763,719	8,896,729	499,082		4,400,449,865
Washington.....	2		2			6					500	22,000
West Virginia.....		3		3				1,233	65			429,620
Total calendar year 1917.....	311	126	126	311	125,714	2,312	955	32,244,675	56,527,160	4,150,892	24,596,110	35,331,264,067
Total calendar year 1916.....	367	183	239	311	92,047	1,515	5,950	19,431,965	41,445,875	2,835,199	22,192,700	25,290,293,911
Increase (+) or decrease (—).....	—56	—57	—113		+33,667	+797	—4,995	+12,812,710	+15,081,285	+1,315,693	+2,403,410	+10,040,970,156

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

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

Pounds.

Pounds.

TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1917, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
	In business Jan. 1, 1917.	Opened.	Closed.	In business Jan. 1, 1918.	Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
					Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.		
Alabama.....	47	12	19	40	61,015	1,192	21,758				4,072,267	
Arkansas.....	14	3	2	15	30,983	392	1,519				1,590,987	
1st California.....	269	40	64	245	1,097,965	55,575	37,576				55,224,395	
6th California.....	103	26	41	88	337,864	25,151	13,862				19,710,239	
Total California.....	372	66	105	333	1,465,829	83,726	51,438				74,944,634	
Colorado.....	90	21	26	85	406,670	44,789	2,485				21,509,594	
Connecticut.....	253	106	54	305	1,772,419	216,534	26,721				100,749,011	
Florida.....	325	92	125	293	4,792,928	2,199,821	971,804				409,040,239	
Georgia.....	76	16	28	64	164,516	2,892	126,050				15,344,363	
Hawaii.....	1			1	2	50	10				5,000	
1st Illinois.....	1,135	213	281	1,067	3,375,501	643,736	218,685				214,084,836	
5th Illinois.....	107	10	32	85	401,403	5,177	7,409				21,568,903	
8th Illinois.....	294	48	74	268	971,591	43,752	5,661				49,918,381	
13th Illinois.....	141	36	35	142	382,909	6,130	4,814				18,485,919	
Total Illinois.....	1,677	307	422	1,562	5,131,404	698,795	236,569				304,048,039	
6th Indiana.....	318	52	87	283	1,384,791	35,038	33,295				70,721,394	
7th Indiana.....	100	20	28	92	3,241,691	216,288	9,320				170,019,651	
Total Indiana.....	418	72	115	375	4,626,482	254,326	42,615				240,741,045	
3d Iowa.....	305	48	83	270	1,883,957	28,285	8,877				89,997,042	
Kansas.....	135	21	35	121	411,394	18,319	2,646				20,796,289	
2d Kentucky.....	11	5	4	12	75,744	120,398	3,036				12,766,566	
5th Kentucky.....	50	5	13	42	709,993	206,652	2,678				46,727,898	
6th Kentucky.....	44	2	7	39	116,130	4,139	589				5,685,997	

TABLE 13.—CIGAR FACTORIES OPERATED, TOBACCO USED, AND CIGARS MANUFACTURED, CALENDAR YEAR 1917, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Factories.				Pounds of tobacco used in making cigars.						Cigars manufactured.	
	In business Jan. 1, 1917.	Opened.	Closed.	In business Jan. 1, 1918.	Weighing more than 3 pounds per 1,000.			Weighing not more than 3 pounds per 1,000.			Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
					Un-stemmed.	Stemmed.	Scraps.	Un-stemmed.	Stemmed.	Scraps.		
7th Kentucky.....	11	2	1	12	39,610	261	155				2,136,902	
8th Kentucky.....	3		3									
Total Kentucky.....	119	14	28	105	941,477	331,450	6,458				67,317,343	
Louisiana.....	55	12	13	54	757,086	324,103	3,720				59,384,321	
Maryland.....	294	42	82	254	2,198,211	585,712	50,245	1,193,124	136,141	75,199	147,643,491	390,216,478
3d Massachusetts.....	337	95	116	316	2,928,318	804,355	8,069	41		10	204,942,324	12,300
1st Michigan.....	373	75	126	322	5,344,898	476,352	78,773				281,127,836	
4th Michigan.....	272	44	72	244	1,257,764	267,228	26,284				79,831,612	
Total Michigan.....	645	119	198	566	6,602,662	743,580	105,057				360,959,448	
Minnesota.....	336	47	67	316	1,199,649	96,393	13,223	6			61,178,830	2,000
1st Missouri.....	299	38	70	267	645,665	41,591	30,348				36,444,714	
6th Missouri.....	117	32	51	98	495,860	13,459	1,118				23,206,819	
Total Missouri.....	416	70	121	365	1,141,525	55,050	31,466				59,651,533	
Montana.....	131	29	53	107	180,239	31,779	3,808				10,346,872	
Nebraska.....	132	23	38	117	634,088	11,735	442				29,912,691	
New Hampshire.....	155	16	35	136	138,995	4,035	617				7,714,838	
1st New Jersey.....	87	18	21	84	713,682	1,189,476	3,477				108,217,461	
5th New Jersey.....	370	51	91	330	4,990,885	3,045,487	158,498	222,995	282,056		442,132,121	128,239,560
Total New Jersey.....	457	69	112	414	5,704,567	4,234,963	161,975	222,995	282,056		550,349,582	128,239,560
New Mexico.....	20	4	9	15	32,724	571	1,175				1,604,120	
1st New York.....	780	123	182	721	2,125,525	130,250	58,625	200,760			125,525,050	51,563,940
2d New York.....	184	36	52	168	1,954,654	964,423	72,174	9,693			154,350,896	1,818,570
3d New York.....	687	124	179	632	6,718,620	2,052,126	482,543	36,211	2,357		543,482,992	8,413,750
14th New York.....	578	88	144	522	1,500,440	475,460	69,203				111,737,550	
21st New York.....	375	28	72	331	2,808,310	505,249	17,895				175,683,314	
28th New York.....	453	55	125	383	873,397	56,509	25,220	6			47,268,117	1,200
Total New York.....	3,057	454	754	2,737	15,070,946	4,784,017	725,660	246,070	2,357		1,158,647,919	64,790,460
4th North Carolina.....	4	1	3	2	13,441	591	11				538,840	
5th North Carolina.....	11	6	5	12	301,461	266,671	341				26,971,433	
Total North Carolina.....	15	7	8	14	314,902	267,262	352				27,560,273	
North and South Dakota.....	80	5	22	63	226,637	9,275	546				11,311,085	
1st Ohio.....	289	21	40	270	4,289,370	318,181	21,358				266,146,731	
10th Ohio.....	176	22	28	170	2,539,952	1,181,309	59,740				166,679,441	
11th Ohio.....	150	13	37	126	1,791,283	153,934	453,853	18			139,151,269	4,200
18th Ohio.....	373	75	147	301	3,247,540	455,249	585,497	1,208	700		211,209,873	243,525
Total Ohio.....	988	131	252	867	11,868,145	2,148,733	1,120,457	1,226	700		720,187,313	247,725
Oklahoma.....	32	17	15	34	132,123	625	1,328				6,031,613	
Oregon.....	59	11	16	54	106,639	7,740	17,264				6,429,570	
1st Pennsylvania.....	819	129	210	729	11,544,403	4,001,701	245,465	234,614	754,455	493	330,729,296	320,448,697
9th Pennsylvania.....	1,088	130	261	1,007	11,538,820	2,550,070	1,245,529	60			813,356,442	20,000
12th Pennsylvania.....	164	18	34	148	2,019,624	1,127,717	13,080				170,427,191	
23d Pennsylvania.....	331	44	86	289	4,108,363	300,009	90,771	50			279,174,130	11,650
Total Pennsylvania.....	2,393	371	591	2,173	29,211,210	7,979,497	1,594,845	234,724	754,455	493	2,008,687,059	320,486,347
South Carolina.....	11	4	3	12	159,948	298,040	36,650	20			27,401,194	4,500
Tennessee.....	35	13	16	32	116,530	9,401	20,603				7,480,905	
3d Texas.....	67	18	15	67	350,970	50,437	2,327				18,369,832	
2d Virginia.....	40	7	9	38	2,732,604	145,884	1,919,050				396,566,766	
6th Virginia.....	25	10	8	27	113,693	3,978	18,227	117,495	68,191		7,394,836	66,226,550
Total Virginia.....	65	17	17	65	2,846,297	149,862	1,937,277	117,495	68,191		403,961,542	66,226,550
Washington.....	98	22	37	83	162,755	14,999	14,252				9,601,286	
West Virginia.....	83	23	34	72	1,411,012	79,840	137				100,279,588	
1st Wisconsin.....	550	53	103	506	1,435,053	128,628	128,894				51,576,733	
2d Wisconsin.....	232	38	75	195	698,761	25,657	6,696				36,111,144	
Total Wisconsin.....	782	91	178	695	2,133,814	154,285	135,590				120,687,877	
Total calendar year 1917.....	14,576	2,488	3,847	13,217	108,338,885	26,726,881	7,486,335	2,015,701	1,243,900	75,702	7,550,880,349	967,228,920
Total calendar year 1916.....	13,732	4,229	3,385	14,376	106,418,602	22,979,780	6,138,616	1,739,368	1,191,274	224,295	7,042,127,401	900,482,790
Increase (+) or decrease (-).....	-1,156	-1,741	-1,538	-1,359	+1,920,283	+3,747,101	+1,347,719	+266,333	+52,026	-148,593	+517,762,948	+76,746,130

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

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

Pounds.

21.87

4.36

TABLE 14.—LEAF TOBACCO USED IN MANUFACTURING CIGARS, CIGARETTES, TOBACCO, AND SNUFF, CALENDAR YEARS 1908-1917.¹

Years.	Cigars.		Cigarettes.		Tobacco and snuff.	Total.
	Large.	Small.	Large.	Small.		
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1908.....	126,057,483	4,382,765	156,488	20,509,433	331,907,336	483,013,505
1909.....	132,239,693	4,410,407	156,558	23,553,287	344,325,030	504,709,975
1910.....	136,462,219	4,634,241	172,994	31,099,325	350,480,900	522,869,679
1911.....	144,680,520	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.....	158,756,358	4,230,400	138,534	56,420,334	338,870,673	558,415,299
1914.....	153,954,271	4,803,186	92,400	62,116,066	333,893,676	551,850,499
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	601,604,839
1917.....	165,360,912	4,215,037	131,159	133,374,761	354,984,236	658,066,105

¹ Section IV, Paragraph M, of the tariff act of Oct. 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 1917 aggregating \$415,075.50. The greater number of the bonded manufacturing warehouses are located in the State of Florida.

TABLE 15.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1917, BY COLLECTION DISTRICTS AND BY STATES.

Districts and States.	Tobacco manufactured.						On hand Jan. 1, 1917.	Total to be accounted for.	On hand Jan. 1, 1918.	Exported in bond.	Tax paid during 1917.	Value of stamps used.
	Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total.						
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Arkansas.....	2,907			34,069		346,708	1,319	348,025	1,324		344,701	37,921.77
1st California.....				21,616		21,616	29	21,693			21,993	1,928.61
6th California.....				35,715		388,322	1,695	370,020	1,324		368,595	39,848.28
Total California.....	2,907											
Colorado.....				18,155		22,017		22,017				
Connecticut.....				91,149		91,149		91,149				
Florida.....				12,384		413,731	1,105	421,337	483		417,771	8,300.92
Georgia.....	100			5,625		5,625		5,625			12,484	1,102.16
1st Illinois.....	175			21,457,636		32,557,194	1,434	32,558,628	1,315		32,458,900	927,332.12
5th Illinois.....				30,630		50,630		50,630	11		50,019	4,434.39
8th Illinois.....	178,457			137,539		413,731	7,005	421,337	4,241		420,116	37,014.98
13th Illinois.....				18,404		32,556	5,850	38,406	587		37,819	3,239.22
Total Illinois.....	175,632			21,724,229		33,034,131	14,890	33,069,021	3,384		32,927,314	972,101.21
6th Indiana.....				167,394		225,107	3,051	228,158	2,088		225,470	20,243.13
7th Indiana.....				32,642		480,426	98,766	584,792	31,201		553,591	48,163.21
Total Indiana.....				280,036		711,333	101,417	812,950	33,589		779,061	68,406.34
3d Iowa.....				852,577		878,923	15,094	894,017	6,453		887,174	79,410.40
Kansas.....				42,001		42,001		42,001	490		41,511	3,017.03
2d Kentucky.....	622,522			185,748		2,507,020	537,383	3,044,403	194,930		2,847,473	290,415.29
5th Kentucky.....	20,038,599			19,307,441		40,636,040	1,013,631	41,511,839	1,201,660		40,148,579	4,544,022.64
6th Kentucky.....	4,369			1,467,319		2,545,904	66,633	2,545,904	24,513		2,321,391	225,338.31
7th Kentucky.....	3,333			5,107		5,107		5,107			5,107	522.13
8th Kentucky.....				10,388		16,746	6,358	16,746	4,559		12,186	1,050.78
Total Kentucky.....	20,689,224			21,021,682		45,500,974	1,623,025	47,123,999	1,927,653		45,196,346	4,011,900.09
Louisiana.....				3,132,073		3,132,073	14,208	3,176,861	14,719		3,162,025	281,868.77
Maryland.....				9,395,032		11,082,418	922	11,083,340	439		11,046,357	979,532.32
3d Massachusetts.....				27,334		441,531	2,672	444,343	4,195		440,108	39,108.79

TABLE 15.—TOBACCO MANUFACTURED, QUANTITY ON HAND AT COMMENCEMENT AND CLOSE OF YEAR, QUANTITY TO BE ACCOUNTED FOR, QUANTITY REMOVED IN BOND FOR EXPORT, TOTAL SALES REPORTED, AND TAXES PAID, CALENDAR YEAR 1917, BY COLLECTION DISTRICTS AND BY STATES—Continued.

Districts and States.	Tobacco manufactured.						On hand	Total to be	On hand	Exported	Tax-paid	Value of
	Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total.	Jan. 1, 1917.	accounted for.	Jan. 1, 1918.	in bond.	during 1917.	stamps used.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	
1st Michigan.....	5,406,141	79,535	1,404,701	12,675,605	84,014	19,649,996	189,020	19,839,016	205,990	1,565	19,631,461	\$1,761,929.88
4th Michigan.....				44,270	2,038	46,308	54	46,362	20		46,342	4,062.93
Total Michigan.....	5,406,141	79,535	1,404,701	12,719,875	86,052	19,696,304	189,074	19,885,378	206,010	1,565	19,677,803	1,766,022.81
Minnesota.....				183,079		183,079	533	183,612	382		183,230	16,396.38
1st Missouri.....	66,948,694	7,854,758		3,381,139	2,216	78,185,807	1,099,878	79,286,685	3,221,840	1,014,352	75,050,493	6,541,533.63
6th Missouri.....		19,849		44,459	179	64,487	4,100	68,587	2,492		66,095	5,791.67
Total Missouri.....	66,948,694	7,874,607		3,425,598	2,395	78,251,294	1,103,978	79,355,272	3,224,332	1,014,352	75,116,588	6,547,325.30
Montana.....				10,575		10,575	45	10,620			10,620	936.61
Nebraska.....				64,111		64,111	1,582	65,693	193		65,500	5,007.66
New Hampshire.....				6,864		6,864		6,864			6,864	586.06
1st New Jersey.....				16,935		16,935	2,850	19,785	3,061		16,724	1,529.65
5th New Jersey.....	12,836,060		3,079,573	18,352,481	8,989,731	43,257,845	1,270,206	44,528,051	1,008,960	126,372	43,392,719	3,726,313.60
Total New Jersey.....	12,836,060		3,079,573	18,369,416	8,989,731	43,274,780	1,273,056	44,547,836	1,012,021	126,372	43,409,443	3,727,843.25
New Mexico.....				8,650		8,650		8,650			8,650	710.09
1st New York.....	14,047	1,042	1,038,803			1,053,892	9,249	1,063,141	9,034	1,306	1,052,807	92,763.26
2d New York.....			1,215,975	5,151,262		6,367,237	22,004	6,389,241	37,885	11,624	6,339,732	571,812.78
3d New York.....				874,337		874,337	25,051	843,460	28,288	661,246	253,956	22,799.71
14th New York.....			111,044	1,028,333		1,139,377	873	1,140,250	2,568		1,137,682	101,253.77
21st New York.....			26,679	1,364,739		1,391,418	10,576	1,371,994	11,795		1,360,199	121,574.53
28th New York.....				611,828		611,828	569	636,909	121		636,788	57,070.20
Total New York.....	14,047	1,042	2,392,501	9,000,499	68,584	11,476,673	68,322	11,544,995	89,661	674,170	10,781,164	967,274.25
4th North Carolina.....				22,068,294		22,068,294	1,300	22,069,594	256,238	1,364,405	20,448,951	1,838,672.90
5th North Carolina.....	63,369,115	9,270		41,136,275		104,514,660	3,055,511	107,570,171	4,448,864	494,865	102,626,442	9,075,224.37
Total North Carolina.....	63,369,115	9,270		63,204,569		126,582,954	3,056,811	129,639,765	4,705,102	1,859,270	123,075,393	10,913,897.27
North and South Dakota.....				6,849		6,849		6,849			6,849	600.65

1st Ohio.....	2,501,725	33,216	26,047	34,393,036	7	36,927,984	61,263	36,989,267	327,397	7,578	36,654,292	3,354,890.69
10th Ohio.....				11,269,323		11,269,323	63,896	11,359,266	252,805		11,106,461	992,369.24
11th Ohio.....				7,164		7,164		7,164	225		7,164	633.28
18th Ohio.....				392,881	5,485	398,366	0	398,366			398,141	35,373.59
Total Ohio.....	2,501,725	33,216	26,047	46,062,404	5,492	48,628,884	125,179	48,754,063	589,427	7,578	48,166,058	4,383,266.60
Oklahoma.....			211	588		588	799	799			799	74.31
Oregon.....				8,805		8,805	265	9,070	21		9,049	791.71
1st Pennsylvania.....				1,156,588	3,255	1,159,813	2,304	1,162,117	3,132		1,158,985	102,382.88
9th Pennsylvania.....				537,880	3,415	541,295	22,657	563,952	6,123	24,503	533,326	48,694.99
12th Pennsylvania.....			17,641	3,533,568		3,551,209	58,424	3,609,633	61,350		3,548,283	311,697.18
23d Pennsylvania.....			168	143,312	6,374	149,854	1,233	151,087	928		150,159	13,209.09
Total Pennsylvania.....			17,809	5,371,318	13,044	5,402,171	84,618	5,486,789	71,533	24,503	5,390,753	475,984.14
South Carolina.....				27,551		27,551	464	28,015	188		27,827	2,537.22
Tennessee.....	491,087	2,874,366		365,668	15,515,172	19,246,293	318,974	19,565,167	67,810	487	19,496,870	1,683,133.10
3d Texas.....				141,995		141,995		141,995	10		141,985	12,500.68
2d Virginia.....	5,282,378	40,001		12,120,351		17,442,720	448,458	17,891,188	318,305	1,416,047	16,156,836	1,429,854.27
6th Virginia.....	1,693,297	104		78,578		1,771,979	349,100	2,121,079	34,052	94,176	1,992,851	166,408.10
Total Virginia.....	6,975,675	40,105		12,198,929		19,214,709	797,558	20,012,267	352,357	1,510,223	18,149,687	1,596,322.37
Washington.....				7,630		7,630		7,630			7,630	652.99
West Virginia.....		5,593	56	8,304,449		8,310,098	172,483	8,482,581	5,702	70,333	8,406,546	752,348.85
1st Wisconsin.....		3,095		6,782,993	29,417	6,815,505	814	6,816,319	963	2,449	6,812,907	601,649.49
2d Wisconsin.....				232,800		232,800	1,357	234,157	327		233,830	20,875.42
Total Wisconsin.....		3,095		7,015,793	29,417	7,048,305	2,171	7,050,476	1,290	2,449	7,046,737	622,524.91
Total calendar year 1917.....	179,413,107	15,174,350	11,286,561	243,586,164	33,516,802	482,976,984	8,970,719	491,947,703	11,810,808	5,630,209	474,506,656	39,964,783.68
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	5,122,645	464,158,022	37,132,641.76
Increase (+) or decrease (-).....	+13,782,189	-823,732	+440,203	+3,865,388	-452,792	+16,811,256	-3,914,325	+12,896,931	+3,040,103	-491,536	+10,348,664	+2,832,141.92

TABLE 16.—PRODUCTION OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, CALENDAR YEARS 1908-1917.¹

<i>Tobacco and snuff.</i>						
Years.	Plug.	Twist.	Fine cut.	Smoking.	Snuff.	Total.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
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	28,454,938	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	11,000,561	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.....	165,090,918	15,998,082	10,846,358	239,720,776	33,969,594	466,165,728
1917.....	179,413,107	15,174,350	11,286,561	243,586,164	33,516,802	482,976,984

<i>Cigars and cigarettes.</i>				
Years.	Cigars.		Cigarettes.	
	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.	Weighing more than 3 pounds per 1,000.	Weighing not more than 3 pounds per 1,000.
	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>
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	13,167,093,515
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	25,290,290,911
1917.....	7,559,890,349	967,228,920	24,596,110	35,331,264,067

¹ Compiled from an annual abstract statement of manufacturers' accounts, prepared by collectors of internal revenue at the close of each calendar year. Figures relate exclusively to products manufactured in the United States.

TABLE 17.—SUMMARY OF OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS, CALENDAR YEAR 1917.

<i>Registered manufacturers of tobacco in business at close of year.</i>		Number.
Registered as manufacturers for the purpose of buying and selling refuse, scraps, cuttings, and clippings.....		280
Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco.....		10
Producing perique tobacco.....		45
Manufacturing plug tobacco exclusively.....		16
Manufacturing twist tobacco exclusively.....		17
Manufacturing smoking tobacco exclusively.....		1,455
Manufacturing snuff exclusively.....		34
Manufacturing two or more kinds.....		119
Total.....		1,976

<i>Quantity of tobacco and snuff manufactured.</i>		Pounds.
Plug tobacco.....		179,413,107
Twist tobacco.....		15,174,350
Fine-cut chewing tobacco.....		11,286,561
Smoking tobacco.....		243,586,164
Total tobacco.....		449,460,182
Snuff.....		33,516,802
Total.....		482,976,984

<i>Cigar manufacturers in business at close of year.</i>		Number.
Manufacturing large cigars exclusively.....		13,176
Manufacturing small cigars exclusively.....		6
Manufacturing small cigarettes exclusively.....		197
Manufacturing large cigarettes exclusively.....		2
Manufacturing large and small cigarettes.....		15
Manufacturing large and small cigars and small cigarettes.....		2
Manufacturing small cigars and small cigarettes.....		1
Manufacturing small and large cigarettes.....		93
Manufacturing large and small cigars.....		35
Manufacturing large cigars, small and large cigarettes.....		1
Total.....		13,528

<i>Summary of cigar and cigarette manufacture.</i>			
Product.	Leaf tobacco used in manufacturing.	Average leaf tobacco used per thousand.	Number manufactured.
Cigars weighing more than 3 pounds per 1,000.....	<i>Pounds.</i> 165,360,912	<i>Pounds.</i> 21.87	7,559,890,349
Cigars weighing not more than 3 pounds per 1,000.....	4,215,037	4.36	967,228,920
Cigarettes weighing more than 3 pounds per 1,000.....	131,159	5.33	24,596,110
Cigarettes weighing not more than 3 pounds per 1,000...	133,374,761	3.77	35,331,264,067

TABLE 18.—TAXABLE RETURNS FILED BY TOBACCO MANUFACTURERS AND DEALERS EACH MONTH, OCTOBER, 1917, TO JUNE, 1918, UNDER THE ACT OF OCT. 3, 1917.

Month.	Manufacturers of tobacco and snuff.	Manufacturers of cigars and cigarettes.	Dealers in tobacco.	Month.	Manufacturers of tobacco and snuff.	Manufacturers of cigars and cigarettes.	Dealers in tobacco.
October.....	80	408	21,981	April.....	14	182	3,341
November.....	573	2,875	168,990	May.....	17	136	1,649
December.....	146	2,180	63,755	June.....	1	49	1,347
January.....	54	1,179	20,048	Total.....	953	8,604	294,386
February.....	40	328	10,892				
March.....	28	327	2,383				

TABLE 19.—CIGARS REPORTED USED FOR PERSONAL CONSUMPTION, YEARS ENDED JUNE 30, 1916 AND 1917, BY COLLECTION DISTRICTS.

Districts.	1916	1917	Districts.	1916	1917
	<i>Number.</i>	<i>Number.</i>		<i>Number.</i>	<i>Number.</i>
Alabama.....	52,651	61,080	1st New Jersey.....	44,776	1,687,197
Arkansas.....	15,888	16,695	5th New Jersey.....	375,324	401,348
1st California.....	321,999	359,465	New Mexico.....	20,878	24,839
6th California.....	153,992	190,251	1st New York.....	572,652	375,425
Colorado.....	250,761	297,432	2d New York.....	1,374,736	1,373,347
Connecticut.....	1,146,669	1,112,454	3d New York.....	2,486,838	2,604,024
Florida.....	6,889,199	11,489,858	14th New York.....	293,073	268,485
Georgia.....	128,577	123,384	21st New York.....	123,670	125,346
Hawaii.....	50	50	28th New York.....	96,912	98,319
1st Illinois.....	2,526,827	2,420,322	4th North Carolina.....	4,197	5,595
5th Illinois.....	169,027	190,984	5th North Carolina.....	90,312	100,665
8th Illinois.....	340,794	342,102	North and South Dakota.....	52,421	49,483
13th Illinois.....	68,369	64,224	1st Ohio.....	492,468	586,776
6th Indiana.....	352,546	346,405	10th Ohio.....	313,485	313,104
7th Indiana.....	89,530	88,776	11th Ohio.....	54,394	52,210
3d Iowa.....	174,703	183,071	18th Ohio.....	706,392	245,690
Kansas.....	39,548	46,313	Oklahoma.....	34,487	44,452
2d Kentucky.....	15,928	19,066	Oregon.....	52,263	66,671
5th Kentucky.....	119,751	133,763	1st Pennsylvania.....	2,039,422	2,181,968
6th Kentucky.....	25,766	28,052	9th Pennsylvania.....	1,013,114	1,080,437
7th Kentucky.....	3,066	3,445	12th Pennsylvania.....	102,553	115,937
8th Kentucky.....			23d Pennsylvania.....	206,750	189,871
Louisiana.....	148,215	169,558	South Carolina.....	9,417	14,055
Maryland.....	286,622	350,935	Tennessee.....	98,572	89,402
Massachusetts.....	780,921	940,806	3d Texas.....	124,148	136,362
1st Michigan.....	418,645	420,518	2d Virginia.....	39,772	43,799
4th Michigan.....	309,544	343,202	6th Virginia.....	5,274	10,614
Minnesota.....	147,865	160,483	Washington.....	109,046	128,027
1st Missouri.....	327,214	325,592	West Virginia.....	3,095	1,508
6th Missouri.....	104,461	104,100	1st Wisconsin.....	722,877	725,393
Montana.....	151,080	143,453	2d Wisconsin.....	191,077	184,247
Nebraska.....	100,531	100,499			
New Hampshire.....	744,226	55,478	Total.....	2,226,545	34,146,471

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Tobacco and snuff.

Districts.	Unaccounted for July 1, 1917.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for June 30, 1918.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1st California.....		201,980	1,260		200,720
1st Illinois.....	1,717	220,946	96,722		125,941
5th Kentucky.....	4,447	2,912,081	910,535		2,006,593
Louisiana.....	720	76,023	75,779		1,504
Maryland.....	2,596	448,494	234,305		216,785
Massachusetts.....		700	250		450
1st Michigan.....	446	6,915	985		6,376
1st Missouri.....	87,764	5,434,809	2,083,111		3,439,522
5th New Jersey.....	6,872	2,849,715	1,410,526	10	1,416,051
1st New York.....		2,056	277		1,779
2d New York.....	85,250	282,559	233,237		134,572
3d New York.....	143,205	575,162	569,833		148,534
4th North Carolina.....	12,541	11,096,379	3,600,785	3,888	7,444,247
5th North Carolina.....	78,394	5,493,398	994,932		4,576,840
1st Ohio.....	1,346	485,722	5,739		481,329
1st Pennsylvania.....	3,093	8,075	3,093		8,075
9th Pennsylvania.....	44,190	17,656	22,010	39,746	
Tennessee.....	233	597	231		649
2d Virginia.....	172,623	2,330,895	1,358,130		1,151,278
6th Virginia.....	190	656,083	205,187		451,086
West Virginia.....	70,333	648			70,981
1st Wisconsin.....		9,154	945		8,209
Total.....	710,520	33,117,217	11,868,512	43,614	21,921,581

TABLE 20.—EXPORTATION IN BOND OF MANUFACTURED TOBACCO, SNUFF, CIGARS, AND CIGARETTES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Con.

Cigars weighing more than 3 pounds per 1,000.

Districts.	Unaccounted for July 1, 1917.	Removed for exportation during year.	Exported.	Tax paid and returned to factory.	Unaccounted for June 30, 1918.
	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>	<i>Number.</i>
1st California.....	15,000	318,700	318,700		15,000
5th Kentucky.....		160,000			160,000
Louisiana.....	5,025	500,000	255,025		250,000
Maryland.....	2,090	2,168,000	1,111,000		1,057,000
3d Massachusetts.....		6,898,100	3,328,100		3,570,000
1st Michigan.....		1,500,000			1,500,000
1st New Jersey.....		3,484,000	1,864,000		1,620,000
5th New Jersey.....		11,423,500	5,436,000	625,000	5,362,500
1st New York.....		1,472,500	855,000		517,500
2d New York.....	10,000	10,337,500	5,827,500		4,520,000
3d New York.....	15,000	40,212,357	23,913,657	10,000	16,308,700
14th New York.....		3,661,500	2,586,500	50,000	1,025,000
21st New York.....		675,000	109,000		475,000
1st Ohio.....		100,000			100,000
10th Ohio.....		1,450,000			1,450,000
1st Pennsylvania.....		13,297,000	1,916,000		11,381,000
9th Pennsylvania.....		2,200,000	550,000		1,650,000
12th Pennsylvania.....		1,712,000	515,000		1,200,000
23d Pennsylvania.....		5,000			5,000
2d Virginia.....	157,050	1,459,500	1,454,050		450,500
West Virginia.....	18,000	10,000			21,000
Total.....	222,775	102,948,657	49,840,532	685,000	52,645,900

Cigars weighing not more than 3 pounds per 1,000.

Districts.	Number.	Number.	Number.	Number.	Number.
5th New Jersey.....	1,000	3,062,000	2,563,000		500,000
1st New York.....		1,139,200	1,034,400		104,800
2d Virginia.....	50,000	175,000	125,000		100,000
Total.....	51,000	4,376,200	3,722,400		704,800

Cigarettes weighing more than 3 pounds per 1,000.

Districts.	Number.	Number.	Number.	Number.	Number.
3d New York.....	60,750	173,100	163,500		70,350

Cigarettes weighing not more than 3 pounds per 1,000.

Districts.	Number.	Number.	Number.	Number.	Number.
1st California.....		33,280,000	26,055,600		7,224,400
Louisiana.....	19,900	6,960,000	1,487,500		5,472,500
3d Massachusetts.....		36,500	10,500		26,000
1st Michigan.....	50,000	221,232,740	187,601,800		33,630,940
1st New York.....		475,172,550	243,804,082		231,368,468
2d New York.....		870,942,328	612,335,176	57,500	260,797,652
3d New York.....	1,613,850	399,752,442	273,839,196	26,000	135,501,096
4th North Carolina.....	11,000	576,319,048	504,340,540		371,988,408
5th North Carolina.....	3,942,000	234,354,200	99,738,600	75,000	178,462,600
1st Pennsylvania.....		18,632,000	388,000		18,244,000
2d Virginia.....	25,355,400	691,750,538	423,227,198		268,523,340
Total.....	33,275,150	3,791,302,652	2,482,948,042	158,500	1,541,566,260

TABLE 21.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON TOBACCO, CIGARS, AND CIGARETTES EXPORTED, YEAR ENDED JUNE 30, 1918, BY PORTS, AND SUMMARY, FISCAL YEARS 1909-1918.

Ports.	Claims.	Tobacco.	Cigars and cigarettes.	Total.
Baltimore.....	1	\$180.96		\$180.96
New York.....	13	7,871.21	\$13,001.51	20,872.72
San Francisco.....	18	1,086.29	763.32	1,849.61
Seattle.....	6	469.20		469.20
Winston-Salem.....	2		250.00	250.00
Total.....	40	9,007.66	14,017.83	23,625.49

SUMMARY, FISCAL YEARS 1909-1918.

Years.	Claims. ¹	Tobacco.	Cigars and cigarettes.	Total.
1909.....		\$4,222.73	\$11,281.22	\$15,503.95
1910.....		4,399.44	10,091.08	14,490.52
1911.....		10,180.13	13,735.86	23,915.99
1912.....		15,096.04	18,899.97	33,996.01
1913.....		6,864.79	15,846.35	22,701.14
1914.....		19,120.60	36,799.59	55,920.19
1915.....		15,065.93	53,161.81	68,227.74
1916.....		21,414.18	31,585.92	56,000.10
1917.....		8,889.53	23,803.31	32,692.84
1918.....		9,607.66	14,017.83	23,625.49
Total.....		117,821.03	229,225.94	347,046.97

¹ See table in Annual Report for 1917.

TABLE 22.—PRODUCTION AND WITHDRAWALS OF ARTIFICIALLY COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1918, BY MONTHS.

Months.	Produced.	With- drawn tax paid.	With- drawn for export.	With- drawn free of tax for use of U. S.	Lost or destroyed.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
July.....	495,836	273,772	196,955	62,845	332
August.....	512,359	334,285	126,336	50,652	
September.....	572,828	377,008	121,705	54,193	
October.....	676,818	493,561	111,114	61,685	
November.....	541,510	354,884	121,566	68,822	
December.....	521,223	304,275	82,379	68,874	
January.....	508,177	491,584	41,220	67,414	
February.....	470,448	380,546	35,760	59,506	
March.....	616,314	403,637	140,793	67,014	57
April.....	581,822	346,874	159,506	78,770	
May.....	557,445	327,395	216,845	57,338	
June.....	511,610	292,306	126,204	60,330	
Total.....	6,594,790	4,353,127	1,480,370	757,419	389

TABLE 23.—PRODUCTION AND WITHDRAWALS OF COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

District. ¹	Produced.	With- drawn tax paid.	With- drawn for export.	With- drawn free of tax for use of U. S.	Lost or destroyed.	On hand June 30, 1918.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Colorado.....	28,942	9,049		19,899		422
Connecticut.....	368,149	10	374,539	36,200		13,809
1st Illinois.....	2,362,590	1,663,384	329,208	385,011		36,616
13th Illinois.....	240,092	226,439		19,490		3,903
6th Indiana.....	58,200	58,165				1,290
Kansas.....	1,205,886	1,032,599	500	175,934		11,383
Maryland.....	113,160	112,830				610
Massachusetts.....	10,787			10,709	389	
1st Missouri.....	572,140	578,195				8,555
Nebraska.....	6,664	20		6,664		
5th New Jersey.....	1,280,121	327,610	776,123	139,739		116,270
1st Ohio.....	197,544	171,234				1,530
Texas.....	180,545	179,610				2,739
Total.....	6,594,790	4,353,127	1,480,370	757,419	389	197,027

TABLE 24.—SUMMARY OF OPERATIONS IN COLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1918.

Dr.	Pounds.	Cr.	Pounds.
Stock on hand July 1, 1917.....	193,542	Quantity withdrawn tax paid.....	4,353,127
Exported and remaining unaccounted for July 1, 1917.....	715,461	Exported and accounted for by evidence of exportation.....	1,484,035
Removed free of tax for use United States and unaccounted for July 1, 1917.....	30,148	Exported and accounted for by payment of tax.....	1,860
Quantity produced this year.....	6,594,790	Exported and unaccounted for June 30, 1918.....	710,032
		Withdrawn free of tax for use United States and accounted for.....	707,723
		Withdrawn free of tax for use United States and unaccounted for June 30, 1918.....	79,748
		Lost or destroyed in factories, allowed.....	389
		On hand June 30, 1918.....	197,027
Total.....	7,533,941	Total.....	7,533,941

TABLE 25.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1918, BY MONTHS.

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	In factories June 30, 1918.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
July.....	16,489,538	16,378,192	168,300			
August.....	19,518,954	19,428,834	44,920			
September.....	26,181,244	25,871,717	18,750			
October.....	33,374,107	32,469,355	4,200	134,000		
November.....	29,009,232	29,036,784	300			
December.....	30,226,992	29,756,650	123,470			
January.....	32,496,378	32,436,305	160,346			
February.....	35,854,804	35,458,137	14,365			
March.....	31,511,628	31,340,549	26,540			
April.....	22,912,034	23,702,152	330,158			
May.....	23,410,405	23,247,192	68,350			
June.....	18,948,733	19,050,442	45,650		30,970	3,380,706
Total.....	319,934,049	318,176,619	1,005,409	134,000	30,970	3,380,706

TABLE 26.—PRODUCTION AND WITHDRAWALS OF UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Lost or destroyed.	In factories June 30, 1918.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
California.....	15,641	10,900				4,74
Colorado.....	1,588,530	1,572,560				19,088
Connecticut.....	12,574,178	12,309,720	74,450			288,492
1st Illinois.....	181,012,444	180,644,514	552,204			1,577,701
13th Illinois.....	4,631,212	4,663,832				48,974
6th Indiana.....	1,699,224	1,702,885				26,615
Kansas.....	17,385,265	17,317,034				207,758
Maryland.....	985,912	983,382				10,060
Massachusetts.....	5,450,103	5,419,950				61,238
1st Michigan.....	90,080	88,510				7,131
Minnesota.....	5,470,127	5,459,433				30,403
1st Missouri.....	8,882,824	8,875,152	39,990			109,482
Nebraska.....	3,491,239	3,504,464				28,595
5th New Jersey.....	34,827,898	34,058,736	338,765	134,000		514,866
3d New York.....	15,648	15,648				
14th New York.....	726,661	687,630				39,031
28th New York.....	1,126,660	1,004,370				91,320
1st Ohio.....	13,242,551	13,287,541			30,970	109,770
10th Ohio.....	983,840	971,780				12,060
11th Ohio.....	15,938,111	15,866,005				114,184
Oregon.....	15,459	13,820				1,639
Texas.....	2,543,214	2,495,880				65,979
1st Wisconsin.....	7,199,225	7,222,873				11,587
Total.....	319,934,049	318,176,619	1,005,409	134,000	30,970	3,380,706

TABLE 27.—SUMMARY OF OPERATIONS IN UNCOLORED OLEOMARGARINE, YEAR ENDED JUNE 30, 1918.

Dr.	Pounds.	Cr.	Pounds.
Stock on hand July 1, 1917.....	2,793,655	Quantity withdrawn tax paid.....	318,176,619
Exported and unaccounted for July 1, 1917.....	132,635	Exported and accounted for by evidence of exportation.....	757,694
Quantity produced this year.....	319,934,049	Exported and accounted for by payment of tax.....	1,950
		Exported and unaccounted for June 30, 1918.....	378,400
		Withdrawn free of tax for use of the United States and accounted for.....	134,000
		Lost or destroyed in factories, allowed.....	30,970
		On hand June 30, 1918.....	3,380,706
Total.....	322,860,339	Total.....	322,860,339

TABLE 28.—SUMMARY OF PRODUCTION AND WITHDRAWALS OF OLEOMARGARINE (COLORED AND UNCOLORED), YEARS ENDED JUNE 30, 1903-1918.

Years.	Colored.				Uncolored.			
	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of U. S.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
1903.....	5,710,407	2,312,493	3,334,969		67,373,689	66,785,796	151,693	
1904.....	3,785,670	1,297,068	2,561,940		46,413,972	46,397,984	123,425	
1905.....	5,560,304	3,121,640	2,459,763		46,427,932	46,223,691	137,670	
1906.....	4,888,986	2,503,095	2,422,320		50,515,914	50,536,466	78,750	
1907.....	7,758,529	5,000,094	2,695,276		63,608,246	63,303,016	129,350	
1908.....	7,452,800	4,982,029	2,322,188		74,072,800	73,916,869	109,480	
1909.....	5,710,301	3,275,365	2,403,742		86,572,514	86,221,310	112,958	
1910.....	6,176,991	3,416,286	2,767,195		135,685,280	135,159,429	97,575	
1911.....	5,839,995	2,764,971	3,064,344		115,331,500	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
1918.....	6,594,790	4,353,127	1,480,370	757,419	319,934,049	318,176,619	1,005,409	134,000
Total..	100,966,182	55,765,116	41,569,764	3,433,618	1,914,009,156	1,907,290,063	2,425,529	248,670

TABLE 29.—PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1918, BY MONTHS.

Months.	On hand July 1, 1917.	Produced.	Withdrawn tax paid.	On hand June 30, 1918.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
July.....	204,427	1,861,596	1,843,831	
August.....		2,118,017	2,137,961	
September.....		2,129,812	2,070,912	
October.....		1,535,062	1,469,006	
November.....		831,278	932,031	
December.....		1,489,944	1,542,817	
January.....		1,878,204	1,821,068	
February.....		2,153,327	2,084,461	
March.....		1,834,557	1,859,395	
April.....		955,604	1,019,537	
May.....		1,057,486	1,142,171	
June.....		1,426,046	1,382,442	160,725
Total.....	204,427	19,270,933	19,314,635	160,725

TABLE 30.—PRODUCTION AND WITHDRAWALS OF RENOVATED BUTTER, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	On hand July 1, 1917.	Produced.	With- drawn, tax paid.	On hand June 30, 1918.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Colorado.....		786,700	786,700	
1st Illinois.....	100,345	5,692,403	5,755,104	37,644
3d Iowa.....		670,482	670,482	
Kansas.....	36,302	2,421,280	2,422,686	34,896
Maryland.....	20,788	1,620,670	1,635,134	6,324
Massachusetts.....	18,946	534,988	539,498	14,436
Minnesota.....	100	3,538,429	3,511,962	26,567
6th Missouri.....		948,636	948,636	
Nebraska.....	11,554	466,750	471,414	6,890
10th Ohio.....		265,737	265,737	
18th Ohio.....		107,479	107,479	
2d Wisconsin.....	16,392	2,217,379	2,199,803	33,968
Total.....	204,427	19,270,933	19,314,635	160,725

TABLE 31.—SUMMARY OF OPERATIONS IN RENOVATED BUTTER, YEAR ENDED JUNE 30, 1918.

Dr.	Pounds.	Cr.	Pounds.
Quantity on hand July 1, 1917.....	204,427	Quantity withdrawn tax paid during the year.....	19,314,635
Quantity produced during the year...	19,270,933	Stock remaining in manufactories June 30, 1918.....	160,725
Total.....	19,475,360	Total.....	19,475,360

TABLE 32.—SUMMARY OF PRODUCTION AND TAX-PAID WITHDRAWALS OF RENOVATED BUTTER, YEARS ENDED JUNE 30, 1903-1918.

Years.	Production.	With- drawn tax paid.	Years.	Production.	With- drawn tax paid.
	<i>Pounds.</i>	<i>Pounds.</i>		<i>Pounds.</i>	<i>Pounds.</i>
1903.....	54,658,790	54,223,234	1912.....	48,387,398	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.....	39,066,180	38,924,828
1907.....	62,965,613	63,078,504	1916.....	24,514,527	24,572,335
1908.....	50,479,489	50,411,446	1917.....	27,507,982	27,649,487
1909.....	47,345,361	47,402,382	1918.....	19,270,933	19,314,635
1910.....	47,433,575	47,378,446			
1911.....	39,292,591	39,352,445	Total.....	707,457,735	707,257,065

TABLE 33.—PRODUCTION AND WITHDRAWALS OF MIXED FLOUR, YEAR ENDED JUNE 30, 1918, BY MONTHS.

Months.	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Total produced.	Withdrawn tax paid.
					<i>Pounds.</i>	<i>Pounds.</i>
Stock on hand July 1, 1917.....	19	857	571	3,189	187,253	
July.....	320	1,522	936	7,645	396,747	456,845
August.....	14	1,660	870	7,366	327,512	348,956
September.....	25	6,444	8,484	15,807	1,133,115	1,083,565
October.....	70	6,992	17,511	18,952	1,548,841	1,512,995
November.....	89	7,704	21,280	8,782	1,603,210	1,479,280
December.....	158	5,728	16,624	21,653	1,490,369	1,287,839
January.....	243	7,873	28,348	36,870	2,436,310	2,359,214
February.....	254	7,556	20,510	50,410	2,668,730	2,771,007
March.....	123	6,919	27,932	38,977	2,459,856	2,275,315
April.....	21	11,954	9,986	34,915	2,194,717	2,142,366
May.....	8	8,343	5,031	12,578	1,263,981	1,451,937
June.....	3	7,636	2,934	14,219	1,151,488	1,339,292
Total produced.....	1,329	80,231	160,446	268,184	18,574,876	
Grand Total.....	1,348	81,088	161,017	271,373	18,762,129	
Total withdrawn tax paid.....	1,346	79,755	157,845	270,543		18,512,711
Lost or destroyed.....		88	6	5		40,544
Balance on hand (in factories) June 30, 1918.....	2	1,245	3,166	825		208,874
Grand total.....	1,348	81,088	161,017	271,373		18,762,129

TABLE 34.—NUMBER OF ESTABLISHMENTS MANUFACTURING, PACKING, AND REPACKING MIXED FLOUR, YEAR ENDED JUNE 30, 1918, BY STATES.

States.	Manufac- tories.	States.	Manufac- tories.
Colorado.....	1	Oklahoma.....	1
Illinois.....	4	Oregon.....	2
Indiana.....	1	Pennsylvania.....	2
Kansas.....	7	Tennessee.....	5
Kentucky.....	2	Washington.....	8
Missouri.....	2		
Nebraska.....	3	Total.....	135
New York.....	2		

1 Total for the fiscal year ended June 30, 1917, 32.

TABLE 35.—ENFORCEMENT OF THE HARRISON NARCOTIC LAW, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS, AS REPORTED BY COLLECTORS, ACCORDING TO DIFFERENT CLASSES OF REGISTERED AND UNREGISTERED PERSONS.

Districts.	Violations										Disposition.										Fiscal results.										
	Registered.					Unregistered.					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.	Retail dealers.	Miscellaneous.	Total.	Convictions.	Acquittals.	Under indictment.	Compromised.	Dropped.	Pending.					Convictions.	Acquittals.	Under indictment.	Compromised.	Dropped.	Pending.	
Alabama ¹	256	65	52				163					12		548	4		26		452	54					12	\$250.00	\$1,000.00	\$595.32	\$595.32		
Arkansas.....	99	14	10				25	10					13	171	3	1	4	5	129	16	2	2	3		1	5	150.00	450.00	188.67	188.67	
1st California ²	121	28	15			1	15						32	212					178	2	20	1	11				950.00	204.50	204.50	204.50	
6th California.....	148	51	8	1			29	10					18	265	1			6	233	7	3		2		3	10	3,201.00	550.00	317.42	311.42	
Colorado ³	49	21	4				58	4					5	141	1		1	1	133		5						500.00	250.00	323.69	323.69	
Connecticut ⁴	99	52	11				9	3						174					174									250.58	250.58	250.58	250.58
Florida.....	126	50				1	129							306			21		256	29								525.00	299.88	299.88	299.88
Georgia.....	380	13	4			4	121						25	547	5	2	14	12	447	42	10		11		4		920.35	2,797.50	588.41	580.95	
Hawaii.....	8	1					3							13					12		1						25.00		16.01	16.01	16.01
1st Illinois.....	517	322	15	2			110	1					81	1,048	3		2	4	945	7	12	47	9	13				1,741.90	1,221.85	1,218.23	1,218.23
5th Illinois.....	44	8					8	1						69	8				55				1		1		2,014.90		81.26	81.26	81.26
8th Illinois.....	87	18	18				27						80	230	4		3		131	3	5	12		55	8		3,200.00	300.00	188.19	188.19	
13th Illinois.....	38						6							45	1		3		34	6			1				36.90		47.38	47.38	47.38
6th Indiana.....	151	46	34	1		1	29	3					1	265	2			10	253								200.00	400.00	320.26	320.26	
7th Indiana.....	34	7					17							63	2	1		4	56									100.00	82.05	82.05	82.05
3d Iowa.....	140	35	37				71						17	300					269	12	3	1	7	1	2	3		2,080.75	275.66	275.66	275.66
Kansas.....	42	22	18				37	4					14	137				2	119		10							350.00	145.87	145.87	145.87
2d Kentucky.....	76	9	5				8							98	1			5	92								25.00		125.00	43.51	43.51
5th Kentucky.....	33	6	2	1			3	1					3	49	1			6	38	1	1				2		10.00	265.00	50.94	50.94	
6th Kentucky.....	17	3	1				3							26					23	1	2							1,020.00	32.14	32.14	32.14
7th Kentucky.....	90	15	9				3	3					2	122	1		2		117				2					25.00	174.50	174.50	174.50
8th Kentucky.....	69	2					4	1						76	3	2	2		65	4								350.00	25.00	93.65	93.65
Louisiana.....	199	69	10	1			40	2	3				29	344	1		6	2	310	2	11	1	7		4		260.00	125.00	449.15	449.15	449.15
Maryland ⁵	96	57	3				51	5	4	1	1		23	241	8		4	4	190	6	13							491.00	65.00	265.07	265.07
Massachusetts.....	659	400	39	2			80	17					3	1,206			6	1	1,180	8			3					575.00	1,752.78	1,751.28	1,751.28
1st Michigan.....	226	91	19				60						20	416				35	361		23							900.00	6,285.00	685.82	685.82
4th Michigan.....	90	40	14				25	3						172					168									2,700.00	234.52	234.52	234.52
Minnesota.....	221	60					39							323				1	309		10							10.00	437.38	437.38	437.38
1st Missouri.....	160	75	13				20						6	274	1			3	264		4				2		134.95	110.00	369.15	369.15	369.15

6th Missouri.....	207	46	4				94					20	371	3		3	19	314	12	14		6					100.00	695.00	386.90	386.90				
Montana ⁶	123	41	17				90	8					279					274										450.00	148.70	142.19				
Nebraska.....	129	58	20				51					10	268					231	27	2	1	4	3				100.00	95.00	287.60	287.60				
New Hampshire ⁷	212	88	47				44	29					420	3			7	408									800.00	825.00	602.56	592.06				
1st New Jersey.....	200	47	15	1			60	9				41	342	2		2	4	318	6			10					1,025.00	145.00	275.39	275.39				
5th New Jersey.....	163	53	8	3			28	3				41	299				2	250	6	9				4	2	26		575.00	270.00	358.89	358.89			
New Mexico ⁸	72	13	4				19						129					103	7	9		5		2	3		1,173.95		138.23	138.23				
1st New York.....	113	268	17	1		2	31	8				22	462					440		16	1	4		1										
2d New York.....	15	11	1	6	6	11	4					30	984				1	51	2	17	1	8					100.00	250.00	68.05	67.67				
3d New York.....	595	268	6			1	48	24				43	208	3		2		179	1	9					13	1	1,325.00		74.50	74.50	74.50			
14th New York.....	106	25	5	1			20	1				25	200			1	11	153	17	8	1				2	2,285.00	1,060.00	216.27	216.27					
21st New York.....	113	36	18	3			20					9	171			1	1	127	25	3		10			4			25.00	171.25	171.25	171.25			
28th New York.....	79	37	6				30	2				17	125			1	2	110	10									20.00	61.85	60.35	60.35			
4th North Carolina.....	77	7	2				35	3					31			1	2	1										322.15	25.36	25.36	25.36			
5th North Carolina.....	10	3	1				11					6	101					101											148.80	148.80	148.80	148.80		
North and South Dakota.....	53	22	9				17					1	9			2		134	5	5		3			2		300.00	105.00	223.18	223.18				
1st Ohio.....	101	26	10				5						62				1	62											350.00	76.50	76.50	76.50		
10th Ohio.....	57						16					3	124			3	1	78	39	1								50.00	115.59	115.59	115.59			
11th Ohio.....	79	17	9				4						19				1	11				1	2			2		509.00	1.50	1.50	1.50			
18th Ohio.....	23	88	29	1			116	3					501			3	10	538	9			1						1,275.00	777.75	777.75	777.75			
Oklahoma.....	46	32	2				11						94				6	88										900.00	124.41	124.41	124.41			
Oregon.....	622	137	31			2	62	25				97	977				6	556	324	40	19	27	2				50.00	25.00	1,320.00	834.00	834.00			
1st Pennsylvania.....	25	2					14						47				3	37	3	1							375.00		43.50	43.50	43.50			
9th Pennsylvania.....	44	31	7	1			10						101					100										5.00	148.52	148.52	148.52			
12th Pennsylvania.....	219	101					54						379			4	2	359	9	3	2							210.00	473.21	473.21	473.21			
23d Pennsylvania.....	37	15					4	6					70	3		3	3	57	3	1								201.00	345.00	84.35	84.35			
South Carolina.....	369	29	10	1		5	62	8				22	506	5	4	12	3	401	59	3	6	10		3			10.00	425.00	553.56	553.56				
Tennessee.....	442	118	32				155					64	813			10	4	725	8	7	2	29		28			957.25	460.00	991.80	989.55	989.55			
Texas.....	48	12					6	3					9				2	58	10									100.00	250.00	87.15	87.15			
2d Virginia.....	48	12					6	3					9				2	58	10									200.00	378.71	378.71	378.71			
6th Virginia.....	13						5						24			3	4	2											2,825.00	116.63	116.63	116.63		
Washington ⁹	53	19	5				51					15	111				4	5	84	7	8	1	4	2	1	1		1,250.00						
West Virginia.....	114	33	11	1			3	19	2				218	1	28	36	1	137	15								50.00	6.75	173.00	173.00	173.00			
1st Wisconsin.....	65	31	3				7	0					112				4	108											400.00	154.11	154.11	154.11		
2d Wisconsin.....	57	42	30	1			15	3				1	189	1		5	1	181									50.00	50.10	93.26	93.26	93.26			
Total.....	9,303	3,338	721	29	9	31	2,449	227	15	1	1	30	841	16,995	86	42	153	274	14,701	851	305	41	279	23	110	129	30,700	31	35,064	15	20,761	98	20,235	46

TABLE 36.—REGISTRATIONS UNDER THE HARRISON NARCOTIC LAW, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Physicians (except osteopaths).	Osteopaths.	Dentists.	Veterinarians.	Hospitals, etc.	Retail dealers.	Wholesale dealers.	Manufacturers.	Importers.	Educational institutions.	Miscellaneous.	Total.
Alabama ¹	4,262		932	284	63	1,215	10	7				6,763
Arkansas.....	2,547	4	316	193	23	710	8	10			6	3,817
1st California ²	2,728	40	1,367	154	113	933	32	11	2	5	15	5,400
6th California.....	2,192	42	881	76	91	712	15	15		5	19	4,048
Colorado ³	1,736	12	590	116	115	726	10	2		4		3,311
Connecticut ⁴	2,031	6	976	131	72	946	26	8		6	13	4,215
Florida.....	1,060	3	328	48	23	516	6	1				1,985
Georgia.....	3,044	20	697	62	27	917	13	18	1	4	3	4,806
Hawaii.....	143		32	4	39	20	4	1				243
1st Illinois.....	5,743		2,408	227	167	2,022	80	75		5	2	10,729
5th Illinois.....	589	6	165	64	18	221	4	4				1,071
8th Illinois.....	1,814	2	588	328	37	562	5			1		3,337
13th Illinois.....	1,207		300	172	9	377	1	1				2,067
6th Indiana.....	2,852	7	954	424	63	1,106	8	29	8	8		5,459
7th Indiana.....	1,214		313	187	16	446	7	9	2			2,194
3d Iowa.....	3,269		1,320	689	129	1,609	25	17		1	1	7,060
Kansas.....	2,454	10	834	512	71	1,092	5	6		2	1	4,987
2d Kentucky.....	995	2	186	128	5	334	8					1,658
5th Kentucky.....	833		217	45	18	236	10	8			4	1,371
6th Kentucky.....	285		72	41	7	100						505
7th Kentucky.....	529	1	112	73	10	99	1	5				830
8th Kentucky.....	477		107	33	9	103						729
Louisiana.....	1,691	9	465	57	24	651	13	5		4	2	2,921
Maryland ⁵	2,883		907	129	99	920	22	41		14	9	5,024
3d Massachusetts.....	4,849		2,170	182	187	1,959	14	65		13	19	9,458
1st Michigan.....	2,335	60	1,229	650	67	1,553	17	9	1	2		5,923
4th Michigan.....	1,241	18	449	170	58	643	2	8		1	1	2,591
Minnesota.....	2,106		935		114	1,056	8	15				4,234
1st Missouri.....	2,869	31	868	120	50	1,018	18	45		6		5,025
6th Missouri.....	2,520	55	765	240	15	1,165	21	8	2			4,791
Montana ⁶	1,260	19	672	177	64	811	18	2				3,023
Nebraska.....	1,811	41	685	322	55	949	6	8	3	5		3,885
New Hampshire ⁷	2,190	2	728	251	92	823	6	12		5		4,109
1st New Jersey.....	795	1	237	82	34	368	2	8		2	2	1,501
5th New Jersey.....	1,826		808	93	80	982	7	24	1	1	27	3,849
New Mexico ⁸	2,089	16	156	56	84	250	2					1,253
1st New York.....	2,635		1,040	76	76	1,399	10	7			3	5,246
2d New York.....	244	2	66	11	2	141	81	47	30		3	627
3d New York.....	3,946	2	1,419	53	81	955	45	14	12		21	6,548
14th New York.....	2,344		778	133	112	985	17	26			19	4,414
21st New York.....	1,710	4	530	181	40	524	9	25		4		3,027
28th New York.....	2,069		735	142	62	631	9	43	3	3	7	3,704
4th North Carolina.....	942		248	42	37	403	4	1				1,677
5th North Carolina.....	1,007	5	273	52	40	303	7	5		1		1,693
North and South Dakota.....	1,106	13	404	240	34	742	19	12		3		2,563
1st Ohio.....	1,695	4	534	127	33	476	9	12		4	14	2,908
10th Ohio.....	1,395	29	421	213	35	453	6	5				2,557
11th Ohio.....	1,459	11	460	121	28	422	10	10		1		2,522
18th Ohio.....	2,484	1	1,060	139	84	846	25	12		4	1	4,653
Oklahoma.....	2,501	19	479	241	40	1,182	6	3		1		4,472
Oregon.....	1,004	42	555	63	63	425	4	1		3	2	2,162
1st Pennsylvania.....	3,837	81	1,321	184	163	1,540	13	84	5		32	7,200
9th Pennsylvania.....	1,115	4	320	126	21	324	20	17				1,949
12th Pennsylvania.....	1,365	7	445	98	43	507	4	7		2	4	2,482
23d Pennsylvania.....	3,425	42	1,378	119	174	1,281	9	18		4	11	6,461
South Carolina.....	1,312		338	90	32	471	8	5		1		2,257
Tennessee.....	3,321	15	573	146	39	791	14	21		6		4,931
3d Texas.....	5,823	5	1,208	472	88	2,414	25	11		3		10,049
2d Virginia.....	1,145	4	238	27	30	380	16	2	4	2	5	1,553
6th Virginia.....	1,194		273	58	26	322	6	10	1		4	1,896
Washington ⁹	1,580	66	648	113	90	722	5	6	1	1	2	3,234
West Virginia.....	1,690	9	451	236	36	374	9	7		1	1	2,817
1st Wisconsin.....	1,359		688	153	78	556	6	8				2,848
2d Wisconsin.....	1,142	7	581	253	44	477	1	4				2,309
Total.....	125,905	781	42,249	10,309	3,779	48,196	831	888	76	138	258	233,491

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.

TABLE 37.—GRAIN AND OTHER MATERIALS USED FOR PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Corn.	Rye.	Malt.	Other materials.	Molasses.	D. S. L.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Gallons.	Bushels.	Gallons.
1st California.....	1,656				13,223,826		1,656	13,223,826
Connecticut.....	1,767	1,622	1,311	7	5,942		4,707	5,942
Hawaii.....					7,700			7,700
1st Illinois.....	263,484	4,812	31,502				299,798	
5th Illinois.....	6,157,043	13,227	662,460		2,564,010		6,832,730	2,564,010
8th Illinois.....	1,710,385	11,731	186,173	44,993	1,655,509		1,953,282	1,655,509
6th Indiana.....	729,062	13,988	84,124	1,611			828,785	
7th Indiana.....	1,908,813	34,048	122,759	49,331			2,114,951	
2d Kentucky.....	747,014	33,116	96,067	36			876,233	
5th Kentucky.....	1,132,563	41,062	151,965				1,325,590	
6th Kentucky.....	140,731	10,008	15,628		228,980		166,367	228,980
7th Kentucky.....	179,637	3,577	18,342				201,556	
8th Kentucky.....	238	8	17				263	
Louisiana.....	9,594	132	1,000	2,985	33,214,705	17,620,539	13,712	50,835,244
Maryland.....	209,831	2,734	127,189	69,909	34,862,972		409,663	34,862,972
3d Massachusetts.....	2,690	2,418	1,272		13,118,139		6,380	13,118,139
1st Michigan.....						5,290,164		5,290,164
1st Missouri.....	10,808	1,752	1,937				14,497	
6th Missouri.....	3,159	234	507				3,900	
Montana.....					249,340			249,340
1st New York.....			32		11,025,740		32	11,025,740
14th New York.....	145,714	34,002	42,101			28,637,832	221,817	28,637,832
21st New York.....	196,436	3,710	27,025				227,171	
1st Ohio.....	578,451	3,170	63,324	784			645,729	
1st Pennsylvania.....	23,548	484	2,582		7,873,097		26,614	7,873,097
9th Pennsylvania.....	290	223	28				541	
12th Pennsylvania.....		183	19				202	
23d Pennsylvania.....	271,955	6,226	30,584				308,765	
South Carolina.....				2,382	16,958,609			16,958,609
3d Texas.....					20,098			20,098
1st Wisconsin.....	119,676	26,397	21,729				167,802	
Total.....	14,544,545	248,864	1,689,677	172,039	118,027,600	68,527,242	16,655,125	186,555,202

¹ Includes 94,331 bushels of barley, 2,395 bushels of oats, and 75,313 bushels of other materials.

TABLE 38.—GRAIN AND OTHER MATERIALS USED FOR PRODUCTION OF DISTILLED SPIRITS, YEAR ENDED JUNE 30, 1918, BY STATES AND TERRITORIES.

States and Territories.	Corn.	Rye.	Malt.	Other materials.	Molasses.	D. S. L.	Total.	
	Bushels.	Bushels.	Bushels.	Bushels.	Gallons.	Gallons.	Bushels.	Gallons.
California.....	1,656				13,223,826		1,656	13,223,826
Connecticut.....	1,767	1,622	1,311				4,700	
District of Columbia.....	79,309		122,013	69,909	236,433		271,231	236,433
Hawaii.....					7,700			7,700
Illinois.....	8,130,912	29,770	880,135	44,993	4,219,519		9,085,810	4,219,519
Indiana.....	2,637,875	48,036	206,883	50,942			2,943,736	
Kentucky.....	2,200,183	87,771	282,019	36	226,980		2,570,009	226,980
Louisiana.....	9,594	132	1,000	2,986	33,214,705	17,620,539	13,712	50,835,244
Maryland.....	130,522	2,734	5,176		34,626,539		138,432	34,626,539
Massachusetts.....	2,690	2,418	1,272		13,118,139		6,380	13,118,139
Michigan.....						5,290,164		5,290,164
Missouri.....	13,967	1,986	2,444				18,397	
Montana.....					249,340			249,340
New York.....	342,150	37,712	69,158		11,025,740	28,637,832	449,020	39,663,572
Ohio.....	578,451	3,170	63,324	784			645,729	
Pennsylvania.....	295,793	7,116	33,213		7,873,097		336,122	7,873,097
Rhode Island.....				7	5,942			5,942
South Carolina.....				2,382		16,958,609	2,382	16,958,609
Texas.....						20,098		20,098
Wisconsin.....	119,676	26,397	21,729				167,802	
Total.....	14,544,545	248,864	1,689,677	172,039	118,027,960	68,527,242	16,665,125	186,555,202
Total for fiscal year 1917.....	33,973,268	2,375,439	4,239,677	281,435	112,497,633	78,462,969	40,669,819	190,960,602

¹ Includes 94,331 bushels of barley, 2,395 bushels of oats, and 75,313 bushels of other materials.

² Includes 2,533 bushels of wheat, 6,730 bushels of oats, and 72,172 bushels of other materials.

The estimated average yield per bushel of grain used for the production of spirits was 5.16+ gallons of spirits. The estimated average yield per gallon of commercial molasses used for the production of spirits was 0.717+ of a gallon. The average yield per gallon of dilute liquid containing small quantities of rum was 0.787+ of a gallon. The average yield per gallon of commercial molasses used for the production of rum was 0.787+ of a gallon. The average yield per gallon of dilute liquid containing small quantities of saccharine matter used for the production of spirits was 0.039+ of a gallon. The increase in the approximate yield of spirits from grain over previous years is believed to be principally due to the fact that during the greater portion of the past fiscal year only the larger distilleries producing high-proof spirits, and at which large yields have always been obtained, were in operation, distilleries formerly operated for the production of beverage spirits and obtaining relatively small yields being under suspension by virtue of the food control act and order of the President issued thereunder. The completion and warehousing of unfinished spirits accumulated in tanks and pipes at distilleries which suspended operations would also tend to increase the yield.

TABLE 39.—PRODUCTION OF DISTILLED SPIRITS, YEARS ENDED JUNE 30, 1917 AND 1918, BY COLLECTION DISTRICTS.

Districts.	1918			1917 (total production).
	From materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	Gallons.	Gallons.	Gallons.
1st California.....	8,727,694.0	4,713,214.9	13,440,908.9	16,518,279.7
6th California.....		582,737.1	582,737.1	1,833,202.7
Colorado.....		26.2	26.2	239.7
Connecticut.....	26,371.7	2,923.9	29,295.6	132,278.7
Hawaii.....	3,934.5		3,934.5	14,015.5
1st Illinois.....	1,268,470.3	140.0	1,368,610.3	1,090,457.5
5th Illinois.....	37,514,918.1		37,514,918.1	62,230,251.6
8th Illinois.....	10,796,551.9		10,796,551.9	15,999,874.4
13th Illinois.....				30.5
6th Indiana.....	4,233,614.4		4,233,614.4	14,411,325.6
7th Indiana.....	11,586,417.0	10,898.6	11,597,315.6	28,949,950.3
2d Kentucky.....	4,210,329.7		4,210,329.7	7,952,723.8
5th Kentucky.....	6,404,385.9	3,733.9	6,408,119.8	18,975,857.7
6th Kentucky.....	1,009,251.9		1,009,251.9	2,845,005.4
7th Kentucky.....	980,261.4		980,261.4	5,892,737.4
8th Kentucky.....	473.8		473.8	775,453.5
Louisiana.....	24,406,539.3		24,406,539.3	26,545,832.8
Maryland.....	27,495,903.6		27,495,903.6	25,584,132.7
3d Massachusetts.....	10,873,374.9		10,873,374.9	12,511,238.3
1st Michigan.....	752,744.5		752,744.5	819,609.0
4th Michigan.....				238.7
1st Missouri.....	59,280.9	2,501.0	61,781.9	253,536.3
6th Missouri.....	17,744.6		17,744.6	36,124.2
Montana.....	186,248.0		186,248.0	244,772.5
Nebraska.....				2,938,594.1
1st New Jersey.....				15,051.3
5th New Jersey.....		51.4	51.4	39,439.5
New Mexico.....				314.9
1st New York.....	8,130,628.1		8,130,628.1	7,337,864.2
14th New York.....	1,281,929.6		1,281,929.6	2,849,190.2
21st New York.....	1,127,863.2		1,127,863.2	3,656,460.7
28th New York.....		4,480.2	4,480.2	12,538.5
1st Ohio.....	3,277,484.7		3,277,484.7	9,777,060.9
10th Ohio.....		34,408.0	34,408.0	131,149.8
11th Ohio.....				38,687.4
16th Ohio.....		2,210.2	2,210.2	167,674.4
1st Pennsylvania.....	6,025,923.1		6,025,923.1	7,468,666.1
9th Pennsylvania.....	1,757.7		1,757.7	134,982.3
12th Pennsylvania.....	520.7		520.7	5,321.9
23d Pennsylvania.....	1,265,712.8		1,265,712.8	4,581,793.3
South Carolina.....	943,567.7		943,567.7	1,159,308.5
3d Texas.....	7,281.3		7,281.3	13,904.9
6th Virginia.....				122,957.2
1st Wisconsin.....	759,294.4		759,294.4	2,527,249.3
Total.....	173,476,473.7	5,357,325.4	178,833,799.1	286,085,463.9

TABLE 40.—PRODUCTION OF DISTILLED SPIRITS, YEARS ENDED JUNE 30, 1917 AND 1918, BY STATES AND TERRITORIES.

States and Territories.	1918			1917 (total production).
	From materials other than fruit.	Fruit brandy.	Total production.	
	Gallons.	Gallons.	Gallons.	Gallons.
California.....	8,727,694.0	5,295,952.0	14,023,646.0	17,851,482.4
Connecticut.....	23,520.7	2,923.9	26,450.6	132,054.5
District of Columbia.....	749,517.4		749,517.4	698,812.2
Hawaii.....	3,934.5		3,934.5	14,015.5
Illinois.....	49,679,949.3	140.0	49,680,089.3	79,320,617.0
Indiana.....	15,829,031.4	10,898.6	15,839,930.0	43,361,275.9
Kentucky.....	12,694,702.7	3,733.9	12,698,436.6	36,441,777.8
Louisiana.....	24,406,539.3		24,406,539.3	26,545,832.8
Maryland.....	27,495,903.6		27,495,903.6	24,865,320.5
Massachusetts.....	10,873,374.9		10,873,374.9	12,511,238.3
Michigan.....	752,744.5		752,744.5	819,907.7
Missouri.....	77,025.5	2,501.0	79,526.5	289,660.5
Montana.....	186,248.0		186,248.0	244,772.5
Nebraska.....				2,938,594.1
New Jersey.....		51.4	51.4	39,439.5
New Mexico.....				314.9
New York.....	10,540,420.9	4,480.2	10,544,901.1	13,856,053.6
Ohio.....	3,277,484.7	36,618.2	3,314,102.9	10,114,572.5
Pennsylvania.....	7,293,614.3		7,293,614.3	12,190,763.6
Rhode Island.....	2,845.0		2,845.0	224.2
South Carolina.....	943,567.7		943,567.7	1,159,308.5
Texas.....	7,281.3		7,281.3	13,904.9
Virginia.....				122,957.2
Wisconsin.....	759,294.4		759,294.4	2,527,249.3
Wyoming.....		26.2	26.2	239.7
Total.....	173,476,473.7	5,357,325.4	178,833,799.1	286,085,463.9

Total production of distilled spirits, fiscal years ended June 30, 1913-1916.

1913.....	193,696,258
1914.....	181,919,542
1915.....	140,656,103
1916.....	253,283,273

TABLE 41.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS PRODUCED FROM MATERIALS OTHER THAN FRUIT, DEPOSITED IN DISTILLERY WAREHOUSES OR REMOVED TO DENATURING WAREHOUSES DIRECT FROM CISTERN ROOMS OF DISTILLERIES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
1st California.			64,874.3		7,885,183.2	777,626.5	8,727,694.0
Connecticut.		17.0	23,526.7			2,828.0	26,371.7
Hawaii.		62.0	3,230.7		641.8		3,934.5
1st Illinois.	41,536.6				649,700.3	677,233.4	1,368,470.3
5th Illinois.	3,048,364.4		1,442,940.5	948.4	25,793,612.6	7,229,052.2	37,514,918.1
8th Illinois.	690,325.0		103,224.0		7,773,155.7	2,223,847.2	10,796,551.9
6th Indiana.	2,046,183.2		188,184.9		600,824.1	1,044,776.4	3,879,968.6
7th Indiana.	1,559,369.8		370,802.7		4,020,471.6	5,577,022.3	11,527,666.4
2d Kentucky.	1,912,879.8				387,106.0		2,300,045.8
5th Kentucky.	4,043,025.4		93,556.7	246.2	2,267,557.6		6,404,385.9
6th Kentucky.	539,725.2	13,260.1	204,517.5	1,416.2	50,980.8	31,209.7	841,109.5
7th Kentucky.	771,378.5		113,554.6		0.3	95,328.0	980,261.4
8th Kentucky.	473.8						473.8
Louisiana.			94,410.5		20,072,998.0	2,786,826.5	22,954,235.0
Maryland.	192,181.5		28,141.8		26,912,136.3		27,132,459.6
3d Massachusetts.		477,941.7	27,308.9		6,603,939.9		7,109,190.5
1st Michigan.					518,823.1	233,921.4	752,744.5
1st Missouri.	59,280.9						59,280.9
6th Missouri.	17,744.6						17,744.6
Montana.					186,248.0		186,248.0
1st New York.			82,672.3		6,953,203.6	1,094,752.2	8,130,628.1
14th New York.	5,495.5		869,414.3	75.3	405,839.6		1,280,824.7
21st New York.	254,493.0		78,702.7		19,069.2	508,446.6	860,711.5
1st Ohio.	834,021.9		264,150.4	1,173.8	679,978.7	1,498,159.9	3,277,484.7
1st Pennsylvania.				18,086.6	969,078.8	1,170,401.7	2,157,567.1
6th Pennsylvania.	1,757.7						1,757.7
12th Pennsylvania.	520.7						520.7
23d Pennsylvania.	1,035,791.8			1,871.7		228,049.3	1,265,712.8
South Carolina.					943,567.7		943,567.7
3d Texas.					7,281.3		7,281.3
1st Wisconsin.	322,962.0		125,324.9		261,284.1	49,723.4	759,294.4
Total.	17,383,511.3	491,280.8	4,178,538.4	23,818.2	113,962,742.3	25,229,214.7	161,269,105.7
Removed to denaturing warehouses direct from cistern rooms.		1,035,462.6			11,171,905.4		12,207,368.0
Grand total.	17,383,511.3	1,526,743.4	4,178,538.4	23,818.2	125,134,647.7	25,229,214.7	173,476,473.7

TABLE 42.—TAXABLE GALLONS OF DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Distilled spirits other than fruit brandies.							Fruit brandies produced and withdrawn from special bonded warehouses tax paid and free of tax; also for fortification of sweet wine.
	Deposited in warehouses.	Withdrawn from warehouse.					Rectified.	
		On payment of the tax.	For denaturation.	For scientific purposes and for use of U. S.	For export.	For transfer to manufacturing houses.			Dumped for rectification.
Alabama.		6,990.1						6,990.1
Arkansas.		1,956.4						6,033.8
1st California.	8,727,694.0	2,562,412.2	6,504,496.3	105,260.0	51,179.4	46,232.0	2,188,550.0	27,332,782.8
6th California.		230,652.0		5,145.4	1,118.6		1,102,118.5	1,024,903.8
Colorado.		25,712.6					1,371,865.5	1,581.8
Connecticut.	26,371.7						1,095,168.1	2,526,515.1
Florida.		23,674.9					128,741.3	284,774.1
Hawaii.		902,641.1		96.6			22,095.1	75,894.4
1st Illinois.	3,934.5		436,324.4	19,603.4	2,537.0		4,375,179.7	348,963.3
5th Illinois.	1,368,470.3	11,022,995.6	22,207,571.8	218,705.9	1,839,639.2	459.1	3,382,898.2	78,332,859.9
8th Illinois.	10,796,551.9	3,363,916.5	4,405,356.1	1,924,196.2	7,719,622.2	12,376.4	14,621.0	21,333,468.3
13th Illinois.							66,938.2	112,182.3
6th Indiana.		4,248,793.1		8,949.4	68,886.0		590,301.6	9,747,955.4
7th Indiana.		6,446,335.6	3,329,162.2	8,877.9	394,996.6	51,408.2	28,658.8	21,320,119.8
3d Iowa.		3,879,968.6					5,500.3	11,871.3
11th Iowa.	11,527,666.4						117,463.3	8,398,306.8
2d Kentucky.		3,822,801.4		121.2	302,553.0		145,008.2	20,093,000.9
5th Kentucky.		14,941,801.7		123,686.7	217,972.0	3,743.9	3,549,722.0	4,753,629.5
6th Kentucky.		3,314,547.1		1,087.1	6,634.9		368,822.4	5,751,629.2
7th Kentucky.		4,683,402.4		3,517.8	8,130.6		44,364.1	7,711,629.2
8th Kentucky.		2,767,434.8		482,034.8	118,537.3	15,226.4	566,774.8	46,783,153.4
Louisiana.		3,462,797.5	18,754,486.5	452,034.8	118,537.3	12,704.0	2,326,993.8	59,083,341.0
Maryland.		4,789,807.4	13,699,792.7	2,039,545.1	6,645,283.2	47,594.9	23,777,160.6	23,777,160.6
3d Massachusetts.		1,100,449.8	6,124,091.4	49,771.2	3,387,812.6		2,067,924.9	2,067,924.9
1st Michigan.		88,507.1	5,301,962.8	16,827.6			114,566.8	114,566.8
4th Michigan.							68,945.0	2,473,165.9
Minnesota.		53,825.7					1,356,923.8	2,543,067.7
1st Missouri.	59,280.9						1,397,685.2	1,397,685.2
6th Missouri.	17,744.6			7,663.0			11,121.0	1,397,685.2
Montana.	186,248.0		175,712.1				4,971.9	1,397,685.2
Nevada.		2,031.3		1,272.3			47,077.2	476,876.3
New Hampshire.								904.0
1st New Jersey.		1,848,776.4					48,455.1	87,826.7
5th New Jersey.							110,268.8	2,031,941.9
							2,268,331.8	3,992,005.1
							1,047,530.5	
							76,112.8	

Distilled spirits other than fruit brandies.

Withdrawn from warehouse.

Fruit brandies produced and withdrawn from special bonded warehouses tax paid and free of tax; also that used for fortification of sweet wine.

Districts.

TABLE 42.—TAXABLE GALLONS OF DISTILLED SPIRITS GAUGED, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits other than fruit brandies.						Rectified.	Dumped for rectification.	Withdrawn from warehouse.			Fruit brandies produced and withdrawn from special bonded tax-packages also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouses.	On payment of the tax.	For denaturation.	For scientific purposes and for use of U. S.	For export.	For transfer to manufacturing warehouses.							
New Mexico.....	8,130,628.1		4,937,844.6	510,335.3	634,768.7	09,937.4	2,413.8	1,519,773.3				3,844.4	6,258.2
1st New York.....							1,519,773.3	7,235,843.7				1,802,596.1	17,725,933.5
2d New York.....							1,906,283.9	1,906,283.9				2,285,280.1	17,433,278.1
14th New York.....	1,280,824.7	931,765.9	264,658.6	3,116.5	13,832.3	7,083.8	1,240,376.5	1,240,376.5				315,460.8	4,191,564.0
21st New York.....	890,711.5	645,078.1	278,233.9	14,377.2	7,291.7		158,205.6	207,257.6				3,344.1	3,050,035.3
28th New York.....		2,972.6					1,247,106.2	1,247,106.2				1,719,018.4	2,183,713.5
1st Ohio.....	3,277,484.7	5,354,008.8		247,413.0	77,476.9		3,398,750.4	4,433,792.0				4,433,792.0	3,085,800.7
10th Ohio.....		3,620.9					208,096.7	208,096.7				240,826.6	10,938,901.0
11th Ohio.....							408,151.3	408,151.3				507,211.2	565,660.7
18th Ohio.....		80,505.5					1,094,378.2	1,094,378.2				2,215,932.3	913,382.5
Oregon.....		73,183.8		2,652.2			3,931,810.7	3,931,810.7				4,829,562.7	4,095,087.3
1st Pennsylvania.....	2,157,567.1	2,207,394.9	4,308,917.9	186,151.7	60,709.5	1,685.2	277,835.2	277,835.2				338,457.8	17,717,930.7
9th Pennsylvania.....	1,757.7	494,947.5					638,040.8	638,040.8				801,473.7	1,083,028.2
12th Pennsylvania.....	520.7	180,582.5					2,551,203.8	2,551,203.8				3,162,945.3	1,629,617.7
23d Pennsylvania.....	1,255,712.8	6,423,295.6		13,945.2	2,754.0	7,401.5	161,770.1	161,770.1				238,590.1	13,457,449.1
South Carolina.....	943,567.7		938,410.0										1,831,977.7
3d Texas.....	7,281.3	2,235.8											409,877.3
2d Virginia.....	8,930.3	13,750.2											8,930.3
6th Virginia.....	124,270.0												13,373.7
West Virginia.....			90,129.3										124,270.0
1st Wisconsin.....	789,294.4	801,542.6		9,871.8									4,237,052.8
2d Wisconsin.....													194,217.8
Total.....	161,269,105.7	87,787,823.5	90,044,722.8	6,005,855.7	14,563,226.8	276,062.8	49,781,255.9	49,781,255.9				61,925,705.0	480,078,524.4

TABLE 43.—TAXABLE GALLONS DISTILLED SPIRITS IN DISTILLERY AND GENERAL BONDED WAREHOUSES AT BEGINNING AND END OF FISCAL YEARS 1917 AND 1918, PRODUCED, ENTERED INTO, AND REMOVED FROM SUCH WAREHOUSES DURING SUCH PERIODS, AND INCREASE OR DECREASE.

Status of quantities.	1917	1918	Increase (+) or decrease (—).
In warehouses at the beginning of the year.....	232,402,878.3	194,832,682.6	— 37,570,195.7
Produced during the year.....	277,834,366.0	173,476,473.7	— 104,357,892.9
Received into general bonded warehouses.....	5,508,336.0	4,834,910.7	— 673,425.3
Total.....	515,745,580.9	373,144,067.0	— 142,601,513.9
Withdrawn tax paid.....	144,227,903.1	77,732,524.3	— 66,495,378.8
Withdrawn tax paid for bottling in bond.....	16,512,307.5	10,055,299.2	— 6,457,008.3
Allowed as leakage.....	13,119,201.2	10,202,283.4	— 2,916,917.8
Withdrawn for scientific purposes and for use of the United States.....	5,676,950.6	6,005,855.7	+ 328,905.1
Lost as casualty, etc.....	22,236.9	1,775.1	— 20,461.8
Withdrawn for export.....	41,529,044.2	14,563,226.8	— 26,965,817.4
Withdrawn for denaturation.....	93,762,422.7	90,644,722.8	— 3,117,699.9
Removed to manufacturing warehouses.....	249,894.2	276,052.8	+ 26,158.6
Removed to other warehouses.....	5,812,937.9	4,703,062.4	— 1,109,875.5
In warehouses at the end of the year.....	194,832,682.6	158,959,264.5	— 35,873,418.1
Total.....	515,745,580.9	373,144,067.0	+ 355,063.7 — 142,956,577.6

TABLE 44.—TAXABLE GALLONS OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, INCLUDING THE QUANTITY REMOVED FROM CISTERN ROOMS OF DISTILLERIES FOR DENATURATION, YEAR ENDED JUNE 30, 1918, BY SEASONS OF PRODUCTION.

Year of production.	Spring production.			Fall production.		
	In warehouses July 1, 1917, and produced during fiscal year 1918.	Withdrawn during fiscal year 1918.	Remaining in warehouses June 30, 1918.	In warehouses July 1, 1917, and produced during fiscal year 1918.	Withdrawn during fiscal year 1918.	Remaining in warehouses June 30, 1918.
1909.....	25,632.1	25,632.1		252,333.1	252,333.1	
1910.....	2,836,919.0	2,746,308.1	90,610.9	838,333.9	578,831.7	279,502.2
1911.....	6,822,289.2	3,998,443.9	2,823,845.3	2,714,615.0	1,445,807.7	1,268,807.3
1912.....	14,053,972.0	6,336,288.3	7,717,683.7	4,352,432.4	1,822,617.3	2,529,815.1
1913.....	29,806,683.1	12,719,075.5	17,087,607.6	9,090,923.9	3,696,807.6	5,394,116.3
1914.....	34,199,438.6	9,091,315.0	25,108,123.6	4,012,774.8	929,383.4	3,083,391.4
1915.....	15,379,043.6	2,586,177.7	12,792,865.9	4,223,485.3	1,196,996.6	3,026,488.7
1916.....	28,671,871.5	4,954,747.6	23,717,124.0	13,688,688.7	3,450,416.9	10,238,271.8
1917.....	24,043,196.4	6,995,740.7	17,047,455.7	109,392,266.8	88,710,260.9	20,682,005.9
1918.....	64,084,206.9	57,812,707.8	6,271,499.1			
Total (spring and fall).....				368,309,156.3	209,349,891.8	158,959,264.5

TABLE 45.—TAXABLE GALLONS OF EACH KIND OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or Cologne spirits.	Aggregate.
Alabama.....	6,580.3					6,580.3
1st California.....			37,064.0	455,300.3	566,103.2	1,058,467.5
Hawaii.....		9,990.0	2,158.1			12,148.1
5th Illinois.....	58,429.7		18,752.8	24,089.2	311,406.4	412,678.1
8th Illinois.....	1,766.4			4,596.6	2,260.1	8,623.1
7th Indiana.....	53,478.7		7,546.9		181,051.5	242,077.1
2d Kentucky.....	214,655.5					214,655.5
5th Kentucky.....	896,498.3			358,588.8		1,255,087.1
6th Kentucky.....	125,423.1	233.1				125,656.2
7th Kentucky.....	301,985.8					301,985.8
8th Kentucky.....	240,641.6					240,641.6
Louisiana.....			10,889.8	240,549.0	99,600.6	351,039.4
Maryland.....	6,343.1			71,782.1		78,125.2
3d Massachusetts.....		7,716.8				7,716.8
Nebraska.....	18,014.0					18,014.0
1st Ohio.....	66,834.8		483.1		105,547.0	172,864.9
1st Pennsylvania.....	12,563.3					12,563.3
23d Pennsylvania.....	20,200.2					20,200.2
Total.....	2,023,414.8	17,939.9	76,894.7	1,154,906.0	1,265,968.8	4,539,124.2

TABLE 46.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS TRANSFERRED TAX-PAID TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	Aggregate.
5th Illinois.....	416,530.8			416,530.8
8th Illinois.....	214,317.3			214,317.3
6th Indiana.....	165,150.0			165,150.0
7th Indiana.....	16,307.6		1,299.2	17,606.8
2d Kentucky.....	713,783.2			713,783.2
5th Kentucky.....	3,089,290.4			3,089,290.4
6th Kentucky.....	500,223.0			500,223.0
7th Kentucky.....	1,530,928.9			1,530,928.9
8th Kentucky.....	814,014.3			814,014.3
Maryland.....	77,878.2			77,878.2
3d Massachusetts.....		7,375.1		7,375.1
6th Missouri.....	32,061.7			32,061.7
14th New York.....	26,461.8			26,461.8
21st New York.....	117.0			117.0
1st Ohio.....	754,708.4			754,708.4
1st Pennsylvania.....	26,843.3			26,843.3
9th Pennsylvania.....	22,202.6			22,202.6
12th Pennsylvania.....	33,478.1			33,478.1
23d Pennsylvania.....	1,595,392.1			1,595,392.1
West Virginia.....	16,936.2			16,936.2
Total.....	10,046,624.9	7,375.1	1,299.2	10,055,299.2

TABLE 47.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, TAX PAID, EXCLUSIVE OF TAX-PAID SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	6,960.1						6,960.1
Arkansas.....	1,956.4						1,956.4
1st California.....			28,108.2		629,434.4	183,340.0	840,882.6
Connecticut.....		71.2	22,813.4			2,828.0	25,712.6
Hawaii.....		569.1	3,334.6		601.5		4,505.2
1st Illinois.....	58,279.0				176,143.2	675,218.9	909,641.1
5th Illinois.....	3,432,951.8		680,252.9	948.4	699,444.8	5,321,856.9	10,606,464.8
8th Illinois.....	602,085.2		80,258.8		536,396.9	1,870,958.3	3,149,599.2
6th Indiana.....	2,869,789.6		93,548.9		233,028.8	890,275.8	4,083,643.1
Seventh Indiana.....	1,578,604.5		129,268.2		304,586.4	4,416,209.7	6,428,728.8
2d Kentucky.....	3,057,341.9				51,786.3		3,109,108.2
5th Kentucky.....	11,072,855.5		13,429.3	245.2	556,475.2		11,642,836.2
6th Kentucky.....	2,688,764.5	16,011.2	42,283.2	291.4	35,883.0	31,090.8	2,814,324.1
7th Kentucky.....	3,131,493.9		9,288.4		8,287.1	3,400.0	3,152,473.5
8th Kentucky.....	1,953,420.5						1,953,420.5
Louisiana.....	189.7		56,725.0		971,899.1	2,433,983.7	3,462,797.5
Maryland.....	3,329,337.7		7,813.7		1,374,867.8		4,711,989.2
3d Massachusetts.....		294,868.5	32,777.2		765,429.0		1,093,074.7
1st Michigan.....					26,412.4	57,094.7	83,507.1
1st Missouri.....	53,825.7						53,825.7
6th Missouri.....	233,616.8						233,616.8
Montana.....	17,799.5				11,730.4		29,529.9
Nebraska.....					536.9	94.8	631.7
New Hampshire.....	86.0			504.6		1,410.7	2,001.3
1st New York.....			42,115.0		799,288.9	1,007,372.5	1,848,776.4
14th New York.....	400,708.1		358,280.4	75.3	130,022.1	7,218.2	905,304.1
21st New York.....	215,755.9		29,497.9	18.2	17,759.1	381,939.0	644,961.1
28th New York.....	2,972.6						2,972.6
1st Ohio.....	2,821,896.7		13,337.5	261.0	409,985.9	896,561.2	4,259,062.3
11th Ohio.....	3,621.9						3,620.9
18th Ohio.....	89,566.6						89,566.6
1st Pennsylvania.....	728,543.6			33,278.5	286,243.9	1,076,276.5	2,124,342.8
9th Pennsylvania.....	442,744.9						442,744.9
12th Pennsylvania.....	156,104.4						156,104.4
23d Pennsylvania.....	4,606,385.7	78.4	474.8	7,225.6		216,739.0	4,830,903.5
3d Texas.....					2,235.8		2,235.8
6th Virginia.....	13,750.2						13,750.2
West Virginia.....	107,333.8						107,333.8
1st Wisconsin.....	533,426.8		128,769.4		149,522.1	49,824.3	861,542.6
Total.....	44,781,042.6	311,598.4	1,865,393.8	42,849.5	8,168,872.0	19,523,093.0	74,694,452.3
GENERAL BONDED WAREHOUSES.							
1st California.....	807,588.9	11,802.9	26,328.2	48.1	129,024.8	746,736.7	1,721,529.6
6th California.....	118,771.1		2,650.1		59,590.2	49,670.6	230,652.0
Hawaii.....	14,443.8		1,937.5		2,798.4		19,169.7
5th Kentucky.....	56,809.0	676.0			155,193.1		212,678.1
6th Missouri.....	177,857.9	182.1	3,362.7		76,975.4	77,128.5	375,506.6
1st Ohio.....	160,801.2		5,126.3		24,169.9	150,140.7	340,235.1
Oregon.....					65,513.4	7,675.4	73,188.8
2d Virginia.....	8,930.3						8,930.3
1st Pennsylvania.....	9,007.6				88.5	46,452.7	56,178.8
Total.....	1,394,869.8	12,661.0	39,424.8	48.1	513,293.7	1,077,831.6	3,038,072.0
Grand total.....	46,175,852.4	324,259.4	1,905,821.6	42,897.6	8,682,165.7	20,601,527.6	77,732,524.3

TABLE 48.—TAXABLE GALLONS OF SPIRITS UPON WHICH TAX WAS PAID BY STAMP, YEARS ENDED JUNE 30, 1917 AND 1918.

Status at time of payment.	1917	1918
Withdrawn tax paid from distillery warehouses.....	139,381,328.4	74,694,452.3
Withdrawn tax paid from general bonded warehouses.....	4,846,574.7	3,038,072.0
Withdrawn tax paid for bottling in bond.....	16,512,307.5	10,055,299.2
Porto Rico rum tax paid by stamp.....	111,653.8	253,338.3
Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and coupons issued in excess.....	55,266.3	154,400.9
Fruit brandy tax paid and withdrawn from special bonded warehouses.....	3,551,531.3	2,299,885.5
Fruit brandy tax paid at fruit distilleries.....	111,872.0	23,163.8
Total.....	164,570,534.0	90,518,612.0

TABLE 49.—TAXABLE GALLONS OF DISTILLED SPIRITS TRANSFERRED TO BOTTLING WAREHOUSES FOR BOTTLING IN BOND FOR EXPORT, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Gin.	Aggregate.
2d Kentucky.....	2,046.5		2,046.5
5th Kentucky.....	11,896.0		11,896.0
7th Kentucky.....	1,923.8	2,230.7	4,154.5
8th Kentucky.....	716.8		716.8
Maryland.....	79.9		79.9
14th New York.....		10,024.5	10,024.5
23d Pennsylvania.....	2,754.0		2,754.0
Total.....	19,417.0	12,255.2	31,672.2

TABLE 50.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR EXPORTATION, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
1st California.....			50.8		1,382.4	1,433.2
1st Illinois.....				2,537.0		2,537.0
5th Illinois.....	1,395.2		397.4	1,837,866.6		1,839,659.2
8th Illinois.....				719,622.2		719,622.2
6th Indiana.....				68,886.0		68,886.0
7th Indiana.....			1,442.7	393,533.9		394,996.6
2d Kentucky.....	2,420.5			300,132.5		302,553.0
5th Kentucky.....	22,734.8		329.8	194,607.4		217,972.0
6th Kentucky.....	162.5			6,472.9		6,635.4
7th Kentucky.....	4,219.9		2,230.7			6,450.6
8th Kentucky.....	3,131.1					3,131.1
Louisiana.....				91,767.7	26,789.6	118,557.3
Maryland.....	646.3			6,644,636.9		6,645,283.2
3d Massachusetts.....		318,231.2		3,069,581.4		3,387,812.6
1st New York.....				614,111.6	20,657.1	634,768.7
14th New York.....			13,832.3			13,832.3
21st New York.....					7,291.7	7,291.7
1st Ohio.....	424.6			76,960.8	91.5	77,476.9
1st Pennsylvania.....				20,304.9	40,404.6	60,709.5
23d Pennsylvania.....	2,754.0					2,754.0
In export storage warehouses June 30, 1917.....	588.5		1,742.0			2,330.5
Total.....	38,477.4	318,231.2	20,025.7	14,041,341.3	96,616.9	14,514,692.5
GENERAL BONDED WAREHOUSES.						
1st California.....	34,987.2	136.5		8,629.0	3,272.8	49,746.2
6th California.....	926.4			95.3	96.9	1,118.6
Total.....	35,913.6	136.5		8,724.3	3,369.7	50,864.8
Grand total.....	74,391.0	318,367.7	28,750.0	14,044,711.0	99,337.6	14,565,557.3

TABLE 51.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS EXPORTED, YEAR ENDED JUNE 30, 1918, BY COUNTRIES TO WHICH EXPORTED.

Exported to—	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Africa.....	706.3	243,966.7		340,521.6	22,880.7	608,075.3
Argentina.....				309.4	488.9	798.3
Australia.....	27,870.9		1,016.3			28,887.2
Bahama Islands.....				193.4		193.4
Bermuda.....			124.3	453.5	1,888.4	2,466.2
Bolivia.....	5.4				19.0	24.4
Canada.....	2,324.8	50,487.8	1,576.0	4,211,089.2	3,473.6	4,238,951.4
Cape Verde Isles.....				15,275.4		15,275.4
Chile.....	66.2		43.1			109.3
China.....	727.1	37,213.3	8,441.2		390.4	46,778.0
Cuba.....	401.2		638.6			1,039.8
Curacao.....	34.5					34.5
Ecuador.....	58.8					58.8
England.....				12,588.0	18,798.7	31,386.7
France.....				3,823,205.2		3,823,205.2
Greece.....				96.8		96.8
Guatemala.....	83.1		102.3			185.9
Haiti.....			280.7		93.4	383.1
Honduras.....	387.2		94.5	1,501.0	3,401.0	5,383.7
Iceland.....				5,971.3		5,971.3
India.....			614.6			614.6
Jamaica.....				2,195.8		2,195.8
Japan.....	1,081.4	16,558.9	7,717.3	1,256.1	233.1	26,613.7
Java.....	213.1		101.8			314.9
Mexico.....	21,308.8	92.1	2,441.6	193.7		24,320.3
New Caledonia.....	40.3			1,083.3		1,123.6
Nicaragua.....	574.0			1,992.1		2,566.1
Palestine.....				190.0		190.0
Panama.....	1,974.4		100.4			2,074.8
Peru.....	545.8					545.8
Philippines.....	11,648.4	48.9				11,697.3
Samoa.....	216.0					216.0
Santa Cruz.....				481.6		481.6
Santo Domingo.....	127.8		253.7			381.5
Spain.....				20,399.9	40,404.6	60,804.5
Switzerland.....				274,582.5	7,291.7	281,874.2
Tahiti.....	146.9			98.6		245.5
Venezuela.....	151.3					151.3
Foreign port not designated.....	2,697.5			5,312,511.3	91.5	5,315,300.3
Tax paid.....	114.3					114.3
In storage warehouses for export June 30, 1918.....	825.2		5,194.1			6,019.3
Total.....	74,291.0	318,367.7	28,750.0	14,044,711.0	99,337.6	14,565,557.3

TABLE 52.—DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE, YEAR ENDED JUNE 30, 1918, BY PORTS.

Ports.	Claims.	Distilled spirits.	Proprietary articles.	Total.
Baltimore.....	59	\$3,338.89	\$12.30	\$3,351.19
Boston.....	17	1,154.28	66.83	1,221.11
Buffalo.....	15	59.97		59.97
Chattanooga.....	32	2,568.46		2,568.46
Chicago.....	3	19.83		19.83
Cleveland.....	10	9,761.02		9,761.02
Detroit.....	78	6,853.37		6,853.37
Duluth.....	3	16.36		16.36
New Orleans.....	1	322.23		322.23
Newport, Vt.....	1	.67		.67
New York.....	1,407	172,288.78	13.64	172,282.42
Ogdensburg.....	7	15.78		15.78
Philadelphia.....	33	9,015.57	51.68	9,067.25
San Francisco.....	13	679.68		679.68
St. Albans, Vt.....	3	5.22		5.22
St. Louis.....	46	2,504.14		2,504.14
St. Paul.....	1	2.64		2.64
Total.....	1,729	208,586.89	144.45	208,731.34

TABLE 53.—SPIRITS RECTIFIED, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
1st California.....	2,188,550.0	Montana.....	47,077.2
6th California.....	102,118.5	New Hampshire.....	48,455.1
Colorado.....	865.5	1st New Jersey.....	132,896.7
Connecticut.....	1,371,536.0	5th New Jersey.....	1,647,530.5
Florida.....	158,032.8	New Mexico.....	3,844.4
Hawaii.....	26,093.3	1st New York.....	1,892,596.1
1st Illinois.....	4,375,179.7	2d New York.....	9,265,086.3
5th Illinois.....	3,145,652.0	3d New York.....	2,285,280.1
8th Illinois.....	14,621.0	14th New York.....	315,460.8
13th Illinois.....	66,938.2	21st New York.....	209,257.6
6th Indiana.....	590,304.6	28th New York.....	1,719,018.4
7th Indiana.....	28,658.8	1st Ohio.....	4,463,792.0
3d Iowa.....	6,305.3	10th Ohio.....	260,826.6
2d Kentucky.....	145,008.2	11th Ohio.....	507,211.2
5th Kentucky.....	3,549,722.0	18th Ohio.....	2,218,932.3
6th Kentucky.....	358,822.4	1st Pennsylvania.....	4,823,562.7
7th Kentucky.....	44,364.1	9th Pennsylvania.....	338,487.8
Louisiana.....	566,774.8	12th Pennsylvania.....	801,473.7
Maryland.....	2,526,993.3	23d Pennsylvania.....	3,162,948.3
3d Massachusetts.....	3,292,926.9	3d Texas.....	238,590.1
1st Michigan.....	371,738.4	1st Wisconsin.....	1,421,062.8
4th Michigan.....	68,945.0	2d Wisconsin.....	107,839.8
Minnesota.....	1,259,714.7		
1st Missouri.....	1,356,923.8	Total.....	61,925,705.0
6th Missouri.....	397,685.2		

TABLE 54.—SPIRITS RECTIFIED, YEAR ENDED JUNE 30, 1918, BY STATES AND TERRITORIES.

States and Territories.	Gallons.	States and Territories.	Gallons.
California.....	2,290,668.5	Missouri.....	1,754,609.0
Connecticut.....	1,065,439.1	Montana.....	39,085.4
Delaware.....	271,564.2	New Hampshire.....	48,455.1
District of Columbia.....	86,771.6	New Jersey.....	1,780,427.2
Florida.....	158,032.8	New Mexico.....	3,844.4
Hawaii.....	26,093.3	New York.....	15,686,699.3
Illinois.....	7,002,390.9	Ohio.....	7,450,762.1
Indiana.....	618,963.4	Pennsylvania.....	9,126,472.5
Iowa.....	6,305.3	Rhode Island.....	306,096.9
Kentucky.....	4,097,916.7	Texas.....	238,590.1
Louisiana.....	566,774.8	Utah.....	7,991.8
Maryland.....	2,168,657.5	Wisconsin.....	1,528,902.6
Massachusetts.....	3,292,926.9	Wyoming.....	865.5
Michigan.....	440,683.4		
Minnesota.....	1,259,714.7	Total.....	61,925,705.0

TABLE 55.—TAXABLE GALLONS OF DISTILLED SPIRITS REPORTED LOST BY CASUALTY IN DISTILLERY AND GENERAL BONDED WAREHOUSES (INCLUDING SEIZURES, FRAUDULENT REMOVALS, ERRORS IN GAUGE, ETC.), YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.						
Alabama.....	621.8					621.8
5th Illinois.....	.8	46.4			92.6	139.8
6th Indiana.....	1.0					1.0
7th Indiana.....	47.4					47.4
2d Kentucky.....	280.8					280.8
5th Kentucky.....	100.3					100.3
7th Kentucky.....	.3					.3
8th Kentucky.....	.8					.8
Maryland.....	1.0					1.0
6th Missouri.....	1.0					1.0
Montana.....				2.0		2.0
1st Ohio.....	9.2				.3	9.5
1st Pennsylvania.....			10.0	62.0		72.0
23d Pennsylvania.....	475.6					475.6
1st Wisconsin.....	19.2	.5		.7		20.4
Total.....	1,559.2	46.9	10.0	64.7	92.9	1,773.7
GENERAL BONDED WAREHOUSES.						
6th California.....				.7		.7
1st Ohio.....	.3				.4	.7
Total.....	.3			.7	.4	1.4
Grand total.....	1,559.5	46.9	10.0	65.4	93.3	1,775.1

TABLE 56.—TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1917, BY COLLECTION DISTRICTS.

Districts.	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
1st 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				15,825.0
1st Illinois.....	32,104.4				1,959.7		34,064.1
5th Illinois.....	7,298,797.5		150,527.7		226,453.4	853,521.9	8,529,300.5
8th Illinois.....	1,861,249.6		5,167.3		11,061.1	254,575.3	2,132,053.3
6th Indiana.....	4,095,198.6		19,317.2		10,230.3	79,270.6	4,204,016.7
7th Indiana.....	1,332,911.9		23,240.5		46,762.7	256,823.6	1,659,738.7
2d Kentucky.....	14,112,003.9				19,124.7		14,131,128.6
5th Kentucky.....	54,938,830.4				98,265.7		55,037,096.1
6th Kentucky.....	10,163,274.9	29,920.9	7,288.9		1,785.9		10,202,270.6
7th Kentucky.....	21,820,943.0				8,441.4		21,829,384.4
8th 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
3d Massachusetts.....		915,949.6	12,388.1		122,610.2		1,050,947.9
1st Michigan.....					12,952.3	7,252.6	20,204.9
1st Missouri.....	170,411.7						170,411.7
6th 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			562.6		1,514.0	2,169.4
1st New York.....			1,935.4		86,135.1	42,062.2	130,132.7
14th New York.....	1,055,249.4		182,496.1		24,933.3	7,530.1	1,270,208.9
21st New York.....	281,953.2		5,207.9	652.7	2,022.9	126,543.5	416,380.2
25th New York.....	12,995.0						12,995.0
1st Ohio.....	9,890,697.2		69,233.5		23,476.6	122,242.4	10,105,649.7
11th Ohio.....	5,012.4						5,012.4
18th Ohio.....	302,649.7						302,649.7
1st Pennsylvania.....	2,713,760.3			16,256.2	38,636.8	10,389.3	2,779,042.6
9th Pennsylvania.....	1,358,088.7						1,358,088.7
12th Pennsylvania.....	340,291.4						340,291.4
23d Pennsylvania.....	26,463,419.9	88.0	1,573.9	12,863.7		18,612.0	26,496,557.5
South Carolina.....					10,910.6		10,910.6
3d Texas.....					5,753.4		5,753.4
6th Virginia.....	33,544.3						33,544.3
West Virginia.....	611,954.6						611,954.6
1st 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	1,901,870.2	193,776,934.7
GENERAL BONDED WAREHOUSES.							
1st California.....	333,959.5	6,702.4	4,227.3	56.0	23,528.0	71,428.9	439,902.1
6th 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
5th Kentucky.....	31,170.6	604.6					31,775.2
6th Missouri.....	93,400.8	1,456.6	1,176.1		13,297.2	32,692.2	142,022.9
1st 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
2d Virginia.....	26,672.5						26,672.5
Total.....	769,308.0	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

TABLE 57.—TAXABLE GALLONS OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	21,677.7		1,317.4				22,995.1
1st California.....			1,572.1		303,201.2	2,584.8	307,358.1
Connecticut.....			10,822.4				10,822.4
Hawaii.....		939.2	2,002.5				4,805.2
1st Illinois.....	13,730.5				30,062.7	92.5	43,885.7
5th Illinois.....	5,610,074.0		913,218.4		1,037,463.9	2,411,583.6	9,972,338.9
8th Illinois.....	1,581,243.2		27,936.4		102,378.5	571,610.7	2,283,168.8
6th Indiana.....	2,884,624.9		116,778.3		186,002.7	228,564.7	3,415,970.6
7th Indiana.....	1,178,712.6		253,468.4		87,267.3	1,149,965.3	2,669,413.6
2d Kentucky.....	11,265,745.2				53,954.0		11,319,699.2
5th Kentucky.....	41,155,333.7		79,790.9		373,287.1		41,608,411.7
6th Kentucky.....	6,823,100.8	26,475.5	169,465.7	1,122.3	10,283.6		7,030,447.9
7th Kentucky.....	16,502,653.2		101,948.1			91,915.5	16,696,516.8
8th Kentucky.....	9,865,459.0						9,865,459.0
Louisiana.....			29,928.9		1,409,951.8	389,061.3	1,828,942.0
Maryland.....	11,404,726.9		19,819.2		3,292,091.4		14,716,637.5
3d Massachusetts.....		700,835.8	6,407.5		477,463.6		1,184,706.9
1st Michigan.....					2,830.8	167,547.0	170,383.8
1st Missouri.....	172,172.1						172,172.1
6th Missouri.....	280,008.0						280,008.0
Montana.....	9,530.3						9,530.3
1st New York.....			41,457.8		151,713.7	35,167.7	228,339.2
14th New York.....	528,658.1		677,947.3		33,695.4	82.3	1,240,383.1
21st New York.....	309,993.3		54,388.5	631.6	588.2	213,520.5	579,122.1
25th New York.....	9,416.0						9,416.0
1st Ohio.....	6,564,402.9		202,104.3	900.6	55,419.9	524,849.2	7,347,685.9
11th Ohio.....	1,176.2						1,176.2
18th Ohio.....	201,586.9						201,586.9
1st Pennsylvania.....	1,765,084.4			929.3	86,382.8	50,262.8	1,902,659.3
9th Pennsylvania.....	797,679.5						797,679.5
12th Pennsylvania.....	85,811.3						85,811.3
23d Pennsylvania.....	10,960,914.7		1,077.0	7,303.7		28,012.7	19,997,308.7
South Carolina.....					15,670.5		15,670.5
3d Texas.....					10,798.9		10,798.9
6th Virginia.....	15,859.6						15,859.6
West Virginia.....	463,806.5						463,806.5
1st Wisconsin.....	157,522.6		15,278.2		43,484.4	823.2	217,109.4
Total.....	139,620,705.1	728,250.5	2,726,729.9	10,896.5	7,768,609.0	5,865,643.8	156,720,834.8
GENERAL BONDED WAREHOUSES.							
1st California.....	535,028.4	10,911.0	20,193.9		77,770.1	199,933.4	843,836.8
6th California.....	79,063.5	303.0	2,695.9		15,226.4	11,970.4	109,259.2
Hawaii.....					279.2		279.2
5th Kentucky.....	112,749.7	371.4	6,456.1		140,291.1		259,868.3
6th Missouri.....	117,065.7	1,268.3	4,836.2		66,715.4	24,156.1	214,041.7
1st Ohio.....	136,931.7		5,249.6		12,908.7	133,991.8	289,081.8
Oregon.....					12,075.2	8,805.1	20,880.3
2d Virginia.....	15,777.2						15,777.2
1st Pennsylvania.....	164,560.2		11,306.1		4,504.6	365,094.3	485,465.2
Total.....	1,161,116.4	12,853.7	50,737.8	000.0	329,770.7	743,951.1	2,238,429.7
Grand total.....	140,721,821.5	741,104.2	2,777,467.7	10,896.5	8,098,379.7	6,609,594.9	158,959,264.5

TABLE 58.—TAXABLE GALLONS OF EACH KIND OF SPIRITS LOST BY LEAKAGE OR EVAPORATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Alabama.....	1,209.4						1,209.4
Arkansas.....	588.4						588.4
1st California.....						85.0	85.0
Connecticut.....		4.7	195.1				199.8
Hawaii.....		124.2			39.9		164.1
1st Illinois.....	1,631.5				49.7	4.2	1,685.4
5th Illinois.....	327,760.6		341.2		3,924.8	37,634.6	369,670.2
8th Illinois.....	98,162.5		196.1		1,770.3	21,217.0	121,345.9
6th Indiana.....	221,816.3		174.9		1,739.5	3,703.1	227,433.8
7th Indiana.....	61,761.9		536.6		2,537.2	38,941.4	103,777.1
2d Kentucky.....	770,624.1				349.2		770,973.3
5th Kentucky.....	2,741,468.9		6.7		7,429.4		2,748,905.0
6th Kentucky.....	564,239.1	461.2	57.5	2.5	127.7	118.9	565,006.9
7th Kentucky.....	1,117,517.6		87.4		154.6	12.5	1,117,772.1
8th Kentucky.....	643,003.6						643,003.6
Louisiana.....	54.0		83.2		2,325.5	6,599.8	9,062.5
Maryland.....	773,856.1		132.3		4,774.8		778,763.2
3d Massachusetts.....		20,288.8	512.3		1,408.1		22,209.2
1st Michigan.....						202.0	202.0
1st Missouri.....	3,694.8						3,694.8
6th Missouri.....	45,193.2						45,193.2
Montana.....	3,971.4				316.6		4,288.0
Nebraska.....					12.6	2.0	14.6
New Hampshire.....	6.9			57.9		103.3	168.1
1st New York.....			55.3		21.2	632.7	709.2
14th New York.....	95,916.9				385.2		96,302.1
21st New York.....	10,580.0		1,850.4		31.6	2,287.9	12,669.9
28th New York.....	606.4						606.4
1st Ohio.....	516,442.5		439.0	3.2	2,962.9	4,065.0	523,912.6
11th Ohio.....	215.3						215.3
18th Ohio.....	11,496.2						11,496.2
1st Pennsylvania.....	179,040.5			124.7	465.7	1,389.8	181,020.7
9th Pennsylvania.....	97,219.4						97,219.4
12th Pennsylvania.....	65,418.3						65,418.3
23d Pennsylvania.....	1,291,826.2	9.6	21.5	206.1		1,736.1	1,293,799.5
South Carolina.....					406.8		406.8
6th Virginia.....	3,934.5						3,934.5
West Virginia.....	33,878.1						33,878.1
1st Wisconsin.....	34,190.9		761.2		1,227.7	220.7	36,400.5
Total.....	9,717,334.5	20,888.5	5,474.9	397.3	32,527.1	119,185.6	9,895,807.9
GENERAL BONDED WAREHOUSES.							
1st California.....	186,624.4	1,325.2	67.1	7.9	177.3	3,923.7	192,125.6
6th California.....	26,210.2		85.9		270.2	419.4	26,985.7
Hawaii.....	2,343.4		27.1				2,370.5
5th Kentucky.....	15,164.3	23.9			1,462.2		16,650.4
6th Missouri.....	39,049.9	6.2	5.1		532.1	751.2	40,344.5
1st Ohio.....	21,858.8		22.6		135.5	1,530.1	23,547.0
Oregon.....					502.4	27.4	529.8
2d Virginia.....	1,965.0						1,965.0
1st Pennsylvania.....	926.6				3.5	1,026.9	1,957.0
Total.....	294,142.6	1,355.3	207.8	7.9	3,083.2	7,678.7	306,475.5
Grand total.....	10,011,477.1	22,243.8	5,682.7	405.2	35,610.3	126,864.3	10,202,283.4

TABLE 59.—PRODUCTION, TAX-PAID WITHDRAWALS, LEAKAGE ALLOWED, EXPORTATION, AND BALANCES IN WAREHOUSES OF DISTILLED SPIRITS OTHER THAN FRUIT BRANDIES, IN TAXABLE GALLONS, YEARS ENDED JUNE 30, 1909-1918.

Fiscal years.	Production.	Tax-paid withdrawals.	Leakage allowed.	Withdrawn for export.	Remaining in warehouses.
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	136,239,147.6	10,738,035.0	1,612,778.8	269,785,881.8
1913.....	183,359,383.1	140,289,424.8	11,000,491.9	1,511,988.0	276,784,540.0
1914.....	174,611,645.0	136,269,752.6	10,304,873.5	1,644,800.2	282,036,460.2
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	135,025,069.4	10,779,754.8	39,011,143.3	232,402,878.3
1917.....	277,834,866.6	160,740,210.6	13,119,201.2	41,529,044.2	194,832,682.6
1918.....	173,476,473.7	87,787,823.5	10,202,283.4	14,563,226.8	158,959,264.5

TABLE 60.—NATURE OF CASUALTIES IN DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Errors in gauge.	Other casualties.	Stolen.	Aggregate.
DISTILLERY WAREHOUSES.				
Alabama.....			621.8	621.8
5th Illinois.....		139.0		139.0
6th Indiana.....	1.0			1.0
7th Indiana.....		47.4		47.4
2d Kentucky.....	3	280.5		283.5
5th Kentucky.....	49.8	50.5		100.3
7th Kentucky.....	0.3			0.3
8th Kentucky.....	0.8			0.8
Maryland.....	1.0			1.0
6th Missouri.....	1.0			1.0
Montana.....	2.0			2.0
1st Ohio.....	9.5			9.5
1st Pennsylvania.....	72.0			72.0
23d Pennsylvania.....	.4	188.8	286.4	475.6
1st Wisconsin.....	20.4			20.4
Total.....	159.3	706.2	908.2	1,773.7
GENERAL BONDED WAREHOUSES.				
6th California.....	.7			.7
1st Ohio.....	.7			.7
Total.....	1.4			1.4
Grand total.....	160.7	706.2	908.2	1,775.1

TABLE 61.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1918, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1910-1918.

Districts.	1910		1911		1912	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
5th Illinois.....	515.4	1,071.1	5,959.7	7,444.5	9,320.7	46,463.7
8th Illinois.....			5,491.2		94,185.5	186,148.4
6th Indiana.....		1,958.3	29,730.4	3,547.2	21,528.3	19,627.9
7th Indiana.....		523.2	2,443.8	949.6	4,691.5	7,498.0
2d Kentucky.....	51,253.9	21,556.6	348,440.9	174,042.2	690,583.7	151,705.0
5th Kentucky.....	7,079.6	94,886.0	454,217.1	260,686.2	1,596,221.3	600,825.5
6th Kentucky.....	721.3	13,476.3	167,721.0	155,490.1	520,900.3	131,831.4
7th Kentucky.....	1,906.5	26,673.9	727,291.3	121,212.1	1,687,304.9	140,432.2
8th Kentucky.....	5,205.5	55,573.1	206,590.3	60,493.6	624,365.2	157,411.6
Maryland.....	2,050.8	14,319.2	169,826.7	53,728.4	545,105.6	298,040.7
3d Massachusetts.....		704.3	1,365.2		15,327.1	7,583.7
1st Missouri.....				363.8	45.0	536.6
6th Missouri.....			5,582.7	2,847.9	17,460.5	1,395.9
Montana.....	541.3					
14th New York.....		44.0	222.6		8,263.0	19,804.7
21st New York.....		329.0		96.1	330.4	
25th New York.....					1,543.6	616.1
1st Ohio.....	2,661.4	3,876.2	60,920.2	29,152.7	110,230.9	73,065.1
18th Ohio.....					336.7	
1st Pennsylvania.....	191.0	9,850.4	102,603.4	16,760.5	152,517.7	20,535.1
9th Pennsylvania.....		1,089.4	20,331.5	24,913.2	89,701.9	49,541.8
12th Pennsylvania.....	15,976.6	2,084.2	40,869.5	803.2	1,721.9	22,084.2
23d Pennsylvania.....	459.7	22,622.9	170,452.4	145,994.8	1,379,769.6	527,831.2
6th Virginia.....	233.3	3,082.8	12,543.5			
West Virginia.....		3,219.7	10,255.4	13,049.6	38,571.9	29,278.0
1st Wisconsin.....			789.9		1,078.1	16,573.1
Total.....	88,796.3	276,940.6	2,543,648.7	1,257,160.6	7,611,105.3	2,508,929.9
GENERAL BONDED WAREHOUSES.						
1st California.....	1,577.7	1,503.5	60,605.5	5,270.7	67,811.7	15,125.1
6th California.....			1,895.0	1,294.9	19,914.9	1,533.0
5th Kentucky.....	96.9	1,018.1	11,432.2		8,141.4	145.7
6th Missouri.....			5,028.3	291.1	9,390.3	2,610.2
1st Ohio.....					805.2	
2d Virginia.....	140.0		1,235.6	4,790.0	514.9	1,471.2
Total.....	1,814.6	2,611.6	80,196.6	11,646.7	106,578.4	20,885.2
Grand total.....	90,610.9	279,552.2	2,623,845.3	1,268,807.3	7,717,683.7	2,529,815.1

TABLE 61.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1918, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1910-1918—Continued.

Districts	1913.		1914.		1915.	
	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.						
Alabama.....				1,725.3	21,269.8	
Connecticut.....	389.3	45.5	93.8	67.2	467.2	332.0
Hawaii.....	939.2					
1st Illinois.....				187.1	13,543.4	
5th Illinois.....	73,057.7	279,585.3	517,032.4	216,341.7	179,373.9	122,011.2
8th Illinois.....	233,956.8	50,363.2	93,141.8	25,188.3	126,914.8	
6th Indiana.....	56,633.8	72,863.7	217,576.0	102,611.2	169,615.4	160,569.5
7th Indiana.....	50,399.9	13,417.7	16,174.6	5,220.1	17,544.6	10,214.6
2d Kentucky.....	1,153,455.4	437,135.3	1,610,188.2	88,724.2	893,260.1	333,274.2
5th Kentucky.....	4,067,609.4	1,106,310.5	7,790,158.4	366,823.3	3,284,445.5	443,185.1
6th Kentucky.....	869,938.8	116,281.3	1,407,872.9	26,359.7	336,099.5	157,446.7
7th Kentucky.....	2,405,981.2	364,795.5	2,509,970.2	421,606.7	1,346,425.1	323,872.6
8th Kentucky.....	1,752,108.8	152,728.8	2,424,207.7	153,879.2	1,676,036.6	128,384.2
Maryland.....	1,640,651.0	635,777.7	2,449,659.7	485,335.3	1,765,090.9	75,263.7
3d Massachusetts.....	11,657.5	47,098.5	59,302.5	15,941.1	21,613.6	22,265.9
1st Missouri.....	540.3		140.4			242.7
6th Missouri.....	24,702.6	9,332.8	43,839.1	11,130.6	110,377.4	7,213.3
Montana.....			8,989.0			
14th New York.....	81,759.5	118,857.3	110,736.3	45,684.0	33,166.2	24,557.5
21st New York.....	986.8			49,733.6	6,069.1	72,057.8
25th New York.....		7,256.3				
1st Ohio.....	735,839.5	696,852.5	1,390,736.8	176,323.6	563,059.1	217,405.5
11th Ohio.....						945.8
18th Ohio.....	6,050.9	2,083.1	6,737.2	16,058.3	7,159.3	
1st Pennsylvania.....	237,067.7	59,319.6	370,047.3	32,040.0	215,062.4	42,711.9
9th Pennsylvania.....	113,766.5	67,351.5	125,636.5	39,491.8	74,649.7	3,759.4
12th Pennsylvania.....				1,086.7	372.6	
23d Pennsylvania.....	2,237,143.4	1,060,148.9	3,519,721.0	795,837.7	1,886,660.8	866,912.2
West Virginia.....	139,418.9	44,696.2	184,316.8			
1st Wisconsin.....	23,920.7	20,623.3	8,829.6	5,752.3	6,376.8	2,785.1
Total.....	16,809,045.6	5,371,925.5	24,865,108.2	3,074,129.0	12,753,543.8	3,015,713.9
GENERAL BONDED WAREHOUSES.						
1st California.....	164,844.7	16,674.0	148,583.9	2,958.2	27,689.4	3,163.8
6th California.....	23,094.0	1,248.0	13,499.8	244.1	6,318.6	355.0
5th Kentucky.....	12,043.2		6,139.7	2,498.1		
6th Missouri.....	19,725.2	2,665.0	33,893.0	3,136.6	2,932.8	1,823.9
1st Ohio.....	53,306.6	1,603.8	34,100.5			4,990.1
2d Virginia.....	5,548.3		798.5	425.4	381.3	472.0
Total.....	278,562.0	22,190.8	243,015.4	9,262.4	37,322.1	10,774.8
Grand total.....	17,087,607.6	5,394,116.3	25,108,123.6	3,083,391.4	12,790,865.9	3,026,488.7

TABLE 61.—TAXABLE GALLONS OF SPIRITS REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES JUNE 30, 1918, BY COLLECTION DISTRICTS AND BY SEASONS OF PRODUCTION, 1910-1918—Continued.

Districts.	1916.		1917.		1918, spring.	Aggregate.
	Spring.	Fall.	Spring.	Fall.		
DISTILLERY WARE- HOUSES.						
Alabama.....						22,995.
1st California.....				4,971.3	302,386.8	307,358.1
Connecticut.....		1,067.9	1,241.6	7,116.9		10,822.4
Hawaii.....	406.5	348.8	1,663.8	1,386.9		4,805.2
1st Illinois.....				274.6	29,880.6	43,885.7
5th Illinois.....	178,483.8	1,371,317.7	1,601,853.3	4,702,004.9	660,501.9	9,972,338.9
8th Illinois.....	16,387.9	339,825.6	184,550.4	864,540.4	53,494.5	2,283,168.8
6th Indiana.....	290,572.8	456,061.7	534,076.6	1,252,331.3	26,066.5	3,415,970.6
7th Indiana.....	99,386.7	181,711.6	334,817.5	1,924,420.2		2,669,413.6
2d Kentucky.....	1,516,313.3	1,063,582.0	1,105,939.8	1,678,817.4	1,417.0	11,319,699.2
5th Kentucky.....	7,885,397.4	3,348,642.5	5,397,877.7	3,916,779.5	86,906.7	41,608,411.7
6th Kentucky.....	1,966,931.6	150,255.8	670,277.9	347,943.3		7,039,447.9
7th Kentucky.....	2,835,530.0	783,073.9	2,129,952.1	870,488.6		16,696,516.8
8th Kentucky.....	1,816,088.4	95,483.7	556,902.3			9,895,459.0
Louisiana.....		2,884.1	27,652.8	302,386.7	1,406,018.4	1,828,942.0
Maryland.....	1,612,272.1	495,636.8	984,862.8	873,246.3	2,483,913.8	14,716,637.5
3d Massachusetts.....	26,302.4	97,011.6	209,297.9	261,589.9	333,917.3	1,184,706.9
1st Michigan.....				56,158.6	114,225.2	170,383.8
1st Missouri.....	13,107.4	20,681.8	85,260.6	51,253.5		172,172.1
6th Missouri.....	34,159.5		8,598.5	3,367.2		280,008.0
Montana.....				94.8	2,653.3	12,278.4
1st New York.....				70,815.7	157,523.5	228,339.2
14th New York.....	66,477.9	20,600.0	67,101.2	639,617.3	3,491.6	1,240,383.1
21st New York.....	3,395.8		49,025.9	381,617.5	24,490.1	579,122.1
18th New York.....						9,416.0
1st Ohio.....	644,054.2	611,448.6	995,910.2	720,950.3	315,196.1	7,347,685.9
11th Ohio.....		230.4				1,176.2
18th Ohio.....	40,784.2	31,096.5	90,700.7			201,586.9
1st Pennsylvania.....	335,944.1	41,523.8	148,393.0	19,869.8	98,221.6	1,902,659.3
9th Pennsylvania.....	111,933.2	1,584.2	72,117.8	1,711.1		797,679.5
12th Pennsylvania.....	811.9					85,811.3
23d Pennsylvania.....	4,075,070.2	1,074,358.0	1,568,507.4	665,818.5		19,997,308.7
South Carolina.....					15,670.5	15,670.5
3d Texas.....		395.8	3,121.8	3,044.3	4,237.0	10,798.9
6th Virginia.....					15,859.6	15,859.6
West Virginia.....					453,806.5	453,806.5
1st Wisconsin.....	29,209.2	20,701.0	530.6	46,786.8	33,152.9	217,109.4
Total.....	23,589,060.5	10,210,123.8	16,830,234.2	19,759,403.6	6,153,965.3	156,720,834.8
GENERAL BONDED WAREHOUSES.						
1st California.....	14,841.1	3,880.7	46,588.7	189,501.7	73,126.4	843,836.8
6th California.....	2,309.6	648.1	7,315.0	10,357.6	13,231.6	109,259.2
Hawaii.....				279.2		279.2
5th Kentucky.....	387.5	1,294.6	75,617.5	141,053.4		259,868.3
6th Missouri.....	18,452.7	17,642.1	12,750.8	76,253.5	7,446.2	214,041.7
1st Ohio.....	35,944.7		28,805.1	124,394.5	5,161.3	289,081.8
Oregon.....				2,312.0	18,568.3	20,880.3
2d Virginia.....					15,777.2	15,777.2
1st Pennsylvania.....	56,127.9	4,682.5	46,144.4	378,450.4		485,405.2
Total.....	128,003.5	28,148.0	217,221.5	922,602.3	117,533.8	2,238,429.7
Grand total.....	23,717,124.0	10,238,271.8	17,047,455.7	20,682,005.9	6,271,499.1	158,959,264.5

TABLE 62.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS WITHDRAWN FROM DISTILLERY AND GENERAL BONDED WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
1st California.....		72,080.7	97.6	72,178.3
Hawaii.....		96.6		96.6
1st Illinois.....		17,685.6	1,917.8	19,603.4
5th Illinois.....		218,705.9		218,705.9
8th Illinois.....		1,924,193.2		1,924,193.2
6th Indiana.....		7,723.7	1,225.7	8,949.4
7th Indiana.....		8,877.9		8,877.9
2d Kentucky.....	32.5	88.7		121.2
5th Kentucky.....		123,686.7		123,686.7
6th Kentucky.....	1,087.1			1,087.1
7th Kentucky.....	3,517.8			3,517.8
Louisiana.....		480,878.2	1,156.6	482,034.8
Maryland.....	14,859.4	2,624,691.7		2,639,551.1
3d Massachusetts.....		49,771.2		49,771.2
1st Michigan.....		1,391.3	16,339.3	16,827.6
Montana.....		1,391.3		1,391.3
Nebraska.....		272.3		272.3
1st New York.....		599,715.1	619.9	510,335.3
14th New York.....		3,118.5		3,116.5
21st New York.....		11,655.0		14,377.2
1st Ohio.....		158,125.8	89,288.1	247,413.9
1st Pennsylvania.....		173,694.4	12,457.3	186,151.7
23d Pennsylvania.....		18,771.7	173.5	13,945.2
1st Wisconsin.....		9,871.8		9,871.8
Total.....	33,292.5	5,788,090.1	134,921.8	5,956,274.4
GENERAL BONDED WAREHOUSES.				
1st California.....		31,195.1	2,925.6	34,120.7
6th California.....		4,988.3	157.1	5,145.4
6th Missouri.....		6,361.1	1,391.9	7,663.0
Oregon.....		2,652.2		2,652.2
Total.....		45,196.7	4,384.6	49,581.3
Grand total.....	33,292.5	5,833,286.8	139,306.4	6,005,855.7

TABLE 63.—TAXABLE GALLONS OF EACH KIND OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO BONDED MANUFACTURING WAREHOUSES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
1st California.....					46,232.0	46,232.0
5th Illinois.....			459.1		459.1	459.1
8th Illinois.....					12,376.4	12,376.4
7th Indiana.....			491.2		51,468.2	51,468.2
5th Kentucky.....					3,743.9	3,743.9
Louisiana.....					15,226.4	15,226.4
Maryland.....	11,995.9		708.1		12,704.0	12,704.0
3d Massachusetts.....		43,775.3		3,819.6		47,594.9
1st New York.....			979.6		69,097.8	69,097.8
21st New York.....					7,083.8	7,083.8
1st Pennsylvania.....	1,687.2				1,685.2	1,685.2
23d Pennsylvania.....	7,491.5				7,491.5	7,491.5
Total.....	28,225.5	43,775.3	2,628.0	3,819.6	197,604.4	276,052.8

TABLE 64.—SUMMARY OF TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS, AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN FROM, AND REMAINING IN DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1918.

Debit and credit items.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or Cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							
Dr.							
Remaining in warehouses July 1, 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
Produced and deposited in distillery warehouses during the year.....	17,383,511.3	491,280.8	4,178,538.4	23,818.2	113,962,742.3	25,229,214.7	161,269,105.7
Produced and removed to denaturing warehouses direct from cistern rooms.....		1,035,462.6			11,171,905.4		12,207,368.0
Total.....	206,290,058.0	2,484,321.3	4,697,754.1	54,153.3	126,506,036.8	27,221,084.9	367,253,408.4
Cr.							
Withdrawn on payment of tax during the year.....	44,781,042.6	311,598.4	1,866,396.8	42,849.5	8,168,872.0	19,523,693.0	74,694,452.3
Tax paid and bottled in bond.....	10,046,624.9	7,375.1	1,299.2				10,055,299.2
Lost by leakage or evaporation in warehouses.....	9,717,334.5	20,888.5	5,474.9	397.3	32,527.1	119,185.6	9,895,807.9
Withdrawn for scientific purposes and for use of the United States.....	33,262.5				5,788,090.1	134,921.8	5,956,274.4
Withdrawn for denaturation from distillery warehouses.....		799.8			78,375,901.6	17,357.7	78,394,059.1
Withdrawn for denaturation direct from cistern rooms of distilleries.....		1,035,462.6			11,171,905.4		12,207,368.0
Withdrawn for export in packages.....	18,471.9	318,231.2	6,028.5		14,041,341.3	96,616.9	14,480,689.8
Transferred to bottling warehouses for bottling in bond for export.....	19,417.0		12,255.2				31,672.2
Lost by casualty, etc., during the year.....	1,559.2		46.9	10.0	64.7	92.9	1,773.7
Withdrawn for transfer to manufacturing warehouses.....	28,225.5	43,775.3	2,628.0		3,819.6	197,604.4	276,052.8
Withdrawn for transfer to general bonded warehouses.....	2,023,414.8	17,939.9	76,894.7		1,154,906.0	1,265,968.8	4,539,124.2
Remaining in warehouses June 30, 1918.....	139,620,705.1	728,250.5	2,726,729.9	10,896.5	7,768,609.0	5,865,643.8	156,720,834.8
Total.....	206,290,058.0	2,484,321.3	4,697,754.1	54,153.3	126,506,036.8	27,221,084.9	367,253,408.4
GENERAL BONDED WAREHOUSES.							
Dr.							
Remaining in warehouses July 1, 1917.....	769,308.0	9,066.6	13,849.3	56.0	94,335.3	109,132.7	1,055,747.9
Deposited during the year from distillery warehouses.....	2,059,727.7	17,939.9	85,245.4		760,668.3	1,755,013.8	4,678,595.1
Deposited during the year from general bonded warehouses in other districts.....	30,772.7		4,836.0		91,742.3	28,961.0	156,312.0
Excess ascertained on regauge.....					3.6		3.6
Total.....	2,859,808.4	27,006.5	103,930.7	56.0	946,749.5	1,953,107.5	5,890,638.6

Cr.

Withdrawn on payment of tax during the year.....	1,394,809.8	12,661.0	39,424.8	48.1	513,293.7	1,077,834.6	3,038,072.0
Lost by leakage or evaporation during the year.....	294,142.6	1,355.3	207.8	7.9	3,083.2	7,678.7	306,475.5
Withdrawn for scientific purposes and for use of the United States.....					45,196.7	4,384.6	49,581.3
Withdrawn for denaturation.....	35,913.6	136.5	8,724.3		43,295.7		43,295.7
Withdrawn for export.....	.3				3,369.7	2,720.7	50,864.8
Lost by casualty.....	33,825.7		4,836.0		.7		1.4
Withdrawn for transfer to other general bonded warehouses.....	1,101,116.4	12,853.7	50,737.8		8,739.1	116,537.4	163,938.2
Remaining in general bonded warehouses June 30, 1918.....					329,770.7	743,951.1	2,238,429.7
Total.....	2,859,808.4	27,006.5	103,930.7	56.0	946,749.5	1,953,107.5	5,890,638.6

TABLE 65.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL AND THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, YEAR ENDED JUNE 30, 1918.

Formula.	Purpose.	Wine gallons.
<i>Completely denatured alcohol.</i>		
No. 1: 100 gallons of ethyl alcohol, 10 gallons of approved wood alcohol, and $\frac{1}{2}$ gallon of approved benzene.	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.	8,313,416.96
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and $\frac{1}{2}$ gallon of approved pyridine bases.	do.	1,974,904.37
Total.		10,288,321.33
<i>Specially denatured alcohol.</i>		
No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol.	Acetaldehyde, acetphenitidin, acetic ether, acetonite, adeps lanae, alkaloids and alkaloidal salts, alatern, aloin, antipyrin, apocynin arbutin, asclepidin, atophan, avenin, artificial flowers, baptisin, barometer and thermometer tubes, benzoic acid, benzaldehyde, beta naphthol, beta naphthol benzoate, brushes, chelonin, cinchona, collinsonin, nonliquid concentrations, confectioners' colors, coumarin, cutlery, cutting oils, dental alloy, rosin of dandelion and digitalis (solid and powdered extracts of), disinfectant germicide, door checks, dyestuffs, ethyl acetate, ethyl propionate, ethyl butyrate, essential oil orris, ethyl chloride, embalming fluid, filaments for incandescent lamps, formaldehyde, gaduol, gelatin capsules, gentian (solid extract), glycerophosphates, guaiacol, guaiacol carbonate, gum and pyroxilin solutions, hats, heliotropin, hydrastis (alkaloid of), inks, inulin and irisin, 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, molding and picture frames, monobromated camphor, moth repellent, orthotoluolsulfonid, paints, phenolphthalein, phenacetin, phytolaccin (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, toloclon, terpin hydrate, textile cleansing soap, varnish remover, viburnin (concentration), water colors, wood finish, wool fat, and other articles.	4,228,493.16
No. 2: 100 gallons of ethyl alcohol, 7 pounds of camphor, 5 gallons commercially pure methyl alcohol.	Pyralin and similar products.	214,055.88
No. 2a (alternative): 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons benzol.	Celluloid, pyralin, and similar products.	65,747.48
No. 2b: 100 gallons of ethyl alcohol; add $\frac{1}{2}$ gallon of benzol.	Acetphenitidin (conditional), pyroxilin plastics, trinitrotoluol, sulphuric ether (in connection with the production of powder), viscaloid, ethyl sulphate (for use in manufacture of acetphenitidin), centralite, synthetic camphor.	27,843,909.08

TABLE 65.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL, AND THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, YEAR ENDED JUNE 30, 1918—Continued.

Formula.	Purpose.	Wine gallons.
<i>Specially denatured alcohol—Continued.</i>		
No. 3: 100 gallons of ethyl alcohol, to which is added $\frac{1}{2}$ gallon of the following mixture: 5 gallons of commercially pure methyl alcohol, 1 gallon of castor oil, $\frac{1}{2}$ gallon of 36° Baumé caustic-soda lye.	Transparent soap, shampoo, shampoo jelly.	
No. 3a: 100 gallons of ethyl alcohol, to which is added $\frac{1}{2}$ gallon of the following mixture: 5 gallons of commercially pure methyl alcohol and 1 gallon of castor oil.	Transparent soap, shampoo, shampoo jelly, cutting oils.	222,993.33
No. 3b: 100 gallons of ethyl alcohol, to which is added 1 gallon of liquid pine tar (temporary formula).	Liquid soap, shampoo, shampoo jelly.	14,807.66
No. 4: 100 gallons of ethyl alcohol, to which is added 1 gallon of the following solution: 10 gallons of an aqueous solution containing 40 per cent nicotine, 0.4 acid yellow dye (fast color Y), 0.4 pounds tetrazo brilliant blue, 12B concentrate, and water to make 100 gallons.	Smoking and chewing tobacco, cigars, and cigarettes.	904,023.33
No. 5: 100 gallons of ethyl alcohol, 65 pounds sulphuric ether, 3 pounds cadmium iodide, and 2 pounds ammonium iodide.	Photo enlargements, photoprints, photoengravings, and photographic collodion.	5,532.29
No. 6: 100 gallons of ethyl alcohol, 3 gallons commercially pure methyl alcohol, and $\frac{1}{2}$ 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.	444,355.77
No. 6b (alternative): 100 gallons of ethyl alcohol and $\frac{1}{2}$ gallon of pyridine bases (restricted to factories operating in connection with either a distillery or a central denaturing plant).	Acetphenitidin, chloral hydrate, ethyl acetate, ethyl chloride, dichloroethane, para fulminate of mercury, paraphenitidin.	5,739.92
No. 7: Revoked.		
No. 8: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 1 gallon of benzol.	Ethyl chloride, fine chemicals, sulphonmethane.	
No. 9: 100 gallons of ethyl alcohol, 10 gallons of acetone, and 2 gallons of petroleum naphtha.	Monobromated camphor, santonine, purification of rubber, strychnine, tannic acid.	3,528.91
No. 10: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and 2 gallons of benzol.	Ethyl acetate (conditional), collodion, lacquers, pastes, and varnishes from soluble cotton.	154,149.84
No. 11: 100 gallons of ethyl alcohol, 100 gallons sulphuric ether, 10 gallons cadmium iodide.	Photographic collodion.	923.10
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, hydrazoanisole, imitation leather, milk protein, smokeless powder, terpin hydrate, trinitrotoluol.	88,004.66
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, ethereal oil, protargentum.	1,042,072.48
No. 14: 100 gallons of ethyl alcohol, 10 pounds anhydrous zinc chloride, and 5 gallons of commercially pure methyl alcohol.	Ethyl chloride.	6,363.93
No. 15: 100 gallons of ethyl alcohol, 3 gallons of sulphuric acid, and 1 gallon of kerosene.	Nitrous ether, pure acetic ether, ethyl bromide, ethyl chloride.	9,768.17
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.	25,902.30
No. 17: 100 gallons of ethyl alcohol and 0.05 gallon ($\frac{1}{2}$ fluid ounces) animal oil.	Acetphenitidin, chloral hydrate, ethyl acetate, ethyl chloride, dichloroethane, paraphenitidin.	28,052.79
No. 18: 100 gallons of ethyl alcohol and 100 gallons of vinegar.	Acetate of lime and acetone, vinegar.	473,869.35
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, iodizer.	27,410.61
No. 20: 100 gallons of ethyl alcohol and 5 gallons of crude chloroform.	Chloroform.	69,810.43

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

TABLE 65.—FORMULAS PRESCRIBED FOR DENATURATION OF ALCOHOL AND THE INDUSTRIAL PURPOSES FOR WHICH ALCOHOL SO DENATURED WAS USED, YEAR ENDED JUNE 30, 1918—Continued.

Formula.	Purpose.	Wine gallons.
<i>Specially denatured alcohol—Continued.</i>		
No. 21: 100 gallons of ethyl alcohol and 100 gallons of a solution containing not less than 44 per cent acetic acid.	Acetate of lime.....	3,608,711.26
No. 22: To 100 gallons of ethyl alcohol add 10 gallons of solution formaldehyde, conforming to the specifications of United States Pharmacopoeia.	For preserving formaldehyde, U. S. P.....	3,920.65
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).	20,739.18
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, ethyl acetate.....	8,818.22
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).	121,384.48
No. 26: To 100 gallons of ethyl alcohol add 5 gallons of aniline oil.	Ethylaniline and diethylaniline.....	14,111.28
No. 27: To 100 gallons of 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).	49,970.95
Total.....		39,707,170.49

TABLE 66.—WINE GALLONS OF DENATURED ALCOHOL PRODUCED AT AND REMOVED FROM DENATURING BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Num-ber.	On hand July 1, 1917.		Increase as per regauge.		Denatured.		Removed and disposed of		Loss and shrinkage during denaturation.		On hand June 30, 1918.	
		Com-pletely.	Spe-cially.	Com-pletely.	Spe-cially.	Com-pletely.	Spe-cially.	Com-pletely.	Spe-cially.	Com-pletely.	Spe-cially.	Com-pletely.	Spe-cially.
1st California.....	2	31.00		795.46		2,378,195.69	762,232.89	2,378,987.04	762,232.89	4.11		4,472.60	
Colorado.....	1					16,480.30		12,038.70					
Hawaii.....	1					307.50		307.50					
1st Illinois.....	4	8,443.23	6,291.30	881.77	315.87	120,731.14	122,821.61	119,378.09	117,678.37	1,063.05	379.86	200.00	4,578.75
5th Illinois.....	1	1,478.86	1,303.33	917.14	55.05	85,112.62	227,885.20	89,761.30	231,443.75	315.38	342.44	4,390.84	2,445.36
6th Indiana.....	2	667.40	13.46	74.82	12.59	249,131.45	77,103.23	249,679.63	78,509.97	837.15	663.75	1,010.08	15.00
7th Indiana.....	1	188.86				30,139.23	5,039.38	30,870.28	5,044.44	11.17	16.90		
2d Kentucky.....	1					1,017.99	1,009,615.00	1,156.87	1,009,615.00	49.98			
6th Kentucky.....	1					111,631.65							
Louisiana.....	1	1,198.63	5,149.06	8,224.84	4,210.36	3,189,841.30	2,662,366.87	3,183,004.35	2,657,607.14	4,171.51	2,570.18	22,088.61	545.49
Maryland.....	1	5,228.08	60,600.10	259.25	1,705.19	639,083.42	4,780,075.36	641,628.79	4,685,815.71	2,724.35	76,130.09	20,822.61	11,578.97
3d Massachusetts.....	2	2,030.95	13,152.53	42.20	9.84	576,549.08	2,128,062.90	566,934.24	2,123,791.55	1,294.77	3,671.57	10,333.22	14,362.15
Montana.....	1	424.73				96,207.48		96,855.05		23.57		730.59	
1st New Jersey.....	1					403,969.67	13,838,768.74	403,971.63	13,836,309.39		662.40	1,890.81	
5th New Jersey.....	1					613,971.77	9,882,396.74	603,346.26	9,894,404.56		96.51	21,466.64	
1st New York.....	3	3,160.21	3,953.05	746.80	747.18	613,971.77	522,088.00	603,346.26	517,301.11	1,211.31	1,113.22	13,321.27	9,273.90
14th New York.....	1	680.00		4.56		69,625.78	326,762.39	69,356.31	321,246.56	508.39	414.26	445.64	5,101.57
21st New York.....	1	231.08		40.94		142,010.51	11,287.43	141,990.39	11,230.70	96.90	56.73	195.84	
1st Pennsylvania.....	4	7,697.24	9,579.34	2,667.99	673.45	1,600,373.48	935,905.18	1,606,285.30	941,842.71	1,478.29	1,594.66	2,975.12	2,720.60
9th Pennsylvania.....	1					1,870,076.80		1,870,076.80			578.09		
23d Pennsylvania.....	1					557,238.78		43,176.55					
Washington.....	1					41,048.85		50,583.05					
1st Wisconsin.....	2					54,052.34	1,002.73		1,001.99	284.73	74	3,204.56	
Total.....	49	41,457.87	107,827.59	16,795.35	8,599.19	10,328,454.61	39,834,561.48	10,288,321.33	39,707,170.49	14,054.92	89,363.68	84,331.56	155,454.09
Statement for year ended June 30, 1917.....	44	47,681.36	134,354.46	21,723.99	7,153.36	10,508,655.04	45,170,688.29	10,517,364.83	44,989,301.65	19,287.72	215,066.87	11,467.87	107,827.59
Redenaturing plant in Connecticut.....	1					2,470.83	82,359.15	2,470.83	78,542.62				3,816.53

TABLE 67.—TAXABLE GALLONS OF EACH KIND OF DISTILLED SPIRITS REMOVED TO DENATURING WAREHOUSES FOR DENATURATION FROM DISTILLERY AND GENERAL BONDED WAREHOUSES AND CISTERN ROOMS OF DISTILLERIES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Rum.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.				
1st California.....		6,461,200.6		6,461,200.6
1st Illinois.....		435,324.4		435,324.4
5th Illinois.....		22,207,571.8		22,207,571.8
8th Illinois.....		4,495,356.1		4,495,356.1
6th Indiana.....		113,951.4	277.7	113,951.4
7th Indiana.....		3,270,411.6		3,270,411.6
5th Kentucky.....		751,448.7		751,448.7
Louisiana.....		17,298,671.1	2,511.1	17,302,182.2
Maryland.....		13,696,348.7		13,696,348.7
3d Massachusetts.....	799.8	2,359,877.2		2,359,877.0
Montana.....		501,952.8		501,952.8
1st New York.....		175,712.1		175,712.1
14th New York.....		4,997,487.9	3,356.7	4,997,844.6
21st New York.....		268,553.7		268,553.7
1st Pennsylvania.....		440,561.9	11,212.2	440,561.9
1st Wisconsin.....		90,129.3		90,129.3
South Carolina.....		938,410.0		938,410.0
Total.....	799.8	78,375,901.6	17,357.7	78,394,059.1
GENERAL BONDED WAREHOUSES.				
1st California.....		43,295.7		43,295.7
CISTERN ROOMS OF DISTILLERIES DIRECT.				
6th Indiana.....		353,645.8		353,645.8
7th Indiana.....		58,750.6		58,750.6
2d Kentucky.....		1,910,283.9		1,910,283.9
6th Kentucky.....	108,142.4			108,142.4
Louisiana.....		1,452,304.3		1,452,304.3
Maryland.....		363,444.0		363,444.0
Massachusetts.....	897,320.6	2,896,884.2		3,794,184.4
14th New York.....		1,104.9		1,104.9
21st New York.....		267,151.7		267,151.7
1st Pennsylvania.....		3,868,356.0		3,868,356.0
Total.....	1,035,462.6	11,171,905.4		12,207,368.0
Grand total.....	1,036,262.4	89,591,102.7	17,357.7	90,644,722.8

TABLE 68.—GALLONS OF DENATURED ALCOHOL RECEIVED BY MANUFACTURERS AND DEALERS, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Specially denatured alcohol used by manufacturers.					Wholesale dealers in specially denatured alcohol.				Wholesale dealers in completely denatured alcohol.			
	Manu- factur- ers.	Received.	Used.	Recovered on manu- facturers' premises.	Shipped to restoring and rede- mptory plants.	Whole- sale dealers.	Received.	Sold and removed.	Whole- sale dealers.	Received.	Sold and removed.		
Alabama.....	1	185.36	153.92			2	173.00	123.00	1	10,631.41	10,055.67		
Arkansas.....	11	187,124.07	2,353,122.61						2	309,673.72	2,471.98		
1st California.....	5	7,803.61	8,194.74	2,161,110.04					27	314,430.09	314,430.09		
6th California.....									25	102,418.53	110,301.67		
Colorado.....	32	383,340.97	1,104,365.20	725,355.22		2	22,479.60	34,092.70	6	48,465.67	47,357.18		
Connecticut.....									32	169,694.41	181,042.25		
Florida.....	5	1,132.02	971.90						5	3,981.31	6,037.64		
Georgia.....									1	11,498.96	9,211.16		
Hawaii.....									1	1,102.66	205.34		
1st Illinois.....	120	836,481.57	846,498.74	2,333.00		8	439,402.68	422,022.81	53	1,119,089.25	1,119,137.26		
5th Illinois.....	4	293.22	475.87						5	50,853.80	51,260.64		
8th Illinois.....	3	205,812.76	288,439.46						3	3,209.74	3,233.47		
13th Illinois.....	1	2,795.72	2,888.79						2	1,142.14	953.27		
6th Indiana.....	25	107,627.19	90,637.19	2,092.72		2	29,253.84	29,132.44	28	266,800.91	264,155.57		
7th Indiana.....	3	4,041.19	3,625.87						1	23,736.95	21,467.79		
3d Iowa.....	5	25,912.39	23,037.70						6	269,642.82	262,847.07		
7th Iowa.....	2	10,510.73	14,893.83		783.93				6	40,775.17	40,775.17		
Kansas.....	8	91,631.51	88,129.31						6	2,431.95	2,431.95		
5th Kentucky.....	3	1,273.44	1,161.69						3	108,116.82	106,889.45		
6th Kentucky.....	5	3,787,836.05	3,786,592.23	844.00					4	11,924.39	15,184.48		
Louisiana.....	28	1,137,832.41	1,138,246.25	44,433.53	43,446.60	6	314,693.65	314,434.31	13	211,637.29	227,140.84		
Maryland.....	98	19,214,127.41	612,642.94	415,852.00		1	18,123.88	16,859.82	72	915,280.34	934,275.15		
3d Massachusetts.....	19	73,224.03	84,898.22			1	42,381.92	46,234.87	18	3,833.61	3,843,037.79		
1st Michigan.....	17	9,961.75	10,910.94			2	12,344.05	12,832.67	9	62,854.26	66,785.28		
4th Michigan.....	36	2,183,023.62	2,194,161.98	1,006,292.63		2	86,617.06	84,836.26	24	379,690.88	359,424.38		
Minnesota.....									10	246,803.89	240,053.50		
1st Missouri.....	4	4,378.38	3,963.75			4			11	106,441.78	175,933.50		
6th Missouri.....	2	11,365.00	11,849.87						11	214,338.94	210,592.96		
Nebraska.....	14	36,256.88	21,867.19						15	27,822.30	29,936.16		
New Hampshire.....	14	14,058,986.91	34,062,938.49	20,031,420.90		3			3	4,983.77	5,237.53		
1st New Jersey.....	109	12,389,558.72	12,358,614.15	6,217,437.19	23,331.34				23	19,259.43	187,908.10		
5th New Jersey.....									1	2,646.60	1,583.99		
New Mexico.....									1	67,915.31	590,087.79		
1st New York.....	80	521,933.20	527,321.05				119,637.67	114,150.93	11	1,736,467.02	1,719,192.81		
2d New York.....	41	259,353.04	260,703.15			4	918,435.12	878,069.10	4				
3d New York.....	41	188,217.46	186,236.04						12	72,934.76	74,150.39		

TABLE 68.—GALLONS OF DENATURED ALCOHOL RECEIVED BY MANUFACTURERS AND DEALERS, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Specially denatured alcohol used by manufacturers.					Wholesale dealers in specially denatured alcohol.				Wholesale dealers in completely denatured alcohol.			
	Manu- factur- ers.	Received.	Used.	Recovered on manu- facturers' premises.	Shipped to restoring and rede- naturating plants.	Whole- sale dealers.	Received.	Sold and removed.	Whole- sale dealers.	Received.	Sold and removed.		
14th New York.....	31	642,609.35	609,864.66	71,783.00	71,783.00								
21st New York.....	11	27,616.90	462,393.66	434,567.00		1	8,035.67	4,469.11	7	38,964.36	31,567.58		
28th New York.....	38	186,287.88	2,498,949.36	2,347,507.55		2	22,492.93	23,937.44	9	181,674.14	180,080.36		
4th North Carolina.....	5	127,379.76	107,284.48						31	291,310.26	311,204.98		
5th North Carolina.....	13	449,252.60	430,091.03										
North and South Dakota.....													
1st Ohio.....	30	103,544.05	128,274.03	21,339.81					1	1,014.96	1,264.41		
10th Ohio.....	3	2,182.76	2,527.99			3	81,330.10	74,854.31	8	45,723.55	46,034.71		
11th Ohio.....	3	10,675.77	9,710.94						22	405,780.43	383,343.83		
18th Ohio.....	15	17,839.00	24,263.00	6,068.00					2	39,865.08	37,934.47		
Oklahoma.....						3	15,877.00	17,517.00	6	61,187.02	58,904.57		
Oregon.....	1	971.77	1,013.21						31	400,684.00	369,790.03		
1st Pennsylvania.....	55	310,275.36	347,500.06	24,656.56	343.00	1			4	678.41	38,817.56		
9th Pennsylvania.....	9	1,871,860.77	2,976,295.44	1,132,259.74		6	96,999.88	97,766.47	6	36,740.23	41,285.98		
12th Pennsylvania.....	5	1,028.39	993.13						33	1,778,932.95	1,797,479.80		
23d Pennsylvania.....	19	701,748.64	963,151.64	342,356.41		1	25,733.78	23,939.61					
Tennessee.....	15	3,389.17	3,365.39	62.70					24	211,865.49	198,071.59		
3d Texas.....	2	200.00	116.00						9	18,378.96	19,921.28		
2d Virginia.....	11	17,681.44	19,491.83						9	42,497.83	37,550.72		
6th Virginia.....	5	1,441.89	1,255.09						2	5,140.60	5,140.60		
Washington.....									6	140.60			
West Virginia.....	4	16,700.34	6,378.67						3	344.13			
1st Wisconsin.....	19	44,566.61	50,497.08						1	64,129.51	61,228.08		
2d Wisconsin.....						1	15,266.20	14,614.04	8	206.67	155.13		
Total.....	1,060	41,480,976.62	68,803,049.66	35,587,851.98	139,687.84	50	2,250,275.07	2,209,878.43	40	239,620.62	264,741.38		
Total for 1917.....	993	46,326,884.22	71,336,524.37	33,341,248.46	134,328.54	42	2,560,408.08	2,511,510.90	3	9,925.77	14,933.50		
						772	11,725,049.60	11,664,764.78					
						734	13,235,751.97	12,875,147.21					

TABLE 69.—SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1918.

OPERATIONS.		Distilled spirits (taxable gallons).
Actually remaining in distillery warehouses July 1, 1917.....	193,776,934.7	
Actually remaining in general bonded warehouses July 1, 1917.....	1,055,747.9	
	194,832,682.6	
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1917.....	26,316,833.3	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1917.....	23,578.2	
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	
Deposited in distillery warehouses during the year.....	161,269,105.7	
Produced and removed to denaturing warehouses direct from cistern rooms to distilleries.....	12,207,368.0	
Received into general bonded warehouses during the year from distillery warehouses.....	4,678,595.1	
Received into general bonded warehouses during the year from other general bonded warehouses.....	156,312.0	
Excess ascertained by regauge at general bonded warehouses.....	3.6	
	178,311,384.4	
Aggregate.....	400,164,557.2	
Withdrawn from distillery warehouses tax paid during the year:		
Tax rate \$1.10 per gallon.....	42,700,391.4	
Tax rate \$2.20 per gallon.....	5,104,038.4	
Tax rate \$3.20 per gallon.....	26,890,022.5	
	74,694,452.3	
Withdrawn from distillery warehouses tax paid for bottling in bond during the year:		
Tax rate \$1.10 per gallon.....	3,878,713.5	
Tax rate \$3.20 per gallon.....	6,176,585.7	
	10,055,299.2	
Withdrawn from general bonded warehouses tax paid during the year:		
Tax rate \$1.10 per gallon.....	1,583,565.1	
Tax rate \$2.20 per gallon.....	299,030.3	
Tax rate \$3.20 per gallon.....	1,155,446.6	
	3,038,072.0	
Loss allowed on account of leakage or evaporation in distillery warehouses.....	9,895,807.9	
Loss allowed on account of leakage or evaporation in general bonded warehouses.....	306,475.5	
Withdrawn for scientific purposes and for use of the United States from distillery warehouses.....	5,956,274.4	
Withdrawn for scientific purposes and for use of the United States from general bonded warehouses.....	49,581.3	
Withdrawn free of tax from distillery warehouses for denaturation.....	78,394,059.1	
Removed from cistern rooms of distilleries direct to denaturing warehouses.....	12,207,368.0	
Withdrawn for denaturation from general bonded warehouses.....	43,295.7	
Withdrawn from distillery warehouses for bottling in bond for export (transferred to bottling warehouses account).....	31,672.2	
Loss allowed on account of leakage in transportation for export from distillery warehouses.....	23,553.7	
Tax paid on loss by leakage in transportation for export from distillery warehouses.....	5,476.7	
Exported from distillery warehouses, proofs of landing received.....	16,045,198.7	
Exported from general bonded warehouses, proofs of landing received.....	44,201.2	
Tax paid on spirits reported lost by casualty, etc., from distillery warehouses.....	517.0	
Loss allowed on account of casualties from distillery warehouses.....	283.9	
Loss allowed on account of casualties from general bonded warehouses.....	34.3	
Leakage allowed on transfers to manufacturing warehouses from distillery warehouses.....	386.5	
Tax paid on deficiencies in transfers to manufacturing warehouses from distillery warehouses.....	29.5	
Deposited in manufacturing warehouses from distillery warehouses.....	206,212.3	
Deposited in general bonded warehouses from distillery warehouses.....	4,678,595.1	
Deposited in general bonded warehouses from general bonded warehouses in other districts.....	156,312.0	
Tax paid on spirits lost in transit from distillery warehouses to general bonded warehouses.....	1,199.4	
Tax paid on spirits withdrawn from distillery warehouses for export and not exported.....	99,860.3	
Tax paid on spirits withdrawn from general bonded warehouses for export and not exported.....	413.9	
Tax paid on spirits withdrawn for transfer to bonded manufacturing warehouses.....	46,232.0	
	215,980,864.6	

TABLE 69.—SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1918—Continued.

OPERATIONS—continued.		Distilled spirits (taxable gallons).
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1918.....	24,623,438.7	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1918.....	39,827.9	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1918.....	56,948.0	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1918.....	95.7	
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1918.....	140,149.8	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1918.....	363,908.0	
	25,224,428.1	
Remaining in distillery warehouses June 30, 1918.....	156,720,834.8	
Remaining in general bonded warehouses June 30, 1918.....	2,238,429.7	
	158,959,264.5	
Aggregate.....	400,164,557.2	

TABLE 70.—SUMMARY COMPARISON OF MATERIALS USED AND SPIRITS PRODUCED, YEARS ENDED JUNE 30, 1913-1918.

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.
1913.....	34,039,277	155,757,827	61,194,333	26,844,710	3,446,643	2,750,846		
1914.....	30,679,549	142,323,044	60,862,167	29,262,516	3,859,098	3,026,085		
1915.....	19,138,118	89,553,291	119,467,918	39,736,548	3,833,578	2,844,313		
1916.....	39,748,892	184,091,810	77,034,173	58,052,924	3,943,301	2,908,898	71,164,758	4,070,288
1917.....	40,669,819	188,238,880	108,843,878	82,460,340	3,653,755	2,881,414	78,462,969	3,094,324
Total, 5 years.....	164,275,655	759,964,852	427,402,469	236,357,038	18,736,375	14,411,556	149,627,727	7,164,612
Yearly average.....	32,855,131	151,992,970	85,480,493	47,271,407	3,747,275	2,882,311	74,813,863	3,582,306
1918.....	16,655,125	186,025,257	116,167,599	83,293,277	1,860,361	1,464,021	68,527,242	2,693,918

¹ Estimated.

TABLE 71.—TAXABLE GALLONS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR AND REMAINING IN SPECIAL BONDED WAREHOUSES AT THE END OF THE YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Withdrawn tax paid.	Tax paid for bottling.	Leakage allowed.	Grape brandy withdrawn to fortify wines.	For export.
Arkansas.....	4,077.4		877.3		
1st California.....	516,421.2	11,234.5	38,456.6	50,746.3	40,312.9
6th California.....	33,223.4		2,733.4	232.9	
Connecticut.....	4,802.8		4,350.1		
1st Illinois.....	348,324.9	498.4	17,040.9		
5th Kentucky.....	49,716.4		4,169.5		
Maryland.....	14,555.7		1,193.3		
1st Missouri.....	5,532.2	3,087.8	880.2		
6th Missouri.....	4,971.9		706.0		
5th New Jersey.....	76,091.4		5,635.0		
2d New York.....	921,796.6		50,891.8		9,960.6
21st New York.....	2,700.9	643.2	423.0		
28th New York.....	49,407.5		4,531.3	62,005.8	
1st Ohio.....	119,164.3		6,659.4		
10th Ohio.....	55,592.6		809.4	3,115.9	
1st Pennsylvania.....	39,321.0		3,919.4		
23d Pennsylvania.....	37,097.9		2,447.5		
6th Virginia.....	1,623.5		206.0		
Total.....	2,284,421.6	15,463.9	141,935.1	116,700.9	50,273.5

Districts.	Lost by casualty.	Transferred to manufacturing warehouses.	Transferred to warehouses in other districts.	In warehouses June 30, 1918.
Arkansas.....	1.2			3,998.2
1st California.....	258.2		1,583,959.1	1,107,141.8
6th California.....	.5		54,559.1	108,834.7
Connecticut.....				1,350.5
1st Illinois.....			1,342.3	418,219.8
5th Kentucky.....	26.5			72,734.1
Maryland.....				18,014.0
1st Missouri.....				8,504.1
6th Missouri.....				8,543.7
5th New Jersey.....	.4			136,478.3
2d New York.....	4.2	590.9	1,371.0	1,134,991.6
21st New York.....	4.2			48,475.7
28th New York.....				94,187.9
1st Ohio.....				185,613.9
10th Ohio.....				55,519.2
1st Pennsylvania.....				27,910.9
23d Pennsylvania.....				63,502.4
6th Virginia.....				
Total.....	291.0	590.9	1,641,231.5	3,494,020.8

TABLE 72.—TAXABLE GALLONS OF BRANDY IN SPECIAL BONDED WAREHOUSES JULY 1, 1917, AND DEPOSITED IN SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	In warehouses July 1, 1917.	Brandy received into warehouses from—		Aggregate.
		Distilleries.	Special bonded warehouses.	
Arkansas.....	8,954.1			8,954.1
1st California.....	2,152,526.3	1,190,112.0	4,613.3	3,347,251.6
6th California.....	134,220.1	65,105.9		199,326.0
Connecticut.....	5,690.0	960.0		6,650.0
1st Illinois.....	454,455.9	3,235.8	327,734.6	785,426.3
5th Kentucky.....	96,230.3	20,767.4	11,149.5	128,147.2
Maryland.....	29,593.2		4,174.8	33,768.0
1st Missouri.....	15,625.6	2,478.7		18,004.3
6th Missouri.....	13,582.7		638.9	14,221.6
5th New Jersey.....	126,135.1		62,069.6	218,204.7
2d New York.....	848,949.9	181,770.3	1,085,886.5	2,119,606.7
21st New York.....	47,215.1		5,027.7	52,242.8
28th New York.....	122,061.6	75,072.1	15,156.8	212,290.5
1st Ohio.....	188,079.3		125,358.3	311,437.6
10th Ohio.....	57,192.0	38,723.9	19,121.2	115,037.1
1st Pennsylvania.....	71,151.3			71,151.3
23d Pennsylvania.....	53,012.8	3,338.1	46,696.9	103,047.8
6th Virginia.....	1,820.6			1,820.6
Total.....	4,424,401.8	1,581,594.2	1,740,628.1	7,746,627.1

TABLE 73.—SUMMARY OF OPERATIONS RELATING TO BRANDY AT SPECIAL BONDED WAREHOUSES, YEAR ENDED JUNE 30, 1918.

Dr.		Gallons.
Withdrawn for export and unaccounted for July 1, 1917.....		280,120.0
Lost by casualty, etc., and unaccounted for July 1, 1917.....		97.2
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for July 1, 1917.....		229,658.8
Withdrawn for transfer to special bonded warehouses in same district and unaccounted for July 1, 1917.....		1,633.6
Remaining in special bonded warehouses July 1, 1917.....		4,424,404.8
Deposited in special bonded warehouses:		
Brandy received from distilleries in same district.....	1,301,159.3	
Brandy received from distilleries in other districts.....	277,434.9	
Brandy received from special bonded warehouses in other districts.....	1,740,628.1	
	3,322,222.3	
Total.....		8,258,136.7
Cr.		
Withdrawn, tax paid, from special bonded warehouses during the year:		
Rate \$1.10 per gallon.....	1,401,252.6	
Rate \$2.20 per gallon.....	1,387.1	
Rate \$3.20 per gallon.....	881,781.9	
	2,284,421.6	
Withdrawn, tax paid, for bottling in bond:		
Rate \$1.10 per gallon.....	6,815.2	
Rate \$3.20 per gallon.....	8,648.7	
	15,463.9	
Loss allowed on account of leakage or evaporation in warehouses.....		141,935.1
Grape brandy withdrawn for the fortification of wine.....		116,700.9
Tax paid on loss or leakage in transportation for export.....		150.0
Exported and accounted for.....		278,117.9
Tax paid on brandy withdrawn for export and not exported.....		2,119.5
Tax paid on brandy heretofore reported lost by casualty.....		333.1
Loss allowed on account of casualties, etc.....		26.5
Tax paid on deficiencies in transfers to manufacturing warehouses.....		.6
Deposited in manufacturing warehouses.....		590.3
Deposited in special bonded warehouses in other districts.....		1,740,628.1
Tax paid on brandy withdrawn for transfer to special bonded warehouses in other districts and not deposited therein.....		53.2
Withdrawn for export and unaccounted for June 30, 1918.....		50,006.1
Lost by casualty, etc., and unaccounted for June 30, 1918.....		1.7
Withdrawn for transfer to special bonded warehouses in other districts and unaccounted for June 30, 1918.....		133,470.8
Withdrawn for transfer to special bonded warehouses in same district and unaccounted for June 30, 1918.....		96.6
Remaining in special bonded warehouses June 30, 1918.....		3,494,020.8
Total.....		8,258,136.7

SUMMARY OF GRAPE BRANDY USED IN THE FORTIFICATION OF SWEET WINE AND WINE SO FORTIFIED, YEARS ENDED JUNE 30, 1914-1918.

Fiscal years.	Brandy used (tax gallons).	Wine fortified (wine gallons).	
		Before fortification.	After fortification.
1914.....	4,852,848.7	15,046,086.56	18,680,373.72
1915.....	4,505,218.7	14,631,924.5	17,218,661.9
1916.....	1,257,399.0	6,284,003.51	7,002,097.22
1917.....	5,039,786.5	18,159,931.60	21,019,358.92
1918.....	3,852,496.6	13,367,318.00	17,613,109.12

TABLE 74.—FUSEL OIL REMOVED FROM DISTILLERIES, YEAR ENDED JUNE 30, 1918 BY COLLECTION DISTRICTS AND BY STATES AND TERRITORIES.

Districts.	Gallons.	States and Territories.	Gallons.
1st California.....	4,413	California.....	4,413
7th Indiana.....	10,391	District of Columbia.....	3,150
Louisiana.....	41,964	Indiana.....	10,391
Maryland.....	43,420	Louisiana.....	41,964
3d Massachusetts.....	13,225	Maryland.....	43,420
21st New York.....	2,374	Massachusetts.....	13,225
1st Ohio.....	1,553	New York.....	2,374
1st Pennsylvania.....	745	Ohio.....	1,553
23d Pennsylvania.....	763	Pennsylvania.....	1,508
1st Wisconsin.....	715	Wisconsin.....	715
Total.....	119,590	Total.....	119,590

TABLE 75.—SWEET WINES, FORTIFIED WITH GRAPE BRANDY, UNDER ACTS OF SEPT. 8, 1916, AND OCT. 3, 1917, AND BRANDY WITHDRAWN FROM DISTILLERIES AND SPECIAL BONDED WAREHOUSES AND USED FOR THIS PURPOSE, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS AND BY KINDS.

Districts.	Brandy used (tax gallons).			Angelica.		Delaware.		
	At 30 cents per gallon.	At 10 cents per gallon.	Total.	Before fortification.	After fortification.	Before fortification.	After fortification.	
1st Cal.....	2,824,008.6	178,192.5	3,002,200.9	1,269,612.14	1,442,088.54			
6th Cal.....	555,186.5	167,178.0	722,364.5	393,953.55	464,001.53			
Hawaii.....		1,787.3	1,787.3					
14th N. Y.....	1,899.8		1,899.8					
28th N. Y.....	80,322.5	11,714.5	92,037.0					
10th Ohio.....	2,297.0		2,297.0			321.48	372.72	
Total.....	3,493,624.4	358,872.1	3,852,496.5	1,656,570.69	1,906,090.07	321.48	372.72	
Districts.	Iona.		Isabel.		Madeira.		Malaga.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st Cal.....					25,198.32	29,126.03	108,924.66	122,756.34
6th Cal.....							17,928.33	23,167.21
Hawaii.....			7,674.49	8,655.58				
10th Ohio.....	548.45	651.10						
Total.....	548.45	651.10	7,674.49	8,655.58	25,198.32	29,126.03	126,852.99	145,923.55
Districts.	Marsala.		Muscatel.		Port.		Sherry.	
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.
1st Cal.....			1,141,565.91	1,320,205.52	1,294,083.31	1,489,642.64	5,433,268.26	6,131,029.19
6th Cal.....	126,847.73	149,021.81	225,295.25	270,009.16	989,941.28	1,141,803.69	933,000.70	1,071,674.33
14th N. Y.....							12,658.60	14,024.93
28th N. Y.....					81,785.53	94,087.66	918.27	1,159.63
10th Ohio.....					2,963.71	3,171.53		
Total.....	126,847.73	149,021.81	1,366,861.16	1,590,204.68	5,368,470.94	6,128,705.52	6,379,345.23	7,203,863.15
Districts.	Sweet Catawba.		Tokay.		Total sweet wine (wine gallons).			
	Before fortification.	After fortification.	Before fortification.	After fortification.	Before fortification.	After fortification.		
1st Cal.....			48,741.51	56,254.58	12,314,494.11	13,991,292.84		
6th Cal.....					2,686,971.94	3,110,677.73		
Hawaii.....					7,674.49	8,655.58		
14th N. Y.....					12,058.00	14,024.93		
28th N. Y.....	244,809.38	283,177.17			327,513.19	378,424.46		
10th Ohio.....	8,275.63	8,838.23			8,865.27	10,033.58		
Total.....	250,085.01	289,015.49	48,741.51	56,254.58	15,367,518.90	17,513,109.12		

TABLE 76.—MATERIALS USED BY BREWERS IN THE PRODUCTION OF FERMENTED LIQUORS, YEAR ENDED JUNE 30, 1918.

Materials.	Quantity.	Materials.	Quantity.
Malt.....bushels..	36,097,096	Other materials.....bushels..	35,296
Hops.....pounds..	33,481,415	Do.....gallons..	24,109
Rice.....do.....	78,942,550	Do.....pounds..	5,491,879
Corn or cerealine.....do.....	459,842,338	Total, all items (reduced to	
Grape sugar or maltose.....do.....	36,723,665	to pounds).....pounds..	1,909,998,457
Glucose or sirup.....gallons..	3,495,658		
Grits.....pounds..	66,575,282		

TABLE 77.—FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FREE OF TAX, YEAR ENDED JUNE 30, 1918.

Dr.	Gallons.	Cr.	Gallons.
Removed for export and unaccounted for July 1, 1917.....	396,576	Exported in original packages, proofs received.....	155,902
Removed for direct exportation.....	154,619	Exported in bottles, proofs received.....	2,459,657
Removed in original packages to be bottled for export.....	212,674	Remove for export unaccounted for, taxpaid.....	45,345
Removed by pipe line to be bottled for export.....	2,466,784	Excess reported by bottlers.....	29,574
Excess reported by bottlers.....	10,237	Removed for export and unaccounted for June 30, 1918.....	550,412
Total.....	3,240,890	Total.....	3,240,890

TABLE 78.—FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT FREE OF TAX, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
1st California.....	604,196	2d New York.....	620
6th California.....	149,485	3d New York.....	177,118
Hawaii.....	30,335	14th New York.....	15,696
6th Kentucky.....	6,603	28th New York.....	3,968
Louisiana.....	61,334	11th Ohio.....	28,272
Maryland.....	372	3d Texas.....	9,278
3d Massachusetts.....	14,740	1st Wisconsin.....	475,438
1st Missouri.....	252,460	2d Wisconsin.....	28,768
5th New Jersey.....	342,581	Total.....	2,834,077
1st New York.....	632,813		

TABLE 79.—PRODUCTION OF FERMENTED LIQUORS, YEAR ENDED JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Barrels.	Districts.	Barrels.
1st California.....	1,173,998	New Hampshire.....	167,918
6th California.....	330,507	1st New Jersey.....	153,477
Colorado.....	34,531	5th New Jersey.....	2,773,965
Connecticut.....	1,553,153	New Mexico.....	6,295
Florida.....	14,617	1st New York.....	2,540,465
Hawaii.....	22,563	2d New York.....	151,753
1st Illinois.....	4,097,487	3d New York.....	4,598,222
5th Illinois.....	251,207	14th New York.....	1,339,309
8th Illinois.....	182,188	21st New York.....	884,166
13th Illinois.....	394,184	28th New York.....	1,811,498
6th Indiana.....	494,192	1st Ohio.....	1,617,584
7th Indiana.....	439,040	10th Ohio.....	708,489
2d Kentucky.....	8,990	11th Ohio.....	538,749
5th Kentucky.....	252,159	18th Ohio.....	1,960,534
6th Kentucky.....	257,839	Oklahoma.....	106
7th Kentucky.....	31,595	1st Pennsylvania.....	3,085,126
Louisiana.....	436,227	9th Pennsylvania.....	280,321
Maryland.....	1,235,225	12th Pennsylvania.....	1,219,735
3d Massachusetts.....	2,218,816	23d Pennsylvania.....	2,739,458
1st Michigan.....	1,248,155	3d Texas.....	550,942
4th Michigan.....	286,008	Washington.....	3,705
Minnesota.....	1,068,073	1st Wisconsin.....	3,253,413
1st Missouri.....	2,506,804	2d Wisconsin.....	682,250
6th Missouri.....	374,160	Total.....	50,566,216
Montana.....	295,992		

TABLE 80.—PRODUCTION OF FERMENTED LIQUORS, YEAR ENDED JUNE 30, 1918, BY STATES AND TERRITORIES.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alaska.....	3,705	Missouri.....	2,880,964
California.....	1,489,890	Montana.....	271,836
Colorado.....	966	Nevada.....	14,625
Connecticut.....	883,898	New Hampshire.....	166,115
Delaware.....	146,183	New Jersey.....	2,927,442
District of Columbia.....	47,527	New Mexico.....	6,295
Florida.....	14,617	New York.....	14,325,413
Hawaii.....	22,563	Ohio.....	4,825,373
Illinois.....	4,925,066	Oklahoma.....	106
Indiana.....	933,232	Pennsylvania.....	7,815,640
Kentucky.....	550,583	Rhode Island.....	669,255
Louisiana.....	436,227	Texas.....	550,943
Maine.....	1,803	Utah.....	24,156
Maryland.....	1,041,515	Virginia.....	299
Massachusetts.....	2,218,816	Wisconsin.....	3,935,672
Michigan.....	1,534,163	Wyoming.....	33,565
Minnesota.....	1,068,073	Total.....	450,206,216

¹ Includes 91,422 barrels removed from breweries for export free of tax. (See p. — for number of barrels of fermented liquors tax paid.)

SUMMARY OF PRODUCTION OF FERMENTED LIQUORS, YEARS ENDED JUNE 30, 1913-1918.

	Barrels.		Barrels.
1913.....	65,324,876	1916.....	58,633,624
1914.....	66,189,473	1917.....	60,817,379
1915.....	59,808,210	1918.....	50,266,216

TABLE 81.—DISTILLERIES REGISTERED AND OPERATED, YEAR ENDED JUNE 30, 1918, BY STATES AND TERRITORIES.

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.	Regis-tered.	Oper-ated.		
California.....			2	2	120	102	122	104
Connecticut.....	1	1			6	5	7	6
District of Columbia.....	1	1					1	1
Hawaii.....			1	1			1	1
Illinois.....	7	7	1	1	1	1	9	9
Indiana.....	11	10			8	2	19	12
Kentucky.....	57	28	1	1	3	2	61	31
Louisiana.....			6	6			6	6
Maryland.....	15	2	1	1	1		17	3
Massachusetts.....	1	1	6	6			7	7
Michigan.....			1	1	1		2	1
Missouri.....	6	3			2	2	8	5
Montana.....			1	1			1	1
Nebraska.....	1						1	
New Jersey.....					15	1	15	1
New York.....	3	3	2	2	9	2	14	7
Ohio.....	6	2			23	19	29	21
Pennsylvania.....	42	12	2	2	2		46	14
Rhode Island.....			1	1			1	1
South Carolina.....			1	1			1	1
Texas.....			1	1			1	1
Wisconsin.....	3	2					3	2
Wyoming.....					1	1	1	1
Total.....	154	72	27	27	192	137	373	236
Total for the year ended June 30, 1917..	301	198	27	25	297	284	625	507

TABLE 82.—GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED, YEAR ENDED JUNE 30, 1918, 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.....														1	1					1	1	
1st Illinois.....																						
5th Illinois.....																						
8th Illinois.....																			1	1	4	4
6th Indiana.....																			2	2	2	2
7th Indiana.....																			4	4	5	4
2d Kentucky.....													1						4	4	6	6
5th Kentucky.....	7	7			7	7									1	1			5	5	6	6
6th Kentucky.....																			5	4	13	11
7th Kentucky.....							1							2		9	1	11	9	22	10	3
8th Kentucky.....																			4	3	6	3
Maryland.....	1	1	1	1								1			1		1	5	3	6	3	3
3d Massachusetts.....							1		1												10	1
1st Missouri.....															6		8		3	16	3	3
6th Missouri.....																				1	1	1
Nebraska.....							3	1					1				1	1		5	2	2
14th New York.....																				1	1	1
21st New York.....																				1	1	1
1st Ohio.....																				2	2	2
11th Ohio.....																			3	3	2	2
18th Ohio.....																						
1st Pennsylvania.....							1													1	2	2
9th Pennsylvania.....																						
12th Pennsylvania.....			1	1	1				1		2		3		3		3	1		6		1
23d Pennsylvania.....							3	1											10	3	1	1
1st Wisconsin.....											3		4	2	4	1	4	2	8	4	23	9
Total.....	8	8	2	2	9	7	9	2	9		10	2	12	3	34	6	69	50	154		72	

TABLE 83.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, WINES, LIQUEURS, CORDIALS, AND FERMENTED LIQUORS, OCT. 4, 1917, TO JUNE 30, 1918, BY COLLECTION DISTRICTS.

Districts.	Distilled spirits.		Still wines.			Sparkling wines.		Liqueurs, cordials, etc., tax various.	Fermented liquor, tax, \$1.50 per barrel.	Total.
	Beverage, tax \$2.10 per gallon.	Nonbeverage, tax \$1.10 per gallon.	Tax, 4 cents per gallon.	Tax, 10 cents per gallon.	Tax, 25 cents per gallon.	Champagne, 3 cents ½ pint.	Carbonated, 1½ cents ½ pint.			
Alabama:										
Assessed.....		\$3,834.01								\$3,834.01
Paid in advance.....		13,880.27		\$46.13						13,926.40
Total.....		17,714.28		46.13						17,760.41
Arkansas:										
Assessed.....		3.04								3.04
Paid in advance.....		29.67								32.71
Total.....		32.71								35.75
1st California:										
Assessed.....	\$2,490,054.29	28,227.70	\$31,660.47	21,027.52	\$1,800.95	\$942.45	\$1,378.79	\$4,861.84	\$238.74	2,580,192.75
Paid in advance.....	2,900,523.76	23,265.39	153,420.42	19,475.67	2,345.35	2,451.26	1,048.61	6,242.46	39,702.38	3,148,475.30
Total.....	5,390,578.05	51,493.09	185,080.89	40,503.19	4,146.30	3,393.71	2,427.40	11,104.30	39,941.12	5,778,668.55
6th California:										
Assessed.....	1,309,386.84	102,381.73	49,793.76	21,138.16	2,086.61	2,411.60	366.98	2,615.32	1,537.51	1,491,718.51
Paid in advance.....	444,696.61	15,493.33	6,560.97	2,281.06	349.35	505.37	237.28	1,191.47	3,948.93	475,264.37
Total.....	1,754,083.45	117,875.06	56,354.73	23,419.22	2,435.96	2,916.97	604.26	3,806.79	5,486.44	1,966,982.88
Colorado:										
Assessed.....	347,892.65	1,175.93	363.69	1,402.68	478.32	488.81	1,446.42	119.51	1,955.50	355,323.51
Paid in advance.....	417,492.79	6,962.43	628.73	2,467.05	215.32	319.79	1,498.76	30.52	1,143.67	430,759.06
Total.....	765,385.44	8,138.36	992.42	3,869.73	693.64	808.60	2,945.18	150.03	3,099.17	786,082.57
Connecticut:										
Assessed.....	1,748,299.44	11,232.46	2,135.67	37,010.47	688.08	277.25	178.10	157.77	35,624.50	1,835,603.74
Paid in advance.....	1,658,125.81	30,788.74	6,263.67	26,220.20	1,209.62	710.32	828.61	8,151.98	35,154.87	1,767,513.82
Total.....	3,406,425.25	42,021.20	8,399.34	63,230.67	1,957.70	987.57	1,006.71	8,309.75	70,779.37	3,603,117.56

TABLE 83.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, WINES, LIQUEURS, CORDIALS, AND FERMENTED LIQUORS, OCT. 4, 1917, TO JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits.		Still wines.			Sparkling wines.		Liqueurs, cordials, etc., tax various.	Fermented liquor, tax, \$1.50 per barrel.	Total.
	Beverage, tax \$2.10 per gallon.	Nonbeverage, tax \$1.10 per gallon.	Tax, 4 cents per gallon.	Tax, 10 cents per gallon.	Tax, 25 cents per gallon.	Cham-pagne, 3 cents ½ pint.	Carbon-ated, 1½ cents ½ pint.			
Florida:										
Assessed.....	\$404,686.54	\$2,635.86	\$9,326.73	\$15,033.61	\$533.07	\$132.50	\$301.63		\$327.72	\$432,957.66
Paid in advance.....	157,734.12	2,384.83	1,043.19	275.30	401.94	34.66	75.80		527.32	162,477.16
Total.....	562,420.66	5,020.69	10,369.92	15,308.91	935.01	167.16	377.43		855.04	595,434.82
Georgia:										
Assessed.....										
Paid in advance.....	3,356.38									3,356.38
Total.....	3,356.38									3,356.38
Hawaii:										
Assessed.....	93,367.09		140.35	8,417.97		340.92	48.54	\$1,191.28	15.39	103,521.54
Paid in advance.....	27,413.19	6,213.64	7,876.43	10,441.59	1,483.32	567.89	55.66	18.56	2,328.75	56,399.03
Total.....	120,780.28	6,213.64	8,016.78	18,859.56	1,483.32	908.81	104.20	1,209.84	2,344.14	159,920.57
1st Illinois:										
Assessed.....	7,061,675.68	22,742.56	3,191.47	164,191.91	2,017.10	19,202.20	3,121.63	5,273.65	17,223.10	7,298,639.30
Paid in advance.....	3,687,471.48	17,971.08	14,480.48	12,455.20	877.80	1,112.72	1,088.20	824.99	162,304.21	3,898,586.16
Total.....	10,749,147.16	40,713.64	17,671.95	176,647.11	2,894.90	20,314.92	4,209.83	6,098.64	179,527.31	11,197,225.46
5th Illin is:										
Assessed.....	807,257.62	497.59	1,053.39	4,924.47	226.07	33.45	22.82	1,915.85	834.00	816,765.26
Paid in advance.....	385,887.88	1,687.83	655.22	3,026.96	39.88	25.26	28.71	719.65	2,302.22	394,373.61
Total.....	1,193,145.50	2,185.42	1,708.61	7,951.43	265.95	58.71	51.53	2,635.50	3,136.22	1,211,138.87
8th Illinois:										
Assessed.....	117,305.11	5,734.44	82.84	153.61	125.51	46.51	2.63	4.40		123,455.05
Paid in advance.....	502,489.18	3,558.83	2,939.06	3,017.01	167.39	130.26	194.24	14.33	13,684.03	520,195.23
Total.....	619,794.29	9,293.27	3,021.90	3,170.62	292.90	176.77	196.87	18.73	13,698.03	649,650.28
13th Illinois:										
Assessed.....	291,992.66	2,306.26	1,012.64	1,934.92	67.51			301.00	4,209.49	301,824.46
Paid in advance.....	404,656.93	1,153.14	1,983.88	1,966.01	223.69			6,155.25	21,604.08	437,743.60
Total.....	696,649.61	3,459.40	2,996.52	3,900.93	291.20			6,456.25	25,814.17	739,508.08
6th Indiana:										
Assessed.....	514,119.99	1,367.39	737.42	5,314.80	519.53	439.69	85.77			522,604.59
Paid in advance.....	1,161,321.41	13,325.26	3,774.88	12,638.63	12,424.71	1,103.59	1,433.12	7,243.15	41,932.29	1,255,197.09
Total.....	1,675,441.40	14,692.65	4,512.30	17,953.43	12,944.24	1,563.28	1,518.89	7,243.15	41,932.29	1,777,801.68
7th Indiana:										
Assessed.....	90,451.26	462.32	18.43	112.94	10.34	2.64	1.32	532.30	66.93	91,678.48
Paid in advance.....	380,657.35	2,633.90	579.97	747.80	74.69	166.41	100.62	216.76	34,583.03	419,759.93
Total.....	471,108.61	3,096.22	598.40	860.74	85.03	169.05	101.34	769.06	34,649.96	511,438.41
3d Iowa:										
Assessed.....	1.00							64.53		65.53
Paid in advance.....	45,673.98	2,468.82	197.38	4,871.36	128.37	27.81	18.82	1,295.00	3.93	54,685.47
Total.....	45,674.98	2,468.82	197.38	4,871.36	128.37	27.81	18.82	1,359.53	3.93	54,751.00
Kansas:										
Assessed.....		2.57						.53		2.57
Paid in advance.....	2.69	10,557.73								10,560.95
Total.....	2.69	10,560.30						.53		10,563.52
2d Kentucky:										
Assessed.....	264,754.19	2,342.39	135.30	264.22		25.75			346.35	267,868.20
Paid in advance.....	182,730.33	3,261.02	35.31	279.70		30.09	2.76		1,519.06	187,858.27
Total.....	447,484.52	5,603.41	170.61	543.92		55.84	2.76		1,865.41	455,726.47
5th Kentucky:										
Assessed.....	1,639,834.68	664.59	2,540.64	6,570.55	75.80	150.68	56.25	614.55		1,670,307.74
Paid in advance.....	934,076.75	7,297.72	518.70	4,295.29	4.49	153.39	5.50	500.14	5,551.15	973,003.13
Total.....	2,614,311.43	7,962.31	3,059.34	10,865.84	80.29	304.07	61.75	1,114.69	5,551.15	2,643,310.87
6th Kentucky:										
Assessed.....	155,071.72	698.04	14.85	395.32		1.15				156,181.08
Paid in advance.....	233,107.21	508.11	163.56	1,851.32		21.41			2,449.51	238,101.12
Total.....	388,178.93	1,206.15	178.41	2,246.64		22.56			2,449.51	394,282.20
7th Kentucky:										
Assessed.....	594,344.98	1,145.22	201.04	191.62			5.81	205.64		596,094.31
Paid in advance.....	252,020.22	1,296.54	898.16	919.03	29.78	21.21	5.16		1,718.18	256,908.28
Total.....	846,365.20	2,441.76	1,099.20	1,110.65	29.78	21.21	10.97	205.64	1,718.18	853,002.59

TABLE 83.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, WINES, LIQUEURS, CORDIALS, AND FERMENTED LIQUORS, OCT. 4, 1917, TO JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits.		Still wines.			Sparkling wines.		Liqueurs, cordials, etc., tax various.	Fermented liquor, tax, \$1.50 per barrel.	Total.
	Beverage, tax \$2.10 per gallon.	Nonbeverage, tax \$1.10 per gallon.	Tax, 4 cents per gallon.	Tax, 10 cents per gallon.	Tax, 25 cents per gallon.	Cham-pagne, 3 cents ½ pint.	Carbon-ated, 1½ cents ½ pint.			
8th Kentucky:										
Assessed.....	\$142,619.59		\$2.54	\$2.80					\$43.50	\$142,668.43
Paid in advance.....	44,635.13	\$296.22	2.25	3.38		\$0.03				44,937.01
Total.....	187,254.72	296.22	4.79	6.18		.03			43.50	187,605.44
Louisiana:										
Assessed.....	1,181,483.99	8,809.44	9,024.14	16,246.09	\$3,449.73	1,407.89	\$11.31	\$1.75	107.02	1,220,541.36
Paid in advance.....	1,010,215.50	6,079.51	10,710.68	9,431.17	741.76	922.25	375.59		18,670.92	1,057,147.38
Total.....	2,191,699.49	14,888.95	19,734.82	25,677.26	4,191.49	2,330.14	386.90	1.75	18,777.94	2,277,688.74
Maryland:										
Assessed.....	2,126,380.78	9,743.46	1,567.78	5,003.12	46.09	1,692.82	921.67	209.02	6,038.63	2,151,603.37
Paid in advance.....	1,506,924.30	13,342.03	11,548.48	29,985.23	1,143.89	3,593.07	2,665.09	1,798.91	36,727.77	1,607,728.77
Total.....	3,633,305.08	23,085.49	13,116.26	34,988.35	1,189.98	5,285.89	3,586.76	2,007.93	42,766.40	3,759,332.14
Massachusetts:										
Assessed.....	4,787,328.83	86,163.03	18,605.38	83,633.23	7,032.33	17,219.40	5,243.03	4,519.58	74,127.16	5,083,871.97
Paid in advance.....	1,563,331.39	107,871.17	10,431.65	84,314.66	7,444.79	10,008.23	5,855.56	100.23	13,282.88	1,790,640.56
Total.....	6,350,660.22	194,034.20	29,037.03	167,947.89	14,477.12	27,227.63	11,098.59	4,619.81	87,410.04	6,874,512.53
1st Michigan:										
Assessed.....	1,093,594.27	18,109.33	6,186.50	1,825.83	130.43	810.83	146.05	59.75	15,156.28	1,136,019.27
Paid in advance.....	2,763,952.81	20,396.10	10,810.79	14,320.11	402.62	1,985.73	456.03		53,402.06	2,865,728.25
Total.....	3,857,547.08	38,505.43	16,997.29	16,145.94	533.05	2,796.56	602.08	59.75	68,558.34	4,001,745.52
4th Michigan:										
Assessed.....	121,269.82	111.60	263.85	814.78	18.75	285.25	6.24	143.93		122,914.22
Paid in advance.....	666,334.33	27,511.81	2,635.26	3,172.51	60.20	732.94	18.85	286.00	14,028.88	714,780.88
Total.....	787,604.15	27,623.41	2,899.11	3,987.29	78.95	1,018.19	25.09	429.93	14,028.88	837,695.10

Minnesota:										
Assessed.....	1,308,684.34	19,344.83	3,364.88	15,993.03	392.86	1,597.02	151.32	1,418.87		1,350,947.15
Paid in advance.....	1,337,202.02	4,584.06	2,869.54	19,532.62	771.07	945.30	181.34	442.65	55,816.50	1,422,345.10
Total.....	2,645,886.36	23,928.89	6,234.42	35,525.65	1,163.93	2,542.32	332.66	1,861.52	55,816.50	2,773,292.25
1st Missouri:										
Assessed.....	989,998.04	4,623.01	1,085.35	8,263.74	126.02	263.09	24.27			1,004,389.52
Paid in advance.....	1,182,078.95	21,376.45	7,203.45	12,777.93	992.24	809.04	559.18	301.62	74,805.14	1,300,904.00
Total.....	2,172,076.99	25,999.46	8,288.80	21,041.67	1,118.26	1,072.13	583.45	301.62	74,805.14	2,305,287.52
6th Missouri:										
Assessed.....	1,120,120.98	9,867.02	394.91	5,678.98	10.98	302.14		250.68		1,136,625.69
Paid in advance.....	955,633.80	16,909.83	797.74	11,708.83	40.47	653.31	27.09	481.04	24,708.50	1,010,965.61
Total.....	2,075,754.78	26,776.85	1,192.65	17,387.81	51.45	955.45	27.09	731.72	24,708.50	2,147,591.30
Montana:										
Assessed.....	1,445,255.07	20,320.92	3,494.24	3,304.89	742.01	1,095.79	446.67	3,685.33		1,478,344.92
Paid in advance.....	1,181,464.69	38,971.89	3,058.22	13,734.52	863.77	1,832.22	833.66	19.94	121.50	1,240,900.41
Total.....	2,626,719.76	59,292.81	6,552.46	17,039.41	1,605.78	2,928.01	1,280.33	3,705.27	121.50	2,719,245.33
Nebraska:										
Assessed.....		1,651.10						38.70		1,689.80
Paid in advance.....	578.12	16,046.30								16,624.42
Total.....	578.12	17,697.40						38.70		18,314.22
New Hampshire:										
Assessed.....	128,450.58	3,000.84	313.88	1,266.84	659.96	178.42	48.79	1,247.11	4,525.13	139,691.55
Paid in advance.....	296,476.02	5,276.93	280.04	2,707.82	379.90	295.79	115.22	61.69	1,475.63	307,069.04
Totals.....	424,926.60	8,277.77	593.92	3,974.66	1,039.86	474.21	164.01	1,308.80	6,000.76	446,760.59
1st New Jersey:										
Assessed.....	288,170.57	2,933.24	711.73	11,047.94	1,190.02	357.93		2,206.86		306,618.29
Paid in advance.....	584,075.50	10,071.07	5,474.40	17,136.46	805.94	1,086.65		7,520.90	13,942.55	640,113.47
Total.....	872,246.07	13,004.31	6,186.13	28,184.40	1,995.96	1,444.58		9,727.76	13,942.55	946,731.76
5th New Jersey:										
Assessed.....	2,125,692.86	20,819.47	15,909.95	12,010.80	1,483.27	3,103.59	490.04		70,817.95	2,250,327.93
Paid in advance.....	1,571,755.44	18,701.24	16,229.39	12,586.23	1,499.53	3,410.05	1,141.64		15,233.14	1,640,556.06
Total.....	3,697,448.30	39,520.71	32,139.34	24,597.03	2,982.80	6,513.64	1,631.68		86,051.09	3,890,584.59
New Mexico:										
Assessed.....	236,408.41		678.99	9,063.61	150.24	15.63	360.27	585.73	320.63	247,583.51
Paid in advance.....	283,070.70		323.69	5,060.68	138.07	12.51	118.74	18.74	659.02	289,307.15
Total.....	519,479.11		1,002.68	14,124.29	288.31	28.14	479.01	599.47	979.65	536,980.66

TABLE 83.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, WINES, LIQUEURS, CORDIALS, AND FERMENTED LIQUORS, OCT. 4, 1917, TO JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

District.	Distilled spirits.		Still wines			Sparkling wines.		Liqueurs, cordials, etc., tax various.	Fermented liquor, tax, \$1.50 per barrel.	Total.
	Beverages, tax \$2.10 per gallon.	Nonbeverage, tax \$1.10 per gallon.	Tax, 4 cents per gallon.	Tax, 10 cents per gallon.	Tax, 25 cents per gallon.	Champagne, 3 cents ½ pint.	Carbonated, 1½ cents ½ pint.			
1st New York:										
Assessed.....	\$1,989,762.08	\$42,478.16	\$19,896.41	\$18,525.09	\$2,672.26	\$5,396.87	\$254.01	\$1,429.06		\$2,089,413.94
Paid in advance.....	1,444,113.12	17,411.82	23,818.88	8,549.78	2,934.41	7,776.97	235.07	866.78	\$50,723.68	1,555,430.51
Total.....	3,433,875.20	59,889.98	43,715.29	27,074.87	5,606.67	13,173.84	489.08	2,295.84	50,723.68	3,636,844.45
2d New York:										
Assessed.....	3,843,906.89	49,673.76	20,309.92	583,813.12	6,206.47	12,644.58	2,346.40	9,035.82		4,527,936.96
Paid in advance.....	1,493,544.25	22,255.22	20,119.42	80,143.52	2,854.07	3,273.89	1,272.08	4,518.29	12,987.15	1,640,967.89
Total.....	5,337,451.14	71,928.98	40,429.34	663,956.64	9,060.54	15,918.47	3,618.48	13,554.11	12,987.15	6,168,904.85
3d New York:										
Assessed.....	3,222,785.14	32,080.93	218,376.04	11,280.33	1,818.92	4,024.36	1,304.86	1,429.15		3,493,009.73
Paid in advance.....	2,562,274.36	30,036.09	26,868.56	31,376.29	9,843.99	3,233.21	4,711.11	11,341.55	172,490.77	2,848,875.93
Total.....	5,785,059.50	62,117.02	245,244.60	42,656.62	8,362.91	7,257.57	6,015.97	12,770.70	172,490.77	6,341,975.66
14th New York:										
Assessed.....	686,590.80	15,920.00	6,723.29	11,287.93	1,364.51	994.39	686.44	23.09	26,991.79	750,582.24
Paid in advance.....	1,115,578.16	7,977.91	7,797.84	19,518.21	1,700.30	1,336.12	976.30	1.50	23,827.63	1,175,713.97
Total.....	1,802,168.96	23,897.91	14,521.13	27,806.14	3,064.81	2,330.51	1,662.74	24.59	50,819.42	1,926,296.21
21st New York:										
Assessed.....	388,092.51	4,323.67	2,081.24	7,771.28	169.67	2,179.99	112.16	26.86	6,119.76	410,867.14
Paid in advance.....	470,295.39	83,538.19	6,200.92	8,295.35	531.75	3,834.37	265.51	706.89	20,320.34	594,068.71
Total.....	858,387.90	87,861.86	8,372.16	16,066.63	711.42	6,014.36	377.67	733.75	26,440.10	1,004,935.85
28th New York:										
Assessed.....	1,535,595.42	224,955.74	5,159.34	7,153.40	259.35	1,707.02	413.48	243.97	26.88	1,805,496.60
Paid in advance.....	1,124,019.56	10,578.24	6,547.15	10,635.76	159.11	3,759.57	304.96	2,342.95	52,646.87	1,219,985.17
Total.....	2,659,614.98	235,533.98	11,697.49	17,789.16	400.46	5,466.59	718.44	2,586.92	52,673.75	3,016,481.77
4th North Carolina:										
Assessed.....	293.12									293.12
Paid in advance.....		203.96	56.23	170.46	125.90	50.64		8.00		615.19
Total.....	293.12	203.96	56.23	170.46	125.90	50.64		8.00		908.31
5th North Carolina:										
Assessed.....		2,322.02	1.04							2,323.06
Paid in advance.....										
Total.....		2,322.02	1.04							2,323.06
North and South Dakota:										
Assessed.....				31.06						31.06
Paid in advance.....	12,297.15	5,216.05	.46	143.57		5.40	5.70	8.12		17,676.45
Total.....	12,297.15	5,216.05	.46	174.63		5.40	5.70	8.12		17,707.51
1st Ohio:										
Assessed.....	1,555,498.12	10,769.36	1,348.01	10,434.35	445.30	1,162.74	74.82			1,609,732.70
Paid in advance.....	1,117,925.79	18,090.27	1,498.65	7,752.51	696.41	1,803.83	42.72		37,159.99	1,184,979.29
Total.....	2,673,423.91	28,859.63	2,846.66	18,186.86	1,141.74	2,966.57	117.54		37,159.99	2,794,711.99
10th Ohio:										
Assessed.....	512,766.74	12,829.87	488.31	1,531.94	22.41	18.10		422.84		528,080.21
Paid in advance.....	823,971.19	1,856.78	4,911.10	6,643.06	80.55	17.17			29,757.28	861,237.13
Total.....	1,336,737.93	14,686.65	5,399.41	8,175.00	102.96	35.27		422.84	29,757.28	1,389,317.34
11th Ohio:										
Assessed.....	528,995.49	875.64	671.40	5,623.35	1,222.01	536.47	30.30			537,951.66
Paid in advance.....	865,949.29	7,723.02	1,350.75	11,378.35	1,092.35	1,023.27	31.68		17,484.56	906,036.27
Total.....	1,394,944.78	8,598.66	2,022.15	16,998.70	2,314.36	1,559.74	61.98		17,484.56	1,443,987.93
18th Ohio:										
Assessed.....	3,313,189.20	118,725.39	7,982.08	19,007.27	2,625.03	841.41	99.19	654.79		3,463,126.36
Paid in advance.....	3,164,843.74	135,927.25	14,980.40	9,639.39	7,080.61	853.58	182.73	1,279.26	59,960.60	3,394,707.56
Total.....	6,478,032.94	254,652.64	22,962.48	28,646.66	9,715.64	1,694.99	281.92	1,934.05	59,960.60	6,857,833.92
Oklahoma:										
Assessed.....		7,701.50								7,701.50
Paid in advance.....		1,909.39							43.00	1,952.39
Total.....		9,610.89							43.00	9,653.89
Oregon:										
Assessed.....		3,217.88	.53							3,218.41
Paid in advance.....		5,036.00								5,036.00
Total.....		8,253.88	.53							8,254.41

TABLE 83.—ASSESSMENTS AND COLLECTIONS OF FLOOR TAXES ON DISTILLED SPIRITS, WINES, LIQUEURS, CORDIALS, AND FERMENTED LIQUORS, OCT. 4, 1917, TO JUNE 30, 1918, BY COLLECTION DISTRICTS—Continued.

Districts.	Distilled spirits.		Still wines.			Sparkling wines.		Liqueurs, cordials, etc., tax various.	Fermented liquor, tax, \$1.50 per barrel.	Total.
	Beverage, tax \$2.10 per gallon.	Nonbeverage, tax \$1.10 per gallon.	Tax, 4 cents per gallon.	Tax, 10 cents per gallon.	Tax, 25 cents per gallon.	Cham-pagne, 3 cents ½ pint.	Carbon-ated, 1½ cents ½ pint.			
1st Pennsylvania:										
Assessed.....	\$3,872,867.42	\$22,185.57	\$41,641.62	\$11,030.12	\$778.05	\$3,112.91	\$235.28	\$2,167.02	\$813.01	\$3,954,831.00
Paid in advance.....	3,951,762.22	14,933.41	23,671.74	42,014.82	1,683.14	3,044.69	288.24	941.14	107,025.30	4,145,364.70
Total.....	7,824,629.64	37,118.98	65,313.36	53,044.94	2,461.19	6,157.60	523.52	3,108.16	107,838.31	8,100,195.70
9th Pennsylvania:										
Assessed.....	440,980.44	4,543.38	304.84	1,487.71	44.85	473.08	124.59	.....	10,278.64	458,237.53
Paid in advance.....	209,172.84	1,534.20	562.98	301.89	22.33	90.31	2.86	.....	2,911.52	214,598.93
Total.....	650,153.28	6,077.58	867.82	1,789.60	67.18	563.39	127.45	.....	13,190.16	672,836.46
12th Pennsylvania:										
Assessed.....	705,011.90	3,955.84	1,624.50	11,466.56	263.40	1,014.78	311.80	2,240.31	29,749.30	755,638.39
Paid in advance.....	1,100,000.22	7,034.39	1,279.93	9,911.04	375.89	1,131.42	333.01	3,559.58	7,864.24	1,131,489.72
Total.....	1,805,012.12	10,990.23	2,904.43	21,377.60	639.29	2,146.20	644.81	5,799.89	37,613.54	1,887,128.11
23d Pennsylvania:										
Assessed.....	3,197,681.90	15,905.24	10,954.03	20,779.30	724.83	414.32	82.88	2,663.70	49,238.20	3,298,444.40
Paid in advance.....	4,047,968.78	27,325.06	12,707.49	27,092.37	1,314.58	5,019.01	1,030.36	1,397.76	66,882.04	4,191,637.45
Total.....	7,245,650.68	43,230.30	23,661.52	48,771.67	2,039.41	5,433.33	1,113.24	4,061.46	116,120.24	7,490,081.85
South Carolina:										
Assessed.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Paid in advance.....	4,085.88	.....	.....	.....	.....	.....	.....	.....	.....	4,085.88
Total.....	4,085.88	.....	.....	.....	.....	.....	.....	.....	.....	4,085.88
Tennessee:										
Assessed.....	57,276.69	42,607.84	8,231.60	12,919.89	256.89	75.80	150.65	883.66	.....	122,403.02
Paid in advance.....	6,712.33	9,879.19	25.32	116.50	.....	.....	.....	.....	.....	16,733.34
Total.....	63,989.02	52,487.03	8,256.92	13,036.39	256.89	75.80	150.65	883.66	.....	139,136.36
3d Texas:										
Assessed.....	1,324,438.09	28,875.10	7,883.86	3,255.77	268.40	1,026.34	103.82	3,897.95	18,440.91	1,388,190.24
Paid in advance.....	1,810,222.34	45,589.35	1,929.13	4,451.85	880.31	843.46	268.51	.....	6,889.42	1,871,074.37
Total.....	3,134,660.43	74,464.45	9,812.99	7,707.62	1,148.71	1,869.80	372.33	3,897.95	25,330.33	3,259,264.61
2d Virginia:										
Assessed.....	.....	.....	.....	.....	.....	.....	.....	53.40	.....	53.40
Paid in advance.....	.....	4,466.61	.....	.....	.....	.....	.....	.....	.....	4,466.61
Total.....	.....	4,466.61	.....	.....	.....	.....	.....	53.40	.....	4,520.01
6th Virginia:										
Assessed.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,124.95
Paid in advance.....	20.24	1,104.71	.....	.....	.....	.....	.....	.....	.....	1,124.95
Total.....	20.24	1,104.71	.....	.....	.....	.....	.....	.....	.....	1,124.95
Washington:										
Assessed.....	384.51	59.16	.....	.....	.....	.....	.....	15.92	.....	459.59
Paid in advance.....	101,059.66	14,478.45	855.10	242.96	.....	43.86	66.83	83.40	506.13	117,336.39
Total.....	101,444.17	14,537.61	855.10	242.96	.....	43.86	66.83	99.32	506.13	117,795.98
West Virginia:										
Assessed.....	309.34	544.45	.....	.....	.....	.....	.....	.....	.....	853.79
Paid in advance.....	18.15	2,955.70	.....	.....	.....	.....	.....	.....	.....	2,973.85
Total.....	327.49	3,500.15	.....	.....	.....	.....	.....	.....	.....	3,827.64
1st Wisconsin:										
Assessed.....	801,780.17	2,296.74	4,788.14	11,676.10	189.81	2,504.23	338.25	178.71	53,918.53	877,670.71
Paid in advance.....	1,409,446.98	9,598.96	7,336.20	20,113.09	394.04	3,889.74	206.62	352.00	58,116.91	1,500,424.54
Total.....	2,202,227.15	11,895.70	12,124.34	31,789.19	583.85	6,393.97	544.87	530.71	112,035.47	2,378,095.25
2d Wisconsin:										
Assessed.....	84,881.39	.....	153.01	864.81	30.42	195.05	28.93	.....	55,068.22	141,221.83
Paid in advance.....	597,701.43	192,578.18	5,664.25	7,896.76	1,301.10	823.85	607.80	1.60	13,019.37	819,594.34
Total.....	682,582.82	192,578.18	5,817.26	8,761.57	1,331.52	1,018.90	636.73	1.60	68,087.59	960,816.17
October, 1917, to June 1918:										
Assessed.....	63,168,821.22	1,037,476.61	522,621.98	1,212,176.83	43,405.16	91,167.84	21,564.21	57,613.20	484,160.80	65,639,007.86
Paid in advance.....	59,162,754.86	1,158,942.31	452,669.13	648,055.04	65,111.82	75,525.92	29,751.33	71,040.33	1,424,950.50	60,988,781.24
Grand total.....	119,331,576.09	2,196,418.92	975,291.11	1,860,231.87	108,516.98	166,693.76	51,315.54	128,653.53	1,909,111.30	126,727,789.10

TABLE 84.—MONEYS PAID TO COLLECTORS AS PROCEEDS OF IN REM ACTIONS, JUDGMENTS RECOVERED IN CIVIL SUITS, FINES AND PENALTIES IMPOSED IN CRIMINAL ACTIONS, AND COSTS, AS REPORTED BY CLERKS OF UNITED STATES COURTS (FORM 158), YEAR ENDED JUNE 30, 1918.

Districts.	In rem cases, proceeds.	Judgments.		Interest.	Costs.	Total.
		Civil suits, suits on bonds, etc.	Fines and penalties.			
Alabama.....			\$1,710.00		\$295.04	\$2,005.04
Arkansas.....						
1st California.....			2,050.00		22.85	2,072.85
6th California.....			3,751.00			3,751.00
Colorado.....			1,000.00		46.62	1,046.62
Connecticut.....		\$1,490.19	1,150.00	\$219.78	127.04	2,987.01
Florida.....			1,750.00		613.58	2,363.58
Georgia.....	\$125.00		12,207.50		838.79	13,171.29
Hawaii.....			25.00			25.00
1st Illinois.....			501.00		181.61	682.61
5th Illinois.....			1,650.00		364.90	2,014.90
8th Illinois.....			3,955.00		934.58	4,889.58
13th Illinois.....			295.00		36.89	331.89
6th Indiana.....			310.00		32.10	342.10
7th Indiana.....			210.00		77.48	287.48
3d Iowa.....			1,112.02		424.74	1,536.76
Kansas.....			15.00		196.40	211.40
2d Kentucky.....						
5th Kentucky.....			60.00		2.50	62.50
6th Kentucky.....						
8th Kentucky.....						
th Kentucky.....	500.00					500.00
Louisiana.....			6,575.00		1.50	6,576.50
Maryland.....			2,125.00		29.25	2,154.25
Massachusetts.....			650.00		62.05	712.05
1st Michigan.....			2,350.00			2,350.00
4th Michigan.....			1,050.00		28.36	1,118.36
Minnesota.....			1,000.00		70.60	1,070.60
1st Missouri.....	511.30		3,463.35		245.13	4,209.48
6th Missouri.....			193.65		46.00	239.65
Montana.....			1,000.00			1,000.00
Nebraska.....			200.00		4.00	204.00
New Hampshire.....			1,425.00		103.70	1,528.70
1st New Jersey.....			1,575.00			1,575.00
5th New Jersey.....			1,125.00		15.80	1,140.80
New Mexico.....			3,150.00			3,150.00
1st New York.....			300.00		145.44	445.44
2d New York.....			50.00		33.60	83.60
3d New York.....			7,061.58		38.02	7,099.60
14th New York.....			1,015.00			1,015.00
21st New York.....			1,375.00			1,375.00
28th New York.....						
4th North Carolina.....			6,152.85		3,729.49	9,882.34
5th North Carolina.....	533.12		2,917.70		144.89	3,595.51
North and South Dakota.....			800.00		10.00	810.00
1st Ohio.....			300.00		140.99	440.99
10th Ohio.....						
11th Ohio.....					47.27	47.27
18th Ohio.....						
Oklahoma.....			300.00		145.44	445.44
Oregon.....			200.00			200.00
1st Pennsylvania.....			2,267.60		164.18	2,431.78
9th Pennsylvania.....			375.00			375.00
23d Pennsylvania.....	67.10		150.00		37.37	254.57
South Carolina.....			5,601.00		444.28	6,045.28
Tennessee.....		245.83	1,360.00		446.42	2,052.25
Texas.....			6,510.00		107.00	6,617.00
2d Virginia.....			300.00			300.00
6th Virginia.....	180.00		410.00		7.10	727.10
Washington.....			2,050.00		440.35	2,490.35
West Virginia.....			1,121.78		802.69	1,924.47
1st Wisconsin.....			200.00		21.78	221.78
2d Wisconsin.....			503.73			503.73
Total.....	1,151.15	2,501.48	98,394.56	222.68	11,836.46	114,106.34
Total for fiscal year 1917.....	656.31	10,194.88	57,778.44	1,216.96	10,857.87	80,704.46

TABLE 85.—EXPENDITURES FROM SPECIFIC APPROPRIATIONS, YEAR ENDED JUNE 30, 1918.

A. DISBURSEMENTS BY COLLECTION DISTRICTS.

Appropriations.	Salaries and expenses, collectors of internal revenue.		Salaries and expenses, agents and subordinate officers.		Collecting income tax.		Restricting sale of opium, etc.	
	Salaries.	Ex-penses.	Salaries.	Ex-penses.	Salaries.	Ex-penses.	Salaries.	Ex-penses.
Alabama.....	\$27,166.38	\$11,822.61	\$1,196.00		\$4,491.66	\$705.00	\$2,243.32	\$411.25
Arkansas.....	21,989.15	6,587.34	4,971.00		6,151.66	490.50	400.00	310.85
1st California.....	68,085.84	7,888.45	116,662.71	33,440.19	13,794.42	1,247.90	2,323.18	334.55
6th California.....	21,219.94	1,582.17	27,467.81	11,223.78	13,848.36	1,816.03	1,700.00	93.70
Colorado.....	16,030.83	6,283.07	3,109.85	2,779.85	12,144.18	324.15	2,372.22	301.25
Connecticut.....	45,251.23	5,884.52	3,786.12	1,837.74	9,041.10	1,637.22	2,115.83	181.83
Florida.....	21,680.00	5,113.60	960.00	684.27	3,358.33	567.43	1,600.00	227.22
Georgia.....	30,848.88	11,156.71	25.00		6,602.21	863.96	1,566.66	161.17
Hawaii.....	9,437.66	957.72	1,803.00	11.25		60.00		
1st Illinois.....	82,401.47	7,058.55	16,590.70	2,161.49	25,333.34	709.40	4,400.00	525.00
5th Illinois.....	24,897.92	2,307.50	117,669.13	21,116.02	3,451.95	96.30		
8th Illinois.....	30,074.46	6,768.37	44,406.70	7,502.00	8,163.34	2,783.99	1,650.00	246.06
13th Illinois.....	12,175.00	2,740.91	570.00	188.54	3,833.33	395.16	1,645.86	175.00
6th Indiana.....	26,495.84	5,453.36	36,140.51	5,375.76	4,643.88	1,522.08	2,287.77	100.88
7th Indiana.....	23,717.22	1,845.56	51,331.98	8,258.97	5,137.77	1,367.77	1,404.17	222.83
3d Iowa.....	30,746.52	6,968.51			7,782.22	274.78	2,102.78	211.65
Kansas.....	27,703.34	9,930.24			4,562.22	148.56	1,633.33	333.33
2d Kentucky.....	16,466.64	2,691.23	46,664.72	3,587.60	2,763.34	312.30	953.23	174.00
5th Kentucky.....	41,947.51	1,001.77	201,662.64	29,007.93	7,678.06	10.85	1,312.00	1.34
6th Kentucky.....	20,379.17	434.55	44,363.71	6,582.84	2,750.00	599.25		
7th Kentucky.....	23,643.59	3,884.03	85,585.08	4,745.94	1,548.33		1,000.00	
8th Kentucky.....	23,395.01	4,377.65	51,312.35	5,434.06	5,250.00		1,600.00	199.88
Louisiana.....	22,961.79	4,644.18	40,974.79	1,418.20	8,501.66	103.11	1,883.33	275.67
Maryland.....	42,378.78	6,892.08	81,842.31	6,638.51	21,142.22	812.11	900.00	85.26
3d Massachusetts.....	67,903.89	5,569.03	45,298.09	8,458.91	26,428.07	1,052.07	3,090.84	167.19
1st Michigan.....	33,899.70	3,966.61	4,171.00	544.28	19,222.56	446.79	1,815.27	6.99
4th Michigan.....	19,565.53	4,075.85	150.00	87.88	3,259.99	92.64	1,150.00	50.74
Minnesota.....	34,131.09	6,497.34	3,130.00	1,783.60	8,566.68	623.32	1,300.00	
1st Missouri.....	38,880.39	5,068.58	9,536.11	1,719.24	15,436.30	61.50	2,856.66	233.07
6th Missouri.....	28,718.65	5,920.77	15,092.27	1,280.07	9,256.67	96.50	2,579.43	25.00
Montana.....	33,200.83	12,170.77	2,650.89	43.42	5,263.33	27.20	1,288.88	
Nebraska.....	16,733.34	4,596.29	1,818.00	1,017.33	8,168.61	139.32	2,241.67	114.16
New Hampshire.....	32,642.75	8,621.56	312.00	211.68	8,563.33	30.71	1,963.34	283.87
1st New Jersey.....	11,408.31	3,121.76	10,357.00	322.80	5,370.00		1,200.00	
5th New Jersey.....	46,675.53	3,872.83	8,941.57	2,264.37	8,321.92	482.53	2,150.00	200.00
New Mexico.....	14,477.87	4,672.11	1,570.00	1,254.00	4,460.00	1,271.46	854.17	164.65
1st New York.....	54,342.68	4,034.05	23,327.04	230.42	24,048.75	2,253.90	2,100.00	111.70
2d New York.....	60,358.29	1,916.16	17,062.43	4,588.99	37,959.46	104.49	409.00	14.60
3d New York.....	53,783.19	640.09	3,250.00	1,114.11	19,807.41	68.25	1,700.00	
14th New York.....	35,449.74	8,246.94	18,713.10	1,453.76	15,905.58	693.78	1,569.44	133.63
21st New York.....	34,473.62	7,344.40	12,207.17	2,106.78	5,925.00	106.08	800.00	303.10
28th New York.....	36,110.54	3,461.90	5,424.66	2,372.73	12,743.92	213.55	2,533.33	15.96
4th North Carolina.....	30,680.53	12,554.34	1,615.00	1,197.85	9,396.38	230.40	2,050.00	315.15
5th North Carolina.....	55,972.49	23,051.31	265.00	183.47	5,691.67	378.61	1,536.67	192.65
N. and S. Dakota.....	26,366.24	7,842.66			1,333.33	155.24	400.00	287.50
1st Ohio.....	44,833.86	1,798.76	51,759.32	3,835.21	13,203.34	256.50	1,800.00	
10th Ohio.....	25,253.35	3,526.90	3,379.49	441.16	5,173.32	310.82	1,800.00	209.17
11th Ohio.....	18,294.97	4,786.70	2,844.60	2,213.60	5,536.68	411.05	556.67	3.90
18th Ohio.....	34,793.05	3,133.13	2,671.99	592.96	4,307.22	377.78	2,540.00	33.91
Oklahoma.....	18,651.89	4,003.04			9,973.34	1,771.70	1,973.33	389.30
Oregon.....	24,159.44	5,789.57	981.00		4,750.00	192.85	1,450.00	4.35
1st Pennsylvania.....	50,148.85	3,373.92	32,450.40	3,436.55	15,888.04	193.41	3,420.55	56.48
9th Pennsylvania.....	28,231.39	31,196.20	14,089.72	1,433.96	2,891.67		1,700.00	
12th Pennsylvania.....	27,028.33	4,114.46	4,099.10	701.85	5,341.17		1,650.00	
23d Pennsylvania.....	43,697.51	1,924.90	81,732.41	7,922.66	14,759.99	126.22	1,333.32	199.99
South Carolina.....	20,581.55	4,445.13	5,150.39	1,048.19	7,799.99	294.80	2,100.00	436.93
Tennessee.....	35,354.73	10,624.42	7,919.08	5,011.78	8,866.66	830.14	2,400.00	332.53
3d Texas.....	44,790.26	8,909.90	2,312.75	1,190.95	5,828.32	332.29	2,345.28	478.20
2d Virginia.....	32,938.34	8,559.30	8,542.05	6,116.23	14,451.66	288.94	3,010.00	1,023.90
6th Virginia.....	33,153.03	11,126.16	4,005.82	2,386.67	1,874.45	117.52	702.33	122.44
Washington.....	26,072.78	5,971.25	616.00		7,971.11	964.82	1,650.00	226.08
West Virginia.....	27,622.48	5,350.43	3,042.64	336.70	7,879.72	33.75	1,543.33	215.88
1st Wisconsin.....	33,309.16	6,255.33	14,641.88	2,955.01	13,694.15	1,242.19	1,719.16	101.87
2d Wisconsin.....	23,501.60	6,673.47	3,629.98	2,665.07	8,826.67	299.90	915.66	77.13
Total.....	2,082,422.00	365,083.00	1,407,806.46	232,737.22	501,050.10	33,420.33	107,355.11	11,106.11

TABLE 85.—EXPENDITURES FROM SPECIFIC APPROPRIATIONS, YEAR ENDED JUNE 30, 1918—Continued.

A. DISBURSEMENTS BY COLLECTION DISTRICTS—Continued.

Appropriation.	Collecting tax on estates, munitions, etc.		Collecting excess-profits tax.		Collecting war revenue.		Miscellaneous expenses.	Total.
	Districts.	Salaries.	Ex-penses.	Salaries.	Ex-penses.	Salaries.	Ex-penses.	
Alabama.....		\$1,350.00	\$394.79	\$2,237.50	\$335.00	\$20,931.65	\$9,920.63	\$456.32
Arkansas.....				1,991.66	865.92	13,813.65	8,183.65	316.98
1st California.....		2,078.33	1,000.00	6,001.94	730.00	47,586.10	13,730.11	2,413.47
6th California.....		5,899.15	837.77	5,631.67	308.00	32,234.50	10,643.04	784.42
Colorado.....		1,777.78	933.06	8,278.35	2,721.13	13,754.19	8,739.79	365.41
Connecticut.....		1,275.28	192.18	346.07	105.00	31,292.70	11,822.03	932.67
Florida.....				4,223.33	152.50	11,802.53	3,293.62	302.97
Georgia.....		600.00	93.15	2,227.50	688.29	19,377.24	9,077.41	564.85
Hawaii.....		540.00		244.44		10,470.27	3,269.38	441.55
1st Illinois.....		6,870.83	458.49	1,900.00	85.00	82,100.00	17,950.87	1,605.90
5th Illinois.....		900.00	35.58	7,673.36	14.00	3,572.73	1,903.16	475.55
8th Illinois.....		750.00		6,413.34	60.00	21,726.43	5,812.51	1,226.65
13th Illinois.....		1,850.00		1,633.33	239.33	9,604.15	2,706.98	128.16
6th Indiana.....		1,309.00		4,182.52		22,017.52	9,733.30	783.59
7th Indiana.....		400.00	261.55	4,135.01	22.25	8,722.78	3,766.91	398.41
3d Iowa.....		1,566.66	472.13	3,042.22	1,142.00	45,471.58	19,191.70	737.99
Kansas.....				2,300.00	20.00	27,817.19	9,695.52	181.42
2d Kentucky.....		3,158.33	51.47	3,438.34	985.15	7,998.34	2,425.22	306.42
5th Kentucky.....		3,019.44	283.33		78.00	11,813.35	3,502.34	1,172.42
6th Kentucky.....				1,595.84	437.56	750.00	360.33	173.85
7th Kentucky.....				4,635.85	1.40	2,249.99	2,433.84	303.87
8th Kentucky.....					160.00	700.00	328.48	274.51
Louisiana.....		1,400.00		4,965.01	98.50	23,911.33	7,272.17	629.56
Maryland.....		8,553.34	110.51	5,266.10	141.68	32,680.92	23,130.27	2,434.57
3d Massachusetts.....		4,342.23	66.50		1,102.40	79,779.64	32,025.64	13,586.63
1st Michigan.....		2,900.00	56.06	2,094.44	154.50	38,293.98	16,262.44	648.67
4th Michigan.....						13,595.30	4,729.85	145.60
Minnesota.....		5,241.66	668.73	3,977.79	149.00	35,210.12	13,777.92	621.02
1st Missouri.....		1,850.00		818.89	225.00	27,386.92	10,649.15	798.28
6th Missouri.....		1,950.00		2,260.00		23,290.36	13,128.58	472.19
Montana.....		2,250.00	39.00	2,400.00	34.50	13,341.93	4,298.06	363.40
Nebraska.....		4,477.23	145.80	3,153.34	25.14	16,600.01	7,063.44	251.94
New Hampshire.....						15,928.91	6,882.90	801.53
1st New Jersey.....				3,950.00	1,637.75	10,782.30	3,498.16	165.77
5th New Jersey.....		5,210.00		2,000.00	1,332.40	52,718.33	21,997.00	4,127.93
New Mexico.....				2,200.00	418.09	8,140.55	6,895.93	111.81
1st New York.....		1,500.00	66.44		70.00	60,762.60	11,242.71	907.16
2d New York.....		2,462.50	102.15	20,230.04	5,751.90	63,761.99	67,405.53	1,261.09
3d New York.....		5,000.00	1,200.00	2,049.99	115.00	59,491.23	18,642.18	5,873.01
14th New York.....		1,350.00			2,408.25	53,641.15	34,887.31	951.31
21st New York.....		1,250.00	289.63	2,450.00	245.00	40,497.80	18,058.43	2,621.28
28th New York.....		1,600.00	218.51			45,612.50	17,290.63	560.04
4th North Carolina.....				1,179.28	1,352.75	2,706.13	1,487.96	470.38
5th North Carolina.....		810.00			1,401.05	5,985.01	3,423.38	568.90
N. and S. Dakota.....					175.00	16,682.86	8,258.43	293.22
1st Ohio.....		9,472.21	91.20	1,725.00	1,463.75	23,085.66	6,985.41	530.79
10th Ohio.....		1,600.00	6.65	3,483.33	47.50	17,698.13	5,123.77	303.75
11th Ohio.....				4,722.52	250.00	13,693.37	5,800.40	257.90
18th Ohio.....				9,904.73	748.00	40,976.39	15,292.07	460.14
Oklahoma.....		550.00		3,044.17	1,009.00	23,376.89	8,346.97	290.79
Oregon.....				3,822.51	250.00	7,216.66	3,364.29	435.54
1st Pennsylvania.....		3,749.98	981.42	12,476.97	70.00	47,906.71	13,413.53	1,946.80
9th Pennsylvania.....		1,500.00		6,456.68	16.80	22,805.55	5,423.19	48.58
12th Pennsylvania.....		1,440.00	18.26	1,650.00		30,775.91	9,327.05	515.17
23d Pennsylvania.....		5,283.33	468.03	10,880.03		64,797.25	23,544.73	952.91
South Carolina.....		2,155.66	1,119.41	630.00	2,183.85	16,707.15	8,621.38	478.71
Tennessee.....		3,048.89	197.09	6,590.00	2,065.42	16,667.80	6,554.56	616.19
3d Texas.....		1,076.11	220.17	1,402.50	2,217.47	44,150.20	19,826.65	1,044.99
2d Virginia.....		2,983.33	85.60	1,107.78	397.23	10,092.78	3,524.91	558.22
6th Virginia.....		1,100.00				3,866.37	1,424.41	320.69
Washington.....		595.67		2,161.36		14,409.45	6,084.56	549.59
West Virginia.....		2,083.34	1,286.50	4,746.68		29,317.85	8,883.74	704.36
1st Wisconsin.....		300.00		5,672.50	70.00	28,187.71	9,611.93	568.38
2d Wisconsin.....				2,561.66	602.50	17,514.20	6,392.08	210.68
Total.....		121,572.28	12,542.81	211,984.81	40,222.89	1,648,664.50	681,436.66	83,897.10

TABLE 85.—EXPENDITURES FROM SPECIFIC APPROPRIATIONS, YEAR ENDED JUNE 30, 1918—Continued.
B. DIRECT SETTLEMENTS MADE BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT AND BY THE AUDITOR FOR THE TREASURY DEPARTMENT.

Appropriations.	For what.		Personal compensation.	Transportation.	Per diem in lieu of subsistence.	Stationery and printing.	Furniture and machines.	Rent in District of Columbia.	Miscellaneous.	Total.
	Salaries and expenses of collectors, etc.	Salaries and expenses of agents, etc.								
Collecting the income tax.....	Collectors.....	Deputy collectors.....	1,953.54	1,463.70	\$50,886.40				1,657.84	\$53,541.54
	Agents.....		366,371.82	12,240.04						161,396.03
	Stenographers.....		1,354.48	1,170.44						1,170.44
	Agents.....		24,253.87	1,071.08	3,431.81				41.72	25,821.51
	Inspectors.....		339,883.55	26,681.23	209,244.85				1,026.73	676,694.16
	Office pay roll.....			273.43						273.43
	Office travel.....			32.38	11.00					43.38
	Miscellaneous.....		38,964.61							38,964.61
Restricting the sale of opium.....	Agents.....		1,944.00	613.50	981.00				140.87	3,689.37
	Inspectors.....		72,847.30	11,302.19	39,514.00				296.03	124,960.12
	Office travel.....			396.63						396.63
	Office pay roll.....				354.00					354.00
	Miscellaneous.....		26,386.37							26,386.37
Collecting the estate tax, etc.....	Inspectors.....		16,701.32	957.27	7,447.47				3,016.98	28,116.06
	Deputy collectors.....		12,143.00	1,187.75	6,753.00				29.10	25,133.25
	Office pay roll.....								42.63	20,320.17
	Miscellaneous.....		39,472.14							39,472.14
Collecting the excess profits tax.....	Agents.....		440,945.41	16,471.35	123,030.80				59.35	680,583.22
	Inspectors.....		443,572.11	24,213.61	192,571.46				338.04	1,060,935.34
	Office pay roll.....									36,424.03
	Miscellaneous.....		147,021.06						62.65	36,486.71
Collecting the cotton-futures tax.....	Agents.....		4,000.00	268.40	1,332.00				84.00	6,704.40
	Inspectors.....		6,924.00	694.20	2,920.00					10,538.20
Collecting the cotton-futures tax.....	Stenographers.....		2,398.80							2,398.80
Collecting the war revenue.....	Agents.....		9,729.91	1,094.91	\$31.78				368.38	11,771.24
	Deputy collectors.....			897.30						897.30
	Office travel.....									45.08
	Miscellaneous.....		612,804.76						47,410.29	660,215.05
Miscellaneous expenses, Internal-Revenue Service.....	Office travel.....			156.02	116.00				2.50	274.52
	Miscellaneous.....								15,436.01	29,394.51

TABLE 85.—EXPENDITURES, FROM SPECIFIC APPROPRIATIONS, YEAR ENDED JUNE 30, 1918—Continued.

B. DIRECT SETTLEMENTS MADE BY THE DISBURSING CLERK OF THE TREASURY DEPARTMENT AND BY THE AUDITOR FOR THE TREASURY DEPARTMENT—Continued.

Appropriations.	For what.	Personal compensation.	Transportation.	Per diem in lieu of subsistence.	Stationery and printing.	Furniture and machines.	Rent in District of Columbia.	Miscellaneous.	Total.
Salaries, Office of Commissioner of Internal Revenue.	Regular roll.	331,498.08							331,498.08
	Income-tax roll.	241,693.13							241,693.13
Total.		2,906,825.18	100,263.50	640,837.52	237,291.23	165,761.56	60,300.17	72,025.31	4,183,394.47
C. DISBURSEMENTS BY SPECIAL DISBURSING AGENTS OR PAYMENTS BY DIRECT SETTLEMENT.									
Punishment for violation of internal-revenue laws.	Informers.	\$32,116.92							\$32,116.92
	Possemen.	1,227.57							1,227.57
	Special employees.	86,086.28	\$21,803.43	\$42,551.99				\$4,149.46	154,591.15
	Samples purchased.							582.57	582.57
Total.		139,430.77	21,803.43	42,551.99				4,732.03	208,518.22

¹ Transportation requests were used.² Officers and employees of this Bureau while traveling on official business by direction of the Secretary of the Treasury.³ Rewards under circular 99.TABLE 86.—SUMMARY OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS, YEAR ENDED JUNE 30, 1918.¹

Kind.	Number.	Value.
Spirits:		
Tax paid.	1,869,900	\$208,503,189.00
Exportation.	92,000	9,200.00
Imported.		
Case (domestic).	3,590,332	359,033.20
Case (export).	16,550	1,655.00
Tax-paid wine (imitation sparkling).		
Rectified Class A (no value).	673,300	
Tax paid rectified Class B.	561,700	2,891,427.00
Distillery warehouse.	496,800	
Special bonded warehouse.	20,000	
Special bonded rewarehouse.	25,000	
General bonded warehouse.	24,200	
General bonded warehouse returner.	3,000	
Wholesale liquor dealers.	212,700	
Denatured alcohol.	368,000	
Transfer grape brandy.	100	
Tobacco and snuff:		
Tax-paid tobacco.	2,284,172,330	52,562,365.86 ¹
Tax-paid snuff.	363,782,969	4,634,593.33 ¹
Tin-foil wrappers for tobacco.	14,491,384	87,200.77 ¹
Exportation tobacco or snuff.	960,400	
Cigars:		
Tax paid (large).	201,898,195	30,031,640.80
Tax paid (small).	108,423,720	897,523.75
Exportation, cigars and cigarettes.	254,800	
Cigarettes:		
Tax paid Class A (small).	2,630,653,300	67,826,282.96 ¹
Tax paid (large).	1,693,920	96,320.40
Special tax: Tax paid.	804,253	16,844,223.89
Fermented liquors:		
Tax paid.	72,798,800	123,468,162.50
Exportation.	37,600	
Brewers' permit.	12,000	
Oleomargarine:		
Tax paid (colored).	137,600	609,940.00
Tax paid (uncolored).	19,567,400	919,403.00
Exportation.	92,800	
Butter:		
Tax paid (adulterated).	400	3,560.00
Tax paid (gross).	552,400	46,257.00
Tax paid (renovated).		
Exportation.		
Mixed flour: Tax paid.	1,797,800	18,771.00
Playing cards: Tax paid.	21,144,400	1,237,808.00
Documentary: Tax paid.	428,619,216	73,455,376.88
Wines, cordials, etc.: Tax paid.	6,001,368	7,180,889.00
Order forms for opium: Tax paid.	1,386,000	13,860.00
Total.	6,167,232,437	591,764,691.36 ¹

¹ Table includes all stamps returned by collectors and reissued, which reissues amounted in number to 54,980,400.

DECISIONS OF THE COURTS IN INTERNAL REVENUE CASES.

Towne v. Eisner, Collector.—Supreme Court of the United States (245 U. S., 418; T. D. 2634).

Stock dividends declared in 1914 from profits accrued before January 1, 1913, do not constitute taxable income to recipients under section 2 of the act of October 3, 1913. Judgment of the district court reversed.

United States v. Biscabik Mining Co.—Supreme Court of the United States (247 U. S., 116; T. D. 2721).

Iron-ore leases of the kind considered in the opinion are not conveyances of the ore in place, but are grants of the privilege of entering upon, discovering, and developing and removing the minerals from the land. The Sargent Land Co. case (242 U. S., 503) followed.

The lessee of mining property may not deduct under the act of August 5, 1909, the proportionate value of the ore in place on January 1, 1909, with respect to each ton of ore mined as so much depletion of capital assets, but may deduct a proportionate part of the royalty paid in advance.

Judgment of the circuit court of appeals reversed and that of the district court affirmed.

Goldfield Consolidated Mines Co. v. Scott, Collector.—Supreme Court of the United States (247 U. S., 126; T. D. 2722).

For the purpose of determining its net income subject to tax under the act of August 5, 1909, a mining corporation is not entitled to deduct from its gross income any amount

whatever on account of depletion or exhaustion of ore bodies caused by its operations for the year for which the tax is assessed.

In the ascertainment of its net income under the act, a mining corporation is not entitled to a deduction against gross proceeds from the mining and treatment of ores to the extent of the cost value of the ore in the ground before it was mined, ascertained in compliance with T. D. 1673.

Questions propounded by the circuit court of appeals answered.

Peck & Co. (Inc.) v. Lowe, Collector.—Supreme Court of the United States (247 U. S., 165; T. D. 2726).

The sixteenth amendment to the Constitution of the United States does not extend the taxing power to new or excepted subjects, but merely removes all occasion which otherwise might exist for an apportionment among the States of taxes laid on income, whether it be derived from one source or another.

The tax imposed by the act of October 3, 1913, is not laid on articles in course of exportation or on anything which inherently or by the usages of commerce is embraced in exportation or any of its processes, but on the contrary is a general tax.

The net income from the venture of exportation when completed—that is to say, after the exportation and sale are fully consummated—is subject to taxation under general laws.

Judgment of the district court (234 Fed., 125) affirmed.

Hays, Collector, v. The Gauley Mountain Coal Co.—Supreme Court of the United States (247 U. S., 189; T. D. 2724).

The act of August 5, 1909, measured the tax by the income received within the year for which the assessment was levied, whether it accrued within that year or in some preceding year while the act was in effect; but it excluded all income that accrued prior to January 1, 1909, although afterwards received while the act was in effect.

The sale of stock resulting in a gain or profit to the extent of the difference between the buying and selling prices, there being no merit in the contention that interest should be added to the purchase price in order to ascertain its cost, and so much of the profits as may be determined to have accrued subsequent to December 31, 1908, must be treated as a part of the gross income of the respondent.

Whether the determination of the value of the capital assets on December 31, 1908, should be made by taking an inventory upon the basis of market values then existing, or whether the entire increment accruing between the time of acquiring and the time of disposing of the assets should be prorated as if it had arisen through a series of gradual and imperceptible augmentations, is a matter of detail to be settled according to the best evidence obtainable and in accordance with valid departmental regulations.

Judgment of circuit court of appeals (230 Fed., 110) reversed and that of the district court affirmed.

United States v. Cleveland, Cincinnati, Chicago & St. Louis Railway Co.—Supreme Court of the United States (247 U. S., 195; T. D. 2725).

A railroad corporation purchasing stock in another corporation for investment prior to January 1, 1909, is taxable under section 38 of the act of August 5, 1909, with respect to so much of the profit upon a sale of the stock as accrued after December 31, 1908.

The market value of the stock on December 31, 1908, may be determined by an inventory taken as of that date, and the stipulated fact of the market value of the stock on that date may be accepted as supplying the lack of inventory.

Judgment of circuit court of appeals (242 Fed., 18) affirmed.

Lynch, Collector, v. Turrish.—Supreme Court of the United States (247 U. S., 221; T. D. 2729).

Where the capital assets of a corporation increased in value prior to March 1, 1913, and a single and final dividend was made in liquidation of the entire assets in 1914, without further appreciation or addition to the assets having occurred, no part of the dividend received by a stockholder is taxable under the act of October 3, 1913.

Judgment of the circuit court of appeals (236 Fed., 653) affirmed.

Southern Pacific Co. v. Lowe, Collector.—Supreme Court of the United States (247 U. S., 330; T. D. 2730).

Where a corporation is the owner of all the stock in a subsidiary company and the lessee of all its property, regularly maintaining possession, control, and management of all the subsidiary's money and other property, so that the subsidiary is a mere agent of the other corporation and is practically merged therewith, dividends of the subsidiary declared out of a surplus which accrued prior to March 1, 1913, are not taxable income of the parent corporation under the act of October 3, 1913.

This case turns on its peculiar facts.

Judgment of the district court (238 Fed., 847) reversed.

Lynch, Collector, v. Hornby.—Supreme Court of the United States (247 U. S., 339; T. D. 2731).

An individual stockholder is subject to the additional tax under the act of October 3, 1913, on all dividends declared and paid by a corporation in the ordinary course

of business after the taking effect of the act, whether from current earnings or from the accumulated surplus made up of past earnings or increase in value of corporate assets, notwithstanding the surplus accrued to the corporation in whole or in part prior to March 1, 1913.

Case distinguished from those of *Lynch, Collector, v. Turrish*, and *Southern Pacific Co. v. Lowe, Collector*.

Judgment of the circuit court of appeals (236 Fed., 661) reversed.

Peabody v. Eisner, Collector.—Supreme Court of the United States (247 U. S., 347; T. D. 2732).

A dividend declared and paid by a going corporation, partly in cash and partly in assets of the corporation, is subject to the additional tax imposed by the act of October 3, 1913, when received by an individual stockholder, although declared from a surplus which was in part accumulated before March 1, 1913.

A dividend declared and paid by one corporation in the stock of another is not a "stock dividend" within the accepted meaning of that term.

Judgment of the district court affirmed.

Camp Bird (Ltd.) v. Howbert, Collector.—United States circuit court of appeals (249 Fed., 27; T. D. 2661).

The plaintiff having understated in its original return under the act of August 5, 1909, the amount for which it was subject to tax is not entitled to recover any part of a second assessment paid, although the original return was made in good faith and without any intention to escape lawful tax.

The amendment to section 3225, Revised Statutes (sec. 14, act of Sept. 8, 1916), providing that it shall not apply to statements or returns made or to be made in good faith regarding annual depreciation of oil or gas wells and mines, is not retroactive in its operation.

Judgment of the district court (T. D. 2366) affirmed. Pending in Supreme Court.

Boston Terminal Co. v. Gill, Collector.—United States circuit court of appeals (246 Fed., 664; T. D. 2671).

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 under the act of August 5, 1909.

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.

Judgment of the district court (T. D. 2428) affirmed.

Redpath Lyceum Bureau v. Pickering, Collector.—United States circuit court of appeals (T. D. 2684).

Special tax—shows or exhibitions. Exemption of lecture lyceums under section 3 of the act of October 22, 1914, does not apply to a lecture lyceum bureau which is the proprietor of shows or exhibitions.

Judgment of the district court (T. D. 2448) affirmed.

Altheimer & Rawlings Investment Co. v. Allen, Collector.—United States circuit court of appeals (248 Fed., 688; T. D. 2686).

A corporation which did a brokerage business and bought securities for its customers, who paid only a part of the purchase price, paying interest on balances, the corporation also paying for the securities purchased only part of the purchase price and owing balances on which it paid interest, including in its return of gross income the difference between the interest received and the interest paid, made an incorrect return under the act of August 5, 1909. Interest received by plaintiff from customers should be included in gross income. Interest may be deducted only to an amount not exceeding the paid-up capital stock outstanding at the close of the year.

Judgment of the district court (246 Fed., 270; T. D. 2441) affirmed.

United States v. Nashville, Chattanooga & St. Louis Railway.—United States circuit court of appeals (249 Fed., 678; T. D. 2697).

The word "false" as used in the provision of the fifth subdivision of section 38, act of August 5, 1909, which authorizes assessment in case of "false or fraudulent return" after discovery thereof at any time within three years after such return is due, means "untrue" or "incorrect," and does not necessarily mean intentionally or fraudulently false.

A common-law action of debt lies in favor of the Government whenever by accident, mistake, or fraud taxes have not been paid; thus the Government may recover a personal judgment for a tax whenever there exists a duty to pay, provided another remedy has not been made exclusive.

The act of August 5, 1909, does not make the remedy by way of reassessment by the Commissioner exclusive of all other remedies for collection of excise tax imposed on corporations, and suit may be brought under section 3213, Revised Statutes.

Evidence sustaining allegations of incorrectness in returns by corporations need not be set out in the declaration in a suit to recover such tax.

Judgment of the district court reversed.

United States v. Houston Belt & Terminal Co.—United States circuit court of appeals (T. D. 2710).

The tax imposed by the act of August 5, 1909, is not an income tax, but is an excise tax imposed upon the doing of business in a corporate capacity and measured in amount by net income as defined by section 38 of the act.

Where a terminal railway company, organized to perform terminal services for railroad companies which owned its stock, and such railroad companies and a trust company entered into an arrangement whereby the trust company made a loan to the terminal company secured by a pledge by the railroad companies of the stock, the railroad companies agreeing to pay annual interest and sinking fund requirement of the loan, evidenced by bonds which were secured by mortgage on the terminal company's property, payments of the installments of interest and sinking fund were but payments of rent by the railroad companies to the terminal company to be accounted for as part of its income, as rent would be, though made direct to the trust company.

Judgment of the district court affirmed.

Crocker et al., Trustees, v. Malley, Collector.—United States circuit court of appeals (250 Fed., 817; T. D. 2720).

The Wachusett Realty Trust, organized in Massachusetts under a trust agreement, is an association, and taxable as such under section II, G (a) of the act of October 3, 1913.

Judgment of the district court reversed.

Central Manufacturer's Mutual Insurance Co. and Ohio Underwriters' Mutual Fire Insurance Co. v. Niles, Collector.—United States circuit court of appeals (T. D. 2743).

A mere incidental profit earned by way of interest on its invested safety funds or on its bank balances does not change the purely mutual character of the company or indicate that its business, though thus earning a profit, is "carried on for profit" within the meaning of the act of October 22, 1914.

Judgments of the district court affirmed.

Foley v. United States.—United States circuit court of appeals (241 Fed., 587).

Imprisonment for two years on each of two counts to run concurrently, and fine of \$500, held not excessive punishment for carrying on business as retail liquor and retail dealer in malt liquors without payment of special tax imposed by section 18 of the act of February 8, 1875 (18 Stat., 309), as amended by section 4, act of March 1, 1879 (20 Stat., 327).

Gouge v. Hart, Collector.—United States district court (250 Fed., 802).

Bill in equity to declare assessment under section 3253, Revised Statutes, null and void and to set aside sale under distraint. Suit is forbidden by section 3224, Revised Statutes. Suit is in reality a suit against the United States. Bill dismissed. Pending in Supreme Court.

Rand v. United States.—United States Court of Claims (52 Ct. Cls., 72).

The suit was brought for the recovery of legacy taxes collected under the act of June 13, 1898. The petition was denied on the ground that the claimant had not complied with section 3226, Revised Statutes. It was held that suit could not be maintained in this case as it did not appear that the appeal required to be made to the Commissioner of Internal Revenue before suit can be brought had ever been filed by the claimant. It was further held that it is well settled that taxes voluntarily paid not under protest or with notice of intention to test their validity and not under duress can not be recovered. It did not appear that there had been any protest in this case or that payment had been made with any declaration of intention to contest its validity.

Pending in Supreme Court.

Coleman v. United States.—United States Court of Claims (Jan. 14, 1918).

The suit was brought to recover legacy taxes collected under the act of June 13, 1898. The questions involved were whether the interests were contingent beneficial interests which had not vested in possession or enjoyment prior to July 1, 1902, and whether the suit was barred by the limitation contained in the act of July 27, 1912, because a claim was not presented to the Commissioner until after January 1, 1914. The petition was denied by the court.

Pending in Supreme Court.