REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1891.

With the compliments of

John W. Mason

Commissioner of Internal Revenue.

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REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 2, 1891.

SIR: In compliance with the instructions contained in your letter of September 2, 1891, I have the honor to submit the following report of the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1891, together with certain additional information relating to the collections made and the work performed during the first three months of the current fiscal year.

The tables contained in the appendix to the bound volume of this report are printed in the following order:

Table A, showing the receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1891.

Table B, showing the number and value of stamps for special taxes, manufactured tobacco, snuff, cigars, cigarettes, distilled spirits, fortified sweet wine, fortified wine for export, fermented liquors, oleomargarine, and opium manufactured for smoking purposes; also the number and value of certificates of extension of special-tax stamps for May and June, 1891, and the number of the different kinds of certificates of registry; also the number and value of documentary stamps used for validating unstamped instruments, issued to collectors of internal revenue during the fiscal year ended June 30, 1891.

Table C, showing the percentages of receipts from the several general sources of internal revenue now taxable in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1891.

Table D, showing the aggregate receipts of internal revenue in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1891.

Table E, showing the receipts from specific and general sources of internal revenue, by fiscal years, from September 1, 1862, to June 30, 1891.

Table F, showing the ratio of receipts from specific sources of internal revenue to the aggregate receipts of the same, by fiscal years, from July 1, 1863, to June 30, 1891.

Table G, showing the returns of distilled spirits, fermented liquors manufactured tobacco, snuff, cigars, and cigarettes, under the several

acts of legislation and by fiscal years, from September 1, 1862, to June 30, 1891; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1891.

Table H, showing the receipts from special taxes in the several States and Territories for the fourteen months ended June 30, 1891.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1891.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1891.

Table L, showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal year ended June 30, 1891.

COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the receipts from all sources of internal revenue will aggregate $150,000,000 for the current fiscal year.

In order that the receipts shall reach this figure there will have to be a very considerable increase in the collections from distilled spirits, fermented liquors, and cigars. During the first six months of the current fiscal year there will be a decrease of about $2,500,000 in the tax received from manufactured tobacco and snuff, as compared with the same period of the fiscal year ended June 30, 1890. In my last annual report I estimated that the reduction in the receipts from manufactured tobacco, for the six months ending June 30, 1891, would amount to $2,290,685.17. The actual decrease was as follows:

One hundred and nineteen millions nine hundred and ninety-one thousand seven hundred and fifty-nine pounds of tobacco were tax-paid at 6 cents per pound from January 1, to June 30, 1891, upon which the reduction of 2 cents per pound amounted to $2,399,835.18.

I also estimated that the reduction in the receipts from snuff for the six months would be $92,216.41, but 5,253,008 pounds of snuff were tax-paid at 6 cents per pound from January 1 to June 30, 1891, and the reduction of the tax upon this quantity from 8 to 6 cents per pound resulted in a decrease in the receipts from this source of revenue of $105,060.16.

The aggregate decrease in the receipts from manufactured tobacco and snuff for the six months ended June 30, 1891, was $2,504,895.34.

Taking these figures as a basis, it is probable that the reduction of the tax on manufactured tobacco and snuff from 8 to 6 cents per pound will decrease the receipts from this source about $5,000,000 annually.

I also estimated in my last report that 500,000 gallons of grape brandy, free of tax, would be required to fortify sweet wines, under the provisions of the act of October 1, 1890. The vintage season had commenced, however, before the passage of that act, and the provisions of the law were not fully understood, so that the wine producers did not use as much grape brandy as was anticipated. The actual number of gallons of grape brandy used in the fortification of sweet wines during the fiscal year ended June 30, 1891, was 193,557, the tax upon which, at 90 cents per gallon, would have amounted to $174,201.30.

It is probable that about double the above quantity of grape brandy will be used for the fortification of sweet wines during the current fiscal year.

RECEIPTS FOR THE PAST SIX FISCAL YEARS.

Fiscal year ended—	
June 30, 1891	$146,035,415.97
June 30, 1890	142,594,696.57
June 30, 1889	130,894,434.20
June 30, 1888	124,326,475.32
June 30, 1887	118,837,301.06
June 30, 1886	116,902,869.44

COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1891.

In my last annual report I estimated that the receipts of this Bureau for the fiscal year ended June 30, 1891, would amount to the sum of $145,000,000. It affords me pleasure to state that the actual receipts for the year named were $146,035,415.97, exceeding my estimate in the sum of $1,035,415.97.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1891, the source from which the revenue was derived, the total sum collected in each district, State, and Territory, the cost of collecting, etc:

INTERNAL REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1890 AND 1891.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1890.	1891.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes	$1,357,316.72	$1,097,492.35		$259,824.37
Spirits distilled from materials other than apples, peaches and grapes	75,181,685.90	78,528,601.16	$3,346,915.26	
Rectifiers (special tax)	184,700.09	164,004.77		20,695.32
Retail liquor dealers (special tax)	4,534,174.81	3,234,154.72		1,300,020.09
Wholesale liquor dealers (special tax)	421,738.57	303,590.22		118,148.35
Manufacturers of stills (special tax)	1,006.70	1,008.32	1.62	
Stills and worms manufactured (special tax)	4,240.00	4,670.00	430.00	
Stamps for distilled spirits intended for export	2,512.30	2,442.10		70.20
Total	81,687,375.09	83,335,963.64	1,648,588.55	
TOBACCO.				
Cigars and cheroots	12,263,669.95	13,424,678.30	1,161,008.35	
Cigarettes	1,116,627.34	1,342,269.38	225,642.04	
Snuff	737,731.27	726,155.39		11,575.88
Tobacco, chewing and smoking	18,325,481.36	17,080,632.67		1,244,848.69
Dealers in leaf tobacco (special tax)	44,492.40	9,150.06		35,342.34
Dealers in manufactured tobacco (special tax)	1,331,118.24	201,532.31		1,129,585.93
Manufacturers of tobacco (special tax)	5,197.50	598.75		4,598.75
Manufacturers of cigars (special tax)	122,896.49	9,529.73		113,366.76
Peddlers of tobacco (special tax)	11,776.51	1,724.38		10,052.13
Total	33,958,991.06	32,796,270.97		1,162,720.09
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors	25,494,798.50	28,192,327.69	2,697,529.19	
Brewers (special tax)	172,908.47	119,158.02		53,750.45
Retail dealers in malt liquors (special tax)	147,673.16	108,512.91		39,160.25
Wholesale dealers in malt liquors (special tax)	193,154.61	145,131.30		48,023.31
Total	26,008,534.74	28,565,129.92	2,556,595.18	

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1890.	1891.		
OLEOMARGARINE.				
Oleomargarine, domestic and imported	$619,205.72	$871,488.44	$252,282.72	
Manufacturers of oleomargarine (special tax)	11,700.00	6,950.00		$4,750.00
Retail dealers in oleomargarine (special tax)	100,068.00	146,293.70	46,225.70	
Wholesale dealers in oleomargarine (special tax)	55,318.00	53,192.00		2,126.00
Total	786,291.72	1,077,924.14	291,632.42	
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation				
Banks, bankers, and other parties liable on amount of notes of any person, State bank or State banking association, or of any town, city, or municipal corporation paid out by them	69.90			69.90
Total	69.90			69.90
MISCELLANEOUS.				
Penalties	136,720.90	256,214.39	119,493.49	
Opium manufactured for smoking purposes				
Collections not otherwise herein provided for	16,713.16	3,912.91		12,800.25
Total	153,434.06	260,127.30	106,693.24	
Aggregate receipts	142,594,696.57	146,035,415.97	3,440,719.40	

NOTE.—The decrease in the receipts from snuff, chewing and smoking tobacco, is due to the reduction of the tax on the same, January 1, 1891, from 8 to 6 cents per pound. Special taxes relating to tobacco were repealed May 1, 1891. The act of October 1, 1890, provides that all special taxes shall become due on the first day of July, 1891, and on the first day of July in each year thereafter, or on commencing any trade or business on which such tax is imposed. The effect of this provision was to postpone the collection of the bulk of special taxes from May and June, 1891, to July and August, 1891, or from the last quarter of the fiscal year 1891 to the first quarter of the fiscal year 1892. Hence the apparent decrease in the receipts from special taxes relating to distilled spirits, fermented liquors, and oleomargarine as compared with the receipts from the same sources for 1890.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1890.	1891.		
Spirits distilled from apples, peaches, and grapes ... galls.	1,508,130	1,219,436		288,694
Spirits distilled from materials other than apples, peaches, and grapes ... galls.	83,535,206	87,254,001	3,718,795	
Fermented liquors ... bbls.	27,561,944	30,478,192	2,916,248	
Cigars ... no.	4,087,889,983	4,474,892,767	387,002,784	
Cigarettes ... no.	2,233,254,680	2,684,538,760	451,284,080	
Snuff ... lbs.	9,221,641	10,390,194	1,168,553	
Tobacco, chewing and smoking ... lbs.	229,068,517	243,505,848	14,437,331	
Oleomargarine ... lbs.	30,960,286	43,574,422	12,614,136	

STATEMENT SHOWING THE AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Collection districts.	Names of collectors.	Aggregate collections.
District of Alabama	Robert A. Moseley, jr	$93,835.50
District of Arkansas	Henry M. Cooper	97,639.79
First California	William H. Sears	1,149,009.17
First California	John E. Youngberg (acting)	228,501.13
First California	John C. Quinn	389,545.39
Fourth California	Horace W. Byington	313,572.31
District of Colorado	James M. Freeman	295,622.23
District of Connecticut	John I. Hutchinson	968,936.38
District of Florida	Dennis Eagan	495,881.64
District of Georgia	Walter H. Johnson	569,950.91
First Illinois	Christopher Mamer	13,964,833.21
Fifth Illinois	Julius S. Starr	21,624,477.69
Eighth Illinois	Levi S. Wilcox	2,299,150.83
Thirteenth Illinois	Daniel Hogan	475,851.15
Sixth Indiana	John O. Cravens	2,804,255.19
Seventh Indiana	Joseph P. Throop	3,720,467.19
Third Iowa	John S. Lothrop	161,487.57
Fourth Iowa	Louis Weinstein	272,754.94
District of Kansas	Cyrus Leland, jr	196,829.39
Second Kentucky	John Feland	1,664,283.32
Fifth Kentucky	Albert Scott	8,216,429.68
Sixth Kentucky	John J. Landram	1,063,488.86
Sixth Kentucky	W. H. H. Bowen (acting)	815,692.01
Sixth Kentucky	David N. Comingore	897,102.43
Seventh Kentucky	Thomas C. McDowell	1,938,785.78
Eighth Kentucky	Anthony R. Burnam	1,262,925.46
District of Louisiana	Augustus T. Wimberly	644,809.35
District of Maryland	F. Snowden Hill	3,056,528.82
Third Massachusetts	Frank E. Orcutt	2,314,575.93
First Michigan	James H. Stone	2,009,485.18
Fourth Michigan	John Steketee	208,806.42
District of Minnesota	Marcus Johnson	2,748,260.21
First Missouri	Charles F. Wenneker	7,232,265.26
Sixth Missouri	Hiram F. Devol	461,837.61
District of Montana	James H. Mills	152,605.48
District of Nebraska	John Peters	3,255,331.93
District of New Hampshire	James E. French	463,509.99
First New Jersey	Isaac Moffett	99,467.61
Fifth New Jersey	George H. Large	4,005,411.71
District of New Mexico	Levi A. Hughes	35,689.97
First New York	Ernst Nathan	3,933,972.66
Second New York	Michael Kerwin	1,845,196.65
Third New York	Ferdinand Eidman	6,026,542.63
Fourteenth New York	Robert H. Hunter	1,614,376.93
Twenty-first New York	Alexander von Landberg	1,010,264.71
Twenty-eighth New York	Charles E. Fitch	2,135,034.87
Fourth North Carolina	Elihu A. White	1,003,928.44
Fifth North Carolina	John B. Eaves	418,870.55
Fifth North Carolina	F. T. Walser (acting)	82,082.21
Fifth North Carolina	William W. Rollins	983,115.59
First Ohio	David W. McClung	11,600,023.06
Tenth Ohio	George P. Waldorf	712,873.00
Eleventh Ohio	Marcus Boggs	1,015,470.13
Eighteenth Ohio	William H. Gabriel	1,026,900.42
District of Oregon	Milton Weidler	363,882.76
First Pennsylvania	David Martin	3,519,825.08
Ninth Pennsylvania	Sam. Matt. Fridy	2,176,590.89
Twelfth Pennsylvania	Thomas F. Penman	575,735.14
Twenty-third Pennsylvania	Samuel D. Warmcastle	4,062,372.99
District of South Carolina	Eugene A. Webster	72,599.75
Second Tennessee	William A. Allen	161,048.67
Fifth Tennessee	David A. Nunn	1,115,074.42
Third Texas	Joseph W. Burke	151,652.06
Fourth Texas	James W. Hearne	87,495.35
Second Virginia	James D. Brady	1,898,050.66
Sixth Virginia	Patrick H. McCaull	1,310,015.68
District of West Virginia	Albert B. White	842,676.87
First Wisconsin	Henry Fink	3,219,448.31
Second Wisconsin	Earl M. Rogers	400,228.91
Total from collectors		146,035,184.01
Cash receipts from sale of adhesive stamps*		231.96
Aggregate receipts		146,035,415.97

* See note on p. 6.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE BY STATES AND TERRITORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	$93, 835. 50	New Hampshire (i)	$463,509. 99
Arkansas	97, 639. 79	New Jersey	4, 104, 879. 32
California (a)	2, 080, 628. 00	New Mexico (k)	35, 689. 97
Colorado (b)	295, 622. 23	New York	16, 565, 328. 45
Connecticut (c)	968, 936. 38	North Carolina	2, 487, 996. 79
Florida	495, 881. 64	Ohio	14, 355, 266. 61
Georgia	569, 950. 91	Oregon (l)	363, 882. 76
Illinois	38, 364, 312. 88	Pennsylvania	10, 334, 524. 10
Indiana	6, 524, 722. 38	South Carolina	72, 599. 75
Iowa	434, 242. 51	Tennessee	1, 276, 123. 09
Kansas (d)	196, 829. 39	Texas	239, 147. 41
Kentucky	15, 858, 707. 54	Virginia	3, 208, 066. 34
Louisiana (e)	644, 809. 35	West Virginia	842, 676. 87
Maryland (f)	3, 056, 528. 82	Wisconsin	3, 619, 677. 22
Massachusetts	2, 314, 575. 93		
Michigan	2, 218, 291. 60	Total	146, 035, 184. 01
Minnesota	2, 748, 260. 21	Cash receipts from sale of adhesive stamps*	231. 96
Missouri	7, 694, 102. 87		
Montana (g)	152, 605. 48	Aggregate receipts	146, 035, 415. 97
Nebraska (h)	3, 255, 331. 93		

* Of the two hundred thirty-one dollars and ninety-six cents ($231.96) collected from this source during the last fiscal year, two hundred nineteen dollars and sixty-six cents ($219.66) were payments made on old accounts; the balance, twelve dollars and thirty cents ($12.30) being the receipts from the sale of documentary stamps issued to collectors for validating unstamped instruments.

a Including the State of Nevada.
b Including the State of Wyoming.
c Including the State of Rhode Island.
d Including the Indian Territory and the Territory of Oklahoma.
e Including the State of Mississippi.
f Including the State of Delaware, District of Columbia, and two counties of Virginia.
g Including the State of Idaho and the Territory of Utah.
h Including the States of North Dakota and South Dakota.
i Including the States of Maine and Vermont.
k Including the Territory of Arizona.
l Including the State of Washington and the Territory of Alaska.

STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE COLLECTED IN THE SEVERAL STATES, TERRITORIES, ETC., THAT HAVE BEEN CONSOLIDATED WITH OTHER DISTRICTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

States, Territories, etc.	Amounts collected.	States, Territories, etc.	Amounts collected.
Alaska	$2, 917. 33	Nevada	$13, 628. 04
Arizona	11, 568. 87	New Hampshire	419, 923. 71
California	2, 066, 999. 96	New Mexico	24, 121. 10
California, fourth district of	299, 944. 27	North Dakota	12, 393. 70
Colorado	274, 691. 24	Oklahoma Territory	9, 077. 03
Connecticut	682, 026. 50	Oregon	181, 018. 76
Delaware	196, 896. 14	Rhode Island	286, 909. 88
District of Columbia	133, 584. 41	South Dakota	27, 859. 10
Idaho	18, 100. 30	Utah	57, 695. 92
Indian Territory	2, 888. 97	Vermont	16, 253. 40
Kansas	184, 863. 39	Virginia	3, 210, 876. 92
Louisiana	603, 134. 03	Virginia, two counties of—Accomack and Northampton—belonging to collection district of Maryland	2, 810. 58
Maine	27, 332. 88		
Maryland	2, 723, 237. 69		
Mississippi	41, 675. 32		
Montana	76, 809. 26	Washington	179, 946. 67
Nebraska	3, 215, 079. 13	Wyoming	20, 930. 99

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1891, and 1892. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1891.	1892.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	$248, 932. 77	$254, 063. 87	$5, 131. 10	
Spirits distilled from materials other than apples, peaches, or grapes	19, 332, 213. 64	18, 399, 232. 33		$932, 981. 31
Wine made in imitation of champagne, etc				
Rectifiers (special tax)	5, 770. 84	72, 505. 85	66, 735. 01	
Retail liquor dealers (special tax)	324, 454. 24	2, 371, 166. 58	2, 046, 712. 34	
Wholesale liquor dealers (special tax)	17, 720. 17	208, 517. 72	190, 797. 55	
Manufacturers of stills, and stills and worms manufactured (special tax)	1, 673. 35	2, 120. 01	446. 66	
Stamps for distilled spirits intended for export	711. 80	601. 00		110. 80
Total	19, 931, 476. 81	21, 308, 207. 36	1, 376, 730. 55	
TOBACCO.				
Cigars and cheroots	3, 462, 062. 71	3, 528, 518. 11	66, 455. 40	
Cigarettes	355, 644. 14	392, 906. 78	37, 262. 64	
Manufacturers of cigars (special tax)	4, 739. 86			4, 739. 86
Snuff of all descriptions	214, 371. 10	169, 308. 54		45, 062. 56
Tobacco, manufactured, of all descriptions	5, 233, 070. 29	3, 981, 414. 62		1,251,655.67
Dealers in leaf tobacco (special tax)	2, 675. 09			2, 675. 09
Dealers in leaf tobacco, not over 25,000 pounds (special tax)	854. 50			854. 50
Retail dealers in leaf tobacco (special tax)	180. 00			180. 00
Dealers in manufactured tobacco (special tax)	112, 087. 26			112, 087. 26
Manufacturers of tobacco (special tax)	302. 00			302. 00
Peddlers of tobacco (special tax)	901. 13			901. 13
Total	9, 386, 888. 08	8, 072, 148. 05		1,314,740.03
FERMENTED LIQUORS.				
Fermented liquors, tax of $1 per barrel on	8, 357, 289. 63	8, 745, 398. 49	388, 108. 86	
Brewers (special tax)	4, 608. 32	78, 358. 39	73, 750. 07	
Retail dealers in malt liquors (special tax)	22, 447. 63	95, 911. 00	73, 463. 37	
Wholesale dealers in malt liquors (special tax)	18, 299. 02	115, 148. 27	96, 849. 25	
Total	8, 402, 644. 60	9, 034, 816. 15	632, 171. 55	
OLEOMARGARINE.				
Oleomargarine, domestic and imported	139, 929. 06	166, 512. 40	26, 583. 34	
Manufacturers of oleomargarine (special tax)	550. 00	3, 000. 00	2, 450. 00	
Retail dealers in oleomargarine (special tax)	12, 626. 00	73, 532. 00	60, 906. 00	
Wholesale dealers in oleomargarine (special tax)	4, 980. 00	43, 156. 00	38, 176. 00	
Total	158, 085. 06	286, 200. 40	128, 115. 34	
BANKS, BANKERS, ETC.				
Bank circulation				
Notes of persons, State banks, cities, etc., paid out				
Total				
MISCELLANEOUS.				
Penalties	64, 903. 32	40, 066. 17		24, 837. 15
Opium manufactured for smoking purposes		60. 00	60. 00	
Collections not otherwise herein provided for	785. 61	1, 190. 14	404. 53	
Total	65, 688. 93	41, 316. 31		24, 372. 62
Aggregate receipts	37, 944, 783. 48	38, 742, 688. 27	797, 904. 79	

COST OF COLLECTION.

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

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine	$1,761,157.70
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	2,103,451.58
For paper for internal-revenue stamps	45,575.90
For expenses of detecting and punishing violations of internal-revenue laws	35,762.15
For salaries of officers, clerks, and employés in the office of Commissioner of Internal Revenue	259,708.16
Total	4,205,655.49
In addition to the foregoing there was also paid from a specific appropriation made for this purpose, for expenses incident to carrying into effect the provisions of the act of October 1, 1890, relating to the payment of bounty on sugar produced, the sum of	4,948.67
Making the total amount expended	4,210,604.16

The percentage of the cost of collection is 2.88 per cent.

The expenses for the previous fiscal year were $4,095,110.80, being 2.82 per cent. of the collections.

The amount appropriated for salaries and expenses of agents, gaugers, storekeepers, etc., was $2,100,000, while, owing to the increased number of distilleries in operation resulting, in an increase in the amount of taxes collected from spirits of more than $3,000,000, as compared with the previous year, as shown in this report, the actual expenses for this purpose were $3,451.58 more than the amount appropriated, as shown by unpaid accounts now on file, and for which an additional appropriation will be needed.

In the above statement of cost of collection there is included a very considerable amount of money expended in the preparation of the regulations, and other expenses incident to the enforcement of the law in relation to the payment of the bounty on sugar.

These items are so connected with the other expenditures of this Bureau as to render it impracticable to separate them. In addition to this, there were gauged 193,557 gallons of grape brandy used in the fortification of sweet wines upon which no tax was paid, and a number of deputy collectors and other officers were necessarily employed in supervising the delivery of this brandy to the wine-makers. These sums should properly be deducted from the cost of collection, and if they could be separated the percentage of cost of collection for the fiscal year ended June 30, 1891, would be very materially reduced.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with this requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public moneys forwarded by collectors and deputy collectors to the depositories	$4,272.20
Locks for use at distilleries	5,915.86
Hydrometers used in gauging spirits	11,296.75
Gauging rods and wine measures	241.35

Steel letters for numbering stills	$37.50
Saccharometers, polariscopes, and chemicals for testing sweet-wine samples	999.08
Stationery for internal-revenue officers	15,914.12
The Internal Revenue Record supplied to internal-revenue offices	2,399.96
The Federal Reporter for the office of the Commissioner of Internal Revenue	10.00
Compensation of United States attorneys in internal-revenue cases allowed under sections 827 and 838 Revised Statutes	776.22
Traveling expenses of clerks under special orders of the Department	530.38
Expenses of seizures and sales by collectors	498.65
Total	42,892.07

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1893, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported, and the act of October 1, 1890, providing for payment of a bounty on sugar, including miscellaneous expenses incident to ascertaining and paying said bounty	$1,950,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses	2,150,000
For salaries and expenses of sugar inspectors	40,000
For paper for internal-revenue stamps	60,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	50,000
For salaries of officers, clerks, and employés in the office of the Commissioner of Internal Revenue	272,580
Total	4,522,580

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1893, the sum of $272,980 as salaries for the following officers, clerks, and employés in this Bureau:

One Commissioner, at	$6,000
One deputy commissioner, at	3,600
One chemist, at	2,500
One microscopist, at	2,500
Two heads of division, at	2,500
Six heads of division, at	2,250
One superintendent of stamp vault, at	2,000
One stenographer, at	1,800
Twenty-five clerks, at	1,800
Twenty-five clerks, at	1,600
Thirty-five clerks, at	1,400
Twenty-five clerks, at	1,200
Fourteen clerks, at	1,000
Forty clerks, at	900
Three messengers, at	840
Fourteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 208 persons.

I also recommend the appropriation of the sum of $2,500 as salaries for one stamp agent at $1,600 and one counter at $900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

GENERAL CONDITION OF THE OFFICE AND THE SERVICE.

At the close of the year ended June 30, 1891, 201 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was $259,708.16.

I take great pleasure in bearing witness to the fidelity, diligence, and accuracy of the officers, clerks, and employés of this Bureau during the past fiscal year. The work of the office is in a most excellent condition, and as fully up to date as practicable, and all business has been promptly and accurately transacted.

The examinations of the offices of collectors, which have been had as often as it was possible with the force of revenue agents at my command, show them to be generally in good condition. It is on account of the promptness, industry, and efficiency of the collectors and their subordinates to a large degree that the collections during the past fiscal year were so largely increased, and by their diligence and economy that the expense of collection was reduced.

In addition to the regular work of the Bureau the officers and clerks in this office have examined 29,427 claims for the payment of rebate on tobacco, etc., arising under the provisions of the act of October 1, 1890. Many of these claims involved considerable sums of money, and their examination and verification required a large amount of extra work, which was distributed among the different divisions of the office and performed with fidelity and dispatch. For several months prior to the close of the fiscal year three clerks were kept constantly employed in the work preparatory for the payment of a bounty on sugar, as provided for by the act of October 1, 1890. The use of grape brandy for the fortification of sweet wines has also added largely to the clerical work of the office. In considering the entire work performed by the force in this office I regard their year's labor as most praiseworthy indeed.

SCALE OF SALARIES OF COLLECTORS.

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

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

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1891, in the various districts throughout the United

States, as reorganized under the executive order of May 21, 1887, was 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
32	$4,500	3	$3,750	3	$3,000
2	4,250	3	3,625	2	2,875
1	4,125	4	3,500	5	2,750
2	4,000	2	3,375	2	2,625
1	3,875	1	3,125		

There were also employed 963 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	$2,000	169	$1,200	1	$425
11	1,900	127	1,100	11	400
33	1,800	136	1,000	4	360
1	1,750	2	950	27	300
10	1,700	64	900	3	250
31	1,600	4	850	2	240
2	1,550	23	800	7	200
59	1,500	1	750	4	150
9	1,450	5	700	6	120
119	1,400	25	600		
1	1,350	9	500		
34	1,300	1	480		

There were also employed in the offices of the different collectors 185 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	$1,800	8	$1,150	9	$700
2	1,600	6	1,100	2	650
3	1,500	30	1,000	11	600
9	1,400	34	900	1	500
4	1,300	18	800	1	400
1	1,250	5	750		
38	1,200	2	720		

Also 31 porters, messengers, or janitors who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
7	$600	2	$360	1	$180
3	500	4	300	1	120
4	480	2	240	4	100
1	400	2	200		

STOREKEEPERS, GAUGERS, ETC.

There were also employed 622 gaugers, who received fees not to exceed $5 per day; 570 storekeepers, and 1,204 storekeepers and gaugers, whose pay did not exceed $4 per diem, and 4 distillery surveyors. All the foregoing officers are paid only when actually employed.

Storekeepers are assigned to those distilleries only which have a surveyed daily capacity of 100 bushels or more, and are paid such compen-

sation as may be prescribed by the Commissioner of Internal Revenue, not to exceed $4 per day.

The pay of storekeepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at $2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for storekeepers and gaugers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, $3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, $3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, $4 per day.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1891, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	513
Solicitor's opinions prepared	577
Offers in compromise acted upon	585
Reports of suits and prosecutions recorded	7,756
Reports of seizures on Form 117 recorded	610
Reports of seizures and destructions on Form 161	978
Reports of sales of forfeited personal property received, examined, and recorded	146
Reports on Form 128 recorded	75
Other reports received and examined	3,434
Quitclaim deeds of real estate sold, prepared	11
Amount received from sales of real property	$503.50
Accounts of United States attorneys for services in internal-revenue cases received and acted upon	35
Reward claims acted upon	14
Direct-tax claims examined and disposed of	4
Amount allowed on direct-tax claims	$643.47
Applications for redemption of school-farm lands in which redemption was allowed	1
Number of acres redeemed	327¼
Claims for abatement of taxes disposed of	2,153
Orders for abatement of taxes issued	389
Amount of abatement claims allowed (uncollectible)	$40,457.37
Amount of abatement claims allowed (erroneous assessment)	$1,478,906.36
Amount of abatement claims rejected (uncollectible)	$3,714.60
Amount of abatement claims rejected (erroneous assessment)	$30,460.91
Claims for rebate of taxes on tobacco and snuff examined and allowed	28,302
Amount of claims for rebate of taxes on tobacco and snuff allowed	$1,099,683.20
Claims for rebate of taxes on tobacco and snuff rejected	84
Amount of claims for rebate of taxes on tobacco and snuff rejected	$1,981.39
Claims for the refunding of taxes disposed of	208
Amount of refunding claims allowed	$105,475.50
Amount of refunding claims rejected	$40,889.81
Circulars filled out and addressed	2,244
Letters written	5,417

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	347,813
Returns and reports relating to fermented liquors examined and disposed of	50,588
Computations made of capacities of distilleries and of distiller's monthly liabilities	16,943

Cases of liability to assessment for deficiency, excess, and errors in gauging found and reported	2,153
Aggregate amount reported for assessment	$140,808.37
Locks examined and issued	4,374
Hydrometer sets, boxes, cups, stems, and thermometers, examined and issued	3,480
Gauging rods examined and issued	313
Wantage rods examined and issued	174
Letters written	21,914

DIVISION OF TOBACCO.

Accounts of cigar manufacturers audited	35,897
Accounts of tobacco manufacturers audited	1,286
Statements and notices of apparent deficiencies in accounts sent to collectors for service on manufacturers	6,744
Explanations of deficiencies examined and acted upon	3,420
Claims for abatement and refunding of taxes examined and opinions thereon furnished to the Solicitor	69
Circular letters and orders prepared	5
Letters written	1,645

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing, and counted	43,676,600
Certificates of extension of special-tax stamps received from Public Printer, and counted	257,798
Certificates of registry received from Public Printer, and counted	74,630
Collectors' orders and requisitions filled	4,758
Packages of stamps mailed	50,471
Books of stamps, coupons, and stubs returned by collectors received, counted, and examined	61,888
Stamps and coupons returned by collectors received and examined	78,218,788
Stubs of stamps examined	16,321,125
Books of stamps and coupons referred to Fifth Auditor	38,344
Claims for redemption of stamps received and examined	671
Claims for redemption of stamps allowed and referred to Fifth Auditor	575
Claims for redemption of stamps rejected	33
Applications for restamping received and disposed of	78
Applications for issue of special-tax stamps in lieu of others destroyed, received and disposed of	805
Claims on Forms 66 and 66A received and examined	1,342
Claims on Forms 66 and 66A allowed and referred to Fifth Auditor	1,339
Stubs of tax-paid spirit and special-tax stamps examined on Claims 66 and 66A	162,712
Reports examined and disposed of	28,420
Statements of accounts made	82
Names of persons copied from stubs of special-tax stamps as appearing liable to assessment	38,728
Names of persons copied from stubs of special-tax stamps and reported for assessment	20,423
Reëxamination of stubs of special-tax stamps made to verify lists of persons liable to assessments	20,423
Packages received by express recorded and distributed	408
Packages received by registered mail recorded and distributed	5,857
Acknowledgments of receipt of stamps prepared and forwarded	2,124
Letters written	4,661
Value of stamps received from Bureau of Engraving and Printing	$165,544,041.62
Value of stamps issued to collectors	$166,667,909.01
Value of certificates of extension of special-tax stamps received from Public Printer	$1,350,700.00
Value of certificates of extension of special-tax stamps issued to collectors	$1,131,740.00
Value of stamps on tin-foil wrappers for tobacco issued to manufacturers	$128,054.25
Value of stamps issued for stamping documents under section 3422, Revised Statutes	$12.30
Value of stamps destroyed	$2,595,418.48

Value of stamps and coupons forwarded to Fifth Auditor as vouchers in collectors' accounts	$11,356,142.59
Value of claims for redemption of stamps allowed	$35,041.18
Value of claims on Forms 66 and 66A certified to Fifth Auditor for allowance	$5,760,136.38

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	11,336
Reports relating to bonded accounts examined and disposed of	385,570
Reports relating to exportations examined and disposed of	50,045
Reports relating to oleomargarine examined and disposed of	856
Reports relating to the fortification of wines examined and disposed of	898
Claims for drawback disposed of	1,557
Letters written	3,701

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of	2,751
Monthly reports examined and disposed of	35,548
Quarterly reports examined and disposed of	292
Miscellaneous reports examined and disposed of	5,657
Certificates of deposit for internal-revenue collections recorded (amounting to $144,721,285.26)	27,947
Certificates of deposit for compromise offers, etc., recorded (amounting to $153,166.63)	739
Drafts mailed to collectors for monthly expenses (amounting to ($3,044,123.26)	774
Drafts mailed to collectors for gaugers' fees, etc. (amounting to $749,539.03)	6,807
Drafts mailed to collectors for compromise offers returned (amounting to $9,925.71)	91
Drafts mailed to depositories for transfer of funds (amounting to $144,591.53)	334
Drafts mailed to internal-revenue agents for salary (amounting to $42,788)	233
Amount disbursed on pay-roll of office of Commissioner of Internal Revenue	$259,708.16
Special allowances to collectors of internal revenue recommended to the Secretary of the Treasury	235
Final statements of collectors' accounts referred to Fifth Auditor for settlement	
Collectors' monthly reports of collections consolidated into annual statements	73
Annual statements of collectors' monthly reports of collections recorded	96
Schedules of gaugers' accounts prepared	175
Checks for gaugers' fees and expenses filled out	6,087
Deputy collectors' expense accounts recorded in detail	5,459
Accounts returned for correction	1,432
Letters written	1,492

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	3,893
Reports of collectors relative to illicit distilling acted on	71
Accounts of revenue agents examined	465
Miscellaneous expense accounts examined	144
Sales by dealers in leaf tobacco abstracted and referred to collectors	145,343
Sales by dealers in oleomargarine abstracted and referred to collectors	131,236
Reports relating to oleomargarine examined and disposed of	5,115
Reports of examining officers on condition of collectors' accounts examined and recorded	157
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	748
Reports of revenue agents of seizures, etc., Form 170, examined and recorded	113
Letters written	2,520

DIVISION OF APPOINTMENTS, RECORDS, AMD FILES.

Commissions of collectors recorded, appointees notified, and blank bonds prepared	4
Bonds of collectors and disbursing agents recorded	14
Commissions of gaugers, storekeepers, and storekeepers and gaugers recorded, appointees notified, and blank bonds prepared	697
Bonds of gaugers, storekeepers, etc., recorded	730
Revocations of commissions and resignations of gaugers, etc., recorded and mailed	451
Collectors' reports on Forms 241½ and 242 of storekeepers, storekeepers and gaugers, and gaugers assigned, compared with records	1,490
Statements of organization of collectors' offices, Form 204, recorded	69
Reports of examining officers on condition of collectors' offices, Form 188, examined and acted upon	146
Letters received for entire Bureau registered and distributed to divisions	42,894
Letters briefed and filed	22,143
Press-copies of letters registered and arranged for reference	42,650
Pages of press-copy letters copied in record books, doubly indexed, and compared	6,154
Pages of press-copy letters bound in volumes (not recorded), paged and indexed	54,000
Pages of letter and cap paper copied and compared	8,016
Letters paged in registers and compared	4,615
Orders for press-copy letters for reference filled	3,187
Blank books prepared and issued	33,442
Blank forms prepared and issued	8,781,634
Letters written	10,716

REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fiscal year, one as chief of division in this office, ten in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and six in assisting agents in charge of divisions and on special duty.

EXPENSES OF REVENUE AGENTS.

There have been expended from the appropriation for salaries and expenses of revenue agents during the year the following amounts:

Aggregate salary of agents	$43,024.00
Aggregate amount of traveling expenses	29,322.43
Stationery furnished agents	209.76
Transportation over Pacific railroads	380.94
Total	72,937.13

WORK OF REVENUE AGENTS.

One thousand six hundred and thirty-seven violations of internal-revenue law have been reported by revenue agents during the year; 744 persons have been arrested on their information; property to the value of $215,003.85 has been reported by them for seizure, and $111,324.48 for assessment for unpaid taxes and penalties.

ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employés during the fiscal year ended June 30, 1891:

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Killed.	Wounded.
Alabama	78	2	33		
Arkansas	22		18		
Florida	37		16		*2
Georgia	113	48	172		
Thirteenth Illinois	1				
Second Kentucky	2		2		
Fifth Kentucky	2	2	6		
Seventh Kentucky	6	1	6		
Eighth Kentucky	43	2			
Louisiana	2	1	1		
Nebraska		1	1		
New Hampshire		1	3		
New Mexico		1	1		
First New York		4			
Fourth North Carolina	71	15	27		
Fifth North Carolina	145		34	†1	†1
Eleventh Ohio		1	1		
South Carolina	56	1	15		
Second Tennessee	27	3	14		
Fifth Tennessee	24	12	14		
Second Virginia	1				
Sixth Virginia	58	2	12		
West Virginia	10		2		
Total	698	97	378	1	3

* Deputy Collector C. D. Alexander and Deputy Marshal J. O. Thompson, wounded December 19, 1890.
† R. I. Barnwell, special employé, killed, and Deputy Marshal T. L. Brim, wounded March 20, 1891.

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST TWELVE YEARS.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Stills seized	969	756	464	397	377	245	564	456	518	466	583	795
Officers and employés killed	3	1	4	1	.....	1	.....	.....	1	1	1	1
Officers and employés wounded	7	9	1	.....	1	.....	1	1	1	2	1	3

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS OF LAW.

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

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1891.

Name.	Amount.	Name.	Amount.
A. H. Brooks	$4,053.76	W. H. Knisely	$230.05
W. H. Chapman	3,347.55	J. B. McCoy	3,489.44
S. F. Culbertson	75.70	William Somerville	3,565.44
S. C. Cardwell	54.00	L. A. Thrasher	732.05
C. W. Eldridge	3,047.83	Robert Williams, jr	1,500.02
Alvah Eastman	1,715.53	W. J. Wilmore	3,100.73
T. J. Grimeson	7,684.05		
M. A. Haynes	247.13	Total	32,843.28

AMOUNT EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1891.

Name.	District.	Amount.
A. R. Burnam	Eighth Kentucky	$566.00
H. M. Cooper	Arkansas	216.00
Dennis Eagan	Florida	82.82
P. H. McCaull	Sixth Virginia	58.00
W. W. Rollins	Fifth North Carolina	35.90
Albert Scott	Fifth Kentucky	63.30
A. B. White	West Virginia	1,297.10
Total		2,319.12

RECAPITULATION.

Amount expended by revenue agents	$32,843.28
Amount expended by collectors	2,319.12
Amount expended for rewards	325.41
Amount expended for miscellaneous purposes	274.34
Total expended	35,762.15

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

STAMP DIVISION.

STATEMENT OF NUMBER AND VALUE OF STAMPS ISSUED FOR FISCAL YEAR ENDED JUNE 30, 1891.

Class of stamps.	Number.	Value.
Spirits:		
Tax-paid	1,616,250	$88,663,275.00
Exportation	23,600	2,360.00
Other than tax-paid and exportation	4,955,200	.....
Transfer of grape brandy	6,000	.....
Wine:		
Fortified sweet	6,200	.....
Tobacco and snuff:		
Tax-paid	504,111,697	23,259,966.57
Exportation	88,000	.....
Cigar:		
Tax-paid	78,128,325	13,560,332.40
Exportation	9,600	.....
Cigarette	251,707,970	1,354,349.70
Special-tax:		
Twelve coupons	357,610	7,795,656.00
Certificates of extension, May and June	222,538	1,131,740.00
Two coupons, May and June	39,100	221,023.34
Certificates of registry	61,160	.....
Fermented liquors:		
Tax-paid	86,655,700	30,674,300.00
Exportation	65,200	.....
Brewers' permits	91,200	.....
Oleomargarine:		
Tax-paid	1,396,200	1,132,796.00
Exportation	63,600	.....
Tin-foil	29,229,880	128,054.25
Prepared smoking opium	900	3,750.00
Documentary	11	12.30
Total	958,835,941	167,927,615.56

MANUFACTURE OF STAMP PAPER.

On the 25th day of March, 1891, sealed proposals were invited from manufacturers for supplying paper of prescribed quality and finish to be used in the printing of internal-revenue stamps for the present fiscal year. But one bid was received, that of the Fairchild Paper Company, of Boston, Mass. The committee appointed by the Secretary of the Treasury to consider the bids met at 12 o'clock m. on the 4th day of May, 1891, and in presence of a representative of the Fairchild Paper Company opened the bid, and after consultation decided to recommend its acceptance. The rate at which the company proposed to manufacture the paper was 6.1 cents per pound, a reduction of 0.2 cent per pound from last year's contract price. The contract was awarded to the Fairchild Paper Company under date of June 8, 1891, and the work thereunder was begun July 13, following. It is estimated that not less than 700,000 pounds of paper will be required under the present contract in order that a six months' stock may be assured at the close of operations.

STAMP PRODUCTION.

The Bureau of Engraving and Printing supplies all internal-revenue stamps required by law, with the exception of those imprinted on tin-foil wrappers for certain manufactures of tobacco. These last are furnished by the John J. Crooke Company, of New York, under contract, without cost to the Government, the contractor being compensated by the manufacturers. Under the terms of the contract the Crooke Company reimburses the Government in full for the aggregate salaries paid one United States stamp agent and one counter, amounting to $2,500 per year. These salaries are reimbursed monthly.

CLAIMS FOR REDEMPTION BARRED BY STATUTE.

One hundred and forty-eight applications and inquiries for redemption of check and proprietary stamps were received during the year. These claims varied in amounts from a few cents to $32. Being barred by statute, the claims were rejected and the stamps returned to claimants. The seventy-eight claims noted in previous reports as being made up without sufficient data are not yet disposed of. I would suggest the adoption of some measure for final disposition of these cases, in order that they may be omitted from subsequent reports. They were never in proper condition for adjudication, since some were made up without claims to accompany stamps and some without stamps to accompany claims, and in neither case could claimants be identified.

OFFICIAL COUNT OF STAMPS IN VAULT.

December 22, 1890, a committee of three, representing the Secretary's Office, the Comptroller's Office, and the Bureau of Engraving and Printing, respectively, was appointed to superintend the counting of the internal-revenue stamps in the vaults of this Bureau. The vaults were placed in charge of the committee on the morning of December 29 following, when the count began, a special force of counters and laborers having been designated for the purpose. Statements showing by classes and denominations the balances of stamps on hand December 26, 1889, the receipts and deliveries thereafter and the balances on hand December 29, 1890, were furnished by the Division of Loans and Currency, Secretary's Office, and the count of stamps, which closed on the evening of December 31, was found to agree in every respect therewith, and showed that all the stamps with which the Commissioner was charged were properly accounted for. The summary given by the committee shows that there were on hand December 26, 1889 (the date of previous count), 78,865,617 stamps of all denominations. There were received from the Bureau of Engraving and Printing and from collectors for reissue, during the period from December 26, 1889, to December 29, 1890, 820,138,024 stamps, making a total to be accounted for of 899,003,641 stamps. There were delivered for issue, reissue, and destruction, during the same period, 876,066,300 stamps, leaving a balance to be accounted for December 29, 1890, of 22,937,341 stamps, which, by actual count, were found to be in the vaults on that date. The decrease in the balance on hand, as compared with the previous annual count, is accounted for in the fact that the issues of all denominations of stamps during the period mentioned was, in about the degree of the difference noted, in excess of the receipts from the Bureau of Engraving and Printing.

The committee in charge of the vaults carefully verified the accounts of the bookkeepers of the division, and found that they agreed in all respects with those of the Secretary's office.

The fact that nearly one billion of stamps were received and issued by the Office of Internal Revenue without loss during the past year

was noted by the committee as indicating "the highest efficiency and integrity on the part of the officers charged with the responsible duty, and that the system by which this result has been accomplished is well calculated to protect the interests of the Government in this important branch of the service."

ACT OF OCTOBER 1, 1890.

Under the provisions of the act of Congress approved October 1, 1890, the special-tax year was made to begin with the fiscal year, the law to take effect July 1, 1891. Provision was therefore made for the extension of all special-tax stamps issued May 1, 1890, and thereafter of that series, to cover the business of purchasers for the months of May and June, 1891, by the issuance of certificates of extension, numbered in regular sequence and describing in each, by serial number and otherwise, the particular stamp, for extension of which it was issued. By reference to tabular statement of stamps issued it will be seen that there were sent to collectors during the period from April 10 to June 30, 1891, 222,538 of these certificates, aggregating in value $1,131,740.

Under the same act the special taxes heretofore imposed upon dealers in manufactured tobacco, dealers in leaf tobacco, retail dealers in leaf tobacco, manufacturers of tobacco, manufacturers of cigars, and peddlers of tobacco were abolished, with the provision that all such manufacturers and dealers, with the exception of dealers in manufactured tobacco, should register with the collectors their names, places of business, etc., the same as though the tax had not been repealed, prescribing a penalty of $50 for neglect or refusal to comply with the requirement. For the protection of those who might desire to register in either of the occupations enumerated, certificates of registry were provided for issue through the collectors, in the same manner as special-tax stamps are issued, to all applicants regularly registered. There were 61,160 of all classes of these certificates issued to collectors prior to June 30, of the present year, many of these having been consumed for the registry of dealers for the period of two months ending June 30.

The foregoing certificates, as well as the certificates of extension, were furnished by the Government Printing Office.

The reduction of 2 cents per pound in the tax on tobacco necessitated the return to the office by collectors of all the stamps of the series of 1883 in their hands at the close of business December 31, 1890, and their reissue at the rate of 6 cents per pound. To accomplish this, all these stamps were received into vault, and the sheet and strip stamps, together with those of same class and denomination in stock, were forwarded to the Bureau of Engraving and Printing and were there properly imprinted. The coupon stamps returned and those in stock were imprinted by the use of hand stamps under the supervision of a special committee appointed for that purpose by the Secretary of the Treasury.

It is proper to say that the increased labor imposed by this reduction in the tax, and by the introduction of the certificates of extension, the certificates of registry, and a stamp with two coupons for issue to special-tax payers who began business in May and June, 1891, was accomplished successfully, and the accounts accurately kept, without a moment's delay in the current work and without additions to the clerical force.

There have been added to the stock of stamps regularly kept in vault since July 1, 1890, the following new classes and denominations: (*a*) Fortified sweet wine; (*b*) fortified wine for exportation; (*c*) transfer

stamp for grape brandy; (*d*) export stamp for fermented liquors; (*e*) 12s cigar stamps; (*f*) 13s cigar stamps; (*g*) cigarette stamps, rate $3 per thousand; (*h*) stamps for prepared smoking opium; also, certificates of registry. In addition, for use this year only, were the special-tax stamps with two coupons for issue to purchasers who desired to begin business in May and June, and the certificates of extension, both being mentioned elsewhere in this report.

STAMPS DESTROYED IN TRANSIT.

On the 28th day of April, 1891, a wreck occurred on the Baltimore and Ohio Railroad, which involved the total destruction of internal-revenue stamps, in transit by registered mail, of the face value of $29,505. The stamps consisted of tax-paid spirits stamps of the denomination of 100 gallons, value $29,430, and 20,000 one-ounce tobacco stamps, value $75, all mailed to Collector Wilcox, of the eighth Illinois district. In addition, there were destroyed two books of 200 stamps each of rectifiers' stamps, denomination 40 gallons (of no face value), shipped to Collector McDowell, of the seventh Kentucky district. The destruction of the stamps necessitated a second requisition by the collectors, and the destroyed stamps stand charged to the Commissioner of Internal Revenue, and are unaccounted for in the accounts of the Bureau.

There is no provision of law authorizing the accounting officers of the Treasury Department to credit the accounts of the Commissioner of Internal Revenue with stamps destroyed under such circumstances, and it will be necessary for Congress to pass a special act authorizing the accounting officers to give credit for this loss. I therefore have the honor to ask that you will recommend the necessary legislation on the part of Congress to obtain such credit.

TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was $32,796,270.97. This amount includes internal-revenue taxes paid by stamps on imported and manufactured tobacco, snuff, cigars, and cigarettes.

The decrease of collections for the last fiscal year as compared with those for the previous fiscal year was $1,162,720.09. This is due to the reduction by the act of October 1, 1890, of the tax on snuff, chewing and smoking tobacco, January 1, 1891, from 8 to 6 cents per pound, and to the repeal of special taxes relating to tobacco, May 1, 1891.

The tax on cigars and cigarettes was not changed, and the collections therefrom were increased $1,386,650.39 during the last fiscal year.

	Increase.	Decrease.
Cigars and cheroots	$1,161,008.35	
Cigarettes	225,642.04	
Total	1,386,650.39	
Tobacco		$1,244,848.69
Snuff		11,575.88
Special taxes		1,292,945.91
Total decrease of collections, tobacco and snuff		2,549,370.48
Deduct increase of collections, cigars and cigarettes		1,386,650.39
Net decrease of collections		1,162,720.09

The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed the previous fiscal year was:

Manufactured tobacco	pounds..	14,437,331
Snuff	do...	1,168,553
Total	do...	15,605,884
Cigars and cheroots	number..	387,002,784
Cigarettes	do...	451,284,080
Total	do...	838,286,864

The export account shows an increase in manufactured tobacco of 4,289 pounds, a decrease in the number of cigars exported of 40,966, and an increase of the number of cigarettes exported of 35,224,200.

COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1891, from each particular source of the tobacco tax, as compared with those for the previous fiscal year:

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco	$17,080,632.67
Snuff	726,155.39
Total for year ended June 30, 1891	17,806,788.06
Total for year ended June 30, 1890	19,063,212.63
Decrease in collections	1,256,424.57
As follows:	
From chewing and smoking tobacco	1,244,848.69
From snuff	11,575.88

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots	$13,424,678.30
Cigarettes	1,342,269.38
Total for year ended June 30, 1891	14,766,947.68
Total for year ended June 30, 1890	13,380,297.29
Increase in collections	1,386,650.39

Of this increase $1,161,008.35 was on cigars and $225,642.04 was on cigarettes.

RECEIPTS FROM SPECIAL TAXES.

Manufacturers of cigars	$9,529.73
Decrease, manufacturers of cigars	113,366.76
Manufacturers of tobacco	598.75
Decrease, manufacturers of tobacco	4,598.75
Dealers in manufactured tobacco	201,532.31
Decrease, dealers in manufactured tobacco	1,129,585.93
Dealers in leaf tobacco	9,150.06
Decrease, dealers in leaf tobacco	35,342.34
Peddlers of tobacco	1,724.38
Decrease, peddlers of tobacco	10,052.13

PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1891, computed from the receipts from stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export and including importations, was:

TOBACCO AND SNUFF.

		Pounds.
Tobacco		243,505,848
Snuff		10,390,194
Total tobacco and snuff taxed		253,896,042
Tobacco and snuff exported		12,854,991
Total production for fiscal year 1891		266,751,033
Deduct imported tobacco and snuff		490,670
Total domestic production		266,260,363
Total production 1890	251,140,860	
Less imported	324,969	
		250,815,891
Total increase over fiscal year 1890		15,444,472

The increase of taxed tobacco and snuff over fiscal year 1890 was 15,605,884 pounds; the increase of tobacco and snuff exported was 4,289 pounds; and the increase of tobacco and snuff imported and withdrawn for consumption was 165,701 pounds.

CIGARS AND CHEROOTS.

		Number.
Cigars and cheroots taxed		4,474,892,767
Add quantity exported		3,209,484
Total taxed and exported		4,478,102,251
Deduct quantity imported 1891 (estimated average 12 pounds per 1,000)		71,405,270
Total domestic production 1891		4,406,696,981
Taxed in 1890	4,087,889,983	
Exported in 1890	3,250,450	
Total for 1890	4,091,140,433	
Less imported	101,145,999	
		3,989,994,434
Increase over fiscal year 1890		416,702,547

CIGARETTES.

Cigarettes taxed		2,684,538,760
Add cigarettes exported		294,534,250
Total taxed and exported		2,979,073,010
Deduct cigarettes imported 1891 (estimated average, 3 pounds per 1,000)		2,802,125
Total product for fiscal year 1891		2,976,270,885
Taxed in 1890	2,233,254,680	
Exported in 1890	259,310,050	
Total taxed and exported	2,492,564,730	
Less imported 1890	3,397,000	
		2,489,167,730
Increase over fiscal year 1890		487,103,155

The increase during said fiscal year of 1891 of taxed cigars was 387,002,784; and the decrease of cigars exported was 40,966; and of cigars imported and withdrawn for consumption was 29,740,729.

The increase of taxed cigarettes was 451,284,080, and of cigarettes exported was 35,224,200. The decrease of cigarettes imported was 594,875.

SPECIAL-TAX PAYERS.

Special-tax year ended April 30, 1891.

Manufacturers of tobacco and snuff	1,021
Manufacturers of cigars and cigarettes	21,337
Peddlers of tobacco	1,477
Dealers in leaf tobacco	3,593
Dealers in leaf tobacco not exceeding 25,000 pounds	1,266
Retail dealers in leaf tobacco	3
Dealers in manufactured tobacco	611,411
Total	640,108
Special-tax payers previous special-tax year	632,229
Increase during special-tax year 1891	7,879

The act of October 1, 1890, abolishing all special taxes upon the foregoing, went into effect May 1, 1891, and in lieu thereof requires registry, (except in the cases of dealers in manufactured tobacco, 611,411 persons who are exempted.) No reports are on file at present showing number of manufacturers, peddlers, dealers, and retail dealers who have so registered.

DISCONTINUING THE USE OF CAUTION LABELS.

I beg to recommend that sections 3364 and 3393 of the Revised Statutes be repealed.

Section 3364 requires every manufacturer of tobacco or snuff, in addition to all other requirements of law relating to tobacco, to print on each package, or securely affix by pasting on each package containing tobacco or snuff manufactured by him or for him, a label on which shall be printed the number of the factory, the district, and State in which it is situated, and these words:

NOTICE. The manufacturer of this tobacco has complied with all the requirements of law. Every person is cautioned under the penalties of law not to use this package for tobacco again.

Every manufacturer of tobacco who neglects to print on or affix such label to every package containing tobacco made by him or for him, or sold or offered for sale by him, and every person who removes any such label so affixed from any such package shall be fined $50 for each package.

Section 3393 provides that every manufacturer of cigars shall securely affix by pasting on each box containing cigars manufactured by him or for him a label, on which shall be printed, besides the number of the factory, and district, and State, in which it is situated, these words:

NOTICE. The manufacturer of the cigars herein contained has complied with all the requirements of law. Every person is cautioned not to use either this box for cigars again or the stamp thereon again, nor to remove the contents of this box without destroying said stamp, under the penalties provided by law in such cases.

The penalty for violation of this section is $50 for each box.

It will be observed that these notices are required to be given by the manufacturers of tobacco, snuff, and cigars. They are required to declare that they have complied with all the requirements of law and also to state what the law is as to the re-use of packages and stamps, and to caution the public against the re-use of the package or stamp or the removal of the contents without destroying the stamp. If it were thought necessary that a caution of this kind should be given the public, and that notice should be given declaring that the manufacturer had complied with law, it is submitted that that notice and caution should be given by the proper revenue officer. Neither of these sections imposes any penalty except one for failing to give the notice and for removing same. Whatever may have been the necessity for giving public notice of any of the provisions of internal-revenue law at the time that the internal-revenue law was enacted, there seems to be no further reason for it, the system having been in existence for many years.

In addition to that, I am of the opinion that the caution notice is placed upon packages in such a manner that but few people read it.

I am clearly of the opinion that both of these sections are wholly unnecessary; that they require manufacturers to incur needless expense, and add to the petty penalties with which the system is overburdened.

THE TABULAR STATEMENTS.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and the quantity and kind of products manufactured. These tables are

compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1890, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

There were in New York City thirty-six persons who qualified and kept books as tobacco manufacturers solely for the purpose of lawfully dealing in the refuse scraps, clippings, cuttings, and waste made by cigar manufacturers. They sort, sieve, and pack this material and export most of it to foreign countries. The rest they sell in bulk, under permits, to other manufacturers, who manipulate it and pack and sell their product as smoking tobacco. During the year 1890 they purchased 1,455,378 pounds of such material and exported and sold 1,388,-060 pounds. These purchases and sales are not included in the tabular statement, because they did not pack and sell any of this tobacco for use and consumption.

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR JANUARY 1, TO DECEMBER 31, 1890.

State.	District.	Number of accounts.	Pounds of tobacco used.	Cigars manufactured.	Cigarettes manufactured.
Alabama	.....	53	91,658	4,884,620	.....
Arkansas	.....	34	67,736	3,508,993	.....
California	1	381	2,095,628	104,865,842	1,811,980
Do	4	68	90,119	4,045,800	.....
Total	.....	449	2,185,747	108,911,642	1,811,980
Colorado	.....	158	260,620	13,444,995	.....
Connecticut	.....	419	906,397	40,822,437	.....
Florida	.....	300	3,160,878	167,024,589	890,830
Georgia	.....	41	63,650	3,158,970	.....
Illinois	1	1,170	3,328,037	156,479,569	1,285,150
Do	5	105	285,328	13,195,660	.....
Do	8	332	1,081,882	53,032,510	.....
Do	13	133	232,529	10,883,900	.....
Total	.....	1,740	4,927,776	233,591,639	1,285,150
Indiana	6	454	984,543	46,788,542	840,340
Do	7	169	320,559	15,601,535	.....
Total	.....	623	1,305,102	62,390,077	840,340
Iowa	3	114	181,632	8,719,242	.....
Do	4	289	911,296	45,045,519	.....
Total	.....	403	1,092,928	53,764,761	.....
Kansas	.....	243	370,797	18,048,720	.....
Kentucky	2	19	34,453	1,523,075	.....
Do	5	116	557,062	25,433,137	.....
Do	6	99	126,648	6,246,872	.....
Do	7	33	122,557	5,978,110	.....
Do	8	2	1,911	119,050	.....
Total	.....	269	842,631	39,300,244	.....
Louisiana	.....	131	1,375,671	54,106,722	96,457,635
Maryland	.....	830	2,179,499	102,123,389	33,321,480
Massachusetts	.....	607	2,291,965	106,152,699	.....

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, ETC.—Continued.

State.	District.	Number of accounts.	Pounds of tobacco used.	Cigars manufactured.	Cigarettes manufactured.
Michigan	1	479	1,608,763	85,123,180	127,600
Do	4	216	548,172	26,947,255	.....
Total	.....	695	2,156,935	112,070,435	127,600
Minnesota	.....	275	682,676	36,065,605	.....
Missouri	1	442	958,123	46,745,378	142,160
Do	6	229	370,961	17,840,367	.....
Total	.....	671	1,329,084	64,585,745	142,160
Montana	.....	54	84,964	4,264,955	.....
Nebraska	.....	294	434,917	21,259,135	.....
New Hampshire	.....	136	267,581	12,042,382	.....
New Jersey	1	257	314,117	14,673,668	344,000
Do	5	654	1,115,589	51,345,104	12,040
Total	.....	911	1,429,706	66,018,772	356,040
New Mexico	.....	5	860	42,200	.....
New York	1	1,295	1,527,443	67,335,630	1,350,630
Do	2	353	3,472,302	109,114,279	513,988,250
Do	3	2,242	15,148,848	673,689,931	457,404,875
Do	14	735	1,993,312	94,995,688	3,375
Do	21	659	3,308,113	156,621,478	.....
Do	28	545	1,786,720	51,607,649	205,590,740
Total	.....	5,829	27,236,738	1,153,364,655	1,178,337,870
North Carolina	4	14	2,282,658	1,218,575	589,731,000
Do	5	18	64,753	3,247,188	.....
Total	.....	32	2,347,411	4,465,763	589,731,000
Ohio	1	723	3,162,318	157,088,667	7,950,750
Do	10	221	511,707	25,765,496	.....
Do	11	249	1,127,800	59,380,725	.....
Do	18	606	1,598,793	83,377,511	3,920
Total	.....	1,799	6,400,618	325,612,399	7,954,670
Oregon	.....	122	211,182	9,993,245	.....
Pennsylvania	1	1,719	6,834,219	350,742,319	1,356,965
Do	9	2,272	10,870,596	555,147,809	517,100
Do	12	312	610,974	28,662,258	32,650
Do	23	580	3,740,607	235,147,577	.....
Total	.....	4,883	22,056,396	1,169,699,963	1,906,715
South Carolina	.....	13	12,529	609,975	.....
Tennessee	2	19	51,020	3,022,750	.....
Do	5	34	85,488	4,030,175	.....
Total	.....	53	136,508	7,052,925	.....
Texas	3	46	110,112	4,990,415	181,760
Do	4	25	63,299	2,934,885	.....
Total	.....	71	173,411	7,925,300	181,760
Virginia	2	128	2,775,382	76,046,125	564,065,880
Do	6	76	273,974	9,324,452	27,730,000
Total	.....	204	3,049,356	85,370,577	591,795,880
West Virginia	.....	114	990,708	58,111,050	26,500
Wisconsin	1	436	1,102,954	53,759,782	.....
Do	2	222	518,722	24,978,898	.....
Total	.....	658	1,621,676	78,738,680	.....

STATEMENT SHOWING THE NUMBER, BY STATES, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890.

State.	District.	Number of accounts.	Pounds of tobacco used.	Cigars manufactured.	Cigarettes manufactured.
Alabama	1	53	91,658	4,884,620	.....
Arkansas	1	34	67,736	3,508,993	.....
California	2	449	2,185,747	108,911,642	1,811,980
Colorado	1	158	260,620	13,444,995	.....
Connecticut	1	419	906,397	40,822,437	.....
Florida	1	300	3,160,878	167,024,589	890,830
Georgia	1	41	63,050	3,158,970	.....
Illinois	4	1,740	4,927,776	233,591,639	1,285,150
Indiana	2	623	1,305,102	62,390,077	840,340
Iowa	2	403	1,092,928	53,764,761	.....
Kansas	1	243	370,797	18,048,720	.....
Kentucky	5	269	842,631	39,300,244	.....
Louisiana	1	131	1,375,671	54,106,722	96,457,635
Maryland	1	830	2,179,499	102,123,380	33,321,480
Massachusetts	1	607	2,291,965	106,152,699	.....
Michigan	2	695	2,156,935	112,070,435	127,600
Minnesota	1	275	682,676	36,065,605	.....
Missouri	2	671	1,329,084	64,585,745	142,160
Montana	1	54	84,964	4,264,955	.....
Nebraska	1	294	434,917	21,259,135	.....
New Hampshire	1	136	267,581	12,042,382	.....
New Jersey	2	911	1,429,706	66,018,772	356,040
New Mexico	1	5	860	42,200	.....
New York	6	5,829	27,236,738	1,153,364,655	1,178,337,870
North Carolina	2	32	2,347,411	4,465,763	589,731,000
Ohio	4	1,799	6,400,618	325,612,399	7,954,670
Oregon	1	122	211,182	9,993,245	.....
Pennsylvania	4	4,883	22,056,396	1,169,699,963	1,906,715
South Carolina	1	13	12,529	609,975	.....
Tennessee	2	53	136,508	7,052,925	.....
Texas	2	71	173,411	7,925,300	181,760
Virginia	2	204	3,049,356	85,370,577	591,795,880
West Virginia	1	114	990,708	58,111,050	26,500
Wisconsin	2	658	1,621,676	78,738,680	.....
Total	63	22,119	91,746,311	4,228,528,258	2,505,167,610
Calendar year 1889	63	22,837	83,513,962	3,787,229,453	2,413,349,811
Increase, calendar year 1890	.....	282	8,232,349	441,298,805	91,817,799

Average quantity of leaf tobacco used per thousand cigars, 19½ pounds. Average quantity of leaf tobacco used per thousand cigarettes, 4 pounds.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIAL USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890.

States and districts.	Factories.	Materials used in manufacturing tobacco.							Total.
		Leaf tobacco.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama	1	11,332	.....	.....	.....	.....	.....	.....	11,332
Arkansas	3	78,031	.....	.....	3,991	10,971	53	15,443	108,489
California	4	54,700	15,409	.....	.....	.....	.....	4,500	74,609
Georgia	10	31,299	599	165	1,460	400	.....	350	34,174
Illinois:									
First district	18	4,828,550	721,194	289,472	264,945	466,148	139,062	173,390	6,882,561
Fifth district	2	.....	.....	.....	.....	.....	.....	.....	.....
Eighth district	7	1,468,187	6,731	6,888	168,533	334,414	61,592	125,903	2,172,298
Thirteenth district	8	32,251	.....	.....	1,718	1,849	581	926	37,325
Total	41	6,328,788	727,975	296,360	435,196	802,411	201,235	300,219	9,092,184
Indiana:									
Sixth district	2	230	1,573	.....	20	.....	25	.....	1,848
Seventh district	13	49,109	4,241	.....	40	170	.....	1,645	55,205
Total	15	49,339	5,814	.....	60	170	25	1,645	57,053
Iowa	2	233,094	1,160	95,687	2,910	10,499	.....	16,755	360,105
Kansas	2	22,735	17	.....	60	150	500	7,644	31,106
Kentucky:									
Second district	36	2,772,330	40,873	.....	182,951	166,750	19,802	229,156	3,411,912
Fifth district	28	13,548,522	8,156	.....	3,328,281	2,311,185	1,240,975	116,099	20,553,218
Sixth district	11	1,198,714	18,287	.....	241,608	247,467	127,758	33,376	1,867,210
Seventh district	5	183,816	.....	.....	9,413	12,576	925	.....	206,730
Eighth district	6	59,713	.....	.....	1,445	282	2	2,042	63,484
Total	86	17,763,145	67,316	.....	3,763,698	2,738,260	1,389,462	380,673	26,102,554
Louisiana	42	1,564,881	.....	.....	27,905	25,243	9,582	12,398	1,640,009
Massachusetts	4	46,178	.....	6,726	.....	.....	770	25,978	79,652
Maryland	10	10,993,832	1,275,370	516,905	305,774	543,501	447,706	1,470,552	15,553,640
Michigan	12	10,715,439	377,019	291,224	1,742,209	1,927,338	877,096	579,710	16,510,035
Minnesota	10	121,218	12,511	62,280	4,228	10,485	8,303	2,125	221,150

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE, ETC.—Continued.

States and districts.	Factories.	Materials used in manufacturing tobacco.							Total.
		Leaf tobacco.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	
	No.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Missouri:									
First district	35	40,861,352	1,644,556	1,201,698	11,389,255	6,501,577	1,668,509	515,447	63,782,394
Sixth district	26	647,086	47,875	2,880	41,760	45,928	4,770	84,197	874,496
Total	61	41,508,438	1,692,431	1,204,578	11,431,015	6,547,505	1,673,279	599,644	64,656,890
New Jersey	12	21,008,493	1,107,701	525,010	4,621,280	2,857,274	1,686,551	3,070,959	34,877,268
New Mexico	1	2,968	.....	90	.....	.....	.....	300	3,358
New York:									
First district	10	4,755,521	1,481	.....	662,108	403,775	263,946	199,862	6,286,693
Second district	49	1,926,903	257,567	9,840	64,325	108,330	13,622	192,026	2,572,613
Third district	36	5,536,408	48,027	713	384,481	8,464	80,582	167,062	6,225,737
Fourteenth district	9	1,005,175	8,861	54,352	11,826	33,036	40,189	10,566	1,164,005
Twenty-first district	8	623,929	27,581	2,800	13,553	57,835	24,132	63,184	813,014
Twenty-eighth district	11	1,547,511	76,536	2,318	132,615	136,326	466,230	139,115	2,500,651
Total	123	15,395,447	420,053	70,023	1,268,908	747,766	888,701	771,815	19,562,713
North Carolina:									
Fourth district	74	9,948,761	237,282	308,678	[illegible]1,597	174,677	268,155	2,108,365	13,270,515
Fifth district	150	12,599,735	86,819	46,746	[illegible],959	374,677	121,497	183,633	14,409,066
Total	224	22,548,496	324,101	355,424	[illegible],556	549,354	389,652	2,291,998	27,679,581
Ohio:									
First district	23	16,280,467	42,705	105,648	4,626,251	3,302,507	1,172,704	255,119	25,785,401
Tenth district	5	584,605	48,384	154,012	44,206	121,372	58,672	96,452	1,107,703
Eleventh district	1	205,919	2,272	.....	22,467	5,219	1,739	29,000	266,616
Eighteenth district	8	367,030	53,806	23,663	21,352	50,715	34,296	68,056	618,918
Total	37	17,438,021	147,167	283,323	4,714,276	3,479,813	1,267,411	448,627	27,778,638
Pennsylvania:									
First district	23	2,412,345	61,241	118,944	28,009	68,634	37,542	269,167	2,995,882
Ninth district	14	491	11,571	1,271	.....	.....	.....	9,282	22,615
Twelfth district	1	706,890	.....	.....	20,757	65	10	.....	727,722
Twenty-third district	2	1,244,315	.....	2,710	5,668	.....	42,625	38,284	1,333,602
Total	40	4,364,041	72,812	122,925	54,434	68,699	80,177	316,733	5,079,821
South Carolina	3	20,090	.....	.....	2,294	663	14	1,433	24,494
Tennessee:									
Second district	16	733,091	2,272	.....	68,223	30,838	5,591	11,812	851,827
Fifth district	44	1,544,724	13,942	21,461	29,989	12,553	1,452	119,971	1,744,092
Total	60	2,277,815	16,214	21,461	98,212	43,391	7,043	131,783	2,595,919
Texas	3	28,511	.....	.....	1,392	1,563	70	1,500	33,036
Virginia:									
Second district	49	26,205,414	813,754	11,382	2,216,181	2,169,784	1,112,004	726,786	33,255,305
Sixth district	103	15,204,003	115,039	4,654	1,024,851	447,645	608,384	438,069	17,842,645
Total	152	41,409,417	928,793	16,036	3,241,032	2,617,429	1,720,388	1,164,855	51,097,950
West Virginia	7	1,370,462	2,579,353	.....	282,155	312,906	672,410	44,482	5,261,768
Wisconsin:									
First district	10	4,730,263	217,762	699,101	77,444	164,322	458,453	154,837	6,502,182
Second district	3	.....	173	.....	.....	.....	.....	.....	173
Total	13	4,730,263	217,935	699,101	77,444	164,322	458,453	154,837	6,502,355

SUMMARY STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890.

States.	Factories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
		Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*
Alabama	1	11,332	.....	.....	.....	.....	.....	.....	11,332
Arkansas	3	78,031	.....	.....	3,991	10,971	53	15,443	108,489
California	4	54,700	15,409	.....	.....	.....	.....	4,500	74,609
Georgia	10	31,299	500	165	1,460	400	.....	350	34,174
Illinois	41	6,328,788	727,975	296,360	435,196	802,411	201,235	300,219	9,092,184
Indiana	15	49,339	5,814	.....	60	170	25	1,645	57,053
Iowa	2	233,094	1,160	95,687	2,910	10,499	.....	16,755	360,105
Kansas	2	22,735	17	.....	60	150	500	7,644	31,106
Kentucky	86	17,763,145	67,316	.....	3,763,698	2,738,260	1,389,462	380,673	26,102,554
Louisiana	42	1,564,881	.....	.....	27,905	25,243	9,582	12,398	1,640,009
Massachusetts	4	46,178	.....	6,726	.....	.....	770	25,978	79,652
Maryland	10	10,993,832	1,275,370	516,905	305,774	543,501	447,706	1,470,552	15,553,640
Michigan	12	10,715,439	377,019	291,224	1,742,209	1,927,338	877,096	579,710	16,510,035
Minnesota	10	121,218	12,511	62,280	4,228	10,485	8,303	2,125	221,150
Missouri	61	41,508,438	1,692,431	1,204,578	11,431,015	6,547,505	1,673,279	599,644	64,656,890
New Jersey	12	21,008,493	1,107,701	525,010	4,621,280	2,857,274	1,686,551	3,070,959	34,877,268
New Mexico	1	2,968	.....	90	.....	.....	.....	300	3,358
New York	123	15,395,447	420,053	70,023	1,268,908	747,766	888,701	771,815	19,562,713
North Carolina	224	22,548,496	324,101	355,424	1,220,556	549,354	389,652	2,291,998	27,679,581
Ohio	37	17,438,021	147,167	283,323	4,714,276	3,479,813	1,267,411	448,627	27,778,638
Pennsylvania	40	4,384,041	72,812	122,925	54,434	68,699	80,177	316,733	5,079,821
South Carolina	3	20,090	.....	.....	2,294	663	14	1,433	24,494
Tennessee	60	2,277,815	16,214	21,461	98,212	43,391	7,043	131,783	2,595,919
Texas	3	28,511	.....	.....	1,392	1,563	70	1,500	33,036
Virginia	152	41,409,417	928,793	16,036	3,241,032	2,617,429	1,720,388	1,164,855	51,097,950
West Virginia	7	1,370,462	2,579,353	.....	282,155	312,906	672,410	44,482	5,261,768
Wisconsin	13	4,730,263	217,935	699,101	77,444	164,322	458,453	154,837	6,502,355
Total calendar year 1890	978	220,116,473	9,989,651	4,567,318	33,300,489	23,460,113	11,778,881	11,816,958	315,029,883
Total calender year 1889	982	220,423,612	11,171,833	11,385,257	30,232,151	21,536,311	11,499,012	8,834,016	315,082,192
Difference calendar year 1890	*b* 4	*b* 307,139	*b* 1,182,182	*b* 6,817,939	*a* 3,068,338	*a* 1,923,802	*a* 279,869	*a* 2,982,942	*b* 52,309

a Increase. *b* Decrease.

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States and districts.	Tobacco manufactured.										
	Tobacco and snuff produced.				Total.	Tobacco on hand January 1, 1890.	Total tobacco.	Unsold January 1, 1891.	Exported.	Sold.	Value of stamps used.
	Plug and twist.	Fine-cut chewing.	Smoking.	Snuff.							
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Alabama	8,717	.....	.....	.....	8,717	.....	8,717	.....	.....	8,717	$697.36
Arkansas	67,825	.....	7,240	.....	75,065	28,367	103,432	21,781	25	81,626	6,530.08
California	90	.....	65,669	.....	65,759	3,300	69,059	.....	7,883	61,176	4,894.08
Georgia	21,213	.....	4,963	.....	26,176	25,489	51,665	29,616	106	21,943	1,755.44
Illinois:											
First district	1,300	1,927,619	4,473,286	128,402	6,531,207	10,046	6,541,253	6,678	3,205	6,531,370	522,509.60
Fifth district	.....	.....	.....	.....	.....	27,556	27,556	18,008	.....	9,548	763.84
Eighth district	608,319	327,910	1,010,686	285	1,947,200	19,327	1,966,527	38,867	1,975	1,925,685	154,054.80
Thirteenth district	29,129	.....	.....	.....	29,129	19,892	49,021	22,352	799	25,870	2,069.60
Total	638,748	2,255,529	5,484,572	128,687	8,507,536	76,821	8,584,357	85,905	5,979	8,492,473	679,397.84
Indiana:											
Sixth district	255	.....	1,496	.....	1,751	62	1,813	24	.....	1,789	143.12
Seventh district	30,019	.....	4,467	.....	34,486	25,841	60,327	23,721	1,256	35,350	2,828.00
Total	30,274	.....	5,963	.....	36,237	25,903	62,140	23,745	1,256	37,139	2,971.12
Iowa	.....	35,640	306,570	.....	342,210	11,475	353,685	7,548	.....	346,137	27,690.96
Kansas	11,401	.....	2,661	.....	14,062	12,982	27,044	10,344	.....	16,700	1,336.00
Kentucky:											
Second district	2,554,244	1,080	66,703	.....	2,622,027	758,675	3,380,702	690,045	16,657	2,674,000	213,920.00
Fifth district	15,162,412	.....	2,017,470	.....	17,179,882	359,640	17,539,522	533,320	17,223	16,988,979	1,359,118.32
Sixth district	985,656	328,299	221,124	.....	1,535,079	95,532	1,630,611	80,742	.....	1,549,869	123,989.52
Seventh district	158,917	.....	5,057	.....	163,974	22,462	186,436	26,741	110	159,585	12,766.80
Eighth district	46,980	.....	30	.....	47,010	29,058	76,068	13,946	3	62,114	4,969.12
Total	18,908,209	329,379	2,310,384	.....	21,547,972	1,265,367	22,813,339	1,344,794	33,998	21,434,547	1,714,763.76
Louisiana	.....	.....	1,281,078	35,441	1,316,519	370,442	1,686,961	185,818	184,273	1,316,870	105,349.60
Massachusetts	.....	.....	120	56,542	56,662	818	57,480	1,550	.....	55,930	4,474.40
Maryland	631,904	580,511	9,410,198	2,457,583	13,080,196	760,992	13,841,188	701,566	75,748	13,063,874	1,045,109.92

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED, ETC.—Cont'd.

States and districts.	Tobacco manufactured.										
	Tobacco and snuff produced.				Total.	Tobacco on hand January 1, 1890.	Total tobacco.	Unsold January 1, 1891.	Exported.	Sold.	Value of stamps used.
	Plug and twist.	Fine-cut chewing.	Smoking.	Snuff.							
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Michigan	2,941,002	4,860,023	7,466,759	1,168	15,268,952	13,810	15,282,762	297,167	19,355	14,966,240	$1,197,299.20
Minnesota	.....	26,791	168,839	29,290	224,920	12,275	237,195	15,595	123	221,477	17,718.16
Missouri:											
First district	46,675,771	225,731	4,877,639	44,688	51,823,829	2,909,433	54,733,262	1,942,907	8,509	52,781,846	4,222,547.68
Sixth district	429,382	.....	169,946	.....	599,328	222,538	821,866	239,735	1,403	580,728	46,458.24
Total	47,105,153	225,731	5,047,585	44,688	52,423,157	3,131,971	55,555,128	2,182,642	9,912	53,362,574	4,269,005.92
New Jersey	12,735,037	4,471,967	5,825,886	3,975,169	27,008,059	123,365	27,131,424	90,501	264,543	26,776,380	2,141,110.40
New Mexico	.....	.....	2,950	.....	2,950	.....	2,950	.....	.....	2,950	236.00
New York:											
First district	2,879,199	4,488	2,164,791	5,626	5,054,104	2,464	5,056,568	1,632	12,011	5,042,925	403,434.00
Second district	.....	637,442	1,492,230	45,800	2,175,472	40,807	2,216,279	27,040	222,560	1,966,679	157,334.32
Third district	38,358	1,199,270	3,675,766	78,159	4,991,553	20,203	5,011,756	30,706	151,178	4,829,872	386,389.76
Fourteenth district	.....	139,341	935,865	3,603	1,078,809	34,706	1,113,515	27,349	3,200	1,082,966	86,637.28
Twenty-first district	300	230,922	527,291	950	759,463	5,760	765,223	5,842	427	758,954	60,716.32
Twenty-eighth district	115,770	613,958	1,613,315	9,985	2,353,028	32,411	2,385,439	36,326	158,294	2,190,819	175,265.52
Total	3,033,627	2,825,421	10,409,258	144,123	16,412,429	136,351	16,548,780	128,895	547,670	15,872,215	1,269,777.20
North Carolina:											
Fourth district	3,150,023	.....	4,948,165	64,698	8,162,886	2,740,245	10,903,131	1,808,599	138,450	8,956,082	716,486.56
Fifth district	10,920,551	.....	122,983	.....	11,043,534	5,784,430	16,827,964	5,207,277	1,216	11,619,471	929,557.68
Total	14,070,574	.....	5,071,148	64,698	19,206,420	8,524,675	27,731,095	7,015,876	139,666	20,575,553	1,646,044.24
Ohio:											
First district	19,949,821	365,513	1,277,538	12,860	21,605,732	582,449	22,188,181	1,153,170	1,188	21,033,823	1,682,705.84
Tenth district	26,240	323,246	679,862	553	1,029,901	3,529	1,033,430	1,565	.....	1,031,865	82,549.20
Eleventh district	.....	.....	204,257	.....	204,257	7,252	211,509	6,842	.....	204,667	16,373.36
Eighteenth district	24,204	107,681	394,426	100	526,411	49,040	575,451	31,039	26	544,386	43,550.88
Total	20,000,265	796,440	2,556,083	13,513	23,366,301	642,270	24,008,571	1,192,616	1,214	22,814,741	1,825,179.28
Pennsylvania:											
First district	740	109,559	977,061	1,111,918	2,199,278	84,582	2,283,860	99,101	4,284	2,180,475	174,438.00
Ninth district	.....	.....	10,791	6,933	17,724	810	18,534	2,022	.....	16,512	1,320.96
Twelfth district	.....	410	597,337	.....	597,747	6,988	604,735	6,988	.....	597,747	47,819.76
Twenty-third district	.....	.....	1,091,067	185,467	1,276,534	13,725	1,290,259	.....	1,634	1,288,625	103,090.00
Total	740	109,969	2,676,256	1,304,318	4,091,283	106,105	4,197,388	108,111	5,918	4,083,359	326,668.72
South Carolina	14,622	.....	660	.....	15,282	159	15,441	15,279	.....	162	12.96
Tennessee:											
Second district	614,376	.....	26,407	.....	640,783	635,458	1,276,241	430,890	.....	845,351	67,628.08
Fifth district	554,130	36,036	84,910	445,690	1,120,766	389,950	1,510,716	271,915	5,368	1,233,433	98,674.64
Total	1,168,506	36,036	111,317	445,690	1,761,549	1,025,408	2,786,957	702,805	5,368	2,078,784	166,302.72
Texas	13,430	.....	6,613	359	20,402	2,568	22,970	7,089	102	15,779	1,262.32
Virginia:											
Second district	22,805,662	72,783	1,393,714	6,355	24,278,514	2,552,252	26,830,766	2,615,966	8,878,954	15,335,846	1,226,867.68
Sixth district	11,818,842	.....	539,176	723,413	13,081,431	7,089,525	20,170,956	5,299,426	28,618	14,842,912	1,187,432.96
Total	34,624,504	72,783	1,932,890	729,768	37,359,945	9,641,777	47,001,722	7,915,392	8,907,572	30,178,758	2,414,300.64
West Virginia	258	.....	4,524,337	.....	4,524,595	31,790	4,556,385	79,514	.....	4,476,871	359,149.68
Wisconsin:											
First district	3,475	941,769	5,149,273	3,709	5,098,226	58,671	6,156,897	27,910	7,036	6,121,951	489,756.08
Second district	.....	.....	173	.....	173	12,029	12,202	4,954	6,359	889	71.12
Total	3,475	941,769	5,149,446	3,709	5,098,399	70,700	6,169,099	32,864	13,395	6,122,840	489,827.20

SUMMARY STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States.	Tobacco manufactured.										
	Tobacco and snuff produced.				Total.	Tobacco on hand January 1, 1890.	Total tobacco.	Unsold January 1, 1891.	Exported.	Sold during year 1890.	Value of stamps used.
	Plug and twist.	Fine-cut chewing.	Smoking.	Snuff.							
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	*Pounds.*	
Alabama	8,717	.....	.....	.....	8,717	.....	8,717	.....	.....	8,717	$697.36
Arkansas	67,825	.....	7,240	.....	75,065	28,367	103,432	21,781	25	81,626	6,530.08
California	90	.....	65,669	.....	65,759	3,300	69,059	.....	7,883	61,176	4,894.08
Georgia	21,213	.....	4,963	.....	26,176	25,489	51,665	29,616	106	21,943	1,755.44
Illinois	638,748	2,255,529	5,484,572	128,687	8,507,536	76,821	8,584,357	85,905	5,979	8,492,473	679,397.84
Indiana	30,274	.....	5,963	.....	36,237	25,903	62,140	23,745	1,256	37,139	2,971.12
Iowa	.....	35,640	306,570	.....	342,210	11,475	353,685	7,548	.....	346,137	27,690.96
Kansas	11,401	.....	2,661	.....	14,062	12,982	27,044	10,344	.....	16,700	1,336.00
Kentucky	18,908,209	329,379	2,310,384	.....	21,547,972	1,265,367	22,813,339	1,344,794	33,998	21,434,547	1,714,763.76
Louisiana	.....	.....	1,281,078	35,441	1,316,519	370,442	1,686,961	185,818	184,273	1,316,870	105,349.60
Massachusetts	.....	.....	120	56,542	56,662	818	57,480	1,550	.....	55,930	4,474.40
Maryland	631,904	580,511	9,410,198	2,457,583	13,080,196	760,992	13,841,188	701,566	75,748	13,063,874	1,045,109.92
Michigan	2,941,002	4,860,023	7,466,759	1,168	15,268,952	13,810	15,282,762	297,167	19,355	14,966,240	1,197,299.20
Minnesota	.....	26,791	168,839	29,290	224,920	12,275	237,195	15,595	123	221,477	17,718.16
Missouri	47,105,153	225,731	5,047,585	44,688	52,423,157	3,131,971	55,555,128	2,182,642	9,912	53,362,574	4,269,005.92
New Jersey	12,735,037	4,471,967	5,825,886	3,975,169	27,008,059	123,365	27,131,424	90,501	264,543	26,776,380	2,141,110.40
New Mexico	.....	.....	2,950	.....	2,950	.....	2,950	.....	.....	2,950	236.00
New York	3,033,627	2,825,421	10,409,258	144,123	16,412,429	136,351	16,548,780	128,895	547,670	15,872,215	1,269,777.20
North Carolina	14,070,574	.....	5,071,148	64,698	19,206,420	8,524,675	27,731,095	7,015,876	139,666	20,575,553	1,646,044.24
Ohio	20,000,265	796,440	2,556,083	13,513	23,366,301	642,270	24,008,571	1,192,616	1,214	22,814,741	1,825,179.28
Pennsylvania	740	109,969	2,676,256	1,304,318	4,091,283	106,105	4,197,388	108,111	5,918	4,083,359	326,668.72
South Carolina	14,622	.....	660	.....	15,282	159	15,441	15,279	.....	162	12.96
Tennessee	1,168,506	36,036	111,317	445,690	1,761,549	1,025,408	2,786,957	702,805	5,368	2,078,784	166,302.72
Texas	13,430	.....	6,613	359	20,402	2,568	22,970	7,089	102	15,779	1,262.32
Virginia	34,624,504	72,783	1,932,890	729,768	37,359,945	9,641,777	47,001,722	7,915,392	8,907,572	30,178,758	2,414,300.64
West Virginia	258	.....	4,524,337	.....	4,524,595	31,790	4,556,385	79,514	.....	4,476,871	359,149.68
Wisconsin	3,475	941,769	5,149,446	3,709	6,098,399	70,700	6,169,099	32,864	13,395	6,122,840	489,827.20
Total calendar year 1890	156,029,574	17,567,989	69,829,445	9,434,746	252,861,754	26,045,180	278,906,934	22,197,013	10,224,106	246,485,815	19,718,865.20
Total calendar year 1889	156,534,778	16,528,038	64,056,424	9,040,345	246,159,585	20,842,999	267,002,584	25,915,197	12,030,530	229,056,857	18,324,548.56
Difference calendar year 1890	*b*505,204	*a*1,039,951	*a*5,773,021	*a*394,401	*a*6,702,169	*a*5,202,181	*a*11,904,350	*b*3,718,184	*b*1,806,424	*a*17,428,958	*a*1,394,316.64

a Increase. *b* Decrease.

SMOKING OPIUM.

Under the act of October 1, 1890, section 36, a tax of $10 per pound was levied upon all opium manufactured in the United States for smoking purposes.

Proper regulations, blanks, forms, records, bonds, stamps, etc., have been prepared in accordance with the terms of said act, but no persons qualified as manufacturers of opium during the fiscal year, and except the issuing by this office of proper stamps, records, blanks, etc., to the collector of the first district of California, there is at present nothing to report in connection with the legitimate manufacture of opium in the United States under the provisions of said act.

In order to make this law effective several amendments will be required, among which one forfeiting illicit factories, and also duly authorized factories where there is any serious violation of the law. It should also be made a penal offense to remove stamps, to re-use stamps, or to have in possession stamps that have once been used. In addition to this, I would suggest that Congress be requested to further amend the act by requiring all dealers in crude opium to keep such books and to make such returns as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may direct.

DIVISION OF LAW.

REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1890–'91, of internal-revenue suits and prosecutions pending, commenced, and disposed of:

Suits and prosecutions—	Number of criminal actions.	Number of civil actions *in personam*.	Number of actions *in rem*.	Total.
Pending July 1, 1890	4,160	173	45	4,378
Commenced during fiscal year 1891	7,649	54	53	7,756
Total	11,809	227	98	12,134
Decided in favor of the United States:				
Judgments and costs paid	821	9	13	843
Judgments and costs not paid	3,085	13	2	3,100
Total	3,906	22	15	3,943
Settled by compromise	57	13	10	80
Decided against the United States	1,193	4	13	1,210
Dismissed, abandoned, consolidated, etc	1,620	39	14	1,673
Total suits disposed of	6,776	78	52	6,906
Pending July 1, 1891	5,033	149	46	5,228
Wherein sentences are suspended	416			416

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs—				
In criminal actions	$306,570.66		$153,830.47	$460,401.13
In civil actions *in personam*		$159,978.76	1,002.64	160,981.40
In actions *in rem*		3,569.20	472.97	4,042.17
Amount paid to collectors—				
In criminal actions	148,002.02		27,118.82	175,120.84
In civil suits *in personam*		43,665.20	518.87	44,184.07
In actions *in rem*		15,995.65	2,115.76	18,111.41

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise and action thereon under section 3229, Revised Statutes, for the fiscal year ended June 30, 1891, with the amount of tax, assessable penalty, and specific penalty accepted:

Months.	Cases compromised.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1890.					
On hand July 1	50				
July	45	38			$10,630.00
August	45	3	$4,006.15		1,031.00
September	45	41	2,576.67	$8.33	11,908.50
October	56	53	237.50	118.76	12,758.21
November	53	50	776.85		7,971.13
December	52	12	1,153.90		4,665.00
1891.					
January	54	68	1,088.70		30,046.00
February	34	21	102.40	51.20	4,995.50
March	61	38	678.57	45.11	4,197.50
April	36	41	828.94	29.33	7,947.08
May	41	32	2,240.84	55.41	1,551.55
June	83	48	537.63	52.57	7,074.09
Offers rejected or withdrawn		140			
On hand July 1		70			
Total	655	655	14,228.15	360.71	104,775.56

RECAPITULATION.

Tax	$14,228.15
Assessable penalty	360.71
Specific penalty	104,775.56
Total	119,364.42

STATEMENT OF CASES COMPROMISED IN THE QUARTER ENDED SEPTEMBER 30, 1891.

Months.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval etc.			
1891.					
On hand July 1	70				
July	51	63	$672.50	$246.25	$6,249.30
August	53	29	50.00	25.00	11,895.00
September	101	68	300.00	50.00	5,166.12
Offers rejected or withdrawn		36			
On hand October 1		79			
Total	275	275	1,022.50	321.25	23,310.42

RECAPITULATION.

Tax	$1,022.50
Assessable penalty	321.25
Specific penalty	23,310.42
Total	24,654.17

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1891, were as follows:

Articles.		Quantities.	Values.
Distilled spirits	gallons	54,918	$33,639.63
Tobacco	pounds	12,885	1,727.20
Cigars	number	191,102	2,082.05
Miscellaneous property			235,447.54
Total			272,896.42

ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE LAWS FOR THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1891.

States and Territories.	Miscellaneous property.	Distilled sprits.		Cigars.		Tobacco.	
	Value.	*Gallons.*	*Value.*	*Number.*	*Value.*	*Pounds.*	*Value.*
Alabama	$1,555.00	45	$80.00				
Arkansas	50.00						
California	35,386.00	218	254.00				
Connecticut	150.00						
Colorado	1,187.00	253	308.00				
Florida	15.00			1,200	$48.00		
Georgia	2,100.00	362	290.00				
Illinois	5,474.00	875	728.00			1,642	$58.08
Indiana		230	380.00				
Kentucky	1,105.00	5,410	4,745.00				
Louisiana	343.00						
Maryland		75	150.00				
Massachusetts	4.00	2,945	700.00			880	623.50
Michigan		160	295.00				
Missouri	2.00	6,780	4,260.00				
Montana				2,125	70.00		
New York				2,080	21.00		
New Jersey		200	304.00				
North Carolina	8,000.00	1,580	1,660.00			1,000	244.00
Ohio		85	135.00				
Pennsylvania	2.00	824	639.00				
South Carolina	300.00	102	75.00				
Tennessee	6,565.00	2,600	2,164.00			50	32.00
Texas	5,766.87	10	15.00				
Virginia	600.00	60	30.00				
Total	68,604.87	22,814	17,212.00	5,405	139.00	3,572	957.58

DIRECT TAX.

A few claims for the surplus proceeds of the sale of land under the direct-tax laws (section 36 of the act of August 5, 1861) have been allowed during the past year, amounting to the sum of $643.47.

Of the amount appropriated by the act of March 3, 1883, for the payment of these claims, there remained at the commencement of this fiscal year the sum of $126,172.31 available.

All the applications for redemption of school farm lands, under the provisions of the act of March 3, 1887, as amended, have been acted upon.

Total number of releases, 28; total number of acres redeemed, 3,446½; number of acres unredeemed, 6½.

ABATEMENT CLAIMS.

On the 1st of July, 1890, there were pending 74 claims for abatement of assessed taxes, amounting to $13,674.32, and during the year 3,866 claims amounting to $2,840,252.23 were presented. Of these, 1,967 claims, amounting to $1,519,363.73, have been allowed by this office, and 476 claims, amounting to $1,063,883.26, have been rejected or returned for amendment. This left 1,497 claims for abatement still pending on the 30th of June, 1891, amounting to $270,679.56.

Since that date and up to October 1, 548 other claims have been filed, amounting to $172,289.45; 1,302 claims have been allowed, amounting to $259,078.29, and 249 rejected or returned for amendment, amounting to $25,911.16, and on the 1st of October, 1891, 494 claims for abatement were pending, amounting to $157,979.56.

REFUNDING CLAIMS.

On the 1st of July, 1890, there were pending 82 claims for the refunding of taxes collected, amounting to $129,634.72, and during the year 308 other claims, amounting to $124,041.02, were presented, and 2 rejected claims, amounting to $27,698.32, were reconsidered.

Of these, 190 claims, amounting to $105,475.50, have been allowed, and 62 claims, amounting to $42,914.54, have been rejected or returned for amendment. This left 140 claims for refunding still pending on the 30th of June, 1891, amounting to $132,984.02.

Since that date and up to the 1st of October, 1891, 47 other claims have been received, amounting to $2,572.81. Of these, 42 claims have been allowed, amounting to $1,632.80, and 8 have been rejected or returned for amendment, amounting to $1,851.82, and on the 1st of October, 1891, 137 claims for refunding were pending, amounting to $132,062.21.

REBATE CLAIMS.

The following statement shows the number and amount of claims presented for rebate of taxes on tobacco and snuff, under the provisions of the act of December 15, 1890, and the disposition of the same:

Whole number of claims presented, from January 1, 1891, to October 1, 1891	29,427
Amount of rebate claimed	$1,135,160.56
Number of claims allowed and paid up to October 1, 1891	28,876
Number of claims rejected	84
Number of claims outstanding	467
Total	29,427
Amount of claims allowed and paid	$1,118,202.55
Amount of claims rejected	1,984.39
Amount of claims outstanding	14,973.62

Of the claims allowed, forty, amounting to $11,033.50, were paid in stamps.

Three thousand and ninety-two claims were returned for amendment before final allowance and payment.

TABULATED STATEMENT SHOWING THE NUMBER AND AMOUNT OF CLAIMS FROM EACH DISTRICT PRESENTED FOR REBATE OF TAX ON TOBACCO AND SNUFF UNDER THE ACT OF DECEMBER 15, 1890, AND THE NUMBER AND AMOUNT OF SAID CLAIMS WHICH HAVE BEEN ALLOWED AND PAID UP TO AND INCLUDING SEPTEMBER 30, 1891.

District.	Received.		Allowed and paid.	
	Number of claims.	Amount of claims.	Number of claims.	Amount of claims.
Alabama	528	$20,474.09	478	$19,556.91
Arkansas	496	14,847.46	483	14,541.65
First California	384	29,521.25	352	29,015.40
Fourth California	188	6,412.53	185	6,376.38
Colorado	259	12,631.03	255	12,580.77
Connecticut	234	12,862.82	233	12,857.22
Florida	176	4,248.71	172	4,186.42
Georgia	1,143	37,514.26	1,118	36,989.61
First Illinois	541	43,453.82	542	43,453.82
Fifth Illinois	240	7,935.84	236	7,912.46
Eighth Illinois	960	16,818.00	957	16,789.63
Thirteenth Illinois	287	4,053.18	283	4,033.20
Sixth Indiana	791	24,533.30	785	24,467.21
Seventh Indiana	367	13,079.82	367	13,079.82
Third Iowa	697	20,593.31	685	19,794.76
Fourth Iowa	834	24,935.36	829	24,605.34
Kansas	914	20,658.14	911	20,638.84
Second Kentucky	40	1,589.73	39	1,582.52
Fifth Kentucky	96	4,811.76	96	4,811.76
Sixth Kentucky	24	832.98	24	832.98
Seventh Kentucky	46	2,664.48	46	2,664.48
Eighth Kentucky	7	76.87	7	76.87
Louisiana	704	28,015.88	619	24,585.65
Maryland	398	35,305.84	394	35,229.39
Third Massachusetts	509	37,498.32	498	34,895.43
First Michigan	746	25,912.29	744	25,880.81
Fourth Michigan	498	11,631.15	415	9,624.97
Minnesota	891	30,519.44	889	30,490.25
First Missouri	568	32,985.98	567	32,929.44
Sixth Missouri	579	23,894.37	571	23,747.23
Montana	247	8,043.47	243	7,938.35
Nebraska	770	19,974.86	751	19,743.00
New Hampshire	829	25,089.95	827	25,081.68
First New Jersey	57	4,023.05	57	4,023.05
Fifth New Jersey	128	9,152.94	128	9,152.94
New Mexico	140	4,134.01	137	4,068.96
First New York	72	13,640.96	72	13,640.96
Second New York	102	20,809.12	101	20,696.10
Third New York	74	15,246.09	73	15,216.53
Fourteenth New York	386	14,715.40	385	14,676.08
Twenty-first New York	1,169	28,519.87	1,149	27,993.94
Twenty-eighth New York	754	25,406.39	746	24,442.88
Fourth North Carolina	606	16,086.62	598	16,007.71
Fifth North Carolina	204	4,604.40	191	4,315.05
First Ohio	313	15,796.01	313	15,796.01
Tenth Ohio	794	20,129.36	794	20,129.36
Eleventh Ohio	813	24,556.36	808	24,493.00
Eighteenth Ohio	1,030	27,747.77	1,015	27,637.56
Oregon	243	20,658.75	240	20,601.55
First Pennsylvania	370	45,207.49	370	45,207.49
Ninth Pennsylvania	304	12,233.17	303	12,228.77
Twelfth Pennsylvania	572	19,991.62	531	18,759.51
Twenty-third Pennsylvania	1,100	35,778.15	1,095	35,697.21
South Carolina	416	8,784.96	408	8,681.73
Second Tennessee	115	8,212.71	115	8,212.71
Fifth Tennessee	227	20,463.08	225	20,420.39
Third Texas	527	23,140.88	521	22,991.82
Fourth Texas	748	22,503.84	733	22,370.10
Second Virginia	208	16,128.41	204	15,693.05
Sixth Virginia	207	9,520.28	207	9,520.28
West Virginia	247	10,298.48	247	10,298.48
First Wisconsin	703	21,428.33	701	21,413.31
Second Wisconsin	807	12,821.77	808	12,821.77
Total	29,427	1,135,160.56	28,876	1,118,202.55

SALES OF REAL PROPERTY.

STATEMENT OF SALES OF REAL PROPERTY ACQUIRED UNDER THE INTERNAL-REVENUE LAWS, OF WHICH THE PURCHASERS RECEIVED QUITCLAIM DEEDS, DURING THE FISCAL YEAR 1890–'91.

Date of sale.	When acquired.	From whom acquired.	Realty sold and where situated.	Amount sold for.
Dec. 1, 1890	Apr. 26, 1882	Calvin E. Bohannon	212 acres land in the third civil district, Putnam County, Tenn.	$50.00
Dec. 1, 1890	Nov. 19, 1883	Jane Williams	500 acres mountain land in the fourth civil district, Putnam County, Tenn.	50.00
Dec. 8, 1890	July 29, 1872	Mary Davis	140 acres land in Williamsburg County, S. C.	50.00
Jan. 7, 1891	July 7, 1873	J. F. Watson & Co.	28 acres land in Spencer County, Ky.	61.00
Mar. 14, 1891	Apr., 1890	G. O. Fulenwider	Premises of distillery No. 2946, in Rowan County, N. C.	26.50
Mar. 14, 1891	June, 1890	Wm. R. Carroll	Premises of distilleries Nos. 2810 and 2924, in Gaston County, N. C.	10.00
Mar. 21, 1891	Apr., 1890	James Combs	Premises of distillery No. 4133, in Wilkes County, N. C.	20.00
May 8, 1891	Dec. 4, 1877	T. B. Dorsey, et. al	Lot No. 6, in block 30, in Casey's addition to the city of Pekin, Ill.	34.00
May 16, 1891	Oct. 6, 1879	Barney Sain	252 acres land in Lincoln County, N. C.	160.00
June 20, 1891	Nov. 3, 1882	Pleasant M. Hyder	225 acres land in third civil district, Putnam County, Tenn.	42.00
			Total	503.50

VIOLATIONS OF INTERNAL REVENUE LAWS.

STATEMENT SHOWING THE VIOLATIONS OF THE INTERNAL REVENUE LAWS CHARGED, AND FOR WHICH PROSECUTIONS WERE INSTITUTED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, AND, ALSO, THE PROSECUTIONS PENDING ON JULY 1, 1891.

Judicial districts.	Commenced during fiscal year ended June 30, 1891.							Prosecutions pending at the commencement of last fiscal year.	Total of prosecutions during fiscal 1890–'91.	Pending on July 1, 1891.						
	Retail liquor dealing without paying tax.	Wholesale liquor dealing without paying tax.	Illicit distilling.	Versus tobacco laws.	Versus oleomargarine laws.	Other violations.	Total.			Retail liquor dealing without paying tax.	Wholesale liquor dealing without paying tax.	Illicit distilling.	Versus tobacco laws.	Versus oleomargarine laws.	Other violations.	Totals pending.
Alabama:																
Northern district	90	1	53			48	192	247	439	91	2	51			47	191
Middle district	39		58			14	111	108	219	36		60			18	114
Southern district	16		1				17	11	28	12						12
Arizona	1						1		1							
Arkansas:																
Eastern district	110		8	4		3	125	27	152	43		5	1	1	1	51
Western district	205		12	4		46	267	24	291	10		1				11
California:																
Northern district				1			1	137	138	29		1	13		1	44
Southern district						1	1	1	2						1	1
Colorado	1						1	1	2	2						2
Connecticut	4		1	5	4	1	15	2	17	1			1	2		4
Delaware	1			2	1	1	5		5					1		1
District of Columbia	3						3	1	4							
Florida:																
Northern district	34		38			12	84		84	13		16				29
Southern district	1		1				2	1	3	1		1				2
Georgia:																
Northern district	216	2	186	8		188	600	302	902	198		134	2		94	428
Southern district								22	22	22						22
Illinois:																
Northern district	32		5	2		10	49	6	55	8					1	9
Southern district	103		5	6		15	129	35	164	50			4			54
Indiana	66			14	1	12	93	10	103	21					2	23
Iowa:																
Northern district	81	3		10		22	116	26	142	9						9
Southern district	178	2		12		7	199	115	314	109	1					110
Kansas	102	8	2	3		14	129	26	155	85	7					92
Kentucky	387	4	24	13		46	474	122	596	74		11	7		7	99
Louisiana:																
Eastern district								3	3	1						1
Western district	79		2	5			86	143	229	102			2			104
Maine	67						67	13	80	24						24
Maryland	71			19	1	3	94	6	100	23			3			26
Massachusetts	135					7	142	89	231	39						39
Michigan:																
Eastern district	20			2			22	9	31	13			3			16
Western district	47	5		6			58	2	60	8			5			13
Minnesota	23				1	1	25	4	29	8						8
Mississippi:																
Northern district	330		16			10	356	587	943	642		18			36	696
Southern district	98		9	8		4	119	47	166	31		4	4		9	48
Missouri:																
Eastern district	82	1	2	14	61	3	163	44	207	12			8	60		80
Western district	104	2	15	28	17	21	187	16	203	22			2	2	1	27
Nebraska:	223	1	2	13	6	19	264	7	271	70			3	3	6	82
New Hampshire	11						11	4	15	3						3
New Jersey	2			4			6	11	17				3	3		6
New Mexico				3			3	6	9	2		1		3	1	7
New York:																
Northern district	44			7		2	53	6	59	2			1			3
Eastern district								4	4			2			1	3
Southern district	2			4		1	7	26	33	21		4	6	1	1	33
North Carolina:																
Eastern district	18	2	18			4	42	28	70	12		16			2	30
Western district	389	4	110	13		24	540	157	697	98	2	39	7		15	161
North Dakota	10	2		1			13	24	37	14	2	1	3			20
Ohio:																
Northern district	56	2		3	2	11	74	8	82	8			2		6	16
Southern district	4			1			5	8	13	4			1			5
Oregon	3						3	1	4	1						1
Pennsylvania:																
Eastern district	2				3		5	1	6					3		3
Western district	11				3		14	7	21	11				3	2	16
Rhode Island					5		5		5					5		5
South Carolina	196		15			4	215	54	269	36		8				44
South Dakota	34			2		2	38		38	11						11
Tennessee:																
Eastern district	501		42			16	559	334	893	433		58			29	520
Middle district	212		28			79	319	86	405	72		12			32	116
Western district	81		29			13	123	101	224	68		22			10	100
Texas:																
Eastern district	8	4		2			14	19	33	7	4		2			13
Northern district	8		1			1	10	4	14	7		1			1	9
Western district	37	2		2		1	42	20	62	23	2		2			27
Utah	1						1		1							
Vermont	7		1			2	10	12	22	7		2			3	12
Virginia:																
Eastern district	5					1	6	1	7	2					1	3
Western district	298	4	18	6		190	516	292	808	176	4	4			138	322

VIOLATIONS OF INTERNAL REVENUE LAWS—Continued.

STATEMENT SHOWING THE VIOLATIONS OF THE INTERNAL REVENUE LAWS CHARGED, AND FOR WHICH PROSECUTIONS WERE INSTITUTED DURING THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

Judicial districts.	Commenced during fiscal year ended June 30, 1891.							Prosecutions pending at the commencement of last fiscal year.	Total of prosecutions during fiscal year 1890–'91.	Pending on July 1, 1891.						
	Retail liquor dealing without paying tax.	Wholesale liquor dealing without paying tax.	Illicit distilling.	Versus tobacco laws.	Versus oleomargarine laws.	Other violations.	Total.			Retail liquor dealing without paying tax.	Wholesale liquor dealing without paying tax.	Illicit distilling.	Versus tobacco laws.	Versus oleomargarine laws.	Other violations.	Totals pending.
Washington	2						2		2							
West Virginia	644	2	45	6		107	804	748	1,552	965	2	35	5		64	1,071
Wisconsin:																
Eastern district	5						5		5							
Western district	2						2	1	3	1						1
Wyoming	5						5		5							
Total	5,547	51	747	233	105	966	7,649	4,157	11,806	3,793	26	507	90	87	530	5,033

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FOURTEEN MONTHS ENDED JUNE 30, 1891.

[The figures in the following table represent the actual number of persons as returned to this office by the collectors of the several collection districts who, during the fourteen months ended June 30, 1891, were engaged in business for different periods of time, varying from one month to fourteen months each.]

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.*	Dealers in leaf tobacco.*	Dealers in leaf tobacco not exceeding 25,000 pounds.*	Retail dealers in leaf tobacco.*	Dealers in manufactured tobacco.*	Manufacturers of tobacco.*	Peddlers of tobacco.*	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
Alabama	4	950	38		42				10,600	2		4	40	27		68	4	11,779
Alaska		46			3		2		92			4	2					149
Arizona		721	12		3				1,083	1		5	12	24		1		1,862
Arkansas		1,065	40		34				9,903	4	3		23	27		32	1	11,132
California:																		
First district	166	11,353	395	6	422	24			14,000	7	33	110	169	114		7	2	26,808
Fourth district	11	3,690	39		58				4,843			73	63	41		1		8,819
Colorado	4	3,139	67		129	9			6,936	2	2	23	156	76	1			10,544
Connecticut	22	3,208	57	1	317	45	25		7,900	5	9	33	126	145		101	3	11,997
Delaware		369	7		28				1,933			5	7	4		8		2,361
District of Columbia	8	1,556	29		76	6			3,192			6	46	9		10		4,938
Florida		547	15		333	43			4,149		1		108	13		40	4	5,253
Georgia	12	2,325	57	1	40				15,014	10	4	1	125	34		38	4	17,665
Idaho	1	1,218	13		6				1,252			30	21	29		19	2	2,591
Illinois:																		
First district	105	12,014	201	5	1,076	38	4		21,229	32	65	83	530	158	6	806	12	36,364
Fifth district	12	970	35	1	81				3,258	1	2	11	82	41		54	2	4,550
Eighth district	2	2,005	34		307	5			10,251	6	7	18	99	78		77		12,889
Thirteenth district	5	1,468	16		121	4	6	1	5,715	6	5	15	278	22		25		7,687
Indiana:																		
Sixth district	9	4,785	45	1	408	9	24		13,939	2	13	29	265	135		79	4	19,747
Seventh district	11	2,981	27		161	26	8		7,035	26	2	20	94	37		34	1	10,463
Indian Territory		7			4				1,214							28		1,253
Iowa:																		
Third district	9	3,271	25		114				8,233	2	10	10	186	140		1		12,001
Fourth district	2	3,603	29		270	4	1		11,488	6	6	19	209	127		10		15,774
Kansas	2	2,811	19		207				13,613	2	19	1	525	61	1	152		17,413
Kentucky:																		
Second district	16	906	20		15	426	214		2,730	24	2	2	41	10		5		4,411
Fifth district	58	1,827	124	5	98	141	119		3,333	32	3	21	94	11		93	4	5,963

ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FOURTEEN MONTHS ENDED JUNE 30, 1891—Continued.

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.*	Dealers in leaf tobacco.*	Dealers in leaf tobacco not exceeding 25,000 pounds.*	Retail dealers in leaf tobacco.*	Dealers in manufactured tobacco.*	Manufacturers of tobacco.*	Peddlers of tobacco.*	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
Sixth district	6	721	41	.....	82	166	100	.....	1,850	10	5	5	31	6	.....	70	1	3,094
Seventh district	3	782	26	.....	33	170	149	.....	2,586	5	.....	1	24	31	.....	23	.....	3,833
Eighth district	.....	889	14	.....	3	13	35	.....	2,224	3	6	.....	5	12	.....	15	.....	3,219
Louisiana	30	3,346	99	.....	65	12	.....	.....	4,320	23	33	8	30	20	.....	48	2	8,036
Maine	.....	1,193	8	.....	59	.....	.....	.....	6,374	.....	22	.....	126	11	.....	21	.....	7,814
Maryland	78	5,310	127	2	362	30	29	.....	7,069	5	21	54	113	97	.....	27	1	13,325
Massachusetts	75	5,371	231	2	573	46	4	.....	18,669	9	86	39	294	258	1	451	34	26,143
Michigan:																		
First district	12	6,647	46	.....	536	14	.....	.....	14,396	24	50	102	218	136	.....	282	13	22,476
Fourth district	1	1,904	12	.....	166	1	.....	.....	6,310	2	27	19	77	54	.....	48	3	8,624
Minnesota	32	3,672	71	.....	289	7	.....	.....	11,122	10	23	112	198	174	.....	.....	1	15,711
Mississippi	.....	710	22	.....	3	.....	.....	.....	4,934	.....	.....	.....	126	14	.....	5	1	5,815
Missouri:																		
First district	49	4,618	118	3	491	42	12	.....	11,860	38	10	44	137	101	.....	340	5	17,868
Sixth district	22	3,497	86	.....	213	27	3	.....	13,368	22	17	21	184	107	1	287	12	17,867
Montana	.....	2,655	80	.....	24	.....	.....	.....	3,019	.....	1	23	61	44	.....	24	11	5,942
Nebraska	2	2,763	65	.....	199	3	.....	.....	9,317	.....	9	28	132	167	1	31	3	12,720
Nevada	.....	692	7	.....	1	.....	.....	.....	791	.....	.....	22	12	6	.....	.....	.....	1,531
New Hampshire	1	1,684	7	.....	40	.....	.....	.....	3,471	.....	12	5	209	60	.....	10	.....	5,499
New Jersey:																		
First district	3	1,884	9	.....	243	1	.....	.....	6,571	1	17	10	70	92	.....	20	2	8,923
Fifth district	36	6,862	89	2	618	10	.....	.....	14,062	21	72	46	236	135	.....	72	3	22,264
New Mexico	2	1,234	17	.....	1	.....	.....	.....	1,650	.....	1	6	22	22	.....	3	.....	2,958
New York:																		
First district	20	8,998	70	.....	1,201	34	.....	.....	14,080	13	45	67	380	104	.....	.....	.....	25,012
Second district	163	3,579	489	1	499	310	.....	.....	5,400	42	12	13	89	35	.....	1	1	10,634
Third district	57	7,728	192	2	1,999	146	.....	.....	12,800	36	63	51	319	40	.....	1	.....	23,434
Fourteenth district	21	9,870	100	.....	666	14	1	.....	17,575	10	86	74	568	271	.....	1	.....	29,257
Twenty-first district	20	5,527	49	.....	557	42	23	.....	12,223	20	51	49	351	96	.....	.....	.....	19,008
Twenty-eighth district	36	8,167	93	.....	565	12	.....	.....	13,806	13	97	70	229	100	.....	1	.....	23,189
North Carolina:																		
Fourth district	2	1,015	7	1	15	287	47	.....	7,400	66	16	.....	26	17	.....	8	.....	8,907
Fifth district	13	548	17	1	13	64	31	.....	3,269	110	40	.....	7	6	.....	4	.....	4,123
North Dakota	.....	591	3	.....	23	.....	.....	.....	1,580	.....	.....	6	10	9	.....	.....	.....	2,222
Ohio:																		
First district	63	4,463	186	4	574	272	70	.....	9,024	55	67	44	53	44	.....	140	3	15,062
Tenth district	16	3,789	48	.....	267	11	3	1	9,374	8	21	35	129	102	.....	21	2	13,827
Eleventh district	9	2,310	42	.....	223	30	25	.....	7,786	1	17	21	32	68	1	80	.....	10,645
Eighteenth district	15	5,713	84	1	561	52	34	.....	13,742	12	67	46	110	126	1	244	5	20,813
Oklahoma	.....	455	6	.....	9	.....	.....	.....	1,146	.....	.....	.....	38	20	.....	14	.....	1,688
Oregon	8	1,843	40	.....	37	5	1	.....	4,455	.....	3	35	48	30	.....	1	1	6,507
Pennsylvania:																		
First district	152	4,497	218	1	1,612	105	1	.....	19,703	39	112	123	206	115	2	234	32	27,152
Ninth district	15	1,244	33	.....	2,101	190	70	.....	7,917	20	37	32	114	45	.....	17	1	11,836
Twelfth district	16	3,130	38	.....	301	3	6	.....	12,690	2	34	38	100	125	.....	10	.....	16,493
Twenty-third district	40	3,046	174	2	444	11	.....	.....	16,976	4	52	74	104	126	.....	839	26	21,918
Rhode Island	9	1,799	51	.....	70	1	.....	.....	4,281	.....	8	4	24	22	4	336	6	6,615
South Carolina	.....	1,040	16	.....	13	.....	.....	.....	8,032	3	.....	1	21	16	.....	.....	.....	9,142
South Dakota	.....	1,371	6	.....	31	.....	.....	.....	3,335	.....	1	5	30	17	.....	5	.....	4,801
Tennessee:																		
Second district	9	628	18	.....	19	8	20	.....	4,070	10	.....	3	8	16	.....	36	2	4,847
Fifth district	16	2,250	59	.....	29	206	87	.....	7,567	42	8	3	23	25	.....	91	5	10,411
Texas:																		
Third district	20	2,872	56	.....	54	5	.....	.....	10,312	1	4	10	822	140	.....	20	2	14,318
Fourth district	13	2,245	20	.....	18	.....	.....	.....	10,554	3	.....	3	268	113	.....	29	5	13,271
Utah	5	319	4	.....	21	.....	.....	1	1,805	.....	1	3	8	5	.....	9	7	2,188
Vermont	.....	488	.....	.....	27	2	.....	.....	2,606	.....	1	.....	21	9	.....	.....	.....	3,154
Virginia:																		
Second district	15	1,868	27	.....	122	151	23	.....	4,831	56	1	.....	34	22	.....	34	2	7,186
Sixth district	5	1,571	10	.....	70	218	12	.....	4,868	91	1	3	28	20	.....	20	.....	6,917
Accomack and Northampton counties annexed to Maryland	.....	207	.....	.....	.....	.....	.....	.....	720	.....	.....	.....	.....	.....	.....	.....	.....	927
Washington	2	2,674	58	.....	50	.....	.....	.....	6,193	.....	2	45	55	71	.....	72	14	9,236
West Virginia	9	1,465	12	1	109	7	56	.....	6,606	11	.....	7	81	16	.....	96	3	8,479
Wisconsin:																		
First district	43	5,209	92	.....	470	9	3	.....	8,715	8	25	102	297	60	.....	43	.....	15,076
Second district	3	4,014	22	.....	200	76	18	.....	7,803	2	7	97	140	77	.....	31	3	12,493
Wyoming	.....	606	10	.....	13	.....	.....	.....	1,269	.....	.....	6	10	21	.....	10	.....	1,945
Total	1,626	230,408	4,869	43	21,337	3,593	1,266	3	611,411	1,021	1,477	2,138	10,389	5,039	19	5,914	255	900,808
Total for the special-tax year 1890	1,466	189,002	4,416	30	21,197	4,090	1,364	3	603,068	907	1,600	2,156	7,798	3,697	22	3,529	179	844,524

* For 12 months ended April 30, 1891.

ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FOURTEEN MONTHS ENDED JUNE 30, 1891.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.*	Dealers in leaf tobacco.*	Dealers in leaf tobacco not exceeding 25,000 pounds.*	Retail dealers in leaf tobacco.*	Dealers in manufactured tobacco.*	Manufacturers of tobacco.*	Peddlers of tobacco.*	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
Alabama	4	950	38		42				10,600	2		4	40	27		68	4	11,779
Alaska		46			3		2		92			4	2					149
Arizona		721	12		3				1,083	1		5	12	24		1		1,862
Arkansas		1,065	40		34				9,903	4	3		23	27		32	1	11,132
California	177	15,043	434	6	480	24			18,843	7	33	183	232	155		8	2	35,627
Colorado	4	3,139	67		129	9			6,936	2	2	23	156	76	1			10,544
Connecticut	22	3,208	57	1	317	45	25		7,900	5	9	33	126	145		101	3	11,997
Delaware		369	7		28				1,933			5	7	4		8		2,361
District of Columbia	8	1,556	29		76	6			3,192			6	46	9		10		4,938
Florida		547	15		333	43			4,149		1		108	13		40	4	5,253
Georgia	12	2,325	57	1	40				15,014	10	4	1	125	34		38	4	17,665
Idaho	1	1,218	13		6				1,252			30	21	29		19	2	2,591
Illinois	124	16,457	286	6	1,585	47	10	1	40,453	45	79	127	989	299	6	962	14	61,490
Indiana	20	7,766	72	1	569	35	32		20,974	28	15	49	359	172		113	5	30,210
Indian Territory		7			4				1,214							28		1,253
Iowa	11	6,874	54		384	4	1		19,721	8	16	29	395	267		11		27,775
Kansas	2	2,811	19		207				13,613	2	19	1	525	61	1	152		17,413
Kentucky	83	5,125	225	5	231	916	617		12,723	74	16	29	195	70		206	5	20,520
Louisiana	30	3,346	99		65	12			4,320	23	33	8	30	20		48	2	8,036
Maine		1,193	8		59				6,374		22		126	11		21		7,814
Maryland	78	5,310	127	2	362	30	29		7,069	5	21	54	113	97		27	1	13,325
Massachusetts	75	5,371	231	2	573	46	4		18,669	9	86	39	294	258	1	451	34	26,143
Michigan	13	8,551	58		702	15			20,706	26	77	121	295	190		330	16	31,100
Minnesota	32	3,672	71		289	7			11,122	10	23	112	198	174			1	15,711
Mississippi		710	22		3				4,934				126	14		5	1	5,815
Missouri	71	8,115	204	3	704	69	15		25,228	60	27	65	321	208	1	627	17	35,735
Montana		2,655	80		24				3,019		1	23	61	44		24	11	5,942
Nebraska	2	2,763	65		199	3			9,317		9	28	132	167	1	31	3	12,720
Nevada		692	7		1				791			22	12	6				1,531
New Hampshire	1	1,684	7		40				3,471		12	5	209	60		10		5,499
New Jersey	39	8,746	98	2	861	11			20,633	22	89	56	306	227		92	5	31,187
New Mexico	2	1,234	17		1				1,650		1	6	22	22		3		2,958
New York	317	43,869	993	3	5,487	558	24		75,884	134	354	324	1,936	646		4	1	130,534
North Carolina	15	1,563	24	2	28	351	78		10,669	176	56		33	23		12		13,030
North Dakota		591	3		23				1,580			6	10	9				2,222
Ohio	103	16,275	360	5	1,625	365	132	1	39,926	76	172	146	324	340	2	485	10	60,347
Oklahoma		455	6		9				1,146				38	20		14		1,688
Oregon	8	1,843	40		37	5	1		4,455		3	35	48	30		1	1	6,507
Pennsylvania	223	11,917	463	3	4,458	309	77		57,286	65	235	267	524	411	2	1,100	59	77,399
Rhode Island	9	1,799	51		70	1			4,281		8	4	24	22	4	336	6	6,615
South Carolina		1,940	16		13				8,032	3		1	21	16				9,142
South Dakota		1,371	6		31				3,335		1	5	30	17		5		4,801
Tennessee	25	2,878	77		48	214	107		11,637	52	8	6	31	41		127	7	15,258
Texas	33	5,117	76		72	5			20,866	4	4	13	1,090	253		49	7	27,589
Utah	5	319	4		21			1	1,805		1	3	8	5		9	7	2,188
Vermont		488			27	2			2,606		1		21	9				3,154
Virginia	20	3,646	37		192	369	35		10,419	147	2	3	62	42		54	2	15,030
Washington	2	2,674	58		50				6,193		2	45	55	71		72	14	9,236
West Virginia	9	1,465	12	1	109	7	56		6,606	11		7	81	16		96	3	8,479
Wisconsin	46	9,223	114		670	85	21		16,518	10	32	199	437	137		74	3	27,569
Wyoming		606	10		13				1,269			6	10	21		10		1,945
Total	1,626	230,408	4,869	43	21,337	3,593	1,266	3	611,411	1,021	1,477	2,138	10,389	5,039	19	5,914	255	900,808
Total for the special-tax year 1890	1,466	189,002	4,416	30	21,197	4,090	1,364	3	603,068	907	1,600	2,156	7,798	3,697	22	3,529	179	844,524

*See note on page 49.

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1891, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each collection district and State; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each collection district and State; the different kinds of fruit brandy produced during the year in each collection district and State; the quantity of distilled spirits, in proof gallons, rectified in the several districts and States; and the number of cattle and hogs fed at the registered grain distilleries, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1891:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	7	7			15	15	22	22
Arkansas	46	32			39	39	85	71
California	3	3			288	284	291	287
Colorado	1	1					1	1
Connecticut	3	3			35	35	38	38
Georgia	95	87			50	50	145	137
Illinois	19	19			18	16	37	35
Indiana	15	13			41	34	56	47
Iowa					3	3	3	3
Kansas					1	1	1	1
Kentucky	401	340	1	1	143	143	545	484
Louisiana					4	4	4	4
Maryland	26	23			12	12	38	35
Massachusetts	1	1	8	8	4	4	13	13
Minnesota	2	2					2	2
Missouri	49	39			52	50	101	89
Montana					1	1	1	1
Nebraska	2	2					2	2
New Hampshire			1	1	1	1	2	2
New Jersey	1	1			48	48	49	49
New Mexico					5	5	5	5
New York	2	2			42	41	44	43
North Carolina	542	503			784	780	1,326	1,283
Ohio	29	25			24	22	53	47
Oregon	2	2			8	8	10	10
Pennsylvania	111	99			9	8	120	107
South Carolina	26	24			6	6	32	30
Tennessee	108	88			190	177	298	265
Texas	10	2	1	1	4	4	15	7
Virginia	110	101			588	588	698	689
West Virginia	4	2			5	5	9	7
Wisconsin	3	3					3	3
Total	1,618	1,424	11	11	2,420	2,384	4,049	3,819

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.	District.	Registered.	Operated.
Alabama	15	15	New Jersey:		
Arkansas	39	39	First district	17	17
California:			Fifth district	31	31
First district	148	144	New Mexico	5	5
Fourth district	140	140	New York:		
Connecticut	35	35	First district	1	.....
Georgia	50	50	Fourteenth district	24	24
Illinois:			Twenty-first district	2	2
Eighth district	11	9	Twenty-eighth district	15	15
Thirteenth district	7	7	North Carolina:		
Indiana:			Fourth district	330	330
Sixth district	8	7	Fifth district	454	450
Seventh district	33	27	Ohio:		
Iowa:			First district	2	2
Fourth district	3	3	Tenth district	16	14
Kansas	1	1	Eleventh district	2	2
Kentucky:			Eighteenth district	4	4
Second district	68	68	Oregon	8	8
Fifth district	29	29	Pennsylvania:		
Sixth district	4	4	First district	8	8
Seventh district	7	7	Ninth district	1	.....
Eighth district	35	35	South Carolina	6	6
Louisiana	4	4	Tennessee:		
Maryland	12	12	Second district	30	18
Massachusetts:			Fifth district	160	159
Third district	4	4	Texas:		
Missouri:			Fourth district	4	4
First district	40	38	Virginia:		
Sixth district	12	12	Second district	140	140
Montana	1	1	Sixth district	448	448
New Hampshire	1	1	West Virginia	5	5
			Total	2,420	2,384

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1891, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Month.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molases.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
July	660	6	81,375	338,516	4,504	3,828	342,344
August	482	6	52,833	224,314	11,449	9,732	234,046
September	467	6	48,946	190,777	7,425	6,311	197,088
October	515	7	68,454	289,783	4,789	4,071	293,854
November	640	8	77,600	329,805	7,279	6,189	335,994
December	769	8	108,508	430,328	13,370	10,514	440,842
January	795	9	105,722	438,034	10,752	9,139	447,173
February	841	7	108,113	439,862	6,937	5,895	445,757
March	900	7	112,749	458,542	6,105	5,188	463,730
April	933	9	114,646	470,977	6,895	5,860	476,837
May	820	8	103,913	423,807	9,013	7,659	431,466
June	632	8	75,002	309,100	8,581	7,292	316,392
July	466	7	42,463	175,292	6,833	5,781	181,073
August	418	6	36,102	152,432	7,086	6,040	158,472
September	425	7	43,655	186,693	8,511	7,418	194,111

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1891.

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER IN EACH OF THE YEARS 1880 TO 1891, INCLUSIVE.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			Bushels.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
September 1, 1880	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887	293	8	50,355	199,100	6,460	5,493	204,593
September 1, 1888	399	5	33,294	141,963	4,465	3,798	145,761
September 1, 1889	376	5	40,946	172,526	3,574	3,037	175,563
September 1, 1890	467	6	48,946	190,777	7,425	6,311	197,088
September 1, 1891	425	7	43,655	186,693	8,511	7,418	194,111

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, 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.
Alabama	5	5	2	2	3	3	2	2	...	...	...	...	...	...	...	...	...	...	7	7
Arkansas	39	29	13	9	22	17	8	5	3	1	...	...	...	...	...	...	...	...	46	32
California:																				
First district	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2
Fourth district	...	...	...	...	...	...	...	...	1	1	...	...	1	1	...	...	...	...	1	1
Colorado	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	1	1
Connecticut	...	...	...	...	...	...	...	...	...	...	1	1	1	1	1	1	...	...	3	3
Georgia	64	55	33	30	29	24	2	2	24	24	4	4	3	3	...	...	...	...	95	87
Illinois:																				
First district	1	1	1	1	...	...	...	...	...	...	1	1	...	...	...	...	...	...	6	6
Fifth district	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	9
Eighth district	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2
Thirteenth district	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	2	2
Indiana:																				
Sixth district	3	3	2	2	1	1	...	...	4	3	...	...	...	...	1	1	...	...	11	9
Seventh district	1	1	...	...	2	2	1	1	...	...	...	...	...	...	1	1	...	...	4	4
Kentucky:																				
Second district	99	77	23	23	70	55	2	2	2	2	...	...	2	2	8	7	5	5	116	95
Fifth district	19	12	3	3	12	8	6	5	3	3	2	2	17	15	27	26	14	14	85	76
Sixth district	...	...	...	...	1	1	2	1	3	2	1	1	3	2	9	6	5	5	24	18
Seventh district	23	22	16	15	6	6	4	3	2	2	1	1	5	5	12	11	9	9	56	52
Eighth district	79	64	56	50	17	12	7	3	10	6	5	5	8	7	11	10	6	6	120	99
Maryland	5	3	1	1	4	3	4	4	6	5	1	1	2	2	4	4	4	4	26	23
Massachusetts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	1	1
Minnesota	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	2	2
Missouri:																				
First district	11	8	1	1	10	7	2	2	2	1	...	...	...	...	1	1	1	1	17	13
Sixth district	20	17	5	4	14	12	3	3	3	3	1	1	...	...	...	...	1	1	32	26
Nebraska	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY COLLECTION DISTRICTS—Continued.

Districts.	Daily spirit capacity. not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.		Total.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
New Jersey:																				
Fifth district																	1	1	1	1
New York:																				
First district																	1	1	1	1
Twenty-eighth district																	1	1	1	1
North Carolina:																				
Fourth district	104	90	97	85	8	7	2	1	2	2									109	95
Fifth district	437	419	428	403			1	1	1	1			2	2	1	1			433	408
Ohio:																				
First district															2	2	5	5	7	7
Tenth district							1	1	1		1	1							3	2
Eleventh district	2	2			2	2	3	3	1	1							2	2	8	8
Eighteenth district	1				3	1	2	2	4	3	2	2							11	8
Oregon	2	2	1	1	1	1													2	2
Pennsylvania:																				
First district	5	4			5	4									2	2			7	6
Ninth district	1	1	1	1	2	2	1		20	18	2	2	6	6	2	2			34	31
Twelfth district	9	8			11	10	8	4	1										20	14
Twenty-third district	2	2	1	1	3	3	7	7	22	20	1	1	2	2	6	6	8	8	50	48
South Carolina	23	21	16	14	6	6	1	1	2	2	1	1							26	24
Tennessee:																				
Second district	44	39	41	35	4	4													45	39
Fifth district	14	10	1		12	9	13	9	25	20	5	5	5	5	2	1			63	49
Texas:																				
Third district	1	1	1	1															1	1
Fourth district	9	3	2		5	1	2												9	1
Virginia:																				
Sixth district	99	90	72	67	25	22	3	3	9	8					1	1			110	101
West Virginia	2				2				1	1							1	1	4	2
Wisconsin									2	2					1	1			3	3

CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED—Continued.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY STATES AND TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama	5	5	2	2	3	3	2	2										
Arkansas	39	29	13	9	22	17	8	5	3	1								
California									1	1			1	1	1	1		
Colorado					1	1												
Connecticut											1	1	1	1			1	1
Georgia	64	55	33	30	29	24	2	2	24	24	4	4	3	3				
Illinois	1	1	1	1					1	1	1	1			1	1	15	15
Indiana	4	4	2	2	3	3	1	1	4	3					2	2	3	2
Kentucky	220	175	103	91	106	82	21	13	21	15	9	9	35	31	67	60	39	39
Maryland	5	3	1	1	4	3	4	3	6	5	1	1	2	2	4	4	4	4
Massachusetts															1	1		
Minnesota															1	1	1	1
Missouri	31	25	6	5	24	19	5	5	8	6	1	1	1		2	2	2	1
Nebraska																	2	2
New Jersey																	1	1
New York																	2	2
North Carolina	541	509	525	488	8	7	3	2	3	3			2	2	1	1		
Ohio	3	2			5	3	6	6	6	4	3	3			2	2	7	7
Oregon	2	2	1	1	1	1												
Pennsylvania	17	15	2	2	21	19	16	11	43	38	3	3	8	8	10	10	8	8
South Carolina	23	21	16	14	6	6	1	1	2	2	1	1						
Tennessee	58	49	42	35	16	13	13	9	25	20	5	5	5	5	2	1		
Texas	10	4	3	1	5	1	2											
Virginia	99	90	72	67	25	22	3	3	9	8					1	1		
West Virginia	2				2				1	1							1	1
Wisconsin									2	2					1	1		
Total	1,124	989	822	749	281	224	87	63	159	134	29	29	58	53	96	88	86	84

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1891, was 1,618, of which number 1,424 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1890, were 1,536 and 1,397, respectively, showing an increase during the last fiscal year of 82 in the number registered and of 27 in the number operated.

The larger portion of the increase in the number registered and the whole of the increase in the number operated occurred in the class of distilleries having the smaller capacities for the production of spirits, there having been an increase of 70 in the number of distilleries of this class registered and an increase of 29 in the number operated.

In the class of larger distilleries there was an increase of 12 in the number registered, but a decrease of 2 in the number operated.

During the fiscal year ended June 30, 1890, there were registered 1,308 distilleries of the smaller class, varying in daily grain capacity from not over 5 to not over 60 bushels each, and of this number 1,170, or 89 + per cent., were operated.

Of the larger distilleries having daily grain capacities varying from 60 to several thousand bushels each, 228 were registered and 227, or 99½ per cent., were operated.

During the fiscal year ended June 30, 1891, of the smaller distilleries 1,378 were registered, and 1,199 or 87+ per cent. were operated.

Of the larger distilleries 240 were registered, and 225 or 93+ per cent. were operated.

There were 11 rum distilleries registered and 11 operated, an increase of one over the number reported for the previous fiscal year.

There were 2,420 fruit distilleries registered and 2,384 operated; a decrease of 2,464 in the number registered and of 2,420 in the number operated during the fiscal year.

The total number of grain, molasses, and fruit distilleries registered and operated during the year is 4,049 and 3,819, respectively.

There was a decrease of 2,381 in the number of all kinds of distilleries registered and a decrease of 2,392 in the number of all kinds operated during the fiscal year ended June 30, 1891, as compared with the fiscal year ended June 30, 1890.

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	558	19		45	4,121					4,743	
Arkansas	2,051	34		872	20,236		22			23,218	
California:											
First district	11,948	68,188		20,658						100,794	
Fourth district	121									123	
Colorado	5	50		29	46					130	
Connecticut	31,519			62,811	70,330				1,242	155,902	
Georgia	29,364	26		1,678	171,986					203,054	
Illinois:											
First district	270,401			182,118	2,223,415	230				2,626,164	
Fifth district	574,121			174,646	4,576,310					5,325,077	
Eighth district	49,699			14,559	415,868					480,126	
Thirteenth district	8,730	16		7,785	57,973					74,504	
Indiana:											
Sixth district	38,755	72		31,216	398,982	5,854	8,244			483,153	
Seventh district	83,956	136		15,332	733,823					833,247	
Kentucky:											
Second district	80,869	39		42,114	627,399	340	15			759,776	
Fifth district	374,363	2,603		625,869	2,546,811	1,557				3,451,203	
Sixth district	104,722	12,529		196,485	662,263			134,676		975,900	134,676
Seventh district	133,750			215,464	878,113	590	5			1,227,931	
Eighth district	129,905	111		183,004	969,346					1,282,366	
Maryland	66,077	236		552,035	44,652	1,763				664,763	
Massachusetts	839			10,955	9,490			2,195,094		21,284	2,195,094
Minnesota	53,194			10,401	504,009					567,514	
Missouri:											
First district	37,876	169		10,965	345,573	2,516	9			397,108	
Sixth district	2,890	444	81	4,332	34,700		2			42,399	
Nebraska	79,803			25,005	696,191	117		36,825		801,116	36,825
New Hampshire	33,800			50,700	50,700					135,200	
New Jersey											
New York:											
First district	58,354	687		165,608	180,760				3,594	409,003	
Twenty-eighth district	39,028			59,432	51,940					150,400	
North Carolina:											
Fourth district	3,085	1,199		2,302	37,897	1	315	267		44,799	267
Fifth district	30,502	6	14	35,620	242,735	20	2			308,899	
Ohio:											
First district	204,747	810		225,303	1,424,253	210	12,707	232,022		1,928,030	232,022
Tenth district	262	87		1,790	3,477		1,110			6,720	

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY COLLECTION DISTRICTS—Continued.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Ohio:											
Eleventh district	13,468	185		7,966	124,333	633	3,741			150,326	
Eighteenth district	1,183	489		10,212	5,671	22				17,577	
Oregon	10				120					130	
Pennsylvania:											
First district	23,162			99,457	17,580			10,725		140,199	10,725
Ninth district	11,488	1,231		131,832	26,835					171,386	
Twelfth district	674	970		13,697	3,297					18,638	
Twenty-third district	227,672	3,448		1,332,640	127,764	784	643			1,692,951	
South Carolina	1,960			721	18,718					21,399	
Tennessee:											
Second district	2,505	91	35	933	19,824		20			23,408	
Fifth district	23,483			21,549	209,229		1,550			255,811	
Texas:											
Third district	4			4	15					23	
Fourth district	47	13		8	451		4	1,309		523	1,309
Virginia:											
Sixth district	5,559	233	4	26,869	52,916					85,581	
West Virginia	13,581			118,444	3,711					135,736	
Wisconsin:											
First district	22,503	2,045	578	46,403	77,673					149,202	
Total	2,951,547	96,166	662	4,579,868	18,671,536	14,637	28,389	2,610,918	4,836	26,347,641	2,610,918

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS—Continued.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY STATES AND TERRITORIES.

States.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	Bushels.	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Bushels.*	*Gallons.*	*Bushels.*	*Bushels.*	*Gallons.*
Alabama	558	19		45	4,121					4,743	
Arkansas	2,054	34		872	20,236		22			23,218	
California	12,071	68,188		20,658						100,917	
Colorado	5	50		29	46					130	
Connecticut	31,519			52,811	70,330				1,242	155,902	
Georgia	29,364	26		1,678	171,986					203,054	
Illinois	902,951	16		329,108	7,273,566	230				8,505,871	
Indiana	122,741	208		46,548	1,132,805	5,854	8,244			1,316,400	
Kentucky	832,618	15,282		1,162,936	5,683,932	2,487	20	134,676		7,697,275	134,676
Maryland	66,077	236		552,035	44,652	1,763				664,763	
Massachusetts	839			10,955	9,490			2,195,094		21,284	2,195,094
Minnesota	53,104			10,401	504,009					567,514	
Missouri	40,766	613	31	15,297	380,273	2,516	11			439,507	
Nebraska	79,803			25,005	696,191	117				801,116	
New Hampshire								36,825			36,825
New Jersey	33,800			50,700	50,700					135,200	
New York	97,382	687		225,040	232,700				3,594	559,403	
North Carolina	33,587	1,205	14	37,922	280,632	21	317	267		353,698	267
Ohio	279,660	1,571		245,271	1,557,734	865	17,558	232,022		2,102,659	232,022
Oregon	10				120					130	
Pennsylvania	262,996	5,649		1,577,626	175,476	784	643	10,725		2,023,174	10,725
South Carolina	1,960			721	18,718					21,399	
Tennessee	25,988	91	35	22,482	229,053		1,570			279,219	
Texas	51	13		12	466		4	1,309		546	1,309
Virginia	5,559	233	4	26,869	52,916					85,581	
West Virginia	13,581			118,444	3,711					135,736	
Wisconsin	22,503	2,045	578	46,403	77,673					149,202	
Total	2,951,547	96,166	662	4,579,868	18,671,536	14,637	28,389	2,610,918	4,836	26,347,641	2,610,918

The average yield per bushel of grain was $\frac{114,178,077}{*26,385,401} = 4.32 +$ gallons of spirits.

The average yield per gallon of molasses was $\frac{1,784,312}{*2,368,171} = .753 +$ gallons of rum.

*242,747 gallons of molasses were used in combination with grain for the production of spirits instead of rum; and their equivalent, estimated in bushels of grain, is added to the total grain in determining the yield per bushel of grain.

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN FISCAL YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	Bushels.	*Gallons.*	*Gallons.*	*Gallons.*
1882	27, 459, 095	104, 149, 077	2, 121, 804	1, 704, 084
1883	18, 644, 787	72, 235, 175	2, 373, 106	1, 801, 960
1884	18, 927, 982	73, 724, 581	2, 259, 536	1, 711, 158
1885	17, 865, 203	72, 834, 198	2, 719, 416	2, 081, 165
1886	19, 195, 332	78, 544, 428	2, 308, 130	1, 799, 952
1887	17, 959, 565	75, 974, 376	2, 428, 783	1, 857, 223
1888	16, 122, 509	68, 388, 160	2, 519, 494	1, 891, 246
1889	20, 990, 924	87, 887, 456	1, 951, 104	1, 471, 054
1890	25, 202, 901	107, 618, 120	2, 198, 538	1, 657, 808
1891	26, 347, 641	114, 178, 077	2, 368, 171	1, 784, 312
Total	208, 715, 939	855, 533, 648	23, 248, 082	17, 759, 962
Average	20, 871, 593	85, 553, 364	2, 324, 808	1, 775, 996

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1891 (26,347,641 bushels) is an increase of 1,144,740 bushels over the amount used in the preceding fiscal year (25,202,901 bushels) and is 5,476,048 bushels more than the average (20,871,593 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (114,178,077 gallons) shows an increase of 6,559,957 gallons over the product (107,618,120 gallons) of the year ended June 30, 1890, and is 28,624,713 gallons more than the average produced (85,553,364 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.32+ gallons. The yield for the two preceding years was 4.18+ for 1889 and 4.27+ for 1890.

The quantity of molasses used for the production of rum during the fiscal year (2,368,171 gallons) shows an increase of 169,633 gallons over the quantity used in the previous year (2,198,538 gallons) and is 43,363 gallons more than the average (2,324,808 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,784,312 gallons) shows an increase of 126,504 gallons over the product of the previous year (1,657,808 gallons) and is 8,316 gallons more than the average product (1,775,996 gallons) for the last ten years.

DIFFERENT KINDS OF FRUIT BRANDY PRODUCED DURING THE YEAR.

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY COLLECTION DISTRICTS.

Districts.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	2, 278		129	2, 407
Arkansas	2, 291	136	26	2, 453
First California	109	250	490, 537	490, 896
Fourth California	219	71	984, 339	984, 629
Connecticut	8, 500			8, 500
Georgia	3, 663	56	169	3, 888
Eighth Illinois	580		1, 524	2, 104
Thirteenth Illinois	4, 380			4, 380
Sixth Indiana	276			276
Seventh Indiana	14, 032		16	14, 048
Fourth Iowa	141		212	353
Kansas			417	417
Second Kentucky	13, 421			13, 421
Fifth Kentucky	26, 012			26, 012
Sixth Kentucky	27		40	67
Seventh Kentucky	118			118
Eighth Kentucky	923			923
Louisiana	168			168
Maryland	1, 801			1, 801
Third Massachusetts	1, 992			1, 992
First Missouri	1, 341		756	2, 097
Sixth Missouri	3, 796		74	3, 870
Montana	294			294
New Hampshire	24			24
First New Jersey	10, 187			10, 187
Fifth New Jersey	15, 846			15, 846
New Mexico			1, 087	1, 087
Fourteenth New York	23, 131			23, 131
Twenty-first New York	132		124	256
Twenty-eighth New York	5, 543		11, 732	17, 275
Fourth North Carolina	13, 232		1, 203	14, 435
Fifth North Carolina	11, 487			11, 487
First Ohio	4, 207	73	2, 155	6, 435
Tenth Ohio		30	22, 440	22, 470
Eleventh Ohio	31			31
Eighteenth Ohio			899	899
Oregon	1, 334	67	304	1, 705
First Pennsylvania	1, 917			1, 917
South Carolina	78		576	654
Second Tennessee	2, 378			2, 378
Fifth Tennessee	86, 711	94		86, 805
Fourth Texas	48			48
Second Virginia	10, 060		9	10, 069
Sixth Virginia	11, 260		1, 132	12, 392
West Virginia	67			67

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY STATES AND TERRITORIES.

States and Territories.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	2,278		129	2,407
Arkansas	2,291	136	26	2,453
California	328	321	1,474,876	1,475,525
Connecticut	8,500			8,500
Georgia	3,663	56	169	3,888
Illinois	4,960		1,524	6,484
Indiana	14,308		16	14,324
Iowa	141		212	353
Kansas			417	417
Kentucky	40,501		40	40,541
Louisiana	168			168
Maryland	1,801			1,801
Massachusetts	1,992			1,992
Missouri	5,137		830	5,967
Montana	294			294
New Hampshire	24			24
New Jersey	26,033			26,033
New Mexico			1,087	1,087
New York	28,806		11,856	40,662
North Carolina	24,719		1,203	25,922
Ohio	4,238	103	25,494	29,835
Oregon	1,334	67	304	1,705
Pennsylvania	1,917			1,917
South Carolina	78		576	654
Tennessee	89,089	94		89,183
Texas	48			48
Virginia	21,320		1,141	22,461
West Virginia	67			67
Total	284,035	777	1,519,900	1,804,712

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1891, BY COLLECTION DISTRICTS.

District.	Gallons.
Alabama	165,794
California:	
First district	2,640,741
Fourth district and Nevada	163,255
Colorado and Wyoming	108,023
Connecticut and Rhode Island	364,824
Georgia	108,991
Illinois:	
First district	5,223,526.98
Fifth district	1,408,176
Eighth district	41,747.50
Thirteenth district	27,810.50
Indiana:	
Sixth district	99,877.50
Seventh district	1,931,224.02
Iowa:	
Third district	61,761.31
Fourth district	12,936.50
Kansas	3,292
Kentucky:	
Second district	143,158.50
Fifth district	1,849,785
Sixth district	3,680,652
Seventh district	14,805
Louisiana	794,447
Maryland and Delaware	5,516,673.48
Massachusetts	3,829,620.65
Michigan:	
First district	262,375
Fourth district	7,513.50
Minnesota	294,848
Missouri:	
First district	3,265,830.50
Sixth district	689,347.21
Montana and Utah	37,936
Nebraska and Dakotas	306,799.50
New Hampshire, Maine, and Vermont	12,609
New Jersey:	
First district	9,523
Fifth district	230,105
New Mexico	10,176.50
New York:	
First district	1,436,712.74
Second district	7,986,477.06
Third district	1,180,181.66
Fourteenth district	439,852.65
Twenty-first district	266,098.50
Twenty-eighth district	1,572,047.58
North Carolina:	
Fourth district	45,493
Fifth district	174,179
Ohio:	
First district	10,647,837.53
Tenth district	310,312.50
Eleventh district	167,648.50
Eighteenth district	1,366,089.50
Oregon and Washington	108,040
Pennsylvania:	
First district	7,439,764.13
Ninth district	99,126.50
Twelfth district	144,926
Twenty-third district	1,174,633.50
Tennessee:	
Second district	156,464.50
Fifth district	224,184
Texas:	
Third district	258,295
Fourth district	3,424
Virginia:	
Second district	643,171.50
Sixth district	127,535
West Virginia	161,601
Wisconsin:	
First district	1,756,034.71
Second district	12,615.50
Total	71,220,930.71

STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1891, BY STATES AND TERRITORIES.

States and Territories.	Gallons.
Alabama	165,794.00
California and Nevada	2,803,996.00
Colorado and Wyoming	108,023.00
Connecticut and Rhode Island	364,824.00
Georgia	108,991.00
Illinois	6,701,260.98
Indiana	2,031,101.52
Iowa	74,697.81
Kansas	3,292.00
Kentucky	5,688,400.50
Louisiana	794,447.00
Maryland and Delaware	5,516,673.48
Massachusetts	3,829,620.65
Michigan	269,888.50
Minnesota	294,848.00
Missouri	3,955,177.71
Montana and Utah	37,936.00
Nebraska and Dakotas	306,799.50
New Hampshire, Maine, and Vermont	12,609.00
New Jersey	239,628.00
New Mexico	10,176.50
New York	12,881,370.19
North Carolina	219,672.00
Ohio	12,491,888.03
Oregon and Washington	108,040.00
Pennsylvania	8,858,450.13
Tennessee	380,648.50
Texas	261,719.00
Virginia	770,706.50
West Virginia	161,601.00
Wisconsin	1,768,650.21
Total	71,220,930.71

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight during the fiscal year ended June 30, 1891, by collection districts:

Districts.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Alabama	12	1,200	100	250	5,000	20	6,200
Arkansas	30	2,500	83+	560	46,395	82+	48,895
Connecticut	100	30,000	300				30,000
Georgia	468	62,600	133+	3,769	310,215	82+	372,815
First Illinois	4,100	930,700	227				930,700
Fifth Illinois	21,878	5,369,370	345+				5,369,370
Eighth Illinois	3,600	390,000	108+				390,000
Sixth Indiana	1,924	463,220	240+	343	26,154	76+	489,374
Seventh Indiana	2,500	625,000	250				625,000
Second Kentucky	5,138	1,294,889	252+	1,145	77,940	68+	1,372,829
Fifth Kentucky	12,484	2,384,441	190+	1,427	136,992	96	2,521,433
Sixth Kentucky	4,345	1,192,275	274+	725	84,425	116+	1,276,700
Seventh Kentucky	5,815	1,302,560	224	704	78,144	111	1,380,704
Eighth Kentucky	3,675	720,200	195+	3,066	321,930	105	1,042,130
Maryland	82	21,744	265+	112	12,229	109+	33,973
Third Massachusetts	73	21,900	300	26	3,900	150	25,800
Minnesota	3,150	686,700	218	1,500	225,000	150	911,700
First Missouri	16	3,200	200	221	22,210	100+	25,410
Sixth Missouri	60	12,300	205	1,090	95,311	87+	107,611
Nebraska	4,145	1,051,500	253+				1,051,500
Fifth New Jersey	342	100,890	295				100,890
First New York	300	90,000	300				90,000
Fourth North Carolina	174	5,835	33+	1,386	49,263	35+	55,098
Fifth North Carolina	339	65,025	191+	3,668	322,440	87+	387,465
First Ohio	2,186	553,464	253+				553,464
Eleventh Ohio	300	90,000	300	127	22,970	180+	112,970
Eighteenth Ohio				75	4,912	65+	4,912
First Pennsylvania	13	5,298	407+				5,298
Ninth Pennsylvania	131	25,863	197+	2,192	199,018	90+	224,881
Twelfth Pennsylvania	36	6,966	193+	450	51,275	113+	58,241
Twenty-third Pennsylvania	1,930	449,840	233+	11,476	840,314	73+	1,290,154
South Carolina	147	26,719	181+	627	42,663	68+	69,382
Second Tennessee	4	2,000	500	165	17,985	109	19,985
Fifth Tennessee	714	184,395	258+	3,907	298,752	76+	483,147
Sixth Virginia	5	1,500	300	644	59,519	92+	61,019
First Wisconsin	379	82,700	218+				82,700

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Alabama	12	1,200	100	250	5,000	20	6,200
Arkansas	30	2,500	83+	560	46,395	82+	48,895
Connecticut	100	30,000	300				30,000
Georgia	468	62,600	133+	3,769	310,215	82+	372,815
Illinois	29,578	6,690,070	226+				6,690,070
Indiana	4,424	1,088,220	245+	343	26,154	76+	1,114,374
Kentucky	31,457	6,894,365	219+	7,067	699,431	98+	7,593,796
Maryland	82	21,744	265+	112	12,229	109+	33,973
Massachusetts	73	21,900	300	26	3,900	150	25,800
Minnesota	3,150	686,700	218	1,500	225,000	150	911,700
Missouri	76	15,500	203+	1,311	117,521	89+	133,021
Nebraska	4,145	1,051,500	253+				1,051,500
New Jersey	342	100,890	295				100,890
New York	300	90,000	300				90,000
North Carolina	513	70,860	138+	5,054	371,703	73+	442,563
Ohio	2,486	643,464	258+	202	27,882	138+	671,346
Pennsylvania	2,110	487,967	231+	14,118	1,090,607	77+	1,578,574
South Carolina	147	26,719	181+	627	42,663	68+	69,382
Tennessee	718	186,395	259+	4,072	316,737	77+	503,132
Virginia	5	1,500	300	644	59,519	92+	61,019
Wisconsin	379	82,700	218+				82,700
Total	80,595	18,256,794	226+	39,655	3,354,956	84+	21,611,750

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States		80,595
Total increase in weight of cattle	pounds	18,256,794
Average increase in weight of cattle	do	226+
Number of hogs fed at registered grain distilleries in the United States		39,655
Total increase in weight of hogs	pounds	3,354,956
Average increase in weight of hogs	do	84+
Total number of cattle and hogs fed		120,250
Total increase in weight of cattle and hogs	pounds	21,611,750
Average increase in weight of cattle and hogs	do	179+

SPIRITS GAUGED IN 1890.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1890, BY COLLECTION DISTRICTS.

Collection districts.	Distilled spirits other than apple, peach, and grape brandies—							Apple, peach, and grape brandies produced, and withdrawn from special-bonded warehouses, tax-paid, for export, and use of United States.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse— On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.	Dumped for rectification.	Rectified.		
Alabama	5,071	4,464				118,722	143,123	8,869	280,249
Arkansas	81,017	55,137						9,011	145,165
First California	79,017	78,763	799	1,417		2,220,800	2,422,926	722,252	5,525,974
Fourth California		356				152,649	167,673	809,306	1,129,984
Colorado						85,807	105,387		191,194
Connecticut	202,780	120,114		89		296,678	307,819	24,522	952,002
Georgia	379,761	397,147				74,110	82,483	63,724	997,225
First Illinois	7,595,998	7,554,119		5,461		3,860,154	4,781,255	67,997	23,854,984
Fifth Illinois	24,601,395	25,500,089	306,394	23,270	182,826	1,571,653	1,605,659		53,791,286
Eighth Illinois	522,475	506,815		87		19,136	22,691	1,026	1,072,230
Thirteenth Illinois	274,714	275,555				21,712	21,712	9,223	602,916
Sixth Indiana	2,306,253	2,034,015		601		72,668	85,930	4,353	4,503,820
Seventh Indiana	4,074,679	3,885,299	53,477	400		2,945,526	2,873,013	50,208	13,882,602
Third Iowa						41,236	43,594		84,830
Fourth Iowa	1,433	1,253				8,309	9,668	224	20,887
Kansas						2,001	2,861	880	5,742
Second Kentucky	4,080,770	1,334,838	31,729			99,247	95,155	62,975	5,704,714
Fifth Kentucky	15,958,217	7,968,668	108,088	1,919		1,693,679	1,781,748	147,856	27,660,175
Sixth Kentucky	5,772,643	3,436,113	28,651	176		2,449,836	3,504,995	2,881	16,195,295
Seventh Kentucky	5,651,109	2,102,152	110,779			3,638	4,522	9,686	7,881,886
Eighth Kentucky	4,726,639	1,436,622	61,023					31,076	6,255,360
Louisiana						593,519	762,696	1,500	1,357,715
Maryland	2,467,231	1,255,798	21,829	485		3,875,866	4,092,845	38,387	11,752,441
Massachusetts	1,601,076	972,886	542,445			2,671,124	2,759,608	2,586	8,549,725
First Michigan						201,194	242,055		443,249
Fourth Michigan						9,329	11,435		20,764
Minnesota	3,202,161	2,815,234	47,272	1,150		213,258	240,497		6,519,572
First Missouri	1,825,787	1,789,345		4,764		3,276,191	3,505,997	14,734	10,416,818
Sixth Missouri	124,061	436,337		83		752,982	777,341	5,537	2,096,341
Montana						32,419	32,770	417	65,606
Nebraska	2,709,496	2,926,559	6,766	870		282,966	299,245		6,225,902
New Hampshire	31,763	21,528				9,317	10,143	72	72,823
First New Jersey						5,614	9,349	9,757	24,720
Fifth New Jersey	355,791	294,860	195			169,973	184,521	17,342	1,022,682
New Mexico						10,126	11,919	2,106	24,151
First New York	1,401,443	1,418,825	6,281	3,283		1,292,047	1,335,806	4	5,457,689
Second New York						6,856,787	7,196,862	276,548	14,330,197
Third New York						946,722	998,539		1,945,261
Fourteenth New York						364,544	368,933	15,682	749,159
Twenty-first New York						302,375	325,346	2,468	630,189
Twenty-eighth New York	453,054	255,949		2,133		1,281,677	1,383,482	29,691	3,405,986
Fourth North Carolina	62,363	73,147				22,503	27,362	35,800	221,175
Fifth North Carolina	488,036	591,063				127,064	130,767	48,865	1,385,795
First Ohio	8,617,511	8,335,825	12,273	3,497		9,234,433	10,560,075	10,784	36,774,398
Tenth Ohio	31,354	22,178				242,961	275,038	32,413	603,944
Eleventh Ohio	535,015	425,586				164,943	172,413	2,487	1,300,444
Eighteenth Ohio	35,846	38,947				521,581	590,803	1,309	1,188,486
Oregon		8,987				129,323	154,325	1,585	294,220
First Pennsylvania	526,757	387,555				7,555,176	7,372,272	7,938	15,849,698
Ninth Pennsylvania	409,798	259,321				74,212	79,522	4,453	827,306
Twelfth Pennsylvania	61,095	62,125				113,783	127,088	56	364,147
Twenty-third Pennsylvania	5,376,704	2,627,814	28,630		970	896,264	966,476	125	9,896,983
South Carolina	22,826	35,452						7,865	66,143
Second Tennessee	35,355	37,362				82,362	93,726	19,701	268,506
Fifth Tennessee	1,532,384	776,725				176,851	200,471	46,779	2,733,210
Third Texas						198,803	238,969	469	438,241
Fourth Texas	5,086	5,567				139	142	3,837	14,771
Second Virginia						450,178	495,811	15,451	961,440
Sixth Virginia	162,289	135,969				93,274	101,692	65,420	558,644
West Virginia	359,997	249,628	1,095			98,229	112,024	15,674	836,647
First Wisconsin	527,678	527,746		262		1,272,832	1,390,455		3,718,973
Second Wisconsin						9,624	12,903		22,527
Total	109,275,928	83,479,837	1,367,726	49,947	183,796	61,340,126	65,713,937	2,763,911	324,175,208

SPIRITS GAUGED IN 1890—Continued.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1890, BY STATES AND TERRITORIES.

States and Territories.	Distilled spirits other than apple, peach, and grape brandies—							Apple, peach, and grape brandies produced, and withdrawn from special-bonded warehouses, tax-paid, for export, and use of United States.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse—				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Alabama	5,071	4,464				118,722	143,123	8,869	280,249
Arkansas	81,017	55,137						9,011	145,165
California	79,017	79,119	799	1,417		2,373,449	2,590,599	1,531,558	6,655,958
Colorado						85,807	105,387		191,194
Connecticut	202,780	120,114		89		296,678	307,819	24,522	952,002
Georgia	379,761	397,147				74,110	82,483	63,724	997,225
Illinois	32,994,582	33,836,578	306,394	28,818	182,826	5,462,655	6,431,317	78,246	79,321,416
Indiana	6,380,932	5,919,314	53,477	1,001		3,018,194	2,958,943	54,561	18,386,422
Iowa	1,433	1,253				49,545	53,262	224	105,717
Kansas						2,001	2,861	880	5,742
Kentucky	36,189,378	16,278,393	340,270	2,095		5,246,400	5,386,420	254,474	63,697,430
Louisiana						593,519	762,696	1,500	1,357,715
Maryland	2,467,231	1,255,798	21,829	485		3,875,866	4,092,845	38,387	11,752,441
Massachusetts	1,601,076	972,886	542,445			2,671,124	2,759,608	2,586	8,549,725
Michigan						210,523	253,490		464,013
Minnesota	3,202,161	2,815,234	47,272	1,150		213,258	240,497		6,519,572
Missouri	1,949,848	2,225,682		4,847		4,029,173	4,283,338	20,271	12,513,159
Montana						32,419	32,770	417	65,606
Nebraska	2,709,496	2,926,559	6,766	870		282,966	299,245		6,225,902
New Hampshire	31,763	21,528				9,317	10,143	72	72,823
New Jersey	355,791	294,860	195			175,587	193,870	27,099	1,047,402
New Mexico						10,126	11,919	2,106	24,151
New York	1,854,497	1,674,774	6,281	5,416		11,044,152	11,608,968	324,393	26,518,481
North Carolina	550,399	664,210				149,567	158,129	84,665	1,606,970
Ohio	9,219,726	8,822,536	12,273	3,497		10,163,918	11,598,329	46,993	39,867,272
Oregon		8,987				129,323	154,325	1,585	294,220
Pennsylvania	6,374,354	3,336,815	28,630		970	8,639,435	8,545,358	12,572	26,938,134
South Carolina	22,826	35,452						7,865	66,143
Tennessee	1,567,739	814,087				259,213	294,197	66,480	3,001,716
Texas	5,086	5,567				198,942	239,111	4,306	453,012
Virginia	162,289	135,969				543,452	597,503	80,871	1,520,084
West Virginia	359,997	249,628	1,095			98,229	112,024	15,674	836,647
Wisconsin	527,078	527,746		262		1,282,456	1,403,358		3,741,500
Total	109,275,928	83,479,837	1,367,726	49,947	183,796	61,340,126	65,713,937	2,723,911	324,175,208

SPIRITS GAUGED IN 1891.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY COLLECTION DISTRICTS.

Collection districts.	Distilled spirits other than apple, peach, and grape brandies—							Apple, peach, and grape brandies produced, and withdrawn from special-bonded warehouses, tax-paid, for export, and use of United States.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse— On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.	Dumped for rectification.	Rectified.		
Alabama	8,460	5,716				136,466	165,794	2,407	318,843
Arkansas	50,157	59,870						2,453	112,480
First California	371,591	334,471	1,839	1,330		2,388,698	2,640,741	940,376	6,679,046
Fourth California	375					146,468	163,255	1,135,851	1,445,949
Colorado	216	136				92,547	108,023		200,922
Connecticut	532,761	280,894		605		352,626	364,824	8,500	1,540,210
Georgia	523,425	498,161				92,564	108,991	3,888	1,227,029
First Illinois	11,540,044	11,000,219		7,610		4,668,260	5,223,527	60,660	32,500,320
Fifth Illinois	25,606,224	23,817,840	303,036	24,137	205,954	1,290,550	1,408,176		52,655,917
Eighth Illinois	2,133,724	1,997,958		518		35,815	41,748	2,104	4,211,867
Thirteenth Illinois	319,729	321,942				26,646	27,810	4,380	700,507
Sixth Indiana	2,114,014	2,469,726				84,171	99,878	276	4,768,065
Seventh Indiana	3,924,341	3,775,208	19,212	497		1,921,441	1,931,224	14,048	11,585,971
Third Iowa						59,749	61,761		121,510
Fourth Iowa		621				10,881	12,937	353	24,792
Kansas						2,392	3,292	417	6,101
Second Kentucky	3,085,861	1,590,694	11,622			149,481	143,158	13,421	4,994,237
Fifth Kentucky	15,194,247	7,271,006	77,556	2,668		1,769,854	1,849,785	92,196	26,257,312
Sixth Kentucky	4,409,872	2,782,765	20,332	525		3,618,781	3,680,652	67	14,512,994
Seventh Kentucky	5,167,388	2,087,650	38,726			6,917	14,805	118	7,315,604
Eighth Kentucky	5,535,677	1,372,543	23,814					923	6,932,957
Louisiana						613,934	794,447	168	1,408,549
Maryland	2,488,950	1,176,150	22,610	579		5,229,389	5,516,673	17,920	14,452,271
Massachusetts	1,703,347	966,432	1,021,869			3,174,372	3,829,621	1,992	10,697,633
First Michigan						215,963	262,375		478,338
Fourth Michigan						6,042	7,513		13,555
Minnesota	2,066,124	2,396,345	23,974	801	13,826	264,705	294,848		5,060,623
First Missouri	1,724,580	1,682,755		958		3,214,326	3,265,831	15,115	9,903,565
Sixth Missouri	128,529	77,762				665,613	689,347	3,870	1,565,121
Montana						39,246	37,936	294	77,476
Nebraska	3,063,069	3,299,558	86,503	692	5,653	269,893	306,799		7,032,167
New Hampshire	26,553	26,770				11,457	12,609	24	77,413
First New Jersey						6,107	9,523	10,187	25,877
Fifth New Jersey	472,121	353,761				210,229	230,105	15,846	1,282,062
New Mexico						8,414	10,177	1,087	19,678
First New York	1,415,686	1,406,023	2,625	3,891		1,370,691	1,436,713		5,635,629
Second New York						5,660,243	7,986,477	229,348	13,876,068
Third New York						1,086,032	1,180,182		2,266,214
Fourteenth New York						423,699	439,853	23,131	886,683
Twenty-first New York						256,652	266,098	256	523,006
Twenty-eighth New York	513,491	467,479		1,403		1,453,309	1,572,047	19,286	4,027,015
Fourth North Carolina	91,317	98,436				38,664	45,493	14,435	288,345
Fifth North Carolina	630,986	636,221				164,473	174,179	11,487	1,617,346
First Ohio	8,889,790	9,046,907	16,376	4,435		9,366,098	10,647,838	6,435	37,977,879
Tehth Ohio	23,646	33,429				312,604	310,313	39,774	719,766
Eleventh Ohio	567,801	558,395				159,048	167,648	31	1,452,923
Eighteenth Ohio	59,929	40,651				610,474	1,366,089	899	2,078,042
Oregon	125	989				185,537	108,040	1,705	296,396
First Pennsylvania	548,941	299,708				7,232,886	7,439,764	1,917	15,523,216
Ninth Pennsylvania	621,699	290,891				92,402	99,127		1,104,119
Twelfth Pennsylvania	62,571	59,406				128,343	144,926		395,246
Twenty-third Pennsylvania	6,826,316	2,714,078	6,129			1,079,081	1,174,633		11,800,237
South Carolina	44,602	39,261						654	84,517
Second Tennessee	50,035	45,579				136,758	156,465	2,378	392,215
Fifth Tennessee	932,075	923,552	172			207,301	224,184	117,904	2,405,188
Third Texas	20	20				217,503	258,295		475,838
Fourth Texas	1,897	3,952				2,858	3,424	48	12,179
Second Virginia						581,189	643,172	10,069	1,234,430
Sixth Virginia	241,683	206,325				116,124	127,535	12,392	704,059
West Virginia	520,084	153,508				154,012	161,601	2,096	991,301
First Wisconsin	528,316	503,463		256		1,358,553	1,756,035		4,146,623
Second Wisconsin						9,582	12,615		22,197
Total	115,962,389	87,176,226	1,676,395	50,905	225,433	63,188,173	71,229,931	2,843,186	342,343,638

SPIRITS GAUGED IN 1891—Continued.

STATEMENT SHOWING THE QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY STATES AND TERRITORIES.

States and Territories.	Distilled spirits other than apple, peach, and grape brandies—							Apple, peach, and grape brandies produced, and withdrawn from special-bonded warehouses, tax-paid, for export, and use of United States.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse—				Dumped for rectification.	Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing warehouses.				
Alabama	8,460	5,716				136,466	165,794	2,407	318,843
Arkansas	50,157	59,870						2,453	112,480
California	371,966	334,471	1,839	1,330		2,535,166	2,803,996	2,076,227	8,124,995
Colorado	216	136				92,547	108,023		200,922
Connecticut	532,761	280,894		605		352,626	364,824	8,500	1,540,210
Georgia	523,425	498,161				92,564	108,991	3,888	1,227,029
Illinois	39,599,721	37,137,959	303,036	32,265	205,954	6,021,271	6,701,261	67,144	90,068,611
Indiana	6,038,355	6,244,934	19,212	497		2,005,612	2,031,102	14,324	16,354,036
Iowa		621				70,630	74,698	353	146,302
Kansas						2,392	3,292	417	6,101
Kentucky	33,393,045	15,104,658	172,050	3,193		5,545,033	5,688,400	106,725	60,013,104
Louisiana						613,934	794,447	168	1,408,549
Maryland	2,488,950	1,176,150	22,610	579		5,229,389	5,516,673	17,920	14,452,271
Massachusetts	1,703,347	966,432	1,021,869			3,174,372	3,829,621	1,992	10,697,633
Michigan						222,005	269,888		491,893
Minnesota	2,666,124	2,396,345	23,974	801	13,826	264,705	294,848		5,660,623
Missouri	1,853,109	1,760,517		958		3,879,939	3,955,178	18,985	11,468,686
Montana						39,246	37,936	294	77,476
Nebraska	3,663,069	3,299,558	86,503	692	5,653	269,893	306,799		7,632,167
New Hampshire	26,553	26,770				11,457	12,609	24	77,413
New Jersey	472,121	353,761				216,396	239,628	26,033	1,307,939
New Mexico						8,414	10,177	1,087	19,678
New York	1,929,177	1,873,502	2,625	5,294		10,250,626	12,881,370	272,021	27,214,615
North Carolina	722,303	734,657				203,137	219,672	25,922	1,905,691
Ohio	9,541,166	9,679,382	16,376	4,435		10,448,224	12,491,888	47,139	42,228,610
Oregon	125	989				185,537	108,040	1,705	296,396
Pennsylvania	8,059,527	3,364,083	6,129			8,532,712	8,858,450	1,917	28,822,818
South Carolina	44,602	39,261						654	84,517
Tennessee	982,110	970,131	172			344,059	380,649	120,282	2,797,403
Texas	1,917	3,972				220,361	261,719	48	488,017
Virginia	241,683	206,325				697,313	770,707	22,461	1,938,489
West Virginia	520,084	153,508				154,012	161,601	2,096	991,301
Wisconsin	528,316	503,463		256		1,368,135	1,768,650		4,168,820
Total	115,962,389	87,176,226	1,676,395	50,905	225,433	63,188,173	71,220,931	2,843,186	342,343,638

WEIGHING DISTILLED SPIRITS.

The expediency of ascertaining the quantity of distilled spirits subject to tax, by means of weighing, has engaged my attention during the past year, and I have caused a number of experiments to be made, some of which I have personally supervised, to test the relative merits of weighing, and of gauging, as methods of finding the true quantities, and to determine the practicability of the former for use under the internal-revenue system.

The defects of gauging as an exact measure of the contents of packages have long been apparent, and have occasioned many difficulties in obtaining the full and correct amounts of tax due, and in guarding against intentional evasions of liability. Gauging is at best but an approximate way of finding the holding contents of a perfect cask, made upon true lines, and of material of an even thickness. When the curves of the cask differ from those upon which the mathematics of gauging are based, or its staves or heads are not of a uniform and established thickness, then gauging is further at fault and its results still more unreliable. Even when the capacity of a cask has been found with reasonable correctness, there still remains another measurement to be made to determine the portion of that capacity not occupied by spirits, if the package be not full, as for reasons of expansion it can not well be; and when the apparent volume of spirits has thus been found, a calculation must still be made to find the true volume at a temperature of 60° F., whenever the spirits are gauged at any other temperature. These several steps must be taken to obtain the wine gallons upon which the proof gallons are to be still further calculated.

Besides the liability to error in any one or in all of these processes, there is necessitated, in order to avoid delay, a constant dropping of fractions, or taking of the next higher gallon, which, in theory, offset each other, but in practice are usually against a true result.

Moreover, the performance of these various operations is a lengthy one, requiring a considerable time to insure the degree of accuracy obtainable, and thus compelling the employment of a large number of officers to discharge the duties with the promptness which the business demands.

By the system of weighing, on the other hand, the scales record quickly and with unfailing accuracy the gross weight of spirits and of containing cask; and the ascertained empty weight of the cask being deducted, the precise number of pounds weight of the spirit contents remains.

After taking the proof, or alcoholic strength, of the spirits, the exact equivalent, in wine gallons, of the pounds weight is obtainable by applying thereto the factor arising from the known weight of a gallon of water and the specific gravity of spirits of the ascertained proof.

This calculation is easily tabulated for ready use for any number of pounds of spirits of any degree of proof.

From the wine gallons so found the proof gallons follow by the simple application of the proof thereto.

This method of finding the true volume of spirits avoids all difficulties arising from the shape or dimensions of packages, or from their ullage or wantage, as well as from variations in the bulk of spirits due to temperature, and appears to be superior to the present method of gauging in every feature of facility, convenience, and accuracy.

It can be readily acquired, calling for little skill beyond the ability to read the scales and to ascertain proof correctly. It seems probable

that it will so far facilitate the labors of gaugers as to materially lessen the number of officers of this class necessary for the performance of their duties.

As to the entire practicability of substituting weighing for gauging I have taken the opinion of a large number of men experienced in the production or handling of distilled spirits, and the predominating expression on the part of intelligent persons who have given any thought to this matter is distinctly in its favor.

In view of these considerations, I have decided, after consultation with yourself and with your approval, and under the authority conferred upon me by section 3249 of the United States Revised Statutes, to prescribe the use of the scales in place of the gauge rod at distilleries and, so far as applicable, at rectifying houses; retaining the rod for use in gauging packages of rectified spirits whose true proof is not ascertainable owing to the presence of saccharine or other matter in the spirits; and under other circumstances when the use of the scales may not be feasible.

For this purpose I have had tables prepared in this office for use, as above indicated, in connection with the scales, and for the ascertainment of the proof gallons as well as the wine gallons, and I am now preparing regulations to establish the new system.

I have also, with your approval, contracted with the Fairbanks Company, which upon advertisement was the only bidder, to furnish at the expense of the United States twenty-three hundred scales or weighing beams, with poises and barrel hooks—a sufficient number, I judge, for the present, and perhaps for a considerable period.

The cost of these scales, at $10 each, with the appurtenances, will, I am confident, be much more than compensated within no great space of time by a reduction in the expense of gaugers' fees, relative to the number of gallons gauged, and, besides, by a large addition to the amount of tax collected, due to greater accuracy, although such addition can not perhaps be definitely estimated.

DISPENSING WITH GAUGING SPIRITS OUT FROM RECTIFYING HOUSES.

Section 3320 of the Revised Statutes requires that "Whenever any cask or package of rectified spirits containing five wine-gallons or more is filled for shipment, sale, or delivery, on the premises of any rectifier who has paid the special tax required by law, it shall be the duty of the United States gauger to gauge and inspect the same, and to place thereon an engraved stamp, signed by the collector of the district and the said gauger, which shall state the date when affixed, and the number of proof-gallons," etc. When this stamp is attached the package is placed upon the market. The stamp is, of course, expected to show the proof of the contents of the package, but inasmuch as rectified spirits are very frequently compounded by the addition of saccharine substances it is impossible to accurately determine the proof thereof. The proof of spirits is obtained by the use of a hydrometer, but where any substance is mingled with the spirits which has a greater specific gravity than water and alcohol, the hydrometer will not register the proof. In all such cases the gauger is compelled to take the statement of the rectifier as to the strength of the spirits. When spirits are entered into a rectifying house and dumped they are gauged before any rectification takes place. Such spirits have also been gauged at least once before at the distillery, and as the surveillance exercised by the Government over rectifying houses is simply to prevent frauds (there being no additional tax on rectified

spirits), it is, in my opinion, unnecessary to attempt to regauge spirits after they have passed through a rectifying house.

First, because I think it is unnecessary as a protection against fraud; and, secondly, because whenever any saccharine matter has been added to the spirits it is impossible to ascertain their proof. During the past fiscal year 71,220,931 gallons of rectified spirits were gauged, involving a large amount of work, which cost the Government a very large sum of money. I am of the opinion that the interests of the service do not require this expenditure, and therefore suggest that Congress be asked to make the necessary amendments to the law dispensing with the gauging of spirits out from rectifying houses, and providing in lieu thereof that the rectifier be required to report to the collector of internal revenue the number of gallons so rectified and the proof thereof, and to place a stamp upon the package showing the serial number of the package from which it was taken, the manufacturer thereof, and such other facts as shall be required by the Commissioner of Internal Revenue, with your approval, and imposing a fine for a failure to make such report or affix such stamp. Of the Revised Statutes, sections 3317 and 3318 would be indirectly affected, and sections 3320 and 3323 directly affected by such amendments.

By substituting the system of weighing for the present system of gauging for the purpose of ascertaining the contents of a package of distilled spirits, and by dispensing with regauging out of rectifying houses, it is believed that the expenses of gauging will be reduced to the minimum.

DIVISION OF ASSESSMENTS.

The following statements relative to assessments, to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1891; to the exportation of spirits, fermented liquors, tobacco, snuff, cigars, and cigarettes in bond; to the exportation of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; to the use of grape brandy tax-free in fortifying wines; to the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," and to the act of March 3, 1891, authorizing the use of alcohol tax-free in the manufacture of sugar from sorghum, are prepared from reports in the Division of Assessments. Reports relative to the operation of the oleomargarine law, which were received during the first half of the fiscal year, were transferred to the Division of Revenue Agents January 1, 1891. The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page 82 (see also special index on page 81); to operations in special bonded warehouses on page 169; to exportations in bond free of tax as to spirits on page 142; as to fermented liquors on page 180; as to tobacco, snuff, cigars, and cigarettes on page 177; to exportations with benefit of drawback on page 179; and to the use of brandy in fortifying wines on page 175. No case has yet arisen under the act of March 3, 1891, above referred to, and since my last report only one under the act of October 12, 1888.

ASSESSMENTS.

1. By States and Territories, 1891.

The following statement shows the amount of assessments in each of the several States and Territories of the United States, except where two or more are comprised in one district, during the fiscal year ended June 30, 1891:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	$6,296.53	Montana, Idaho, and Utah	$1,273.62
Arkansas	3,250.02	Nebraska, North and South Dakota	3,208.91
California and Nevada	31,627.02	New Hampshire, Maine, and Vermont	3,045.90
Colorado and Wyoming	1,651.74	New Jersey	25,097.38
Connecticut and Rhode Island	9,342.58	New Mexico and Arizona	1,338.15
Florida	920.13	New York	87,392.39
Georgia	9,267.38	North Carolina	92,212.05
Illinois	37,186.65	Ohio	169,714.07
Indiana	129,793.67	Oregon, Washington, and Alaska	2,400.95
Iowa	13,405.67	Pennsylvania	625,964.55
Kansas, Indian Territory, and Oklahoma	2,818.64	South Carolina	3,002.94
Kentucky	2,125,712.81	Tennessee	87,086.45
Louisiana and Mississippi	6,688.15	Texas	7,179.71
Maryland, Delaware, and District of Columbia	233,380.99	Virginia	15,155.59
Massachusetts	39,317.07	West Virginia	70,642.84
Michigan	15,381.29	Wisconsin	5,696.84
Minnesota	5,475.15		
Missouri	27,142.66	Total	3,899,070.49

Taxes on deficiencies in the production of distilled spirits and on excess of materials used by distillers abated before assessment during the fiscal year ended June 30, 1891, are as follows:

Twenty-seven claims received from grain-distillers, amount of tax abated—	
On excess of material used	$2,174.68
On deficiencies in production of distilled spirits	6,421.50
Total	8,596.18
Three claims received from fruit-distillers, amount of tax abated—	
On deficiencies in production of distilled spirits	20.17
Total, grain and fruit	8,616.35

2. By Articles and Occupations, 1890 and 1891.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1890, and June 30, 1891, respectively, and the increase or decrease on each article or occupation:

Description of tax by article or occupation.	Asssesed during fiscal year ended—		Fiscal year ended June 30, 1891.	
	June 30, 1890.	June 30, 1891.	Increase over 1890.	Decrease from 1890.
Tax on deficiencies in production of distilled spirits	$36,972.85	$63,458.05	$26,485.20	.....
Tax on excess of materials used in the production of distilled spirits	1,294.38	5,289.61	3,995.23	.....
Tax on circulation of banks and others	69.90	.....	.....	$69.90
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	5,910,505.70	3,418,890.10	.....	2,491,615.60
Tax on fermented liquors removed from brewery unstamped	8,963.51	23,813.58	14,850.07	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped	12,449.90	14,718.12	2,268.22	.....
Tax on oleomargarine sold without payment of tax	135.52	268.32	132.80	.....
Assessed penalties	84,648.46	83,699.91	.....	948.55
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money, also fines, penalties, and forfeitures and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	142,088.78	263,884.60	121,795.82	.....
Special taxes (licenses)	49,781.24	25,048.20	.....	24,733.04
Total	6,246,910.24	3,899,070.49	169,527.34	2,517,367.09

DETAILS OF OPERATIONS IN DISTILLERY WAREHOUSES.

The following tables furnish detailed statements in taxable gallons as to operations at distillery warehouses during the year and the months of July, August, and September, 1891; also as to spirits in the hands of wholesale liquor-dealers and rectifiers, etc., viz:

I.—Spirits in warehouses July 1, 1890:
1. By districts and months of production, pages 82 to 86, inclusive.
2. By districts and kinds known to the trade, pages 87 and 88.

Note.—For statement of spirits in warehouses at commencement of previous fiscal years, see page 163.

II.—Spirits produced and deposited in distillery warehouses:
1. By kinds known to the trade during fiscal year 1890, page 90.
2. By districts and kinds during fiscal year 1891, pages 89 and 90.
3. In aggregate during years 1887, 1888, 1889, 1890, and 1891, page 162.
4. By kinds in aggregate during past fourteen years, page 91.

See also list of distillery warehouses, pages 92 to 134, inclusive.

III.—Spirits withdrawn from warehouses:
1. Tax-paid by different kinds fiscal year 1890, page 136.
2. Tax-paid by districts and kinds during fiscal year 1891, pages 135 and 136.
3. Tax-paid by kinds, 1890 and 1891 compared, page 137.
4. Tax-paid in aggregate, 1887, 1888, 1889, 1890, and 1891, page 162.
5. For export by districts and kinds during fiscal year 1890, page 142.
6. For export by districts and kinds during fiscal year 1891, page 142.
7. For export by domestic and foreign ports and kinds in 1890, pages 143 to 145.
8. For export by domestic and foreign ports and kinds in 1891, pages 146 to 148.
9. For export in aggregate by years during the past nineteen years, page 148.
10. For scientific purposes and use of the United States by kinds in 1890 and by districts and kinds in 1891, page 149.
11. For manufacturing warehouses by districts and kinds, year 1891, and in aggregate for 1890, page 150.
12. Lost by leakage in 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, and 1890, also by districts and kinds in 1891, pages 139 to 141.
13. Lost by casualty, etc., in 1890, also by districts and kinds in 1891, also by calendar years 1872 to 1890, inclusive, pages 151 to 153.
14. Losses and withdrawals not tax-paid or for export, 1887, 1888, 1889, 1890, and 1891, page 162.

IV.—Spirits in warehouse June 30, 1891:
1. By districts and months of production, pages 156 to 160, inclusive.
2. By districts and kinds known to the trade, pages 154 and 155.
3. As compared with quantity in warehouses June 30, 1890, page 155.

V.—Summary of operations at distillery warehouses for the fiscal year 1891, page 162. See also page 161.

Note.—For statement as to balances in warehouses at close of each of past twenty-three fiscal years, see page 163.

VI.—Operations at distillery warehouses during July, August, and September of 1890 and 1891.
1. Spirits produced in July, August, and September, 1890, by months, page 166.
2. Spirits produced same months in 1891, by months and States, page 166.
3. Spirits withdrawn tax-paid in July, August, and September, 1890, by months, page 166.
4. Spirits withdrawn tax-paid same months in 1891, by months and States, page 166.
5. Sprits withdrawn for export in July, August, and September, 1891, page 167.
6. Spirits withdrawn for export in July, August, and September, 1884, 1885, 1886, 1887, 1888, 1889, 1890, and 1891, page 168.
7. Spirits in warehouse October 1, 1886, 1887, 1888, 1889, 1890, and 1891, page 167.

VII.—Spirits in hands of wholesale liquor dealers and rectifiers:
1. Quantity in aggregate, by districts, held October 1, 1890, page 164.
2. Quantity by districts and kinds, held October 1, 1891, pages 164 and 165.

VIII.—Quantity of spirits in the United States October 1, 1891, page 168.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1890.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1890.

[Quantities in taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	Fourth district of California.	District of Connecticut.	District of Georgia.	First district of Illinois.	Fifth district of Illinois.	Eighth district of Illinois.
Prior to June, 1887							1,695		
June, 1887							9,391	234	
July, 1887							4,737	9,487	
August, 1887								4,440	
September, 1887							2,808	891	616
October, 1887							3,810	5,227	
November, 1887		47					9,928	12,341	
December, 1887							1,608	3,747	314
January, 1888		85					4,437	9,213	2,184
February, 1888						48	5,875		3,330
March, 1888		132					2,585	1,000	2,924
April, 1888		20				374	4,846		2,219
May, 1888						469	13,164	4,364	
June, 1888		69				47			
July, 1888						571			
August, 1888		43							
September, 1888								49,463	
October, 1888								20,041	
November, 1888		138							
December, 1888							5,071	23,271	
January, 1889		454				612	20,756	27,379	
February, 1889		208			88	751	17,907	18,142	1,585
March, 1889		210			550	2,097	42,083	22,747	
April, 1889		1,504			2,155	1,517	96,022	75,393	
May, 1889		1,956			47	1,713	32,303	64,903	
June, 1889		909				1,633	34,693	32,878	
July, 1889		1,152				1,285	11,222	23,633	
August, 1889		75	671			1,443	14,476	7,185	
September, 1889			480			1,253	19,923	39,868	
October, 1889		536			46	1,316	53,784	67,067	
November, 1889		1,174			1,096	813	75,053	97,065	
December, 1889		4,488			931	3,091	75,878	136,475	
January, 1890		6,441				5,468	85,901	117,919	
February, 1890		7,710			1,061	3,328	48,998	29,413	
March, 1890		9,824			19,451	4,600	90,000	37,234	
April, 1890		10,094			25,372	7,673	94,149	35,824	168
May, 1890		10,497			25,196	11,302	65,205	108,586	4,953
June, 1890	607	7,090	1,330		27,792	20,775	36,304	407,270	20,095
Total	607	64,856	2,481		103,785	72,179	984,607	1,492,700	38,388

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1890—Continued.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Fourth district of Iowa.	Second district of Kentucky.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.
Prior to June, 1887		19,760			194,922	700,851	112,279	461,870	411,348
June, 1887		28,580	22		86	47,602	15,486	41,220	11,631
July, 1887		1,245	22		47	1,976	3,172	1,404	
August, 1887			43				711	237	
September, 1887		1,066	54				5,478	717	
October, 1887		1,170					9,942	4,306	
November, 1887		1,279			42	9,919	8,011	28,969	
December, 1887		2,702			181	89,285	25,407	55,081	17,801
January, 1888		25,051			11,733	162,374	16,853	121,765	24,913
February, 1888		71,239			28,748	249,804	35,889	164,352	27,315
March, 1888		142,443			57,473	318,178	81,744	193,252	48,771
April, 1888		55,990			48,184	277,578	69,641	141,549	50,250
May, 1888		33,454			43,412	199,149	117,676	105,317	53,024
June, 1888		21,936	44		3,344	58,540	32,859	34,250	13,647
July, 1888		13,158				211	227		364
August, 1888									
September, 1888						3,171			
October, 1888			19,106		337	62,633			766
November, 1888		4,746	40,417		1,091	352,209	16,645	151,619	61,159
December, 1888		50,557	617		107,644	841,873	123,499	293,621	258,105
January, 1889		97,885	620		267,451	1,026,788	185,993	298,353	421,478
February, 1889	2,911	122,363	89		318,610	1,169,394	207,051	443,151	477,186
March, 1889	1,521	90,981	19,726		342,986	1,352,465	238,411	604,248	571,962
April, 1889	1,765	112,418	6,678		354,136	1,511,175	324,709	754,251	577,831
May, 1889	1,412	166,979	17,434		367,213	1,451,816	340,734	626,872	619,342
June, 1889	227	131,936	667		181,581	768,434	327,453	320,579	426,246
July, 1889	684	52,163			5,962	281,953	94,778	57,524	91,017
August, 1889		30,071			21	111,381	808	4,459	12,833
September, 1889		30,660			131	74,327	8,875		11,045
October, 1889		30,521			53,018	202,205	53,800	95,680	94,793
November, 1889		39,350	15,329		202,266	798,297	376,933	363,069	447,304
December, 1889		37,226	6,493		444,627	1,541,829	451,777	660,232	651,366
January, 1890		91,855	39,376		543,567	1,850,490	498,324	636,245	747,398
February, 1890	701	66,609	17,116		520,329	1,777,491	504,926	654,354	699,336
March, 1890	1,168	82,441	30,663		546,041	1,980,653	608,210	837,414	756,202
April, 1890	1,066	95,127	176	195	611,873	2,139,952	650,885	968,424	820,296
May, 1890	460	134,012	72,020	597	681,209	2,347,791	745,660	823,185	897,480
June, 1890	783	137,768	85,757	430	387,317	1,367,433	503,646	464,635	617,686
Total	12,698	2,024,741	372,469	1,222	6,325,582	25,129,227	6,798,492	10,412,204	9,919,895

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1890—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	District of Maryland.	Third district of Massachusetts.	District of Minnesota.	First district of Missouri.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Fifth district of New Jersey.	First district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.
Prior to June, 1887	72,443	.....	.....	.....	.....	3,586	.....	.....	.....	132	45
June, 1887	52,383	494	.....	.....	.....	.....	.....	.....	.....	943	220
July, 1887	5,816	4,047	.....	.....	.....	.....	228	3,489	.....	.....	140
August, 1887	2,727	566	.....	.....	.....	.....	.....	1,660	.....	.....	95
September, 1887	24,511	907	.....	878	.....	.....	.....	1,067	6,250	535	82
October, 1887	22,551	5,376	.....	.....	264	.....	.....	1,644	.....	2,697	.....
November, 1887	41,073	10,438	.....	.....	1,580	.....	.....	1,809	.....	1,106	222
December, 1887	36,772	4,835	.....	.....	1,851	227	.....	.....	.....	1,237	161
January, 1888	89,016	2,104	.....	.....	1,729	.....	229	2,137	.....	176	117
February, 1888	90,683	7,316	.....	.....	3,753	.....	957	1,534	.....	.....	300
March, 1888	117,352	15,061	.....	.....	3,198	190	.....	7,145	.....	.....	375
April, 1888	102,408	8,812	.....	886	921	190	.....	3,008	1,050	841	488
May, 1888	123,854	5,804	.....	.....	6,114	.....	912	6,626	.....	.....	785
June, 1888	59,774	2,134	.....	2,209	2,487	.....	.....	7,339	.....	2,099	899
July, 1888	36,866	9,527	.....	.....	.....	.....	.....	9,054	.....	1,639	811
August, 1888	2,003	6,892	.....	.....	.....	.....	.....	4,518	.....	.....	299
September, 1888	35,413	2,993	.....	.....	44	.....	.....	8,205	.....	.....	302
October, 1888	84,018	10,106	.....	.....	1,201	.....	.....	5,602	.....	.....	600
November, 1888	119,578	4,509	.....	.....	3,959	.....	.....	6,803	.....	1,996	763
December, 1888	149,253	10,695	.....	.....	1,978	.....	.....	5,640	.....	9,125	672
January, 1889	138,170	4,538	.....	.....	2,901	.....	1,618	10,250	.....	11,405	604
February, 1889	142,484	6,294	454	97	1,735	2,381	649	20,292	.....	15,329	986
March, 1889	175,173	15,187	8,830	143	6,229	10,256	2,962	27,253	2,898	11,591	860
April, 1889	213,771	9,569	10,071	4,296	13,322	2,208	321	27,384	10,566	4,274	993
May, 1889	224,101	7,820	14,379	2,343	16,419	5,710	695	32,873	4,770	6,811	443
June, 1889	128,651	26,984	.....	2,214	6,922	8,092	1,013	33,090	.....	10,711	331
July, 1889	72,974	9,569	.....	2,228	423	480	2,825	26,701	.....	8,471	581
August, 1889	29,622	1,555	.....	3,427	235	.....	2,829	17,348	.....	12,530	262
September, 1889	57,905	8,736	.....	8,647	228	87	696	16,037	1,872	10,784	173
October, 1889	171,138	16,899	.....	47	6,323	.....	2,300	17,796	3,956	18,086	205
November, 1889	245,181	24,128	.....	1,132	9,067	4,511	2,867	21,134	3,300	21,048	427
December, 1889	270,315	60,867	993	1,825	10,750	2,938	2,824	15,414	2,405	26,730	1,180
January, 1890	263,749	31,333	9,985	1,743	4,625	2,204	2,936	9,202	.....	23,914	2,277
February, 1890	244,597	40,988	9,404	1,277	2,596	2,998	2,467	4,265	753	26,554	2,509
March, 1890	278,220	76,123	48,821	2,070	12,866	5,730	3,238	21,829	.....	33,935	3,061
April, 1890	283,477	99,415	59,644	5,591	25,716	12,479	2,815	18,379	.....	40,879	5,193
May, 1890	275,913	114,230	105,614	42,875	22,588	26,408	2,853	24,956	5,427	37,911	4,367
June, 1890	210,276	85,715	160,721	4,860	17,678	85,539	670	24,417	16,858	28,279	3,029
Total	4,694,211	752,566	428,916	88,788	189,702	176,214	38,904	445,905	60,114	371,768	35,557

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1890—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Fifth district of North Carolina.	First district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.	District of Oregon.	First district of Pennsylvania.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.
Prior to June, 1887	.....	30,322	1,548	2,438	1,656	.....	11,558	1,216	.....
June, 1887	.....	30,424	1,620	.....	1,974	.....	9,423	4,139	573
July, 1887	.....	7,293	367	664	1,972	.....	7,951	4,037	133
August, 1887	.....	4,145	.....	45	180	.....	1,799	677	.....
September, 1887	.....	6,994	.....	133	.....	.....	13,348	2,934	90
October, 1887	.....	8,476	.....	2,607	21	.....	17,003	2,802	923
November, 1887	.....	39,987	973	221	34	.....	18,821	3,434	1,175
December, 1887	137	60,979	2,527	.....	.....	.....	22,646	6,555	617
January, 1888	340	62,267	3,949	.....	.....	.....	23,909	9,134	501
February, 1888	312	63,349	2,912	1,940	92	.....	27,619	7,799	297
March, 1888	476	69,151	5,638	2,394	.....	.....	26,233	6,110	888
April, 1888	604	82,819	1,542	7,527	1,094	.....	21,802	5,877	2,127
May, 1888	812	83,311	1,241	357	32	.....	27,730	8,785	817
June, 1888	1,241	84,287	182	2,287	90	.....	10,575	5,391	1,203
July, 1888	1,112	34,174	.....	.....	130	.....	.....	5,630	528
August, 1888	1,307	17,019	.....	168	44	.....	.....	2,688	399
September, 1888	571	16,011	.....	337	.....	.....	.....	2,134	1,870
October, 1888	567	15,722	.....	420	178	.....	.....	7,204	184
November, 1888	834	53,922	1,684	1,181	1,504	.....	21,270	14,059	1,144
December, 1888	1,137	134,474	4,196	716	488	.....	29,560	21,611	81
January, 1889	2,318	93,951	6,350	12,676	1,205	.....	30,587	32,783	1,134
February, 1889	2,196	107,162	6,209	16,912	2,961	.....	28,676	32,030	2,551
March, 1889	2,151	132,967	6,564	12,680	2,807	.....	30,280	25,297	2,507
April, 1889	2,383	117,049	6,233	13,961	3,846	.....	30,962	31,725	5,130
May, 1889	2,152	115,857	.....	4,426	1,153	.....	30,350	34,188	1,451
June, 1889	1,925	115,031	519	413	1,443	.....	29,429	23,538	761
July, 1889	780	38,627	293	6,219	947	.....	29,908	22,006	24
August, 1889	314	15,376	674	10,157	.....	.....	24,222	9,338	1,115
September, 1889	93	6,397	558	1,929	652	.....	29,173	8,259	1,814
October, 1889	.....	6,204	825	1,376	68	.....	33,313	16,831	2,645
November, 1889	419	91,568	.....	443	909	.....	37,802	25,621	5,221
December, 1889	1,079	154,823	3,204	19,287	2,425	943	37,537	33,234	5,296
January, 1890	1,850	179,251	4,517	25,922	3,314	.....	42,440	29,419	4,461
February, 1890	1,956	160,216	3,993	12,102	4,508	.....	47,659	38,594	5,369
March, 1890	3,903	187,861	4,555	13,388	5,187	186	44,773	46,687	5,812
April, 1890	6,467	208,705	4,611	15,144	5,426	240	40,275	50,117	4,205
May, 1890	15,257	303,129	4,850	46,278	4,912	.....	42,486	54,805	5,578
June, 1890	31,233	355,348	2,727	11,567	4,512	.....	58,138	48,063	4,344
Total	85,926	3,294,648	85,061	248,315	55,764	1,369	939,257	684,751	73,702

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1890.—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS, ETC.—Continued.

[Quantities in taxable gallons.]

Month and year.	Twenty-third district of Pennsylvania.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.	Fourth district of Texas.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Total in warehouse June 30, 1890.
Prior to June, 1887	84,207	51	.....	2,147	.....	123	6,617	1,766	2,122,580
June, 1887	93,160	.....	.....	3,276	.....	5,210	182	.....	358,273
July, 1887	46,137	.....	.....	96	.....	310	.....	.....	104,765
August, 1887	31,202	.....	.....	.....	.....	.....	.....	.....	48,532
September, 1887	42,638	.....	.....	178	.....	.....	.....	.....	112,175
October, 1887	75,197	.....	.....	47	.....	.....	13,315	.....	175,378
November, 1887	117,773	.....	.....	1,320	.....	.....	7,323	.....	317,825
December, 1887	148,111	.....	.....	3,027	754	208	11,496	.....	498,266
January, 1888	163,361	.....	.....	2,223	757	93	13,269	.....	753,919
February, 1888	165,080	90	.....	5,864	612	84	12,191	.....	979,384
March, 1888	214,753	.....	48	15,752	188	840	14,233	.....	1,348,527
April, 1888	218,697	106	151	17,915	94	595	10,781	.....	1,140,995
May, 1888	261,545	189	.....	38,199	120	9,435	13,275	.....	1,159,972
June, 1888	186,388	.....	.....	14,281	.....	10,308	.....	630	558,540
July, 1888	25,951	46	.....	13,304	.....	672	.....	.....	153,975
August, 1888	14,871	180	.....	17,244	.....	44	.....	220	67,939
September, 1888	100,915	.....	.....	13,783	.....	185	9,895	.....	245,292
October, 1888	253,377	47	.....	17,184	.....	717	25,008	.....	525,018
November, 1888	262,615	.....	.....	22,196	.....	1,351	22,186	.....	1,169,578
December, 1888	291,141	.....	.....	23,021	.....	3,918	26,837	.....	2,419,535
January, 1889	301,950	113	.....	31,092	100	5,476	28,614	4,942	3,070,546
February, 1889	277,428	129	.....	18,305	26	9,522	26,662	1,758	3,502,664
March, 1889	385,730	102	57	49,589	.....	18,833	31,634	3,480	4,256,047
April, 1889	416,293	47	92	62,198	.....	22,011	33,869	637	4,862,765
May, 1889	433,102	15	324	94,461	.....	11,338	39,830	.....	4,777,735
June, 1889	384,238	.....	412	77,143	.....	10,027	.....	8,770	3,098,893
July, 1889	205,715	31	294	86,998	.....	7,208	.....	2,787	1,147,462
August, 1889	110,105	.....	225	102,431	.....	2,579	80	.....	527,847
September, 1889	240,945	.....	98	90,541	.....	3,628	19,413	.....	695,227
October, 1889	429,979	.....	94	111,209	.....	6,010	29,103	.....	1,527,273
November, 1889	466,937	.....	71	106,373	130	6,975	28,866	.....	3,521,879
December, 1889	466,438	.....	56	111,646	40	7,472	28,141	1,452	5,283,727
January, 1890	530,406	.....	219	117,236	87	11,443	42,097	12,667	5,980,281
February, 1890	504,855	.....	344	104,452	63	15,484	47,612	5,252	5,622,239
March, 1890	581,609	93	351	114,382	879	17,837	42,959	2,979	6,570,835
April, 1890	599,672	348	443	116,384	729	20,524	46,034	7,408	7,141,594
May, 1890	622,450	279	957	138,868	.....	19,353	43,981	788	7,895,266
June, 1890	577,386	1,331	1,622	106,557	.....	15,384	25,722	9,086	5,977,780
	.....	.....	.....	.....	.....	*525	.....	.....	*525
Total	10,330,357	3,197	5,858	1,850,922	4,579	240,512	706,253	71,804	89,721,053

* Spirits seized in warehouse.

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1890.

STATEMENT OF THE QUANTITY OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN WAREHOUSE JUNE 30, 1890.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Alabama	.....	.....	.....	.....	.....	.....	.....	.....	607	Corn.
Arkansas	.....	225	.....	.....	.....	.....	.....	607	64,856	
First California	.....	1,151	.....	.....	.....	.....	1,330	64,631	2,481	
Fourth California	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Connecticut	.....	85,813	.....	.....	17,972	.....	.....	.....	103,785	
Georgia	.....	556	.....	.....	.....	.....	.....	.....	72,179	
First Illinois	79,802	60	6,428	.....	2,012	.....	118,156	71,623	984,607	Whisky and corn whisky.
Fifth Illinois	22,351	315,104	38,944	.....	221	345	298,415	778,149	1,492,700	Corn.
Eighth Illinois	.....	1,362	7,432	.....	.....	.....	10,443	817,320	38,988	
Thirteenth Illinois	8,623	.....	2,099	.....	.....	.....	485	18,051	12,698	
Sixth Indiana	128,892	767,702	.....	.....	.....	.....	43,414	1,491	2,024,741*	Whisky, barley, and potato.
Seventh Indiana	189,540	184	6,113	.....	.....	.....	.....	1,084,733	372,469	Spirits and whisky.
Fourth Iowa	1,222	.....	.....	.....	.....	.....	.....	176,632	1,222	
Second Kentucky	6,304,385	21,197	.....	.....	.....	.....	.....	.....	6,325,582	
Fifth Kentucky	23,616,551	1,456,122	361	.....	.....	.....	.....	56,193	25,129,227	
Sixth Kentucky	4,172,644	921,597	3,428	38,540	22,323	.....	.....	1,639,960	6,798,492	Whisky, wheat and malt.
Seventh Kentucky	9,105,497	1,281,025	862	.....	1,003	.....	.....	23,817	10,412,204	Copper-distilled and malt.
Eighth Kentucky	9,362,543	556,989	.....	.....	.....	.....	.....	363	9,919,895	
Maryland	.....	4,548,455	350	.....	15,472	1,832	86,753	56,841	4,694,211	
Third Massachusetts	.....	.....	.....	737,004	.....	.....	.....	.....	752,566	
Minnesota	.....	.....	43,056	.....	.....	.....	305,640	80,220	428,916	Whisky.
First Missouri	23,837	16,488	200	.....	1,202	.....	.....	48,203	88,788	Whisky and corn whisky.
Sixth Missouri	173,169	7,818	.....	.....	.....	.....	611	6,902	188,702	
Nebraska	42,138	31,966	36,026	.....	.....	.....	66,084	.....	176,214	
New Hampshire	.....	.....	.....	38,904	.....	.....	.....	.....	38,904	
Fifth New Jersey	.....	445,905	.....	.....	.....	.....	.....	.....	445,905	
First New York	56,577	261,885	3,450	.....	27,842	560	.....	28,262	60,114	
Twenty-eighth New York	.....	1,783	510	.....	10,911	.....	21,136	20,749	371,768	
Fourth North Carolina	.....	.....	.....	.....	.....	.....	.....	35,774	35,557	
Fifth North Carolina	.....	.....	.....	.....	.....	.....	.....	85,926	85,926	
First Ohio	941,352	1,134,284	2,191	.....	3,308	.....	41,928	1,171,585	3,294,648	
Tenth Ohio	56,878	27,905	.....	.....	.....	.....	.....	.....	85,061	
Eleventh Ohio	91,529	25,276	8,418	.....	.....	105,008	17,615	217	248,315	
Eighteenth Ohio	9,156	44,323	.....	.....	.....	943	.....	469	55,764	Potato, wheat, and malt.
Oregon	.....	.....	.....	.....	.....	.....	.....	2,285	1,369	Corn.
First Pennsylvania	.....	939,163	.....	.....	.....	.....	.....	426	939,257	Wheat.
Ninth Pennsylvania	.....	684,751	.....	.....	.....	.....	.....	94	684,751	
Twelfth Pennsylvania	.....	70,492	.....	.....	.....	.....	.....	3,210	73,702	

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE, 30, 1890—Continued.

STATEMENT OF THE QUANTITY OF SPIRITS AS KNOWN TO THE TRADE REMAINING IN WAREHOUSE JUNE 30, 1890—Continued.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Highwines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Twenty-third Pennsylvania	67,911	9,850,909	304		643		1,746	408,844	10,330,357	
South Carolina								3,197	3,197	Corn.
Second Tennessee		232						5,626	5,858	
Fifth Tennessee		40,749						1,810,173	1,850,922	Corn.
Fourth Texas								4,579	4,579	
Sixth Virginia	97	175,133			2,761			62,521	240,512	
West Virginia	37,111	644,469				41		24,632	706,253	
First Wisconsin	28,124	32,899	1,649		374	1,337	7,331	90	71,804	Malt whisky.
Total	54,519,929	24,394,013	161,881	814,538	106,044	110,066	1,021,287	8,593,295	89,721,053	
Remaining in warehouse June 30, 1889	38,608,331	18,562,468	433,684	719,204	112,090	133,208	2,622,477	7,320,608	68,512,070	

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Highwines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Alabama								8,460	8,460	Corn whisky.
Arkansas								50,157	50,157	Do.
First California	4,156	1,422					366,013		371,591	
Fourth California								375	375	Malt whisky.
Colorado		216							216	
Connecticut		242,428	6,074	23,274	118,535		142,450		532,761	
Georgia		3,264						520,161	523,425	Corn.
First Illinois	34,420	36,947	2,647,559		267,264	36,784	2,017,518	6,505,552	11,540,044	Corn and whisky.
Fifth Illinois		212,576	4,207,105		229,979	50,953	19,744,678	1,160,933	25,606,224	Do.
Eighth Illinois			959,914			150	1,136,781	36,879	2,133,724	Do.
Thirteenth Illinois	4,278		27,564			384	280,841	6,662	319,729	Do.
Sixth Indiana	50,330	20,097	266,506		32,852	279,064	89,094	1,376,071	2,114,014	Whisky, barley and potato.
Seventh Indiana	9,352	935	561,841			215,412		3,136,801	3,924,341	Spirits and whisky.
Fourth Iowa	0	0	0	0	0	0	0	0	0	
Second Kentucky	2,678,271	1,148	58,152				348,290		3,085,861	
Fifth Kentucky	14,220,329	536,332				392,536	9,328	35,722	15,194,247	Malt whisky.
Sixth Kentucky	2,337,235	623,855	62,237	99,455	47,907	354		1,238,829	4,409,872	Whisky and malt whisky.
Seventh Kentucky	4,694,081	438,931	1,192		2,566			30,618	5,167,388	Copper-distilled and malt.
Eighth Kentucky	5,238,039	297,638							5,535,677	
Maryland		2,367,242	502				856	120,350	2,488,950	Corn whisky.
Third Massachusetts				1,633,884	69,463				1,703,347	
Minnesota			1,069,421			1,006	1,483,783	111,914	2,666,124	Whisky.
First Missouri	49,622	14,162	398,420		43,036	1,730	1,051,308	166,302	1,724,580	Whisky and corn whisky.
Sixth Missouri	126,803	1,724					2		128,529	
Nebraska	19,285	18,909	940,714				2,542,298	141,863	3,663,069	Corn whisky.
New Hampshire				26,553					26,553	
Fifth New Jersey		334,564					137,557		472,121	
First New York			412,798		183,230	667	767,549	51,442	1,415,686	Whisky.
Twenty-eighth New York	30,376	138,851	55,066		50,443	5,903	224,129	8,723	513,491	Malt whisky.
Fourth North Carolina		1,493		152				89,672	91,317	Corn whisky.
Fifth North Carolina								630,986	630,986	Do.
First Ohio	305,795	391,370	406,377		241,140	5,263	4,268,140	3,271,705	8,889,790	Whisky, corn whisky, copper whisky, etc.
Tenth Ohio	17,283	5,932						431	23,646	Wheat whisky.
Eleventh Ohio	53,286	17,660	53,975		607	20,265	422,008		567,801	
Eighteenth Ohio	5,686	54,054						189	59,929	Potato and wheat whisky.

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

STATEMENT OF THE QUANTITY OF EACH KIND OF SPIRITS, AS KNOWN TO THE TRADE, DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Special kind of spirits reported in miscellaneous column.
Oregon								125	125	Corn.
First Pennsylvania		548,941							548,941	
Ninth Pennsylvania		621,699							621,699	
Twelfth Pennsylvania		58,693						3,878	62,571	Wheat whisky and corn whisky.
Twenty-third Pennsylvania	1,349	6,617,427						207,540	6,826,316	Whisky, copper, wheat, and malt.
South Carolina								44,602	44,602	Corn whisky.
Second Tennessee								50,035	50,035	Do.
Fifth Tennessee								932,075	932,075	Do.
Fourth Texas				994				*923	*1,917	Do.
Sixth Virginia								41,189	241,683	Do
West Virginia	20,719	200,494						2,218	520,084	Rye malt and barley malt.
First Wisconsin	30,720	497,147	125,404		6,852	2,599	323,503		528,316	
Total	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,356,126	19,983,382	115,962,389	
Deposited during year ended June 30, 1890.	32,474,784	13,355,577	11,354,448	1,657,808	1,202,940	555,572	34,022,619	14,652,180	109,275,928	

*Includes 20 gallons in Third Texas.

INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (115,962,389 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1891, is more than the production (109,275,928 gallons) of the year 1890, by 6,686,461 gallons. The difference is distributed among the different kinds as known to the trade as follows:

	Gallons.
Increase in the production of—	
High wines	451,498
Rye whisky	989,812
Alcohol	906,373
Rum	126,504
Gin	90,934
Pure, neutral, or cologne spirits	1,333,507
Miscellaneous	5,331,202
Total increase	9,229,830
Decrease in the production of bourbon whisky	2,543,369
Net increase	6,686,461

PRODUCTION OF DISTILLED SPIRITS.

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST FOURTEEN YEARS.

Fiscal year ended June 30—	Spirits warehoused.				
	Fruit brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,376
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,455
1880	129,086	15,414,148	6,341,991	21,631,009	2,439,301
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,158
1885	312,197	12,277,750	6,328,043	13,436,916	2,081,165
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952
1887	673,610	17,015,034	7,313,640	10,337,035	1,857,223
1888	864,704	7,463,609	5,879,690	11,075,639	1,891,246
1889	952,358	21,960,784	8,749,768	10,939,135	1,471,054
1890	1,137,649	32,474,784	13,355,577	11,354,448	1,657,808
1891	1,223,725	29,931,415	14,345,389	12,260,821	1,784,312

Fiscal year ended June 30—	Spirits warehoused.				
	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
1878	364,963	19,412,985	11,108,023	4,096,342	56,281,597
1879	372,776	18,033,652	13,459,486	5,600,840	71,961,961
1880	394,668	15,210,389	20,657,975	8,265,789	90,484,356
1881	549,596	14,363,581	23,556,608	10,586,666	117,968,274
1882	569,134	10,962,379	27,871,293	10,744,156	106,234,986
1883	545,768	8,701,951	28,295,253	10,502,771	74,237,285
1884	641,724	6,745,688	28,538,680	11,426,470	75,636,471
1885	639,461	3,235,889	27,104,382	10,811,757	75,227,560
1886	656,607	2,396,218	26,538,581	10,543,756	80,674,059
1887	747,025	2,410,923	27,066,219	11,084,500	78,505,209
1888	872,990	1,016,436	29,475,913	12,603,883	71,144,110
1889	1,029,968	1,029,495	30,439,354	13,738,952	90,310,868
1890	1,202,940	555,572	34,022,619	14,652,180	110,413,577
1891	1,293,874	1,007,070	35,356,126	19,983,382	117,186,114

TABLE SHOWING THE SERIAL NUMBER, NAME OR NAMES OF THE DISTILLER, AND LOCATION OF EACH DISTILLERY WAREHOUSE IN THE UNITED STATES IN WHICH SPIRITS WERE HELD ON DEPOSIT IN THE FISCAL YEAR ENDED JUNE 30, 1891.

[NOTE.—In column No. 2 the letters indicate transactions during the fiscal year, as follows: "D" indicates that spirits were deposited in the warehouse; "T" that they were withdrawn upon payment of the tax; "S" that they were withdrawn for scientific purposes or for the use of the United States; "E" that they were withdrawn for expor.; "M" that they were withdrawn for transfer to manufacturing warehouses, and "W" that spirits remained in the warehouse at the close of the year. The name and address stated in columns 1, 4, and 5 are those given by the storekeeper in his reports relative to the distillery warehouse. In column 6 the section of the State in which the warehouse is located is indicated by the letters used to designate points of the compass, except that the letter C indicates the central portion of the State.]

ALABAMA.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Jas. R. Coleman	15	D, T, W	Alabama	Riverside	St. Clair	N.
Maxwell & Erritt	17	D, T	do	Adelia	Calhoun	NE.
Haile & Pullum	18	D, T, W	do	Midland City	Dale	SE.
E. T. Kelly & Co	18	D, T, W	do	do	do	SE.
W. E. Mellon	19	D, T, W	do	De Armanville	Calhoun	NE.
Kilgore, Howell & Wheeler	20	D, T, W	do	Pisgah	Jackson	NW.

ARKANSAS.

H. C. Ward	5	D, T, W	Arkansas	Social Hill	Hot Spring	C.
W. E. McBride	15	D, T	do	Mount Ida	Montgomery	W.
S. L. Eidson	18	T, W	do	Springdale	Washington	NW.
McWhirter & Logan	24	T, W	do	Aurora	Madison	NW.
McWhirter & Curtis	24	D, T, W	do	do	do	NW.
Cato & Richardson	27	T, W	do	Farmington	Washington	NW.
Cotton & Welch	54	T	do	Dardanelle	Yell	W.
W. E. Colton	54	D, T, W	do	do	do	W.
T. J. Mallonee	59	T	do	Oakland	Marion	N.
James P. Jones	72	T, W	do	Williford	Sharp	N.
R. F. Flatt	88	D, T, W	do	Logan	Benton	NW.
Williams & Co	91	T, W	do	Francis	Boone	NW.
Patterson & Brummitt	99	T	do	Franklin	Izard	N.
S. L. Guthrie	99	D, T, W	do	do	do	N.
McBride & Arnold	100	D, T, W	do	Marshall	Searcy	N.
W. N. Wilks	114	T, W	do	Hindsville	Madison	NW.
Wilks & Harrell	114	D, T, W	do	do	do	NW.
Covey & Co	118	D, T, W	do	Nebo	Benton	NW.
Cowan Brothers	119	D, T, W	do	Silver Springs	do	NW.
Cowan & Johnson	119	D, W	do	do	do	NW.
R. W. Earnheart	120	D, T, W	do	Batesville	Independence	N.
Patterson & Co	126	T, W	do	Smithville	Lawrence	NE.
Charles E. Noyes	129	T, W	do	Siloam Springs	Benton	NW.
Thornton, Bros	130	T, W	do	Mountain Glen	Garland	C.
George W. Finn	131	D, T, W	do	Mendell	Carroll	NW.
J. T. Davis & Son	132	T, W	do	Marble	Madison	NW.
T. J. Cook	143	T	do	Thompson	do	NW.
Abram Gossett	154	T	do	Newark	Independence	N.
M. C. Bristow	155	D, T, W	do	Evening Shade	Sharpe	N.
Nashville Distillery Co	158	T, W	do	Nashville	Howard	SW.
Peters & Lovitt	159	T, W	do	Mulberry	Franklin	NW.
Shahan & Co	160	D, T, W	do	Green Forest	Carroll	NW.
Cunningham & Co	161	D, T	do	Lone Rock	Baxter	N.
J. T. Seitz	162	D, T, W	do	Osage	Carroll	NW.
W. H. Turney	167	D, T, W	do	Mount Hersey	Newton	NW.
T. N. Crumpler	170	T	do	Boone	Boone	NW.
A. S. Johnson	170	D, T, W	do	do	do	NW.
L. J. Downey	173	T	do	Malvern	Hot Spring	C.
Fuller & Downey	173	D, T, W	do	Etta	do	C.
Bell Bros	174	T	do	Osage	Carroll	NW.
H. C. Stublefield & Co	176	D, T, W	do	St. Joe	Searcy*	N.
H. C. Stublefield & Co., "N. F."	176	D, T, W	do	do	do*	N.
Steagall & Co	177	D, T, W	do	Mount Judea	Newton	NW.
Bivens, Bros	178	D, T, W	do	St. Paul	Madison	NW.
Justice & Co	181	D, T	do	Lead Hill	Marion	N.
Green & Curtis	182	D, T, W	do	Bentonville	Benton	NW.

* Warehouse in Marion.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

ARKANSAS.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Gray Bros	183	D, T, W	Arkansas	Valley Springs	Boone	NW.
Bridges & Storey	184	D, T, W	do	Magnolia	Columbia	SW.
Stone, Dodd & Co	185	D, T, W	do	Viola	Fulton	N.
Payne & Co	186	D, T, W	do	St. Joe	Searcy	N.
Johnson & Co	187	D, T, W	do	Combs	Madison	NW.
Suyer, Whitener & Canduff	188	D, T, W	do	Whitener	do	NW.
Jordan & Co	190	D, T, W	do	St. Paul	do	NW.

CALIFORNIA.

Golden Gate Dist'g Co	1	D, T, W	First	San Francisco	San Francisco	W.
California Dist'g Co	3	D, T, W	do	Antioch	Contra Costa	W.
Macon Malt Whisky Dist'g Co.	125	D, W	Fourth	Sausalito	Marin	W.

COLORADO.

Isaac P. Brown	4	D, T, W	Colorado	Howard	Fremont	C.

CONNECTICUT.

Horace Barber	1	D, T, W	Conn	Warehouse Point, No. 343 Grand ave.	Hartford	N.
The Old Colony Dist'g. Co.	2	D, T, W	do	New Haven	New Haven	S.
The Francis Goudy Dist'g Co.	3	D, T, W	do	Melrose	Hartford	N.

GEORGIA.

Wells & Bock	1	D, T	Georgia	Rollins	Paulding	NW.
Cobb Springs Dist'g Co	1	D, T, W	do	Greensboro	Greene	C.
R. H. Nixon	2	D, T	do	Athens	Jackson	N.
T. S. Smith	2	D, T, W	do	do	do	N.
Geo. W. Cureton	3	D, T, W	do	Rising Fawn	Dade	NW.
W. H. Ford	4	D, T, W	do	Logansville	Walton	N.
Cagle Bros	5	D, T	do	Tate	Pickens	N.
T. J. Mullinax	6	D, T	do	Plainville	Gordon	NW.
H. H. Harrison	6	D, T, W	do	Sharpsburgh	Coweta	W.
H. C. Cumming	7	D, T	do	Griffin	Spaulding	W.
O. O. Townsend	8	D, T	do	Royston	Madison	NE
J. M. McAfee	9	D, T	do	Canton	Cherokee	N.
Sprayberry & Moore	9	D, T, W	do	do	do	N.
H. Karwisch	10	D, T, W	do	Atlanta	Fulton	N.
J. M. Sims	11	D, T	do	Smithsonia	Oglethorpe	NE.
E. Wofford	12	D, T, W	do	Jasper	Pickens	N.
G. W. Chamlee	13	D, T, W	do	Canton	Cherokee	N.
R. C. Castleberry	14	T	do	Gainsville	Hall	N.
M. H. Spivey	14	D, T, W	do	Ellijay	Gilmer	N.
T. H. Vaughn	15	D, T, W	do	Dames Ferry	Monroe	C.
Z. R. Bell	16	D, T, W	do	Roopsville	Carroll	W.
J. C. Jett	17	D, T, W	do	Duluth	Gwinnett	N.
J. R. Clemmer	18	D, T, W	do	Summerville	Chattooga	NW.
R. W. Bagby	19	D, T, W	do	Covington	Newton	C.
Brittain & Gill	20	D, T, W	do	Rocky Mount	Meriwether	W.
H. C. Cumming	21	D, T, W	do	Orchard Hill	Spalding	W.
J. N. Ridgeway	22	D, T, W	do	High Shoals	Oconee	N.
J. M. Smith	23	D, T, W	do	Chipley	Harris	W.
J. Moody & Smith	23	D, T	do	do	do	W.
John H. Matthews	24	T	do	Athens	Clarke*	N.

* Warehouse Madison County.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

GEORGIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
M. F. Morris	25	D, T, W	Georgia	Griffin	Spalding	W.
G. W. Johnson & Co	26	D, T, W	do	Blount	Monroe	C.
Samuel Bullock	27	D, T, W	do	Bullochville	Meriwether	W.
Branch Corn Dist'g Co	28	T	do	Marietta	Cobb	N.
Stone Mountain Dist'g Co	28	D, T, W	do	do	do	N.
J. H. Scoggin	29	D, T	do	Harmony Grove	Jackson	N.
F. M. Glover	30	D, T, W	do	Franklin	Heard	W.
M. C. Livsey	31	T, W	do	Lawrenceville	Gwinnett	N.
Silas K. Payne	32	D, T, W	do	Cherokee Mills	Cherokee	N.
T. A. Crow	33	D, T	do	Jockey	Pickens	N.
M. F. Davis	34	D, T, W	do	White Sulphur Springs.	Harris	W.
A. T. Smith	35	T	do	Monroe	Walton	N.
W. W. Mitcham	36	T	do	Walnut Grove	Walton	N.
J. S. Thompson	36	D, T	do	do	do	N.
Moore Boys	37	T	do	Moores Mill	Cherokee	N.
J. M. Moore	37	D, T, W	do	do	do	N.
C. S. Fincannon	38	D, T, W	do	Newnan	Coweta	W.
J. A. Fowler	39	D, T, W	do	Athens	Clarke	N.
G. M. McKinnon	45	D, T	do	Gilmer	Cobb	N.
Swords & Cochran	53	D, T, W	do	Madison	Morgan	C.
W. H. Hartwell	54	D, T, W	do	Neal	Pike*	W.
A. M. Lyon	65	D, T, W	do	Tobler	Upson	W.
Carter & Taylor	87	D, T	do	Petersburgh	Gordon	NW.
Tatum Bros	111	T	do	Talking Rock	Pickens	N.
J. M. Swords & Co	136	D, T, W	do	Laurenceville	Gwinnett	N.
J. W. Gillan	181	D, T, W	do	Blue Ridge	Fannin	N.
S. A. King	188	D, T	do	Jasper	Pickens	N.
W. B. McCrary	188	D, T, W	do	do	do	N.
R. L. Cooper	218	D, T	do	Texas	Heard	W.
John Cross	221	T, W	do	Grantville	Meriwether	W.
E. T. Petree	222	T, W	do	Woodstock	Cherokee	N.
Thos. B. Blake	239	T, W	do	Smith	Dade	NW.
J. W. Anderson	243	D, T, W	do	Hot House	Fannin	N.
J. W. Birdsney	246	D, T, W	do	Jasper	Pickens	N.
J. A. Farriba	250	D, W	do	Johnstown	Dawson	N.
L. Cohen & Co	253	D, T, W	do	Vinings	Cobb	N.
G. W. Aycock, jr	281	D, T, W	do	Monroe	Walton	N.
Allred & Beardon	285	T	do	Mineral Springs	Pickens	N.
A. A. Beardon	285	D, T, W	do	do	do	N.
W. K. Crowe	287	D, T	do	Tate	do	N.
Beardon Bros	299	D, T, W	do	Mineral Springs	do	N.
John M. James	303	D, T, W	do	Salt Springs	Douglas	W.
J. E. Barkesdale	306	T	do	Geneva	Talbot	W.
Barkesdale Bros	306	D, T, W	do	Juniper	Marion	W.
O. E. Carter	329	D, T, W	do	Monroe	Walton	N.
W. A. Weatherby	333	D, T, W	do	Cave Springs	Floyd	NW.
Julius Picket	351	D, T, W	do	Mountain Town	Gilmer	S.
E. S. Nace	358	T	do	Atlanta	Fulton	N.
J. N. Moore	358	D, T	do	do	do	N.
W. M. Fincannon	361	T	do	Pickanelty	Gilmer	S.
W. M. Fincannon & Co	361	D, T	do	do	do	S.
Samuel Bullock	363	D, T	do	Bussey	Meriwether	W.
C. P. Johnson	364	D, T	do	Jasper	Pickens	N.
J. H. Cook	364	D, T, W	do	do	do	N.
H. C. Odom	365	D, T	do	Leesburg	Lee	SW.
D. W. Wilson	369	D, T, W	do	Morganton	Fannin	N.
J. D. Branan	407	T	do	Gordon	Wilkinson	C.
C. H. Branan	407	D, T, W	do	do	do	C.
Peter Cagle	408	D, T	do	Tate	Pickens	N.
Blansitt & Evatt	413	D, T, W	do	Rising Fawn	Dade	NW.
J. F. Lindsey	419	D, T	do	Gordon	Wilkinson	C.
M. V. Teem & Co	421	D, T, W	do	Cartecay	Gilmer	S.
A. W. Carmichael	447	D, T, W	do	Hickory Flat	Cherokee	N.
A. Ullman	500	D, T, W	do	Macon	Bibb	C.
C. E. Smith	561	D, T	do	do	do	C.
L. T. Matthews	622	D, T	do	Oglethorpe	Macon	W.
W. T. Dawson	622	D, T, W	do	do	do	W.
Geo. W. Swords	638	D, T, W	do	Covington	Newton	C.
R. T. Jones	712	D, T, W	do	Fairmount	Gordon	NW.
G. S. Duke	793	D, T, W	do	Pendergrass	Jackson	N.
James Williams	808	T	do	Lula	Hall	N.

*Warehouse in Meriwether County.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

GEORGIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Joel Coffee	808	D, T, W	Georgia	Lula	Hall	N.
J. A. Garland	858	D, T, W	do	Molena	Pike	W.
Jesse Anthony	860	D, T	do	Thomaston	Upson	W.
W. F. Tanner	861	D, T	do	Gainesville	Hall	N.
J. A. Benton	861	D, T, W	do	do	do	N.
R. B. Harrison	863	D, T	do	Toccoa	Habersham	NE.
Smith & Walters	864	D, T, W	do	Suwanee	Gwinnett	N.
Wallace & Moore	867	T	do	Stone Mountain	do	N.
Wallace & Son	867	D, T, W	do	do	do	N.
W. T. Bussey	871	D, T, W	do	Bussey	Meriwether	W.
A. M. Wood	884	D, T, W	do	Newnan	Coweta	W.
Vaughn & Wile	913	T	do	Graysville	Catoosa	NW.
The Chickamauga Dist'y	913	D, T, W	do	do	do	NW.
W. M. Bishop	920	D, T	do	Hickory Flat	Cherokee	N.
J. C. Wheeler	920	D, T	do	do	do	N.
G. W. Waite	947	T	do	Hammond	Fulton	N.
Z. M. Almon	983	D, T	do	Roopsville	Carroll	W.
W. M. Payne	1105	D, T, W	do	Cherokee Mills	Cherokee	N.
C. M. Corley	1150	D, T, W	do	Conyers	Gwinnett	N.

ILLINOIS.

Calumet Dist'g Co	1	D, T, S, W	First	New Chicago	Cook	NE.
Calumet Distillery	1	D, T, W	do	do	do	NE.
Graham Bros., "A"	2	T, W	do	Rockford	Winnebago	N.
Graham Bros., "B"	2	D, W	do	do	do	N.
P. H. Rice Dist'g Co	3	T, W	do	Chicago	Cook	NE.
Andrew Duvvak	4	D, T	do	Joliet	Will	NE.
Birmingham Dist'g Co	5	T	do	Chicago	Cook	NE.
Chicago Dist'g Co	5	T	do	do	do	NE.
Riverdale Dist'g Co	6	D, T, W	do	do	do	NE.
Phœnix Dist'g Co	7	T, S, W	do	do	do	NE.
The Phœnix Distillery	7	D, T, S	do	do	do	NE.
H. H. Shufeldt & Co	9	D, T, S, W	do	do	do	NE.
Peter J. Hennesy as H. H. Shufeldt & Co.	9	D, T, W	do	do	do	NE.
Clark Brothers	1	D, T, W	Fifth	Peoria	Peoria	C.
Clark Brothers Dist'g Co	1	T	do	do	do	C.
Barker Dist'g Co	3	T	do	do	do	C.
Barker Distillery	3	D, T, S, W	do	do	do	C.
Northern Dist'g Co	4	T, S, W	do	do	do	C.
Northern Distillery	4	D, T, S, E, W.	do	do	do	C.
Monarch Distillery	5	do	do	do	do	C.
Woolner Bros. Dist'g Co	8	T, W	do	do	do	C.
Woolner Distillery	8	D, T, M, E, W	do	do	do	C.
Monarch Dist'g Co	9	T, W	do	do	do	C.
Monarch Distillery	9	D, T, S, E, W	do	do	do	C.
Great Western Dist'g Co	11	D, T, W	do	do	do	C.
Manhattan Dist'g Co	12	T	do	do	do	C.
Manhattan Distillery	12	D, T, S, M, E, W.	do	do	do	C.
Great Eastern Dist'g Co	14	T	do	do	do	C.
Hamburg Distillery	1	D, T, S, W	Eighth	Pekin	Tazewell	C.
Enterprise Dist'g Co	3	T	do	do	do	C.
Star Dist'g Co	4	D, T, S, W	do	do	do	C.
J. M. Stringham	28	T, W	do	Jacksonville	Morgan	W.
Belleville Dist'g Co	3	D, T, W	Thirteenth	Belleville	St. Clair	SW.
Salem Distillery	4	D, T, W	do	Salem	Marion	S.

INDIANA.

Bennett Powell	3	T, W	Sixth	Waldron	Shelby	C.
Waldron Distilling Co	3	D, T, W	do	do	do	C.
Aurora Distilling Co	4	T, W	do	Aurora	Dearborn	SE.
The Sunny Side Dist'g Co	4	T, W	do	do	do	SE
Rossville Dist'g Co., "O.F"	7	T, W	do	do	do	SE.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

INDIANA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Rossville Dist'g Co., "N.F"	7	D, T, W	Sixth	Waldron	Dearborn	SE.
N. J. Walsh	7	T	do	do	do	SE.
S. C. Barker	8	T, W	do	Lawrenceburg	do	SE.
A. Baum & Son	8	T, W	do	do	do	SE.
Century Distilling Co	8	T, W	do	do	do	SE.
Cherokee Distilling Co	8	T, W	do	do	do	SE.
The Chimney Corner Dist'g Co.	8	D, T, W	do	do	do	SE.
Clear Spring Dist'g Co	8	T, W	do	do	do	SE
Saml. Craddock	8	T, W	do	do	do	SE.
Diamond Monogram Dist'g Co.	8	T, W	do	do	do	SE.
Gold Leaf Distilling Co	8	T, W	do	do	do	SE.
Nelson Distilling Co	8	T	do	do	do	SE.
Premium Distilling Co	8	T, W	do	do	do	SE.
W. P. Squibb & Co	8	D, T, W	do	do	do	SE.
N. Oester	9	D, T, W	do	Greendale	do	SE.
Scott & Turley	14	T	do	Mitchell	Lawrence	S.
Kosmus Friedrich	29	D, T, W	do	West Harrison	Dearborn	SE
William H. Tow	34	D, T, W	do	Mitchell	Lawrence	S.
J. Brannemann	35	D, T, W	do	Berne	Adams	NE.
D. Klopfenstine	36	D, T, W	do	Bluffton	Wells	NE.
Barnard & Barrett	37	D, T, W	do	Eden	Hancock	C.
Wabash Distillery	1	D, T, S, E, W	Seventh	Terre Haute	Vigo	W.
Wabash Dist'g Co	1	T, W	do	do	do	W.
Aug. Krogmann	2	D, T, W	do	Tell City	Perry	S.
W. T. Ferguson	5	T, W	do	Richland City	Spencer	SW.
Bear Hill Log Cabin Dist'g Co	6	D, T, W	do	Indian Springs	Martin	SW.
H. Zum Felde	6	T, W	do	do	do	SW.

IOWA.

W. N. Hoover	10	T. W	Fourth	Oskaloosa	Mahaska.	S.

KENTUCKY.

Dowell & Pendleton	1	D, T, W	Second	East Fork	Metcalfe	S.
Daviess Co. Dist'g Co	2	D, T, W	do	Owensboro	Daviess	W.
R. Monarch	2	D, T, E, W	do	do	do	W.
J. W. M. Field	3	D, T, W	do	do	do	W.
Grabfelder & Tachau	4	T	do	Memphis Junction.	do	W.
Grabfelder & Co	4	T	do	do	do	W.
Springwater Dist'g Co	4	D, T, E, W	do	do	Warren	S.
Lee Mays	5	D, T, W	do	Scottsville	Allen	S.
Hazlewood Sour Mash Dist'g Co.	6	T, E, W	do	Uniontown	Union	W.
King of Ky. Dist'g Co	6	T, W	do	do	do	W.
Maple Creek Dist'g Co	6	D, T	do	do	do	W.
Mutual Dist'g Co	6	D, T, W	do	do	do	W.
National Dist'g Co	6	T, W	do	do	do	W.
Oak Leaf Dist'g Co	6	T, W	do	do	do	W.
Queen Bee Dist'g Co	6	T, W	do	do	do	W.
Rich Grain Dist'g Co	6	T, W	do	do	do	W.
John G. Roach	6	D, T, W	do	do	do	W.
Smoke House Dist'g Co	6	D, T	do	do	do	W.
Standard Dist'g Co	6	T, W	do	do	do	W.
C. L. Applegate & Co	7	D, T, W	do	Yelvington	Daviess	W.
Eagle Dist'g Co., "O. F."	8	D, T, E, W	do	Garrison Landing	do	W.
Eagle Dist'g Co., "N. F."	8	D, W	do	do	do	W.
Daviess Co. Club	9	T, W	do	Owensboro	do	W.
Baltimore Dist'g Co., "O. F."	11	D, T, W	do	do	do	W.
Baltimore Dist'g Co., "N. F."	11	T. W	do	do	do	W.
E. C. Berry, Dist'g Co., "O. F."	11	D, T, W	do	do	do	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
E. C. Berry, Dist'g Co., "N. F."	11	D, W	Second	Owensboro	Daviess	W.
Cliff Falls, Dist'g Co. "O. F"	11	T, W	do	do	do	W.
Cliff Falls, Dist'g Co. "N.F"	11	D, T, W	do	do	do	W.
John Hanning Dist'g Co	11	D, T, E, W	do	do	do	W
Chas. L. Mills	11	D, T, W	do	do	do	W.
New Castle Dist'g Co	11	D, W	do	do	do	W.
T. E. O'Keefe	11	D, W	do	do	do	W.
Queen Dist'g Co	11	D, T, W	do	do	do	W.
P. E. Payne, "O. F."	11	T, W	do	do	do	W.
P. E. Payne, "N. F."	11	D, T, W	do	do	do	W.
F. P. Bradshaw	12	T	do	Peters Creek	Barren	S.
M. P. Mattingly	13	D, T, W	do	Owensboro	Daviess	W.
Noah Morris	16	D, T	do	Rocky Hill	Edmonson	W.
Cliff Fall Dist'g Co	16	T	do	Birk's City	do	W.
H. Gehner Dist'g Co	17	D, W	do	Owensboro	do	W.
Sour Mash Dist'g Co	17	D, T, E, W	do	do	do	W.
F. Westheimer & Sons	17	D, T, W	do	do	do	W.
Rock Spring Dist'g Co	18	D, T, W	do	do	do	W.
A. Rosenfeld as Casey & Swasey, "O. F."	18	T, W	do	do	do	W.
A. Rosenfeld as Casey & Swasey, "N. F."	18	D, W	do	do	do	W.
A. Rosenfeld as L. & A. Scharf.	18	D, T, W	do	do	do	W.
A. Rosenfeld as J. T. Welch "O. F."	18	T, W	do	do	do	W.
A. Rosenfeld as J. T. Welch, "N. F."	18	T, W	do	do	do	W.
A. Rosenfeld as F. Westheimer & Sons.	18	T, W	do	do	do	W.
Hill & Winstead	19	T, W	do	Henderson	Henderson	W.
The Winstead Dist'g Co	19	D, T, W	do	do	do	W.
Thomas Pritchard	20	T, W	do	Glasgow	Barren	S.
Pritchard & McMillan	20	D, T	do	do	do	S.
Peter Best	22	D, T	do	Hammonsville	Hart	C.
J. D. Previett & Co	23	T, W	do	Edmonton	Metcalfe	S.
Glenmore Dist'g Co	24	D, T, W	do	Owensboro	Daviess	W.
Slaughter & McCulloch, "O. F."	24	T, W	do	do	do	W.
Slaughter & McCulloch, "N. F."	24	D, T, W	do	do	do	W.
Thixton, Millett & Co., "O. F."	24	T, W	do	do	do	W.
Thixton, Millett & Co., "N. F."	24	T, W	do	do	do	W.
Harper & Alexander	27	D, T, W	do	Clear Spring	Graves	SW.
Harper & Dulaney	27	D, W	do	do	do	SW.
Harper & Yarbrough	27	D, T, W	do	do	do	SW.
G. W. Lindsey	28	D, T, W	do	Brownsville	Edmonson	W.
John J. St. John	29	D, T, W	do	Boydsville	Graves	SW.
R. D. McCutchen	29	D, T	do	do	do	SW.
S. E. Hudson	31	D, T, W	do	Godfrey	Allen	S.
Pilgrimage Dist'g Co	32	D, T, W	do	Henderson	Henderson	W.
A. S. Underwood	33	T	do	Glasgow	Barren	S.
W. H. Botts	34	D, W	do	Near Park	do	S.
John Barks	34	T	do	Three Springs	do	S.
Tooley & Gentry	36	D, T, W	do	Tompkinsville	Monroe	S.
John B. King	37	T	do	Glasgow	Barren	S.
J. S. E. Thrasher	38	D, T, W	do	Green Grove	Cumberland	S.
Hawkins & Meredith	39	T	do	Near Dog Creek	Hart	C.
John Z. Clemons	39	D, T, W	do	Dog Creek	do	C.
Hooper & Co	40	T, W	do	Litchfield	Grayson	W.
Giles Kelley	40	T	do	do	do	W.
McClure & Co	40	D, T, W	do	do	do	W.
W. D. Quigley	41	T, W	do	Nabob	Barren	S.
John Pitcock	43	T	do	Tompkinsville	Monroe	S.
Odle & Blanford	44	T, W	do	Hestand	do	S.
J. E. Poynter	45	D, T, W	do	Near Coral Hill	Barren	S.
Sanders Hunter	46	T	do	Cumberland City	Clinton	S.
F. W. Wade	47	D, T, W	do	Jamestown	Russell	S.
F. E. Robertson & Co	49	T, W	do	Marion	Crittenden	W.
F. E. Robertson & Co. "N. F"	49	D, T, W	do	do	do	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT., ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
E. W. Worsham as E. W. Worsham & Co.	50	D, T, W	Second	Henderson	Henderson	W.
J. N. Fleming	51	D, T, W	do	Smith's X Roads	Metcalfe	S.
Joe Schneider	52	T, W	do	Bowling Green	Warren	S.
W. D. Stephens	54	T	do	Jamestown	Jamestown	S.
Clark & Martin	55	D, T, W	do	Columbus	Hickman	SW.
Harper & Dulaney	56	T, W	do	Mayfield	Graves	SW.
C. S. Duffer	57	D, T, W	do	Adolphus	Allen	S.
Riley & Reed	59	T	do	Oak Level	Marshall	C.
Burkhardt & Reed	59	T	do	do	do	C.
Toomey & Whitlow	60	T	do	Randolph	Metcalfe	S.
R. H. Tuck	61	D, T, W	do	Franklin	Simpson	S.
Davis & Willis	62	W	do	South	Edmonson	W.
J. H. Quigley	64	T	do	Nobob	Barren	S.
G. A. Hurt	65	D, T, W	do	Alvaton	Warren	S.
W. J. Meredith & Co	66	T	do	Big Clifty	Grayson	W.
Miller Bros	67	T	do	Crocus	Adair	S.
Jesse Compton	68	T, W	do	Gamaliel	Monroe	S.
Bivins & Wells	69	T	do	Clifty	Todd	SW.
Bivins & Bivins	69	D, T, W	do	do	do	SW.
Foster & Foster	70	T	do	Near Scottsville	Allen	S.
J. M. Wilkerson	71	D, T, W	do	Woodburn	Warren	S.
Miles & Burtram	72	T	do	Brownsville	Edmonson	W.
Lamb & Cockran	74	T	do	Coldwater	Calloway	SW.
Lamb & Anderson	74	T	do	do	do	SW.
J. M. Stephenson	75	W	do	Rowena	Russell	S.
David Stinson	76	D, T, W	do	Mount Aeriel	Allen	S.
Powers Tarter	77	T	do	Rocky Hill Station	Edmonson	W.
Giles Kelly, "O. F"	78	T, W	do	Litchfield	Grayson	W.
Giles Kelley, "N. F"	78	T, W	do	do	do	W.
Giles Kelley	78	T	do	do	do	W.
Nash & Foster	80	T, W	do	Petroleum	Allen	S.
Caudhill & Crafton	81	D, T, W	do	Franklin	Simpson	S.
McGlothlin, Crafton & Co	81	T	do	Franklin	do	S.
Summer & Turner	82	T	do	Linton	Trigg	SW.
E. H. Davis	83	D, T, W	do	Smith Grove	Allen	S.
Bridges, Parker & Co	84	T	do	Rocky Hill	Barren	S.
Bridges & Parker	84	T	do	do	do	S.
Jno. B. Skaggs	88	T	do	Rocky Hill Station	Edmonson	W.
J. V. Harrison & Co	89	D, T, W	do	New Roe	Allen	S
Nat. Nichols	90	D, T, W	do	Coral Hill	Barren	S.
W. R. Palmore	90	D, T, W	do	do	do	S.
W. L. Marrs	92	T	do	Mud Lick	Monroe	S.
King & Smith	93	D, T, W	do	Glasgow	Barren	S.
J. H. Ebling	94	T, W	do	Haley Mill	Christian	SW.
Jobe & Ritter	95	D, T	do	Boles	Monroe	S.
N. Ritter	95	D, T, W	do	do	do	S.
Bragg & England	96	D, T, W	do	Near Edmonton	Metcalfe	S.
England & Pritchard	96	D, T	do	do	do	S.
Milner & Co	139	T	do	Big Clifty	Grayson	W.
A. C. Pile	140	T	do	Mount Hermon	Monroe	S.
P. C. Petrie	141	D, T	do	Near Greenville	Muhlenberg	W
Welch & Son	142	D, T, W	do	Tracy	Barren	S.
Welch Bros	142	D, T, W	do	do	do	S.
Andrew Carter	143	D, T, W	do	Cassady	Warren	S.
G. W. Medcalf & Co. (O. F.)	144	D, T, W	do	Whitesville	Daviess	W.
G. W. Medcalf & Co. (N. F.)	144	D, T, W	do	do	do	W.
S. H. Waller	145	D, T, W	do	Near Glasgow	Barren	S.
J. M. Alexander	146	D, T, W	do	Rapids	Simpson	S.
S. B. Vaughn	147	D, T, W	do	Gamaliel	Monroe	S.
McClure & Co	148	T	do	Near Litchfield	Grayson	W.
Tuck & Tuck	149	D, T, W	do	Near Sugar Grove	Butler	W.
G. W. Howell	150	T	do	Cassady	Warren	S.
Best & Pritchard	151	D, T, W	do	Glasgow	Barren	S.
J. W. S. Young	152	D, T	do	Near Roseville	do	S.
Young & Word	152	D, T, W	do	do	do	S.
Young & Elmore	153	D, T, W	do	do	do	S.
D. R. Young & Bro	154	D, T, W	do	Near Hickory Flat	Simpson	S.
Travelstead & Allen	157	D, T, W	do	Alonzo	Allen	S.
Thomas & Osborn	158	D, T, W	do	Near Three Forks	Warren	S.
Ashbury & Soutt	159	D, T	do	Centre	Monroe	S.
G. W. Brown	160	D, T, W	do	Fonthill	Russell	S.
Thomas & Forlis	161	D, T, W	do	Dry Fork	Barren	S.
Steinberger & Forlis	162	D, T	do	do	do	S.
H. F. Parker & Co	163	D, T, W	do	Rocky Hill	do	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. L. Reavis	164	T, W	Second	Bowling Green	Warren	S.
Hicks & Finny	165	D, T	do	Pascal	Hart	C.
Hicks & Nunn	165	D, T	do	do	do	C.
W. R. Moore & Son	166	D, T, W	do	Clifty	Todd	SW.
Madison & Pierce	167	D, T, W	do	Hegira	Cumberland	S.
Lay & Lay	168	D, T, W	do	Oakland	Warren	S.
Lay & Wingfield	168	D, T, W	do	do	do	S.
Petrie & Carneal	169	D, T, W	do	Clifty	Todd	SW.
A. B. Miller	170	D, T, W	do	Lee	Butler	W.
W. L. Landrum	171	D, T, W	do	Flippin	Monroe	S.
Bailey & West	172	D, T, W	do	Coldwater	Calloway	SW.
J. C. Adkinson	173	D, T, W	do	Greenville	Muhlenberg	W.
James & Denning	174	D, T, W	do	Rapids	Simpson	S.
Beavins & Hawkins	175	D, T, W	do	Litchfield	Grayson	W.
Adair & Yarbrough	176	D, T, W	do	Boaz	Graves	SW.
Josiah Wilson	177	D, T, W	do	Edmonton	Metcalfe	S.
J. W. Fisher & Son	178	D, T, W	do	Morgantown	Butler	W.
Taber & Jackson	179	D, T, W	do	Kirksey	Calloway	SW.
Gilbreath & Potter	180	D, T, W	do	Bowling Green	Warren	S.
J. S. England	181	D, T, W	do	Tompkinsville	Monroe	S.
Huff Bros	182	D, T, W	do	Brown's X Roads	Clinton	S.
J. M. Reynolds	183	D, T, W	do	Near Glasgow	Barren	S.
Holtsapple & McWharter	184	D, T, W	do	Forest Cottage	Clinton	S.
Hezekiah Payne	185	D, T, W	do	Near Nobob	Barren	S.
Smith, Broswell & Carter	186	D, T, W	do	Adolphus	Allen	S.
Julius Barkhouse as Bernheim Dist'g Co.	1	T	Fifth	Louisville	Jefferson	N.
Julius Barkhouse as Block, Franck & Co.	1	T	do	do	do	N.
Julius Barkhouse as Fairmount Dist'g Co.	1	T, E	do	do	do	N.
Julius Barkhouse as Max Hoffheimer's Sons.	1	T	do	do	do	N.
Julius Barkhouse as Ky. Dist'g Co.	1	T	do	do	do	N.
Julius Barkhouse as Ky. Blue Grass Dist'g Co.	1	Burned	do	do	do	N.
Julius Barkhouse as S. Lehman & Sons.	1	T	do	do	do	N.
Julius Barkhouse as J. C. Marks & Co.	1	T	do	do	do	N.
Julius Barkhouse as J. M. Miller.	1	D, T. W	do	do	do	N.
Julius Barkhouse as Victor Dist'g Co.	1	T	do	do	do	N.
Block, Franck & Co. "O. F"	1	Burned	do	do	do	N.
Block, Franck & Co. "N. F"	1	Burned	do	do	do	N.
Ky. Dist'g Co	1	T, E	do	do	do	N.
B. D. Mattingly as J. T. S. Brown & Sons.	2	T, W	do	do	do	N.
B. D. Mattingly as Doherty Dist'g Co.	2	T, W	do	do	do	N.
B. D. Mattingly as Falls City Dist'g Co.	2	T, E, W	do	do	do	N.
B. D. Mattingly as G. & B. Gerdes.	2	T, W	do	do	do	N.
B. D. Mattingly as E. Hoffheimer & Co.	2	T, W	do	do	do	N.
B. D. Mattingly as Wm. Hamilton.	2	T, W	do	do	do	N.
B. D. Mattingly as E. J. Lehman.	2	T	do	do	do	N.
B. D. Mattingly as Bennett D. Mattingly.	2	T, W	do	do	do	N.
B. D. Mattingly as J. G. Mattingly & Sons.	2	T, E, W	do	do	do	N.
B. D. Mattingly as Mullins & Crigler.	2	T	do	do	do	N.
J. G. Mattingly Co.	2	D, W	do	do	do	N.
B. D. Mattingly as Olive Branch Dist'g Co.	2	T, W	do	do	do	N.
B. D. Mattingly as S. M. Rice.	2	T, W	do	do	do	N.
B. D. Mattingly as H. W. Smith & Co.	2	T, W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
B. D. Mattingly as Taylor & Williams.	2	T, W	Fifth	Louisville	Jefferson	N.
B. D. Mattingly as Westmorlan Co.	2	T, W	do	do	do	N.
J. A. Cunningham as J. T. S. Brown & Sons.	2	D, W	do	do	do	N.
J. A. Cunningham as J. G. Mattingly & Sons.	2	D, T, W	do	do	do	N.
J. A. Cunningham as Ky. Dist'g Co.	2	D, W	do	do	do	N.
J. A. Cunningham as Sunny Brook Dist'g Co.	2	D, W	do	do	do	N.
J. A. Cunningham as West End Dist'g Co.	2	D, T, W	do	do	do	N.
Bonnie Bros	3	T, E, W	do	do	do	N.
Aug. Coldewey	3	T	do	do	do	N.
A. Englehard	3	T, W	do	do	do	N.
Garland Dist'g Co	3	T, W	do	do	do	N.
Grabfelder & Tachau	3	T, W	do	do	do	N.
F. Madlener	3	T, W	do	do	do	N.
C. Stege as Bonnie Bros	3	D, T, W	do	do	do	N.
C. Stege as Garland Dist'g Co.	3	D, T, W	do	do	do	N.
C. Stege as Grabfelder & Tachau.	3	D, T, W	do	do	do	N.
C. Stege as Taylor & Williams.	3	D, T, E, W	do	do	do	N.
Taylor & Williams	3	T, W	do	do	do	N.
C. Stege as Madlener	3	D, T, W	do	do	do	N.
The Nelson Dist'g Co	4	D, T, W	do	do	do	N.
U. S. Club Dist'g Co	4	D, T, W, E	do	do	do	N.
Chas. Demehy	5	D, W	do	do	do	N.
F. G. Paine & Co	5	D, W	do	do	do	N.
Adolph Rassiner	5	D, W	do	do	do	N.
Willow Creek Dist'g Co	5	D, W	do	do	do	N.
The F. Wunderlich Co	5	D, W	do	do	do	N.
W. H. Head	9	D, T, W	do	Raywick	Marion	C.
N. W. Lee	20	D, T, W	do	Columbus	Owen	N.
R. F. Balke	34	D, T, W, E	do	Louisville	Jefferson	N.
R. F. Balke as Brown, Forman & Co.	34	D, T, W	do	do	do	N.
R. F. Balke as Brown, Thompson & Co.	34	T, W	do	do	do	N.
R. F. Balke as W. H. Jacobs	34	T, W	do	do	do	N.
R. F. Balke as E. O. Luthey.	34	T, W	do	do	do	N.
Dundee Dist'g Co	34	D, T, W	do	do	do	N.
R. F. Balke as Mellwood Dist'g Co.	34	T, W	do	do	do	N.
Normandy Dist'g Co	34	D, W	do	do	do	N.
R. F. Balke as G. W. Schmidt.	34	T, W	do	do	do	N.
R. F. Balke as Wolff Dist'g Co.	34	T, W	do	do	do	N.
W. H. Jacobs	34	T, W	do	do	do	N.
Mellwood Dist'g Co	34	D, T, W, E	do	do	do	N.
G. W. Schmidt	34	D, W	do	do	do	N.
W. R. Kinmon	40	T, W	do	Lusby's Mill	Owen	N.
Crystal Spring Dist'g Co	78	D, T, W	do	Louisville	Jefferson	N.
C. Stege as Ashton Dist'g Co.	78	T, W	do	do	do	N.
C. Stege as Bonnie Bros	78	T, W	do	do	do	N.
C. Stege as F. Madlener, "O. F."	78	T, W	do	do	do	N.
C. Stege as F. Madlener	78	D, T, W	do	do	do	N.
J. M. Atherton	87	D, T, W, E	do	Athertonville	La Rue	C.
Geo. Baker	87	D, T, W	do	do	do	C.
J. F. Carter	87	T, W	do	do	do	C.
J. T. Carter, "N. F."	87	D, W	do	do	do	C.
Wm. Miller & Co	87	T, W	do	do	do	C.
Wm. Miller & Co., "N. F."	87	D, W, T	do	do	do	C.
J. A. Monks & Son	87	T	do	do	do	C.
E. H. Roche	87	D, T, W	do	do	do	C.
Anderson Dist'g Co	97	T, W	do	Louisville	Jefferson	N.
Belle of Nelson Dist'g Co	101	T, W, E	do	New Hope	Nelson	C.
New Hope Dist'g Co	101	D, T, W, E	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Owen Co. Dist'g Co	105	T, W	Fifth	Moxley	Owen	N.
F. W. Jordan	105	T	do	do	do	N.
Stitzel Bros	106	D, T, W	do	Louisville	Jefferson	N.
Stitzel Bros. as Fred Stitzel	106	T, W	do	do	do	N.
Stitzel Bros. as The Banner	106	T	do	do	do	N.
Stitzel Bros as The Champion.	106	T, W	do	do	do	N.
Stitzel Bros. as The Parkland Dist'g Co	106	T	do	do	do	N.
Parkwood Dist'g Co	106	T, W	do	do	do	N.
Stitzel Bros. as Stitzel Bros. Co.	106	T, W	do	do	do	N.
Fibble & Crabb	107	T, W	do	Eminence	Henry	N.
Fibble & Crabb Dist'g Co	107	D, T, W	do	do	do	N.
Lucas Popham	110	D, T, W	do	New Fruit	Hardin	C.
Popham & Stoner	110	D, T, W	do	do	do	C.
H. McKenna	111	D, T, W	do	Fairfield	Nelson	C.
T. W. Samuels	145	D, T, W	do	Deatsville	do	C.
E. L. Miles	146	D, T, W	do	New Hope	do	C.
D. F. Brooks	163	T, W	do	Mt. Washington	Bullitt	C.
H. Sutherland as Paul Jones	168	T, W	do	Bardstown	Nelson	C.
H. Sutherland	168	D, T, W	do	do	do	C.
J. W. Dant	169	D, T, W	do	Chicago	Marion	C.
Smith & Smith	174	D, T, W	do	do	do	C.
J. R. S. & J. P. S. as Marble Head Dist'g Co.	174	D, W	do	do	do	C.
Bernheim Bros. & Uri "O. F."	229	T, W	do	Athertonville	La Rue	C.
Bernheim Bros. & Uri "N. F."	229	T, W	do	do	do	C.
Brown, Forman & Co	229	T, W	do	do	do	C.
W. W. Brownfield, "O. F."	229	T, W	do	do	do	C.
W. W. Brownfield, "N. F."	229	D, W	do	do	do	C.
Grabfelder & Tachau	229	D, T, W	do	do	do	C.
A. Graff & Co	229	T, W	do	do	do	C.
A. Graff & Co., "N. F."	229	D, T, W	do	do	do	C.
J. D. Hinde, "O. F."	229	T, W	do	do	do	C.
J. D. Hinde, "N. F."	229	D, T, W	do	do	do	C.
Howard & Co., "O. F."	229	T, W	do	do	do	C.
Howard & Co., "N. F."	229	D, W	do	do	do	C.
A. Mayfield & Co	229	D, T, W	do	do	do	C.
J. A. Monks & Sons	229	T, W	do	do	do	C.
H. Nathan & Co	229	T, W	do	do	do	C.
S. O'Bryan & Co., "O. F."	229	T, W	do	do	do	C.
S. O'Bryan & Co., "N. F."	229	D, T, W	do	do	do	C.
D. M. Beam	230	D, T, W	do	Bardstown	Nelson	C.
D. M. Beam & Son as D. M. Beam.	230	T, W	do	do	do	C.
D. M. Beam & Son as C. Sandheger.	230	W	do	do	do	C.
D. M. Beam as A. G. Nall	230	T, W	do	do	do	C.
D. M. Beam & Son as A. G. Nall.	230	T, W	do	do	do	C.
J. B. Dant as Cold Springs Dist'g Co.	240	T	do	Gethsemane	do	C.
J. B. Dant, "O. F."	240	T, W	do	do	do	C.
J. B. Dant, "N. F."	240	D, T, W	do	do	do	C.
J. B. Dant as Taylor & Williams.	240	D, T, E, W	do	do	do	C.
W. B. Samuels & Co	241	D, T, W	do	do	do	C.
W. Q. Emeson & Co	263	T	do	Samuels Depot	do	C.
R. B. Lancaster as W. Q. Emeson.	263	T, W	do	Lebanon	Marion	C.
W. Q. Emeson & Co. as R. B. Lancaster.	263	T	do	do	do	C.
R. B. Lancaster	263	D, T, W	do	do	do	C.
B., as A. & B. Chapeze	266	D, T, W	do	do	do	C.
Wathen, Mueller & Co	270	D, T, W	do	Clermont	Bullitt	C.
Belle of Nelson Dist'g Co	271	D, T, W	do	Lebanon	Marion	C.
Mattingly & Moore Dist'g Co.	272	D, T, W	do	New Hope	Nelson	C.
Simms & Edelen	272	D, T, W	do	Bardstown	do	C.
Simms, Moore & Edelen as Lee McGee.	272	T, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Simms, Moore & Edelen as Mattingly & Moore Dist'g Co.	272	T, W	Fifth	Bardstown	Nelson	C.
Simms, Moore & Edelen	272	T, W	do	do	do	C.
Simms & Edelen as Alvin Wood & Co.	272	D, T, W	do	do	do	C.
Tappin & Toole	272	D, W	do	do	do	C.
J. H. Beam as King & Fordtran.	276	T, W	do	Beams	do	C.
J. H. Beam as A. G. Nall	276	T, E, W	do	do	do	C.
J. H. Beam as Early Times Dist'g Co.	276	D, T, W	do	do	do	C.
Friedman, Keiler & Co.	276	D, T, W	do	do	do	C.
A. G. Nall	276	D, W	do	do	do	C.
The Nelson Co. (Ky.) Dist'g Co.	294	D, T, W	do	Coon Hollow	do	C.
C. L. K. as The Nelson Co. (Ky.) Dist'g Co.	294	T	do	do	do	C.
C. L. K. as Alvin Wood & Co.	294	T	do	do	do	C.
A. W. B. as John Colter	297	T, W	do	Louisville	Jefferson	N.
A. W. B. as Gladstone Dist'g Co.	297	T, W	do	do	do	N.
A. W. B. as Gladstone Dist'g Co., "N. F."	297	D, T, W	do	do	do	N.
H. D. Block	297	D, W	do	do	do	N.
Bonnie Bros	297	D, W	do	do	do	N.
Daniel Brady	297	D, T, W	do	do	do	N.
Clear Spring Dist'g Co	297	T, W	do	do	do	N.
Aug. Coldeway	297	T, W	do	do	do	N.
Julius Fist & Co	297	D, W	do	do	do	N.
Gladstone Dist'g Co	297	D, W	do	do	do	N.
Herrmann Bros	297	D, T, W	do	do	do	N.
Klein Bros. & Hyman	297	T, W	do	do	do	N.
Maplewood Dist'g Co	297	T, W	do	do	do	N.
Old Times Dist'g Co., "O. F"	297	T	do	do	do	N.
Old Times Dist'g Co., "N. F"	297	D, T, W	do	do	do	N.
Adolph Rassinier	297	T, W	do	do	do	N.
D. Sachs & Sons	297	D, T, W	do	do	do	N
J. P. Schwartz	297	D, W	do	do	do	N.
L. Weis & Co	297	D, W	do	do	do	N.
Willow Creek Dist'g Co	297	D, W	do	do	do	N.
P. Winkler's Sons	297	D, W	do	do	do	N.
Chas. Kobert & Co	299	D, T, W	do	Lebanon	Marion	C.
New American Dist'g Co	354	D, W	do	Louisville	Jefferson	N.
E. M. Babbitt as American Dist'g Co.	354	T, W	do	do	do	N.
E. M. Babbitt as Chas. Bakrow & Co.	354	T, W	do	do	do	N.
E. M. Babbitt as Bel Air Dist'g Co.	354	D, T, E, W	do	do	do	N.
E. M. Babbitt as Wm. Collins & Co.	354	T	do	do	do	N.
E. M. Babbitt as Herrmann Bros.	354	T	do	do	do	N.
E. M. Babbitt as Mayflower Dist'g Co.	354	T, W	do	do	do	N.
E. M. Babbitt as Mayflower Dist'g Co. "N. F."	354	D, T, W	do	do	do	N.
E. M. Babbitt as Louis Zapp & Co.	354	D, T, W	do	do	do	N.
E. M. Babbitt as L. Zapp & Co.	354	T, W	do	do	do	N.
E. M. Babbitt as Muldraugh Hill Dist'g Co.	354	T	do	do	do	N.
E. M. Babbitt as Laz Simmons.	354	T, W	do	do	do	N.
Tom Moore	355	D, T, W	do	do	do	N.
Tom Moore as Wm. Collins	355	D, T, W	do	do	do	N.
Tom Moore as Lee McGee	355	D, W	do	do	do	N.
R. Cummins & Co	357	D, T, W	do	Loretta	Marion	C.
Ballard & Lancaster	357	T	do	do	do	C.
Wm. M. Collins & Co	360	D, T, W	do	Louisville	Jefferson	N.
H. Hollander Dist'g Co	360	T, W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
E. J. Leman	360	D, T, W	Fifth	Louisville	Jefferson	N.
J. G. Roach & Co	360	T, W	do	do	do	N.
J. G. Roach as Diamond Crown Dist'g Co	360	T	do	do	do	N.
J. G. Roach as Fidelity Dist'g Co	360	T, W	do	do	do	N.
J. G. Roach as Flower of Ky. Dist'g Co	360	T, W	do	do	do	N.
J. G. Roach as A. Friedman Dist'g Co	360	T, W	do	do	do	N.
J. G. Roach & Co. as H. Hollander Dist'g Co	360	T, W	do	do	do	N.
J. G. Roach & Co. as S. J. Holland Dist'g Co	360	W	do	do	do	N.
J. G. Roach & Co. as R. L. Moore & Co	360	D, T, W	do	do	do	N.
J. G. Roach & Co. as Muldrough Hill Dist'g Co	360	T, W	do	do	do	N.
J. G. Roach & Co. as J. G. Roach & Co	360	T, W	do	do	do	N.
J. G. Roach & Co. as Rugby Dist'g Co	360	T, W	do	do	do	N.
J. G. Roach as Standard Dist'g Co.	360	T, W	do	do	do	N.
J. G. Roach & Co. as W. L. Tielston Dist'g Co.	360	T, W	do	do	do	N.
J. G. Roach & Co. as L. Zapp Dist'g Co.	360	T, W	do	do	do	N.
Dohoney & Bro	362	T	do	do	do	N.
Atwood Ky. Dist'g Co. "N. F."	363	D, T, W	do	do	do	N.
Comet Dist'g Co. "N. F."	363	D, T, W	do	do	do	N.
Ky. Criterion Co	363	D, T, E, W	do	do	do	N.
Mayer, Sons & Co	363	D, W	do	do	do	N.
Sweetwood Dist'g Co	363	D, T, W	do	do	do	N.
J. B. Wathen & Bro. "N. F."	363	D, T, W	do	do	do	N.
J. B. Wathen as Atwood Ky. Dist'g Co.	363	D, T, W	do	do	do	N.
J. B. W. as Blake, Bruce & Co.	363	T	do	do	do	N.
J. B. W. as Bourbon Co. Dist'g Co.	363	T, W	do	do	do	N.
J. B. W. as J. T. S. Brown & Sons.	363	T, W	do	do	do	N.
J. B. W. as Bonnie Bros	363	D, W	do	do	do	N.
J. B. W. as J. T. S. Brown & Sons.	363	D, W	do	do	do	N.
J. B. W. as John Colter	363	T, W	do	do	do	N.
J. B. W. as Comet Dist'g Co.	363	T, W	do	do	do	N.
J. B. W. as O. B. Cook & Co.	363	T, W	do	do	do	N.
J. B. W. as Corbin, Mendel & Co.	363	T, W	do	do	do	N.
J. B. W. as Chas. Dennehey.	363	T	do	do	do	N.
J. B. W. as J. H. Duker & Bro.	363	T, W	do	do	do	N.
J. B. W. as Edgewood Dist'g Co.	363	T	do	do	do	N.
J. B. W. as J. W. Edgerly & Co.	363	T	do	do	do	N.
J. B. W. as Fibble, Crabb & Sterne.	363	T	do	do	do	N.
J. B. W. as Fidelity Dist'g Co.	363	T	do	do	do	N.
J. B. W. as C. Grampp & Co.	363	T	do	do	do	N.
J. B. W. as L. Hamburger & Co.	363	T, W	do	do	do	N.
J. B. W. as G. H. Hebers & Co.	363	T, W	do	do	do	N.
J. B. W. as Ky. Banner Co.	363	T, W	do	do	do	N.
J. B. W. as Ky. Criterion Co.	363	T, E, W	do	do	do	N.
J. B. W. as J. C. Marks & Co.	363	T, W	do	do	do	N.
J. B. W. as Mayer, Son & Co.	363	T, W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. B. W. as W. Meyer & Son.	363	T	Fifth	Louisville	Jefferson	N.
J. B. W. as Mountain Lily Dist'g Co.	363	T	do	do	do	N.
J. B. Wathen as Mulligan Dist'g Co.	363	T	do	do	do	N.
J. B. W. as National Dist'g Co.	363	T, W	do	do	do	N
J. B. W. as Oak View Dist'g Co.	363	T, W	do	do	do	N.
J. B. W. as Piedmont Dist'g Co.	363	T, E, W	do	do	do	N.
J. B. W. as Rich Grain Dist'g Co.	363	T, W	do	do	do	N.
J. B. W. as Rosenfield Bros.	363	T, W	do	do	do	N.
J. B. W. as Schwab & Wallenbone.	363	T, W	do	do	do	N.
J. B. W. as Standard Dist'g Co.	363	T, W	do	do	do	N.
J. B. W. as Sweetwood Dist'g Co.	363	T, E, W, D	do	do	do	N.
J. B. W. as Victor Dist'g Co.	363	T, W	do	do	do	N.
J. B. W. as J. B. Wathen & Bro.	363	T, W	do	do	do	N.
J. B. W. as L. Weis & Co.	363	T, W	do	do	do	N.
J. B. W. as Weil & Schwab.	363	T, W	do	do	do	N.
J. B. W. as Williams & Marks.	363	T	do	do	do	N.
Moore & Selliger	364	D, T, E, W.	do	do	do	N.
Allen Bradley Co	368	T	do	do	do	N.
Wm. E. Bradley as Allen Bradley Co.	368	T, E, W	do	do	do	N.
W. E. Bradley as Ashburn Dist'g Co.	368	W	do	do	do	N.
W. E. Bradley as Daniel Brady.	368	T	do	do	do	N.
W. E. Bradley as Childs & Co.	368	T, W	do	do	do	N.
W. E. Bradley as O. B. Cook & Co.	368	W	do	do	do	N.
W. E. Bradley as Edgewood Dist'g Co.	368	D, T, E, W.	do	do	do	N.
W. E. Bradley as Elk Run Dist'g Co., "O. F."	368	T, W	do	do	do	N.
W. E. Bradley as New Elk Run Dist'g Co.	368	D, T, E, W.	do	do	do	N.
W. E. Bradley as E. Eppstein & Co.	368	T	do	do	do	N.
W. E. Bradley as John Miller & Co.	368	T	do	do	do	N.
W. E. Bradley as R. P. Pepper.	368	T, W	do	do	do	N.
W. E. Bradley as The R. P. Pepper Dist'g Co.	368	W	do	do	do	N.
W. E. Bradley as Standard Dist'g Co.	368	D, W	do	do	do	N.
W. E. Bradley as Tappin & Tool.	368	T, W	do	do	do	N.
Oak Glen Dist'g Co	368	D, W	do	do	do	N.
Wm. E. Bradley as Allen-Bradley Co.	369	D, T, W	do	do	do	N.
Boldrick & Callaghan	370	T, W	do	Calvary	Marion	C.
G. D. Boldrick as Boldrick & Callaghan.		D, T, E, W.	do	do	do	C.
B. & C. as Bernheim Bros. & Uri.	370	T, W	do	do	do	C.
B. & C. as John Callaghan.	370	T, W	do	do	do	C.
B. & C. as Queen of Ky. Dist'g Co.	370	T, W	do	do	do	C.
McGee & Beam	371	D, W	do	Hunters Depot	Nelson	C.
Marion Co. Dist'g Co. "O. F."	372	T	do	Louisville	Jefferson	N.
Wm. Patterson, jr., as Marion Co. Dist'g Co. "N. F."	372	D, T, E, W	do	do	do	N

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Wm. Patterson, jr., "O. F."	372	T, W	Fifth	Louisville	Jefferson	N.
Wm. Patterson, jr., "N. F."	372	D, T, W	do	do	do	N.
Wm. Patterson, jr., as Aug. Coldeway.	372	T, W	do	do	do	N.
Wm. Patterson, jr., as Dave Parkhill "N. F."	372	D, T, W	do	do	do	N.
Wm. Patterson, jr., as Dave Parkhill, "O. F."	372	T, E, W	do	do	do	N.
Blair & Ballard, as Collingwood Dist'g Co.	375	W	do	Chicago	Marion	C.
Blair, Osborn and Ballard	375	T, W	do	do	do	C.
B. & Ballard as Blair, Osborn and Ballard.	375	D, T, W	do	do	do	C.
B., O. & B., as Collingwood Dist'g Co.	375	T, W	do	do	do	C.
B., O. & B., as Carl Spengler & Rompel.	375	T	do	do	do	C.
Purdy & Co	376	T	do	Bradfordsville	Marion	C.
Purdy & Co	376	T, W	do	do	do	C.
J. F. Carter	377	T, W	do	Athertonville	La Rue	C.
Felix Fogle	377	T, W	do	do	do	C.
T. J. Harrison	377	T, W	do	do	do	C.
May Queen Dist'g Co. "O. F."	377	T, W	do	do	do	C.
May Queen Dist'g Co. "N. F."	377	T, W	do	do	do	C.
John Miller & Co	377	T, W	do	do	do	C.
T. E. O'Keefe & Co. "O. F."	377	T	do	do	do	C.
T. E. O'Keefe & Co. "N. F."	377	W	do	do	do	C.
Reubel & Penglase	377	T, W	do	do	do	C.
Taylor Whitehead "O. F."	377	T, W	do	do	do	C.
Taylor Whitehead "N. F."	377	D, T, W	do	do	do	C.
The Nelson Co. Ky. Dist'g Co.	379	D, T, W	do	Coon Hollow	Nelson	C.
Chas. Louis Krieger as The Nelson Co. Ky. Dist'g Co.	379	T	do	do	do	C.
C. L. Krieger, as Alvin Wood & Co.	379	T	do	do	do	C.
Murphey, Barber & Co	401	D, T, W	do	Clermont	Bullitt	C.
S. M. & A. M. B., as Murphey, Barber & Co.	401	D, W	do	do	do	C.
G. & B. Gerdes	405	D, W	do	Gethsemane	Nelson	C.
Head & Beam	405	T, W	do	do	do	C.
F. M. Head	405	D, W	do	do	do	C.
Head & Beam, as G. & B. Gerdes.	405	T, W	do	do	do	C.
Head & Beam, as T. J. Pottinger & Co.	405	D, T, W	do	do	do	C.
Joseph Schwab, as H. Gehner Dist'g Co.	409	D, T, W	do	Louisville	Jefferson	N.
J. Schwab, as Mullins & Crigler.	409	T, W	do	do	do	N.
J. Schwab, as Olive Branch Dist'g Co.	409	T, W	do	do	do	N.
J. Schwab, as A. R. Sutton & Co.	409	T, E, W	do	do	do	N.
J. Schwab, as The Ferncliff Dist'g Co.	409	D, T, W	do	do	do	N.
J. Schwab, as Pride of Anderson Dist'g Co.	409	D, T, W	do	do	do	N.
F. G. Walker	410	D, T, W	do	Bardstown	Nelson	C.
Astor Dist'g Co	412	D, T, W	do	Louisville	Jefferson	N.
Belmont Dist'g Co	412	D, T, W	do	do	do	N.
Baass Brothers	413	T, W	do	Pleasure Ridge Park.	do	N.
H. D. Block	413	T, W	do	do	do	N.
H. D. Block, No. 1	413	D, T, W	do	do	do	N.
Block, Franck & Co	413	D, T, W	do	do	do	N.
Bernhein Bros. & Uri	413	D, W	do	do	do	N.
Cloverdale Dist'g Co	413	T, W	do	do	do	N.
M. Cornhauser	413	T, W	do	do	do	N.
Chas. Dennehy	413	W	do	do	do	N.
Durner Dist'g Co	413	W	do	do	do	N.
Elmont Dist'g Co	413	D, T, W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
F. F. V. Dist'g Co	413	D, T, W	Fifth	Pleasure Ridge Park.	Jefferson	N.
L. Franc & Co	413	W	do	do	do	N.
H. Grotenkemper & Co	413	W	do	do	do	N.
Lapp, Goldsmith & Co	413	T, W	do	do	do	N.
Owen Murry	413	W	do	do	do	N.
N. F. B. Dist'g Co	413	D, T, W	do	do	do	N.
F. G. Paine & Co. "O. F."	413	T, W	do	do	do	N.
F. G. Paine & Co. "N. F."	413	D, T, W	do	do	do	N.
F. G. Paine & Co., as H. D. Block.	413	T, W	do	do	do	N.
F. G. Paine & Co., as Block, Franck & Co.	413	T, W	do	do	do	N.
F. G. Paine & Co., as Brown, Thompson & Co.	413	T, W	do	do	do	N.
F. G. Paine & Co., as F. Curran & Co.	413	T, W	do	do	do	N.
F. G. Paine & Co., as Chas. Dennehy.	413	W	do	do	do	N,
F. G. Paine & Co., as A. Duchateau.	413	T, W	do	do	do	N.
F. G. Paine, as Grabfelder & Co.	413	T, W	do	do	do	N.
F. G. Paine, & Co., as Lapp Goldsmith & Co.	413	T	do	do	do	N.
F. G. Paine & Co., as Lapp, Goldsmith & Co.	413	T, W	do	do	do	N.
F. G. Paine & Co., as Levy & Ginsburg.	413	T	do	do	do	N.
F. G. Paine & Co., as Nelson Dist'g Co.	413	T, W	do	do	do	N.
F. G. Paine & Co., as F. X. Schimpeler & Son.	413	T, W	do	do	do	N.
F. G. Paine & Co., as Thierman Bros.	413	T, W	do	do	do	N.
F. G. Paine & Co., as P. Winkler's Sons.	413	T, W	do	do	do	N.
F. G. Paine & Co., as Wolff Dist'g Co.	413	T, W	do	do	do	N.
Pleasure Ridge Park Dist'g Co.	413	D, W	do	do	do	N.
Laz. Simons & Co	413	T, W	do	do	do	N.
Thierman Bros	413	T, W	do	do	do	N
P. Winkler's Sons	413	T, W	do	do	do	N
The F. Wunderlich Co	413	T, W	do	do	do	N.
N. S. Harris	414	D, T, W	do	Louisville	do	N.
L. & Co., as Fee Bros	415	T, W	do	Bardstown	do	C.
S. P. Lancaster	415	D, T, W	do	do	do	C.
S. P. Lancaster	415	D, W	do	do	do	C.
R. B., as S. P. Lancaster	415	T	do	do	do	C.
Barber & Ferrill, as R. B. Hayden & Co.	420	D, T, W	do	Hobbs	Bullitt	C.
Brown & Bro	422	T	do	Bardstown	Nelson	C.
Brown & Bros., as R. B. Hayden.	422	D, T, W	do	do	do	C.
S. E. Pickerrell & Co	425	D, T, W	do	Maple	Taylor	C.
Warren Bros	428	D, T, W	do	Dezarn	Green	C.
Davis & Bell	429	T, W	do	do	do	C.
Despain, Warren & Co	429	T	do	Brushy	do	C.
Perkins and Risen	431	D, T, W	do	Summersville	do	C.
Mahoney & Howard	432	T	do	Lunar	Nelson	C.
Vaughn, Vance & Co	433	T, W	do	Hudgins	Green	C.
B. F. Colvin	435	D, T, W	do	Willisburg	Washington	C.
E. Damron	436	T, W	do	Purdy	Adair	S.
Thompson & Co	437	T, W	do	Raywick	Marion	C.
Jas. K. Bernard	438	D, T, W	do	Craycraft	Adair	S.
Marcum & Stephens	439	D, T, W	do	Uptonville	La Rue	C.
Geo. R. Burks	440	D, T, W	do	Loretto	Marion	C.
Nelson Williams Co	441	T, W	do	Summersville	Green	C.
Williams & Nelson	441	D, T, W	do	do	do	C.
B. & Mc. Caskey as Sugar Valley Dist'g Co.	442	D, T, W	do	Bloomfield	Nelson	C.
B. & McC., as Ashton Dist'g Co.	442	D, T, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
B. H. Howser	443	D, T, W	Fifth	Mount Eden	Spencer	C.
Grider & Fletcher	444	T	do	Glennsfork		C.
W. H. Clark	445	D, T, W	do	Liletown	Green	C.
Tennalley & Norris	446	D, T, W	do	Buffalo		C.
W. T. Chewing	447	D, T, W	do	Donansburg	Green	C.
Mills & Wade	448	D, T, W	do	Harcourt	Marion	C.
Grider Bros	449	D, T, W	do	Tampico	Adair	S.
Newton Bros	450	D, T, W	do	Campbellsville	Taylor	C.
N. D. Bell	451	D, T, W	do	Louisville	Jefferson	N.
J. F. Wheatley	452	D, T, W	do	Big Spring	Breckinridge	W.
T. J. Megibben	1	T	Sixth	Lair	Harrison	N.
The T. J. Megibben Co	1	D, T, W	do	do	do	N.
Antique Dist'g Co	2	T	do	Milldale	Kenton	N.
Chicago Dist'g Co	2	D, T, W	do	do	do	N.
Eichold Bros. & Weiss	2	T, W	do	do	do	N.
Hoffheimer Bros	2	T	do	do	do	N.
The Kentucky Valley Dist'g Co.	2	T, W	do	do	do	N.
Latonia Dist'g Co	2	D, T, W	do	do	do	N.
L. O. Maddux & Co	2	T, W	do	do	do	N.
Maddux, Hobart & Co	2	D, T, E, W	do	do	do	N.
Mayflower Dist'g Co	2	T, W	do	do	do	N.
Chas. L. Mills	2	T	do	do	do	N.
Newcastle Dist'g Co	2	T, E, W	do	do	do	N.
H. W. Smith & Co	2	D, T, E, W	do	do	do	N.
Star Dist'g Co	2	D, T, E, W	do	do	do	N.
Union Dist'g Co	2	D, T, W	do	do	do	N.
The Walnut Creek Dist'g Co.	2	T, W	do	do	do	N.
Weideman, Holmes & Co	2	T	do	do	do	N.
White Mills Dist'g Co	2	D, T, S, E, W	do	do	do	N.
Willow Run Dist'g Co	2	T, W	do	do	do	N.
L. O. Maddux & Co	3	T	do	Dayton	Campbell	N.
Winchester Dist'g Co	3	T	do	do	do	N.
Abrahams & Waldorf	4	T	do	Wide Awake	Carroll	N.
Bigbie Bros. & Co	4	T	do	do	do	N.
A. Blade, Son & Co	4	T	do	do	do	N.
Carroll County Dist'g Co	4	T, W	do	do	do	N.
Darling Dist'g Co., "O. F."	4	T, W	do	do	do	N.
Darling Dist'g Co., "N. F."	4	D, T, E, W	do	do	do	N.
Diederich Dist'g Co	4	T	do	do	do	N.
Edel Bros. Dist'g Co	4	T, W	do	do	do	N.
Fechefmer Bros	4	T	do	do	do	N.
E. J. Franey & Co	4	T	do	do	do	N.
Hammel, Newald & Co	4	T	do	do	do	N.
Jos. Larson & Co	4	T	do	do	do	N.
Mercantile Club Dist'g Co., "O. F."	4	T, W	do	do	do	N.
Mercantile Club Dist'g Co., "N. F."	4	D, T, W	do	do	do	N.
Schwartz Bros	4	T	do	do	do	N.
C. Shaffner & Co	4	T, W	do	do	do	N.
Standard Dist'g Co	4	T, W	do	do	do	N.
Trager, Canmann & Loeb	4	T, W	do	do	do	N.
Woodburn Dist'g Co	4	T, W	do	do	do	N.
Jett Bros., "O. F."	5	T, W	do	Carrollton	do	N.
Jett Bros., "N. F."	5	D, T, W	do	do	do	N.
Richland Dist'g Co	5	T	do	do	do	N.
C. B. Cook & Co	6	T	do	Cynthiana	Harrison	N.
The C. B. Cook Co	6	D, T, E, W	do	do	do	N.
Little Bros	7	D, T, W	do	Williamstown	Grant	N.
American Club Dist'g Co	8	T, W	do	Petersburg	Boone	N.
Wm. Appleton & Co	8	T, W	do	do	do	N.
Jas. Beck & Co	8	T, W	do	do	do	N.
Belle Vernon Dist'g Co	8	T	do	do	do	N.
Berkland Dist'g Co	8	T, W	do	do	do	N.
Berliner Bros	8	T, W	do	do	do	N.
Boone Co. Dist'g Co	8	D, T, E, W	do	do	do	N.
Breckinridge Co., Ky., Dist'g Co., "O. F."	8	T, W	do	do	do	N.
Breckinridge Co., Ky., Dist'g Co., "N. F."	8	D, T, W	do	do	do	N
Cedar Creek Dist'g Co	8	T, W	do	do	do	N.
Clifton Spring Dist'g Co	8	T, W	do	do	do	N.
G. F. Cashland & Co	8	T, W	do	do	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Cynthiana Club Dist'g Co., "O. F."	8	T, W	Sixth	Petersburg	Boone	N.
Cynthiana Club Dist'g Co., "N. F."	8	D, T, W	do	do	do	N.
Dallemand & Co	8	T, W	do	do	do	N.
A. Duchateau	8	T	do	do	do	N.
Eagan Bros	8	T, W	do	do	do	N.
J. P. Eddy & Co	8	T, W	do	do	do	N.
Eichold Bros. & Weiss	8	T	do	do	do	N.
Falk & Lauley	8	T, W	do	do	do	N.
Fecheimer Bros	8	T	do	do	do	N.
M. H. Flarsheim & Co	8	T, W	do	do	do	N.
Freiberg, Klein & Co	8	T, W	do	do	do	N.
M. J. Freiler	8	T	do	do	do	N.
J. P. Frisch & Co	8	T, W	do	do	do	N.
Gold Leaf Dist'g Co	8	T	do	do	do	N.
N. Gutman & Co	8	T, W	do	do	do	N.
M. Harris Dist'g Co	8	W	do	do	do	N.
F. W. Hartman & Co	8	T, W	do	do	do	N.
M. Henoch Co	8	T, W	do	do	do	N.
Herman, Nathan & Co	8	T, W	do	do	do	N.
S. Hirsch & Co	8	T	do	do	do	N.
M. Hofmann	8	T, W	do	do	do	N.
Honey Creek Dist'g Co	8	T, W	do	do	do	N.
Idelman Bros	8	T	do	do	do	N.
B. B. Joffee	8	T	do	do	do	N.
S. Jung & Co	8	T	do	do	do	N.
Ky. Club House Dist'g Co	8	T, W	do	do	do	N.
A. T. Kerr & Co	8	T	do	do	do	N.
E. Kiewert Co	8	T, W	do	do	do	N.
Kirchoff & Neubarth	8	T, W	do	do	do	N.
L. Kirscht & Co	8	T	do	do	do	N.
Lexington Dist'g Co	8	T	do	do	do	N.
Lilienthal & Co	8	T, E, W	do	do	do	N.
Loeb, Bloom & Co	8	T	do	do	do	N.
A. McCusker & Son	8	T, W	do	do	do	N.
Jno. F. McDonald & Co	8	T, W	do	do	do	N.
Mitchell & Lynch	8	T, W	do	do	do	N.
H. E. Mueller	8	T	do	do	do	N.
Julius Nathan & Co	8	T	do	do	do	N.
Nelson Club Dist'g Co	8	T, W	do	do	do	N.
Old Cabin Creek Dist'g Co	8	T	do	do	do	N.
Old Deposit Dist'g Co	8	T, W	do	do	do	N.
Olympian Springs Dist'g Co	8	T, W	do	do	do	N.
Palmer & Madigan	8	T, W	do	do	do	N.
C. Person's Sons	8	T	do	do	do	N.
Phoenix Mills Dist'g Co	8	T, W	do	do	do	N.
H. Rahte, sr	8	T, W	do	do	do	N.
Riley & Dillon	8	T	do	do	do	N.
Rosedale Dist'g Co	8	W	do	do	do	N.
Rosenfield Bros	8	T, W	do	do	do	N.
Rubel & Penglase	8	T, W	do	do	do	N.
Schwartz, Mansback & Co	8	T, W	do	do	do	N.
J. K. Stack	8	T	do	do	do	N.
Saml. Stein	8	W	do	do	do	N.
Stein Bros	8	T	do	do	do	N.
Stein Bros. and Baumgartl	8	T	do	do	do	N.
Strauss Bros	8	T	do	do	do	N.
I. Tuteur	8	T, W	do	do	do	N.
Weideman Dist'g Co	8	T, W	do	do	do	N.
S. N. Weil Dist'g Co	8	T, W	do	do	do	N.
Wendelin, Meyer & Sons	8	T	do	do	do	N.
Ferd. Westheimer & Sons	8	T, W	do	do	do	N.
Ashbrook Bros	9	D, T, W	do	Cynthiana	Harrison	N.
Wiglesworth Bros	10	D, T, W	do	Poindexter	do	N.
The New England Dist'g Co.	11	D, T, W	do	Covington	Kenton	N.
G. W. Taylor	13	D, T, E, W	do	Poindexter	Harrison	N.
McDonald & Holt	14	T, W	do	Falmouth	Pendleton	N.
R. B. McDonald	14	D, T, W	do	do	do	N.
Redmon Dist'g Co	15	D, T, W	do	Cynthiana	Harrison	N.
Boyers Dist'g Co., "O. F"	16	T, W	do	Connersville	do	N.
Boyers Dist'g Co., "N. F"	16	T, W	do	do	do	N.
F. G. Craig	17	T, W	do	Berry	do	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Edgewood Dist'g Co	17	T, W	Sixth	Berry	Harrison	N.
A. P. McClanahan	18	T, W	do	Berlin	Bracken	N.
Sharpe Dist'g Co	19	T, W	do	Lair	Harrison	N.
The G. R. Sharpe Co	19	T, W	do	do	do	N.
Old Dexter Dist'g Co., "O. F."	22	T, W	do	Butler	Pendleton	N.
Old Dexter Dist'g Co., "N. F."	22	D, T, W	do	do	do	N.
O. W. Cowles	30	D, T, W	do	do	do	N.
J. Ducker & Son	31	D, T, W	do	do	do	N.
Hoffheimer Bros	33	T, E, W	do	Finchtown	Campbell	N.
Idlewild Dist'g Co	33	T	do	do	do	N.
The Old "76" Dist'g Co., "O. F."	33	T, W	do	do	do	N.
The Old "76" Dist'g Co., "N. F."	33	D, T, W	do	do	do	N.
L. A. Rhomberg	33	T	do	do	do	N.
G. W. Robson jr., & Co	33	D, T, W	do	do	do	N.
J. H. Stegeman	33	T, W	do	do	do	N.
Louis Taussig & Co	33	T	do	do	do	N.
Union Dist'g Co	33	T, W	do	do	do	N.
White Mills Dist'g Co	33	T, W	do	do	do	N.
F. S. Ashbrook & Co	35	T, W	do	Cynthiana	Harrison	N.
The F. S. Ashbrook Co	35	D, T, W	do	do	do	N.
Grogan Bros	35	T, W	do	do	do	N.
T. J. Megibben & Bros	38	T, E, W	do	Lair	do	N.
The Megibben Excelsior Co.	38	T, W	do	do	do	N.
Crab Orchard Dist'g Co	63	W	do	Milton	Trimble	N.
Lilienthal & Co	63	T, W	do	do	do	N.
Loeb, Bloom & Co	63	T, W	do	do	do	N.
Richwood Dist'g Co	63	D, T, E, W	do	do	do	N.
Susquehanna Dist'g Co. "O. F."	63	T, W	do	do	do	N.
Susquehanna Dist'g Co. "N. F."	63	D, T, W	do	do	do	N.
Wm. Tarr Co	1	D, T, W	Seven h	Lexington	Fayette	C.
Wm. Tarr & Co	1	T	do	do	do	C.
T. H. Tarr as R. S. Strader & Son.	1	D, W	do	do	do	C.
Geo. T. Stagg as E. H. Taylor, jr., Co.	2	T, W	do	Frankfort	Franklin	N.
E. H. Taylor, jr., Co	2	D, W	do	do	do	N.
H. E. Pogue	3	D, T, W	do	Maysville	Mason	NE.
Jno. N. Thomas as H. E. Pogue.	3	D, T, W	do	do	do	NE.
W. A. Gaines & Co	4	D, T, E, W	do	Frankfort	Franklin	N.
Jas. E. Pepper & Co	5	D, T, E, W	do	Lexington	Fayette	C.
Poyntz Bros	6	T, E, W	do	Maysville	Mason	NE.
Poyntz Bros. Co	6	D, T, W	do	do	do	NE.
Merritt, F. P	7	D, T, W	do	Elkin	Clark	C.
J. W. Tipton	8	D, T, W	do	Bowen	Powell	C.
S. J. Greenbaum as Arlington Dist'g Co.	9	T, W	do	Midway	Woodford	C.
S. J. Greenbaum as Ashton Dist'g Co.	9	T, W	do	do	do	C.
S. J. Greenbaum as Peter Barth.	9	T, W	do	do	do	C.
S. J. Greenbaum as A. Breslauer & Co.	9	T, W	do	do	do	C.
S. J. Greenbaum as L. N. Crigler.	9	T	do	do	do	C.
S. J. Greenbaum as F. Curran & Co.	9	T, W	do	do	do	C.
S. J. Greenbaum as Einsteine Bros.	9	T, W	do	do	do	C.
S. J. Greenbaum as L. Franc & Co.	9	T, W	do	do	do	C.
S. J. Greenbaum as Glenarme Dist'g Co.	9	T, W	do	do	do	C.
S. J. Greenbaum as Grabfelder & Tachau.	9	T	do	do	do	C.
S. J. Greenbaum	9	D, T, E, W	do	do	do	C.
S. J. Greenbaum as S. Lehman & Sons.	9	T, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State
1	2		3	4	5	6
Muldraugh's Hill Dist'y Co.	9	T, W	Seventh	Midway	Woodford	C.
S. J. Greenbaum as Rock Castle Dist'g Co.	9	T, W	do	do	do	C.
S. J. Greenbaum as Ullman, Einsteine & Co.	9	T, W	do	do	do	C.
S. J. Greenbaum as Woodford Dist'g Co.	9	T	do	do	do	C.
Peacock Dist'y Co	10	D, T, W	do	Paris	Bourbon	N.
Peacock Dist'g Co	10	T, E, W	do	do	do	N.
B. F. Cockrell	11	D, T, W	do	Ezel	Morgan	C.
Ben Baer	12	D, T, W	do	Lexington	Fayette	C.
R. P. Stoll as Ben Baer	12	T, W	do	do	do	C.
R. P. Stoll as Commonwealth Dist'y.	12	T, W	do	do	do	C.
Cream of Anderson Dist'y.	12	W	do	do	do	C.
Durham Dist'y	12	D, T, W	do	do	do	C.
R. P. Stoll as Durham Dist'y	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Durham Dist'y.	12	T	do	do	do	C.
R. P. Stoll and I. Strauss as Durham Dist'g Co.	12	T	do	do	do	C.
Edgecliffe Dist'y	12	D, T, W	do	do	do	C.
R. P. Stoll as Edgecliffe Dist'g Co.	12	T, W	do	do	do	C.
R. P. Stoll as Edgewood Dist'y.	12	W	do	do	do	C.
R. P. Stoll and I. Strauss as Edgewood Dist'y Co.	12	T	do	do	do	C.
R. P. Stoll as Fecheimer Bros.	12	T	do	do	do	C.
W. W. Johnson & Co	12	D, T, W	do	do	do	C.
R. P. Stoll as W. W. Johnson Co.	12	T, W	do	do	do	C.
R. P. Stoll as Lynwood Dist'y.	12	T, W	do	do	do	C.
Oakwood Dist'y	12	T, W	do	do	do	C.
R. P. Stoll as The Oakwood Dist'y Co.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as The Oakwood Dist'g Co.	12	T	do	do	do	C.
Commonwealth Dist'g Co.	12	T	do	do	do	C.
R. P. Stoll as Owl Club Dist'y	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Owl Club Dist'y.	12	T,	do	do	do	C.
R. P. Stoll as Small Grain Dist'y.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Small Grain Dist'y.	12	T	do	do	do	C.
R. P. Stoll	12	D, T, W	do	do	do	C.
Stoll, Hamilton & Co	12	D, T, W	do	do	do	C.
R. P. Stoll as Stoll, Hamilton & Co.	12	T, W	do	do	do	C.
R. P. Stoll and I. Strauss as Stoll, Hamilton & Co.	12	T	do	do	do	C.
Stoll, Vanpatta & Co	12	D, T, W	do	do	do	C.
R. P. Stoll as Stoll, Vanpatta & Co.	12	T, W	do	do	do	C.
Wm. Hill	13	D, T, W	do	Relief	Morgan	E.
G. G. White Co	14	D, T, E, W.	do	Paris	Bourbon	N.
Kemplin & Oldfield	15	D, T, W	do	Caney	Morgan	E.
H. G. Cox	16	D, T, W	do	Gimlet	Elliott	NE.
The Newmarket Co	17	D, T, W	do	Mount Sterling	Montgomery	C.
E. H. Taylor, jr., & Sons	17	T	do	do	do	C.
A. J. Evans	18	D, T, W	do	Blaine	Lawrence	NE.
Garrett & Skidmore	19	D, T, W	do	Bowen	Powell	C.
H. F. Williams	20	D, T, W	do	Blaine	Lawrence	NE.
Champe Farrow	21	D, T, W	do	Mount Gilead	Mason	NE.
Teager & Co	23	T	do	Tolesboro	Lewis	NE.
J. H. Rogers	24	T, W	do	Maysville	Mason	NE.
J. M. Day	29	D, T, W	do	Elk Fork	Morgan	E.
Boggs & Edwards	30	D, T, W	do	Blaine	Lawrence	NE.
J. and F. Laval	32	D, T, W	do	Versailles	Woodford	C.
Aaron Isom	34	D, T, W	do	Isomville	Elliott	NE.
Jno. Cochran & Co	37	D, T, E, W.	do	Frankfort	Franklin	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Jno. Cochran & Co. as L. & A. Scharff.	37	T	Seventh	Frankfort	Franklin	N.
A. J. Webb	43	D, T, W	do	Olioville	Lawrence	NE.
H. Lewis & Son	44	D, T, W	do	Caney	Morgan	E.
N. Harris	46	D, T, W	do	Yarnallton	Fayette	C.
Z. T. Sellers	49	D, T, W	do	Mortonsville	Woodford	C.
Sellers & Howard	49	T, W	do	do	do	C.
W. J. Frazier	50	D, T, W	do	Versailles	do	C.
Labrot & Graham	52	D, T, W	do	Millville	do	C.
Jno. E. Fitzgerald Dist'g Co	53	D, W	do	do	do	C.
J. Swigert Taylor as Jno. E. Fitzgerald.	53	T, W	do	do	do	C.
J. Swigert Taylor as Hasterlik Bros.	53	T, W	do	do	do	C.
Moffitt West Drug Co	53	W	do	do	do	C.
J. Swigert Taylor as L. Sonnenschein.	53	T, W	do	do	do	C.
J. S. Taylor	53	T, E	do	do	do	C.
J. S. Taylor as E. H. Taylor, jr.	53	T, E, W	do	do	do	C.
E. H. Taylor, jr., & Sons	53	D, T, W	do	do	do	C.
Headley & Peck	54	D, T, W	do	Lexington	Fayette	C.
Headley & Peck Co	54	D, W	do	do	do	C.
Glen Spring Dist'y Co	57	D, T, W	do	Glen Spring	Woodford	C.
J. J. Chambers	72	T, W	do	Cornwall	Menifee	E.
N. J. Walsh as G. & B. Gerdes.	77	T	do	Paris	Bourbon	N.
N. J. Walsh as Paris Dist'y Co.	77	D, T, W	do	do	do	N.
N. J. Walsh	77	T	do	do	do	N.
J. A. Grimes	79	D, T, W	do	Millersburg	do	N.
R. B. Gambil	81	D, T, W	do	Blaine	Lawrence	NE.
Thompson Bros. & Co.	86	T	do	Webbville	do	NE.
J. A. Marshall	88	D, T, W	do	Sadieville	Scott	N.
J. K. Marshall	88	T	do	do	do	N.
J. & J. M. Saffell	91	D, T, E, W	do	Frankfort	Franklin	N.
A. J. Conn	92	D, T, W	do	Limestone	Carter	NE.
J. N. Blakemore	96	D, T, W	do	Farmdale	Franklin	N.
J. R. Conn	101	T	do	Limestone	Carter	NE.
Mullins & Crigler	105	D, T, W	do	Stamping Ground	Scott	N.
W. A. Gaines & Co	106	D, T, E, W	do	Glenn Creek	Woodford	C.
Craft & Waggard	107	D, T, W	do	Ibex	Elliott	NE.
J. M. Reed	109	D, T, W	do	White Oak	Morgan	E.
B. F. Webb	110	D, T, W	do	Webbville	Lawrence	NE.
E. H. Taylor, jr., Co	113	D, T, W	do	Frankfort	Franklin	N.
Geo. T. Stagg as E. H. Taylor, jr., Co.	113	T, W	do	do	do	N.
Lykins & Lovely	120	T, W	do	Caney	Morgan	E.
Lindsay & McCuddy	136	T, W	do	Beckneysville	Clark	C.
Brown & Oney	147	D, T, W	do	White Oak	Morgan	E.
I. H. Davidson	148	D, T, W	do	Athens	Fayette	C.
R. H. Risk	149	T, W	do	Sadieville	Scott	N.
Daniel & Co	160	D, T, W	do	Kiddville	Montgomery.	C.
W. W. Green	220	D, T, W	do	Bruin	Elliott	NE.
Burnam, Bennett & Co	1	D, T, W	Eighth	Silver Creek	Madison	C.
J. M. Waterfill	2	D, T, W	do	McBrayer	Anderson	C.
H. Bosworth & Son	3	D, T, W	do	Camp Nelson	Jessamine	C.
E. J. Curley & Co	3	D, T, E, W.	do	do	do	C.
C. H. Graves & Sons	3	D, T, W	do	do	do	C.
E. J. Curley as C. H. Graves & Sons.	3	D, T, W	do	do	do	C.
Edw. Hefferman	3	T, W	do	do	do	C.
George F. Hewett	3	T	do	do	do	C.
Adams, Taylor & Co	3	T	do	do	do	C.
J. R. Monks & Sons Dist'g Co.	3	D, W	do	do	do	C.
William Berkele	4	D, T, W	do	Danville	Boyle	C.
William Berkele as E. H. Chose & Co.	4	T, W	do	do	do	C.
Wm. Berkele as H. Rosenthal & Sons.	4	T, W	do	do	do	C.
Jas. P. Ripy	5	D, T, W	do	Lawrenceburg	Anderson	C.
J. A. Huguely	6	T, W	do	Burgin	Mercer	C.
Hawkins & Bros	7	D, T, W	do	McBrayer	Anderson	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Wm. Bergenthal	15	W	Eighth	Camp Nelson	Jessamine	C.
E. J. Curley	15	D, T, W	do	do	do	C.
Edw. Hefferman	15	T	do	do	do	C.
George F. Hewett	15	T	do	do	do	C.
Adams, Taylor & Co	15	T	do	do	do	C.
C. M. Dedman	16	T, W	do	Orange	Mercer	C.
J. & T. I. Herring	17	T, W	do	Lancaster	Garrard	C.
M. T. Mitchell	18	D, T, W	do	Burgin	Mercer	C.
Pilgrimage Dist'g Co	41	D, W	do	Tyrone	Anderson	C.
Waterfill & Frazier	41	D, T, W	do	do	do	C.
Waterfill & Frazier "N. F."	41	D, W	do	do	do	C.
W. H. McBrayer	44	T, W	do	Lawrenceburg	do	C.
W. H. McBrayer's ex'ts	44	D, T, E, W	do	do	do	C.
Wiley Searcy	45	D, T, W	do	McBrayer	do	C.
Wiley Searcy, as Leno Dist'g Co.	45	D, T, W	do	do	do	C.
J. B. Thompson as Pearl of Nelson Dist'g Co.	63	D, W	do	Harrodsburg	Mercer	C.
J. B. Thompson	63	D, T, W	do	do	do	C.
J. B. Thompson as Thomas & Royston.	63	T, W	do	do	do	C.
W. H. Taylor as Paxton Bros. & Co.	76	D, T, W	do	Gilbert Creek	Lincoln	C.
J. H. Hutchings	81	D, W	do	Crab Orchard	do	C.
Old Lexington Club Dist'g Co.	86	D, T, W	do	Nicholasville	Jessamine	C.
Anderson Co. Sour Mash Dist'g Co.	112	D, T, W	do	Tyrone	Anderson	C.
Thos. B. Ripy	112	D, T, W	do	do	do	C.
T. B. Ripy as Anderson Co. Sour Mash Dist'g Co.	112	T, W	do	do	do	C.
T. B. Ripy as G. and B. Gerdes.	112	T	do	do	do	C.
T. B. Ripy as J. A. McBrayer.	112	T	do	do	do	C.
T. B. Ripy as L. & A. Scharff.	112	T	do	do	do	C.
J. Vanarsdell	118	T	do	Vanarsdell	Mercer	C.
The J. Vanarsdell Dist'g Co.	118	D, T, W	do	do	do	C.
J. S. Searcy & Co	120	D, T, W	do	Lawrenceburg	Anderson	C.
J. S. Searcy & Co. as R. G. McCorkle & Co.	120	T	do	do	do	C.
W. B. Saffell	123	D, T, W	do	do	do	C.
Day & Haff as Anderson Co. Dist'g Co.	134	D, T, W	do	Orr	do	C.
Dowling Bros	148	D, T, W	do	Burgin	Mercer	C.
D. L. Moore	148	D, T, W	do	do	do	C.
Dowling Bros. as Moore & Rebstock.	148	T, W	do	do	do	C.
Dowling Bros. as D. L. Moore.	148	T, W	do	do	do	C.
Moore & Rebstock	148	D, T, W	do	do	do	C.
W. R. Mock, jr	158	D, T, W	do	Danville	Boyle	C.
P. C. Walker as J. H. McBrayer.	166	T	do	Lawrenceburg	Anderson	C.
Hawkins & Bros	236	T, W	do	McBrayer	do	C.
Hawkins & Bond as Hawkins & Bros.	236	D, T, W	do	do	do	C.
Bond & Lillard	274	D, T, W	do	Lawrenceburg	do	C.
Shelby Jett	384	D, T, W	do	Doylesville	Madison	C.
Harris Thorpe	389	T, W	do	Waco	do	C.
L. W. Cox	392	D, T, W	do	Gray	Knox	SE.
E. & E. Million	397	D, T, W	do	White Hall	Madison	C.
Ed. Murphey & Co	400	D, T, W	do	Lawrenceburg	Anderson	C.
Murphey & Dowling	400	T, W	do	do	do	C.
S. O. Hackley	406	T, W	do	do	do	C.
Hoffman & Hackley as S. O. Hackley.	406	D, T, W	do	do	do	C.
S. O. Hackley as I. Hoffman & Son.	406	T, W	do	do	do	C.
S. O. Hackley as A. R. Sutton & Co.	406	T, W	do	do	do	C.
S. O. Hackley as J. R. Walker.	406	T, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Sec. tion of State.
1	2		3	4	5	6
S. O. Hackley as M. Walker & Son.	406	T, W	Eighth	Lawrenceburg	Anderson	C.
Reynolds & Wilson	409	T, W	do	Boonville	Owsley	E.
A. Drake	415	D, T, W	do	Campton	Wolfe	E.
Combest & Jasper	416	T	do	Faubush	Pulaski	S.
M. S. Bond	418	D, T, W	do	Tyrone	Anderson	C.
T. B. Ripy as Anderson Co., Ky., Dist'g Co.	418	T, W	do	do	do	C.
T. B. Ripy as Anderson Co. Sour Mash Dist'g Co.	418	T, W	do	do	do	C.
T. B. Ripy as M. S. Bond	418	T, W	do	do	do	C.
T. B. Ripy as D. F. Brooks	418	T, W	do	do	do	C.
T. B. Ripy as E. H. Chase	418	T, W	do	do	do	C.
T. B. Ripy as Durner Dist'g Co.	418	T, W	do	do	do	C.
T. B. Ripy as F. V. Harding.	418	T, W	do	do	do	C.
T. B. Ripy as N. Harris	418	T	do	do	do	C.
T. B. Ripy as Schwabacher & Co.	418	T, W	do	do	do	C.
Schwabacker & Co	418	D, T, W	do	do	do	C.
H. W. Smith & Co	418	D, T, W	do	do	do	C.
S. T. Willis	418	D, T, W	do	do	do	C.
J. R. Walker as J. H. McBrayer.	434	D, T, W	do	Lawrenceburg	do	C.
T. B. Ripy as J. M. Walker.	434	T, W	do	do	do	C.
T. B. Ripy as J. H. McBrayer.	434	T, W	do	do	do	C.
J. R. Walker	434	D, T, W	do	do	do	C.
A. Miller	537	T, W	do	Monticello	Wayne	S.
Eli Reynolds	540	W	do	Millers Creek	Estill	C.
W. S. Hume & Co	541	T	do	Silver Creek	Madison	C.
S. B. Hume as W. S. Hume & Co.	541	D, T, W	do	do	do	C.
S. B. Hume as Lynwood Dist'g Co.	541	T, W	do	do	do	C.
Kingston Dist'g Co	551	T, W	do	Kingston	do	C.
Barlow & Stone	552	T, W	do	Lancaster	Garrard	C.
J. W. Miller & Co	554	D, T, W	do	do	do	C.
Pleasant Seeley	685	W	do	Benge	Clay	SE.
J. C. Tye	746	T, W	do	Jelico	Whitley	SE.
James Leech	802	T, W	do	Perkins	Madison	C.
H. B. Robinson	802	T, W	do	do	do	C.
R. C. Kennon & Son	805	D, T, W	do	Vaughn's Mill	Estill	C.
J. H. Brown	809	D, T, W	do	Campton	Wolfe	E.
Garrett & Cornelison	811	D, T, W	do	Waco	Madison	C.
H. G. Babbitt	874	T, W	do	Valley Oak	Pulaski	S.
G. & B. Gerdes	880	T	do	Buckeye	Garrard	C.
Calvin East	880	D, T, W	do	do	do	C.
C. Simpson	953	D, T	do	Somerset	Pulaski	S.
D. J. Hudson	954	D, T	do	do	do	S.
Roberts & Dickerson	968	D, T	do	Proctor	Lee	E.
A. W. Creekmore	971	D, T	do	Kingston	Madison	C.
S. B. Kelley	975	D, T, W	do	Locust Branch	Estill	C.
Obediah Roberts	980	D, T, W	do	Jackson	Breathitt	E.
J. W. Dickerson & Co	1067	D, T, W	do	America	Lee	E.
Dickerson & Powder	1067	T	do	do	do	E.
D. P. Bethurem	1068	T, W	do	Mount Vernon	Rock Castle	C.
D. D. Centers	1073	D, T, W	do	Millers Creek	Estill	C.
A. G. Powell & Co	1073	D, T, W	do	do	do	C.
T. H. Barker	1074	T	do	Irvine	do	C.
Spears & Co	1075	D, T, W	do	Ansel	Pulaski	S.
G. J. Marcum	1150	D, T, W	do	Mill Springs	Wayne	S.
E. M. Pryse & Co	1164	W	do	Beattyville	Lee	E.
E. M. Denny	1170	T	do	Level Green	Rock Castle	C.
D. Norfleet	1175	D, T, W	do	Faubush	Pulaski	S.
Norfleet & Denham	1175	D, T	do	do	do	S.
Links & Short	1180	T	do	London	Laurel	SE.
James Spencer	1181	T	do	Campton	Wolfe	E.
Wm. Elliott	1192	T	do	Tuttle	Laurel	SE.
Samuel Acton	1213	D, T, W	do	Bee Lick	Pulaski	S.
G. W. Campbell	1214	T, W	do	Cain's Store	do	S.
G. Williams	1215	D, T, W	do	Campton	Wolfe	E.
Howell & Son	1217	W	do	Millers Creek	Estill	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

KENTUCKY—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. N. & F. M. Brown	1301	T, W	Eighth	Bronson	Pulaski	S.
W. Norfleet	1302	D, T, W	do	Faubush	do	S.
W. Norfleet & Bro	1302	D, T	do	do	do	S.
Wyatt Warren	1304	D, T, W	do	Bee Lick	do	S.
Jas. Mackey	1305	D, T, W	do	Millers Creek	Estill	C.
Jas. W. Bowman	1306	T	do	Waco	Madison	C.
Clark Thomas	1307	T	do	Faubush	Pulaski	C.
Geo. Wireman	1310	T	do	Gypsy	Magoffin	E.
L. M. Wilson	1312	T	do	Lee City	Wolfe	E.
John Sheridan	1314	T	do	Millers Creek	Estill	C.
Ray & Short	1316	D, T	do	Crawford	Clay	SE.
John Short	1316	D, T, W	do	do	do	SE.
J. J. Thompson	1317	T, W	do	Woodstock	Pulaski	S.
Stephen & Ping	1318	T, W	do	Walnut Grove	do	S.
Crawford & Wyatt	1320	D, T, W	do	Miller's Creek	Estill	C.
Harvey, Tubbs & Co	1322	D, T, W	do	Pulaski	Pulaski	S.
Z. T. Mayfield	1323	T, W	do	do	do	S.
H. C. Rice	1324	D, T, W	do	Blue Bank	Estill	C.
Samuel Sims	1326	T	do	Kingville	Lincoln	C.
J. F. Walters	1327	D, T, W	do	Red River Iron Works.	Estill	C.
W. H. Spainbower	1328	T, W	do	Ruthton	Madison	C.
Higginbotham & Ellison	1329	T	do	Paint Lick	Garrard	C.
Ballinger & Amis	1330	D, T, W	do	Barboursville	Knox	SE.
Howard & Sizemore	1331	D, T	do	Pineville	Bell	SE.
T. J. McGuire	1332	D, T, W	do	Ford	Madison	C.
Z. Roberts	1333	D, T, W	do	Benge	Clay	SE.
Daniel Hacker	1334	T, W	do	Gridley	Knox	SE.
E. C. Million	1335	D, T, W	do	Ruthton	Madison	C.
J. S. Thomas & Co	1336	D, T, W	do	Millers Creek	Estill	C.
W. J. Hart	1337	T, W	do	Woodstock	Pulaski	S.
G. T. Ramsey	1338	D, T, W	do	Monticello	Wayne	S.
Benge & York	1339	T	do	Benge	Clay	SE.
York & Johnson	1339	D, T, W	do	do	do	SE.
Davis & Co	1340	T	do	Kingston	Madison	C.
Do	1340	D, T, W	do	do	do	C.
Terrell & Jackson	1341	D, T, W	do	Barboursville	Knox	SE.
B. F. Harris	1342	D, T, W	do	Campton	Wolfe	E.
T. W. Adams	1343	D, T, W	do	Bluebank	Estill	C.
A. J. West & Co	1346	D, T, W	do	Frazer	Wayne	S.
W. B. Brooks	1347	T	do	Speedwell	Madison	C.
J. W. Benge	1348	D, T, W	do	Benge	Clay	SE.
J. Congleton & Co	1349	D, T, W	do	Irvine	Estill	C.
A. D. Powell, jr	1350	D, T	do	Weeden	do	C.
T. W. Jones	1351	D, T	do	Gridley	Knox	SE.
P. B. Farris	1352	D, T, W	do	Gray	do	SE.
R. B. Golden	1353	D, T, W	do	Barboursville	do	SE.
J. Griffin & Son	1354	D, T, W	do	Gray	do	SE.
Charley Griffin & Co	1355	D, T, W	do	Ropes Creek	Estill	C.
John A. Turner & Co	1356	D, T, W	do	Crockettsville	Breathitt	E.
Adams & Sons	1357	D, T, W	do	Ansel	Pulaski	S.
Jonathan Boggs	1358	D, T, W	do	Burning Springs	Clay	SE.
Geo. Herald & Co	1359	D, T, W	do	Cope Branch	Breathitt	E.
Geo. D. Tipton	1360	D, T, W	do	Millers Creek	Estill	C.
Marsh & Upchurch	1361	D, T, W	do	Powersburg	Wayne	S.
Mack & Howard	1362	D, T, W	do	Pineville	Bell	SE.
Coy & Ross	1363	D, T, W	do	Kirksville	Madison	C.
Francis & Smith	1364	D, W	do	Buncombe	Knott	E.
Vandeveer & Johnson	1365	D, T, W	do	Faubush	Pulaski	S.
Thos. Barnette & Co	1366	D, W	do	Smith Branch	Breathitt	E.
Carter & Hester	1368	D, T, W	do	Stanford	Lincoln	C.
J. D. Shotwell	1369	D, T, W	do	Rockhold	Whitley	SE.
Smith & Henry	1370	D, T, W	do	Paint Lick	Garrard	C.
Sowers Bros	1371	D, W	do	Perkins	Madison	C.
Phelps & Tuttle	1372	D, W, W	do	Bush's Store	Laurel	SE.

MARYLAND.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
M. Crichton & Co	1	D, T, S, W	Maryland	Baltimore	Baltimore	N.
Monticello Dist'g Co	1	D, W	do	do	do	N.
Sherwood Dist'g Co	2	D, T, E, W	do	Cockeysville	do	N.
Hannis Dist'g Co	3	D, T, E, W	do	Baltimore	do	N.
Luther G. King	4	D, T, W	do	Kings Valley	Montgomery	C.
Melvale Dist'g Co	5	D, T, W	do	Melvale	Baltimore	N.
Edwin Walters & Co. "B"	6	D, T, E, W	do	Canton	do	N.
W. W. Walker	7	T, W	do	Williamsport	Washington	NW.
W. W. Walker & Co	7	T, W	do	do	do	NW.
Draper & Yeakle	8	D, T, W	do	Clear Spring	do	NW.
J. T. Draper	8	D, W	do	do	do	NW.
Israel Reiff	9	T, W	do	Reiffs	do	NW.
Jas. E. Pratt	10	D, T, W	do	Midland	Allegany	NW.
John W. Cable	11	D, T, W	do	Smithsburg	Washington	NW.
Robt. Stewart	12	D, T, W	do	Highlandtown	Baltimore	N.
J. D. Wishard	13	T, W	do	Leitersburg	Washington	NW.
John D. Ahalt	14	D, T, W	do	Burkettsville	Frederick	N.
G. T. Gambrill	15	D, T, W	do	Breathedsville	Washington	NW.
J. B. Gunning	16	D, T, W	do	Cresaptown	Allegany	NW.
O. Horsey	17	D, T, W	do	Burkittsville	Frederick	N.
Levi Price	18	D, T, W	do	Hyattsville	do	N.
M. J. Miller	19	D, T, W	do	Accident	Garrett	NW.
James Clark	20	D, T, W	do	Cumberland	Allegany	NW.
Fred Himmler	21	D, T, W	do	do	do	NW.
John T. Cretin	22	D, T, W	do	Mount St. Mary	Frederick	N.
Keefer Brothers	23	D, T, W	do	Indian Springs	Washington	NW.
The Rock Forge Dist'g Co.	24	T, W	do	Leitersburg	do	NW.
Rock Forge Dist'g Co	24	D, W	do	do	do	NW.
L. Winand & Bro	25	D, T, W	do	Scott Level	Baltimore	N.
Adam Rohrbach	26	D, T, W	do	Lineboro	Carroll	N.

MASSACHUSETTS.

A. & G. J. Caldwell	1	D, T, W	Third	Newburyport	Essex	NE.
Nahum Chapin	2	D, T, E, W	do	Charlestown	Suffolk	E.
D. E. Chase & Co	3	D, T, E, W	do	Somerville	Middlesex	E.
Sortwell & Co	4	D, T, E, W	do	Cambridge	do	E.
Bay State Dist'g Co	4	D, T, E, W	do	do	do	E.
D. Lawrence & Sons	5	D, T, W	do	Medford	do	E.
C. W. Howland	6	D, T, W	do	East Everett	do	E.
The H. Porter Co	7	D, T, W	do	Agawam	Hampden	W.
C. E. French	8	D, T, E, W	do	Boston	Suffolk	E.
Felton & Son	9	D, T, E, W	do	South Boston	do	E.

MINNESOTA.

St. Paul Dist'g Co	1	D, T, S, M, E, W.	Minnesota	South St. Paul	Dakota	E.
Minneapolis Dist'g Co	2	D, T, W	do	Minneapolis	Hennepin	C.

MISSOURI.

Jos. Snyder	1	T, W	First	Ashton	Clark	NE.
The Missouri Distillery	3	D, T, S, W	do	St. Louis	St. Louis	E.
Missouri Dist'g Co	3	T	do	do	do	E.
Ferguson & Price	5	D, T, W	do	Summerville	Shannon	S.
John Seabaugh	6	D, T, W	do	Sedgewickville	Bollinger	SE.
Cass Ave Dist'g Co	7	D, T, S	do	St. Louis	St. Louis	E.
David Crites	8	D, T, W	do	Daisy	Cape Girardeau.	SE.
R. C. Bohlcke	9	T, W	do	Bernie	Stoddard	SE.
J. F. Higginbotham	9	D, T, W	do	do	do	SE.
R. T. Grisham	11	D, T, W	do	Yancy Mills	Phelps	C.
Frank Albright	13	D, T, W	do	Castor	Bollinger	SE.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

MISSOURI—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Dessert & Griffin	14	D, T, W	First	Macon	Macon	N.
Mark Jackman	15	D, T, W	do	Jackman Mills	Howard	C.
P. D. Whitener	16	T, W	do	Castor	Bollinger	SE.
R. A. Scranton & Co	18	T	do	Idalia	Stoddard	SE.
N. F. Call	19	D, T	do	Essex	do	SE.
S. J. Romine	19	D, T, W	do	do	do	SE.
N. C. Hale	20	D, T	do	Vincit	Dunklin	SE.
I. A. Wilson	21	D, T, W	do	Morley	Scott	SE.
C. A. Joplin	22	D, T, W	do	Ellsinore	Carter	SE.
Henry Crites	30	D, T, W	do	Kurreville	Cape Girardeau.	SE.
F. M. Hutchison	1	D, T, W	Sixth	Missouri City	Clay	NW.
Harris Tiltrick	2	T	do	Dora	Ozark	S.
Henry Tetrick	2	D, T, W	do	do	do	S.
Jos. Harper	3	D, T, W	do	Bowers Mills	Lawrence	SW.
Lena Schafer	5	D, T, W	do	Hamilton	Caldwell	NW.
D. Holladay	8	D, T, W	do	Weston	Platte	NW.
Blankenship & Wilson	11	T	do	Houston	Texas	S.
Argo & Taylor	14	D, T, W	do	Phelps	Lawrence	SW.
Galloway & Galloway	21	D, T	do	Galloway	Greene	S.
Johns & Tuttle	22	D, T, W	do	Johns Mills	Christian	S.
Gore, Woolen & Mores	23	D, T	do	Seymour	Webster	S.
Klineline & Yandel	23	T	do	Ava	Douglas	S.
L. W. Young	24	D, T, W	do	Niangua	Webster	S.
Russell Webb	25	T	do	Ponce de Leon	Stone	S.
J. T. Nelson	25	D, T, W	do	do	do	S.
Beck & White	26	D, T	do	Buffalo	Dallas	S.
Stewart Bros. & Co	26	D, T, W	do	do	do	S.
Forsyth Dist'g Co	27	D, T, W	do	Forsyth	Taney	S.
Thos. N. Lofton	29	D, T, W	do	Waco	Jasper	SW.
G. M. Wrightsman	35	T	do	Walnut Grove	Greene	S.
Simpson & Thomas	36	T	do	Roak	Barry	SW.
Simpson & Adams	36	D, T, W	do	do	do	SW.
Craig, Simpson & Kendall	36	D, T, W	do	do	do	SW.
B. F. Hardy	40	D, T	do	Bonanza	Caldwell	NW.
Loomis & Mayes	42	D, T	do	Kingston	do	NW.
Cox & Beck	48	D, T, W	do	Buffalo	Dallas	S.
Thornton Dist'g Co	49	T, W	do	Moscow	Clay	NW.
Herd & Son	50	D, T, W	do	Charity	Dallas	S.
A. F. Johnson	58	T, W	do	Edgerton	Platte	NW.
G. W. Johnson	58	T, W	do	Union Mills	do	NW.
G. H. Shawan	59	D, T, W	do	Lone Jack	Jackson	W.
M. M. Rhoton	61	D, T, W	do	Bakersfield	Ozark	S.
Hausman & Rick	71	D, T, W	do	Keytesville	Chariton	N.
J. R. Johnson	73	D, T, W	do	Spencer	Lawrence	SW.
J. V. Mitchell	75	T, W	do	Case Spring	Stone	S.
Perkins & Perkins	75	D, T, W	do	do	do	S.
D. B. Kellogg	77	D, T, W	do	Keytesville	Chariton	N.
McCormick Dist'g Co	83	D, T, W	do	Waldron	Platte	NW.
Martin Dist'g Co	96	T, W	do	Kansas City	Jackson	W.
A. M. Jones	97	D, T, W	do	Liberty	Clay	NW.

NEBRASKA.

Willow Springs Dist'g Co	1	T, W	Nebraska	Omaha	Douglas	E.
Willow Springs Distillery	1	D, T, E, S, W	do	do	do	E.
Nebraska Distilling Co	2	D, T, E, W	do	Nebraska City	Otoe	E.
V. B. Lewis	3	T	do	Deer Creek	Madison	N.

NEW HAMPSHIRE.

William Ward	1	D, T, W	N. Hamps'e	Portsmouth	Rockingham	SE.

NEW JERSEY.

Somerset Dist'g Co	43	D, T, W	Fifth	East Millstone	Somerset	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NEW YORK.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Eastern Dist'g Co	1	D, T, E, S, W	First	P. O. box No. 26, Blissville, L. I.	Green Point, Kings Co.	SE.
E. N. Cook & Co	3	D, T. S, W.	Twenty-eighth.	Buffalo	Erie	W.

NORTH CAROLINA.

F. B. Field	4	T	Fourth	La Grange	Lenoir	E.
J. T. Respass	9	T	do	Pantego	Beaufort	E.
S. Albertson	12	D, T	do	Kenansville	Duplin	SE.
Haywood Preddy	513	D, T, W	do	Oak Ridge	Guilford	N.
Abram Coble	741	D, T, W	do	Lamont	do	N.
A. A. Kelly	924	D, T, W	do	Jonesboro	Moore	C.
J. H. Clapp	989	D, T	do	Burlington	Alamance	N.
Wm. Coble	1234	D, T, W	do	Julian	Guilford	N.
John C. Foust	1355	D, T, W	do	Liberty	Randolph	C.
J. B. Geringer	1365	D, T	do	Elon College	Alamance	N.
R. Morgan	1427	T	do	Selma	Johnston	C.
James H. Harris	1429	T	do	Franklinton	Franklin	N.
Hunnicutt & McGhee	1464	D, T	do	Bismarck	Johnston	C.
R. B. Brady	1464	D, T, W	do	do	do	C.
Joshua Gerringer	1480	T	do	Elon	Alamance	N.
Israel Turner	1487	D, T, W	do	Hillsboro	Orange	N.
James McCauley	1488	T	do	University Stat'n	do	N.
J. E. Spier	1531	T, W	do	Bells Ferry	Pitt	E.
J. H. Royal	1542	D, T	do	Clinton	Sampson	S.
Geo. I. Ingle	1558	D, T	do	Gibsonville	Guilford	N.
R. H. Jinks	1561	T	do	Apex	Wake	C.
Capps & Co	1565	T	do	Dunn	Hartnett	C.
J. C. Peace	1566	D, T, W	do	Reamston	Granville	N.
E. Patterson	1854	D, T, W	do	Rock Creek	Alamance	N.
Robert Laws	1855	T	do	Hillsboro	Orange	N.
C. F. Laws	1855	D, T, W	do	do	do	N.
R. J. Smith	1859	D, T	do	Julian	Guilford	N.
H. H. Lewey	1862	D, T, W	do	Gibsonville	do	N.
Jackson & Turner	1993	D, T	do	Caldwell Institute	Orange	N.
S. H. Cates	1994	T	do	Hurdles Mills	Person	N.
J. L. Davis & Bro	1997	D, T, W	do	Rise	Moore	C.
Peter L. Sellars	2000	D, T, W	do	Burlington	Alamance	N.
D. M. Andrews	2002	D, T, W	do	Roxboro	Person	N.
James A. Norwood	2003	D, T, W	do	Buchanan	Granville	N.
G. F. Ingle	2009	D, T	do	Gibsonville	Guilford	N.
Lewis Grimm	2011	T	do	Parkewood	Moore	C.
L. C. Chrisman	2012	D, T	do	Elon	Alamance	N.
Cornelius Patrick	2050	D, T	do	Clinton	Sampson	S.
J. A. Cheek	2051	D, T, W	do	Hillsboro	Orange	N.
J. W. Myrick	2083	D, T, W	do	Aberdeen	Moore	C.
James M. Davis	2086	D, T	do	Kinston	Lenoir	E.
M. Sutton	2087	D, T	do	La Grange	do	E.
G. B. Holt	2092	D, T	do	Graham	Alamance	N.
W. D. Ritten	2094	T	do	Prosperity	Moore	C.
B. H. Yelvington	2097	D, T, W	do	Clayton	Johnston	C.
L. A. Carman	2098	T	do	Gibsonville	Guilford	N.
John W. Hicks	2099	T	do	Hurdles Mills	Person	N.
J. D. Haithcock	2103	T, W	do	Hester	Granville	N.
R. B. Beasley	2103	T	do	do	do	N.
J. S. Jenkins	2105	T	do	Youngs Cross Roads.	do	N.
T. C. Moore	2105	D, T, W	do	Buchanan	do	N.
R. H. Walker	2107	T, W	do	Liberty Store	Guilford	N.
C. R. Miller	2108	D, T, W	do	Caldwell Institute	Orange	N.
A. L. Lewellyn	2114	W	do	Stoneville	Rockingham	N.
Theo. Turner	2116	T	do	Hillsboro	Orange	N.
H. N. Allbright	2118	D, T, W	do	Elon College	Alamance	N.
J. B. Barnett	2119	W	do	Roxboro	Person	N.
James H. House	2121	D, T, W	do	Littleton	Halifax	NE.
M. N. Dark	2199	T	do	St. Lawrence	Chatham	C.
J. S. Dorsett	2200	T	do	do	do	C.
J. B. Proctor	2203	D, T	do	Durham	Durham	N.
W. G. Johnson	2208	T	do	Dunn	Hartnett	C.
J. E. Wall	2210	T	do	Earpsboro	Johnston	C.
J. W. Hocutt	2210	D, T, W	do	do	do	C.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
R. V. Cox	2211	D, T, W	Fourth	Ramseur	Randolph	C.
F. S. Garrett	2213	D, T, W	do	Eagle Rock	Wake	C.
John Wagoner	2214	D, T	do	Elon College	Alamance	N.
W. M. Knight	2215	D, T	do	Rocky Springs	Rockingham	N.
F. R. Craddock	2217	T	do	Wentworth	do	N.
Milton Lay	2218	D, T, W	do	Curtis Mills*	Alamance	N.
James E. Gates	2219	D, T, W	do	Timberlake	Orange	N.
J. B. Stanfield	2222	D, T, W	do	Roxboro	Person	N.
D. R. Patton	2223	D, T	do	Mill Point	Alamance	N.
Jas. R. Rogers	2225	D, T	do	Newport	Carteret	SW.
J. W. Dean	2226	T	do	Barnes Store	Wilson	W.
J. G. Longest	2359	T	do	Graham	Alamance	N.
E. R. Harden	2359	D, T, W	do	do	do	N.
Robertson & Griswell	2372	D, T	do	Archer Lodge	Johnston	C.
B. M. Robertson	2372	D, T, W	do	do	do	C.
A. D. Pender	2396	D, W	do	Enfield	Halifax	NE.
Solomon Wilson	2399	D, T, W	do	Julian	Guilford	N.
E. A. Tucker	2400	D, T	do	Ashboro	Randolph	C.
J. F. Cain, jr	2403	D, T, W	do	South Lowell	Durham	N.
J. R. Grogan	2404	D, T, W	do	Grogansville	Rockingham	N.
A. H. Garrett	2405	D, T	do	Simpsons Store	do	N.
W. H. Champion	2406	T	do	Wilton	Granville	N.
W. B. Pemberton	2407	D, T	do	Liberty	Randolph	C.
N. N. Tuck	2408	T	do	Halloway	Person	N.
M. M. Tapp	2409	D, T	do	Winstead	do	N.
J. A. Hessie	2410	D, T, W	do	Pleasant Grove	Orange	N.
Johnson & Mines	2411	D, T, W	do	Merry Oaks	Chatham	C.
R. R. and J. F. Seagroves	2412	T, W	do	Egypt	do	C.
Robert Phillipe	2413	T	do	McCleansville	Guilford	N.
W. J. Stewart	2414	D, T, W	do	Long Leaf	Moore	C.
J. W. N. Alston	2416	D, T, W	do	Carthage	do	C.
Gerringer & Gerringer	2417	D, T	do	Elon College	Alamance	N.
McKerall & Jackson	2418	D, T, W	do	Hillsboro	Orange	N.
Thos. F. Boyd	2419	D, T, W	do	Rockingham	Richmond	S.
Thos. Coble	2421	D, T, W	do	Julian	Guilford	N.
D. M. Roberts	2457	D, T, W	do	Stern	Granville	N.
Robert P. Keck	2461	D, T, W	do	Burlington	Alamance	N.
W. B. Pemberton	2463	D, T, W	do	Liberty	Randolph	C.
C. A. Garner	2464	D, T, W	do	Youngsville	Franklin	N.
P. L. Barnhardt	2465	D, T	do	Elon College	Alamance	N.
W. H. Shoffner	2466	D, T, W	do	Kimesville	Guilford	N.
H. M. Holt	2468	D, T, W	do	Graham	Alamance	N.
Joseph A. Haywood	2469	D, T, W	do	Milburn	Wake	C.
Alford & Hatcher	2471	D, T, W	do	Bayley	Johnston	C.
J. M. Sloan, jr., & Bro	2472	D, T, W	do	Jones	Moore	C.
Abner B. Harrington	2473	D, T, W	do	Sanford	do	C.
Wallace S. York	2474	D, T, W	do	Long Leaf	do	C.
J. H. Shoffner	2475	D, T, W	do	Lamont	Guilford	N.
C. D. Story	2476	D, T, W	do	McCleansville	do	N.
F. L. Amick	2479	D, W	do	Lamont	do	N.
R. C. Palmer	2480	D, T, W	do	Liberty	Randolph	C.
Chester Springs Disty	2481	D, T, W	do	Blue Wing	Person	N.
Corbett & Creel	2482	D, T	do	Dunn	Harnett	C.
Upchurch & Jinks	2483	D, T, W	do	Apex	Wake	C.
A. V. Dockery	2484	D, T, W	do	Carthage	Moore	C.
L. D. Royster	2485	D, T, W	do	Adoniram	Granville	N.
Solomon Haynes	2486	D, T, W	do	Anvil	Montgomery	C.
J. K. Turner	2487	D, T, W	do	Hillsboro	Orange	N.
J. M. Wall & Co	2489	D, T, W	do	Selma	Johnston	C.
Garrett & Perry	2490	D, T, W	do	Riley Cross Roads	Franklin	N.
James T. Carter	2492	D, W	do	Eldorado	Montgomery	C.
Vance Leonard	2493	D, T, W	do	Sanford	Moore	C.
A. W. Douglas	2494	D, T, W	do	Hillsboro	Orange	N.
G. M. Bragg	2495	D, T, W	do	Milton	Granville	N.
T. Hunt	51	D, T	Fifth	Lexington	Davidson	C.
C. U. G. Biesecker	425	D, T	do	do	do	C.
James Biesecker	425	D, W	do	do	do	C.
V. E. Staley	575	D, W	do	Osbornville	Wilkes	NW.
A. M. Salmon	632	D, T, W	do	Zion	Yadkin	NW.
L. L. Suggs	644	D, T, W	do	Dallas	Gaston	SW.
Z. T. Hinkle	795	D, T	do	Welcome	Davidson	C.
J. M. Foster	997	D, T	do	Hicksville	Rutherford	SW.
J. L. Whittington & Bro	1002	D, T, W	do	Whittington	Wilkes	NW

* Post-office in Person County.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
B. O. Jenkins	1012	D, T	Fifth	Earl Station	Cleveland	SW.
W. A. Bailey	1013	D, T, W	do	Arcadia	Davidson	C.
M. M. Cline	1018	D, T, W	do	Newton	Catawba	W.
W. A. Hewitt	1168	D, T	do	do	do	W.
Daniel Smith	1179	D, T	do	Salem	Forsyth	N.
W. B. Stipe	1206	D, T, W	do	Winston	do	N.
D. L. Shores	1209	D, T, W	do	Conrad	Yadkin	NW.
A. J. Jenkins	1232	D, T	do	Stanley Creek	Gaston	SW.
J. B. Hambright	1272	D, T	do	Grover	Cleveland	SW.
G. W. Flow	1274	D, T	do	Monroe	Union	S.
J. B. Phyne	1291	D, T, W	do	Waco	do	S.
P. J. Holland	1320	D, T	do	Olin	Iredell	W.
G. O. Falenwider	1322	T	do	Salisbury	Rowan	W.
C. L. McDaniel	1324	D, T	do	Smith Grove	Davies	W.
J. H. Hobson	1328	T	do	Forbush	Yadkin	NW.
J. C. Phyler	1345	D, T	do	Statesville	Iredell	W.
H. B. Stewart	1349	D, T, W	do	Hedrick	Alexander	W.
Z. T. Hinkle	1371	D, T	do	Welcome	Davidson	C.
J. S. Bryant	1380	D, T, W	do	Jonesville	Yadkin	NW.
L. L. Suggs	1386	D, T, W	do	Dallas	Gaston	SW.
H. C. Eller, jr	1390	D, T, W	do	Lewis Fork	Wilkes	NW.
N. M. Privitt	1396	D, T	do	Lovelace	do	NW.
J. F. L. Tussey	1486	D, T	do	Lexington	Davidson	C.
G. W. Chaffin	1623	D, T, W	do	Winston	Forsythe	N.
J. L. Hays	1720	D, T	do	Purlear	Wilkes	NW.
D. Smitherman	1726	D, T, W	do	East Bend	Yadkin	NW.
T. G. Walsh	1729	D, T, W	do	Purlear	Wilkes	NW.
R. M. Jenkins	1733	D, T, W	do	Mount Holly	Gaston	SW.
W. F. Williams	1734	D, T	do	Smith Grove	Davie	W.
I. C. Shore	1737	D, T	do	Tilden	Yadkin	NW.
A. F. Weir	1748	D, T, W	do	King's Mountain	Cleveland	SW.
P. S. Bean	1749	D, T, W	do	Cherryville	Gaston	SW.
S. B. Harding	1761	T, W	do	Huntsville	Yadkin	NW.
G. D. Jenkins	1768	D, T, W	do	Mount Holly	Gaston	SW.
Hugh Sprinkle	1781	D, T, W	do	Footville or Yadkinville.	Davie / Yadkin	W. / NW.
L. J. Salmins	1792	D, T, W	do	Brier Creek	do	NW.
A. Leonard	1848	D, T	do	Welcome	Davidson	C.
T. D. Roseman	2015	D, T	do	Salisbury	Rowan	W.
John A. Hyatt	2016	T	do	Cobb	Cherokee	SW.
M. C. Bruce	2023	D, T	do	Conrad	Yadkin	NW.
George Steelman	2024	D, T, W	do	do	do	NW.
L. C. Myers	2056	D, T, W	do	Jennings Mills	Iredell	W.
P. L. Hays	2072	D, T	do	Hay Meadow	Wilkes	NW.
M. A. Cornwell	2077	T	do	Collinsville	Polk	SW.
John L. Wood	2082	D, T, W	do	Pleasant Ridge	Gaston	SW.
N. T. Henning	2094	D, T, W	do	Conrad	Yadkin	NW.
W. H. Kelly	2098	D, T	do	Whittington	Wilkes	NW.
A. G. Whittington	2098	D, T, W	do	do	do	NW.
W. L. Absher	2102	D, T, W	do	Mulberry	do	NW.
J. S. Willgard	2108	D, T, W	do	Cross Roads Church.	Yadkin	W.
C. F. Simpson	2116	D, T, W	do	Belo	Surrey	NW.
R. L. Tomlin	2118	D, T	do	Harmony	Iredell	W.
S. Gray & Co	2121	T	do	Clingman	Wilkes	NW.
C. W. Bunker	2124	T	do	Haystack	Surry	NW.
J. R. Norman	2129	D, T, W	do	Osbornville	Wilkes	NW.
J. L. Thornburgh	2137	D, T, W	do	King's Mountain	Cleveland	SW.
L. L. Church	2140	D, T, W	do	Ready Branch	Wilkes	NW.
James Mitchell	2141	D, T	do	Jennings Mills	Iredell	W.
B. F. Sprinkle	2142	D, T	do	Footville	Davie	W.
J. R. Huie	2143	D, T	do	Olin	Iredell	W.
C. Carpenter	2144	D, T, W	do	Carpenter	Gaston	SW.
B. F. Capps	2145	T	do	Saluda	Polk	SW.
J. A. Bishop	2145	D, T	do	do	do	SW.
J. F. Dimmette	2152	D, T	do	Wiles	Wilkes	NW.
E. Ramsey	2154	D, T, W	do	Grover	Cleveland	SW.
Wm. Shook	2159	D, T	do	Catfish	Catawba	W.
S. C. Shumate	2169	D, T, W	do	Mulberry	Wilkes	NW.
B. M. Carpenter	2172	D, T, W	do	Carpenters	Gaston	SW.
C. L. Collins	2176	D, T	do	Grover	Cleveland	SW.
Fraley & Messick	2180	D, T, W	do	Williamsburg	Iredell	W.
R. Bailey	2182	D, T, W	do	Elbaville	Davie	W.
W. E. Shore	2184	T	do	Shore	Yadkin	NW.
P. S. Hafer	2186	D, T, W	do	Polycarp	Alexander	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
A. Warren	2192	D, T, W	Fifth	Osbornville	Wilkes	NW.
J. H. Rutledge	2196	D, T, W	do	Stanley Creek	Gaston	SW.
L. J. Huffstetler	2701	D, T, W	do	Lincolnton	Lincoln	SW.
J. W. McFarland	2704	D, T, W	do	Poors Ford	Rutherford	SW.
E. M. Couch	2708	D, T, W	do	Zion	Yadkin	NW.
H. C. Huffstetler	2711	D, T, W	do	Pleasant Ridge	Gaston	SW.
Wm. Swicegood	2712	D, T	do	Jubilee	Davidson	C.
S. Grays	2714	D, T, W	do	Brier Creek	Wilkes	NW.
J. E. Younner	2716	T	do	Fair Grove	Davidson	C.
J. S. Russel	2718	D, T, W	do	Boomer	Wilkes	NW.
E. M. Parden	2719	D, T	do	Round Mountain	do	NW.
Geo. H. Harden	2720	T	do	Beaver Creek	Ashe	W.
James Anderson	2726	D, T, W	do	Statesville	Iredell	W.
Seth Freeman	2730	D, T, W	do	Marshall	Madison	W.
T. H. Johnson	2731	T	do	Salisbury	Rowan	W.
Jacob Jenkins	2734	D, T, W	do	Stanley Creek	Gaston	SW.
A. H. Cloninger	2743	D, T	do	do	do	SW.
J. P. Dellinger	2745	D, T	do	Erwinsville	Cleveland	SW.
J. T. Harrison & Co	2749	D, T	do	Salisbury	Rowan	W.
J. T. Harrison	2749	D, T, W	do	do	do	W.
H. H. Stillwell	2753	D, T	do	Cowans Ford	Mecklenburg	SW.
T. G. Falls	2756	D, T, W	do	Pleasant Ridge	Gaston	SW.
J. F. Salmus	2757	D, T, W	do	Osborneville	Wilkes	NW.
J. L. Church	2760	D, T, W	do	Adley	do	NW.
J. W. Haynes	2762	T	do	Jonesville	Yadkin	NW.
J. H. Greenwood	2763	D, T, W	do	do	do	NW.
H. F. Shore	2764	D, T, W	do	Shore	do	NW.
William Hartenstein	2773	T	do	Coopers	Buncombe	W.
J. F. McLain	2775	D, T	do	Grode	Alexander	W.
T. G. Falls	2781	D, T, W	do	Pleasant Ridge	Gaston	SW.
G. A. Hartman	2782	T, W	do	Farmington	Davie	W.
J. A. Yount	2784	D, T, W	do	Newton	Catawba	W.
M. M. Lineberger	2785	D, T, W	do	Iron Station	Lincoln	SW.
W. L. Finey	2788	D, T, W	do	Jonesville	Yadkin	NW.
Jonas Scruggs	2794	D, T	do	Sandy Springs	Polk	SW.
W. S. Shore	2796	T	do	Mount Nebo	Yadkin	NW.
W. Fraley	2800	D, T, W	do	Cool Springs	Iredell	W.
J. F. Jenkins	2803	D, T, W	do	Earl Station	Cleveland	SW.
L. A. Bailey	2804	T	do	Elbaville	Davie	W.
Samuel Howard	2805	D, T	do	Smith Grove	do	W.
F. P. Rhyne	2809	D, T, W	do	Gastonia	Gaston	SW.
J. R. Norman	2813	D, T	do	Lovelace	Wilkes	NW.
J. W. Triplett & Co	2815	D, T	do	Elkville	do	NW.
C. M. Godby	2820	D, T, W	do	Calahaln	Davie	W.
J. H. Robertson	2822	D, T	do	Osbornville	Wilkes	NW.
G. M. Barneycastle	2823	W	do	Advance	Davie	W.
W. H. Stockton	2825	T, W	do	Statesville	Iredell	W.
P. L. Hays	2826	T	do	Hay Meadow	Wilkes	NW.
J. N. Hoke	2829	D, T	do	Waugh	Iredell	W.
B. J. Anderson	2830	D, T	do	Calahaln	Davie	W.
W. A. Bailey	2833	D, T, W	do	Advance	do	W.
C. M. Figgins	2836	D, T	do	Collinsville	Polk	SW.
J. H. Parris	2839	D, T	do	Waverly	Rutherford	SW.
D. C. Vassey	2839	D, T, W	do	do	do	SW.
O. G. Turbiville	2840	D, T, W	do	Eagle Mills	Iredell	W.
D. E. Friday	2841	D, T, W	do	High Shoals	Gaston	SW.
P. N. Whitman	2843	T, W	do	Panther Creek	Yadkin	NW.
Heuvner & Wise	2844	D, T, W	do	Reepsville	Lincoln	SW.
W. C. Myers	2845	D, T, W	do	Osbornville	Wilkes	NW.
A. M. Rhyne	2847	D, T, W	do	Gastonia	Gaston	SW.
J. C. Somers & Co	2848	D, T, W	do	Statesville	Iredell	W.
John Bailey	2849	D, T, W	do	Smith Grove	Davie	W.
H. C. Hoover	2850	D, T, W	do	Stanley Creek	Gaston	SW.
C. M. Rhyne	2851	D, T	do	Dallas	do	SW.
J. C. Basinger	2853	D, T, W	do	Pool	Rowan	W.
H. F. Pritchard	2854	D, T	do	Cherryville	Gaston	SW.
W. T. Everhart	2855	D, T	do	Lexington	Davidson	C.
J. W. Alba	2856	D, T, W	do	Harmony	Iredell	W.
John F. Reece	2860	D, T	do	Beech Creek	Watauga	NW.
W. L. Cornatzer	2861	D, T, W	do	Fork Church	Davie	W.
L. S. Fleming	2862	D, T, W	do	Republic	Yadkin	NW.
G. D. Carver	2863	D, T, W	do	Rutherfordton	Rutherford	SW.
J. W. Walker	2865	D, T	do	Smith Grove	Davie	W.
J. T. Goodman	2892	D, T, W	do	Amity Hill	Iredell	W

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
F. H. Wallace	2894	D, T	Fifth	Mooresville	Iredell	W.
C. Myers	2900	D, T	do	Advance	Davie	W.
Nelson & Winfre	2901	D, T	do	Kernersville	Forsyth	N.
A. E. Kemp	2902	D, T, W	do	Marler	Yadkin	NW.
W. H. Pack	2905	D, T, W	do	Fork Church	Davie	W.
F. C. Ellis	2906	D, T, W	do	Lewis Fork	Wilkes	NW.
J. H. Swing	2909	D, T, W	do	Farmington	Davie	W.
J. H. Feagans	2910	D, T	do	Clover	Polk	SW.
A. C. Davis	2911	D, T	do	Landrum	do	SW.
D. L. Bowman	2912	D, T	do	Bentley	Alexander	W.
V. A. Long	2913	T	do	Yadkinville	Yadkin	NW.
W. G. Davis	2914	D, T	do	Jonesville	do	NW.
C. Dalton	2916	W	do	Bat Cave	Henderson	SW.
O. L. Thornburg	2922	T	do	Hudson	Caldwell	W.
H. S. King	2928	D, T, W	do	Clio	Iredell	W.
Poindexter & Hurt	2929	T	do	Richmond Hill	Yadkin	NW.
J. P. Dellinger	2930	D, T, W	do	Ewensville	Cleveland	SW.
T. F. Boggarly	2931	D, T, W	do	Harmony	Iredell	W.
G. W. Kritesfeezer	2933	T	do	Carlisle	Davidson	W.
R. N. Holland	2934	D, T	do	Pleasant Ridge	Gaston	SW.
C. H. Binkly	2936	D, T	do	Mana	Yadkin	NW.
W. R. Forbes	2937	D, T, W	do	Grover	Cleveland	SW.
W. C. Hyde	2938	T, W	do	Wolf Creek	Cherokee	SW.
Tucker & Co	2940	T	do	Mission	Stanley	C.
B. Shores	2941	D, T, W	do	Yadkinville	Yadkin	NW.
Thos. Greenwood	2942	D, T, W	do	Jonesville	do	NW.
Arp & Cook	2943	D, T	do	Culberson	Cherokee	SW.
John N. Myers	2944	D, T, W	do	Fork Church	Davie	W.
J. M. Dalton	2951	T	do	Hendersonville	Henderson	SW.
J. R. Forest	2951	T	do	do	do	SW.
John W. Moorly	2952	D, T, W	do	Knight	do	SW.
J. L. Morgan	2954	D, T, W	do	Marion	McDowell	W.
A. S. Alley	4004	D, T	do	Catawba	Catawba	W.
J. J. Kennedy	4009	D, T, W	do	King's Mountain	Cleveland	SW.
William Billings	4012	D, T, W	do	Lomax	Wilkes	NW.
B. J. Blackwell	4021	D, T, W	do	Salisbury	Rowan	W.
D. L. Call	4022	D, T	do	Amity Hill	Iredell	W.
J. C. Cooper	4026	D, T, W	do	Brevard	Transylvania	SW.
T. H. McNeely	4036	D, T	do	Morganton	Burke	W.
W. Y. Hain	4039	D, T	do	Elmwood	Iredell	W.
Thomas Greenwood	4046	T	do	Jonesville	Yadkin	NW.
Phelps & Vogler	4055	D, T, W	do	Advance	Davie	W.
G. F. Richardson	4058	T	do	Furches	Ashe	NW.
M. R. Mull	4060	D, T, W	do	Culberson	Cherokee	SW.
R. R. Reid	4064	D, T	do	Olin	Iredell	W.
M. T. Parham	4067	D, T	do	Crowder's Creek	Gaston	SW.
J. B. Lanier	4071	D, T	do	Salisbury	Rowan	W.
F. P. Rhyne	4072	D, T, W	do	Gastonia	Gaston	SW.
L. L. Smith	4075	D, T, W	do	Stanley Creek	do	SW.
J. E. Calvert	4079	D, T	do	Williamsburg	Iredell	W.
W. H. Gill	4083	D, T, W	do	Weisner	do	W.
J. W. Gamble	4088	D, T, W	do	Gastonia	Gaston	SW.
M. P. Stroup	4090	D, T, W	do	Crouse	Lincoln	SW.
C. S. Holland	4094	D, T, W	do	Olin	Iredell	W.
Eli Shores	4100	D, T	do	Spillman	Yadkin	NW.
Wiley Money	4101	D, T	do	Williamsburg	Iredell	W.
A. Y. Hicks	4102	D, T, W	do	Marion	McDowell	W.
Sidney Triplett	4103	D, T, W	do	Boomer	Wilkes	NW.
Fraley & Messick	4107	D, T, W	do	Williamsburg	Iredell	W.
J. L. Dorsett	4109	D, T	do	Welcome	Davidson	C.
W. R. Garrison	4111	D, T	do	Black Mountain	McDowell	W.
T. M. A. Ware	4114	D, T, W	do	King's Mountain	Cleveland	SW.
G. D. Wagoner	4115	D, T	do	Longstown	Yadkin	NW.
Geo. Kayler	4116	D, T	do	Marion	McDowell	W.
M. G. Shores	4117	D, T, W	do	Jonesville	Yadkin	NW.
Wm. Kelly	4118	D, T	do	Old Fort	McDowell	W.
F. M. Stepp	4120	D, T, W	do	Greenlee	do	W.
H. D. Privett	4121	D, T, W	do	Somers	Wilkes	NW.
J. S. Carpenter	4122	D, T	do	Crouse	Lincoln	SW.
W. R. Shepherd	4123	D, T, W	do	Grover	Cleveland	SW.
E. W. Belk	4124	D, T, W	do	Cleone	Union	S.
N. G. Jurney	4125	D, T, W	do	Jennings Mill	Iredell	W.
Campbell & Lazenby	4126	D, T, W	do	Harmony	do	W.
John Martin	4131	D, T, W	do	Pfafftown	Forsythe	N.
M. H. Ware	4134	D, T	do	King's Mountain	Cleveland	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
C. F. Williams	4135	D, T	Fifth	Otter Creek	Rutherford	SW.
Jacob Kanipe	4136	D, T, W	do	Marion	McDowell	W.
N. D. Mackie	4137	T	do	Yadkinville	Yadkin	NW.
J. W. Neill	4138	D, T	do	Mooresville	Iredell	W.
W. B. Brown	4139	D, T, W	do	Ashford	McDowell	W.
F. E. Loftin	4140	D, T, W	do	Marion	do	W.
John A. Huffman	4141	D, T, W	do	Purlear	Wilkes	NW.
J. L. Padgett	4142	D, T, W	do	Marion	McDowell	W.
Do	4143	D, T, W	do	do	do	W.
E. S. McKinney	4144	D, T, W	do	Ashford	do	W.
W. P. Morrison	4145	D, T	do	Dysartsville	do	W.
J. G. Simmons	4146	D, T	do	Island Ford	Rutherford	SW.
W. C. Hagan	4147	D, T	do	Old Fort	McDowell	W.
J. W. Huffstetler	4149	D, T	do	Crouse	Lincoln	SW.
J. W. Walker	4150	D, T, W	do	Dockery	Wilkes	NW.
L. E. Davis	4151	D, T, W	do	Lewis Fork	do	NW.
R. L. Ledbetter	4152	D, T, W	do	Otter Creek	McDowell	W.
J. E. Williams	4153	D, T	do	Old Fort	do	W.
C. F. Williams	4155	D, T	do	Ayer	Rutherford	SW.
J. C. Bradley	4156	T	do	Montford	McDowell	W.
C. C. Chambers	4157	D, T, W	do	Zimmerman	Wilkes	NW.
J. Y. Findlay	4159	D, T	do	Marion	McDowell	W.
O. Birkhart	4161	T	do	Ibex	Davidson	C.
A. P. Fromberger	4162	D, T, W	do	Gastonia	Gaston	SW.
W. H. B. Lineberger	4164	D, T, W	do	Dallas	do	SW.
J. D. Phillips	4166	D, T, W	do	Mana	Yadkin	NW.
C. W. Ward	4169	D, T, W	do	Iron Station	Lincoln	SW.
W. T. Reinhardt	4170	D, T, W	do	Dallas	Gaston	SW.
J. J. Idol	4171	D, T, W	do	Abbott Creek	Davidson	C.
J. C. Good	4173	D, T	do	Glen Alpine	Burke	W.
John Carsen	4174	D, T, W	do	Marion	McDowell	W.
J. L. Holland	4175	D, T	do	Saw	Rowan	W.
John R. Wallace	4176	D, T	do	Eastfield	Mecklenburg	SW.
W. E. McNeely	4177	D, T	do	do	do	SW.
E. S. McKinney	4179	D, T, W	do	Ashford	McDowell	W.
J. W. Parker	4180	D, T, W	do	Shelby	Cleveland	SW.
J. A. Pinnix	4181	D, T, W	do	Longtown	Yadkin	NW.
G. H. Renigar	4183	D, T	do	Shore	do	NW.
A. C. Troutman	4184	D, T	do	Statesville	Iredell	W.
J. M. Rhyne & Son	4185	D, T, W	do	Gastonia	Gaston	SW.
T. C. Banning	4186	D, T, W	do	Old Fort	McDowell	W.
G. W. Selvey	4187	D, T, W	do	Montford	Rutherford	SW.
J. W. Koon	4188	D, T, W	do	Cuba	do	SW.
E. M. Pardem	4189	D, T	do	Knottsville	Wilkes	NW.
John H. George	4190	D, T, W	do	Dalton	Stokes	N.
O. L. Owenby	4191	D, T	do	Bat Cave	Henderson	SW.
W. R. Lowery	4192	D, T, W	do	King's Mountain	Cleveland	SW.
L. P. Yarborough	4193	D, T, W	do	Dysartsville	McDowell	W.
J. D. Hallman	4194	D, T	do	Derr	Lincoln	SW.
R. M. Myers	4195	D, T, W	do	Jennings Mills	Iredell	W.
J. G. Little	4196	D, T, W	do	Dallas	Gaston	SW.
J. A. Barkley	4197	D, T, W	do	Statesville	Iredell	W.
W. T. Nicholson	4198	D, T, W	do	River Hill	do	W.
W. G. Holcomb	4200	D, T	do	Longstown	Yadkin	NW.
John H. Parris	4202	D, T	do	Forest City	Rutherford	SW.
H. C. Hedgecock	4203	D, T	do	McKernersville	Forsythe	N.
J. M. Piercy	4204	D, T	do	Lincolnton	Lincoln	SW.
J. L. Coleman	4204	D, T, W	do	do	do	SW.
J. A. Basinger	4205	D, T, W	do	Millertown	Rowan	W.
James K. Hambright	4206	D, T	do	Shelby	Cleveland	SW.
J. H. Wooley	4207	D, T	do	Cherryville	Gaston	SW.
James Combs	4208	D, T	do	Lovelace	Wilkes	NW.
Metters & Skeen	4209	D, T, W	do	Cid	Davidson	C.
J. C. Fleming	4210	D, T	do	Richmond Hill	Yadkin	NW.
J. T. Holland	4211	D, T, W	do	Olin	Iredell	W.
H. F. Forbes	4212	D, T, W	do	Crowder Creek	Gaston	SW.
J. I. Allgood	4214	D, T	do	Earl Station	Cleveland	SW.
E. D. C. Pope	4215	D, T, W	do	Olin	Iredell	W.
W. R. Blackwood	4216	D, T, W	do	Waco	Cleveland	SW.
William Ray	4217	D, T, W	do	King's Mountain	do	SW.
T. M. Peoples	4219	D, T	do	Holman	Davie	W.
D. F. Poindexter	4220	D, T	do	Rusk	Surry	NW.
D. B. Green	4221	D, T, W	do	Low Gap	do	NW.
W. A. Dobbins	4223	D, T	do	Chestnut Ridge	Yadkin	NW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Cash & Lindsay	4224	D, T, W	Fifth	Hicksville	Rutherford	SW.
J. O. Brittain	4225	D, T	do	Morganton	Burke	W.
J. H. Rhyne	4226	D, T, W	do	Gastonia	Gaston	SW.
J. W. Lackey	4227	D, T	do	Grade	Alexander	W.
R. A. Little	4228	D, T	do	Crossing	Catawba	W.
J. S. Bandy	4229	D, T, W	do	Bandys	do	W.
V. A. Long	4230	D, T	do	Yadkinville	Yadkin	NW.
Murphy & Searcy	4231	D, T	do	Accommodate	Rutherford	SW.
Handy & Ellen	4232	D, T	do	Grayson	Ashe	NW.
P. F. Somers	4233	D, T	do	Lackey	Alexander	W.
W. G. Gilliland	4235	D, T	do	Old Fort	McDowell	W.
C. Settlemeyer	4236	D, T, W	do	Pearson	Burke	W.
Pope & Aldershodt	4237	D, T	do	Hudson	Caldwell	W.
A. R. Homesly	4238	D, T	do	Forest City	Rutherford	SW.
J. C. Rhyne	4239	D, T, W	do	Gastonia	Gaston	SW.
J. S. Mayberry	4240	D, T	do	Jonesville	Yadkin	NW.
J. H. Hobson	4241	D, T, W	do	Forbush	do	NW.
J. B. Lanier	4242	D, T	do	Salisbury	Rowan	W.
A. C. Jenkins	4243	D, T, W	do	Cherryville	Gaston	SW.
W. H. Gough	4244	D, T	do	Yadkinville	Yadkin	NW.
J. F. Prevett	4245	D, T, W	do	Lovelace	Wilkes	NW.
David Shores	4246	D, T, W	do	Tilden	Yadkin	NW.
J. T. Lynch	4247	D, T	do	Spillman	do	NW.
M. M. Sheets	4248	D, T	do	Advance	Davie	W.
F. M. Hoffmann	4249	D, T, W	do	Morganton	Burke	W.
M. L. Baringer	4250	D, T	do	Statesville	Iredell	W.
J. L. James	4251	D, T	do	Edwards Cross Roads.	Ashe	NW.
J. Q. A. Sprinkle	4253	D, T, W	do	Yadkinville	Yadkin	NW.
W. C. J. Caton	4254	D, T	do	Concord	Cabarra	SW.
J. P. Dellinger	4255	D, T, W	do	Erwinsville	Cleveland	SW.
W. E. Anderson	4256	D, T	do	Lovelace	Wilkes	NW.
M. F. Brown	4257	D, T, W	do	Mulberry	do	NW.
J. M. Small	4258	D, T, W	do	Morganton	Burke	W.
T. A. Garrison	4259	D, T	do	Glen Alpine	do	W.
A. A. Barnhardt	4260	D, T	do	China Grove	Rowan	W.
G. W. Smith	4261	D, T, W	do	Kernersville	Forsythe	N.
J. F. Jenkins	4262	D, T, W	do	Earl Station	Cleveland	SW.
J. E. Prenett & Bro	4263	D, T, W	do	Jennings Mills	Iredell	W.
E. D. C. Pope	4264	D, T, W	do	Olin	do	W.
A. S. Alley	4265	D, T	do	Catawba	Catawba	W.
G. D. Wagoner	4266	D, T, W	do	Longtown	Yadkin	NW.
J. J. Wise	4267	D, T, W	do	Nebo	McDowell	W.
J. O. Patterson	4268	D, T	do	Conrad	Yadkin	NW.
J. Hettleman	4269	D, T	do	Hendersonville	Henderson	SW.
D. H. Williams	4270	D, T	do	Elbaville	Davie	W.
White & Passeur	4272	D, T, W	do	Dallas	Gaston	SW.
H. B. Allen	4273	D, T	do	Advance	Davie	W.
J. L. Williams	4274	D, T	do	Spillman	Yadkin	NW.
R. A. Sowers, jr	4275	D, T, W	do	Welcome	Davidson	C.
W. M. Gwyer	4276	D, T, W	do	Mosley	Surry	NW.
C. C. Hampton	4277	D, T, W	do	Landrum	Polk	SW.
J. L. Dorsett	4278	D, T, W	do	Lexington	Davidson	C.
W. W. Hutchins	4279	D, T, W	do	Martin	Yadkin	NW.
S. Mitchell	4280	D, T, W	do	Conrad	do	NW.
J. H. Holcomb	4281	D, T, W	do	Longtown	Yadkin	NW.
Old Nick Whisky Co	4282	D, W	do	Panther Creek	do	NW.
J. W. Centree	4283	D, T	do	Cool Springs	Rutherford	SW.
R. D. Black	4284	D, T, W	do	Crouse	Gaston	SW.
G. W. Orrell	4286	D, T	do	Advance	Davie	W.
C. A. Shook	4287	D, T, W	do	New Sterling	Iredell	W.
C. C. Bargain	4288	D, T, W	do	Old Fort	McDowell	W.
C. S. Carpenter	4289	D, T, W	do	Crouse	Gaston	SW.
W. L. Jarvis	4291	D, T, W	do	Hunting Creek	Wilkes	NW.
W. T. Everhart	4292	D, T	do	Lexington	Davidson	C.
J. T. Patterson	4293	D, T, W	do	Dysartsville	McDowell	W.
J. E. Williams	4295	D, T	do	Greenlee	do	W.
L. D. Freeze	4296	D, T	do	Statesville	Iredell	W.
J. R. Harris	4297	D, T	do	Montford	McDowell	W.
H. P. Coenatzer	4298	D, T, W	do	Advance	Davie	W.
N. D. White	4299	D, T, W	do	McCurdy	Iredell	W.
A. R. Holland	4301	D, T	do	Evaline	do	W.
B. A. Jarvis	4302	D, T	do	Cross Roads Church.	Yadkin	NW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
P. D. Williams	4303	D, T, W	Fifth	Mill Springs	Polk	SW.
J. S. Carpenter	4304	D, T, W	do	Crouse	Gaston	SW.
J. W. Parker	4305	D, T, W	do	Shelby	Cleveland	SW.
A. P. Myers	4306	D, T, W	do	Mulberry	Wilkes	NW.
J. G. Reavis, jr	4307	D, T, W	do	Allgood	Yadkin	NW.
W. H. York	4308	D, T, W	do	Enola	Burke	W.
W. S. Richards	4309	D, T, W	do	Stanley Creek	Gaston	SW.
C. F. Williams	4310	D, T	do	Chimney Rock	Rutherford	SW.
John Bailey	4311	D, T, W	do	Smith Grove	Davie	W.
J. L. Hill	4312	D, T, W	do	Ellenboro	Rutherford	SW.
J. A. Denny	4313	D, T, W	do	Triplett	Watauga	NW.
E. G. Jones	4314	D, T, W	do	Holmans	Davie	W.
D. D. Anderson	4315	D, T	do	Wilkesboro	Wilkes	NW.
L. O. Williams	4316	D, T	do	Kernersville	Forsyth	N.
W. M. Bunton	4317	D, T	do	Mount Pisgah	Alexander	W.
F. V. Cass	4318	D, T, W	do	Osbornville	Wilkes	NW.
J. McFarlan	4319	D, W	do	Marion	McDowell	W.
W. W. Pense	4320	D, T, W	do	Phi	Rowan	W.
W. T. Hill	4321	D, T, W	do	Beaver Dam	Union	S.
H. F. Hoots	4323	D, T, W	do	Cross Roads Church.	Yadkin	NW.
J. L. Shores	4324	D, T, W	do	Tilden	do	NW.
Beaver & Ritchie	4325	D, T	do	Rimer	Cabarrus	SW.
J. L. Whittington	4326	D, T, W	do	Whittington	Wilkes	SW.
Jas. Mitchell	4328	D, T, W	do	Jennings Mills	Iredell	W.
J. Y. Finley	4329	D, W	do	Marion	McDowell	W.
E. D. Laughridge	4330	D, T	do	Dysortville	do	W.
C. R. Hennings	4332	D, T, W	do	White Plains	Surry	NW.
W. M. Mills	4334	D, T, W	do	Granite Hill	Iredell	W.
M. F. Hensley	4335	D, T	do	Montford	McDowell	W.
McLean & Huffman	4336	D, T	do	Wilkesboro	Wilkes	NW.
William Shook	4337	D, T, W	do	Catfish	Catawba	W.
B. L. Bunton	4339	D, T, W	do	Hickory	do	W.
O. L. Thornburgh	4340	D, T, W	do	Collettsville	Caldwell	W.
S. Killiam	4341	D, T, W	do	Hickory	Catawba	W.
J. M. Casey	4342	D, T	do	Mocksville	Davie	W.
Jonas Scruggs	4343	D, T, W	do	Sandy Springs	Rutherford	SW.
A. M. Pitts	4344	D, T	do	Glen Alpine	Brooke	W.
H. V. Jordan	4346	D, T, W	do	Nestor	Davie	W.
L. A. Lynch	4347	D, T, W	do	Elkville	Caldwell	W.
J. C. Combs	4348	D, T, W	do	Mooresville	Iredell	W.
Campbell & Lazenby	4349	D, T, W	do	Harmony	do	W.
J. A. Bishop	4350	D, T, W	do	Saluda	Polk	SW.
W. B. Feagans	4351	D, T, W	do	Collinsville	do	SW.
W. L. Harbin	4352	D, T, W	do	Statesville	Iredell	W.
Moody & Allison	4353	D, T, W	do	Jonathan Creek	Haywood	SW.
H. B. Lewis	4354	D, T, W	do	Windom	Yancey	W.
Shelton & Stanton	4355	D, T, W	do	White Rock	Madison	W.
B. F. Blackburn	4356	D, T, W	do	Kernersville	Forsyth	N.
A. E. Roberts	4357	D, T, W	do	Osbornville	Wilkes	NW.
C. V. Spillman	4358	D, T, W	do	Spillman	Yadkin	NW.
B. L. Sizeman	4359	D, T	do	Chestnut Ridge	do	NW.
J. D. Williams	4360	D, W	do	Yadkinville	do	NW.
L. L. Lail	4361	D, T, W	do	Glen Alpine	Burke	W.
M. F. Burns	4362	D, T, W	do	Connelly Springs	do	W.
R. L. Davis	4263	D, T, W	do	Carpenter	Gaston	SW.
J. S. Murphy	4364	D, T, W	do	Accommodate	Rutherford	SW.
F. L. Whiteside	4365	D, T	do	do	do	SW.
T. J. Compton	4366	D, T, W	do	Statesville	Iredell	W.
A. M. Hensley	4367	D, T, W	do	Toms Creek	McDowell	W.
D. B. Huffstetler	4368	D, T, W	do	King's Mountain	Cleveland	SW.
J. P. Salmon	4369	D, T, W	do	Black Mountain	McDowell	W.
C. W. Harrell	4370	D, T	do	Forest City	Rutherford	SW.
Joseph Lewis	4371	D, T	do	Marion	McDowell	W.
J. F. Hensen	4372	D, T, W	do	Brevard	Transylvania	SW.
J. H. Woolley	4373	D, T, W	do	Cherryville	Gaston	SW.
R. H. Dameron	4374	D, T, W	do	Gastonia	do	SW.
O. C. Smith	4376	D, T, W	do	Baton	Caldwell	W.
Z. P. Deal	4377	D, T, W	do	Vashti	Alexander	W.
Reid & Brawley	4378	D, T, W	do	Catawba	Catawba	W.
Hasten Coe	4379	D, T, W	do	Butcher	Surry	NW.
J. H. Lewis	4380	D, T, W	do	Farmington	Davie	W.
J. F. McKinney	4381	D, T, W	do	Mica	McDowell	W.
W. R. Cordell	4382	D, T, W	do	Greenlee	do	W.
Londen Estep	4383	D, T W	do	Beech Creek	Watauga	NW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

NORTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
H. Van Horne	4393	D, T, W	Fifth	Pearson	Burke	W.
Boyce Ware	4394	D, T, W	do	Elbethel	Cleveland	SW.
Chas. M. Dellinger	4395	D, W	do	Joy	Madison	W.
L. B. Harrises	4398	D, T, W	do	Otter Creek	McDowell	W.
Ford & Shook	4401	D, T	do	Clyde	Haywood	SW.
A. D. Parks	4402	D, T	do	Taylorsville	Alexander	W.

OHIO.

C. Dodsworth	1	T, W	First	Cincinnati	Hamilton	SW.
The Clifton Springs Dist'g Co.	1	D, T, W	do	do	do	SW.
G. K. Duckworth	4	T, W	do	do	do	SW.
Maddux, Hobart & Co	5	T, W	do	do	do	SW.
The Maddux, Hobart Co	5	T, W	do	do	do	SW.
Lewis O. Maddux as Consolidated Dist'g Co.	5	D, T, W	do	do	do	SW.
Lewis O. Maddux as Hoffheimer Bros.	5	T, W	do	do	do	SW.
Lewis O. Maddux as Ky. River Dist'g Co.	5	T, W	do	do	do	SW.
Lewis O. Maddux as Maddux, Hobart & Co.	5	D, T, W	do	do	do	SW.
Lewis O. Maddux as Star Dist'y Co.	5	T. W	do	do	do	SW.
Lewis O. Maddux as The Star Dist'y Co.	5	D. T. W	do	do	do	SW.
Lewis O. Maddux as The Union Dist'y Co.	5	T, W	do	do	do	SW.
Lewis O. Maddux as The Union Dist'g.	5	T, W	do	do	do	SW.
The Storrs Dist'g Co	6	T, W	do	do	do	SW.
O. L. Perrin as The Storrs Dist'g Co.	6	T, W	do	do	do	SW.
O. L. Perrin as O. B. Cook & Co.	6	T, W	do	do	do	SW.
O. L. Perrin as The Consolidated Dist'g Co.	6	D, T, W	do	do	do	SW.
O. L. Perrin as The Elk Head Dist'g Co.	6	T, W	do	do	do	SW.
O. L. Perrin as Hoffheimer Bros.	6	T, W	do	do	do	SW.
O. L. Perrin as Hasterlik Bros.	6	T, W	do	do	do	SW.
O. L. Perrin as The Maddux & Hobart Co.	6	T, W	do	do	do	SW.
O. L. Perrin as John A. Scott.	6	T, W	do	do	do	SW.
O. L. Perrin as L. Sonnenschein.	6	T, W	do	do	do	SW.
O. L. Perrin as The Star Dist'y Co.	6	T, W	do	do	do	SW.
O. L. Perrin as The Storrs Dist'g Co.	6	T, W	do	do	do	SW.
O. L. Perrin as The Union Dist'g Co.	6	T, W	do	do	do	SW.
The Union Dist'g Co	9	T, W	do	do	do	SW.
D. Roher	11	D, T, W	do	do	do	SW.
The Mill Creek	12	T, W	do	do	do	SW.
The Storrs Dist'g Co	12	T, W	do	do	do	SW.
O. L. Perrin as the Storrs Dist'g Co.	12	D, T, W	do	do	do	SW.
J. Freiberg as H. R. Adler.	13	T	do	Lynchburg	Highland	S.
J. Freiberg as Agawam Dist'g Co.	13	W	do	do	do	S.
J. Freiberg as H. Altman & Co.	13	T, W	do	do	do	S.
J. Freiberg as N. Y. Britnall.	13	T	do	do	do	S.
J. Freiberg as Boehm & Co	13	T, W	do	do	do	S.
J. Freiberg as S. C. Boehm	13	T, W	do	do	do	S

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

OHIO—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. Freiberg as Clinton Dist'g Co.	13	T, W	Fifth	Lynchburg	Highland	S.
J. Freiberg as Childs & Co.	13	T, W	do	do	do	S.
J. Freiberg as J. C. Childs	13	T, W	do	do	do	S.
J. Freiberg as Calhoun Dist'g Co.	13	T, W	do	do	do	S.
J. Freiberg as California Wine Co.	13	T, W	do	do	do	S.
J. Freiberg as Clear Spring Dist'g Co.	13	T, W	do	do	do	S.
J. Freiberg as Delaney & Murphy.	13	T, W	do	do	do	S.
J. Freiberg as Elmwood Dist'g Co.	13	T. W	do	do	do	S.
J. Freiberg as Freiberg & Workum	13	D, T, W	do	do	do	S.
J. Freiberg as Freeman Bros.	13	T	do	do	do	S.
J. Freiberg as Fiskel & Levy.	13	T	do	do	do	S.
J. Freiberg as Froehlich Bros.	13	T, W	do	do	do	S.
J. Freiberg as A. M. Filbert.	13	T	do	do	do	S.
J. Freiberg as R. R. Grotte.	13	T	do	do	do	S.
J. Freiberg as Wm. Hamilton.	13	T, W	do	do	do	S.
J. Freiberg as M. Hoffman.	13	T, W	do	do	do	S.
J. Freiberg as E. Hofferman.	13	T, E	do	do	do	S.
J. Freiberg as A. Hubner	13	T	do	do	do	S.
J. Freiberg as F. W. Hartman & Co.	13	T	do	do	do	S.
J. Freiberg as Christ. Jensen.	13	T	do	do	do	S.
J. Freiberg as John Ludwig.	13	T	do	do	do	S.
J. Freiberg as F. J. Keisel & Co.	13	T, W	do	do	do	S.
J. Freiberg as Frances Kelly & Co.	13	T, W	do	do	do	S.
J. Freiberg as C. Kuerzenberger.	13	T	do	do	do	S.
J. Freiberg as Lexington Dist'g Co.	13	T	do	do	do	S.
J. Freiberg as Lilienthal & Co.	13	T, E	do	do	do	S.
J. Freiberg as John Leffler	13	T, W	do	do	do	S.
J. Freiberg as D. H. Lewis	13	T	do	do	do	S.
J. Freiberg as L. W. Mack.	13	T, W	do	do	do	S.
J. Freiberg as M. Meyer	13	T, W	do	do	do	S.
J. Freiberg as Maywood Distilling Company.	13	T, W	do	do	do	S.
J. Freiberg as A. McCusker & Son.	13	T	do	do	do	S.
J. Freiberg as D. Osborn & Co.	13	T	do	do	do	S.
J. Freiberg as Old Wind Mill Distilling Co.	13	T, W	do	do	do	S.
J. Freiberg as L. Petzold	13	T	do	do	do	S.
J Freiberg as Raybuck Distilling Company.	13	T	do	do	do	S.
Rosewood Distilling Co.	13	T	do	do	do	S.
J. Freiberg as Red Cross Distilling Company.	13	T	do	do	do	S.
J. Freiberg as Roanoake Distilling Company.	13	T	do	do	do	S.
J. Freiberg as E. Rindskof and Co.	13	T, W	do	do	do	S.
J. Freiberg as J. Z. T. Robitzer.	13	T, W	do	do	do	S.
J. Freiberg as J. Z. T. Robitzer.	13	T, W	do	do	do	S.
J. Freiburg as Max D. Stern.	13	T	do	do	do	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

OHIO—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. Freiberg as B. Stein & Co.	13	T	First	Lynchburg	Highland	S.
J. Freiberg as L. B. Schuler.	13	T	do	do	do	S.
J. Freiberg as John Schweyer.	13	T	do	do	do	S.
J. Freiburg as The Ullman Goldsborough Co.	13	T, W	do	do	do	S.
J. Freiberg as Chas. Wezler	21	D, T, E, W	do	Riverside	Hamilton	SW.
Fleischman & Co	2	D, T, W	Tenth	Troy	Miami	W.
Lewis Hayner	4	T	do	Monroeville	Huron	N.
Adolph Amster	5	D, T, W	do	Rex	Miami	W.
Andrew Staley	51	T, W	do	Tiffin	Seneca	N.
Brickner & Ehrenfried	2	D, T, W	Eleventh	Waverly	Pike	S.
James Emmitt	4	D, T, W	do	Dresden	Muskingum	C.
M. A. Cesner	5	D, T, W	do	Cardington	Morrow	C.
C. Koppe	7	D, T, W	do	Portsmouth	Scioto	S.
The Spring Lane Dist'g Co.	14	D, T	do	Springfield	Clark	W.
Wm. Burns	15	D, T. W	do	Lithopolis	Fairfield	C.
Israel Drum	18	D, T	do	Ashley	Delaware	C.
O. M Gilbert	19	D, T	do	Levering	Knox	C.
R. C. Bigbee	1	D, T	Eighteenth	Powhatan	Belmont	E.
John Ramser	2	T, W	do	Pen Rock	North	E.
F. W. Thorla	3	T, W	do	Demos	Belmont	E.
Cyrus E. Davis	4	T, W	do	Magadore	Portage	NE.
S. Wachner	5	T	do	New Middletown	Mahoning	NE.
Wire Rummel & Co	5	T	do	do	do	NE.
Do	5	D, T, W	do	do	do	NE.
Wire and Welsh	6	D, T, W	do	Magadore	Summit	NE.
Sigmund Wachner	10	D, T, W	do	Petersburg	Mahoning	NE.
Eckert Bros	15	D, T, W	do	New Middletown	do	NE.
Metts Dist'g Co	16	T, W	do	Cairo	Stark	NE.
S. M. Miller	16	D, T, W	do	do	do	NE.
Hetty Miller	18	D, T, W	do	Wooster	Wayne	N.
C. K. Bowman	33	D, T, W	do	New Springfield	Mahoning	NE.
John Seeger						

OREGON.

Uniontown Dist'g Co	35	T, W	Oregon	Uniontown	Whitman, Washington.	SW.
W. L. Vanzant	36	T, W	do	Portland	Multnomah	NW.
Wilson & Hinch	41	T, W	do	do	do	NW.

PENNSYLVANIA.

Alex. Young Co., Limited	1	D, T, W	First	No. 408 South st., Philadelphia.	Philadelphia	SE.
J. A. Dougherty's Sons	2	T, W	do	No. 1134 N. Front st., Philadelphia.	do	SE.
Do	2	D, T, W	do	No. 1136 N. Front st., Philadelphia.	do	SE.
D. M. Brensinger	3	T, W	do	Auburn	Schuylkill	E.
N. L. Kalbach	8	D, T, W	do	Mount Ætna	Berks	SE.
J. E. Straub	10	D, T, W	do	Stetlersville	Lehigh	W.
R. H. Dunkle	11	T, W	do	East Berkley	Berks	SE.
A. H. Dunkle	11	D, T, W	do	do	do	SE.
Adam Stein	45	D, T, W	do	Kutztown	do	SE.
A. P. Lusk's estate	1	T	Ninth	Highspire	Dauphin	C.
The Wilson Dist'g Co	1	D, T, W	do	do	do	C.
D. D. Burkholder	3	T	do	Litiz	Lancaster	SE.
J. B. Hertzler	3	D, T, W	do	do	do	SE.
B. T. Welty	4	D, T, W	do	Waynesborough	Franklin	S.
Joseph Sechrist	5	D, T, W	do	Felton	York	S.
Martin Grube	6	T	do	Huntingdon	Huntingdon	C.
P & H. Small	7	T, W	do	St. Thomas	Franklin	S.
Elias Hoke	8	D, T, W	do	New Cumberland, warehouse at Fairview, York County.	Cumberland	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
H. Free & Co	9	D, T, W	Ninth	Etters	York	S.
A. J. Unger	10	D, T, W	do	Foltz	Franklin	S.
D. Y. Lenker	11	D, T, W	do	Millersburg	Dauphin	C.
Elias Bruan	12	T, W	do	Rail Road	York	S.
A. Braunreuter	12	D, T, W	do	do	do	S.
John Waidlich	13	D, T, W	do	Foltz	Franklin	S.
J. W. Wheler	14	D, T, W	do	Newville	Cumberland	S.
William Foust	15	D, T, W	do	Glen Rock	York	S.
O. W. Good	16	T	do	Midvale	Franklin	S.
J. N. Stewart	17	T	do	Masseysburg	Huntingdon	C.
Henry Kauffman	18	D, T, W	do	Sporting Hill	Lancaster	SE.
Robert Johnston	19	D, T, W	do	Greencastle	Franklin	S.
N. Miller	20	D, T, W	do	Elizabethville	Dauphin	C.
Weaver & Son	21	D, T, W	do	do	do	C.
Patrick Hughes	22	D, T, W	do	Shellsburg	Bedford	S.
Hughes Bros	22	D, T, W	do	do	do	S.
H. T. Ernst	23	T, W	do	Loyalton	Dauphin	C.
Hellam Dist'g Co	26	D, T, W	do	Hellam	York	S.
D. K. Haas	27	T	do	Swineford	Snyder	C.
Marks & Enders	27	D, T, W	do	do	do	C.
C. Habecker	28	D, T, W	do	Penn	Lancaster	SE.
J. C. Clugston	29	D, T, W	do	Rouzersville	Franklin	S.
Lauck Bros	30	T, W	do	Bowmansdale	Cumberland	S.
Levi M. Lauck	30	D, T, W	do	do	do	S.
John Shawver	31	D, T, W	do	Middleworth	Snyder	S.
A. B. Sheaffer	32	D, T, W	do	Lancaster	Lancaster	SE.
A. E. Fyan	33	D, T, W	do	Kegg	Bedford	S.
S. S. Brumbaugh	34	D, T, W	do	New Enterprise	do	S.
J. F. Sheaffer	35	D, T, W	do	Lancaster	Lancaster	SE.
Hurly & Lauck	36	D, T, W	do	York Springs	Adams	S.
W. C. McNulty	37	D, T, W	do	Chambersburg	Franklin	S.
J. C. Clugston	38	D, W	do	Waynesboro	do	S.
A. S. Bamberger	48	D, T, W	do	Schaeffertown	Lebanon	SE.
Wilson F. Romig	9	D, T, W	Twelfth	Stockertown	Northampton	E.
J. R. Fowler & Co	11	D, T, W	do	Pine Summit	Columbia	C.
George N. Oyster	13	D, T, W	do	Washingtonville	Montour	C.
A. Cole & Son	15	D, T, W	do	Cole Creek	Columbia	C.
J. F. & A. C. Steckel	16	D, T, W	do	Bath	Northampton	E.
Ash & Bro	17	D, T, W	do	Berwick	Columbia	C.
James K. Reish	18	T, W	do	Cowan	Union	C.
Philip K. Fisher	19	D, T, W	do	Clarkstown	Lycoming	N.
J. P. & T. H. Shoemaker	20	D, T, W	do	do	do	N.
John G. Siegel	21	D, T, W	do	Salladasburg	do	N.
Gottlieb Haag	22	D, T, W	do	Pleasant Gap	Center	C.
Noah W. Eby	23	D, T, W	do	Woodward	do	C.
Solomon Miller	27	D, T	do	Bath	Northampton	E.
Smith & Jones	27	D, T, W	do	do	do	E.
Wm. B. Nace	28	D, T, W	do	Petersville	do	E.
B. F. Edgar & Co	29	D, T, W	do	Stillwater	Columbia	C.
Norman Cole	31	D, T, W	do	Mifflin Cross Roads.	do	C.
O. W Van Valin & Co	32	T	do	Coburn	Center	C.
Rohr McHenry & Co	33	T, W	do	Benton	Columbia	C.
Rohr McHenry & Son	33	D, T, W	do	do	do	C.
A. Guckenheimer & Bros	1	D, T, W	Twenty-third.	Freeport	Armstrong	W.
I. N. Burson	2	D, T, W	do	Fredericktown	Washington	SW.
A. Overholt & Co	3a	T, W	do	Broad Ford	Fayette	SW.
Do	3	D, T, W	do	do	do	SW.
Jos. S. Finch & Co	4	D, T, E, W	do	Pittsburg	Allegheny	SW.
The Large Dist'g Co	5a	T, W	do	West Elizabeth	do	SW.
Do	5	D, T, W	do	do	do	SW.
Do	5	D, W	do	do	do	SW.
Gilpin South	6	D, T, W	do	Bald Hill	Greene	SW.
The G. W. Jones Dist'g Co	7	D, T, E, W	do	Brownsville	Fayette	SW.
Schmidt & Friday	7	T	do	do	do	SW.
Geo. W. Schmidt	7	T, W	do	do	do	SW.
Do	7	D, W	do	do	do	SW.
Wm. J. Friday	7	T, W	do	do	do	SW.
Thos. E. Pollard	7	T, W	do	do	do	SW.
The Fayette Dist'g Co	7	T, W	do	do	do	SW.
Pennsylvania Dist'g Co	8	D, T, W	do	Buffalo	Butler	W.
A. & H. Myers	8a	T, W	do	do	do	W.
Do	8	D, T, W	do	do	do	W.
The Upland Dist'g Co	8	T, W	do	do	do	W.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

PENNSYLVANIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
Goetzman Dist'g Co	8a	T, W	Twenty-third.	Buffalo	Butler	W.
Do	8	D, T, W	do	do	do	W.
H. Levi & Co	8	T	do	do	do	W.
Cameron Springs Dist'g Co	8	T, W	do	do	do	W.
U. E. Lippencott	9	D, T, W	do	Lippincott	Green	SW.
W. J. Markell	10	T	do	Monongahela City	Washington	SW.
Jos. Harrison	11	D, T, W	do	do	do	SW.
S. T. Gray	12	D, T, W	do	Masontown	Fayette	SW.
C. J. McCauley	13	T	do	Latrobe	Westmoreland	SW.
Moore & Sinnott	14	D, T, E, W	do	Gibsonton	do	SW.
S. Dillinger & Sons	15	D, T, W	do	Ruffs Dale	do	SW.
J. R. Gray	16	D, T, W	do	Grays Landing	Greene	SW.
W. & J. Hileman	17	D, T, W	do	Manorvillle	Armstrong	W.
Kammerer Mf'g Co	18	D, T, W	do	Kammerer	Washington	SW.
Thos. McCullough	19	T	do	Farmington	Fayette	SW.
Robt. McCracken	19	D, W	do	Wharton Twp. P. O., Glade Farms.	Fayette. Preston Co., W. Va.	SW.
W. H. Holmes	20	T	do	Millsboro	Washington	SW.
James Emery	20	D, T, W	do	do	do	SW.
Thos. Moore	21	D, T, W	do	McKeesport	Allegheny	SW.
Fry & Mathias	22	D, T, W	do	Manor	Westmoreland	SW.
M. J. Kennedy	23	D, T, W	do	Scottdale	do	SW.
S. P. Sweitzer	25	T, W	do	Sand Patch	Somerset	SW.
F. W. Bare	25	D, T, W	do	do	do	SW.
Meadville, Pa., Dist'g Co	26	D, T, W	do	Vallonia	Crawford	NW.
William Britton	27	T, W	do	Brownsville	Fayette	SW.
Jesse Baughman	28	D, T, W	do	Sand Patch	Somerset	SW.
J. M. Boyd	29	D, T, W	do	Allenport	Washington	SW.
W. F. Knight	30	T, W	do	Knox	Clarion	W.
V. & C. Huefner	31	D, T, W	do	Arthur	do	W.
R. C. Landes	32	D, T, W	do	Berlin	Somerset	SW.
Abram Shultz	33	D, T, W	do	Myersdale	do	SW.
Edwin Walters	33	D, W	do	Berlin	do	SW.
Edwin Buhl	34	D, T, W	do	Clarion	Clarion	W.
Aileen Moss	36	D, T, W	do	Port Royal	Westmoreland	SW.
Valentine Hinkle	37	D, T, W	do	Wellersburg	Somerset	SW.
John F. Genkingen	39	T	do	New Castle	Lawrence	W.
John M. Topper	40	D, T, W	do	New Baltimore	Somerset	SW.
Tomer, Peterman & Co., Limited.	41	D, T, W	do	Turtle Creek	Allegheny	SW.
John M. Topper	43	D, T, W	do	New Baltimore	Somerset	SW.
J. T. O'Neil	44	T	do	Gibbon Glade	Fayette	SW.
Do	44	D, T, W	do	do	do	SW.
South Bros	45	T, W	do	West Brownville	Washington	SW.
Westmoreland Dist'g Co., as South Bros.	45	T	do	do	do	SW.
Thompson Dist'g Co., Limited.	45	D, T, W	do	do	do	SW.
Thompson Dist'g Co	45	D, W	do	do	do	SW.
Samuel K. Metzler	46	D, T, W	do	Kingwood	Somerset	SW.
Henry V. Hantz	47	T		Scottdale	Westmoreland	SW.
H. V. Hantz & Co., Limited	47	D, T, W	do	do	do	SW.
Ed. Hoover	48	T, W	do	Berlin	Somerset	SW.
E. Walters & Co	48	D, T, W	do	do	do	SW.
Vandegrift Dist'g Co	49	D, T, W	do	Fredericktown	Washington	SW.
Frank Schlatter	50	D, T, W	do	Houtzdale	Clearfield	C.
Gray & Williams	52	T	do	Carrolltown	Cambria	C.
T. S. Williams	52	D, T, W	do	do	do	C.
George Stahl	53	D, T, W	do	Zelionople	Butler	W.
D. J. Johnson	54	D, T, W	do	Fairchance	Fayette	SW.

SOUTH CAROLINA.

J. D. Stansell	239	D, T, W	South Carolina.	Sunny Dale	Pickens	NW.
W. C. Tatham	310	D, T, W	do	Walhalla	Oconee	NW.
John F. Hightower	273	D, T	do	Lima	Greenville	NW.
Cox & Wado	314	D, T	do	Marietta	do	NW.
H. D. A. Biemann	315	D, T, W	do	Walhalla	Oconee	NW.
Elias Ramsey	317	D, W	do	Hickory Grove	York	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

SOUTH CAROLINA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
J. C. Spearman	355	T	South Carolina.	Walhalla	Oconee	NW.
H. Voltrath	355	D, T, W	do	do	do	NW.
H. D. A. Biemann	358	W	do	do	do	NW.
W. C. Tatham	358	D, T, W	do	do	do	NW.
H. D. A. Biemann	359	D, T, W	do	do	do	NW.
W. C. Tatham	359	D, T, W	do	do	do	NW.
Durham & Howard	363	D, T	do	Landrum	Greenville	NW.
W. R. Lowry	364	T	do	Bethany	York	N.
H. D. A. Biemann	369	T, W	do	Walhalla	Oconee	NW.
H. Voltraith	372	D, T, W	do	do	do	NW.
W. C. Tatham	374	D, T, W	do	do	do	NW.
H. D. A. Biemann	374	D, T	do	do	do	NW.
W. C. Tatham	380	D, T	do	do	do	NW.
L. R. Fisher	402	D, T, W	do	Tryon City	Greenville	NW.
Max Zarek	403	D, T, W	do	Laurens	Laurens	NW.
W. B. Durham	404	D, T, W	do	Landrum	Greenville	NW.
J. F. Stewart	405	D, T	do	Nine Times	Pickens	NW.
Hoke Barton	407	D, T, W	do	Greenville	do	NW.
Howard & Moore	410	D, T	do	Gowensville	do	NW.
Pitman & Howard	411	D, T, W	do	Glassy	do	NW.
Hoke Barton	413	D, T, W	do	Lima	do	NW.
Balew & Fisher	414	D, T	do	Arden	do	NW.
W. H. Lineberger	417	D, W	do	Camden	Kershaw	N.
James E. Payne	418	D, T, W	do	Greenville	Greenville	NW.

TENNESSEE.

C. R. Ross	136	T, W	Second	Meadowfield	Hancock	NE.
Jeptha Wolf	140	D, T, W	do	Brays	do	NE.
W. H. Wimberly	141	D, T, W	do	Ocoee	Polk	SE.
W. W. Gambill	142	T	do	Mooresburg	Hawkins	NE.
Jacob Collins	143	D, T, W	do	Sneedville	Hancock	NE.
J. R. Ross	144	D, T	do	Xenophon	do	NE.
M. H. Hansard	212	D, T	do	Graveston	Union	NE.
G. W. Mathis	225	D, T, W	do	Sneedville	Hancock	NE.
Joseph Hurley	235	D, T, W	do	Newport	Cocke	NE.
H. I. Welcker	237	D, T, W	do	Adolphus	Loudon	NE.
S. N. Kelly	249	D, T, W	do	Meltabarger	Union	NE.
John Hughes	312	D, T, W	do	Johnson City	Washington	NE.
Wm. Whillock	313	D, T, W	do	Mounts Cross Roads.	Jefferson	E.
John Mills	316	D, T, W	do	Meadowfield	Hancock	NE.
Swan & Slover	318	D, T, W	do	Dandridge	Jefferson	E.
J. D. Mays	329	T	do	do	do	E.
I. Wilson	337	D, T, W	do	Jacksboro	Campbell	NE.
Wm. Green	345	D, T, W	do	Lee Valley	Hawkins	NE.
H. Manis	350	D, T, W	do	Alum Wells	do	NE.
Wm. White	369	D, T, W	do	Three Springs	Hamblen	NE.
W. T. Mahan	370	D, T, W	do	Otes	Hawkins	NE.
Robert Stone	377	D, T, W	do	Lone Mountain	Claiborne	NE.
Alex. Montgomery	400	T	do	Knoxville	Knox	E.
Alex. Adkins	402	D, T, W	do	Rankins Depot	Cocke	NE.
W. H. Hansard	410	D, T	do	Twinville	Knox	E.
Harrison Henry	412	D, T, W	do	Rutledge	Grainger	NE.
John Beeler	415	D, T, W	do	Warwicks Cross-Roads.	Union	NE.
Kitts & Perkins	416	D, T	do	Fincastle	Campbell	NE.
A. L. Allen	420	D, T	do	Fishers Creek	Hawkins	NE.
Wm. R. McInturff	425	D, T, W	do	Happy Valley	Carter	N. E.
Woolsley & English	430	D, T, W	do	Jearoldstown	Green	C.
J. M. Swann	435	D, T, W	do	Dandridge	Jefferson	E.
W. J. Martin	440	D, T, W	do	Xenophon	Hancock	NE
W. S. Wilson	442	D, T, W	do	Adolphus	Loudon	NE.
Mitts & Russell	443	D, T, W	do	Graysville	Rhea	E.
Hicks & Harris	444	D, T, W	do	Mooresburg	Hawkins	NE.
J. E. Horton	445	D, T, W	do	Upper Clinch	Hancock	NE.
Renner & Collins	450	D, T, W	do	Cedar Creek	Green	C.
A. J. Mackey	460	D, T, W	do	Edgeworth	Sullivan	NE.
M. Hatmaker	465	D, T, W	do	Hatmaker	Campbell	NE.
J. D. Blankenship	470	D, T, W	do	Capuchin	Scott	NE

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

TENNESSEE—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
C. R. Ross	472	D, T, W	Second	Brays	Hancock	NE.
Davis & Co	473	D, W	do	Fincastle	Campbell	NE.
R. L. Parkey	475	D, T, W	do	Yellow Springs	Hancock	NE.
G. W. Swor	2	D, T, W	Fifth	Buchanan	Henry	SE.
Chas. Nelson	5	D, T, E, W	do	Greenbrier	Robertson	N.
B. J. Semms & Co	5	T, W	do	do	do	N.
Wakeman & Hodges	11	D, T, W	do	Sparta	White	C.
J. W. Miller	14	D, T, W	do	Rock Island	Warren	C.
Ben. Tolley	29	D, T, W	do	Lynchburg	Moore	S.
Tolley Bros	29	T, W	do	do	do	S.
J. H. McClure	32	D, T, W	do	Hutland	Franklin	S.
G. W. Davis	62	D, T, W	do	Lewisburg	Marshall	C.
Zach. Thompson	62	T, W	do	Caldwell	Bedford	C.
M. H. Brinkley	63	D, T, W	do	Tullahoma	Moore	S.
Cashion & Martin	64	D, T, W	do	Hawthorne	Bedford	C.
J. Bridges & Son	83	T, W	do	Springfield	Robertson	N.
T. J. Eaton	104	T, W	do	County Line	Moore	S.
John Woodard	110	T, W	do	Kinney	Robertson	N.
Kinney & Co	110	T, W	do	do	do	N.
Pitt Bros	135	D, T, W	do	Springfield	do	N.
Arledge & Vaun	183	T, W	do	Winchester	Franklin	S.
Stephens & Co	201	D, T	do	Cortner	Bedford	C.
Brown & Fleming	209	T	do	Pondville	Sumner	N.
S. B. Fleming	209	D, T, W	do	do	do	N.
Wm. Copeland	210	T, W	do	Flintville	Lincoln	S.
Wm. Copeland	210	D, T, W	do	do	do	S.
Copeland & Co	210	D, W	do	do	do	S.
J. W. Stone	211	T, W	do	Stonesboro	do	S.
Crowley & Solomon	215	T, W	do	Kelso	do	S.
N. A. Warren	225	D, T, W	do	Sugar, Ala	Giles, Tenn	S.
W. A. Copeland	388	D, T, W	do	Smithland	Lincoln	S.
Davis & Co	392	D, T, W	do	Tullahoma	Coffee	C.
Davis & Co. as C. H. & W. L. Halsey.	392	T, W	do	do	do	C.
B. Patterson	393	T, W	do	Normandy	Bedford	C.
Spencer & Baxter	396	T, W	do	Fuga	Moore	S.
John Eaton as Tolley & Eaton.	397	D, T, W	do	County Line	do	S.
T. J. Lee	487	D, T, W	do	Gabbatha	Jackson	N.
John B. Gunn	488	T	do	Maxwell	Franklin	S.
F. M. Purdue	489	T	do	Nashville	Davidson	N.
Bragg & Jamison	492	T, W	do	Burt	Cannon	C.
Dan Woodard	496	T	do	Nashville	Davidson	N.
W. B. Daniel & Co	498	D, T, W	do	Lynchburg	Moore	S.
Demming & Perdue	502	T, W	do	New Roe, Ky	Sumner	N.
J. W. C. Mitchell	503	D, T, W	do	Tullahoma	Coffee	C.
George E. Rogers	505	T, W	do	Hickman, Ky	Obion	NW.
G. D. Crutcher	510	T, W	do	Murfreesboro	Rutherford	C.
M. Nelson	510	D, T, W	do	do	do	C.
J. W. Durham	511	D, T, W	do	New Roe, Ky	Sumner	N.
Sanders & Rhoten	512	T, W	do	Nashville	Davidson	N.
Jack Daniel	514	D, T, W	do	Lynchburg	Moore	S.
T. F. Wooton	515	D, T, W	do	Normandy	Bedford	C.
W. P. Carroll	516	D, T, W	do	Tullahoma	Coffee	C.
J. C. Barnes	517	T	do	Double Springs	Putnam	N.
Lewis Lee	517	D, T, W	do	do	do	N.
Henry Bose	519	T, W	do	Winchester	Franklin	S.
J. H. Woodard	521	D, T, W	do	Springfield	Robertson	N.
D. Woodard & Co	521	T, W	do	do	do	N.
John Triggs	522	T, W	do	Maxwell	Franklin	N.
J. S. Brown	524	D, T, W	do	Springfield	Robertson	N.
Josephine Brown as J. S. Brown.	524	D, T, W	do	do	do	N.
S. L. Arledge	525	W	do	Winchester	Franklin	S.
Arledge Bros	525	T, W	do	do	do	S.
W. S. Jones	525	D, T, W	do	do	do	S.
Sims & Davis	527	D, T, W	do	Tullahoma	Coffee	C.
F. J. Davis	527	D, T, W	do	do	do	C.
I. Vanzant, jr	528	D, T, W	do	Winchester	Franklin	C.
I. Vanzant	529	T	do	do	do	S.
Hornsday & Mitchell	530	T	do	Singleton	Bedford	S.
J. R. Eastwood	531	D, T, W	do	Lexie	Franklin	S.
Eastwood & Grant	531	D, T, W	do	do	do	S.
Eastwood & Hall	531	T	do	do	do	S.
West & Williams	532	D, T, W	do	Maxwell	Franklin	S.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

TENNESSEE—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
F. E. Cunningham	533	D, T, W	Fifth	Fuga	Moore	S.
J. E. Spencer	534	D, T, W	do	Lynchburg	Moore	S.
W. M. Tolley as Tolley & Eaton.	535	D, T, W	do	Kelso	Lincoln	S.
Tolley & Eaton	535	T, W	do	do	do	S.
T. B. Walker	537	T, W	do	Sewance	Franklin	S.
Fry Brothers	538	D, T, W	do	Lynville	Giles	S.
James Philpot	539	T, W	do	Granville	Jackson	N.
J. J. Thomas & Co	540	D, W	do	Awalt	Franklin	S.
Winningham & Armstrong.	541	T, W	do	Monroe	Overton	N.
Duncanson & Co	542	D, W	do	Springfield	Robertson	N.
Wright Brothers	543	T	do	Hillsdale	Macon	N.
P. M. Wright	543	D, T, W	do	do	do	N.
B. P. Brown & Bros	544	D, T, W	do	13th Civ. Dist. P.O. New Roe	Sumner. Allen, Ky	N. S.
Warren & Sidwell	545	D, T, W	do	Grey	Overton	N.
J. C. Barnes	546	D, T, W	do	Double Springs	Putnam	N.
W. J. Craighead & Son	547	D, W	do	Defeated	Smith	N.

TEXAS.

Charles L. Michael	27	D, T	Third	Rodgers	Bell	C.
Wynn & Donalson	8	T, W	Fourth	Dallas	Dallas	NE.
H. R. Chaddick	13	T, W	do	Hagansport	Franklin	NE.
J. A. Laws	14	T, W	do	Dallas	Dallas	NE.
B. J. Harris	15	D, T, W	do	Andrews	Wood	NE.
A. M. Dawson	16	T, W	do	Halesboro	Red River	NE.
W. M. Stringfellow	18	W	do	Daingerfield	Morris	NE.
J. K. Ellington	19	T	do	Dallas	Dallas	NE.
J. L. Duffer	20	T, W	do	Gorman	Eastland	N.
C. C. Morris	21	T, W	do	De Leon	Comanche	C.
J. L. Duffer	22	D, T, W	do	Ranger	Eastland	N.

VIRGINIA.

L. D. Meyerley	1	D, T, W	Sixth	Staunton	Augusta	W.
L. D. Meyerley & Co	1	T, W	do	do	do	W.
P. M. Engleman	3	D, T, W	do	Engleman	Rockbridge	W.
E. A. Fulcher	4	D, T, W	do	Staunton	Augusta	W.
H. Koiner	5	D, T, W	do	Koiner Store	do	W.
A. Zollman	6	D, T, W	do	Zollman	Rockbridge	W.
A. McCartney	7	D, T, W	do	Ripley Mill	Craig	W.
J. A. Bumgardner	8	T, W	do	Greenville	Augusta	W.
J. F. Clemmer	10	D, T, W	do	Middlebrook	do	W.
A. J. Trevey	14	D, T, W	do	Big Island	Bedford	C.
D. S. Dean	15	D, T, W	do	Quinque	Green	C.
G. W. Crist	16	D, T, W	do	Piggs	Pittsylvania	S.
William Green	18	D, T, W	do	Jonesville	Lee	W.
S. B. Hancock	19	T, W	do	Copper Hill	Floyd	SW.
Shelor & Sowder	19	T	do	do	do	C.
J. C. Burnes	20	D, T, W	do	Luray	Page	N.
David Beard	167	D, T, W	do	New Hope	Augusta	W.
L. E Savage	223	D, T, W	do	Kernstown	Frederick	N.
J. Massemer	508	D, T, W	do	Lynchburg	Campbell	C.
Foster & Co	522	D, T, W	do	Tolley Mills	Augusta	W.
T. V. Fry & Co	593	T, W	do	Oak Park	Madison	N.
Mahoneysville Dist'g Co	635	D, T, W	do	Arlington	Alexandria	N.
N. G. Feller	636	D, T, W	do	Mount Olive	Shenandoah	N.
A. A. McKay	694	T, W	do	Front Royal	Warren	N.
A. J. Broy	736	D, T, W	do	Lynchburg	Campbell	C.
G. L. Revercomb	821	D, T, W	do	Slate Mills	Rappahan'ck	N.
W. H. Hershaw	822	D, T, W	do	Lynchburg	Campbell	C.
Finger & Williams	822	D	do	Lithia	Botetourt	W.
F. A. Massie	823	T	do	Lynchburg	Campbell	C.
T. T. Carter	887	T	do	do	do	C.
W. D. A. Fallin	913	D, T, W	do	Caddo	Pittsylvania	S.
J. M. Smith	1096	T, W	do	Terrys Forks	Floyd	SW
W. T. Miller	1104	D, T, W	do	Bentonville	Warren	N.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

VIRGINIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
1	2		3	4	5	6
H. F. Jeter	1111	D, T, W	Sixth	Omega	Halifax	S.
R. D. Candler	1114	D, T, W	do	Rural Retreat	Wythe	SW.
R. J. Houseman	1116	T	do	Lynchburg	Campbell	C.
J. D. Blackwell	1117	D, T, W	do	Saltville	Washington	SW.
J. W. Richardson	1119	D, T, W	do	Lesters	Montgomery	SW.
M. L. Hamman	1124	T, W	do	Capon Road Depot	Shenandoah	N.
T. T. Carter	1129	T	do	Mayo Forge	Patrick	S.
E. R. Stephens	1129	D, T, W	do	do	do	S.
P. D. Cooper	1132	T	do	Lynchburg	Campbell	C.
A. Seekford	1134	D, T, W	do	Alma	Page	N.
J. F. Cale	1135	T	do	Alleghany Station	Alleghany	C.
Cale & McCartney	1135	D, T, W	do	Alleghany Station	Alleghany	W.
J. G. Lester	1138	T, W	do	Snapp	Tazewell	SW.
C. H. Thomas	1141	T, W	do	Hillsville	Carroll	SW.
H. C. Price	1141	D, T, W	do	Dillon's Mills	Franklin	S.
A. Barb	1150	D, T, W	do	Shenandoah Alum Springs.	Shenandoah	N.
W. R. Harvey	1151	D, T, W	do	Danville	Pittsylvania	S.
T. F. Rakes	1155	W	do	Charity	Patrick	S.
P. H. Hubbard	1218	D, T, W	do	Boydtown	Mecklenburg	S.
J. M. Smith	1248	D, T, W	do	Newport	Giles	SW.
W. H. Fore	1264	T	do	Lynchburg	Campbell	C.
Thos. I. Hunter	1415	D, T, W	do	Newport	Giles	SW.
J. Mullens	1575	T, W	do	Longfield	Lee	SW.
P. C. Barnard	1638	D, T, W	do	Floyd	Floyd	N.
P. L. Sellars	1666	T	do	Danville	Pittsylvania	S.
Martin & Short	1674	D, T	do	Alma	Page	N.
T. K. Conrad	1676	D, T, W	do	Linden	Warren	N.
T. W. Jones	1677	D, T, W	do	Dry Fork	Pittsylvania	S.
S. Pruett	1678	D, T, W	do	Mendota	Washington	SW.
P. Puryear	1681	D, T, W	do	Red Bank	Halifax	S.
M. V. B. Kite	1686	T	do	Lynchburg	Campbell	C.
G. W. Crist	1696	D, T, W	do	Cedar Forest	Pittsylvania	S.
N. E. Yancey	1697	D, T, W	do	Soudan (N. C.)	Mecklenburg	S.
H. G. Johnson	1698	D, T	do	Gibson Station	Lee	SW.
H. A. Whitt	1699	D, T, W	do	Paces	Halifax	S.
D. T. Inge	1700	D, T, W	do	Ula	Franklin	S.
W. M. Smith	1701	D, T, W	do	Floyd	Floyd	SW.
C. A. Nunley	1702	W	do	Lynchburg	Campbell	C.
P. H. Hubbard	1703	D, T, W	do	Union Level	Mecklenburg	S.
J. W. Winsburrow	1704	D, T, W	do	Front Royal	Warren	N.
Wm. Fisher	1706	D, T	do	Lynchburg	Campbell	C.
C. D. Gillaspie	1707	D, T, W	do	Goshen Bridge	Rockbridge	W.
C. M. Marshall	1708	T	do	Lynchburg	Campbell	C.
W. A. Childs	1709	D, T, W	do	Bess	Alleghany	W.
G. B. Burchett	1710	D, T, W	do	Walnut Hill	Lee	SW.
C. T. Childress	1711	D, T, W	do	Hillsville	Carroll	SW.
T. J. Newell	1712	T	do	Parishville	Frederick	W.
G. C. Taylor	1713	D, T, W	do	Pembroke	Giles	SW.
L. Byrne	1714	D, T, W	do	Lowry	Bedford	C.
J. R. Strickler	1715	D, T, W	do	Front Royal	Warren	N.
J. W. Payne	1716	D, T, W	do	Stewartville	Bedford	C.
C. H. Pickrall	1717	D, T, W	do	Elba	Pittsylvania	S.
Gillaspie Bros	1718	D, T, W	do	McDowell	Highland	W.
L. D. Royster	1719	D, T	do	Lynchburg	Campbell	C.
D. T. Slayton	1720	D, T, W	do	Violetta	Halifax	S.
C. H. Johnson	2100	D, T, W	do	Point Smith	Russell	SW.
Nimrod Poteet	2102	D, T, W	do	Rocky Station	Lee	SW.
J. Cox	2103	D, T	do	Lynchburg	Campbell	C.
J. W. Popham	2104	D, T, W	do	Boston	Culpeper	N.
J. D. Hawks	2106	T	do	Lynchburg	Campbell	C.
W. H. Hensley	2107	D, T, W	do	Earley	Grove	SW.
J. R. Perkins	2108	D, T, W	do	Crockett Depot	Wythe	SW.
J. P. Williams	2109	D, T	do	Lynchburg	Campbell	C.
W. W. Parish	2110	D, T	do	Pipers Gap	do	C.
E. M. Bales	2111	D, T, W	do	Olympia	Smyth	SW.
G. Davidson	2112	D, T, W	do	Speers Ferry	Scott	SW.
J. I. Wood	2113	D, T, W	do	Almond	Rockingham	N.
C. Dalton	2114	D, W	do	Lynchburg	Campbell	C.
O. A. Enbank	2115	D, T, W	do	Round Hill	Loudoun	N.
C. H. Thomas	2116	D, T, W	do	Allisonia	Pulaski	SW.
Benj. Hutchinson	2117	D, T, W	do	Glade Hill	Franklin	S.
Isaac C. DeHart	2118	D, T, W	do	Woolwine	Patrick	S.
Wood & Hairston	2119	D, T, W	do	do	do	S.
S. L. Frazier	2120	D, T, W	do	Flat Rock	Scott	SW.

NAMES OF DISTILLERS AND LOCATION OF DISTILLERY WAREHOUSES IN WHICH SPIRITS WERE HELD ON DEPOSIT, ETC.—Continued.

VIRGINIA—Continued.

Name of distiller.	Distillery number and transaction.		District.	Post-office or town.	County.	Section of State.
	2		3	4	5	6
John H. Richards	2121	D, T, W	Sixth	Shenandoah Alum Springs.	Shenandoah	N.
T. B. Seymour	2122	D, T, W	do	Cascade	Pittsylvania	S.
R. L. Sydnor	2123	D, T, W	do	Critz	Patrick	S.
W. L. Chitwood	2124	D, T	do	Lynchburg	Campbell	C.
L. G. Law	2125	D, T	do	Buffalo Ridge	Patrick	S.
M. F. Basham	2126	D, T, W	do	Basham	Floyd	SW.
O. S. Hendricks	2127	D, T, W	do	Meadville	Halifax	S.
J. J. Poff	2128	D, T, W	do	Check	Floyd	SW.
F. J. Fackler	2129	D, T, W	do	Piggs	Pittsylvania	S.
Wm. Whitt	2130	D, T, W	do	Mayo	Halifax	S.
T. T. Canady	2131	D, T, W	do	Topecos	Floyd	NE.
M. W. Williams	2132	D, T, W	do	Pedlar Mills	Amherst	C.
McHenry L. Stiff	2133	D, T, W	do	Thaxtons	Bedford	C.
J. H. Tucker	2134	D, T, W	Sixth	Crosby	Campbell	C.
T. A. Windle	2136	D, T, W	do	Allisonia	Pulaski	SW.
D. S. Odineal	2137	D, T	do	Burwellville	Pittsylvania	S.
J. C. Rakes	2139	D, T, W	do	Short's Creek	Carroll	SW.
T. L. Price	2142	D, T, W	do	Taylor's Store	Franklin	S.
James Kierott	2144	D, T, W	do	Nokesville	Prince William.	N.
M. U. Griggs	2145	D, T, W	do	Buena Vista	Rockbridge	W.
J. A. McConnell	2146	D, T, W	do	Stump	Washington	SW.
J. A. Bennett	2147	D, T	do	Glade Hill	Franklin	S.

WEST VIRGINIA.

The. Hannis Dist'g Co.	1	D, T, W	W. Virginia.	Martinsburg	Berkeley	NE.
A. Cline	7	D, T	do	Yellow Spring	Hampshire	NE.
T. Orndorff	7	T	do	do	do	NE.
Charles Zepp	8	T	do	Wardensville	Harley	NE.
H. W. Zankey	9	T	do	Petersburg	Grant	NE.
B. and J. Comings	10	D, T, W	do	Huntington	Cabell	W.

WISCONSIN.

L. Gehl & Co	1	D, T, W	First	St. Lawrence	Washington	E.
National Dist'g Co.	3	D, T, W	do	Milwaukee	Milwaukee	SE.
John Meiner	5	T	do	Wauwatosa	do	SE.
Root Creek Co	6	T, W	do	Town of Lake	do	SE.
Theodore Rietz	18	D, T, W	do	Silver Creek	Sheboygan	E.

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE WITHDRAWN FROM DISTILLERY WAREHOUSES, TAX-PAID, DURING THE YEAR ENDED JUNE 30, 1891.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
Alabama		117						5,716	5,716	Corn whisky.
Arkansas		1,024						59,753	59,870	Corn whisky.
First California	2,198	136					331,249		334,471	
Colorado		24,575	3,896		119,976		132,449		280,894	
Connecticut		474						497,687	498,161	
Georgia	35,515	1,356	2,596,615		263,825	30,784	2,133,806	5,938,318	11,000,219	Do.
First Illinois	18,816	78,479	3,602,444		230,192	50,943	18,623,624	1,213,342	23,817,840	Whisky and corn whisky.
Fifth Illinois		946	858,900			150	1,101,067	36,895	1,997,958	Do.
Eighth Illinois			28,115			384	278,952	7,279	321,942	Corn whisky.
Thirteenth Illinois	7,212		266,506		32,852	279,064	127,335	1,446,005	2,469,726	Whisky.
Sixth Indiana	49,328	268,636	451,163			215,412		3,027,578	3,775,208	Do.
Seventh Indiana	80,592	463							621	Spirits and whisky.
Fourth Iowa	621						326,231		1,590,694	
Second Kentucky	1,220,997	2,278	41,188			368,113	8,600	18,130	7,271,606	Malt whisky.
Fifth Kentucky	6,627,097	249,233	343		41,846	354		1,124,541	2,782,765	Whisky, malt whisky, etc.
Sixth Kentucky	1,144,205	330,585	61,002	80,238				37,357	2,087,650	Copper and malt whisky.
Seventh Kentucky	1,811,373	233,918	2,044		2,958			204	1,372,543	Malt whisky.
Eighth Kentucky	1,302,752	69,587						93,020	1,176,150	Do.
Maryland		1,054,096	86		73,758	390	28,558		966,432	
Third Massachusetts			972,106	802,674		1,006	1,375,513	47,720	2,396,345	Whisky.
Minnesota	56,559	13,587	397,546		43,036	1,730	1,061,308	118,989	1,682,755	Whisky and corn whisky.
First Missouri	72,915	2,002			1,066		485	1,294	77,762	Sour mash and corn whisky.
Sixth Missouri	26,570	8,703	814,933				2,332,220	117,132	3,299,558	Corn whisky.
Nebraska				26,770					26,770	
New Hampshire		216,204			191,438		137,557		353,701	
Fifth New Jersey			403,494			969	764,138	45,984	1,406,023	Whisky.
First New York	51,864	66,853	53,997		49,495	5,903	234,991	4,406	467,479	Malt whisky.
Twenty-eighth New York		1,596		152				96,688	98,436	Corn whisky.
Fourth North Carolina								636,221	636,221	Do.
Fifth North Carolina	564,283	340,639	400,197		239,673	5,263	4,190,135	3,307,317	9,046,907	Whisky and corn and copper.
First Ohio	20,511	12,878				22,968	407,133	40	33,429	Wheat whisky.
Tenth Ohio	62,546	12,139	53,146		442			21	558,395	
Eleventh Ohio	6,163	34,047				919		441	40,651	Potato and wheat.
Eighteenth Ohio								70	989	Corn.
Oregon		299,629						79	299,708	Wheat.
First Pennsylvania		290,891							290,891	
Ninth Pennsylvania		54,860						4,546	59,406	Wheat, corn.
Twelfth Pennsylvania		2,525,724			487		162	187,705	2,714,078	Copper, wheat malt.
Twenty-third Pennsylvania										

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM WAREHOUSE DURING THE YEAR—Continued.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE WITHDRAWN FROM DISTILLERY WAREHOUSES, TAX-PAID, DURING THE YEAR ENDED JUNE 30, 1891—Continued.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in "Miscellaneous" column.
South Carolina								39,261	39,261	Corn.
Second Tennessee		185						46,394	46,579	Do.
Fifth Tennessee		1,479						922,073	923,552	Do.
Third Texas								20	20	Do.
Fourth Texas				65				3,887	3,952	Do.
Sixth Virginia		170,474						35,851	206,325	Do.
West Virginia	10,669	140,716				39		2,084	153,508	Rye and barley malt.
First Wisconsin	19,589	33,595	123,493		6,557	2,824	317,322	83	503,463	Kümmel.
Total	13,192,375	6,542,102	11,131,184	999,899	1,296,995	987,215	33,902,325	19,124,131	87,176,226	
Total tax paid during the year ended June 30, 1890	14,591,087	6,503,064	11,231,484	994,262	1,206,616	574,900	35,344,455	13,034,469	83,479,837	

INCREASED WITHDRAWAL OF TAX-PAID SPIRITS.

The quantity of spirits (87,176,226 gallons) withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1891, is more than the quantity (83,479,837 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1890, by 3,696,389 gallons, the increase being distributed among the different kinds known to the trade as follows:

		Gallons.
Increase in withdrawals of—		
Rye whisky		39,038
Rum		5,637
Gin		90,379
High wines		412,815
Miscellaneous		6,089,662
Total increase		6,637,531
Decrease in withdrawals of—	Gallons.	
Bourbon whisky	1,398,712	
Alcohol	100,300	
Pure, neutral, or cologne spirits	1,442,130	
Total decrease		2,941,142
Net increase		3,696,389

If the quantity, 1,081,482 gallons (as stated by the Chief of the Bureau of Statistics), of exported domestic spirits reimported during the year upon payment of a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1891, is found to be 88,257,708 gallons, or 3,756,775 gallons more than during the year 1890, including the 1,021,096 gallons reimported and tax-paid during that year.

WITHDRAWAL OF PRODUCTS BY MONTHS.

The quantity of each month's product of spirits in warehouse July 1, 1890, which was withdrawn during the year ended June 30, 1891, is shown in the following statement:

[In taxable gallons.]

Product of—	In warehouse July 1, 1890.	Withdrawn during the year ended June 30, 1891.	Remaining in warehouse June 30, 1891.
1887.			
Prior to June, 1887	2,122,580		
June	358,273		
July	104,765		
August	48,532		
September	112,175		
October	175,378		
November	317,825		
December	498,266		
1888.			
January	753,919		
February	979,384		
March	1,348,527		
April	1,140,995		
May	1,159,972		
Prior to June, 1888	9,120,591	8,632,263	488,328
June	558,540	336,271	222,269
July	153,975	105,126	48,849

WITHDRAWAL OF PRODUCTS BY MONTHS—Continued.

[In taxable gallons.]

Product of—	In warehouse July 1, 1890.	Withdrawn during the year ended June 30, 1891.	Remaining in warehouse June 30, 1891.
1888.			
August	67,939	41,945	25,994
September	245,292	143,588	101,704
October	525,018	254,920	270,098
November	1,169,578	578,493	591,085
December	2,419,535	1,158,707	1,260,828
1889.			
January	3,070,546	1,284,659	1,785,887
February	3,502,664	1,274,507	2,228,157
March	4,256,047	1,384,032	2,872,015
April	4,862,765	1,499,212	3,363,553
May	4,777,735	1,203,990	3,573,745
June	3,098,893	915,081	2,183,812
July	1,147,462	315,951	831,511
August	527,847	157,312	370,535
September	695,227	176,743	518,484
October	1,527,273	355,944	1,171,329
November	3,521,879	710,410	2,811,469
December	5,283,727	960,362	4,323,365
1890.			
January	5,980,281	1,123,536	4,856,745
February	5,622,239	877,079	4,745,160
March	6,570,835	971,318	5,599,517
April	7,141,594	929,482	6,212,112
May	7,895,266	1,144,017	6,751,249
June	5,977,780	1,573,827	4,403,953
Spirits seized in warehouse	525	525	.....
Total	89,721,053	28,109,300	61,611,753

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE LOST FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1891.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
Alabama										
Arkansas		2						2,230	2,232	Corn whisky.
First California		20							20	
Fourth California										
Connecticut		718	8		535		27		1,288	Do.
Georgia		82						1,332	1,414	Whisky and corn whisky.
First Illinois	2,757	34	265				558	35,250	38,873	Do.
Fifth Illinois	2,880	11,852	1,002		8	20	1,587	36,873	54,222	Corn.
Eighth Illinois		142	65				36	1,470	1,713	Whisky.
Thirteenth Illinois	321		67				1	87	476	Whisky, barley and potato.
Sixth Indiana	2,604	33,405	5				1,996	33,186	71,191	Spirits and whisky.
Seventh Indiana	5,882	33						3,106	9,026	
Fourth Iowa	14								14	
Second Kentucky	107,298	261	82				43		107,684	Malt.
Fifth Kentucky	632,758	26,902	18			77		1,010	660,765	Whisky, wheat whisky and malt.
Sixth Kentucky	91,188	21,666	117	1,099	68			54,577	168,715	
Seventh Kentucky	181,001	27,220	10		3			3,473	211,707	Copper distilled and malt.
Eighth Kentucky	143,377	7,087						26	150,490	Malt.
Maryland		166,121	12			69	3,096	800	170,098	Do.
Third Massachusetts				23,863	320				24,183	
Minnesota			376				7,023	949	8,348	Whisky.
First Missouri	1,135	348						1,384	2,867	Whisky and corn whisky.
Sixth Missouri	5,278	170			136		46	66	5,696	S. M. and corn whisky.
Nebraska	1,600	522	149				297	208	2,776	Corn whisky.
New Hampshire		9		1,342					1,342	
Fifth New Jersey		18,279	7		565	82		2,345	16,279	Whisky.
First New York							1,102	259	2,990	Malt whisky.
Twenty-eighth New York	3,442	5,461						572	10,284	Corn
Fourth North Carolina		10						1,143	1,153	Do.
Fifth North Carolina					7		1,543	55,743	146,191	Whisky, corn and copper whisky.
First Ohio	48,072	40,673	153							
Tenth Ohio	2,339	2,108						4	4,451	Wheat whisky.
Eleventh Ohio	3,363	539	51			2,257	378		6,588	
Eighteenth Ohio	453	2,533						41	3,027	Potato and wheat.
Oregon						24			24	
First Pennsylvania		44,625						15	44,640	Wheat.
Ninth Pennsylvania		28,647							28,647	

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE DURING THE YEAR—Continued.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE LOST FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1891—Continued.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in "Miscellaneous" column.
Twelfth Pennsylvania		2,840						81	2,921	Wheat and corn.
Twenty-third Pennsylvania		340,797						22,685	363,521	Wheat, copper, corn, and malt.
South Carolina					20		19		81	Corn.
Second Tennessee								81	72	Do.
Fifth Tennessee		84						72	53,415	Do.
Fourth Texas								53,331	377	Do.
Sixth Virginia		14,017						377	14,410	Do.
West Virginia	728	20,177				2		393	21,142	Rye malt and barley malt.
First Wisconsin	1,206	1,038	13		7	70	1	235	2,342	Kümmel.
Total	1,237,696	818,413	2,400	26,304	1,669	2,601	17,753	313,420	2,420,256	
Lost by leakage during the year ended June 30, 1890	1,699,572	893,711	4,450	25,480	902	4,314	34,735	269,085	2,932,249	

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSE.

The quantity of spirits (2,420,256 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named:

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	Gallons.	*Gallons.*	
1880	78,199,283	75,834	0.096
1881	84,335,900	811,466	0.962
1882	80,281,611	1,231,336	1.533
1883	83,291,190	2,291,013	2.750
1884	92,022,593	3,858,494	4.193
1885	*a*90,925,782	4,424,314	4.866
1886	*b*78,566,767	1,806,868	2.299
1887	70,782,951	1,833,681	2.591
1888	74,391,751	2,209,327	2.969
1889	81,879,458	3,145,111	3.841
1890	88,066,945	2,932,249	3.329
1891	92,761,985	2,420,256	2.609

a Includes 7,750,696 gallons stamped for export not actually withdrawn.
b Includes 2,494,091 gallons stamped for export not actually withdrawn.

The decrease of 511,993 gallons leakage allowed under section 17 of the act of May 28, 1880, from the quantity so allowed during the previous year, is distributed among the different kinds of spirits known to the trade as follows:

	Gallons.	Gallons
Decrease of leakage allowed for—		
Bourbon whisky		461,876
Rye whisky		75,298
Alcohol		2,050
Pure, neutral, or cologne spirits		16,982
High wines		1,713
Total decrease of leakage		557,919
Increase of leakage allowed for—		
Rum	824	
Gin	767	
Miscellaneous	44,335	
		45,926
Net decrease of leakage allowed in 1891		511,993

EXPORTATION OF DISTILLED SPIRITS.

The following statements show the quantities of spirits of different kinds withdrawn for export during the last two fiscal years:

1. BY DISTRICTS WITHDRAWN IN 1890.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
First California							799		799	
Fifth Illinois			244,544				60,923	927	306,394	Whisky or corn whisky.
Seventh Indiana			31,754					21,723	53,477	Spirits and whisky.
Second Kentucky	31,729								31,729	
Fifth Kentucky	105,817	2,271							108,088	
Sixth Kentucky	12,701	1,572		287	310			13,781	28,651	Whisky, wheat whisky, and malt.
Seventh Kentucky	66,959	43,820							110,779	
Eighth Kentucky	45,928	15,095							61,023	
Maryland		21,605						224	21,829	
Third Massachusetts				542,445					542,445	
Minnesota			47,272						47,272	
Nebraska			6,766						6,766	
Fifth New Jersey		195							195	
First New York			3,473		1,058		1,750		6,281	
First Ohio	39	3,278	1,805		100			7,051	12,273	
Twenty-third Pennsylvania.		28,301						329	28,630	
West Virginia		1,095							1,095	
Total	263,173	117,232	335,614	542,732	1,468		63,472	44,035	1,367,726	
Withdrawn during the year ended June 30, 1889.	1,395,954	369,812	302,866	423,905			63,731	33,967	2,590,235	

2. BY DISTRICTS WITHDRAWN IN 1891.

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
First California	48						1,791		1,839	
Fifth Illinois			266,837				35,640	559	303,036	Whisky.
Seventh Indiana	220		18,992						19,212	
Second Kentucky	11,622								11,622	
Fifth Kentucky	75,382	2,174							77,556	
Sixth Kentucky	10,993	822	271		893			7,353	20,332	Whisky.
Seventh Kentucky	34,657	4,069							38,726	
Eighth Kentucky	23,814								23,814	
Maryland		22,610							22,610	
Third Massachusetts.				1,021,869					1,021,869	
Minnesota			4,742				19,232		23,974	
Nebraska			73,582				12,921		86,503	
First New York			1,735				890		2,625	
First Ohio	1,078	2,524	1,315				44	11,415	16,376	Whisky.
Twenty-third Pennsylvania.		6,087						42	6,129	Whisky.
Fifth Tennessee								172	172	Whisky.
Total	157,814	38,286	367,474	1,021,869	893		70,518	19,541	1,676,395	
Withdrawn during the year ended June 30, 1890.	263,173	117,232	335,614	542,732	1,468		63,472	44,035	1,367,726	

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1890.

[Quantities in taxable gallons.]

Ports to which exported.	Alcohol.								Pure, neutral, or cologne spirits.				
	New York	San Francisco.	Boston.	Laredo.	New Orleans.	Eagle Pass.	Brownsville.	El Paso.	New York.	El Paso.	Boston.	Port Huron.	San Francisco.
Tax paid at ports	884								173				
Aspinwall, Central America	12,553	443											
Bermuda	6,912								1,750				
Bluefields, Central America					434								
Bremen, Germany	870												
Cape Coast, Africa											14,226		
Dunedin, New Zealand	434												
Elmina, Africa											10,930		
Greytown, Central America	41,148								859				
Honolulu, Sandwich Islands		6,766											799
Halifax, Canada			5,687										
Juarez, Mexico								3,867		856			
Livingston, Central America	1,738												
Marseilles, France	6,936												
Matamoros, Mexico							40,682						
Melbourne, Australia									5,562				
Nuevo Laredo, Mexico				27,798									
Nassau, West Indies	2,169												
Panama, Central America	6,894												
Juarez, Mexico								9,948	174	869			
Port-au-Prince, West Indies	7,440												
Piedras Negras, Mexico						858							
Port Cortez, Central America					8,721								
Prescott, Canada												20,643	
St. Pierre and Miquelon	40,846	95,134											
Victoria, Canada													992
Wellington, New Zealand									5,639				
Yokohama, Japan	6,452												
Total	135,276	102,343	5,687	27,798	9,155	858	40,682	13,815	14,157	1,725	25,126	20,643	1,791

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1890.

[Quantities in taxable gallons.]

Ports to which exported.	Bourbon whisky.												
	New York.	Nogales.	Boston.	San Diego.	Baltimore.	Laredo.	Brownsville.	El Paso.	Detroit.	Port Townsend.	Eagle Pass.	New Orleans.	San Francisco.
Aspinwall, Central America	39												
Bermuda	16,241												
Bluefields, Central America												89	
Bremen, Germany	77,945				93,709								
Belize, Central America												1,082	
Ensenada, Argentine Republic				206									424
Greytown, Central America												272	
Honolulu, Sandwich Islands	996		909										
Hamburg, Germany	27,887												
Juarez, Mexico								790					
Livingston, Central America												1,497	
London, England	1,110				16,726								
Matamoros							249						
Monterey, Mexico						355							
Mexico, Mexico								1,289					
Nuevo Laredo, Mexico						3,182						661	
Nogales, Mexico		847											
Juarez, Mexico								848					
Port Limon, Central America												40	
Piedras Negras, Mexico											1,964		
Puerto Cortez, Central America												124	
Rotterdam, Holland	447												
St. Thomas, West Indies	9,632												
St. John's, Newfoundland			2,034										
Toronto, Canada									359				
Truxillo, Spain												460	
Victoria, Canada										281			
Vera Cruz, Mexico	479												
Total	134,776	847	2,943	206	110,435	3,537	249	2,927	359	281	1,964	4,225	424

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS IN 1890.

[Quantities in taxable gallons.]

Ports to which exported.	Rye whisky.									Rum.		
	New York.	Detroit.	Boston.	San Antonio.	Baltimore.	Laredo.	El Paso.	New Orleans.	Eagle Pass.	New York.	Toledo.	Boston.
Aspinwall, Central America	39											
Bermuda	27,267											
Bluefields, Central America								557				
Bremen, Germany	15,118				35,923							
Cape Coast, Africa												92,927
Demerara, South America												48,527
Dublin, Ireland					38							
Elmina, Africa												60,237
Greytown, Central America	425											
Goree, Africa												2,338
Grand Bassam, Africa												89,466
Honolulu, Sandwich Islands	411		2,828									
Hamburg, Germany	11,464				7,748							
Hamilton, Canada	195											
Havre, France	280											
Havana, Cuba	40											
Juarez, Mexico							202					
Liverpool, England												245,436
London, England	479									158		
Mexico, Mexico							88		220			
Nuevo Laredo, Mexico						201						
Paris, France	397				2,693							
San Louis Potosi, Mexico				201								
St. Thomas, West Indies	9,813											
Sierra Leone, Africa												3,514
Shanghai, China	201											
Toronto, Canada		244									129	
Vera Cruz, Mexico	158											
Total	66,287	244	2,828	201	46,402	201	290	557	220	158	129	542,445

Ports to which exported.	Gin.			Miscellaneous.							
	San Francisco.	New York.	Laredo.	New York.	Boston.	Nogales.	El Paso.	Port Huron.	Eagle Pass.	Neche.	New Orleans.
Boca del Rama, Central America				447							
Bluefields, Central America				224							
Bremen, Germany		1,058		4,287							1,874
Belize, Central America											
Guaymas, Mexico						191					574
Honolulu, Sandwich Islands	310			4,073	6,633						
Juarez, Mexico							224				
Livingston, Central America				880							
Nuevo Laredo, Mexico			100								
New Westminster, Canada										126	
Port Limon, Central America											1,526
Piedras Negras, Mexico									210		
Prescott, Canada								20,843			
St. Johns, Newfoundland					1,252						
Truxillo, Spain											468
Vera Cruz, Mexico				203							
Total	310	1,058	100	10,114	7,885	191	224	20,843	210	126	4,442

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS IN 1891.

[Quantities in taxable gallons.]

Ports to which exported.	Alcohol.								Pure, neutral, or cologne spirits.					
	Boston.	Eagle Pass.	El Paso.	Laredo.	New Orleans.	New York.	Port Huron.	San Francisco.	Boston.	Detroit.	New York.	Nogales.	Port Huron.	San Francisco.
Antwerp, Belgium						856								
Aspinwall, C. A						6,880								
Bermuda						16,504					7,210			
Bluefields, C. A					1,320									
Bocas del Toro, C. A					4,321									
Colon, C. A						42,261								
Greytown, C. A						34,739								
Hamilton, Bermuda						1,735					890			
Hiogo, Japan														178
Honolulu, S. I								4,742						985
Japan						12,236								
Las Palmas, Canary I						7,063								
Livingston, C. A					4,406									
Macories, S. D., W. I						174								
Marseilles, France						1,735								
Matamoras, Mex					5,204									
Mexico, Mex			4,740											
Nuevo Laredo, Mex				24,676										
Nogales, Mex												675		
Panama, C. A						2,150								360
Paso del Norte, Mex			880											
Piedras Negras, Mex		1,157												
Port au Prince, Haiti, W. I						4,343								
Port Limon, C. A					4,372									
Prescott, Canada							36,798						20,647 12,246	
Puerto Cortez, C. A					2,155									
Savanilla, S. A											1,320			
St. Pierre and Miquelon	77,620					38,121			25,695					
St. Thomas, W. I						5,584								
Windsor, Canada										44				
Yokohoma, Japan														268
Tax paid at port of export				205		20,702								
Total by domestic ports	77,620	1,157	5,620	24,881	21,778	195,083	36,798	4,742	25,695	44	9,420	675	32,893	1,791

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS IN 1891.

[Quantities in taxable gallons.]

Ports to which exported.	Bourbon whisky.										
	Baltimore.	Boston.	Eagle Pass.	El Paso.	Laredo.	New Orleans.	New York.	Nogales.	Port Townsend.	San Diego.	San Francisco.
Belize, Central America						231					
Bermuda							32,222				
Bluefields, Central America						1,191					
Bocas del Toro						455					
Bremen, Germany	18,454						26,453				
Buenos Ayres, South America							39				
Christiania, Norway							83				
Ensenada, Argentine Republic										1,827	48
Greytown, Central America						1,672	431				
Halifax, Canada		209									
Hamburg, Germany	12,887						37,215				
Hiogo, Japan		1,274									
Juarez, Mexico				197							
Kobe, Japan											215
Livingston, Central America						2,428					
London, England							4,725				
Matamoros, Mexico						1,091					
Mexico, Mexico				3,215			595				
Nuevo Laredo, Mexico						205					
Nogales, Mexico					2,634			1,483			
Paso del Norte, Mexico				484							
Piedras Negras, Mexico			1,105								
Porfirio Diaz, Mexico			732	432							
Port Limon, Central America						678					
San Pedro, South America						119					
Santo Tomas, Central America						444					
St. John, Canada		1,501									
St. Thomas, West Indies							84				
Sydney, Australia							219				
Victoria, Canada							207		125		
Totals by domestic ports	31,341	2,984	1,837	4,328	2,634	8,514	102,273	1,483	125	1,827	263

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS IN 1891.

[Quantities in taxable gallons.]

Ports to which exported.	Rye whisky.					Rum.		Gin.		Miscellaneous.				
	Baltimore.	Boston.	Eagle Pass.	El Paso.	New York.	Boston.	New York.	New York.	San Francisco.	Boston.	Brownsville.	Eagle Pass.	New Orleans.	New York.
Alexandria, Egypt							2,278							
Bremen, Germany	22,409				5,572									
Bermuda					89									
Bluefields, Central America													2,110	
Boca del Rama, Central America													217	
Bocas del Toro, Central America													533	
Buenos Ayres, South America					39			47						4,949
Cape Coast Castle, Africa						96,295								
Christiania, Norway					41									42
Constantinople, Turkey						3,613								
Elmina, Africa						394,057								
Grand Bassam, Africa						314,170								
Greytown, Central America					378									
Hamburg, Germany					3,454									
Honolulu, Hawaii		2,830			436				846	4,083				2,764
Liverpool, England						139,464								
London, England					1,811									
Matamoros, Mexico											424			
Mexico, Mexico			427		358									
Nassau, West Indies					113		144							
Port Limon, Central America					41								1,830	
Ruatan, Central America													866	
Sierre Leone, Africa						4,539	1,609							
St. John, Canada										1,250				
Smyrna, Turkey						64,065								
St. Thomas, West Indies					84	1,635								
Vera Cruz, Mexico					160									
Tax paid at port of export				44								208	265	
Total by domestic ports	22,409	2,830	427	44	12,576	1,017,838	4,031	47	846	5,333	424	208	5,821	7,755

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gallons exported.	Percentage of production.	Year.	Taxable (proof) gallons exported.	Percentage of production.
1873	2,358,630	3.45+	1883	5,326,427	7.19+
1874	4,060,160	5.90+	1884	9,586,738	12.70+
1875	587,413	0.96+	1885	10,671,118	14.24+
1876	1,308,900	2.25+	1886	5,646,656	7.02+
1877	2,529,528	4.22+	1887	2,223,913	2.85+
1878	5,499,252	9.80+	1888	1,514,205	2.15+
1879	14,837,581	20.63+	1889	2,590,235	2.89+
1880	16,765,666	18.55+	1890	1,367,726	1.25+
1881	15,921,482	13.52+	1891	1,676,395	1.44+
1882	8,092,725	7.64+			

The quantity of spirits (1,676,395 gallons) withdrawn for exportation during the fiscal year ended June 30, 1891, is greater than the quantity (1,367,726 gallons) so withdrawn during the fiscal year ended June 30, 1890, by 308,669 gallons, the increase being distributed among the different kinds known in the trade as follows:

		Gallons.
Increase in the withdrawals of—		
Alcohol		31,860
Rum		479,137
Pure, neutral, or cologne spirits		7,046
Total increase		518,043
Decrease in the withdrawals of—	Gallons.	
Bourbon whisky	105,359	
Rye whisky	78,946	
Gin	575	
Miscellaneous	24,494	
Total decrease		209,374
Net increase		308,669

STATEMENT BY DISTRICTS AND KINDS OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1891.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California				1,330	1,330
Connecticut			605		605
First Illinois			7,428	182	7,610
Fifth Illinois			24,137		24,137
Eighth Illinois			518		518
Seventh Indiana			497		497
Fifth Kentucky	2,668				2,668
Sixth Kentucky			525		525
Maryland			579		579
Minnesota			801		801
First Missouri			958		958
Nebraska			692		692
First New York			3,891		3,891
Twenty-eighth New York			1,403		1,403
First Ohio			4,435		4,435
First Wisconsin			256		256
Total	2,668		46,725	1,512	50,905
Withdrawn for scientific purposes and for the use of the United States during the year ended June 30, 1890	1,919		45,946	2,082	49,947

INCREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES AND USE OF THE UNITED STATES.

The above table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 958 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1890, as follows:

	Gallons.
Increase in—	
Bourbon whisky	749
Alcohol	779
Total increase	1,528
Decrease in pure, neutral, or cologne spirits	570
Net increase	958

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

STATEMENT OF THE QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1891.

[Quantities in taxable gallons.]

District and State.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
Fifth Illinois	.....	18,198	187,756	205,954
Minnesota	.....	.....	13,826	13,826
Nebraska	.....	.....	5,653	5,653
Total	.....	18,198	207,235	225,433
Transfers to manufacturing warehouses during the year ended June 30, 1890	970	6,031	176,795	183,796

INCREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1890 the above table shows an increase of 41,637 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

	Gallons.
Increase in—	
Alcohol	12,167
Pure, neutral, or cologne spirits	30,440
Total increase	42,607
Decrease in rye whisky	970
Net increase	41,637

SPIRITS LOST BY CASUALTY IN WAREHOUSE DURING THE YEAR.

STATEMENT OF THE QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1891.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Arkansas	.....	.....	.....	.....	.....	.....	457	457	Corn.
Georgia	.....	.....	.....	.....	.....	.....	330	330	Do.
Fifth Illinois	.....	.....	.....	.....	.....	.....	44	44	
Eighth Illinois	.....	.....	.....	.....	.....	2	.....	2	
Second Kentucky	624	.....	.....	.....	.....	.....	.....	624	
Fifth Kentucky	1,076,440	20,241	.....	.....	.....	.....	.....	1,096,681	
Sixth Kentucky	96	57,860	.....	.....	.....	.....	.....	57,956	
Seventh Kentucky	171	.....	.....	.....	.....	.....	1	*172	
Eighth Kentucky	2,938	6	.....	.....	.....	.....	.....	2,944	
Third Massachusetts	.....	.....	.....	1	.....	.....	.....	1	
Minnesota	.....	.....	.....	.....	.....	.....	1	1	Whisky.
Sixth Missouri	362	.....	.....	.....	.....	.....	.....	362	
Nebraska	380	.....	.....	.....	.....	87	.....	467	
Fourth North Carolina	.....	1,299	.....	.....	.....	.....	7,164	8,463	Corn.
Fifth North Carolina	.....	.....	.....	.....	.....	.....	8,402	8,402	Do.
Ninth Pennsylvania	.....	113	.....	.....	.....	.....	.....	113	
Twenty-third Pennsylvania	.....	521	.....	.....	.....	.....	.....	521	
Second Tennessee	.....	.....	.....	.....	.....	.....	548	548	Corn.
Fifth Tennessee	.....	.....	.....	.....	.....	.....	33,418	33,418	Do.
Fourth Texas	.....	.....	.....	.....	.....	.....	136	136	Do.
Sixth Virginia	.....	1,128	.....	.....	.....	.....	.....	1,128	
Total	1,081,011	81,168	.....	1	....	89	50,501	1,212,770	
Lost by casualty during the year ended June 30, 1890.	7,435	9,055	2,726	....	....	2,270	31,904	53,390	

* Copper whisky.

CASUALTIES.

STATEMENT OF DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEARS 1890 AND 1891.

[Quantities in taxable gallons.]

District.	Nature of casualty.								Total.
	Fire.	Flood.	Other casualty.*	Excessive leakage.	Leakage or theft.	Theft.	Seized.†	Errors in gauge, etc.	
Arkansas	105			10		342			457
Georgia	330								330
Fifth Illinois			44						44
Eighth Illinois								2	2
Second Kentucky						208		416	624
Fifth Kentucky	1,096,255‡		140			45		241	1,096,681
Sixth Kentucky	57,860		92					4	57,956
Seventh Kentucky			141					31	172
Eighth Kentucky				2,782	38			124	2,944
Third Massachusetts								1	1
Minnesota								1	1
Sixth Missouri	362								362
Nebraska				87		184	196		467
Fourth North Carolina	1,390			588		2,207	4,278		8,463
Fifth North Carolina	1,303			13	543	2,657	3,859	27	8,402
Ninth Pennsylvania	113								113
Twenty-third Pennsylvania.			384	137					521
Second Tennessee	339					50	159		548
Fifth Tennessee	33,418								33,418
Fourth Texas						136			136
Sixth Virginia	1,126							2	1,128
Total	1,192,601		801	3,617	581	5,829	8,492	849	1,212,770
Year 1890	23,453	2,690	1,204	1,284	345	4,571	18,860	983	53,390

* Not including 26,968 gallons unadjusted casualty.
† In addition to the quantity here stated, 1,964 gallons seized were released and restored to distillery warehouses during the year; also 41 gallons seized during the fiscal year 1890.
‡ Including 1,039,558 gallons lost by one fire.

SPIRITS LOST BY FIRE IN WAREHOUSES FOR LAST NINETEEN YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last nineteen CALENDAR years. As it shows also the stock of spirits in warehouse at the close of each of the *fiscal* years 1872 to 1891, both inclusive, the percentage of loss on the stock held may be readily computed:

[Quantities in taxable gallons.]

Years.	In bond June 30.	Total loss.	Years.	In bond June 30.	Total loss.
1872	10,103,392	28,399	1883	80,499,993	396,299
1873	12,917,462	9,901	1884	63,502,551	416,609
1874	15,817,709	124,602	1885	54,724,916	109,030
1875	13,367,253	81,493	1886	58,096,620	181,198
1876	12,984,896	99,102	1887	65,145,269	112,722
1877	13,258,794	7,487	1888	61,030,236	18,925
1878	14,088,773	29,913	1889	68,509,288	32,252
1879	19,212,470	2,465	1890	89,718,271	1,160,769
1880	31,363,869	14,620			
1881	64,648,111	198,251	Total	883,852,518	3,199,253
1882	89,862,645	175,216			

Average loss, $\frac{36}{100}$ of 1 per cent.

The loss during the six months ended June 30, 1891, was 41,289 gallons, the stock on hand June 30, 1891, being 112,921,457 gallons.

DIFFERENT KINDS OF SPIRITS IN WAREHOUSE JUNE 30, 1891.

STATEMENT OF THE QUANTITY OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN WAREHOUSE JUNE 30, 1891.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Alabama								3,351	3,351	Corn whisky.
Arkansas		106						52,348	52,454	Do.
First California	1,910	1,529					32,973		36,412	
Fourth California								375	375	Malt.
Colorado		80							80	
Connecticut		302,950	1,565	23,274	15,996		9,974		353,759	
Georgia		3,264						92,435	95,699	Corn whisky.
First Illinois	75,950	35,617	49,679		5,451		1,128	1,310,124	1,477,949	Whisky and corn.
Fifth Illinois	655	437,349	333,431			335	1,194,486	727,435	2,693,691	Do.
Eighth Illinois		274	107,863				46,319	17,465	171,921	Corn.
Thirteenth Illinois	5,368		1,481				2,373	787	10,009	Whisky.
Sixth Indiana	127,290	485,758					3,177	981,613	1,597,838	Whisky, barley, and potato.
Seventh Indiana	112,198	623	97,297					282,749	492,867	Spirits and whisky.
Fourth Iowa	587								587	
Second Kentucky	7,642,115	19,806	16,882				22,016		7,700,819	
Fifth Kentucky	29,422,535	1,693,904				24,346	1,238	72,775	31,214,798	Malt.
Sixth Kentucky	5,263,397	1,134,519	3,750	56,658	27,429			1,692,318	8,178,071	Whisky malt, wheat.
Seventh Kentucky	11,772,376	1,454,749			608			13,604	13,241,337	Malt and copper.
Eighth Kentucky	13,127,701	777,947						133	13,905,781	Malt.
Maryland		5,672,850	175			1,373	55,955	83,371	5,813,724	Corn.
Third Massachusetts				432,571	10,857				443,428	
Minnesota			134,452				373,829	143,464	651,745	Whisky.
First Missouri	15,765	16,715	176					94,132	126,788	Whisky and corn whisky.
Sixth Missouri	221,417	7,370					82	5,542	234,411	Sour mash and corn.
Nebraska	32,873	41,650	87,384				257,204	24,523	443,634	Corn.
New Hampshire				37,345					37,345	
Fifth New Jersey		545,986							545,986	
First New York			7,121		19,069	176	2,521	31,375	60,262	Whisky.
Twenty-eighth New York	31,647	328,422	206		11,859		9,172	24,807	406,113	Malt whisky.
Fourth North Carolina		371						19,022	19,393	Corn whisky.
Fifth North Carolina								71,146	71,146	Do.
First Ohio	633,714	1,141,818	2,468		5,368		118,346	1,068,815	2,970,529	Copper distilled whisky, corn whisky, etc.
Tenth Ohio	51,311	18,912						604	70,827	Wheat whisky.
Eleventh Ohio	78,906	30,258	9,196		165	100,048	32,112	448	251,133	Malt whisky.
Eighteenth Ohio	8,226	61,797						1,992	72,015	Potato and wheat whisky.
Oregon								481	481	Corn whisky.
First Pennsylvania		1,143,850							1,143,850	
Ninth Pennsylvania		986,799							986,799	
Twelfth Pennsylvania		71,485						2,461	73,946	Wheat whisky and corn whisky.
Twenty-third Pennsylvania	69,260	13,595,207	304		136		1,565	405,952	14,072,424	Corn, wheat, malt, and copper-distilled whisky.
South Carolina								8,457	8,457	Corn whisky.
Second Tennessee		47						8,647	8,694	Do.
Fifth Tennessee		39,186						1,733,254	1,772,440	Do.
Fourth Texas				929				1,082	2,011	Do.
Sixth Virginia	97	190,008			2,761			67,466	260,332	Do.
West Virginia	46,433	980,723						24,531	1,051,687	Rye and barley malt.
First Wisconsin	38,049	37,504	3,291		662	1,042	13,511		94,059	
Total	68,779,780	31,259,433	856,721	550,777	100,361	127,320	2,177,981	9,069,084	112,921,457	
Remaining in warehouse June 30, 1890	54,519,929	24,394,013	161,881	814,538	106,044	110,066	1,021,287	8,593,295	89,721,053	

NOTE.—The term "taxable gallon," as used in these tables, signifies the gallon subject to tax at 90 cents. In the case of whisky, rum, and gin, this gallon is about equal by measure to the wine gallon of 231 cubic inches, which is the United States standard in measuring liquids. This is also true of most distilled spirits used as beverages, and is owing to the fact that such spirits are mixtures of alcohol and water of about equal parts by volume, a wine gallon of such a mixture being substantially defined by the law to be the taxable gallon. If the liquor is more than half water, the full gallon measure is still a taxable gallon; but if the liquor is more than half alcohol, the taxable gallon does not fill the wine-gallon measure, and if the liquor is all pure alcohol, the taxable gallon fills the measure just half full. For an exact definition of the gallon on which the tax is collected, see sections 3249 and 3251, Revised Statutes, as amended.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1891.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1891.

[Quantities in taxable gallons.]

Month and year.	District of Alabama.	District of Arkansas.	First district of California.	Fourth district of California.	District of Colorado.	District of Connecticut.	District of Georgia.	First district of Illinois.	Fifth district of Illinois.	Eighth district of Illinois.
Prior to June, 1888								6,175	1,074	1,131
June, 1888		20								
July, 1888										
August, 1888										
September, 1888									8,092	
October, 1888									11,365	
November, 1888										
December, 1888									6,213	
January, 1889		193					368	1,196	45	
February, 1889		185					345	854	5,653	1,161
March, 1889							452	4,795	8,927	
April, 1889		393					232	12,383	20,687	
May, 1889		351					460	7,609	9,023	
June, 1889		207					509	4,438	17,856	
July, 1889		526					586		10,276	
August, 1889		75	192				48	440		
September, 1889			192				560		10,796	
October, 1889		299					792	6,272	40,848	
November, 1889		60				182	92	10,780	41,227	
December, 1889		1,264				465	557	41,639	45,233	
January, 1890		1,864					94	17,532	78,024	
February, 1890		2,356					1,217	30,895	29,413	
March, 1890		3,083				8,338	509	49,920	31,126	
April, 1890		2,265				19,358	468	48,976	5,860	
May, 1890		3,476				21,084	743	42,757	2,042	86
June, 1890	349	2,962				22,428	429	14,037	68,247	919
July, 1890	149	1,703				20,523	699	2,256	127,993	
August, 1890	580	1,359				24,652	422	2,973	170	
September, 1890	784	1,405				17,141	1,249	12,208	5,683	
October, 1890	89	1,357				9,425	566	45,068	113,297	
November, 1890		803				11,431	1,674	96,424	230,886	12,611
December, 1890	305	1,883	957		49	9,779	187	135,850	180,542	47,115
January, 1891	337	3,475			31	19,576	4,032	237,923	266,115	43,376
February, 1891	96	4,102	265			29,793	6,320	165,235	261,685	18,858
March, 1891		3,809	6,723			36,131	11,031	92,130	218,631	1,990
April, 1891		4,472	714			36,609	18,117	91,476	370,958	347
May, 1891	174	4,979	3,018	375		30,255	17,561	157,507	301,924	11,167
June, 1891	488	3,528	24,351			36,589	25,380	138,201	155,580	33,160
Total	3,351	52,454	36,412	375	80	353,759	95,699	1,477,949	2,693,691	171,921

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1891—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES JUNE 30, 1891.

[Quantities in taxable gallons.]

Month and year.	Thirteenth district of Illinois.	Sixth district of Indiana.	Seventh district of Indiana.	Fourth district of Iowa.	Second district of Kentucky.	Fifth district of Kentucky.	Sixth district of Kentucky.	Seventh district of Kentucky.	Eighth district of Kentucky.
Prior to June, 1888	22	9,202			27,031	99,744	29,630	86,588	30,697
June, 1888	163	6,991			2,328	32,662	15,944	14,720	7,828
July, 1888		2,008					227		189
August, 1888									
September, 1888						843			
October, 1888					90	39,847			
November, 1888		972	375		408	150,115	5,714	104,691	36,225
December, 1888		21,174	431		67,657	358,406	48,606	195,745	160,245
January, 1889		72,636	518		168,714	508,677	98,822	214,733	297,864
February, 1889	1,033	64,199			219,381	672,658	127,038	328,893	372,058
March, 1889	1,045	63,471	1,848		228,523	842,395	142,543	492,590	459,351
April, 1889	181	81,510	2,248		269,007	971,930	180,508	645,601	474,169
May, 1889	1,324	93,333	1,423		317,285	1,016,785	220,708	554,305	542,296
June, 1889		55,630	224		154,246	550,465	181,957	276,377	364,218
July, 1889		35,436			4,656	212,948	61,242	53,034	82,378
August, 1889		27,070				88,562		4,459	9,201
September, 1889		21,264				58,787	4,489		8,131
October, 1889		22,301			49,401	122,656	24,201	90,299	92,454
November, 1889		38,990	10,279		190,223	625,912	215,508	332,767	423,610
December, 1889		35,985	2,262		421,774	1,209,674	295,087	612,395	612,277
January, 1890		73,224	39,376		503,503	1,385,910	325,647	591,455	714,298
February, 1890	140	64,435	17,071		489,738	1,401,010	350,952	617,138	680,306
March, 1890	704	71,113			497,328	1,690,705	466,631	813,230	737,831
April, 1890	972	81,837	22,827		567,662	1,849,767	526,391	948,850	816,324
May, 1890		103,159	42,818	157	651,794	2,098,535	591,619	806,199	889,478
June, 1890		95,400	47,945	430	355,250	1,132,223	392,069	455,276	595,168
July, 1890		2,797			64,936	428,536	8,550	138,463	173,063
August, 1890		2,156			1,056	199,023		18,741	47
September, 1890		564			1,457	106,038	275	969	
October, 1890		4,660			21,904	238,250	15,838	185,857	3,012
November, 1890		18,804	297		95,234	753,754	246,246	416,281	250,558
December, 1890	93	38,347	22,877		328,889	1,626,824	533,640	671,007	626,587
January, 1891	237	36,491	69,016		410,600	2,028,754	561,078	610,555	833,734
February, 1891	241	56,385	11,907		400,196	1,968,656	578,034	602,991	812,857
March, 1891		82,380	12,446		463,826	2,271,359	653,629	727,991	924,276
April, 1891	376	117,177	81,557		447,602	2,228,515	612,158	845,057	913,096
May, 1891	2,501	64,813	81,485		217,048	1,685,016	518,821	577,169	734,023
June, 1891	977	31,924	23,637		62,072	558,857	144,276	206,911	227,982
Total	10,009	1,597,838	492,867	587	7,700,819	31,214,798	8,178,071	13,241,337	13,905,781

PRODUCTS, BY MONTHS, OF SPIRITS, IN WAREHOUSE JUNE 30, 1891—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1891.

[Quantities in taxable gallons.]

Month and year.	District of Maryland.	Third district of Massachusetts.	District of Minnesota.	First district of Missouri.	Sixth district of Missouri.	District of Nebraska.	District of New Hampshire.	Fifth district of New Jersey.	First district of New York.	Twenty-eighth district of New York.	Fourth district of North Carolina.
Prior to June, 1888	54,635	1,094	.....	.....	.....	.....	.....	2,276	.....	.....	96
June, 1888	27,875	1,551	.....	.....	1,294	.....	.....	1,796	.....	989	44
July, 1888	21,586	4,102	.....	.....	.....	.....	.....	1,946	.....	88	.....
August, 1888	1,913	2,966	.....	.....	.....	.....	.....	516	.....	.....	.....
September, 1888	25,190	1,223	.....	.....	.....	.....	.....	1,321	.....	.....	.....
October, 1888	53,030	2,988	.....	.....	47	.....	.....	1,069	.....	.....	.....
November, 1888	82,123	1,625	.....	.....	1,679	.....	.....	1,545	.....	890	.....
December, 1888	98,484	7,370	.....	.....	650	.....	.....	4,314	.....	4,987	54
January, 1889	96,656	2,760	.....	.....	2,150	.....	.....	1,701	.....	1,733	58
February, 1889	108,292	2,441	427	.....	1,687	.....	92	9,014	.....	5,101	95
March, 1889	132,657	7,116	3,001	.....	3,510	7,644	.....	11,724	.....	1,689	35
April, 1889	148,981	5,955	3,939	1,342	6,146	2,208	321	12,474	159	3,441	166
May, 1889	192,265	3,857	12,244	2,342	6,223	2,597	95	12,916	3,957	3,957	.....
June, 1889	93,022	10,000	.....	374	4,389	514	.....	20,514	.....	6,207	.....
July, 1889	57,082	942	.....	2,228	188	.....	1,169	15,657	.....	2,116	.....
August, 1889	29,622	232	.....	.....	235	.....	2,047	11,796	.....	6,480	.....
September, 1889	56,968	1,655	.....	.....	.....	.....	.....	9,091	1,529	5,070	.....
October, 1889	157,614	1,899	.....	.....	4,808	.....	1,012	11,982	2,233	13,073	.....
November, 1889	234,904	2,657	.....	45	8,663	4,098	1,673	15,628	88	16,132	.....
December, 1889	243,772	28,610	947	137	10,442	.....	1,506	10,750	87	20,397	94
January, 1890	249,452	15,112	9,798	205	3,105	.....	2,845	6,346	.....	21,248	96
February, 1890	236,349	4,397	8,718	374	1,335	.....	1,779	3,202	.....	22,032	124
March, 1890	265,908	11,613	9,830	296	9,408	2,121	1,600	16,308	.....	18,958	496
April, 1890	277,014	11,983	8,103	2,421	20,887	7,204	2,175	9,940	.....	29,428	443
May, 1890	272,079	8,803	4,360	30,952	19,007	9,988	590	19,565	250	27,947	427
June, 1890	208,204	13,939	.....	2,243	15,244	.....	670	21,948	.....	23,554	.....
July, 1890	94,470	134	.....	1,164	1,233	86	685	19,723	1,083	23,973	.....
August, 1890	39,659	.....	.....	3,000	1,036	.....	416	29,755	4,999	14,939	187
September, 1890	130,107	10,872	56,240	4,467	434	.....	2,691	34,912	12,834	19,519	.....
October, 1890	243,249	27,583	135,451	.....	12,748	2,079	1,322	26,528	.....	14,228	.....
November, 1890	254,018	14,791	75,365	2,796	12,829	12,970	3,009	40,369	.....	8,288	.....
December, 1890	286,058	17,413	13,524	5,804	7,921	11,591	2,829	28,431	4,587	5,549	93
January, 1891	240,216	42,403	26,175	364	4,634	8,216	2,793	14,713	4,265	13,662	713
February, 1891	217,151	31,201	8,944	11,072	5,113	46,055	2,627	27,352	.....	15,223	831
March, 1891	227,788	11,880	11,952	6,476	14,445	27,208	2,686	24,758	.....	18,211	1,668
April, 1891	214,615	17,637	58,588	19,150	23,288	77,244	713	7,973	.....	10,862	4,378
May, 1891	207,991	41,292	113,091	7,824	22,298	100,288	.....	28,139	648	10,170	2,981
June, 1891	232,725	71,332	91,048	21,712	7,335	121,523	.....	27,994	23,543	15,972	6,314
Total	5,813,724	443,428	651,745	126,788	234,411	443,634	37,345	545,986	60,262	406,113	19,393

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1891—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1891.

[Quantities in taxable gallons.]

Month and year.	Fifth district of North Carolina.	First district of Ohio.	Tenth district of Ohio.	Eleventh district of Ohio.	Eighteenth district of Ohio.	District of Oregon.	First district of Pennsylvania.	Ninth district of Pennsylvania.	Twelfth district of Pennsylvania.
Prior to June, 1888	520	18,686	1,241	.....	.....	.....	10,365	.....	.....
June, 1888	145	21,221	182	215	.....	.....	5,509	732	397
July, 1888	139	3,475	.....	.....	.....	.....	.....	1,166	528
August, 1888	167	.....	.....	168	44	.....	.....	1,422	354
September, 1888	151	.....	.....	294	.....	.....	.....	866	1,784
October, 1888	92	.....	.....	378	.....	.....	.....	3,055	.....
November, 1888	154	10,901	1,684	1,138	968	.....	10,243	3,531	143
December, 1888	196	40,395	2,777	716	132	.....	18,139	11,229	407
January, 1889	105	33,843	1,209	2,457	486	.....	20,750	18,138	334
February, 1889	92	42,127	4,061	16,128	1,287	.....	18,867	15,916	1,279
March, 1889	192	67,621	4,953	11,435	1,044	186	20,782	7,254	687
April, 1889	93	73,264	4,162	12,606	1,740	190	23,589	15,548	1,937
May, 1889	.....	78,885	.....	3,120	798	.....	23,764	22,746	988
June, 1889	172	67,144	.....	45	533	.....	21,129	13,876	.....
July, 1889	35	40,822	.....	2,104	56	.....	26,188	13,229	.....
August, 1889	.....	17,515	426	8,248	.....	.....	20,181	3,142	.....
September, 1889	93	18,984	429	1,386	.....	.....	27,596	2,914	498
October, 1889	.....	15,740	781	419	12	.....	31,069	5,617	1,120
November, 1889	48	67,247	.....	44	.....	.....	35,876	13,539	2,729
December, 1889	188	100,573	1,557	14,992	94	.....	36,845	21,727	2,742
January, 1890	145	108,513	3,110	19,698	688	.....	41,099	17,312	1,802
February, 1890	.....	117,679	3,993	4,713	1,344	.....	46,255	28,794	1,771
March, 1890	.....	114,926	4,555	3,162	1,424	.....	43,163	42,022	2,419
April, 1890	26	130,968	4,611	5,230	2,793	.....	38,764	38,217	436
May, 1890	48	196,146	4,850	33,285	2,736	.....	41,660	51,015	2,287
June, 1890	.....	167,517	2,727	.....	1,402	.....	58,138	40,444	1,222
July, 1890	.....	52,059	.....	.....	1,502	.....	42,228	36,843	1,651
August, 1890	.....	13,489	.....	1,508	.....	.....	26,907	10,956	1,537
September, 1890	.....	331	.....	886	1,012	40	35,113	12,723	3,689
October, 1890	.....	7,929	.....	2,890	2,856	65	43,645	19,490	3,406
November, 1890	49	71,028	.....	6,003	3,827	.....	53,381	49,088	4,436
December, 1890	231	130,085	3,804	10,022	5,206	.....	66,071	71,451	5,299
January, 1891	1,100	149,446	5,249	10,169	4,959	.....	57,543	70,821	4,495
February, 1891	3,464	147,992	5,068	18,995	5,385	.....	47,242	60,114	3,531
March, 1891	4,843	204,038	5,306	6,108	10,903	.....	38,312	77,631	5,151
April, 1891	11,667	196,359	2,753	2,314	8,108	.....	37,269	67,904	6,087
May, 1891	14,954	235,081	694	18,577	7,619	.....	36,219	64,039	5,805
June, 1891	32,037	208,500	645	31,680	3,057	.....	39,949	52,288	2,995
Total	71,146	2,970,529	70,827	251,133	72,015	481	1,143,850	986,799	73,946

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1891—Cont'd.

STATEMENT, BY MONTHS OF PRODUCTION, OF SPIRITS IN WAREHOUSE IN EACH DISTRICT OF THE UNITED STATES, JUNE 30, 1891.

[Quantities in taxable gallons.]

Month and year.	Twenty-third district of Pennsylvania.	District of South Carolina.	Second district of Tennessee.	Fifth district of Tennessee.	Fourth district of Texas.	Sixth district of Virginia.	District of West Virginia.	First district of Wisconsin.	Total in warehouse June 30, 1891.
Prior to June, 1888	81,304	216	.....	16,313	49	285	9,954	.....	488,328
June, 1888	72,212	.....	.....	5,680	.....	1,771	.....	.....	222,269
July, 1888	8,615	.....	.....	4,782	.....	48	.....	.....	48,849
August, 1888	4,135	.....	.....	14,086	.....	47	.....	176	25,994
September, 1888	49,598	.....	.....	9,586	.....	.....	2,756	.....	101,704
October, 1888	132,862	.....	.....	13,741	.....	.....	11,534	.....	270,098
November, 1888	146,585	.....	.....	14,832	.....	310	14,234	.....	591,085
December, 1888	183,718	.....	.....	8,787	.....	1,382	18,614	.....	1,260,828
January, 1889	197,177	20	.....	19,268	100	221	20,546	2,409	1,785,887
February, 1889	176,708	.....	.....	9,316	.....	2,157	18,619	1,000	2,228,157
March, 1889	284,791	.....	.....	27,323	.....	5,761	24,718	1,952	2,872,015
April, 1889	326,513	47	.....	25,627	.....	7,111	26,786	359	3,363,553
May, 1889	348,943	15	47	51,115	.....	981	36,988	.....	3,573,745
June, 1889	298,212	.....	36	38,660	.....	854	.....	2,004	2,183,812
July, 1889	158,479	.....	.....	48,078	.....	163	.....	1,893	831,511
August, 1889	77,628	.....	10	62,533	.....	393	.....	.....	370,535
September, 1889	214,265	.....	98	54,367	.....	495	18,827	.....	518,484
October, 1889	383,014	.....	.....	59,542	.....	3,182	28,689	.....	1,171,329
November, 1889	420,926	.....	.....	65,548	120	3,496	28,378	.....	2,811,469
December, 1889	442,382	.....	77	72,931	.....	5,459	28,116	328	4,323,365
January, 1890	495,220	.....	202	75,264	.....	4,311	41,942	8,305	4,856,745
February, 1890	475,189	.....	48	47,457	43	7,306	47,587	.....	4,745,160
March, 1890	556,114	.....	132	68,973	96	9,178	41,834	4,463	5,599,517
April, 1890	578,548	.....	.....	91,415	349	11,824	46,034	1,742	6,212,112
May, 1890	602,345	.....	.....	115,739	.....	9,242	43,981	.....	6,751,249
June, 1890	565,957	.....	.....	65,842	.....	6,048	25,722	.....	4,403,953
July, 1890	366,351	.....	.....	50,709	.....	3,231	.....	2,656	1,669,449
August, 1890	139,316	.....	146	42,317	.....	4,047	3,709	.....	589,102
September, 1890	517,119	.....	322	44,903	.....	3,220	32,604	810	1,072,621
October, 1890	668,226	.....	59	50,174	.....	6,740	59,394	.....	1,967,385
November, 1890	661,550	.....	153	52,466	.....	9,201	46,233	2,074	3,518,927
December, 1890	667,525	.....	217	37,257	205	12,618	59,370	4,200	5,691,292
January, 1891	679,435	314	663	58,198	120	17,992	58,644	7,283	6,609,915
February, 1891	583,192	595	1,197	64,727	.....	27,626	51,207	4,289	6,307,814
March, 1891	669,855	737	1,312	69,530	.....	29,234	55,875	10,825	7,043,084
April, 1891	661,105	602	1,299	73,008	.....	30,191	56,449	8,088	7,365,082
May, 1891	625,485	2,611	862	77,223	320	21,026	55,806	6,727	6,115,606
June, 1891	551,825	3,300	1,814	65,123	609	13,181	36,537	22,476	3,359,427
Total	14,072,424	8,457	8,694	1,772,440	2,011	260,332	1,051,687	94,059	112,921,457

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1890, AND JUNE 30, 1891, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
DR.									
Remaining in warehouse July 1, 1889	38,608,331	18,502,468	433,684	719,204	112,090	133,208	2,622,477	7,320,608	68,512,070
Produced and bonded during the year	32,471,794	13,355,577	11,354,448	1,657,898	1,292,940	555,572	34,022,619	14,652,180	109,275,928
Transferred to eighth district, Kentucky, from fifth district, Kentucky	4,006,117	18,660	.....	.....	.....	.....	.....	393	4,025,140
Total	75,089,232	31,936,705	11,788,132	2,377,012	1,315,030	688,780	36,645,096	21,973,151	181,813,138
CR.									
Withdrawn on payment of tax during the year	14,591,087	6,503,064	11,231,484	994,262	1,206,616	574,400	35,344,455	13,034,469	83,479,837
Lost by leakage or evaporation in warehouse	1,699,572	893,711	4,450	25,480	902	4,314	34,735	239,085	2,932,249
Withdrawn for scientific purposes during the year	1,919	.....	45,946	.....	.....	.....	2,082	.....	49,947
Withdrawn for export during the year	263,173	117,232	335,614	542,732	1,468	.....	63,472	44,035	1,367,726
Withdrawn for transfer to manufacturing warehouse	.....	970	6,031	.....	.....	.....	176,795	.....	183,796
Claimed as lost by casualty, etc., during the year	7,435	9,055	2,726	.....	.....	.....	2,270	31,904	53,390
Transferred from fifth district to eighth district, Kentucky	4,006,117	18,660	.....	.....	.....	.....	.....	363	4,025,140
Remaining in warehouse June 30, 1890	54,519,929	24,394,013	161,881	814,538	106,044	110,066	1,021,287	8,593,295	89,721,053
Total	75,089,232	31,936,705	11,788,132	2,377,012	1,315,030	688,780	36,645,096	21,973,151	181,813,138
DR.									
Remaining in warehouse July 1, 1890	54,519,929	24,394,013	161,881	814,538	106,044	110,066	1,021,287	8,593,295	89,721,053
Produced and bonded during the year	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,356,126	19,983,382	115,962,389
Total	84,451,344	38,739,402	12,422,702	2,598,850	1,399,918	1,117,136	36,377,413	28,576,677	205,683,442
CR.									
Withdrawn on payment of tax during the year	13,192,375	6,542,102	11,131,184	999,899	1,296,995	987,215	33,962,325	19,124,131	87,176,226
Lost by leakage or evaporation in warehouse	1,227,696	818,413	2,400	26,304	1,660	2,601	17,753	313,420	2,420,256
Withdrawn for export during the year	137,814	38,236	367,474	1,021,869	893	.....	70,518	19,541	1,676,395
Withdrawn for scientific purposes during the year	2,668	.....	46,725	.....	.....	.....	1,512	.....	50,905
Withdrawn for transfer to manufacturing warehouse	.....	.....	18,198	.....	.....	.....	207,235	.....	225,433
Lost by casualty, etc., during the year	1,081,011	81,168	.....	1	.....	.....	.....	50,601	1,212,770
Remaining in warehouse June 30, 1891	68,779,780	31,259,433	856,721	550,777	100,361	127,320	2,177,981	9,069,034	112,921,457
Total	84,451,344	38,739,402	12,422,702	2,598,850	1,399,918	1,117,136	36,377,413	28,576,677	205,683,442

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents tax, placed in distillery warehouses during the fiscal year ended June 30, 1891, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1891.

Distilled spirits—	Gallons.	Gallons.
Actually remaining in warehouse July 1, 1890	89,718,271	
Outstanding balances on seven months' export bonds	2,782	
Not actually in warehouse, claimed to have been lost by casualty, etc	156,737	
Withdrawn for exportation, proofs of landing not received	2,797,486	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	33,154	
Produced from July 1, 1890, to June 30, 1891		92,708,430
Total		115,962,389
		208,670,819
Withdrawn from warehouse, tax-paid	87,176,226	
Tax-paid on deficiencies in export bonds and casualties disallowed	33,113	
Exported, proof of landing received	1,234,751	
Allowed for loss by casualty	1,232,678	
Withdrawn for scientific purposes and for the use of the United States	50,905	
Allowed for loss by leakage or evaporation in warehouse	2,420,256	
Allowed for loss by leakage in transportation for export, etc	2,397	
Withdrawn for transfer to manufacturing warehouse and received at warehouse	231,937	
Withdrawn for exportation, proof of landing not received	3,215,982	92,382,263
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	26,373	
Not actually in warehouse, claimed to have been lost by casualty, etc	124,744	
Spirits remaining in warehouse June 30, 1891	112,921,457	
Total		116,288,556
		208,670,819

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1887, 1888, 1889, 1890, and 1891:

Distilled spirits—	1887.	1888.	1889.	1890.	1891.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Actually in warehouses at beginning of fiscal year	58,096,621	65,145,269	61,033,018	68,512,070	89,721,053
Produced during fiscal year	77,831,599	70,279,500	89,358,510	109,275,928	115,962,389
Total	135,928,220	135,424,769	150,391,528	177,787,998	205,683,442
Withdrawn, tax-paid, during fiscal year	66,183,303	70,541,811	75,991,735	83,479,837	87,176,226
Withdrawn for exportation during fiscal year	2,223,913	1,514,205	2,590,235	1,367,726	1,676,395
Withdrawn for scientific purposes, for use of United States for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc	2,375,735	2,335,735	3,387,488	3,219,382	3,909,364
Total	70,782,951	74,391,751	81,879,458	88,066,945	92,761,985
Remaining in warehouse at end of fiscal year	65,145,269	61,033,018	68,512,070	89,721,053	112,921,457

BALANCE IN WAREHOUSE AT CLOSE OF THIS AND PREVIOUS FISCAL YEARS.

Date.	Quantity.	Date.	Quantity.
	Gallons.	Remaining June 30—	*Gallons.*
Remaining June 30—		1881	64,648,111
1869	16,685,166	1882	89,962,645
1870	11,671,886	1883	80,499,993
1871	6,745,360	1884	63,502,551
1872	10,103,392	1885	54,724,916
1873	14,650,148	1886	58,096,620
1874	15,575,224	1887	65,145,269
1875	13,179,596	1888	61,033,018
1876	12,595,850	1889	68,512,070
1877	13,091,773	1890	89,721,053
1878	14,088,773	1891	112,921,457
1879	19,212,470		
1880	31,363,869		

An inspection of the above table shows that the quantity of spirits in distillery warehouses June 30, 1891, is the largest quantity so held at the close of any fiscal year. This stock on hand has grown from 61 millions in 1888 to 68.5 millions in 1889, to 89.7 millions in 1890, and finally to the above quantity, nearly 113 millions, in 1891.

The increase during the last two years was 44.4 millions, but this increment has been twice exceeded, once from 1879 to 1881, when the increase was more than 45.4 millions, and from 1880 to 1882, when it was nearly 58.6 millions.

It appears from reports recently received that while the quantity of spirits in distillery warehouses September 30, 1890, was 85,106,670 gallons, or more than 4.6 millions less than the quantity therein June 30, 1890, the quantity in warehouse September 30, 1891, was 104,810,892 gallons, or more than 8.1 millions less than the quantity so held June 30, 1891. It is noted also that this increased reduction is due to decrease in production during July, August, and September, 1891, rather than to increased tax-paid withdrawals, the qantity withdrawn tax-paid during these three months being nearly 1,000,000 gallons less than the quantity so withdrawn during July, August, and September, 1890.

SPIRITS IN THE HANDS OF WHOLESALE DEALERS AND RECTIFIERS.

[Compiled from reports of collectors based upon statements made to them by dealers and rectifiers.]

It appears from the following table (on pages 164 and 165) that the quantity of spirits, tax or duty paid, held by wholesale liquor dealers and rectifiers October 1, 1891, was 14,406,275 gallons, the quantity so held October 1, 1890, being 16,383,195 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1, each year from 1878 to 1891, both inclusive, are as follows:

Year.	Domestic.	Foreign.	Total.
	Proof gallons.	*Proof gallons.*	*Proof gallons.*
1878	14,489,393	11,401	14,491,794
1879	13,014,112	593,506	13,607,618
1880	11,666,991	626,692	12,293,683
1881	11,065,611	572,797	11,638,408
1882	11,505,434	583,992	12,089,426
1883	13,345,779	575,703	13,921,482
1884	15,139,715	524,491	15,664,206
1885	14,760,683	496,109	15,256,792
1886	15,523,226	534,094	16,057,320
1887	14,003,833	511,126	14,614,959
1888	14,341,056	487,315	14,828,371
1889	14,815,703	440,179	15,255,882
1890	15,774,370	501,153	16,383,195
1891	13,915,377	490,898	14,406,275

SPIRITS IN HANDS OF WHOLESALE LIQUOR DEALERS

QUANTITY IN PROOF GALLONS OF TAX-PAID SPIRITS HELD BY WHOLESALE

	Districts.	All kinds October 1, 1890.	Domestic, Oct. 1, 1891.						
			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.
1	Alabama	130,273	40,136	44,280	1,080	864	10,130	30	.....
2	Arkansas	95,262	57,648	4,647	1,773	39	4,631	.....	.....
3	First California	824,268	214,940	24,768	4,892	8,352	12,346	423	28,601
4	Fourth California	65,677	46,588	2,064	1,134	773	1,845	.....	3,388
5	Colorado	137,309	93,836	15,237	197	1,463	4,166	.....	741
6	Connecticut	258,246	107,706	69,940	5,608	21,530	18,459	511	3,933
7	Florida	15,779	2,642	5,097	30	431	1,043	.....	.....
8	Georgia	93,003	95,627	45,126	17,352	13,605	28,672	737	.....
9	First Illinois	710,986	376,981	71,372	13,571	11,735	23,443	12,981	69,720
10	Fifth Illinois	203,304	99,691	31,662	12,549	2,046	8,222	.....	35,899
11	Eighth Illinois	97,071	55,401	5,294	1,773	408	2,359	.....	89
12	Thirteenth Illinois	22,546	12,590	1,475	158	110	772	10	164
13	Sixth Indiana	106,864	92,356	12,588	29,431	3,345	9,873	46	2,128
14	Seventh Indiana	115,811	56,432	3,111	4,864	448	2,771	.....	11,795
15	Third Iowa	72,417	49,797	7,914	8,380	1,020	1,784	285	.....
16	Fourth Iowa	35,255	24,924	3,587	1,441	1,038	1,266	.....	550
17	Kansas	12,895	19,028	1,515	1,701	96	556	.....	46
18	Second Kentucky	200,089	94,573	7,864	302	244	3,900	.....	3,376
19	Fifth Kentucky	1,021,984	526,254	121,261	2,853	1,676	3,314	652	22,884
20	Sixth Kentucky	241,901	77,561	19,992	10,014	1,670	5,653	.....	77,360
21	Seventh Kentucky	105,386	102,947	12,766	1	48	671	.....	30
22	Eighth Kentucky	5,805	12,238	100	.....	.....	.....	.....	.....
23	Louisiana	346,830	78,095	59,733	6,840	2,472	14,797	.....	13,020
24	Maryland	793,352	18,241	430,041	13,033	7,687	10,625	878	88,604
25	Third Massachusetts	1,166,268	508,983	166,784	56,871	126,899	23,680	13,579	98,622
26	First Michigan	129,516	73,874	17,635	6,106	3,129	5,277	.....	10,547
27	Fourth Michigan	32,400	17,861	5,818	1,218	1,043	1,487	.....	26
28	Minnesota	233,838	141,924	34,398	9,296	3,342	5,840	276	8,553
29	*First Missouri	879,351	782,408	54,280	25,610	8,518	19,906	90	59,582
30	Sixth Missouri	403,122	241,014	18,261	4,261	2,121	8,792	180	4,558
31	Montana	108,205	93,189	9,118	1,023	1,071	3,986	92	1,576
32	Nebraska	113,043	54,544	11,232	3,617	676	2,085	40	3,644
33	New Hampshire	15,137	8,242	1,573	1,144	3,276	944	.....	317
34	First New Jersey	6,178	856	4,702	60	209	342	250	142
35	Fifth New Jersey	105,738	12,368	50,766	1,033	3,451	4,731	206	7,684
36	New Mexico	32,375	16,749	878	13	315	632	127	76
37	First New York	287,233	22,860	52,386	1,305	5,840	2,602	670	7,570
38	Second New York	1,318,790	253,007	547,310	21,650	33,368	21,883	1,943	244,550
39	Third New York	221,056	37,469	65,760	4,423	8,257	5,723	744	16,281
40	Fourteenth New York	162,471	60,502	33,100	5,876	4,127	5,181	454	28,547
41	Twenty-first New York	317,179	54,519	21,327	7,591	2,372	2,911	.....	14,170
42	Twenty-eighth New York	265,588	55,651	92,025	6,037	5,010	5,711	207	20,924
43	Fourth North Carolina	3,748	128	1,143	87	342	354	.....	437
44	*Fifth North Carolina	10,461	.....	2,180	.....	60	190	.....	.....
45	First Ohio	996,968	424,693	131,473	13,900	5,592	14,966	6,437	161,174
46	Tenth Ohio	104,733	58,276	16,274	1,690	2,151	2,368	20	9,121
47	Eleventh Ohio	110,597	55,762	25,207	1,520	1,089	5,349	8	1,863
48	Eighteenth Ohio	207,744	90,633	64,405	8,156	3,617	9,186	138	12,844
49	Oregon	232,105	140,194	10,486	4,703	3,124	11,817	149	5,986
50	First Pennsylvania	1,128,571	57,466	582,655	44,499	10,524	14,440	734	130,539
51	Ninth Pennsylvania	38,599	3,181	20,645	487	879	1,728	47	2,008
52	Twelfth Pennsylvania	42,559	4,654	21,023	483	1,472	3,687	174	7,991
53	Twenty-third Pennsylvania	604,056	37,058	458,954	3,536	2,860	10,184	202	24,401
54	South Carolina	79,054	3,029	40,450	135	1,613	6,226	3,692	35
55	Second Tennessee	43,203	7,715	11,888	287	31	1,610	.....	2,309
56	Fifth Tennessee	310,307	93,765	21,333	2,406	522	8,019	.....	1,533
57	Third Texas	181,150	124,609	20,821	3,037	830	4,728	.....	1,919
58	Fourth Texas	132,113	65,978	4,196	1,247	405	2,772	.....	1,343
59	Second Virginia	166,228	6,006	96,790	114	3,984	9,770	.....	13,245
60	Sixth Virginia	33,613	550	10,487	.....	456	439	.....	1,674
61	West Virginia	82,006	19,470	28,803	897	491	1,950	.....	6,492
62	First Wisconsin	269,807	165,161	29,408	3,819	5,462	5,526	1,926	16,469
63	Second Wisconsin	16,223	10,515	2,631	1,062	360	468	.....	656
	Total	16,383,195	6,161,095	3,789,939	388,178	339,988	405,788	48,938	1,291,736

*Estimated.

AND RECTIFIERS OCTOBER 1, 1890, AND OCTOBER 1, 1891.

LIQUOR DEALERS AND RECTIFIERS, OCTOBER 1, 1890, AND OCTOBER 1, 1891.

Domestic, Oct. 1, 1891.		Foreign, Oct. 1, 1891.							Total domestic and foreign, Oct. 1, 1891.	Number of wholesale liquor dealers.	Number of rectifiers.	
Miscellaneous spirits.	Total, domestic.	Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous spirits.	Total, foreign.				
30,610	127,130	100	80	400	.....	2,660	.....	3,240	130,370	38	3	1
10,111	78,849	.....	.....	18	.....	160	291	469	79,318	30	.....	2
73,960	368,282	904	2,076	1,518	269	5,727	7,440	17,934	386,216	395	166	3
5,533	61,325	22	186	348	.....	615	484	1,655	62,980	41	9	4
11,332	126,972	229	408	3,080	81	436	1,349	5,583	132,555	59	4	5
13,558	241,245	429	731	900	1,760	3,342	2,708	9,870	251,115	104	26	6
1,153	10,396	.....	15	243	37	77	112	484	10,880	9	.....	7
89,067	290,186	119	234	320	260	485	16,395	18,395	308,581	46	10	8
78,500	658,303	1,686	3,314	3,164	419	4,565	5,891	19,039	677,342	191	83	9
15,330	205,399	83	167	175	44	353	407	1,229	206,628	32	9	10
9,671	74,995	24	79	168	5	163	.....	439	75,434	31	2	11
3,834	19,113	.....	52	64	.....	39	197	352	19,465	13	3	12
15,781	165,548	74	91	1,327	43	1,487	2,427	5,449	170,997	44	13	13
4,956	84,377	18	.....	122	.....	92	475	707	85,084	25	7	14
5,380	74,560	20	50	147	.....	193	185	595	75,155	16	3	15
6,857	39,663	.....	28	301	35	192	291	847	40,510	18	1	16
2,059	25,001	.....	.....	54	.....	60	71	185	25,186	16	1	17
10,858	121,117	.....	.....	24	20	93	119	256	121,373	17	10	18
7,663	686,557	75	127	279	41	391	8,576	9,589	696,146	124	46	19
74,155	266,405	.....	.....	30	.....	122	163	315	266,720	43	6	20
2,691	119,154	28	.....	107	.....	220	23	378	119,532	24	4	21
.....	12,338	.....	.....	.....	.....	.....	.....	.....	12,338	5	.....	22
42,133	217,090	160	127	556	139	1,857	5,266	8,105	225,195	121	23	23
28,307	597,416	277	1,096	959	167	2,929	3,190	8,618	606,034	124	71	24
30,486	1,025,904	3,268	4,118	5,875	4,094	16,431	17,490	51,276	1,077,180	199	59	25
11,506	128,074	272	380	688	176	588	1,554	3,658	131,732	40	8	26
5,709	33,162	122	16	37	.....	170	45	290	33,452	12	.....	27
21,579	225,208	563	715	1,187	86	950	2,494	5,995	231,203	54	21	28
57,672	1,005,066	4,811	2,604	1,812	478	3,092	7,793	20,590	1,025,656	121	42	29
25,845	305,032	475	650	501	458	1,066	1,708	4,858	309,890	65	15	30
13,175	123,230	247	326	633	80	379	833	2,498	125,728	60	4	31
10,214	86,052	123	157	320	10	661	1,059	2,330	88,382	41	2	32
447	15,943	33	26	43	55	332	99	588	16,531	12	1	33
1,409	7,970	.....	0	40	10	182	76	308	8,278	8	2	34
14,404	94,643	344	610	926	205	1,450	2,835	6,370	101,013	50	25	35
2,472	21,164	62	76	86	.....	54	1,044	1,322	22,486	20	.....	36
7,052	100,285	1,000	1,423	1,509	445	2,579	4,452	11,408	111,693	53	14	37
86,503	1,210,214	8,485	13,673	12,947	5,538	22,627	54,669	117,939	1,328,153	381	129	38
16,085	154,722	1,181	2,602	3,213	1,843	4,523	13,847	27,209	181,931	159	39	39
9,970	147,757	517	968	1,215	965	3,057	1,357	8,097	155,854	81	19	40
7,662	110,552	151	302	535	119	1,169	1,636	3,912	114,464	42	18	41
45,218	230,783	559	788	723	442	2,460	3,841	8,813	239,596	85	31	42
1,929	4,420	.....	.....	.....	.....	.....	.....	.....	4,420	6	2	43
10,863	13,293	.....	.....	.....	.....	83	68	151	13,444	12	8	44
86,834	845,069	304	880	1,161	128	2,035	4,407	8,915	853,984	126	57	45
9,288	99,188	22	88	187	8	218	692	1,207	100,395	33	14	46
14,633	105,431	95	134	270	92	320	783	1,694	107,125	37	7	47
25,673	214,652	243	356	505	50	538	1,394	3,086	217,738	78	8	48
15,576	192,035	858	2,259	5,007	71	1,007	7,129	16,331	208,366	80	8	49
152,780	993,637	2,545	4,915	4,206	2,323	10,823	11,546	36,358	1,029,995	206	113	50
5,917	34,892	38	2	41	3	190	334	608	35,500	26	9	51
6,537	46,021	46	200	325	18	605	776	1,970	47,991	33	16	52
20,452	557,647	820	874	1,108	260	1,723	2,180	6,965	564,612	121	38	53
24,856	80,036	15	65	192	10	244	432	958	80,994	14	.....	54
8,135	31,975	4	31	251	.....	16	12	314	32,289	8	5	55
96,661	224,239	445	187	363	116	589	1,207	2,907	227,146	44	12	56
11,320	167,264	136	298	197	213	568	3,268	4,680	171,944	43	13	57
8,936	84,877	214	189	231	94	186	417	1,331	86,208	14	6	58
19,067	148,976	.....	12	80	45	152	1,348	1,637	150,613	27	12	59
2,502	16,108	.....	.....	.....	.....	45	22	67	16,175	4	3	60
5,637	63,740	.....	117	94	.....	155	411	777	64,517	2	7	61
49,731	277,502	359	713	2,089	177	1,334	4,907	9,579	287,081	84	37	62
1,501	17,193	39	27	24	18	61	.....	169	17,362	17	2	63
1,489,715	13,915,377	32,526	49,678	63,025	21,942	108,920	214,807	490,898	14,406,275	4,054	1,307	

PRODUCTION AND WITHDRAWAL OF TAX-PAID SPIRITS DURING THREE MONTHS OF CURRENT FISCAL YEAR.

QUANTITY IN TAXABLE GALLONS OF SPIRITS PRODUCED AND WITHDRAWN TAX-PAID AND THE AMOUNT OF TAX PAID DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1891.

States.	July, 1891.			August, 1891.			September, 1891.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
Alabama	371	229	$206.10	289	50	$45.00	.....	182	$163.80
Arkansas	1,837	3,985	3,586.50	1,394	3,786	3,407.40	.....	4,118	3,706.20
California	37,927	24,891	22,401.90	33,522	26,710	24,039.00	872	31,985	28,786.50
Connecticut	50,995	30,172	27,154.80	32,436	8,052	7,246.80	26,915	8,699	7,829.10
Georgia	29,687	21,881	19,692.90	25,655	19,958	17,962.20	10,121	31,217	28,095.30
Illinois	1,707,061	2,421,238	2,179,114.20	1,659,887	2,467,302	2,220,571.80	2,678,719	2,885,510	2,596,959.00
Indiana	394,013	515,670	464,103.00	383,664	618,594	556,734.60	439,351	538,481	484,632.90
Iowa	.....	84	75.60	.....	44	39.60	.....	44	39.60
Kentucky	179,597	1,194,082	1,074,673.80	103,093	1,321,206	1,189,085.40	192,600	1,608,885	1,447,996.50
Maryland	146,394	100,272	90,244.80	20,002	91,388	82,249.20	90,938	86,616	77,954.40
Massachusetts	117,844	64,034	57,630.60	146,978	64,498	58,048.20	168,190	86,122	77,509.80
Minnesota	3,642	178,458	160,612.20	.....	205,916	185,324.40	.....	101,318	91,186.20
Missouri	133,003	126,900	114,210.00	106,731	121,273	109,145.70	142,491	154,555	139,099.50
Nebraska	181,883	420,242	378,217.80	301,015	409,207	368,286.30	412,544	400,137	360,123.30
New Hampshire	.....	2,071	1,863.90	2,603	1,977	1,779.30	3,605	3,005	2,704.50
New Jersey	36,647	42,712	38,440.80	34,269	27,733	24,959.70	33,629	17,052	16,156.80
New York	171,561	156,314	140,682.60	162,460	175,074	157,566.60	160,440	187,320	168,588.00
North Carolina	52,464	48,722	43,849.80	49,975	45,095	40,585.50	51,380	55,031	49,527.90
Ohio	394,648	669,011	602,109.90	441,744	619,100	557,190.00	751,080	835,630	752,067.00
Oregon	.....	.....	.....	.....	.....	.....	.....	46	41.40
Pennsylvania	350,321	268,140	241,326.00	198,589	219,711	197,739.90	269,648	235,196	211,676.40
South Carolina	2,619	617	555.30	2,726	2,424	2,181.60	2,670	1,806	1,625.40
Tennessee	26,267	68,281	61,452.90	23,967	59,836	53,852.40	24,212	78,322	70,489.80
Texas	.....	59	53.10	.....	24	21.60	.....	108	97.20
Virginia	9,139	14,157	12,741.30	4,876	13,710	12,339.00	4,538	9,942	8,947.80
West Virginia	.....	18,075	16,267.50	.....	7,159	6,443.10	36,025	6,658	5,992.20
Wisconsin	42,858	50,751	45,675.90	43,352	48,867	43,980.30	42,578	44,673	40,205.70
Total	4,070,558	6,441,048	5,796,943.20	3,778,657	6,578,694	5,920,824.60	5,568,552	7,413,558	6,672,202.20
Quantity for same months in 1890	6,928,749	6,932,842	6,239,557.80	5,711,698	7,402,703	6,662,432.70	6,485,668	7,050,256	6,345,230.40

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1886, 1887, 1888, 1889, 1890, AND 1891.

The following is a statement of the quantities of spirits remaining in distillery warehouses October 1, 1886, 1887, 1888, 1889, 1890, and 1891, respectively:

States.	1886.	1887.	1888.	1889.	1890.	1891.
	Gallons.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Alabama	190	.....	294	.....	2,894	3,550
Arkansas	37,603	28,074	24,929	32,725	55,622	43,828
California	22,071	26,322	8,481	9,371	5,283	50,569
Colorado	.....	.....	.....	.....	.....	80
Connecticut	15,210	15,946	14,183	18,496	171,628	399,972
Delaware	459	.....	.....	.....	.....	.....
Georgia	36,981	32,506	54,544	82,880	62,359	102,678
Idaho	.....	.....	.....	.....	.....	.....
Illinois	1,575,318	2,018,821	1,525,883	2,126,913	2,244,090	2,398,563
Indiana	1,290,801	1,241,119	1,392,774	1,956,806	2,186,225	1,614,311
Iowa	60,438	18,470	1,798	864	1,027	407
Kansas	9,216	.....	.....	.....	.....	.....
Kentucky	34,079,071	39,609,736	31,338,206	36,694,640	54,743,669	70,153,832
Maryland	3,994,056	4,060,385	3,789,526	3,464,685	4,670,143	5,752,452
Massachusetts	616,863	656,649	581,431	624,762	593,025	486,961
Minnesota	.....	.....	.....	54,381	313,443	159,118
Montana	.....	.....	.....	.....	.....	.....
Missouri	303,142	343,342	295,010	286,611	274,611	335,175
Nebraska	186,990	195,254	96,404	188,358	98,068	106,335
New Hampshire	29,942	28,493	27,408	31,572	39,707	36,197
New Jersey	199,563	223,313	292,178	426,308	480,445	557,651
New York	528,604	423,118	289,903	321,392	510,762	436,486
North Carolina	126,961	121,995	183,064	227,807	94,882	94,271
Ohio	2,439,413	3,036,818	2,887,060	3,217,098	3,303,621	2,788,437
Oregon	18,078	19,967	14,277	9,885	1,421	435
Pennsylvania	6,629,889	7,740,718	8,043,986	9,356,083	12,409,354	16,277,331
South Carolina	14,631	16,257	13,854	16,656	3,063	11,625
Tennessee	992,961	735,678	811,020	1,342,835	1,843,160	1,633,624
Texas	11,538	8,483	7,853	4,500	3,662	1,809
Virginia	218,626	148,646	145,814	214,312	215,505	236,222
West Virginia	804,624	761,546	677,708	584,306	715,737	1,051,179
Wisconsin	60,579	96,721	37,037	57,451	63,364	77,794
Totals	54,303,818	61,608,377	52,554,625	61,351,697	85,106,670	104,810,892

SPIRITS WITHDRAWN FOR EXPORT DURING FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

STATEMENT SHOWING BY DISTRICTS THE NUMBER OF GALLONS OF EACH KIND OF SPIRITS REMOVED FOR EXPORT DURING THE MONTHS JULY, AUGUST, AND SEPTEMBER, 1891.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
First California	.....	.....	.....	.....	.....	262	.....	262
Fifth Illinois	.....	.....	115,138	.....	630	19,005	.....	134,773
Seventh Indiana	.....	.....	.....	.....	.....	.....	.....	.....
Second Kentucky	13,462	.....	.....	.....	.....	.....	.....	13,462
Fifth Kentucky	46,447	286	.....	.....	.....	.....	.....	46,733
Sixth Kentucky	1,336	.....	.....	.....	.....	.....	1,069	2,405
Seventh Kentucky	1,099	725	.....	.....	.....	.....	.....	1,824
Maryland	.....	399	.....	.....	.....	.....	.....	399
Third Massachusetts	.....	.....	169,833	.....	.....	.....	.....	169,833
First New York	.....	.....	.....	.....	.....	1,758	.....	1,758
First Ohio	41	1,686	.....	.....	.....	.....	793	2,520
Twenty-third Pennsylvania	.....	118	.....	.....	.....	.....	.....	118
Total	62,385	3,214	115,138	169,833	630	21,025	1,862	374,087

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity in taxable gallons of spirits withdrawn for export during the three months ended September 30, 1884, 1885, 1886, 1887, 1888, 1889, 1890, and 1891:

Districts.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
1st California	879				88			262
1st Illinois	6,629		6,899					
5th Illinois	49,532	100,167	270,980	43,889	57,863	85,026	153,379	134,773
8th Illinois		6,457						
4th Indiana								
6th Indiana		1,131	20,658	2,389				
7th Indiana								
2d Iowa	93,617		32,538					
2d Kentucky	257,237	143,246			3,318	7,186	2,812	13,462
5th Kentucky	877,852	283,755	422	1,185	1,046	25,795	14,032	46,733
6th Kentucky	241,449	137,863	1,110	1,184	1,463	7,385	3,097	2,405
7th Kentucky	737,318	317,721	7,476	8,042	11,879	22,357	2,381	1,824
8th Kentucky	157,954	207,531			3,234	15,417	1,093	
3d Maryland	57,857			1,134	23,538	13,067		399
3d Massachusetts	194,228	229,916	319,593	197,680	129,834	79,542	254,726	169,833
5th Massachusetts								
Minnesota						6,651		
1st Missouri	905							
6th Missouri	5,151	3,937	28,079		5,176			
Nebraska		893	7,828	52,102				
1st New York			456	1,304		1,058		1,758
1st Ohio		425	78		220	78	467	2,520
6th Ohio	30,582	29,151						
1st Pennsylvania			118		34			
9th Pennsylvania	6,517							
22d Pennsylvania	90,918	32,513	81					
23d Pennsylvania	40,893	21,145		9,406	442	4,878	166	118
5th Tennessee	4,750			14,128				
West Virginia	13,083		4,947					
1st Wisconsin		11,014						
Total	2,867,351	1,526,865	701,263	332,443	238,135	268,440	432,153	374,087

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1891.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1891, was 152,945,773 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses	106,539.498
In hands of wholesale liquor dealers	14,406,275
In hands of retail liquor dealers	32,000,000
Total	152,945,773

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

DETAILS OF OPERATIONS IN SPECIAL BONDED WAREHOUSES.

DIFFERENT KINDS OF BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1890.

STATEMENT OF THE QUANTITY OF THE DIFFERENT KINDS OF BRANDY, BY TAXABLE GALLONS, REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1890.

Districts and States.	Grape.	Apple.	Peach.	Aggregate.
First California	674,182		519	674,701
Fourth California	509,188	90	60	509,338
First Illinois	30,681			30,681
Fifth Kentucky	1,847	57,889	1,806	61,542
Maryland		9,377	2,482	11,859
First Missouri	17,144		161	17,305
Second New York	184,872	4,058		188,930
Twenty-eighth New York		1,041		1,041
Tenth Ohio	17,313	421		17,734
Fifth Tennessee		31,871		31,871
West Virginia		2,009	20	2,029
Total	1,435,227	106,756	5,048	1,547,031

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, SHOWING THE DISTRICTS IN WHICH DEPOSITED IN SPECIAL BONDED WAREHOUSES AND THE QUANTITY REMAINING IN TRANSIT AT THE BEGINNING AND END OF THE FISCAL YEAR ENDED JUNE 30, 1891.

District in which produced.	Grape.	Apple.	Peach.	Total.
In transit July 1, 1890:				
First California	8,735			8,735
Fourth California	8,534			8,534
Total	17,269			17,269
Produced during the year:				
First California	344,903		81	344,984
Fourth California	830,136	394		830,530
First Illinois	2			2
Seventh Indiana		8,473		8,473
Second Kentucky		3,799		3,799
Fifth Kentucky		12,601		12,601
Maryland		407	502	909
Second New York	89			89
Twenty-eighth New York	3,227	2,774		6,001
Tenth Ohio	17,912			17,912
Fifth Tennessee		18,435		18,435
Total	1,196,269	46,883	583	1,243,735
In transit July 1, 1890, as above				17,269
Total				1,261,004

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, ETC.—Continued.

District in which produced.	District in which deposited in special bonded warehouses.									
	First California.		Fourth California.			First Illinois.	Fifth Kentucky.		Maryland.	
	Grape.	Peach.	Grape.	Apple.	Peach.	Grape.	Apple.	Peach.	Apple.	Peach.
First California	288,949	81				21,870				
Fourth California	330,883		458,048	394						
First Illinois						2				
Seventh Indiana							8,473			
Second Kentucky							3,799			
Fifth Kentucky							12,601			
Maryland									407	502
Total	619,832	81	458,048	394		21,872	24,873		407	502

District in which produced.	District in which deposited in special bonded warehouses.											Total.
	First Missouri.		Second New York.		Twenty-eighth New York.		Tenth Ohio.		Fifth Tennessee.	West Virginia.		
	Grape.	Peach.	Grape.	Apple.	Grape.	Apple.	Grape.	Apple.	Apple.	Apple.	Peach.	
First California			33,685									344,585
Fourth California	2,362		19,232									810,919
First Illinois												2
Seventh Indiana												8,473
Second Kentucky												3,799
Fifth Kentucky												12,601
Maryland												909
Second New York			89									89
Twenty-eighth New York					3,227	2,774						6,001
Tenth Ohio							17,912					17,912
Fifth Tennessee									18,435			18,435
West Virginia												
Total	2,362		53,006		3,227	2,774	17,912		18,435			1,223,725
Tax paid at distillery not delivered at warehouses												52
In transit June 30, 1891												37,227
Total												1,261,004

TRANSFERS OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS.

STATEMENT OF THE QUANTITY IN TAXABLE GALLONS OF BRANDY, BY KINDS, REMOVED FROM SPECIAL BONDED WAREHOUSES TO OTHER SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS, SHOWING THE DISTRICT FROM WHICH AND THE DISTRICT TO WHICH REMOVED DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Districts from which removed.	Grape.	Apple.	Peach.	Total.
First California	192,502			192,502
Fourth California	189,411		60	189,471
Fifth Kentucky		3,012		3,012
Second New York	4,943			4,943
Fifth Tennessee		2,255		2,255
				392,183
In transit July 1, 1890:				
First California	53,081			53,081
Fourth California	45,292	251		45,543
Total				490,807

DISTRICTS TO WHICH REMOVED.

District from which removed.	First California (grape).	First Illinois (grape).	Fifth Kentucky (grape).	Fifth Kentucky (apple).	Maryland (apple).	First Missouri (grape).	Second New York (grape).	Total.		Aggregate.
								Grape.	Apple.	
1st California		45,026	256			4,526	130,381	180,189		180,189
4th California	47,992	22,616				10,971	95,093	176,672		176,672
5th Kentucky					3,012				3,012	3,012
2d New York		2,498	2,445					4,943		4,943
5th Tennessee				2,255					2,255	2,255
	47,992	70,140	2,701	2,255	3,012	15,497	225,474	361,804	5,267	367,071
In transit June 30, 1891:										
1st California								65,394		65,394
4th California								58,342		58,342
Total								485,540	5,267	490,807

DIFFERENT KINDS OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES, TAX-PAID, DURING THE YEAR ENDED JUNE 30, 1891.

District and State.	Grape.	Apple.	Peach.	Aggregate.
First California	329,769			329,769
Fourth California	124,994	126		125,120
First Illinois	60,660			60,660
Fifth Kentucky	1,420	63,184	1,580	66,184
Maryland		13,233	2,886	16,119
First Missouri	12,891		127	13,018
Second New York	223,775	3,625		227,400
Twenty-eighth New York		2,011		2,011
Tenth Ohio	16,896	408		17,304
Fifth Tennessee		31,099		31,099
West Virginia		2,029		2,029
Total	770,405	115,715	4,593	890,713

DIFFERENT KINDS OF BRANDY LOST BY LEAKAGE OR EVAPORATION IN SPECIAL BONDED WAREHOUSES DURING THE YEAR.

STATEMENT OF THE QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF BRANDY LOST FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1891.

District and State.	Grape.	Apple.	Peach.	Aggregate.
First California	24,266			24,266
Fourth California	9,789			9,789
First Illinois	2,279			2,279
Fifth Kentucky	97	2,481	48	2,626
Maryland		554	98	652
First Missouri	783		7	790
Second New York	16,008	211		16,219
Twenty-eighth New York		13		13
Tenth Ohio	648	13		661
Fifth Tennessee		1,408		1,408
Total	53,870	4,680	153	58,703

BRANDY WITHDRAWN FOR EXPORT DURING THE YEAR.

STATEMENT BY DISTRICTS OF THE QUANTITY OF BRANDY, IN TAXABLE GALLONS, WITHDRAWN FROM SPECIAL BONDED WAREHOUSES FOR EXPORT DURING THE YEAR ENDED JUNE 30, 1891.

District and State.	Grape.
First California	117,583
Fourth California	26,102
Second New York	1,948
Total	145,633

STATEMENT BY FOREIGN AND DOMESTIC PORTS OF THE QUANTITY OF BRANDY BY TAXABLE GALLONS WITHDRAWN FOR EXPORT DURING THE YEAR ENDED JUNE 30, 1891.

Ports to which grape brandy was exported.	New York.	San Francisco.	El Paso, Eagle Pass, Nogales.	Ports to which grape brandy was exported.	New York.	San Francisco.	El Paso, Eagle Pass, Nogales.
Acajutla, Central America		1,438		London, England	1,115	16,643	
Acapulco, Mexico		581		Mazatlan, Mexico		96	
Altata, Mexico		71		Mexico, Mexico			*150
Amapala, Central America		47		Monterey, Mexico			†158
Bremen, Germany		85,550		Nogales, Mexico			‡48
Carthagena, South America	97			Raratonga, Cook Islands		46	
Champerico, Central America		27		Rotterdam, Holland	186		
Christiania, Norway	1			San Benito, Mexico		23	
Corinto, Central America		267		San Blas, Mexico		48	
Guaymas, Mexico		196		San Jose de Guatemala, Central America		204	
Glasgow, Scotland	549	2,095		Vancouver, Canada		268	
Hamburg, Germany		10,427		Yokohama, Japan		399	
Honolulu, Sandwich Islands		1,035					
La Libertad, Central America		1,154					
Liverpool, England		22,714		Total	1,948	143,329	356

* El Paso. † Eagle Pass. ‡ Nogales.

DIFFERENT KINDS OF BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1891.

STATEMENT OF THE QUANTITY OF THE DIFFERENT KINDS OF BRANDY, BY TAXABLE GALLONS, REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1891.

Districts and States.	Grape.	Apple.	Peach.	Aggregate.
First California	674,728		660	675,388
Fourth California	616,940	358		617,298
First Illinois	59,754			59,754
Fifth Kentucky	3,031	17,778	178	20,987
Maryland		4,583		4,583
First Missouri	21,329		27	21,356
Second New York	216,669	222		216,891
Twenty-eighth New York	3,227	1,791		5,018
Tenth Ohio	17,681			17,681
Fifth Tennessee		15,544		15,544
West Virginia				
Total	1,613,359	40,276	865	1,654,500

DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR.

STATEMENT OF THE QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

Brandy—	Grape.	Apple.	Peach.	Total.
DR.	*Gallons.*	*Gallons.*	*Gallons.*	*Gallons.*
Remaining in special bonded warehouses July 1, 1890	1,435,227	106,756	5,048	1,547,031
In transit from distilleries to special bonded warehouses	17,269			17,269
In transit from special bonded warehouses to special bonded warehouses in other districts	*98,624			98,624
	1,551,120	106,756	5,048	1,662,924
Bonded at distilleries for deposit in special bonded warehouses during the year	1,196,269	53,895	583	1,250,747
Deposited in second warehouse received from special bonded warehouses in other districts	361,804	5,267		367,071
	1,558,073	59,162	583	1,617,818
	3,109,193	165,918	5,631	3,280,742
CR.				
Tax-paid during the year	770,405	115,715	4,593	890,713
Tax-paid at distillery, brandy not delivered at special bonded warehouse	52			52
Withdrawn to fortify wine	2,128			2,128
Loss allowed on account of leakage or evaporation in warehouse	53,870	4,660	173	58,703
Withdrawn for export during the year	145,633			145,633
Claimed to have been lost by casualty, etc.	9			9
Receipts from second warehouse for brandy received from special bonded warehouses in other districts	361,804	5,267		367,071
	1,333,901	125,642	4,766	1,464,309
In transit from distilleries June 30, 1891	37,227			37,227
In transit from special bonded warehouses in other districts June 30, 1891	124,706			124,706
Remaining in special bonded warehouses June 30, 1891	1,613,359	40,276	865	1,654,500
	1,775,292	40,276	865	1,816,433
	3,109,193	165,918	5,631	3,280,742

* Includes 250 heretofore reported as apple brandy.

The following table shows the quantity of brandy in taxable gallons at 90 cents tax, placed in special bonded warehouses during the fiscal year ended June 30, 1891, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year.

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Brandy—	Quantity.	Quantity.
	Gallons.	*Gallons.*
Actually remaining in special bonded warehouses July 1, 1890	1,547,031	
In transit from special bonded warehouses to special bonded warehouses in other districts	98,624	
Not actually in special bonded warehouse, claimed as lost by casualty, etc.	68	
Withdrawn for export, proof of landing not received	114,667	
Deposited in special bonded warehouses during the year received from distilleries		1,760,390
Transferred from a special bonded warehouse to a special bonded warehouse in another district	1,230,737	
	367,071	
		1,597,808
		3,358,198
Withdrawn from special bonded warehouses tax-paid during the year	890,713	
Tax-paid on deficiencies in export bonds	53	
Exported proofs of landing received	90,357	
Withdrawn and used to fortify sweet wine	2,128	
Allowed for loss by leakage or evaporation in warehouse	58,703	
Allowed for loss by leakage in transportation for export	19	
Transferred from special bonded warehouse in other districts, receipt at second district acknowledged	367,071	
		1,409,044
Withdrawn for exportation, proof of landing not received	169,871	
Not actually in special bonded warehouses claimed as lost by casualty, etc.	77	
In transit from other districts not yet received at second district	123,736	
Brandy actually remaining in special bonded warehouses June 30, 1891	1,654,500	
In transit to second warehouse in the district	970	
		1,949,154
		3,358,198

STATEMENT OF FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES, JUNE 30, 1891.

The following table shows the quantity in taxable gallons of brandy remaining June 30, 1891, in each of the special bonded warehouses, and the quantity in bond in each district and in the United States:

Bonded warehouses.	Quantity in each warehouse.	Quantity in each district.
	Gallons.	*Gallons.*
First district of California:		
No. 1. Bode & Haslett, Battery street, San Francisco	123,015	
No. 2. Susanna M. Bernard, Los Angeles	85,459	
No. 3. George C. Carlon, Stockton	18,624	
No. 4. J. M. Tiernan, San Gabriel Station, Los Angeles County	67,443	
No. 5. Snyder & Foss Warehouse Company, San José, Santa Clara County	39,223	
No. 6. Overland Freight and Transfer Company, San Francisco	328,444	
No. 7. Fresno Warehouse Company, Fresno, Fresno County	13,100	
No. 8. Bode & Haslett, Oriental street, San Francisco	80	
Total, First district of California		675,388
Fourth district of California:		
No. 1. T. J. Clunie, Sacramento	62,531	
No. 2. L. W. Burris, Santa Rosa, Sonoma County	45,430	
No. 3. Frank Pellet, St. Helena, Sonoma County	78,307	
No. 4. John Tivnen, Sonoma, Sonoma County	6,814	
No. 5. H. B. Shackelford, Vina, Tehama County	388,563	
No. 6. A. E. Hatt, sr., Napa City, Napa County	35,653	
Total Fourth district of California		617,298

STATEMENT OF FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES, JUNE 30, 1891—Continued.

Bonded warehouses.	Quantity in each warehouse.	Quantity in each district.
	Gallons.	*Gallons.*
First district of Illinois:		
No. 1. Hiram W. Sibley, North Clark street, between Chicago River and North Water street, Chicago	59,754	
Total First district of Illinois		59,754
Fifth district of Kentucky:		
No. 1. Louisville Public Warehouse Co., Louisville	20,987	
Total Fifth district of Kentucky		20,987
The district of Maryland:		
No. 1. Baltimore and Ohio Railroad Company. No. 4. Belt's Wharf, Fell street, between South Ann and South Wolfe streets, Baltimore	4,583	
Total district of Maryland		4,583
First district of Missouri:		
No. 1. E. Lungstras, No. 202 South Fourth street, St. Louis	21,356	
Total First district of Missouri		21,356
Second district of New York:		
No. 1. J. D. W. Sherman, No. 39 Water street, New York City	64,392	
No. 2. R. J. Dean, Nos. 490 and 492 Greenwich street, New York City	152,499	
Total Second district of New York		216,891
Twenty-eighth district of New York:		
No. 1. Sheffer & Luetchford, Rochester	5,018	
Total Twenty-eighth district of New York		5,018
Tenth district of Ohio:		
No. 1. Hugo F. Engels, Sandusky, Erie County	17,681	
Total Tenth district of Ohio		17,681
Fifth district of Tennessee:		
No. 1. F. M. Smartt, McMinnville, Warren County	10,099	
No. 2. N. B. Williams, Tullahoma, Coffee County	5,445	
Total Fifth district of Tennessee		15,544
Total in United States		1,654,500

FORTIFICATION OF WINES WITH GRAPE BRANDY FREE OF TAX.

Under the provisions of sections 42 to 49, inclusive, of the act entitled "An act to reduce revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, provision is made for the fortification with grape brandy, free of tax, of pure sweet wine, and of wine intended for exportation. No limitations are prescribed as to the character of the wines intended for exportation, but certain limitations are specified as to the pure sweet wine evidently designed to avoid the use of the brandy in fortifying wines other than pure sweet wines. The limitations are those requiring that the fortification be done on the winery where the grapes are crushed and the grape juice is expressed and fermented; that there must be no additions to the natural wine of any other substance, and that the addition of the brandy shall be for the preservation of the saccharine matter contained therein. The law also contains limitations to the effect that the wine to be fortified shall not contain less than 4 per cent. of sugar; that the wine spirits added shall not introduce alcohol to exceed 14 per cent., and that the wine shall not contain more than 24 per cent. of alcohol, these percentages of alcohol being computed by volume and on the volumes of the wine after fortification.

The law limits the use of wine spirits or brandy to the months of August to April, inclusive; allows the wine producer who is also a dis-

tiller to use the grape brandy produced by him to fortify his wine, and authorizes the withdrawal of grape brandy from special bonded warehouse to fortify wine.

Authority is given to the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to prescribe bonds, stamps, seals, and necessary regulations.

As the law could not take effect until the regulations were prescribed, and was passed in the midst of the wine season, it was found necessary to adopt certain existing blank forms and stamps to be used until the new forms and stamps could be prepared. It was also found necessary to adopt a method of determining the alcoholic strength of the wine by the use of Ballings's saccharometer, as it was impossible at such short notice to secure and test the needed distilling apparatus, including hydrometers.

The regulations were issued during the month in which the law was passed, and required a seal to be affixed over the bung of each cask of fortified wine.

The quantity of grape brandy used in fortifying wines under the act of October 1, 1890, was 193,557 tax gallons, all but 2,128 gallons being derived directly from distilleries. The kinds of wine fortified were port, angelica, muscat, sherry, malaga, and tokay, the quantity of fortified wine produced being 1,083,274 gallons.

The quantity of brandy used and of each kind of wine fortified up to April 30, 1891, in each district, is shown in the following table:

WINES FORTIFIED.

Kinds.	First California.		Fourth California.	
	Wine gallons before fortification.	Wine gallons after fortification.	Wine gallons before fortification.	Wine gallons after fortification.
Angelica	119,649	140,590½	34,942½	41,618
Malaga			2,556	3,248
Muscat	82,855	95,147½	9,698	11,774
Port	402,254	443,128¾	192,017½	220,539
Sherry	106,234½	119,208½	4,837	5,629
Tokay	1,265	1,491	737	900
Total	712,257½	799,566	244,788	283,708
Add total First California to total Fourth California			712,257½	799,566
Grand total			957,045½	1,083,274

GRAPE BRANDY USED.

	Tax gallons.
First California	132,255
Fourth California	61,302
Total	193,557

For information as to the alcoholic and saccharine strength of these wines, see pages 214 to 217, inclusive.

At the close of the season the regulations governing the fortification of wines were revised so as to embody tables made and decisions rendered from time to time, as necessity required.

The revised regulations also removed the obligation to affix seals, substituting a fortifying room, to be under lock and seal, as a simpler safeguard. These regulations are in force during the present wine season, which commenced August 1, 1891.

The quantity of wine fortified during the months of August and September, 1891, is as follows:

FIRST CALIFORNIA.

	Gallons.
August:	
Port	13,296
September:	
Port	387,348
Angelica	36,673¼
Sherry	24,725½
Total	462,043

FOURTH CALIFORNIA.

September:	
Port	21,244
Angelica	6,499
Muscatel	4,850
Total	32,593

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed for export and unaccounted for July 1, 1890, and June 30, 1891, the quantity in pounds of manufactured tobacco and snuff which had been removed for exportation in bond, and concerning which the proof of exportation required by law had not been furnished prior to the dates therein:

	Pounds.	Pounds.
1. Removed and unaccounted for July 1, 1890:		
Tobacco at 8 cents tax removed under exportation bonds		861,463⅛
2. Tobacco at 8 cents removed during year ended June 30, 1891	6,647,140⅛	
Tobacco at 6 cents removed during year ended June 30, 1891	6,207,851	
		12,854,991⅛
Total		13,716,454⅝
3. Exported and accounted for during the year:		
Tobacco at 8 cents under exportation bonds	7,496,871⅝	
Tobacco at 6 cents under exportation bonds	5,450,604⅜	
		12,947,476⅞
4. Tax paid on deficiencies during the year:		
Tobacco at 8 cents tax	3,687⅝	
Tobacco at 6 cents tax	1,900	
		5,587⅝
Total		12,953,063⅝
5. Remaining unaccounted for at the close of fiscal year ended June 30, 1891:		
Tobacco at 8 cents tax	8,044⅜	
Tobacco at 6 cents tax	755,346⅜	
		763,391
Total		13,716,454⅝

EXPORTATION OF CIGARS AND CIGARETTES IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Cigars and cigarettes.	Cigars at $3 per 1,000.	Cigarettes at 50 cents per 1,000.
1. Removed and unaccounted for July 1, 1890	550,175	14,550,000
2. Removed during the year ended June 30, 1891	3,209,484	294,534,250
Total	3,759,659	309,084,250
3. Exported and accounted for during the year ended June 30, 1891	3,498,559	298,139,750
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1891	261,100	10,944,500
Total	3,759,659	309,084,250

It appears upon comparing the figures in the foregoing tables with similar tables published in my report for the fiscal year ended June 30, 1890, that there was an increase in the exportations of 1891 over those of 1890, as to tobacco and cigarettes, and a decrease as to cigars, as follows:

	Increase.	Decrease.
Tobacco ... pounds	4,288	
Cigars ... number		40,966
Cigarettes ... do	35,224,200	

Neither the increase as to tobacco nor the decrease as to cigars is very great, but the increase as to cigarettes is remarkable and brings the quantity exported during the year ended June 30, 1891, up to nearly 300,000,000. The business of exporting cigarettes has grown during the past ten years as follows:

NUMBER DURING FISCAL YEAR ENDED JUNE 30—

1882	64,001,500	1886	134,311,180	1890	259,310,050
1883	68,413,560	1887	139,935,300	1891	294,534,250
1884	86,243,485	1888	180,769,800		
1885	104,811,420	1889	246,679,750		

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

STATEMENT OF DRAWBACK OF INTERNAL REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Fermented liquors.	Distilled spirits.	Snuff.	Total.
Baltimore	3	$1,742.50	$225.00				$1,967.50
Boston	6	49.68		$53.39			103.07
Chicago	1	1,360.80					1,360.80
Eagle Pass	10			498.80			498.80
Laredo	5				$176.40		176.40
Milwaukee	215			7,695.29			7,695.29
New Orleans	68			1,208.39			1,208.39
New York	594	2,326.64		5,444.02	2,941.20		10,711.86
Philadelphia	66			727.70			727.70
St. Louis	283			10,240.86			10,240.86
San Francisco	492	1,942.08	959.97	5,501.43	6,059.70	$0.80	14,463.98
Tacoma	1			4.63			4.63
Total	1,744	7,421.70	1,184.97	31,374.51	9,177.30	0.80	49,159.28

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING THE FISCAL YEARS 1863 TO 1891, INCLUSIVE.

Period.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed, 1863 to 1876, inclusive					
Allowed, 1877	751	$48,235.85	$5,819.32		
Allowed, 1878	562	33,820.54	2,537.98		
Allowed, 1879	744	43,184.71	12,113.86		$250.20
Allowed, 1880	872	35,153.86	22,314.02		1,094.97
Allowed, 1881	749	28,483.87	8,596.60	$26.08	1,232.43
Allowed, 1882	909	33,695.22	5,069.36		1,406.12
Allowed, 1883	1,130	33,000.80	5,604.60		5,195.37
Allowed, 1884	1,090	16,460.34	6,053.81	82.00	5,673.96
Allowed, 1885	706	46.66	2,515.80		901.75
Allowed, 1886	800		3,582.13	1.60	661.25
Allowed, 1887	877		5,270.54		968.62
Allowed, 1888	1,222		5,584.00		703.25
Allowed, 1889	1,280		3,437.64		1,416.55
Allowed, 1890	1,540		1,829.12		1,112.50
Allowed, 1891	1,744		7,421.70	.80	1,184.97

Period.	Fermented liquors.	Distilled spirits.	Stills.	Miscellaneous.	Total.
Allowed, 1863 to 1876, inclusive					$6,673,845.00
Allowed, 1877	$760.12			a $277.11	55,092.40
Allowed, 1878	46.25	$718.90			37,123.67
Allowed, 1879	533.69	1,426.92			57,509.38
Allowed, 1880	2,205.42		$80.00	b 888.00	61,736.27
Allowed, 1881	1,128.38	1,161.90	220.00		40,849.98
Allowed, 1882	3,913.18	1,966.50	60.00		46,110.38
Allowed, 1883	6,034.16	4,608.00	60.00	c 590.92	55,093.94
Allowed, 1884	14,996.30	8,352.00	480.00		52,098.41
Allowed, 1885	16,192.71	3,705.30			23,362.22
Allowed, 1886	23,878.21	6,642.00			34,765.19
Allowed, 1887	21,238.94	5,755.50	140.00		33,373.60
Allowed, 1888	26,166.54	28,411.30	160.00		61,025.09
Allowed, 1889	25,633.33	10,737.00	80.00		41,304.52
Allowed, 1890	31,657.93	12,410.00	100.00		47,109.55
Allowed, 1891	31,374.51	9,177.30			49,159.28
Total					7,373,558.16

a Manufactured cotton exported prior to 1868. b Machinery exported prior to 1868.
c Chairs exported prior to 1868.

WITHDRAWAL OF DISTILLED SPIRITS FROM DISTILLERY WAREHOUSES, FREE OF TAX, FOR USE IN THE MANUFACTURE OF SUGAR FROM SORGHUM.

By the act of Congress making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1892, approved March 3, 1891, provision is made for the withdrawal of distilled spirits from distillery warehouses, free of tax, to be used solely in the manufacture of sugar from sorghum on the manufacturer's premises.

Regulations pursuant to said act have been issued, but no withdrawal of spirits for the purpose named was made or applied for during the fiscal year 1891.

STATEMENT OF FERMENTED LIQUOR REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JANUARY 1, 1891,* TO JUNE 30, 1891, UNDER THE ACT OF JUNE 18, 1890.

	Gallons.
Removed for direct exportation	107,620 1/2
Removed in original packages to be bottled for export	432,211 1/2
Removed by pipe line to be bottled for export	49,693
Excess reported by bottlers	1,720 3/2
Total	591,245 1/2
Exported in original packages, proofs received	100,490 1/2
Exported in bottles, proofs received	347,971
Removed to bottling establishments, unaccounted for, tax paid	231
Excess reported by bottlers	8,891 1/2
Removed for export, unaccounted for June 30, 1891	133,661
Total	591,245 1/2

* Date when act went into effect.

OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1891; also a summary of operations during the past two fiscal years, and by months covering the period from November 1, 1886, to June 30,1891; also a statement of the quantity of oleomargarine in the United States June 30, 1891, in the hands of manufacturers and wholesale dealers.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1891.

Third. A statement by States and Territories and in the aggregate of all persons who paid taxes as manufacturers of and dealers in oleomargarine during the 14 months ended June 30, 1891; also in aggregate of all persons who paid oleomargarine special taxes for the special-tax year ended April 30, 1890.

Fourth. A statement as to the location of oleomargarine manufactories and of wholesale dealers in oleomargarine in April, 1890, and April, 1891, respectively.

Fifth. A statement as to the location of oleomargarine manufactories and of wholesale dealers in oleomargarine in June, 1891.

Sixth. A statement relative to examinations made by collectors and deputy collectors with internal-revenue microscopes during the year.

Seventh. A statement relative to laws of States and Territories concerning oleomargarine.

It appears from the subjoined tables that the average monthly production of oleomargarine under the operations of the law has been as follows:

	Pounds.
During the eight months ended June 30, 1887	2,711,828
During the fiscal year ended June 30, 1888	2,860,460
During the fiscal year ended June 30, 1889	2,972,002
During the fiscal year ended June 30, 1890	2,693,669
During the fiscal year ended June 30, 1891	3,699,367

It also appears that the average monthly quantity withdrawn from factories on payment of the tax was as follows:

	Pounds.
During the eight months ended June 30, 1887	2,592,946
During the fiscal year ended June 30, 1888	2,707,430
During the fiscal year ended June 30, 1889	2,821,970
During the fiscal year ended June 30, 1890	2,566,494
During the fiscal year ended June 30, 1891	3,601,292

The average quantity withdrawn monthly for exportation during the same time is shown to have been as follows:

	Pounds.
During the eight months ended June 30, 1887	90,566
During the fiscal year ended June 30, 1888	140,516
During the fiscal year ended June 30, 1889	145,746
During the fiscal year ended June 30, 1890	134,866
During the fiscal year ended June 30, 1891	102,426

These figures show an increase from year to year in the production both for consumption at home and abroad, from November 1, 1886, the date the law went into effect, until June 30, 1889; a decrease during

the year ended June 30, 1890; and during the year ended June 30, 1891, an increase of production over any former year, but a decrease for exportation.

In the fiscal years 1887 and 1888 the largest production month was March; in the fiscal year 1889, December; in the fiscal year 1890, October; while the greatest production during the fiscal year ended June 30, 1891, occurred in March, the quantity produced during these months being as follows:

	Pounds.
In March, 1887	3,568,254
In March, 1888	3,940,727
In December, 1888	4,181,317
In October, 1889	4,072,333
In March, 1891	6,723,224

The months in which the production fell below 2,000,000 pounds were as follows:

During the fiscal year ended June 30, 1887:	
May, 1887, produced	1,885,027
June, 1887, produced	1,375,423
During the fiscal year ended June 30, 1888:	
July, 1887, produced	1,208,638
During the fiscal year ended June 30, 1889:	
June, 1889, produced	1,575,362
During the fiscal year ended June 30, 1890:	
July, 1889, produced	1,404,749
August, 1889, produced	1,975,773
May, 1890, produced	1,864,746
June, 1890, produced	1,364,826
During the fiscal year ended June 30, 1891:	
July, 1890, produced	1,723,966
June, 1891, produced	1,988,633

There was an increase in the number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1891, as well as an increase in the production of the article.

The following table shows the quantity of oleomargarine, in pounds, at two cents tax, produced at manufactories during the fiscal year ended June 30, 1891, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1891:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

	Pounds.	Pounds.
Stock on hand July 1, 1890	263,398	
Removed for export and remaining unaccounted for July 1, 1890	238,592	
		501,990
Produced during the year		44,392,409
		44,894,399
Oleomargarine withdrawn from factories tax-paid	43,215,512	
Oleomargarine lost or destroyed in manufactories	4,451	
Withdrawn from manufactories for export and accounted for by clearance certificates filed	1,356,137	
Withdrawn from manufactories for export and accounted for by payment of tax on account of certificates not filed	10,860	
		44,586,960
Removed for export not accounted for June 30, 1891	100,711	
Remaining in factories June 30, 1891	206,728	
		307,439
		44,894,399

OPERATIONS IN OLEOMARGARINE DURING THE LAST TWO FISCAL YEARS.

The following statement by districts shows the quantity, in pounds, of oleomargarine produced at manufactories, the quantity withdrawn therefrom tax-paid and for export, and the quantity lost or destroyed at manufactories during the two fiscal years ended June 30, 1890, and June 30, 1891, respectively; also the stock remaining on hand at the close of each year:

Districts.	From July 1, 1889, to June 30, 1890.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in factory June 30, 1890.
Colorado	189,371	193,711			2,898
Connecticut *a*	4,764,581	4,715,919	47,556		81,043
First Illinois	21,366,145	20,642,678	699,982	1,034	108,968
Sixth Indiana	100,575	202,813		4,973	
Kansas *b*	2,423,554	2,428,409		3,692	9,053
Third Massachusetts	199,586	176,026	26,454		13,365
First Missouri	10,769	10,769			
Sixth Missouri	135,768	133,992			1,776
Eleventh Ohio	260,418	259,456			1,147
Eighteenth Ohio	1,796,598	1,793,552			6,200
First Pennsylvania	1,076,667	240,610	844,405		38,948
	32,324,032	30,797,935	1,618,397	9,699	263,398

Districts.	From July 1, 1890, to June 30, 1891.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in factory June 30, 1891.
Colorado	289,603	284,808			7,693
Connecticut *a*	5,092,308	5,047,041	126,310		
First Illinois	30,924,436	30,307,944	555,350	3,412	166,698
Sixth Indiana					
Kansas *b*	3,928,388	3,906,848	20,838		9,755
Third Massachusetts	198,176	182,771	28,770		
First Missouri					
Sixth Missouri	777,350	769,579		1,039	8,508
Nebraska	49,577	49,309			268
Eleventh Ohio	404,760	405,907			
Eighteenth Ohio	2,078,051	2,084,155			96
First Pennsylvania	649,760	177,150	497,848		13,710
	44,392,409	43,215,512	1,229,116	4,451	206,728

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

b Including the Indian Territory and the Territory of Oklahoma. But no oleomargarine was manufactured in either of these Territories.

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, AND LOST OR DESTROYED IN MANUFACTORIES, MONTHLY, FROM NOVEMBER 1, 1886, TO JUNE 30, 1891.

Month.	Quantity produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.
	Pounds.	*Pounds.*	*Pounds.*	*Pounds.*
On hand November 1, 1886	181,090			
November	3,188,261	2,986,241	6,747	10,878
December	3,073,263	2,956,827	67,189	296
1887.				
January	2,804,096	2,720,235	144,535	3,056
February	2,779,855	2,716,759	60,500	9,182
March	3,568,254	3,512,138	96,499	12,472
April	2,839,358	2,780,307	149,838	6,866
May	1,885,027	1,769,954	136,523	2,210
June	1,375,423	1,301,108	62,701	6,267
July	1,208,638	1,170,136	33,240	1,191
August	2,425,226	2,296,238	110,990	601
September	2,703,256	2,568,007	68,917	262
October	3,082,935	2,915,016	92,201	1,979
November	3,003,715	2,862,321	148,899	
December	3,256,028	3,120,393	78,500	
1888.				
January	3,058,955	2,918,868	117,781	
February	3,057,149	3,003,515	126,168	
March	3,940,727	3,824,672	155,761	2,998
April	3,273,453	3,062,396	251,994	1,537
May	3,185,127	2,817,292	327,726	
June	2,130,318	1,930,311	174,021	995
July	2,084,317	1,925,762	155,200	185
August	2,301,769	2,209,782	153,285	727
September	2,776,465	2,611,693	167,787	
October	3,462,123	3,368,418	80,785	
November	3,734,878	3,509,408	175,965	
December	4,181,317	4,025,336	109,385	10
1889.				
January	3,607,753	3,353,350	137,123	
February	3,523,381	3,266,245	228,191	1,000
March	3,047,875	3,077,831	70,424	
April	3,057,841	2,886,481	285,948	
May	2,310,945	2,114,678	126,223	70
June	1,575,362	1,514,658	58,579	
July	1,404,749	1,442,094	95,580	
August	1,975,773	1,914,016	49,222	4,973
September	2,274,456	2,130,648	167,826	
October	4,072,333	3,668,057	190,385	688
November	3,188,757	3,174,648	121,630	
December	3,072,028	3,010,319	93,770	
1890.				
January	3,338,340	3,053,375	117,900	3,692
February	3,011,670	3,042,219	101,018	256
March	3,885,080	3,657,614	213,680	
April	2,871,274	2,719,725	159,119	
May	1,864,746	1,795,963	219,052	
June	1,364,826	1,189,257	86,215	90
July	1,723,966	1,573,786	157,808	
August	2,320,548	2,135,414	192,175	56
September	3,391,817	3,139,816	146,920	
October	3,626,055	3,482,124	95,660	3,356
November	3,615,704	3,615,132	71,400	
December	4,373,447	4,238,578	21,090	
1891.				
January	3,664,473	3,702,844	36,158	
February	4,386,152	4,349,304	46,330	
March	6,723,224	6,577,926	62,170	
April	4,573,178	4,443,605	288,966	1,039
May	4,005,212	3,907,827	39,994	
June	1,988,633	2,049,156	70,445	
Total	168,400,621	161,109,823	7,007,138	78,932
On hand June 30, 1891				206,728

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE IN THE HANDS OF MANUFACTURERS AND WHOLESALE DEALERS IN THE UNITED STATES JUNE 30, 1891.

Oleomargarine—	Packages.	Pounds.
In hands of manufacturers	6,469	206,728
In hands of wholesale dealers	20,206	572,640
Total	26,675	779,368

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

[For notes to the references in this table, see page 6.]

Districts.	Collections on oleomargarine at 2 cents per pound.	Special taxes of—			Total.
		Manufacturers.	Retail dealers.	Wholesale dealers.	
Alabama			$1,768.00	$480.00	$2,248.00
Arkansas			1,032.00	80.00	1,112.00
First California			96.00	1,080.00	1,176.00
Fourth California (*a*)			12.00		12.00
Colorado (*b*)	$5,792.10	$100.00	256.00	200.00	6,348.10
Connecticut (*c*)	100,988.82	1,400.00	14,493.70	4,700.00	121,582.52
Florida			1,274.00	920.00	2,194.00
Georgia			560.00	240.00	800.00
First Illinois	612,536.54	3,000.00	18,848.00	2,320.00	636,704.54
Fifth Illinois			1,044.00	840.00	1,884.00
Eighth Illinois			978.00		978.00
Thirteenth Illinois			488.00		488.00
Sixth Indiana			1,524.00	520.00	2,044.00
Seventh Indiana	214.00		500.00	360.00	1,074.00
Third Iowa			12.00		12.00
Fourth Iowa			200.00		200.00
Kansas (*d*)	78,356.96	100.00	2,822.00		81,278.96
Second Kentucky			60.00		60.00
Fifth Kentucky			1,568.00	1,400.00	2,968.00
Sixth Kentucky			1,670.00	80.00	1,750.00
Seventh Kentucky			612.00		612.00
Eighth Kentucky			184.00		184.00
Louisiana (*e*)			1,746.00	1,160.00	2,906.00
Maryland (*f*)	3.42		428.00	40.00	471.42
Massachusetts	3,413.20	550.00	8,864.00	5,600.00	18,427.20
First Michigan			4,624.00	2,240.00	6,864.00
Fourth Michigan			692.00	340.00	1,032.00
Minnesota				1,140.00	1,140.00
First Missouri			8,776.00	2,800.00	11,576.00
Sixth Missouri	15,549.00	700.00	5,182.00	1,500.00	22,931.00
Montana (*g*)			938.00	3,500.00	4,438.00
Nebraska (*h*)	1,301.26	700.00	592.00	360.00	2,953.26
New Hampshire (*i*)			616.00		616.00
First New Jersey			224.00	360.00	584.00
Fifth New Jersey			1,818.00	980.00	2,798.00
New Mexico (*k*)			32.00		32.00
Second New York			18.00	160.00	178.00
Third New York			12.00	80.00	92.00
Fourteenth New York			18.00		18.00
Twenty-eighth New York			48.00		48.00
Fourth North Carolina			44.00		44.00
Fifth North Carolina			60.00		60.00
First Ohio			3,726.00	1,000.00	4,726.00
Tenth Ohio			284.00	120.00	404.00
Eleventh Ohio	8,118.62	100.00	812.00		9,030.62
Eighteenth Ohio	41,634.68	100.00	6,006.00	840.00	48,580.68
Oregon (*l*)			1,250.00	3,152.00	4,402.00
First Pennsylvania	3,579.84	200.00	2,440.00	2,920.00	9,139.84
Ninth Pennsylvania			264.00		264.00
Twelfth Pennsylvania			58.00		58.00
Twenty-third Pennsylvania			39,862.00	6,220.00	46,082.00
South Carolina			136.00		136.00
Second Tennessee			456.00	520.00	976.00
Fifth Tennessee			1,740.00	680.00	2,420.00
Third Texas			372.00	440.00	812.00
Fourth Texas			640.00	2,200.00	2,840.00
Second Virginia			476.00	320.00	796.00
Sixth Virginia			188.00		188.00
West Virginia			1,354.00	700.00	2,054.00
First Wisconsin			936.00		936.00
Second Wisconsin			560.00	600.00	1,160.00
Total	871,488.44	6,950.00	146,293.70	53,192.00	1,077,924.14

STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES AS MANUFACTURERS OF AND DEALERS IN OLEOMARGARINE, DURING THE FOURTEEN MONTHS ENDED JUNE 30, 1891.

[For notes to the references in this statement see page 6.]

States and Territories as constituted July 1, 1887, for the collection of internal revenue.	Manufacturers of oleomargarine.	Wholesale dealers in oleomargarine.	Retail dealers in oleomargarine.	Total.
Alabama		4	68	72
Arkansas		1	32	33
California (a)		2	8	10
Colorado (b)	1		10	11
Connecticut (c)	4	9	437	450
Florida		4	40	44
Georgia		4	38	42
Illinois	6	14	962	982
Indiana		5	113	118
Iowa			11	11
Kansas (d)	1		194	195
Kentucky		5	206	211
Louisiana (e)		3	53	56
Maryland (f)		1	45	46
Massachusetts	1	34	451	486
Michigan		16	330	346
Minnesota		1		1
Missouri	1	17	627	645
Montana (g)		20	52	72
Nebraska (h)	1	3	36	40
New Hampshire (i)			31	31
New Jersey		5	92	97
New Mexico (k)			4	4
New York		1	4	5
North Carolina			12	12
Ohio	2	10	485	497
Oregon (l)		15	73	88
Pennsylvania	2	59	1,100	1,161
South Carolina				
Tennessee		7	127	134
Texas		7	49	56
Virginia		2	54	56
West Virginia		3	96	99
Wisconsin		3	74	77
Total for the 14 months ended June 30, 1891	19	255	5,914	6,188
Total for the 12 months ended April 30, 1890	22	179	3,529	3,730

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE DOING BUSINESS IN APRIL, 1890, AND APRIL, 1891.

Collection district.	Location.	1890.		1891.	
		Manufacturers.	Wholesale dealers.	Manufacturers.	Wholesale dealers.
Alabama	Birmingham		2		3
Arkansas	Little Rock		1		1
Arkansas	Hot Springs				1
First California	San Francisco		1		1
First California	Los Angeles				1
Colorado	Denver	1	1	1	
Connecticut	Providence, R. I.	3	7	3	7
Connecticut	Pawtucket, R. I.	1		1	
Connecticut	New Haven		2		3
Florida	Jacksonville		1		1
Florida	Pensacola				2
Georgia	Atlanta				1
First Illinois	Chicago	5	13	5	8
First Illinois	Near Hammond, Ind	1		1	
Fifth Illinois	Peoria		2		2
Sixth Indiana	Indianapolis		4		5
Seventh Indiana	New Albany				1
Kansas	Kansas City	2		1	
Fifth Kentucky	Louisville		3		4
Sixth Kentucky	Covington		1		1
Louisiana	New Orleans		4		3
Louisiana	Greenville, Miss				1
Maryland	Baltimore		1		
Third Massachusetts	Cambridge	1		1	
Third Massachusetts	Boston		18		15
Third Massachusetts	Lowell		3		2
Third Massachusetts	Worcester		1		2

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE, ETC.—Continued.

Collection district.	Location.	1890.		1891.	
		Manufacturers.	Wholesale dealers.	Manufacturers.	Wholesale dealers.
Third Massachusetts	Lawrence		2		2
Third Massachusetts	Salem		1		1
Third Massachusetts	Gloucester		1		2
Third Massachusetts	Springfield		1		1
Third Massachusetts	Detroit		7		4
First Michigan	Houghton		1		1
First Michigan	Bay City		3		3
First Michigan	Saginaw		1		1
First Michigan	East Saginaw		2		2
First Michigan	Hancock		1		1
First Michigan	Ironwood		1		1
First Michigan	Grand Rapids		4		3
Fourth Michigan	Muskegon		1		
Fourth Michigan	Cadillac		2		
Fourth Michigan	Traverse City		1		
Fourth Michigan	St. Paul				1
Minnesota	Duluth				1
Minnesota	St. Louis	1	4		5
First Missouri	Kansas City	1	4	1	3
Sixth Missouri	Butte City		2		2
Montana	Helena		2		2
Montana	Salt Lake, Utah		1		3
Montana	Anaconda		2		1
Montana	Demersville				1
Montana	Missoula				1
Montana	Summit of Rocky Mountains				1
Montana	Omaha		2		2
Nebraska	South Omaha		1		1
Nebraska	Camden		1		
First New Jersey	Trenton				1
First New Jersey	Jersey City		4		3
Fifth New Jersey	New York City				1
Second New York	Cincinnati		4		3
First Ohio	North Baltimore				1
Tenth Ohio	Findlay				1
Tenth Ohio	Columbus	1		1	
Eleventh Ohio	Cleveland	1	3	1	2
Eighteenth Ohio	Youngstown		2		1
Eighteenth Ohio	Steubenville		1		1
Eighteenth Ohio	Bellaire				1
Eighteenth Ohio	Seattle, Wash		1		4
Oregon	Spokane Falls				3
Oregon	Whatcom				1
Oregon	Tacoma				1
Oregon	Philadelphia	3		2	29
First Pennsylvania	Norristown				1
First Pennsylvania	Pittsburg		6		18
Twenty-third Pennsylvania	Beaver Falls				1
Twenty-third Pennsylvania	Allegheny		1		1
Twenty-third Pennsylvania	Punxsutawney				1
Twenty-third Pennsylvania	Mount Pleasant				1
Twenty-third Pennsylvania	Chattanooga		1		2
Second Tennessee	Knoxville				1
Second Tennessee	Memphis		2		3
Fifth Tennessee	Nashville				1
Fifth Tennessee	El Paso		1		1
Third Texas	San Antonio				1
Third Texas	Dallas		2		3
Fourth Texas	Fort Worth		2		1
Fourth Texas	Norfolk				1
Second Virginia	Richmond				1
Second Virginia	Wheeling		2		3
West Virginia	Oshkosh		1		
First Wisconsin	Warsaw		1		
Second Wisconsin	Chippewa Falls		1		
Second Wisconsin	Ashland		3		2
Second Wisconsin	West Superior				1
Total		21	151	18	208

Each special-tax year has heretofore ended April 30. By act of Congress, approved October 1, 1890, each special-tax year was thereafter to commence July 1, and end June 30, following; in other words, the special-tax year was from and after July 1, 1891, to conform to the fiscal year. Hence the months of May and June in the year 1891, only, belong to

no regular special-tax year, and by the act referred to they were constituted a special-tax *period*. The following table is designed to show the situation with regard to the number and location of manufacturers and wholesale dealers in the closing month of that period.

STATEMENT SHOWING THE LOCATION OF MANUFACTURERS OF AND WHOLESALE DEALERS IN OLEOMARGARINE DOING BUSINESS IN JUNE, 1891.

Collection district.	Location.	Manufacturers.	Wholesale dealers.
Alabama	Birmingham		3
Arkansas	Hot Springs		1
First California	Los Angeles		1
First California	San Francisco		1
Colorado	Denver	1	
Connecticut	New Haven		3
Connecticut	Providence, R. I	1	5
Connecticut	Pawtucket, R. I	1	
Florida	Jacksonville		1
Georgia	Atlanta		1
Georgia	Augusta		1
Georgia	Brunswick		1
First Illinois	Chicago	5	9
First Illinois	Near Hammond, Ind	1	
Fifth Illinois	Peoria		2
Sixth Indiana	Indianapolis		3
Kansas	Kansas City	1	
Fifth Kentucky	Louisville		3
Sixth Kentucky	Covington		1
Louisiana	New Orleans		2
Maryland	Baltimore		1
Third Massachusetts	Boston		15
Third Massachusetts	Fall River		1
Third Massachusetts	Gloucester		2
Third Massachusetts	Lawrence		2
Third Massachusetts	Lowell		2
Third Massachusetts	Salem		1
Third Massachusetts	Springfield		1
Third Massachusetts	Worcester		2
First Michigan	Bay City		2
First Michigan	Detroit		2
First Michigan	East Saginaw		1
First Michigan	Hancock		1
First Michigan	Houghton		1
First Michigan	Ironwood		1
First Michigan	Saginaw		1
Fourth Michigan	Grand Rapids		1
Minnesota	Duluth		1
First Missouri	St. Louis		5
Sixth Missouri	Kansas City	1	3
Montana	Helena		2
Montana	Butte City		2
Montana	Summit, Rocky Mountains		1
Montana	Anaconda		1
Montana	Demersville		1
Montana	Salt Lake City, Utah		3
Montana	Crossport, Idaho		1
Nebraska	Omaha		1
Nebraska	South Omaha	1	1
Fifth New Jersey	Jersey City		2
Second New York	New York City		1
Third New York	New York City		1
First Ohio	Cincinnati		2
Tenth Ohio	North Baltimore		1
Eleventh Ohio	Columbus	1	
Eighteenth Ohio	Cleveland	1	1
Oregon	Tacoma, Wash		3
Oregon	Seattle, Wash		2
Oregon	Spokane Falls, Wash		3
Oregon	Whatcom, Wash		1
First Pennsylvania	Philadelphia	2	13
Twenty-third Pennsylvania	Pittsburg		11
Second Tennessee	Chattanooga		2
Fifth Tennessee	Memphis		3
Third Texas	San Antonio		1
Fourth Texas	Dallas		2
Fourth Texas	Fort Worth		1
Second Viginia	Norfolk		1
Second Virginia	Richmond		1
Second Wisconsin	Ashland		1
Second Wisconsin	West Superior		1
Total		16	151

FIELD SERVICE WITH THE INTERNAL-REVENUE MICROSCOPE.

During the year not only was the practice continued by deputy collectors of canvassing the districts with internal-revenue microscopes for the purpose of examining specimens of products exposed for sale as butter, with a view to ascertain whether the substances were really oleomargarine, but an extensive special canvass of this nature was made, induced by the belief of this office that there was more oleomargarine on the market not marked, branded, and stamped as required by law, than had been previously supposed. Although the extent of the work in certain districts fell somewhat short of the expectations of this office, the result on the whole was rather satisfactory. The per cent. of products discovered not marked, branded, and stamped, as required by law, was about eight in every thousand samples examined. This being nearly double the per cent. of last year is confirmatory of the belief above alluded to and fairly illustrative of the improved efficiency in the field service of the use of the microscope. The experience of this office, however, is that there is not so much evasion of the payment of the pound tax on oleomargarine as of the payment of special tax of dealers in the product.

The following table of production and total receipts from all oleomargarine sources for each fiscal year since November 1, 1886, the date the oleomargarine law took effect, is interesting as showing the extent of operations in the country:

	Produced.	Received.
	Pounds.	
On hand November 1, 1886	181,090	
During the fiscal year ended June 30, 1887 (from November 1, 1886)	21,513,537	$723,948.04
During the fiscal year ended June 30, 1888	34,325,527	864,139.88
During the fiscal year ended June 30, 1889	35,664,026	894,247.91
During the fiscal year ended June 30, 1890	32,324,032	786,291.72
During the fiscal year ended June 30, 1891	44,392,409	1,077,924.14
Total	168,400,621	4,346,551.69

It will be seen that the production for the fiscal year, for which this report is submitted, is the largest in the history of oleomargarine operations, exceeding the largest previous production by 8,728,383 pounds; and in receipts exceeding the greatest previous record by $183,673.23. The increase in production over last year was 12,068,377 pounds; in receipts, $291,632.42.

STATE AND TERRITORIAL LAWS RELATIVE TO OLEOMARGARINE.

In last year's report there was published a brief summary of the laws of States and Territories that were in force June 17, 1890 (the date of request of this office for information upon the subject). Through failure to receive advice from Delaware, Georgia, Indiana, Louisiana, Mississippi, South Carolina, Texas, and Washington the summaries of the oleomargarine laws of these States, or remarks concerning the subject, were based upon information received up to and including November, 1888. Information has since been received from the States just named, also from all other States and Territories where changes in the laws have been made since June 17, 1890, which enables this office to make

its summary (herewith presented) complete up to the close of the fiscal year for which this report is submitted, namely, June 30, 1891:

Alabama.—No change in the law as summarized in last year's report.

Arizona.—No change.

Arkansas.—No legislation.

California.—No change.

Colorado.—No change.

Connecticut.—No change.

Delaware.—No change.

Florida.—No change.

Georgia.—An act approved September 21, 1883, prohibits the sale of oleomargarine, except under its true name conspicuously branded upon the package, and also unless the person offering to purchase the article is first informed that it is oleomargarine. In hotels, inns, restaurants, or houses of public entertainment serving oleomargarine, placards must be posted in the dining rooms, and also in the private rooms of the guests, bearing the following words: "This house uses oleomargarine." These words must also appear upon the bills of fare.

Idaho.—No change.

Illinois.—No change.

Indiana.—No change.

Iowa.—No change.

Kansas.—No change.

Kentucky.—No legislation.

Louisiana.—No change.

Maine.—No change.

Maryland.—No change.

Massachusetts.—Section 1, of an act approved March 10, 1891, to take effect the 1st day of September, 1891, reads as follows:

No person, by himself, or his agents, or servants, shall render, or manufacture, sell, or offer for sale, expose for sale, or have in his possession with intent to sell, any article, product, or compound made wholly or partly out of any fat, oil, or oleaginous substance or compound thereof, not produced from unadulterated milk or cream from the same, which shall be in imitation of yellow butter produced from pure unadulterated milk or cream of the same: *Provided*, That nothing in this act shall be construed to prohibit the manufacture or sale of oleomargarine in a separate and distinct form, and in such manner as will advise the consumer of its real character, free from coloration or ingredient that causes it to look like butter.

An act approved June 11, 1891, to take effect September 1, 1891, imposes penalties upon whoever sells or offers for sale to any person who asks, sends, or inquires for butter, any oleomargarine, butterine, or any substance made in imitation of pure butter.

Section 3 requires a placard bearing the words "Oleomargarine sold here," or "Butter sold here," to be posted in every dwelling, store, office, or public mart where oleomargarine is offered for sale.

Under section 5 it is required where oleomargarine or butterine is served in hotels, restaurants, or any lunch counter, guests or patrons thereof should be notified of the fact.

Michigan.—The law of this State appears to have been supplemented as follows: An act approved April 29, 1891, prohibits the use of oleomargarine, butterine, or any other substitute for butter in any of the public institutions of the State.

Minnesota.—An act of April 21, 1891, to take effect from date of its passage, provides against the sale, or having in possession with intent to sell, any butter substitute that is of any other color than bright pink.

Mississippi.—No change.

Missouri.—No change.

Montana.—No change.

Nebraska.—No change.

Nevada.—No change.

New Hampshire.—Penalty changed from $50 to discretion of court and not to exceed $100. Office not informed as to date of this act.

New Jersey.—No change.

New Mexico.—No change.

New York.—Section 1, chapter 140, of an act approved April 7, 1891, amends section 27 of chapter 183 of the laws of 1885, as added thereto by section 1 of chapter 583 of the laws of 1887, to read as follows:

SECTION 27. No keeper or proprietor of any bakery, hotel, tavern, boarding house, restaurant, saloon, lunch counter, or place of public entertainment, or *of any place where any person or persons, in the employ of the keeper or proprietor thereof, is furnished with board, either without charge or as compensation wholly or in part for his services*, or any person having charge thereof or employed thereat, shall keep, use, or serve therein, either as food for their guests, boarders, patrons, or customers, or for cooking purposes, any article made in violation of the provision of section seven of this act, as amended by chapter five hundred and seventy-seven of the laws of eighteen hundred and eighty-six. This section shall not be so construed as to require evidence of a willful or intentional violation thereof. Whoever violates the provisions of this section shall be guilty of a misdemeanor and punished by a fine of not less than fifty dollars nor more than two hundred dollars, or not less than ten days' or more than thirty days' imprisonment for the first offense and by imprisonment for one year for each subsequent offense.

SECTION 2. This act shall take effect immediately.

North Carolina.—There has been no legislation on the subject of oleomargarine.

North Dakota.—No change.

Ohio.—No change.

Oklahoma.—There has been no legislation on the subject of oleomargarine.

Oregon.—No change.

Pennsylvania.—No change.

Rhode Island.—No change.

South Carolina.—No change.

South Dakota.—This office is still unable to furnish satisfactory information respecting the law of this State.

Tennessee.—No law.

Texas.—No change.

Utah.—No legislation.

Vermont.—By an act approved and in effect November 13, 1890, it is prohibited to sell, expose for sale, or have in possession with intent to sell, any article or compound "made in imitation of butter, and not wholly made from milk or cream and that is of any other color than pink."

Virginia.—No change.

Number 71 of the acts of 1886 hereby repealed.

Washington.—Section 2 of an act approved January 20, 1890, reads as follows:

No person or persons shall sell, supply, or offer for sale or exchange any oleaginous substance, or any compound of the same, other than that produced from wholesome and unadulterated milk or cream of the same, unless the said oleaginous substance and the package containing the same shall be marked so as to plainly establish its true character and distinguish it from pure and genuine dairy products; and in any public dining or eating room where imitation dairy product or products are commonly and knowingly used as an article of food, the bill of fare used in such dining or eating room shall state the fact in the same sized type as is used in printing the body of said bill of fare; or if no bill of fare is used, then in a conspicuous place of said dining or eating room, easily seen by any one entering said room, shall

be posted a notice stating the name or names of such imitation dairy products: *Provided*, That the addition of harmless coloring matter to any product manufactured from pure unadulterated milk, or the cream thereof, shall not come within the provisions of this act; *Provided further*, That milk drawn from cows within fifteen (15) days before and five (5) days after parturition shall be construed to be unclean, impure, and unwholesome.

West Virginia.—Section 1 of an act passed February 11, and approved February 16, 1891, reads as follows:

That from and after the passage of this act it shall be unlawful for any manufacturer or vender of oleomargarine, artificial or adulterated butter, to manufacture or offer for sale within the limits of this State, any oleomargarine, artificial or adulterated butter, whether the same be manufactured within or without the State, unless the same shall be colored pink.

Wisconsin.—An act approved April 6, 1891, to take effect April 11, 1891, date of publication, prohibits the sale of any article having the semblance of butter, which substance is not made wholly from pure milk or cream, salt and harmless coloring matter, except under its true name, to be durably painted, stamped, stenciled, or marked in bold-faced capital letters not less than five-line pica in size upon the packages. With any quantity sold less than the original package there must be delivered with each such quantity a label bearing the true name of the substance.

Section 7 provides that no butter not made wholly and directly from pure milk or cream, salt and harmless coloring matter, shall be used in any of the charitable or penal institutions of the State.

Wyoming.—No legislation.

BOUNTY ON SUGAR.

The act of October 1, 1890 (26 Stat., 567), entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," provides—

That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourths cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

Congress at the last session made the appropriation necessary to carry out the law according to the recommendations made by this office, based upon the best data obtainable.

The act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1892, and for other purposes (act of March 3, 1891), authorized the Commissioner to employ not to exceed 12 inspectors, at a salary not exceeding $5 per day and necessary expenses, whose duty it should be to inspect sugar upon which a bounty is required to be paid, to aid in ascertaining the amount of bounty due thereon, and to perform such other duties as may be required by the Commissioner of Internal Revenue; and the sum of $36,000 was appropriated for that purpose.

An increase of $165,000 was made in the same act in the appropriations for the salaries and expenses of collectors of internal revenue, deputy collectors and clerks over the estimated amount necessary for collecting internal revenue, for the purpose of carrying out the provisions of the law relative to the bounty.

The clerical force in this office was also increased as follows:

1 head of division, at a salary of	$2,250	1 clerk, at a salary of	$1,000
1 clerk, at a salary of	1,800	1 clerk, at a salary of	900
1 clerk, at a salary of	1,600	1 messenger, at a salary of	840
1 clerk, at a salary of	1,400		
1 clerk, at a salary of	1,200	Total	10,990

The total additional appropriation made for the fiscal year ending June 30, 1892, on account of sugar bounty was, therefore, $211,990.

The act making appropriations to supply deficiencies in the appropriation for the fiscal year ending June 30, 1891, and prior years (act of March 3, 1891), also appropriated $5,000, or so much thereof as may be necessary, for expenses incident to carrying out the provisions of the act of October 1, 1890, relative to the bounty on sugar.

Of this appropriation, the sum of $4,948.67 has been expended—most of it for polariscopes, chemical supplies, and fitting up laboratories.

The sum expended for weighing and sampling instruments, polariscopes, supplies for laboratories, etc., will not be an annual expense except as far as may be necessary to furnish new instruments or apparatus to replace those injured or worn out.

It should be borne in mind that the Government is obliged to have all the sugar weighed by Government weighers, and to throw all the safeguards and checks around the payment of a bounty of $10,000,000 requires the same system that is necessary in the collection of a like amount of taxes.

The same oversight is to be taken of factories where sugar is produced upon which bounty is to be claimed, as is taken in the case of tobacco factories, oleomargarine factories, etc., where revenue is collected.

The bounty will be paid from the Treasury to the individual through the same general channel and surrounded by the same checks as where money is collected from individuals and paid into the Treasury.

WHEN THE ACT TOOK EFFECT.

The first question that arose in making arrangements for carrying out the law was as to the time when the provisions of the act relative to bounty went into effect.

The act itself stated that the provisions thereof, relative to the payment of the bounty, should take effect on the 1st day of April, 1891.

The question was submitted to the Attorney-General whether the bounty was payable on maple sugar made on and after April 1, 1891, and before July 1, 1891. It was decided that it was not intended by Congress to make the bounty payable on sugar produced prior to July 1, 1891.

REGULATIONS RELATIVE TO THE BOUNTY ON SUGAR UNDER THE ACT OF OCTOBER 1, 1890.

The law requires that the sugar-producer, intending to claim bounty, shall file, prior to July 1 of each year, with the Commissioner of Internal Revenue, a notice of the place of production, with a general description of the machinery and methods to be employed by him, with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and make an application for a license, which notice and application must be accompanied by a bond in such an amount as the Commissioner shall prescribe.

Upon receiving the application and bond, if the same are satisfactory and approved, a license is issued. These are the requirements of the law. All the details as to the supervision of the factories, weighing of the sugar, the payment of the bounty, are matters of regulations to be made by the Commissioner subject to the approval of the Secretary of the Treasury.

The following is a general synopsis of the regulations which have been issued relative to producers of sugar from beets, sorghum, or sugar cane under the provisions of the act:

BOOKS TO BE KEPT BY SUGAR PRODUCERS.

Every licensed producer of sugar from beets, sorghum, or sugar cane is required to provide, at his own expense, a book, in which shall be entered daily the quantity of material used for the production of sugar, the quantity of juice obtained, and its average density, the quantity of sirup purchased and its average density, with name and address of persons from whom purchased, the number of hours the mill was in operation, the quantity of sugar in pounds of each grade produced and

packed, with the number and kind of packages and the serial numbers of the same, the quantity of sugar shipped, sold, or removed for storage, consumption, or sale, and the name of the person to whom shipped, sold, or disposed of.

The sugar producer's book must show by daily entries—

Cane or beets delivered at factory, tons, pounds.
Grown on plantation, tons, pounds.
Purchased, tons, pounds.
Total, tons, pounds.
Number of hours mill was in operation.
Juice obtained and average density.
Gallons of juice; degree, Beaumé or Brix.
Sirup purchased and average density.
Gallons of sirup purchased; degree, Beaumé or Brix.
Cane-producing sirup purchased, acres, tons.
Name and address of persons from whom beets, cane, or sirups were purchased or worked for account of planter.
Sugars produced and packed.
Pounds, net, of firsts, seconds, thirds, and total of all.
Number and kind of packages put up.
Serial numbers of packages, inclusive.
Molasses: Number of barrels. Number of gallons.
Sugars shipped or removed.
The number of packages and number of pounds, net, of firsts, seconds, and thirds, and total of all kinds.
Barrels and gallons of molasses.
Name and address of persons or firms to whom molasses or sugars are shipped or sold.
Route of shipment.

The books of the sugar producer must be kept at the sugar factory and be always open to the inspection of any revenue officer, and when filled up shall be preserved by the sugar producer for a period of not less than two years thereafter, and whenever required shall be produced for the inspection of any revenue officer.

If the sugar producer for his own convenience keeps additional books containing a more extended record of the operations of the factory, they shall also be open to the inspection of the internal-revenue officers in like manner.

MONTHLY RETURNS.

Every producer of sugar from beets, sorghum, or sugar cane is required to make a monthly return, in duplicate, stating the quantity of materials used for the production of sugar, the quantity and kind of sugar produced, the quantity shipped or removed, the serial numbers of the packages and the name and address of the consignee or person to whom the goods were shipped, sold, or disposed of.

The return is to be taken from the sugar producer's books, and is to be rendered to the collector on the first day of each month, or within five days thereafter, verified under oath or affirmation of the sugar producer or the principal manager of the factory.

ANNUAL RETURNS.

An annual return will be required of each producer of sugar from beets, sorghum, or sugar cane at the close of the fiscal year, giving a complete summary of the year's operations, in addition to the regular monthly returns.

DEPUTY COLLECTORS TO ACT AS WEIGHERS.

Collectors of internal revenue will appoint and commission as deputy collectors a sufficient number of suitable persons to weigh sugars. They shall mark the packages with their name, date of weighing, etc., and make reports of each lot of sugar weighed on the day of weighing, in triplicate. One of the copies will be delivered to the sugar producer.

INSPECTORS.

Inspectors will be appointed and assigned to duty by the Commissioner of Internal Revenue. Their duties, which will be performed under the general direction of the Commissioner, will be to inspect sugars upon which a bounty is claimed, and to perform such other duties as may be required.

WEIGHING SUGAR.

All the manual labor connected with and incident to the weighing and inspecting of sugar must be furnished by the sugar producer. When sugars are officially weighed and inspected at the factory the producer must furnish the scales required for such purpose, and the same must be kept to conform to the United States standard. As soon as practicable after being weighed and inspected the packages must be removed from the factory either for shipment or, if intended to be stored, to a warehouse, which shall be subject to the supervision and control of internal-revenue officers.

The sugar will be weighed by weighers stationed at such central places as may be designated by the Commissioner of Internal Revenue or at the place of production by resident weighers, or weighers located in the vicinity.

SAMPLING SUGAR.

The regulations in regard to sampling sugar are based upon the regulations of the Treasury Department for sampling sugars imported under the customs laws previous to the change in the tariff, with such modifications as are required by the circumstances of the case.

TESTING SUGAR BY THE POLARISCOPE.

The regulations relative to the use of the polariscope in testing sugar are based upon the recommendations in a report made to the Commissioner of Internal Revenue by a commission consisting of the chemist of internal revenue, the chief chemist of the Department of Agriculture, and the assistant in charge of weights and measures, Coast and Geodetic Survey. The instrument employed is known as the half-shadow apparatus of Schmidt and Haensch.

All weights, flasks, polariscope tubes, and quartz control plates used in the work of testing sugar by the polariscope will be standardized, and their accuracy tested by the Office of Weights and Measures, U. S. Coast and Geodetic Survey.

SUPERVISION OF SUGAR FACTORIES.

Sugar-producers will be required to permit revenue officers, or other persons who may be authorized to make inspection of the sugar factories, access to any building or place used in connection with the business at all times, and furnish the necessary facilities for making examination of the premises and taking account of the apparatus, material, and products.

Before a factory commences to operate under the regulations the deputy collector, agent, or officer will proceed to the location of the factory and thoroughly inspect the premises, to see that the factory is correctly described in the notice, and also to ascertain whether any sugar, sirup, molasses, or sugar-producing materials are on hand in the factory; and if any is found, to cause the same to be removed therefrom.

Sugar establishments will be kept under a strict surveillance. They will be frequently visited by the division deputy collector, or other officer assigned to that duty, and the stock and premises carefully examined.

CLAIMS FOR BOUNTY.

Claims for bounty will be made on specified forms, and presented to the collector of internal revenue, accompanied with the certificates of the inspector and of the weigher, for verification. They will be sent by the collector, after certification, to the Commissioner of Internal Revenue, and if allowed by the Commissioner they will be forwarded to the proper accounting officer of the Treasury, taking the usual course of claims upon the Government. After final allowance, drafts upon the Treasury will be issued in payment, which will be mailed or delivered to the persons entitled thereto.

WHO ARE SUGAR-PRODUCERS.

If a planter or farmer sells the cane which he has raised, or the sirup which he has produced, at any period before the manufacture of sugar is completed, he will have no right to the bounty on the completed product. The party purchasing such cane or sirup and making the sugar will be entitled to the bounty upon compliance with the requirements of the regulations.

If, however, the planter or farmer takes his cane or sirup to a sugar factory and has it made into sugar for his own account, retaining ownership and paying to the factory a toll for the manufacture, he is then the sugar-producer and entitled to the bounty.

The central factories which work sirup into sugar, on contract for other parties who produce the sirup and retain ownership, are treated and considered as a part of the sugar factory of the licensed sugar-producer and are subject to the same rules and regulations in regard to notices, books, etc.

SUGAR FROM SUGAR CANE.

The following is the number of persons intending to manufacture sugar from sugar cane during the present fiscal year, under the provisions of the bounty act, and the estimated amount of sugar which they propose to produce, as stated in their applications:

Collection district.	Number of producers.	Estimated production. (Pounds.)
Louisiana	700	553,711,380
Florida	15	3,588,500
Texas	15	14,807,000
Total	730	572,106,880

Applications disallowed and licenses surrendered, 3.

ACREAGE.

The following is the acreage of sugar cane under cultivation in the United States, as reported by applicants for license:

LOUISIANA.

Number of acres cultivated by applicants	194,975
Number of acres to be purchased by applicants	50,806
Total acreage reported	245,781
Acres of plant cane	108,225
Acres of stubble cane	114,778
Number of acres not classified	22,778
Total	245,781
Acres to be reserved for seed	32,456
Acres to be utilized for sugar production	213,325

MISSISSIPPI.

Number of acres cultivated (one applicant):	
Plant cane	15
Stubble cane	5
Total	20

Nothing to be reserved for seed.

TEXAS.

Number of acres cultivated by applicants:	
Plant cane	2,421
Stubble cane	4,450
Total	6,871
Acres to be reserved for seed	1,102
Acres to be utilized for sugar production	5,769

FLORIDA.

Number of acres cultivated and purchased by applicants:		
Plant cultivated	505¾	
Purchased	16	
		521¾
Stubble cultivated		473¼
Total		995¼
Acres to be reserved for seed		139¾
Acres to be utilized for sugar production		855¾

SUMMARY.

Total acreage under cultivation in the United States as reported	253,667¼
Acreage to be reserved for seed	33,697¾
Net acreage for sugar production	219,969¾

SUGAR FROM BEETS.

The following is a list of producers of sugar from beets who have made application for license, with the number of acres of beets planted and the amount of sugar proposed to be produced as stated in their applications:

UTAH.

Producer.	Location.	Acres planted.	Estimated production. (Pounds.)
Utah Sugar Co	Salt Lake City	2,000	7,200,000

CALIFORNIA.

Alameda Sugar Co	Alvarado	1,000	3,000,000
Western Beet Sugar Co	Watsonville	2,500	8,000,000
Chino Valley Beet Sugar Co	Chino	2,500	5,000,000

NEBRASKA.

Oxnard Beet Sugar Co	Grand Island	2,500	3,000,000
Norfolk Beet Sugar Co	Norfolk	2,200	3,000,000

VIRGINIA.

O. K. Lapham & Co*	Staunton	20	10,000

PENNSYLVANIA.

William W. Mills†	Ariel, Wayne County	24	(‡)
Total		12,744	29,210,000

* License issued, but party afterward decided to make no sugar for bounty.
† No license issued at date of this report.
‡ Not stated.

The beet-sugar industry in the continental countries of Europe has grown within recent years to great dimensions, so that now the production of beet sugar in the world exceeds that of cane. The improved methods of manufacture and the protective system established in those countries and the payment of bounties to beet-sugar manufacturers on exporting their product have produced this result.

The bounty granted to the manufacturers of sugar under the act of October 1, 1890, the admission free of duty of beet-sugar machinery until July 1, 1892, and the encouragement given by the Department of Agriculture in the experiments for the benefit of farmers, and the aid given by different States will doubtless have the effect of stimulating the industry in this country.

In 1887 we produced in this country from the sugar beet 600,000 pounds of sugar, in 1888 about 4,000,000 pounds, in 1889 about 6,000,000 pounds. In 1890 three factories in this country (two in California and one in Nebraska) produced about 8,000,000 pounds. Three additional factories have been established during the past year; and it is estimated that their production this year will be about 25,000,000 pounds.

SUGAR FROM SORGHUM.

The following is a list of producers of sugar from sorghum cane who have made application for license, with the number of acres planted and estimated production as given in their applications:

KANSAS.

Producer.	Location.	Acres planted.	Estimated production. (Pounds.)
Pape & Hansford	North Topeka	1,300	1,000,000
The Parkinson Sugar Co	Fort Scott	1,200	1,000,000
The Medicine Lodge Sugar Works and Refining Co.	Medicine Lodge	2,434	500,000
MISSOURI (First District).			
Henry Kochs*	Laddonia	26	.....
MINNESOTA.			
Seth H. Kenney	Morristown	32	.....
MICHIGAN (First District).			
Daniel Root*	Hudson	15	.....
Total		5,007	2,500,000

* License issued but party proposes to make no sugar for bounty.

Sugar is obtained from sorghum by the same method as from the sugar cane. Its cultivation in this country for sugar-making purposes has been limited.

The quantity of sugar made last year by the applicants for license in Kansas, in which State most of it is made, was 1,132,044 pounds.

The act of March 3, 1891, making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1892, contains the following provision:

> That any manufacturer of sugar from sorghum may remove from distillery warehouses to factories used solely for the manufacture of such sugar from sorghum, distilled spirits in bond free of tax, to be used solely in such manufacture of sugar from sorghum; that all distilled spirits removed as herein authorized shall be of an alcoholic strength of not less than one hundred and sixty per centum proof, and may be removed, stored, and used in the manufacture of sugar from sorghum, and when so used may be recovered by redistillation in the sugar factory of such manufacturer under such bonds, rules, and regulations for the protection of the revenue and the accomplishment of the purposes herein expressed as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Regulations have been issued by this office governing the withdrawal from distillery warehouses, free of tax, of distilled spirits to be used in the manufacture of sugar from sorghum, pursuant to this provision. The sorghum manufactories have not taken advantage of this provision the present season. The use of alcohol, free of tax, by manufacturers of sugar from sorghum for the purpose of separating the gummy matter from the sorghum juice promises to be of great advantage to this industry. Recent experiments made in this direction by

the Department of Agriculture show that the yield of sugar from sorghum cane will be about doubled by the new process.

MAPLE SUGAR.

Number of applications for license by producers of maple sugar received from fourteen States	4,159
Estimated quantity of maple sugar upon which bounty will be paid, in round numbers ..... pounds	10,000,000

A small quantity of sugar will polarize over 90°, estimated at one-twentieth of the production, and probably some will not reach 80° and therefore not be entitled to bounty.

The total annual production in the United States is probably in the neighborhood of 50,000,000 pounds,* but a large majority of producers failed to make application for license the present year.

METHOD EMPLOYED BY SUGAR PRODUCERS IN THE PRODUCTION OF SUGAR FROM CANE, BEETS, AND SORGHUM.

I.—Cane.

1. Louisiana. (Including one applicant in Mississippi.)

Diffusion and vacuum pan	6
Vacuum pan	174
Open kettle and steam train	378
Producers who ship their sirup or cane to other producers to be made into sugar	142
Total	700

2. Florida.

Vacuum pan	1
Evaporating pan	6
Open kettle	8
Total	15

3. Texas.

Diffusion and vacuum pan	3
Vacuum pan	2
Open kettle and steam train	10
Total	15

II.—Beets.

4. California, Nebraska, Utah, and Virginia.

Diffusion and vacuum pan	7

III.—Sorghum.

5. Kansas, Michigan, Minnesota, and Missouri.

Diffusion and vacuum pan	3
Vacuum pan	1
Steam train	2
Total	6

* The estimate of the Bureau of Statistics of the production for 1890 is 56,000,000 pounds.

NUMBER OF SUGAR PRODUCERS IN THE UNITED STATES WHO HAVE MADE APPLICATION FOR LICENSE TO MANUFACTURE SUGAR DURING THE PRESENT FISCAL YEAR, UNDER THE PROVISIONS OF THE ACT OF OCTOBER 1, 1890, ARRANGED ACCORDING TO DISTRICTS.

Districts.	Maple.	Sugar cane.	Beets.	Sorghum.
New Hampshire (includes Maine, New Hampshire, and Vermont)	2,658			
Third Massachusetts	13			
Fourteenth New York	133			
Twenty-first New York	568			
Twenty-eighth New York	156			
Twelfth Pennsylvania	32		1	
Twenty-third Pennsylvania	166			
Maryland	88			
Sixth Virginia			1	
West Virginia	16			
Tenth Ohio	20			
Eleventh Ohio	6			
Eighteenth Ohio	198			
Eighth Illinois	2			
First Michigan	27			1
Fourth Michigan	60			
Minnesota	5			1
Third Iowa	3			
First Wisconsin	6			
Second Wisconsin	2			
First Missouri				1
Kansas				3
Nebraska			2	
Montana (includes Utah)			1	
First California			3	
Florida		15		
Louisiana (includes Mississippi)		703		
Third Texas		15		
Total	4,159	733	8	6

Total number of applicants in 28 districts 4,906

NUMBER OF SUGAR PRODUCERS IN THE UNITED STATES WHO HAVE MADE APPLICATION FOR LICENSE TO MANUFACTURE SUGAR DURING THE PRESENT FISCAL YEAR, UNDER THE PROVISIONS OF THE ACT OF OCTOBER 1, 1890, ARRANGED ACCORDING TO STATES.

States.	Maple.	Sugar cane.	Beets.	Sorghum.
Maine	2			
New Hampshire	132			
Vermont	2,525			
Massachusetts	13			
New York	856			
Pennsylvania	198		1	
Maryland	88			
Virginia			1	
West Virginia	16			
Ohio	224			
Illinois	2			
Michigan	87			1
Minnesota	5			1
Iowa	3			
Wisconsin	8			
Missouri				1
Kansas				3
Nebraska			2	
Utah			1	
California			3	
Florida		15		
Louisiana		702		
Texas		15		
Mississippi		1		
Total	4,159	733	8	6

Total number of applicants in twenty-four States 4,906

SUMMARY.

	Number of sugar producers who have applied for license.	Producers' statement of estimated production (pounds).
Sugar cane	733	572,403,380
Beets	8	29,210,000
Sorghum	6	2,513,000
Maple	4,159	9,250,000
Total	4,906	613,376,380

The above estimate of production was made by the producers early in the season, and is considerably in excess of what may be expected. In making their estimate for the year the producers naturally placed their figures high. It is what they hoped to make if all conditions were favorable. The production in Louisiana last year, which was larger than usual, was 436,056,926 pounds, as reported by applicants for license, and the prevalent opinion is that the coming crop will not be any larger.

The production this year by licensed producers will probably not be in excess of the following estimate:

	Pounds.
Cane sugar:	
Louisiana	450,000,000
Texas	12,000,000
Florida	3,000,000
	465,000,000
Beet sugar	25,000,000
Sorghum	2,000,000
Maple	10,000,000
Total estimated production	502,000,000

Estimating that the beet and sorghum sugar will test 90° or over, by the polariscope, and be entitled to the bounty of 2 cents per pound, and that two-thirds of the cane sugar will test 90° and over, and one-third between 80° and 90°, and that one-twentieth of the maple sugar will test 90° and over and the rest between 80° and 90°, the amount of bounty to be paid for the production of the year ending June 30, 1892, will be as follows:

ESTIMATE OF BOUNTY TO BE PAID.

On cane sugar	$8,912,500
On beet sugar	500,000
On sorghum sugar	40,000
On maple sugar	176,250
Total	$9,628,750

STATE BOUNTIES.

In Kansas the State pays a bounty of three-fourths of a cent a pound on sugar made from beets, sorghum, or other sugar-yielding cane or plants grown in the State; the sugar to polarize at least 90°, the amount having been reduced from 2 cents a pound by a recent act (act of March 4, 1891). The law provides that the expenses of branding the

packages and of making the analysis shall be paid by the persons receiving the bounty. All property of sugar factories is exempt from taxation until 1895.

In Utah the Territorial law (act of March 12, 1890) gives a bounty of 1 cent a pound for the years 1890 and 1891 on sugar made from sorghum, beets, or other sugar-bearing plants grown in Utah; not more than $15,000 to be drawn each year. No bounty shall be paid upon sugar unless the corporation, firm, or person claiming it shall have first erected a plant for its manufacture, costing not less than $200,000, and having a capacity of manufacturing 15 tons of sugar per day.

The claimants for bounty are required to pay the cost of carrying out the law.

The State of Nebraska, by the act of legislature of March 19, 1889, "An act to provide for the encouragement of the manufacture of sugar and paying a bounty therefor," authorized the payment of a bounty of 1 cent per pound upon sugar made from beets, sorghum, or other sugar-yielding cane or plants, but the law was repealed by the legislature of 1891.

RECOMMENDATION AS TO AMENDMENT OF THE LAW.

The law makes no provision for transferring a license, and no provision for issuing a license upon papers filed after the 1st of July of each year.

A case of this kind arose: A firm filed a notice and gave the required bond prior to the 1st of July, and a license was duly issued. Subsequently, after the 1st of July, the firm was dissolved, one member retiring, and a new member took his place. The question arose whether the new firm would be entitled to the bounty upon giving a new notice and filing a new bond. This office held that there was no authority to issue a license to the new firm; that the business must be continued in the name of the old firm and the bounty paid to it; that members of the old firm and the sureties on their bond must sign papers to be filed in this office consenting to this, and continue their liability. Such contracts may be made by the parties between themselves as to indemnity, disposition of the bounty, etc., as they consider necessary for their own protection.

I recommend that the law be amended so as to provide for the transfer of a license or the issuing of a new license to successors or legal representatives, in case of the death of a party who has obtained a license or a change of firm or transfer of business occurring after the 1st of July and after a license has been issued.

CONSUMPTION OF SUGAR IN THE UNITED STATES.

This country is a large consumer of sugar, the people using more per capita than those of any other country, except England.

In the last fiscal year we imported 3,483,477,222 pounds of sugar of the value of $105,728,216, and produced 512,261,530 pounds.

Of the amount imported 661,448,057 pounds were beet sugar of the value of $18,318,269, and 2,822,029,165 pounds cane sugar of the value of $87,409,947.

The amount of sugar produced in the United States is about one eighth of the amount consumed.

SUGAR STATISTICS.

1. Amount of duty paid on sugar imported into this country during the year ending June 30, 1890		$53,992,107.55
2. Amount of duty paid on sugar for nine months ending March 31, 1891		32,247,377.03
3. Amount of sugar imported into this country during the year ending June 30, 1891:		
Dutiable sugar for nine months ending March 31, 1891	pounds..	1,835,114,163
Free sugar under the Hawaiian treaty for the same period	do....	232,594,890
Total up to March 31, 1891	do....	2,067,709,053
Dutiable sugar for three months ending June 30, 1891	do....	4,033,171
Free sugar for the same period under the new tariff	do....	1,332,077,572
Under the Hawaiian treaty	do....	79,657,426
Total	do....	3,483,477,222
4. Total amount of cane sugar imported into this country during the fiscal year ending June 30, 1891	pounds..	2,822,029,165
Of beet sugar for the same period	do....	661,448,057
Total	do....	3,483,477,222

5. VALUE OF THE SUGAR IMPORTED INTO THIS COUNTRY DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

	Pounds.	Value.
Free of duty, beet	323,056,481	$8,870,309
Free of duty, cane and other	1,009,021,091	31,682,263
Free of duty, Hawaiian	312,252,316	13,152,562
Dutiable, beet	335,937,899	9,361,968
Dutiable, cane and other	1,498,992,996	42,499,253
Dutiable, above No. 16 Dutch standard, beet	2,453,677	85,992
Dutiable, above No. 16 Dutch standard, cane	1,579,494	65,926
Dutiable, all other	183,268	9,943
Total	3,483,477,222	105,728,216
Value of cane sugar	.....	87,409,947
Value of beet sugar	.....	18,318,269
Total	.....	105,728,216

STATEMENT SHOWING THE QUANTITIES AND VALUES OF SUGAR (FREE AND DUTIABLE) IMPORTED INTO THE UNITED STATES DURING THE YEAR ENDING JUNE 30, 1891, AND THE COUNTRIES FROM WHICH IMPORTED.

Countries.	Pounds.	Values.
Cuba	1,430,565,107	$45,039,467
Germany	464,232,536	12,976,842
British West Indies	328,284,557	8,730,993
Hawaiian Islands	312,252,316	13,152,562
Brazil	203,821,689	5,141,123
British Guiana	160,521,132	4,866,072
Austria-Hungary	149,328,304	3,958,002
Dutch East Indies	136,330,103	3,492,136
Philippine Islands	92,610,118	2,121,320
Porto Rico	80,013,652	2,416,403
Spain	40,889,124	1,282,631
Belgium	36,242,626	1,065,409
Great Britain and Ireland	14,733,253	452,213
Danish West Indies	7,069,887	220,530
Netherlands	6,804,549	188,134
Dutch Guiana	4,525,850	129,458
British Possessions in Africa and adjacent islands	3,318,235	63,180
China	2,347,341	84,141
France	2,243,406	63,001
Nova Scotia, New Brunswick, Prince Edward Island	1,461,684	51,086
Salvador	1,338,200	49,844
Mexico	1,233,485	35,475
Quebec, Ontario, Manitoba, and the Northwest Territory	1,209,920	82,052
Haiti	1,090,568	32,995
French West Indies	345,706	9,030
British Honduras	279,635	7,617
British Columbia	237,825	10,995
Ecuador	49,750	2,794
Nicaragua	46,144	1,187
All other countries	50,520	1,524
Total	3,483,477,222	105,728,216

7. Amount of Sugar Exported from the United States during the Fiscal Year ending June 30, 1891.

	Pounds.
Dutiable sugar, not above No. 13 Dutch standard	4,505,137
Dutiable sugar, above No. 13 and not above 20 Dutch standard	11,166
Dutiable sugar, above No. 20 Dutch standard	1,340
Total dutiable sugar	4,517,643
Domestic sugar, brown	204,854
Refined sugar	108,228,620
Total	112,951,117

8. Statement showing the Quantity of Sugar Imported into the United States during the last Five Years.

	Pounds.		Pounds.
Year ending June 30—		Year ending June 30, 1890—	
1887	3,136,443,240	1890	2,934,011,560
1888	2,700,284,282	1891	3,483,477,222
1889	2,762,202,967		

9. Amount of Sugar Produced in the United States during the Fiscal Year ending June 30, 1891.

[This information is compiled from statements made by the sugar producers in their applications for licenses so far as relates to cane, beet, and sorghum sugar. The estimate of maple-sugar production is made by the Bureau of Statistics.*]

	Pounds.		Pounds.
Cane:		Sorghum:	
Louisiana	436,056,926	Kansas	1,132,044
Texas	10,139,833	Maple	56,000,000
Florida	960,950	Total	512,261,530
Beet:			
California	7,121,777		
Nebraska	850,000		

10. Quantity of Sugar Consumed in this Country during the Fiscal Year ending June 30, 1891, and Number of Pounds per Capita.†

	Pounds.
Amount of sugar imported	3,483,477,222
Amount manufactured from imported molasses (estimated)	63,703,360
Amount of domestic production	512,261,530
Total	4,059,442,112
Amount of sugar exported	112,951,117
Amount consumed	3,946,490,995
Amount consumed per capita	62.64

11. Sugar Production of the World, 1889–'90.‡

[Estimates of M. Licht.]

BEET SUGAR.

Countries.	Production.	Countries.	Production.
	Pounds.		*Pounds.*
Germany	2,787,952,592	Belgium	488,274,808
Austria-Hungary	1,660,235,759	Other European countries	176,368,000
France	1,737,200,549		
Russia	1,006,865,071	Total production of beet sugar in Europe	7,979,942,119
Holland	123,045,340		

* Statistical Abstract of the United States, 1890, p. 206.

† Note.—Willett & Gray, in their Weekly Statistical Sugar Trade Journal of January 8, 1891, give total consumption of sugar in the United States in the year 1890 as 1,522,731 tons, being an increase of 83,030 tons over 1889.

The consumption per capita for the past five years is given as follows:

	Pounds.		Pounds.
1886	52.55	1889	52.64
1887	53.11	1890	54.56
1888	54.23		

‡Prepared by the statistician of the Agricultural Department from Licht's Monthly Reports, Magdeburg standard authority for European countries.

CANE SUGAR.

Countries.	Production.	Countries.	Production.
	Pounds.		*Pounds.*
Cuba	1,183,072,135	Mauritius	273,337,331
Puerto Rico	131,469,116	Réunion	80,192,325
Trinidad	105,534,202	Jamaica	66,138,000
Barbados	156,907,996	Minor Antilles	61,728,800
Martinique	79,414,101	Louisiana	282,188,800
Guadeloupe	104,778,024	Peru	66,138,000
Demerara	255,984,924	Egypt	77,161,000
Brazil	330,690,000	Sandwich Islands	275,575,000
Java	731,819,175		
Philippine Islands	256,119,405	Total production of cane sugar	4,518,248,334

Total production of the world ..... 12,498,090,453 pounds.

12. Consumption of Sugar per Capita of Population, 1889–'90.

[Estimates of M. Licht.]

Countries.	Consumption.	Countries.	Consumption.
	Pounds.		*Pounds.*
Germany	22.9	Spain	9.1
Austria	16.1	Portugal and Madeira	12.5
France	28.5	England	77.8
Russia	9.8	Bulgaria	4.1
Holland	25.0	Greece	10.3
Belgium	21.3	Servia	8.7
Denmark	39.0	Turkey	6.4
Sweden and Norway	21.9	Switzerland	32.4
Italy	8.0	All Europe	21.9
Roumania	5.1	North America	53.5

13. Principal Sugar Crops of the World, in Tons of 2240 lbs.*

Countries.	†1891–'92.	†1890–'91.	1889–'90.	1888–'89.	1887–'88.	1886–'87.	1885–'86.
Cuba	800,000	798,000	645,000	526,000	630,300	610,100	705,400
Puerto Rico	50,000	35,000	55,000	55,000	60,000	86,000	64,000
Trinidad	55,000	48,000	60,000	60,000	60,000	69,000	49,200
Barbadoes	60,000	50,000	85,000	50,000	60,000	65,000	44,000
Jamaica	30,000	25,000	25,000	28,000	30,000	21,000	17,000
Antigua and St. Kitts	35,000	35,000	30,000	25,000	26,000	25,000	25,000
Martinique	30,000	32,000	35,000	38,000	39,000	41,000	33,000
Guadeloupe	45,000	48,000	45,000	45,000	50,000	55,000	37,000
Demerara	115,000	115,000	120,000	108,000	110,000	135,000	111,800
Réunion	35,000	35,000	35,000	25,000	32,000	32,000	35,000
Mauritius	125,000	130,000	125,000	132,000	120,000	101,800	114,200
Java	400,000	414,000	333,000	364,000	396,000	363,900	365,900
British India	60,000	60,000	60,000	60,000	55,000	50,000	50,000
Manila, Cebu, Iloilo	140,000	140,000	150,000	210,000	174,000	180,000	186,000
San Domingo, Haiti	20,000	16,000	25,000	20,000	20,000	20,000	18,000
Pernam., Goianna	150,000	154,000	110,000	128,000	189,000	146,000	96,000
Maceio	40,000	40,000	31,000	44,000	51,000	39,000	12,000
Rio Grande	12,000	12,000	10,000	10,000	12,000	12,000	10,000
Maroim, Bahia	15,000	15,000	5,000	10,000	10,000	10,000	5,000
Peru	40,000	40,000	30,000	30,000	30,000	26,000	27,000
Egypt	40,000	40,000	35,000	35,000	35,000	50,000	65,000
Sandwich Islands	125,000	125,000	120,000	120,000	100,000	95,000	96,500
United States, cane	230,000	225,000	128,000	145,000	158,000	80,000	122,900
Total cane	2,652,000	2,632,000	2,297,000	2,268,000	2,447,300	2,312,800	2,289,900
Total beet, Europe	3,800,000	3,632,000	3,627,967	2,785,844	2,481,950	2,750,206	2,229,973
Total beet, United States	13,000	10,000	.....	.....	.....	.....	.....
Cane and beet	6,465,000	6,274,000	5,924,967	5,053,844	4,929,250	5,063,006	4,519,873

* Willett & Gray's Weekly Statistical Sugar Trade Journal, September 24, 1891. The estimates for the crops of 1890–'91, and for the crop of 1891–'92, are estimates of Willett and Gray obtained from the best sources at their command, which include the principal merchants doing business in the different countries.

† Estimated.

CHEMICAL AND MICROSCOPICAL LABORATORY.

From November, 1886, when this laboratory was established under the act of August 2, 1886, "defining butter," etc., to July 1, 1890, there had been a total of 479 samples of various articles received and analyzed, but during the past year 754 samples have been received. This large increase in the number of samples submitted for analysis arises from the free fortification of sweet wines, under the provisions of sections 42 to 49 of the "act to reduce revenue," etc., approved October 1, 1890, which makes it necessary to accurately ascertain the alcoholic and saccharine strength of such wines owing to the limitations prescribed in the law. This act made no provision for an increase in the laboratory force, although the work of a scientific nature called for by several of its provisions, whose enforcement belongs to this office, largely increased the work to be performed in the laboratory here. The consequence is that there is now nearly a year's work on hand.

The following table shows the variety and number of samples received each month, and the variety and number analyzed and on hand awaiting analysis at the end of the fiscal year:

TABLE I.—VARIETY, NUMBER OF SAMPLES RECEIVED, ANALYZED, AND ON HAND, 1890–'91.

Variety.	1890.						1891.						
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	Total.
Beers	6	.....	3	.....	.....	.....	2	.....	.....	.....	.....	.....	11
Ciders	7	.....	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
Inks	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	29	29
Mucilage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	19	19
Oleomargarines	3	.....	1	1	.....	7	.....	4	12	13	6	4	51
Papers	.....	.....	.....	.....	.....	.....	1	2	13	2	.....	.....	18
Signals	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2	.....	2
Typewriter ribbons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8	8
Venison	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1*	1
Waters	.....	.....	.....	2*	.....	.....	.....	.....	.....	.....	.....	.....	2
Whiskies	2	.....	.....	.....	.....	3	.....	.....	.....	2	1*	3*	11
Wines	.....	.....	1	.....	32	73	107†	63†	124†	145†	39†	9*	593
Total	18	.....	7	3	32	83	110	69	149	162	48	73	754
On hand July 1, 1891	.....	.....	.....	2	.....	.....	54	60	118	139	35	13	421

* On hand July 1, 1891. † A portion on hand July 1, 1891.

In addition to the samples received from officers of this Bureau, samples have been submitted for investigations and analysis by other Bureaus of this Department.

An investigation was made of the composition of the paper used for bank notes, etc., for a special committee appointed by the Secretary of the Treasury.

The provisions of the act of October 1, 1890, relating to sweet wines, have also added to the work of the laboratory in the preparation of instructions for taking samples of sweet wines for the determination of the alcoholic strength and the sugar contained in such wines. There was also required the calculation of whole per cents tables indicating the number of wine gallons of brandy to be added to sweet wine to produce a given alcoholic strength within the limits prescribed by law.

Regulations for carrying into effect the above sections of the act have also been prepared and have received the approval of the Secretary of the Treasury, and the necessary instruments to be used in testing sweet wines have been purchased in conformity with the law governing such purchases.

As the law (section 43) prescribes Balling's saccharometer as the instrument that may be used to ascertain the saccharine strength of sweet wines after the due evaporation of the contained alcohol, and restoration to original volume, it was deemed advisable as a saving in time and materials to use this instrument not only for the purpose specified in the law, but as a means of approximately determining the alcoholic strength of the wine, by first using the saccharometer as a specific gravity spindle. The method devised by Tabarie for the determination of alcohol in presence of fixed matters with tolerable accuracy could be followed, and one set of instruments and one evaporation suffice for both the alcohol and sugar determinations. Under this method the specific gravity of the original liquid is first observed, a measured quantity is then boiled sufficiently long to volatilize all the alcohol, and the "extract" subsequently made up with water again to the exact original volume, the dilution being made at the same temperature as the original, 60° F. being taken as the standard temperature. Then the specific gravity of the original liquid divided by the specific gravity of the extract is equal to the specific gravity of the alcohol evaporated. From this last figure the proportion of alcohol can be ascertained by reference to suitable tables. When wine is examined by this method the estimation of alcohol has a tendency to be low, but the process is extremely simple and the results approximate closely to the truth. (Allen's Commercial Organic Analysis, second edition, vol. 1, pp. 71–72).

Instead of instructing the officers and furnishing them with copies of elaborate alcohol tables and the corresponding specific gravity for each tenth degree of the internal revenue Balling saccharometer in order to make the calculations called for by the above equation, as they now have to do under the revised regulations, it was considered less complex to instruct them to subtract the reading of the spindle before from that after dealcoholization and refer to a table for the corresponding percentage of absolute alcohol by volume for the difference obtained. This table was calculated by taking some ten to twenty different specific gravities at various points on the saccharometer scales, and, using the above equation, there was obtained the various specific gravities for the alcohol evaporated for a given difference in saccharometer readings. The mean of these calculations was then taken and this result stated in the table. The elaborate tables of W. Schultze, showing the quantity of extract by weight corresponding to each increase of one-tenth in the fourth place of decimals of the specific gravity at 15° C. (59° F.), were employed (Dingler, Polytechnisches Journal, 1878, 230, p. 421), and the alcohol tables of Dr. Thomas Stevenson (London, second edition, 1888).

It was not the intention of this office to allow the gauger or other officer who supervised the fortification to be the sole judge where wines are presented for fortification that approach the limits prescribed by law, but to subject such wines to accurate chemical analysis by skilled chemists. For this reason certain limits were placed in the regulations, and when an officer in the course of his work obtained, by the approximate method given, results approaching these limits, he was to send a sample to this laboratory for careful analysis.

As a matter of fact nearly every fortification that was carried out during the past season in California is represented by one or more samples received in this laboratory.

A large number of the samples of wines have been analyzed by the indirect method prescribed in the regulations and also by the more elaborate and accurate method of weighing on a delicate analytical balance. The results obtained are stated in the following Table II:

TABLE II.—ANALYSES OF FORTIFIED SWEET WINES. COMPARISON OF DIRECT AND INDIRECT ALCOHOL DETERMINATIONS.

PORT.

Serial number.	Date of fortification.	Direct method.					Indirect method.										Differences between indirect and direct methods.			
		Specific gravity at 15.56° C.	Equal to per cent. extract.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent., reducing sugars as glucose.	Temperature noted, original liquid, degrees F.	Reading of instrument.	Corrected reading at 60° F.	Equal to specific gravity at 60° F.	Temperature noted, extract, degrees F.	Reading of instrument.	Corrected reading at 60° F.	Equal to per cent. "sugar."	Difference between readings.	Equal to per cent. alcohol by volume.	Specific gravity, original liquid.	Per cent. "sugar," original liquid.	Per cent. alcohol, by volume.	Per cent. "sugar," or extract.
810	.....	1.0473	11.97	12.66	15.85	11.74	62	11.57	11.66	1.0460	65	15.36	15.56	15.56	3.90	11.52	—.0013	—0.31	—1.14	—0.29
434	Nov. 21, 1890	1.0531	13.38	13.92	17.40	.....	67	12.64	12.89	1.0511	62	16.97	17.06	17.06	4.17	12.43	—.0020	—0.49	—1.49	—0.34
460	Oct. 30, 1890	1.0355	9.07	15.35	13.40	.....	74	7.99	8.47	1.0332	71	13.22	13.61	13.61	5.14	15.88	—.0023	—0.60	+0.53	+0.29
627	Feb. 20, 1891	1.0617	15.52	15.35	19.90	17.59	65	14.75	14.95	1.0592	65	19.41	19.61	19.61	4.66	14.15	—.0025	—0.57	—1.20	—0.29
400	Nov. 7, 1890	1.0309	7.91	15.67	12.38	.....	66	7.34	7.55	1.0293	67	11.86	12.11	12.11	4.56	13.80	—.0016	—0.36	—1.87	—0.27
404	Nov. 12, 1890	1.0223	5.77	15.67	10.31	.....	64	5.52	5.66	1.0218	67	10.08	10.33	10.33	4.67	14.18	—.0005	—0.11	—1.49	+0.02
408	Nov. 29, 1890	1.0193	5.01	15.75	9.61	.....	66	4.65	4.84	1.0186	66	9.02	9.23	9.23	4.39	13.22	—.0007	—0.17	—2.53	—0.38
437	Nov. 22, 1890	1.0310	7.93	15.90	12.70	.....	61	7.71	7.74	1.0301	74	11.66	12.16	12.16	4.42	13.31	—.0009	—0.19	—2.59	—0.54
497	Oct. 31, 1890	1.0271	7.01	15.97	11.55	.....	68	5.90	6.16	1.0239	71	10.47	10.85	10.85	4.69	14.27	—.0032	—0.85	—1.70	—0.70
628	Feb. 20, 1891	1.0405	10.27	16.00	14.83	13.09	64	9.68	9.83	1.0386	61	14.75	14.78	14.78	4.95	15.17	—.0019	—0.44	—0.83	—0.05
496	Oct. 31, 1890	1.0278	7.21	16.01	11.65	.....	68	5.80	6.06	1.0234	70	10.57	10.92	10.92	4.86	14.85	—.0044	—1.15	—1.16	—0.73
438	Nov. 24, 1890	1.0438	11.10	16.05	16.00	.....	60	11.66	11.66	1.0460	74	14.95	15.46	15.46	3.80	11.20	+.0022	+0.56	—4.85	—0.54
432	Nov. 21, 1890	1.0380	9.69	16.21	14.20	.....	68	8.93	9.21	1.0360	63	13.89	14.01	14.01	4.80	14.65	—.0020	—0.48	—1.56	—0.19
435	Nov. 21, 1890	1.0434	11.00	16.23	15.75	.....	67	10.38	10.63	1.0419	62	15.25	15.34	15.34	4.71	14.33	—.0015	—0.37	—1.90	—0.41
418	.....	1.0303	7.77	16.30	12.78	.....	67	7.34	7.57	1.0294	67	12.26	12.51	12.51	4.94	15.14	—.0009	—0.20	—1.16	—0.27
436	Nov. 22, 1890	1.0315	8.04	16.40	12.61	.....	67	7.53	7.76	1.0302	61	12.36	12.39	12.39	4.63	14.04	—.0013	—0.28	—2.36	—0.22
491	.....	1.0277	7.18	16.43	12.05	.....	70	6.57	6.89	1.0266	71	11.27	11.65	11.65	4.76	14.50	—.0011	—0.29	—1.93	—0.40
407	Nov. 26, 1890	1.0169	4.36	16.90	8.95	.....	66	4.08	4.27	1.0165	72	8.74	9.15	9.15	4.88	14.88	—.0004	—0.09	—2.02	+0.20
433	Nov. 21, 1890	1.0299	7.69	16.97	12.57	.....	67	7.24	7.47	1.0289	63	12.16	12.28	12.28	4.81	14.68	—.0010	—0.22	—2.29	—0.29
401	Nov. 7, 1890	1.0248	6.39	17.45	11.36	.....	65	6.00	6.17	1.0239	69	10.77	11.09	11.09	4.92	15.06	—.0009	—0.22	—2.39	—0.27
452	.....	1.0365	9.34	17.52	14.40	.....	75	8.09	8.61	1.0338	70	13.69	14.05	14.05	5.44	17.00	—.0027	—0.73	—0.52	—0.35
486	.....	1.0315	8.04	17.80	12.82	.....	74	7.15	7.63	1.0296	75	11.96	12.50	12.50	4.87	14.88	—.0019	—0.41	—2.92	—0.32
468	Dec. 11, 1890	1.0053	1.39	17.85	6.62	.....	75	0.81	1.25	1.0047	75	6.38	6.89	6.89	5.64	17.75	—.0006	—0.14	—0.10	+0.27
453	.....	1.0335	8.53	17.95	14.00	.....	74	7.53	8.01	1.0313	71	13.41	13.80	13.80	5.79	18.31	—.0022	—0.52	+0.36	—0.20
469	Dec. 11, 1890	1.0051	1.34	18.18	6.43	.....	74	0.61	1.01	1.0038	74	6.28	6.75	6.75	5.74	18.13	—.0013	—0.33	—0.05	+0.32
406	Nov. 13, 1890	1.0004	0.10	18.30	6.35	.....	67	0.20	0.40	1.0015	65	6.09	6.26	6.26	5.86	18.58	+.0011	+0.30	+0.28	—0.09
409	Nov. 28, 1890	1.0162	4.18	18.35	9.55	.....	67	3.79	4.00	1.0155	66	9.21	9.42	9.42	5.42	16.93	—.0007	—0.18	—1.42	—0.13
450	.....	1.0318	8.11	18.40	13.61	.....	74	7.15	7.63	1.0296	70	13.12	13.48	13.48	5.85	18.54	—.0022	—0.48	+0.14	—0.13
458	Nov. 29, 1890	1.0197	5.12	18.54	10.40	.....	74	4.27	4.72	1.0182	71	9.59	9.96	9.96	5.24	16.25	—.0015	—0.40	—2.29	—0.44
439	Dec. 2, 1890	1.0198	5.15	18.65	10.60	.....	59	5.23	5.21	1.0200	74	9.98	10.48	10.48	5.27	16.37	+.0002	+0.06	—2.28	—0.12
472	Nov. 22, 1890	1.0191	4.96	18.74	10.33	.....	74	3.98	4.41	1.0170	75	9.40	9.94	9.94	5.53	17.34	—.0021	—0.55	—1.40	—0.[illegible]9
475	Dec. 2, 1890	1.0259	6.69	18.77	12.08	.....	74	5.80	6.27	1.0243	74	11.76	12.26	12.26	5.99	19.06	—.0016	—0.42	+0.29	+0.18
412	Dec. 3, 1890	1.0081	2.10	18.80	7.74	.....	67	1.83	2.03	1.0078	63	7.71	7.82	7.82	5.70	18.31	—.0003	—0.07	—0.49	+0.08
471	Nov. 18, 1890	1.0218	5.65	18.88	10.93	.....	74	4.94	5.40	1.0208	74	10.47	10.97	10.97	5.57	17.50	—.0010	—0.25	—1.38	+0.04
490	.....	1.0411	10.42	19.10	16.20	.....	69	9.40	9.71	1.0381	70	15.25	15.62	15.62	5.91	18.77	—.0030	—0.71	—0.33	—0.58
369	Nov. 15, 1890	1.0237	6.11	19.28	11.75	.....	66	5.71	5.91	1.0228	68	11.47	11.76	11.76	5.85	18.54	—.0009	—0.20	—0.74	+0.01
473	Dec. 1, 1890	1.0180	4.66	19.37	9.96	.....	74	3.98	4.41	1.0170	74	9.40	9.90	9.90	5.49	17.20	—.0010	—0.25	—2.17	—0.06
451	.....	1.0422	10.70	19.40	16.43	.....	75	9.21	9.74	1.0382	70	15.76	16.13	16.13	6.39	20.60	—.0040	—0.96	+1.20	—0.30
374	Nov. 22, 1890	1.0219	5.67	19.50	11.33	.....	70	4.94	5.25	1.0202	60	11.07	11.07	11.07	5.82	18.43	—.0017	—0.42	—1.07	—0.26
411	Dec. 1, 1890	1.0084	2.17	19.50	7.78	.....	68	2.03	2.26	1.0087	63	7.90	8.01	8.01	5.75	18.17	+.0003	+0.09	—1.33	+0.23
372	Nov. 19, 1890	1.0246	6.34	19.60	11.93	.....	70	5.52	5.84	1.0226	60	11.76	11.76	11.76	5.92	18.81	—.0020	—0.50	—0.79	—0.17
366	Nov. 13, 1890	1.0021	0.55	19.64	6.25	.....	66	0.41	0.58	1.0022	68	6.67	6.93	6.93	6.35	20.45	+.0001	+0.03	+0.81	+0.68
364	Nov. 10, 1890	1.0122	3.15	19.65	9.09	.....	66	3.12	3.30	1.0128	67	8.65	8.89	8.89	5.59	17.66	+.0006	+0.15	—1.99	—0.20
455	Nov. 1, 1890	1.0106	2.74	19.91	8.60	.....	74	2.03	2.45	1.0094	71	8.55	8.92	8.92	6.47	20.91	—.0012	—0.29	+1.00	+0.32
477	Jan. 3, 1891	1.0222	5.75	20.55	11.67	.....	74	4.94	5.40	1.0208	75	11.17	11.71	11.71	6.31	20.29	—.0014	—0.35	—0.26	+0.04
488	.....	1.0271	7.01	20.60	12.53	.....	70	6.38	6.70	1.0259	70	11.86	12.21	12.21	5.51	17.27	—.0012	—0.31	—3.33	—0.32
487	.....	1.0273	7.07	20.65	12.52	.....	74	6.19	6.66	1.0258	75	11.57	12.11	12.11	5.45	17.04	—.0015	—0.41	—3.61	—0.41
405	Nov. 12, 1890	1.0167	4.31	20.68	10.18	.....	66	3.98	4.17	1.0161	67	9.78	10.02	10.02	5.85	18.54	—.0006	—0.14	—2.14	—0.16
440	Nov. 27, 1890	1.0361	9.24	20.90	15.57	.....	60	8.84	8.84	1.0346	75	14.46	15.01	15.01	6.17	19.76	—.0015	—0.40	—1.14	—0.56
481	Nov. 27, 1890	1.0210	5.45	21.01	11.46	.....	74	4.65	5.10	1.0196	75	10.77	11.31	11.31	6.21	19.91	—.0014	—0.35	—1.10	—0.15
367	Nov. 15, 1890	1.0118	3.05	21.05	9.20	.....	66	2.92	3.10	1.0120	67	8.74	8.98	8.98	5.88	18.65	+.0002	+0.05	—2.40	—0.22
483	Dec. 9, 1890	1.0417	10.57	21.12	16.60	.....	74	9.31	9.80	1.0384	75	15.76	16.32	16.32	6.52	21.10	—.0033	—0.77	—0.02	—0.28
476	Dec. 16, 1890	1.0171	4.42	21.47	10.58	.....	74	3.60	4.03	1.0156	74	10.08	10.58	10.58	6.55	21.22	—.0015	—0.39	—0.25	0.00
441	Nov. 28, 1890	1.0130	3.35	21.55	9.85	.....	60	3.60	3.60	1.0139	75	8.84	9.36	9.36	5.76	18.21	+.0009	+0.25	—3.34	—0.49
419	.....	1.0225	5.82	21.75	12.15	.....	67	5.32	5.55	1.0214	65	11.66	11.84	11.84	6.29	20.21	—.0011	—0.27	—1.54	—0.31
480	Nov. 19, 1890	1.0340	8.67	21.93	14.73	.....	74	7.43	7.91	1.0309	75	13.69	14.24	14.24	6.33	20.37	—.0031	—0.76	—1.56	—0.49
482	Dec. 1, 1890	1.0288	7.44	22.35	13.96	.....	74	6.38	6.85	1.0265	74	12.83	13.33	13.33	6.48	20.95	—.0023	—0.59	—1.40	—0.63
493	.....	1.0196	5.09	23.00	11.75	.....	69	4.36	4.64	1.0179	71	11.07	11.45	11.45	6.81	22.22	—.0017	—0.45	—0.78	—0.30
479	Nov. 10, 1890	1.0205	5.33	23.01	11.88	.....	74	4.46	4.91	1.0189	75	11.07	11.61	11.61	6.70	21.79	—.0016	—0.42	—1.22	—0.27
494	.....	1.0160	4.13	23.24	11.12	.....	70	3.69	4.00	1.0155	71	10.28	10.66	10.66	6.66	21.64	—.0005	—0.13	—1.60	—0.46
612	Dec. 24, 1890	1.0402	10.20	25.05	17.67	15.81	53	10.08	9.90	1.0389	54	17.37	17.19	17.19	7.29	24.06	—.0013	—0.30	—0.99	—0.48
470	Dec. 24, 1890	1.0405	10.27	25.38	18.00	.....	65	9.68	9.86	1.0387	72	17.27	17.71	17.71	7.85	26.05	—.0018	—0.41	+0.67	—0.29
	Average 62 samples	1.0262	6.69	18.79	12.14	.....	69	.....	6.36	1.0248	69	.....	11.92	11.92	.....	17.50	—.0013	—0.32	—1.28	—0.21
	Maximum	1.0617	15.52	25.38	19.90	(17.59)	75	.....	14.95	1.0592	75	.....	19.61	19.61	.....	26.05	+.0022	+0.56	+1.20	+0.68
	Minimum	1.0004	0.10	12.66	6.25	(11.74)	53	.....	0.40	1.0015	54	.....	6.26	6.26	.....	11.20	—.0044	—1.15	—4.85	—0.73

TABLE II.—ANALYSES OF FORTIFIED SWEET WINES. COMPARISON OF DIRECT AND INDIRECT ALCOHOL DETERMINATIONS.

ANGELICA.

Serial number.	Date of fortification.	Direct method.					Indirect method.										Differences between indirect and direct methods.			
		Specific gravity at 15.56° C.	Equal to per cent. extract.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent., reducing sugars as glucose.	Temperature noted, original liquid, degrees F.	Reading of instrument.	Corrected reading at 60° F.	Equal to specific gravity at 60° F.	Temperature noted, extract, degrees F.	Reading of instrument.	Corrected reading at 60° F.	Equal to per cent. "sugar."	Difference between readings.	Equal to per cent. alcohol by volume.	Specific gravity, original liquid.	Per cent. "sugar," original liquid.	Per cent. alcohol, by volume.	Per cent. "sugar," or extract.
609	Dec. 15, 1890	1.0860	21.00	11.21	23.48	20.17	54	21.12	20.94	1.0856	54	24.81	24.61	24.61	3.67	10.77	—.0004	—0.06	—0.44	+1.13
626	Feb. 20, 1891	1.0625	15.69	11.97	19.37	13.05	64	14.95	15.12	1.0600	65	18.70	18.90	18.90	3.78	11.12	—.0025	—0.57	—0.85	—0.47
525	Nov. 8, 1890	1.0802	19.72	13.60	23.50	21.17	52	19.62	19.38	1.0787	58	23.64	23.56	23.56	4.18	12.46	—.0015	—0.34	—1.14	+0.06
416	Nov. 11, 1890	1.0690	17.23	13.82	20.93	.....	68	16.26	16.57	1.0663	63	20.91	21.03	21.03	4.46	13.45	—.0027	—0.66	—0.37	+0.10
420	.....	1.0558	14.06	14.83	18.04	.....	68	13.22	13.52	1.0536	63	17.68	17.80	17.80	4.28	12.84	—.0022	—0.54	—1.99	—0.24
403	Nov. 11, 1890	1.0539	13.58	15.65	18.17	.....	65	12.83	13.02	1.0516	67	17.27	17.54	17.54	4.52	13.66	—.0023	—0.56	—1.99	—0.63
446	.....	1.0729	18.13	16.88	22.95	.....	76	16.57	17.17	1.0687	71	22.37	22.79	22.79	5.62	17.68	—.0042	—0.96	+0.80	—0.16
448	.....	1.0745	18.49	16.96	23.11	.....	74	17.07	17.58	1.0704	70	22.69	23.08	23.08	5.50	17.23	—.0041	—0.91	+0.27	—0.03
429	Nov. 13, 1890	1.0206	5.35	17.62	10.50	.....	67	5.04	5.27	1.0202	64	10.28	10.43	10.43	5.16	15.96	—.0004	—0.08	—1.66	—0.07
464	Nov. 29, 1890	1.0841	20.60	18.36	26.55	.....	74	19.21	19.73	1.0802	71	25.42	25.85	25.85	6.12	19.56	—.0039	—0.87	+1.20	—0.70
447	.....	1.0685	17.11	18.60	22.68	.....	74	15.66	16.17	1.0646	70	21.33	21.71	21.71	5.54	17.38	—.0039	—0.94	—1.22	—0.97
417	.....	1.0588	14.83	18.64	20.32	.....	68	13.89	14.20	1.0564	65	19.31	19.51	19.51	5.31	16.52	—.0024	—0.63	—2.12	—0.81
474	Nov. 21, 1890	1.0163	4.21	18.82	9.60	.....	74	3.60	4.03	1.0156	74	8.93	9.42	9.42	5.39	16.81	—.0007	—0.18	—2.01	—0.18
489	.....	1.0626	15.72	19.22	21.22	.....	64	14.95	15.12	1.0600	71	20.39	20.79	20.79	5.67	17.87	—.0026	—0.60	—1.35	—0.43
430	Nov. 13, 1890	1.0212	5.50	19.27	10.76	.....	67	5.13	5.36	1.0206	64	10.38	10.53	10.53	5.17	16.00	—.0006	—0.14	—3.27	—0.23
449	.....	1.0624	15.67	19.50	21.24	.....	74	14.27	14.78	1.0586	70	21.22	21.60	21.60	6.82	22.26	—.0038	—0.89	+2.76	+0.36
478	Nov. 13, 1890	1.0570	14.36	19.55	20.00	.....	74	13.22	13.73	1.0545	75	18.80	19.37	19.37	5.64	17.75	—.0025	—0.63	—1.80	—0.63
410	Nov. 28, 1890	1.0021	0.55	19.85	6.55	.....	67	0.00	0.20	1.0008	64	6.48	6.62	6.62	6.42	20.72	—.0013	—0.35	+0.87	+0.07
445	.....	1.0587	14.81	21.65	21.46	.....	76	13.22	13.80	1.0548	70	20.49	20.87	20.87	7.07	23.22	—.0039	—1.01	+1.57	—0.59
	Average 19 samples	1.0560	14.00	17.15	18.97	.....	68	.....	13.45	1.0537	67	.....	18.71	18.71	.....	16.48	—.0024	—0.57	—0.67	—0.23
	Maximum	1.0860	21.00	21.65	26.55	(21.17)	76	.....	20.94	1.0856	75	.....	25.85	25.85	.....	23.22	—.0004	—0.06	+2.76	+1.13
	Minimum	1.0021	0.55	11.21	6.55	(13.05)	52	.....	0.20	1.0008	54	.....	6.62	6.62	.....	10.77	—.0042	—1.01	—3.27	—0.97

MUSCAT.

442	Nov. 19, 1890	1.0569	14.33	12.65	18.40	.....	60	13.89	13.89	1.0551	72	16.97	17.41	17.41	3.52	10.28	—.0018	—0.44	—2.37	—0.99
457	Nov. 19, 1890	1.0566	14.26	14.07	18.21	15.77	52	14.27	14.07	1.0559	58	18.19	18.12	18.12	4.05	12.02	—.0007	—0.19	—2.05	—0.09
531	Nov. 5, 1890	1.0828	20.30	15.28	24.77	22.65	53	20.39	20.19	1.0823	57	25.02	24.90	24.90	4.71	14.33	—.0005	—0.11	—0.95	+0.13
456	Nov. 13, 1890	1.0484	12.23	16.06	17.08	15.57	55	12.36	12.23	1.0484	63	16.87	16.99	16.99	4.76	14.50	.0000	0.00	—1.56	—0.09
530	Nov. 5, 1890	1.0922	22.40	16.08	27.77	24.92	53	22.90	22.69	1.0935	56	27.33	27.19	27.19	4.50	13.60	+.0013	+0.29	—2.48	—0.58
415	Dec. 3, 1890	1.0307	7.86	17.08	12.23	.....	68	7.34	7.61	1.0295	67	12.36	12.61	12.61	5.00	15.35	—.0012	—0.25	—1.73	+0.38
466	Dec. 3, 1890	1.0443	11.23	17.30	16.50	.....	76	9.88	10.44	1.0412	72	15.66	16.10	16.10	5.66	17.83	—.0031	—0.79	+0.53	—0.49
467	Dec. 3, 1890	1.0442	11.20	17.76	16.30	.....	74	9.88	10.38	1.0409	77	14.27	14.90	14.90	4.52	13.66	—.0033	—0.82	—1.10	—1.40
365	Nov. 12, 1890	1.0288	7.44	18.35	13.24	.....	66	7.43	7.64	1.0297	63	12.74	12.86	12.86	5.22	16.18	+.0009	+0.20	—2.17	—0.38
363	Nov. 10, 1890	1.0207	5.38	20.32	11.37	.....	65	5.23	5.40	1.0208	60	10.97	11.29	11.29	5.89	18.70	+.0001	+0.02	—1.62	—0.08
606	Dec. 3, 1890	1.0342	8.72	24.48	15.98	14.21	54	8.84	8.68	1.0340	59	15.86	15.83	15.83	7.15	23.52	—.0002	—0.04	—0.96	—0.15
	Average 11 samples	1.0491	12.30	17.22	17.44	.....	61	.....	12.11	1.0483	65	.....	17.11	17.11	.....	15.45	—.0010	—0.24	—1.68	—0.41
	Maximum	1.0922	22.40	24.48	27.77	(24.92)	76	.....	22.69	1.0935	77	.....	27.19	27.19	.....	23.52	+.0013	+0.29	+0.53	+0.38
	Minimum	1.0207	5.38	12.65	11.37	(14.21)	52	.....	5.40	1.0208	56	.....	11.29	11.29	.....	10.28	—.0033	—0.82	—2.48	—1.40

SHERRY.

413	Oct. 31, 1890	1.0229	5.92	14.07	10.24	.....	68	5.90	6.16	1.0239	67	9.49	9.73	9.73	3.57	10.44	+.0010	+0.24	—3.63	—0.51
414	Nov. 22, 1890	0.9981	—0.50	18.14	4.23	2.50	68	—0.51	—0.51	0.9981	62	5.13	5.21	5.21	5.72	18.02	.0000	+0.01	—0.12	+0.98
463	Nov. 29, 1890	1.0088	2.28	18.51	7.70	.....	74	1.71	2.11	1.0081	71	7.43	7.79	7.79	5.68	17.90	—.0007	—0.17	—0.61	+0.09
462	Nov. 29, 1890	1.0164	4.23	18.84	9.95	.....	74	3.50	3.94	1.0153	71	9.12	9.49	9.49	5.55	17.42	—.0011	—0.29	—1.42	—0.46
495	.....	1.0181	4.69	18.90	10.12	.....	69	4.27	4.55	1.0176	70	9.12	9.46	9.46	4.91	15.03	—.0005	—0.14	—3.87	—0.66
370	Nov. 18, 1890	1.0011	0.29	20.30	6.46	.....	70	0.00	0.28	1.0011	68	6.09	6.35	6.35	6.07	19.37	.0000	—0.01	—0.93	—0.11
371	Nov. 18, 1890	1.0002	0.05	20.52	6.22	.....	70	0.00	0.28	1.0011	70	6.00	6.32	6.32	6.04	19.25	+.0009	+0.23	—1.27	+0.10
492	.....	1.0048	1.26	22.90	8.20	.....	70	0.81	1.09	1.0042	71	7.71	8.07	8.07	6.98	22.87	—.0006	—0.17	—0.03	—0.13
465	Nov. 29, 1890	1.0042	1.10	22.95	7.56	.....	76	0.00	0.47	1.0018	72	7.34	7.74	7.74	7.27	23.98	—.0024	—0.63	+1.63	+0.18
	Average 9 samples	1.0083	2.14	19.46	7.85	.....	71	.....	2.04	1.0079	69	.....	7.79	7.79	.....	18.25	—.0004	—0.10	—1.21	—0.06
	Maximum	1.0229	5.92	22.95	10.24	.....	76	.....	6.16	1.0239	72	.....	9.73	9.73	.....	23.98	+.0010	+0.24	+1.03	+0.98
	Minimum	0.9981	—0.50	14.07	4.23	.....	68	.....	—0.51	0.9981	62	.....	5.21	5.21	.....	10.44	—.0024	—0.63	—3.87	—0.66

SUMMARY.

	Average 101 samples	1.03267	8.276	18.363	13.617	.....	68	.....	7.938	1.03127	68	.....	13.402	13.402	.....	17.153	—.0014	—0.338	—1.210	—0.215
	Maximum	1.0922	22.40	25.38	27.77	.....	76	.....	22.69	1.0935	77	.....	27.19	27.19	.....	26.05	+.0022	+0.56	+2.76	+1.13
	Minimum	0.9981	—0.50	11.21	4.23	.....	52	.....	—0.51	0.9981	54	.....	5.21	5.21	.....	10.28	—.0044	—1.15	—4.85	—1.40

It will be seen in the summary of the above table the average of the 101 samples analyzed shows an alcoholic content of 1.210 per cent. less by the indirect than by the accurate direct method. When it is considered that this average represents an error of adjustment on the hydrometer spindles not exceeding 4½ millimeters the accuracy of the indirect method is remarkable. The readings of the three hydrometers used in these determinations were first corrected for instrumental errors (according to the data furnished by the Office of Weights and Measures of the U. S. Coast and Geodetic Survey), and the solutions were made up at various temperatures as a counter check on the table of temperature corrections published in the regulations. The difference between the amount of alcohol by volume contained in the distillate and that in the original liquid would be slightly greater than that found by the indirect method, *i. e.*, the method of ignoring the weight of the original liquid and taking the percentage of alcohol to be that found in an equal volume of the distillate gives plus errors, amounting in some cases to as much as 3.5 per cent. All determinations of alcohol, like other liquids, are of necessity made by weight and the percentage by volume found by calculation.

The ascertaining of the specific gravity of a liquid is a method of determining the weight of a certain volume of that liquid compared with the weight of the same volume of a standard liquid, generally distilled water, at a certain standard temperature. (See page CLIV, Report Commissioner Internal Revenue, 1888.) Although section 3249, Revised Statutes, seemingly defines the standard of alcoholic strength in proof spirits as being at the standard temperature of 60° F. (15.56° C.) it makes no mention of the fact that water at its maximum density, 39.2° F. (4° C.), is what the stated volume at 60° F. is compared with. For general convenience the table of alcoholic strength by volume contained in the revised sweet-wine regulations has been calculated with the equal volumes taken at 60° F., and not the volume of alcohol at 60° F. compared with the equal volume of water at 39.2° F.

In Table III will be found tabulated the results of the analyses of all wines received and analyzed in this laboratory during the past fiscal year.

TABLE III.—*Analyses of fortified sweet wines.*

PORT.

Serial number.	Date of fortification.	Direct method.				Indirect method.			
		Specific gravity at 15.56° C.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent. reducing sugars.	Corrected reading of saccharometer at 60° F.	Per cent. alcohol by volume.	Corrected reading of saccharometer at 60° F.	Per cent. extract or sugar.
	1890.								
328	Oct. 31		20.27	6.01					
329	Nov. 1		17.57	10.60					
330	Nov. 6		20.87	6.89					
334	Nov. 6		19.72	9.95					
335	Nov. 1		16.63	12.27					
336	Nov. 8		15.45	13.13					
337	Nov. 1	1.0284	17.45	12.20					
341	Nov. 1	1.0203	19.30	10.68					
345	Nov. 4	1.0431	16.08	15.38					
346	Nov. 4	1.0199	17.25	10.27					
347	Nov. 7	1.0352	18.52	14.40					
351	Nov. 12	1.0143	19.90	9.48					
352	Nov. 12	1.0141	20.04	9.58					
353	Nov. 12	1.0155	19.65	9.75					
354	Nov. 13	1.0159	21.65	10.47					
355	Nov. 13	1.0143	20.65	9.76					
356	Nov. 13	1.0180	20.40	10.52					
357	Nov. 14	1.0159	21.10	10.27					
358	Nov. 14	1.0116	20.95	9.81					

TABLE III.—*Analyses of fortified sweet wines*—Continued.

PORT—Continued.

Serial number.	Date of fortification.	Direct method.				Indirect method.			
		Specific gravity at 15.56° C.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent. reducing sugars.	Corrected reading of saccharometer at 60° F.	Per cent. alcohol by volume.	Corrected reading of saccharometer at 60° F.	Per cent. extract or sugar.
	1890.								
359	Nov. 14	1.0085	25.20	9.87					
364	Nov. 10	1.0122	19.65	9.09		3.30	17.66	8.89	8.89
366	Nov. 13	1.0021	19.64	6.25		0.58	20.45	6.93	6.93
367	Nov. 15	1.0118	21.05	9.20		3.10	18.65	8.98	8.98
369	Nov. 15	1.0237	19.28	11.75		5.91	18.54	11.76	11.76
372	Nov. 19	1.0246	19.60	11.93		5.84	18.81	11.76	11.76
374	Nov. 22	1.0219	19.50	11.33		5.25	18.43	11.07	11.07
400	Nov. 7	1.0309	15.67	12.38		7.55	13.80	12.11	12.11
401	Nov. 7	1.0248	17.45	11.36		6.17	15.06	11.09	11.09
404	Nov. 12	1.0223	15.67	10.31		5.66	14.18	10.33	10.33
405	Nov. 12	1.0167	20.68	10.18		4.17	18.54	10.02	10.02
406	Nov. 13	1.0004	18.30	6.35		0.40	18.58	6.26	6.26
407	Nov. 26	1.0169	16.90	8.95		4.27	14.88	9.15	9.15
408	Nov. 29	1.0193	15.75	9.61		4.84	13.22	9.23	9.23
409	Nov. 28	1.0162	18.35	9.55		4.00	16.93	9.42	9.42
411	Dec. 1	1.0084	19.50	7.78		2.26	18.17	8.01	8.01
412	Dec. 3	1.0081	18.80	7.74		2.03	18.31	7.82	7.82
418		1.0303	16.30	12.78		7.57	15.14	12.51	12.51
419		1.0225	21.75	12.15		5.55	20.21	11.84	11.84
432	Nov. 21	1.0380	16.21	14.20		9.21	14.65	14.01	14.01
433	Nov. 21	1.0299	16.97	12.57		7.47	14.68	12.28	12.28
434	Nov. 21	1.0531	13.92	17.40		12.89	12.43	17.06	17.06
435	Nov. 21	1.0434	16.23	15.75		10.63	14.33	15.34	15.34
436	Nov. 22	1.0315	16.40	12.61		7.76	14.04	12.39	12.39
437	Nov. 22	1.0310	15.90	12.70		7.74	13.31	12.16	12.16
438	Nov. 24	1.0438	16.65	16.00		11.66	11.20	15.46	15.46
439	Dec. 2	1.0198	18.65	10.60		5.21	16.37	10.48	10.48
440	Nov. 27	1.0361	20.90	15.57		8.84	19.76	15.01	15.01
441	Nov. 28	1.0130	21.55	9.85		3.60	18.21	9.36	9.36
450		1.0318	18.40	13.61		7.63	18.54	13.48	13.48
451		1.0422	19.40	16.43		9.74	20.60	16.13	16.13
452		1.0365	17.52	14.40		8.61	17.00	14.05	14.05
453		1.0335	17.95	14.00		8.01	18.31	13.80	13.80
455	Nov. 1	1.0106	19.91	8.60		2.45	20.91	8.92	8.92
458	Nov. 29	1.0197	18.54	10.40		4.72	16.25	9.96	9.96
460	Oct. 30	1.0355	15.35	13.40		8.47	15.88	13.61	13.61
468	Dec. 11	1.0053	17.85	6.62		1.25	17.75	6.89	6.89
469	Dec. 11	1.0051	18.18	6.43		1.01	18.13	6.75	6.75
470	Dec. 24	1.0405	25.38	18.00		9.86	26.05	17.71	17.71
471	Nov. 18	1.0218	18.88	10.93		5.40	17.50	10.97	10.97
472	Nov. 22	1.0191	18.74	10.33		4.41	17.34	9.94	9.94
473	Dec. 1	1.0180	19.37	9.96		4.41	17.20	9.90	9.90
475	Dec. 2	1.0259	18.77	12.08		6.27	19.06	12.26	12.26
476	Dec. 16	1.0171	21.47	10.58		4.03	21.22	10.58	10.58
	1891.								
477	Jan. 3	1.0222	20.55	11.67		5.40	20.29	11.71	11.71
	1890.								
479	Nov. 10	1.0205	23.01	11.88		4.91	21.79	11.61	11.61
480	Nov. 19	1.0340	21.93	14.73		7.91	20.37	14.24	14.24
481	Nov. 27	1.0210	21.01	11.46		5.10	19.91	11.31	11.31
482	Dec. 1	1.0288	22.35	13.96		6.85	20.95	13.33	13.33
483	Dec. 9	1.0417	21.12	16.60		9.80	21.10	16.32	16.32
486		1.0315	17.80	12.82		7.63	14.88	12.50	12.50
487		1.0273	20.65	12.52		6.66	17.04	12.11	12.11
488		1.0271	20.60	12.53		6.70	17.27	12.21	12.21
490		1.0411	19.10	16.20		9.71	18.77	15.62	15.62
491		1.0277	16.43	12.05		6.89	14.50	11.65	11.65
493		1.0196	23.00	11.75		4.64	22.22	11.45	11.45
494		1.0160	23.24	11.12		4.00	21.64	10.66	10.66
	1890.								
496	Oct. 31	1.0278	16.01	11.65		6.06	14.85	10.92	10.92
497	Oct. 31	1.0271	15.97	11.55		6.16	14.27	10.85	10.85
612	Dec. 24	1.0402	25.05	17.67	15.81	9.90	24.06	17.19	17.19
	1891.								
627	Feb. 20	1.0617	15.35	19.90	17.59	14.95	14.15	19.61	19.61
628	Feb. 20	1.0405	16.00	14.83	13.09	9.83	15.17	14.78	14.78
810		1.0473	12.66	15.85	11.74	11.66	11.52	15.56	15.56
	Average 82 samples	1.0249	18.94	11.88		6.36	17.50	11.92	11.92
	Maximum	1.0617	25.38	19.90	(17.59)	14.95	26.05	19.61	19.61
	Minimum	1.0004	12.66	6.01	(11.74)	0.40	11.20	6.26	6.26

TABLE III.—*Analyses of fortified sweet wines*—Continued.

ANGELICA.

Serial number.	Date of fortification.	Direct method.				Indirect method.			
		Specific gravity at 15.56° C.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent. reducing sugars.	Corrected reading of saccharometer at 60° F.	Per cent. alcohol by volume.	Corrected reading of saccharometer at 60° F.	Per cent. extract or sugar.
	1890.								
331	Nov. 4, before		9.12	23.30					
332	Nov. 6		19.95	17.60					
333	Nov. 6		20.83	17.92					
338	Nov. 1	1.0514	18.75	18.46					
339	Nov. 1	1.0395	21.10	16.55					
340	Nov. 1	1.0440	19.00	16.80					
342	Nov. 4	1.0624	16.82	20.70					
343	Nov. 4	1.0637	15.10	20.16					
344	Nov. 4	1.0674	16.80	21.46					
348	Nov. 8	1.0244	16.65	11.31					
349	Nov. 11	1.0274	17.85	12.09					
376	Nov. 22	1.0535	16.60	18.45					
377	Nov. 24, before	1.0621	7.57	17.80					
378	Nov. 24	1.0425	17.78	16.12					
379	Nov. 25, before	1.0589	7.95	17.47					
380	Nov. 25	1.0433	17.54	16.38					
381	Nov. 26, before	1.0617	7.55	18.02					
382	Nov. 26	1.0419	17.74	16.11					
383	Nov. 27, before	1.0600	6.90	17.50					
384	Nov. 27	1.0430	17.12	16.25					
385	Nov. 27, before	1.0612	6.72	17.72					
386	Nov. 27	1.0401	17.88	16.08					
387	Nov. 27, before	1.0574	8.10	17.12					
388	Nov. 27	1.0402	18.32	15.47					
389	Nov. 28, before	1.0589	7.83	16.92					
390	Nov. 28	1.0411	17.89	15.61					
391	Nov. 28, before	1.0621	6.71	17.80					
392	Nov. 28	1.0415	17.95	15.86					
393	Nov. 28, before	1.0586	7.70	16.95					
394	Nov. 28	1.0410	18.20	15.95					
395	Nov. 29, before	1.0580	7.05	16.88					
396	Nov. 29	1.0397	18.20	15.63					
397	Nov. 29, before	1.0577	7.70	17.16					
398	Nov. 29	1.0403	18.58	15.76					
402	Nov. 7, before	1.0910	7.45	24.03		21.73	6.34	23.99	23.99
403	Nov. 11	1.0539	15.65	18.17		13.02	13.66	17.54	17.54
410	Nov. 28	1.0021	19.85	6.55		0.20	20.72	6.62	6.62
416	Nov. 11	1.0690	13.82	20.93		16.57	13.45	21.03	21.03
417		1.0588	18.64	20.32		14.20	16.52	19.51	19.51
420		1.0558	14.83	18.04		13.52	12.84	17.80	17.80
429	Nov. 13	1.0206	17.62	10.50		5.27	15.96	10.43	10.43
430	Nov. 13	1.0212	19.27	10.76		5.36	16.00	10.53	10.53
445		1.0587	21.65	21.46		13.80	23.22	20.87	20.87
446		1.0729	16.88	22.95		17.17	17.68	22.79	22.79
447		1.0685	18.60	22.68		16.17	17.38	21.71	21.71
448		1.0745	16.96	23.11		17.58	17.23	23.08	23.08
449		1.0624	19.50	21.24		14.78	22.26	21.60	21.60
461	Oct. 30, before	1.0950	9.02	22.88		22.69	8.47	25.65	25.65
464	Nov. 29	1.0841	18.36	26.55		19.73	19.56	25.85	25.85
	1890.								
474	Nov. 21	1.0163	18.82	9.60		4.03	16.81	9.42	9.42
478	Nov. 13	1.0570	19.55	20.00		13.73	17.75	19.37	19.37
489		1.0626	19.22	21.22		15.12	17.87	20.79	20.79
525	Nov. 8	1.0862	13.60	23.50	21.17	19.38	12.46	23.56	23.56
609	Dec. 15	1.0860	11.21	23.48	20.17	20.94	10.77	24.61	24.61
	1891.								
626	Feb. 20	1.0625	11.97	19.37	13.05	15.12	11.12	18.90	18.90
	Average 41 samples	1.0501	17.62	17.73		13.45	16.48	18.71	18.71
	Maximum	1.0860	21.65	26.55		20.94	23.22	25.85	25.85
	Minimum	1.0021	11.21	6.55		0.20	10.77	6.62	6.62
	Before fortification: Average 14 samples	1.0648	7.67	18.68					
	Maximum	1.0950	9.12	24.03					
	Minimum	1.0574	6.71	16.88					

TABLE III.—*Analyses of fortified sweet wines*—Continued.

SHERRY.

Serial number.	Date of fortification.	Direct method.				Indirect method.			
		Specific gravity at 15.56° C.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent. reducing sugars.	Corrected reading of saccharometer at 60° F.	Per cent. alcohol by volume.	Corrected reading of saccharometer at 60° F.	Per cent. extract or sugar.
	1890.								
370	Nov. 18	1.0011	20.30	6.46		0.28	19.37	6.35	6.35
371	Nov. 18	1.0002	20.52	6.22		0.28	19.25	6.32	6.32
413	Oct. 31	1.0229	14.07	10.24		6.16	10.44	9.73	9.73
414	Nov. 22	0.9981	18.14	4.23	2.59	—0.51	18.02	5.21	5.21
454		0.9944	26.33	6.43					
462	Nov. 29	1.0164	18.84	9.95		3.94	17.42	9.49	9.49
463	Nov. 29	1.0088	18.51	7.70		2.11	17.90	7.79	7.79
465	Nov. 29	1.0042	22.95	7.56		0.47	23.98	7.74	7.74
492		1.0048	22.90	8.20		1.09	22.87	8.07	8.07
495		1.0181	18.90	10.12		4.55	15.03	9.46	9.46
812		0.9920	11.78	1.40	0.54				
	Average 11 samples	1.0055	19.39	7.14		2.04	18.25	7.79	7.79
	Maximum	1.0229	26.33	10.24		6.16	23.98	9.73	9.73
	Minimum	0.9920	11.78	1.40		—0.51	10.44	5.21	5.21

MUSCAT.

	1890.								
363	Nov. 10	1.0207	20.32	11.37		5.40	18.70	11.29	11.29
365	Nov. 12	1.0288	18.35	13.24		7.64	16.18	12.86	12.86
415	Dec. 3	1.0307	17.08	12.23		7.61	15.35	12.61	12.61
442	Nov. 19	1.0569	12.65	18.40		13.89	10.28	17.41	17.41
456	Nov. 13	1.0484	16.06	17.08	15.57	12.23	14.50	16.99	16.99
457	Nov. 19	1.0566	14.07	18.21	15.77	14.07	12.02	18.12	18.12
466	Dec. 3	1.0443	17.30	16.50		10.44	17.83	16.10	16.10
467	Dec. 3	1.0442	17.76	16.30		10.38	13.66	14.90	14.90
530	Nov. 5	1.0922	16.08	27.77	24.92	22.69	13.60	27.19	27.19
531	Nov. 5	1.0828	15.28	24.77	22.65	20.19	14.33	24.90	24.90
606	Dec. 3	1.0342	24.48	15.98	14.21	8.68	23.52	15.83	15.83
	Average 11 samples	1.0491	17.22	17.44		12.11	15.45	17.11	17.11
	Maximum	1.0922	24.48	27.77	(24.92)	22.69	23.52	27.19	27.19
	Minimum	1.0207	12.65	11.37	(14.21)	5.40	10.28	11.29	11.29

MISCELLANEOUS.

	MALAGA.								
	1890.								
350	Nov. 12	1.0279	19.17	12.87					
368	Nov. 15	1.0295	20.40	14.00		7.26	18.43	13.08	13.08
373	Nov. 22	1.0322	23.30	14.90					
	TOKAY.								
	1890.								
431	Nov. 20	1.0562	14.63	19.94	11.08	13.61	18.35	19.41	19.41
	ABNORMAL MUSTS.								
624	First district, California	1.1538	0.00	38.37	32.96				
773	....do	1.1568	9.48	38.99	32.47				
808	Oakville, Cal	1.1776	1.53	38.42	34.88				
809	808 fermented	1.0453	13.21	14.74	11.48	11.21	11.23	15.02	15.02
	UNFERMENTED WINE.								
390	Dunkirk, N. Y.	1.0496	2.90	13.32					
428	Pennsylvania	1.0304	5.74	9.35					
744	New York, N. Y	1.0352	8.48	11.08	8.68	8.65	7.41	11.26	11.26
974	....do	1.0712	2.08	17.78					
975	....do	1.0709	2.12	17.50					
	Summary fermented wines, average 149 samples	1.03259	18.494	13.641		7.938	17.153	13.402	13.402
	Maximum	1.0950	26.33	27.77	(24.92)	22.69	26.05	27.19	27.19
	Minimum	0.9920	11.21	1.40	(11.08)	—0.51	10.28	5.21	5.21

This office not being provided with a physical laboratory for the proper testing of hydrometers and the standardization of weights, flasks, and tubes, arrangement had to be made with the Superintendent of the Coast and Geodetic Survey to have all such work carried out in the physical laboratory connected with the Office of Weights and Measures of his Bureau. It is hardly necessary to say that this class of work involves the greatest accuracy of manipulation and a large amount of time to properly perform the various comparisons at controlled temperatures. For the saccharometers and alcoholometers to be hereafter issued by this office, the necessary correction to be applied for every 2½ per cent. readings of their stems will be furnished by the Coast Survey after direct comparison with the standard solutions and instruments now in their possession. For the manufacturers of these instruments sets of standard ones have been supplied so that it is expected that the hydrometers furnished will be as accurate as it is possible to make such instruments. As soon as the necessary comparisons can be made by the Coast Survey after the instruments are received from the manufacturers, a sufficient stock will be kept on hand in this laboratory, and the unavoidable delays hitherto occasioned in filling requisitions from collectors will, it is hoped, be avoided. The most serious delay has been caused in obtaining a satisfactory model of a portable still for the alcoholic determinations in sweet wines (in accordance with the provisions of the revised regulations), and although one of the largest chemical supply houses in the country has the contract for furnishing the necessary outfits, they have not yet been able to make a still that comes up to the requirements of the specifications.

OLEOMARGARINE.

Of the fifty-one samples received from revenue officers for chemical analysis twenty-six proved to be oleomargarines and the remainder butters. The butters were in most cases exceedingly rancid; some of the officers had evidently considered that rancidity was presumptive of the presence of added fats, overlooking the well known fact that manufactured oleomargarine will keep for a long time without undergoing rancid fermentation, whereas poorly worked butters rapidly decompose, and will even undergo putrefactive fermentation if kept long enough. Samples of oleomargarines have been kept in the laboratory refrigerator for over 2 years without becoming rancid, although at the end of that time they had lost their butter flavor and tasted and smelt like suet fat. These were of the ordinary grades, and retained until they were called for as evidence in trials, and no especial precautions were taken to exclude the air.

An interesting report of the United States consul at Rotterdam has lately been issued by the State Department, showing the vast strides made in the production and consumption of oleomargarine in the Netherlands, oleo oil to the value of $10,000,000 being imported from the United States during the calendar year 1890, and an estimated total output of oleomargarine of 165,000,000 pounds being produced during the same period, of which nearly 128,000,000 pounds were exported to England, Belgium, France, Spain, Portugal, Sweden, Norway, Denmark, and the Dutch, English, and Portuguese colonial possessions. The farmers found that this large output of artificial butter did not interfere in the least with those of them who made a high grade of butter, which commanded good prices the year round, and those who only owned a few cows had no difficulty in making contracts with the oleomargarine factories to take all the milk their cows would yield. The sale of oleomargarine in Europe, as in this country, was among the poorer classes, who prefer a palatable fat to a rancid one.

MISCELLANEOUS SAMPLES.

Several samples of so-called ciders have been analyzed, which proved on examination to be free from any admixture of the fermented juice of expressed apples, and to consist of varying mixtures of water, tartaric acid, coloring matters, with more or less alcohol, and certain flavoring matters according as peach, cherry, or orange cider was desired to be manufactured. Although a well fermented apple cider contains more alcohol than the strongest ales, its manufacture and sale are not under internal-revenue laws, yet the manufacture of mixtures of alcohol or other distilled spirits flavored or colored to imitate certain alcoholic beverages is subject to tax.

Two samples of a mixture of rock candy and diluted distilled spirits were analyzed, and the manufacturers held to be rectifiers under the law.

Samples of high-colored recently produced distilled spirits continue to be received for analysis. In most cases caramel or other artificial coloring matter is found on examination to be present, arising from such material being introduced into the barrels, presumably before they are filled at the cistern room of the distillery. Of course in the case of rectified goods, where the rectifier is at perfect liberty to introduce what coloring matter or flavoring extracts he pleases, abnormal whiskies may be expected, but they should not be found on distillery premises. The introduction of foreign matter into distilled spirits in which such matter is more or less soluble tends to a greater or less extent to increase the specific gravity of such spirits, and as a consequence the reading of the alcoholometer is below the existing alcoholic contents. This is well exemplified in an exaggerated form in the case of sweet wines (see Tables II and III, *ante*), where there may be as much as 26 per cent. of alcohol by volume in the wine, which the alcoholometer would not only fail to indicate, but would apparently show that there was none at all present. No hydrometer can be made to indicate the composition of three liquids, but is restricted to two, one of which is water, as a general thing, and the other a variable quantity of the substance whose percentage presence has previously been determined by careful analysis, and consequently whose resulting specific gravity is known. Where a third substance is present in a solution it must be eliminated before a hydrometer can be used to indicate the proportions of the other two. In the case of sweet wines, cordials, artificially colored spirits, etc., the evaporation of the liquid in a closed vessel with condensation of the vapors given off on heating readily separates the volatile matters, ethers, alcohols, and water from the non-volatile coloring matters, sugars, mineral salts, etc., and permits of the determination of the alcohol present in the distillate by means of a hydrometer, and by suitable calculation of the amount in the original liquid.

The paper used for printing revenue stamps has frequently been examined and the admixture of wood pulp detected, when present, readily under the microscope by using a moderate power and staining the well macerated paper (previously boiled in dilute caustic alkali solution and washed with dilute acid and water) with potassium iodide, when the characteristic cellular structure of the wood fiber assumes a purplish hue; as such admixture is contrary to the terms of the contract, when

such adulterated paper was found the contract was annulled; the deliveries under the new contract made in consequence of this examination have been so far free from such adulteration.

The first sample received under the provisions of the act "to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," approved October 12, 1888, has been analyzed, and the matter is now in the hands of the United States attorney.

I have the honor to be, very respectfully,

JOHN W. MASON,
Commissioner.

Hon. CHARLES FOSTER,
Secretary of the Treasury.

TABLES.

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*For receipts from Alabama, Arkansas, Colorado, Connecticut, Florida, Georgia, Kansas, Louisiana, Maryland, Massachusetts, Minnesota, Montana, Nebraska, New Hampshire, New Mexico, Oregon, South Carolina, and West Virginia, each of which consists of a single district, see pages 246–259.

The District of Columbia and Delaware are now part of the collection district of Maryland; Idaho and Utah, of the district of Montana; Maine and Vermont, of the district of New Hampshire; and Washington and the Territory of Alaska, of the district of Oregon. Wyoming is part of the district of Colorado; Rhode Island, of the district of Connecticut; Dakota, of the district of Nebraska; Mississippi, of the district of Louisiana; Nevada, of the fourth district of California; and Arizona, of the district of New Mexico. Hence the collections of the District of Columbia do not appear separately in Tables A, C, D, and H of the annual reports of this office since the fiscal year 1877, nor the collections of Arizona, Dakota, Idaho, Utah, Washington, and Wyoming since the fiscal year 1884, nor the collections of Delaware, Maine, Mississippi, Nevada, Rhode Island, and Vermont since the fiscal year 1887, but are included in the collections of the districts of which they severally form a part.

NOTE.—By act approved October 1, 1890, the following changes were made in the tax-list: All special taxes relating to tobacco and the special-tax of $500 imposed on manufacturers of oleomargarine commencing business subsequent to June 30 in any year were repealed May 1, 1891; the rate of tax on snuff, chewing and smoking tobacco was reduced from 8 to 6 cents per pound January 1, 1891, and a tax of $10 per pound was imposed on opium manufactured in the United States for smoking purposes, which took effect October 1, 1890.

A.—TABLE SHOWING THE RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

	DISTRICTS.	DISTILLED SPIRITS.								DISTILLED SPIRITS.						TOBACCO.		
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.		Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	
	CALIFORNIA.																	
1	First	$325,039.15	$298,135.60	$4,737.56	$4,716.68					$105,584.48	$16,054.92	$24.97	$900.00	$263.10	$755,456.46	$352,542.89	$1,872.22	1
4	Fourth	134,938.29		216.66	300.00					54,078.09	2,141.67			47.30	191,722.01	13,130.68		4
	Total	459,977.44	298,135.60	4,954.22	5,016.68					159,662.57	18,196.59	24.97	900.00	310.40	947,178.47	365,673.57	1,872.22	
	ILLINOIS.																	
1	First	54,065.10	9,901,115.38	3,629.16	6,016.67					162,806.85	11,737.49	70.83	400.00		10,139,841.48	532,526.89	897.49	1
5	Fifth		21,454,786.80	516.69	900.02					15,934.30	3,341.77			596.80	21,476,076.38	42,547.94		5
8	Eighth	1,663.20	1,798,169.85	133.34						40,668.23	3,175.12				1,843,809.74	167,300.34		8
13	Thirteenth	4,666.50	289,797.30	225.00						18,538.86	941.66				314,169.32	34,233.91		13
	Total	60,394.80	33,443,869.33	4,504.19	6,916.69					237,948.24	19,196.04	70.83	400.00	596.80	33,773,896.92	776,609.08	897.49	
	INDIANA.																	
6	Sixth	572.40	2,222,787.60	433.34						88,769.19	2,075.03	29.17	40.00		2,315,606.73	144,731.63	886.60	6
7	Seventh	5,942.70	3,398,998.45	1,600.00	500.00					47,306.28	2,199.99			54.50	3,456,601.92	50,002.48		7
	Total	6,515.10	5,621,786.05	2,033.34	500.00					136,075.47	5,175.02	29.17	40.00	54.50	5,772,208.65	194,734.11	886.60	
	IOWA.																	
3	Third			845.83	233.33					40,361.61	1,416.67				42,857.44	29,698.18		3
4	Fourth	319.50	558.90	125.00						54,291.68	2,250.00				57,545.08	146,167.43		4
	Total	319.50	558.90	970.83	233.33					94,653.29	3,666.67				100,402.52	175,865.61		
	KENTUCKY.																	
2	Second	10,737.48	1,434,705.17	866.68	650.00					13,007.41	1,666.67			27.70	1,461,661.11	4,812.00		2
5	Fifth	68,509.87	6,547,678.15	6,512.50	3,150.00					39,588.50	12,745.83	283.32	830.00	177.80	6,679,475.97	78,442.80		5
6	Sixth	413.25	2,505,055.46	175.00	700.01					14,850.87	4,275.11			34.40	2,525,504.10	19,822.17		6
7	Seventh	580.81	1,886,885.10	33.33						10,349.41	1,550.02			88.60	1,899,497.27	17,925.24		7
8	Eighth	5,210.57	1,237,932.90							9,548.94	745.80			51.60	1,253,489.81	353.47		8
	Total	85,451.98	13,612,256.78	7,587.51	4,500.01					87,355.13	20,983.43	283.32	830.00	380.10	13,819,628.26	121,355.68		
	MICHIGAN.																	
1	First			433.35	749.99					89,463.05	2,716.79				93,363.18	279,452.95	377.60	1
4	Fourth			16.66						34,896.68	925.01				35,838.35	81,853.00		4
	Total			450.01	749.99					124,359.73	3,641.80				129,201.53	361,305.95	377.60	
	MISSOURI.																	
1	First	13,502.90	1,515,007.15	1,583.39	4,866.60					79,752.73	9,067.07	91.67	320.00		1,624,191.51	157,071.68	54.50	1
6	Sixth	3,230.36	71,099.63	1,458.33	800.01					58,868.74	6,908.34				142,365.41	56,668.54		6
	Total	16,733.26	1,586,106.78	3,041.72	5,666.61					138,621.47	15,975.41	91.67	320.00		1,766,556.92	213,740.22	54.50	
	NEW JERSEY.																	
1	First	9,043.20		333.34						34,390.41	533.36				44,300.31	45,785.28	180.60	1
5	Fifth	13,810.50	318,390.30	2,233.44	233.33					81,978.81	4,079.36	75.00	360.00		421,160.74	170,655.18	3.95	5
	Total	22,853.70	318,390.30	2,566.78	233.33					116,369.22	4,612.72	75.00	360.00		465,461.05	216,440.46	184.55	

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

	DISTRICTS.	DISTILLED SPIRITS.												TOBACCO.		
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	
	NEW YORK.															
1	First		$1,265,564.90	$716.67	$833.33				$94,856.90	$3,808.33			$1.00	$1,365,781.13	$213,542.20	$775.13	1
2	Second	$206,881.20		7,383.35	8,766.66				34,598.00	27,304.18	$25.00	$40.00	4.10	285,002.49	457,409.47	361,502.89	2
3	Third			2,008.46	516.64				43,530.90	5,699.51	4.17	80.00		51,839.68	1,972,434.04	202,983.60	3
14	Fourteenth	21,339.39		758.38	266.66				88,109.78	3,754.45				114,228.66	315,627.97	3.20	14
21	Twenty-first	232.20		1,891.70	233.34				93,473.55	4,083.40				99,914.19	451,484.07		21
28	Twenty-eighth	11,278.83	420,843.57	1,058.32	1,600.00				104,053.19	4,724.99				543,558.90	172,931.53	91,366.50	28
	Total	239,731.62	1,686,408.47	13,816.88	12,216.63				458,622.32	49,374.86	29.17	120.00	5.10	2,460,325.05	3,583,429.28	656,631.32	
	NORTH CAROLINA.															
4	Fourth	13,918.31	96,170.57	62.50	233.33				14,951.05	441.67	25.00	60.00		125,862.43	6,617.55	311,100.00	4
5	Fifth	11,845.88	584,189.62	316.68	1,066.68				5,993.49	1,579.16	58.34	20.00		605,069.85	8,452.94		5
	Total	25,764.19	680,360.19	379.18	1,300.01				20,944.54	2,020.83	83.34	80.00		730,932.28	15,070.49	311,100.00	
	OHIO.															
1	First	4,661.10	8,137,744.23	1,824.98	7,520.01				84,186.39	14,025.02	66.68	460.00	38.50	8,251,426.91	500,491.25	3,585.20	1
10	Tenth	21,139.20	30,087.00	1,183.34	1,400.03				81,083.91	3,916.70				138,810.18	88,107.51	1.00	10
11	Eleventh	28.80	502,625.52	600.02	33.35				48,043.86	3,808.34				555,139.89	187,424.85		11
18	Eighteenth	810.90	36,731.84	141.67	1,700.00				90,054.91	5,062.52	12.50	20.00		134,534.34	268,997.62	7.50	18
	Total	26,640.00	8,707,188.59	3,750.01	10,653.39				303,369.07	27,712.58	79.18	480.00	38.50	9,079,911.32	1,045,021.23	3,593.70	
	PENNSYLVANIA.															
1	First	1,229.40	270,927.70	5,441.92	11,867.03				75,053.77	17,417.08	4.17	40.00		381,981.07	1,089,241.87	797.10	1
9	Ninth		262,844.48	858.33	200.00				25,237.51	2,266.66				291,406.98	1,778,087.70	230.00	9
12	Twelfth		54,202.36	1,125.00	200.00				70,260.93	2,425.01				128,213.30	89,202.26	98.75	12
23	Twenty-third	114.30	2,443,445.18	808.33	1,766.66				26,438.54	5,116.68	66.66	220.00	14.50	2,477,990.85	732,151.76	312.75	23
	Total	1,343.70	3,031,419.72	8,233.58	14,033.69				196,990.75	27,225.43	70.83	260.00	14.50	3,279,592.20	3,688,683.59	1,438.60	
	TENNESSEE.															
2	Second	3,317.69	42,816.27	720.84	466.66				10,493.74	1,141.67				58,956.87	8,800.09		2
5	Fifth	74,505.95	838,541.00	1,958.35	433.33				32,260.02	3,883.33			.40	951,582.38	14,563.50		5
	Total	77,823.64	881,357.27	2,679.19	899.99				42,753.76	5,025.00			.40	1,010,539.25	23,363.59		
	TEXAS.															
3	Third		18.00	1,650.01	233.34				39,027.15	3,504.17				44,432.67	17,655.01	155.45	3
4	Fourth	9.00	3,751.96	1,475.00					38,452.08	2,316.66				46,004.70	9,284.88		4
	Total	9.00	3,769.96	3,125.01	233.34				77,479.23	5,820.83				90,437.37	26,939.89	155.45	
	VIRGINIA.															
2	Second	9,268.21		183.35	2,283.30				28,462.56	7,783.42				41,980.84	257,322.15	287,378.38	2
6	Sixth	18,293.22	187,423.26	370.83	233.33				21,390.92	1,025.01				228,736.57	30,032.89	9,858.00	6
	Total	27,561.43	187,423.26	554.18	2,516.63				49,853.48	2,808.43				270,717.41	287,355.04	297,236.38	
	WISCONSIN.															
1	First		453,268.80	2,116.67	3,166.66				94,055.18	6,833.32				559,440.63	179,639.73	.25	1
2	Second		575.10	270.84					36,031.22	1,216.65				38,093.81	81,869.70		2
	Total		453,843.90	2,387.51	3,166.66				130,086.40	8,049.97				597,534.44	261,509.43	.25	

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

	DISTRICTS.	TOBACCO.													
		Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound, 8 cents.	Snuff of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound, 6 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 6 cents.	Dealers in leaf tobacco (special tax), $12.	Dealers in leaf tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
	CALIFORNIA.																		
1	First		$216.50	$325.20	$181.80	$13,600.81	$12,348.05	$17.00				$4,662.50			$3.75	$19.50	$15.90	$385,806.12	1
4	Fourth		18.00			48.10	47.70					1,604.70						14,849.18	4
	Total		234.50	325.20	181.80	13,648.91	12,395.75	17.00				6,267.20			3.75	19.50	15.90	400,655.30	
	ILLINOIS.																		
1	First		598.00	6,436.74	5,042.67	277,595.13	215,306.04	48.50	$3.33			7,505.20	$39.50		23.75	36.60	26.40	1,046,086.24	1
5	Fifth		12.00	160.00	360.00	560.48	428.28					1,207.00	21.00		1.25			45,297.95	5
8	Eighth		148.00	8.80	7.20	81,641.99	68,487.86	9.50	12.08			4,033.90	4.00		12.50	5.40		321,671.57	8
13	Thirteenth		49.50			1,397.70	1,319.90		6.00	$125.00		1,982.93	2.50			8.10		39,125.54	13
	Total		807.50	6,605.54	5,409.87	361,195.30	285,542.08	58.00	21.41	125.00		14,729.03	67.00		37.50	50.10	26.40	1,452,181.30	
	INDIANA.																		
6	Sixth		192.50			2,209.69	1,926.24	13.33	34.63			5,171.30	5.00			8.40	4.20	155,183.52	6
7	Seventh		51.00			2,220.37	2,640.18	29.00	13.75			2,743.80	8.00					57,708.58	7
	Total		243.50			4,430.06	4,566.42	42.33	48.38			7,915.10	13.00			8.40	4.20	212,892.10	
	IOWA.																		
3	Third		53.50			14,984.70	10,965.12					3,581.20	.50				2.70	59,285.90	3
4	Fourth		125.50	4.00		2,133.00	1,887.00	2.00				4,678.00	2.50		11.88			155,011.31	4
	Total		179.00	4.00		17,117.70	12,852.12	2.00				8,259.20	3.00		11.88		2.70	214,297.21	
	KENTUCKY.																		
2	Second		19.50			95,873.74	94,960.84	679.50	237.92			1,311.40	54.00				3.00	197,951.90	2
5	Fifth		31.50			706,410.88	529,530.91	342.92	158.96			896.80	38.75					1,315,853.52	5
6	Sixth		26.00			65,976.38	53,225.43	270.75	159.64			491.10	1.50			13.80		139,986.77	6
7	Seventh		10.00			7,396.41	7,833.24	470.17	217.31			974.20	14.00					34,840.57	7
8	Eighth					2,959.80	2,471.04	38.00	65.19			1,128.53	1.00				5.10	7,022.13	8
	Total		87.00			878,617.21	688,021.46	1,801.34	839.02			4,802.03	109.25			13.80	8.10	1,695,654.89	
	MICHIGAN.																		
1	First		249.50	50.80	51.72	614,151.98	499,782.96	23.00				4,674.09	10.00		60.00	24.90	14.40	1,398,923.90	1
4	Fourth		115.50			925.70	656.19					2,144.60	1.00		10.00	45.90	.30	85,752.19	4
	Total		365.00	50.80	51.72	615,077.68	500,439.15	23.00				6,818.69	11.00		70.00	70.80	14.70	1,484,676.09	
	MISSOURI.																		
1	First		156.25	1,315.60	961.14	2,284,928.65	1,419,195.26	32.00	14.17			4,115.00	9.00			9.60	.30	3,867,863.15	1
6	Sixth		137.00			24,359.42	29,351.28	8.00	9.17			5,556.40	11.00		11.25	10.80	6.30	116,129.16	6
	Total		293.25	1,315.60	961.14	2,309,288.07	1,448,546.54	40.00	23.34			9,671.40	20.00		11.25	20.40	6.60	3,983,992.31	
	NEW JERSEY.																		
1	First		59.00			222.84	264.96					1,709.90	.50					48,223.08	1
5	Fifth		148.00	169,050.85	121,079.33	954,003.52	635,033.25	14.00				3,219.90	9.50		21.25	9.00		2,053,247.73	5
	Total		207.00	169,050.85	121,079.33	954,226.36	635,298.21	14.00				4,929.80	10.00		21.25	9.00		2,101,470.81	

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

	DISTRICTS.	TOBACCO.												
		Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound, 8 cents.	Snuff of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound, 6 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 6 cents.	Dealers in leaf tobacco (special tax), $12.	Dealers in leaf tobacco purchased in the hand, etc., not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.	
	NEW YORK.																		
1	First	.....	$399.00	$258.96	$132.69	$209,443.34	$147,241.14	$28.00	.....	.....	.....	$2,762.90	$2.50	.....	$21.25	$15.00	.....	$574,622.11	1
2	Second	.....	190.50	1,496.24	1,431.54	73,585.36	52,925.61	297.00	.....	.....	.....	975.20	17.50	.....	3.75	.....	.....	949,835.06	2
3	Third	.....	840.50	3,030.34	2,334.18	194,804.26	182,148.30	192.00	.....	.....	.....	2,767.50	22.00	.....	.....	12.00	$18.90	2,561,587.62	3
14	Fourteenth	.....	225.00	122.56	127.80	44,663.13	35,103.27	21.00	$2.92	.....	.....	4,058.50	1.00	.....	66.25	45.60	4.50	400,072.70	14
21	Twenty-first	.....	206.50	45.52	41.40	36,593.73	29,368.89	132.50	39.06	.....	.....	2,844.40	34.50	.....	13.75	24.00	3.00	520,921.32	21
28	Twenty-eighth	.....	197.50	209.60	181.41	98,746.89	79,011.27	3.00	2.08	.....	.....	3,099.90	20.50	.....	38.75	17.40	5.40	445,831.73	28
	Total	.....	2,149.00	5,163.22	4,249.02	657,836.71	525,798.48	673.50	44.06	.....	.....	16,508.40	98.00	.....	143.75	114.00	31.80	5,452,870.54	
	NORTH CAROLINA.																		
4	Fourth	.....	19.00	2,516.00	2,190.00	300,091.16	248,602.77	1,095.00	131.47	.....	.....	2,737.00	21.25	.....	63.75	9.00	.....	875,193.95	4
5	Fifth	.....	3.50	.....	.....	447,019.05	412,954.73	229.00	71.12	.....	.....	991.65	39.50	.....	125.00	9.60	.....	869,896.09	5
	Total	.....	22.50	2,516.00	2,190.00	747,110.21	661,557.50	1,324.00	202.59	.....	.....	3,728.65	60.75	.....	188.75	18.60	.....	1,745,090.04	
	OHIO.																		
1	First	.....	138.50	569.76	523.80	901,459.17	591,862.05	456.34	144.58	.....	.....	2,162.00	22.25	.....	.....	13.20	3.90	2,001,432.00	1
10	Tenth	.....	141.50	.....	.....	45,596.82	33,422.59	26.00	5.01	$218.75	.....	3,260.20	2.50	.....	17.50	24.00	3.00	170,826.38	10
11	Eleventh	.....	96.00	.....	.....	9,101.56	10,914.90	46.00	40.70	.....	.....	2,102.31	.....	.....	.....	4.80	2.70	209,733.82	11
18	Eighteenth	.....	275.50	10.40	38.88	24,198.30	15,665.31	52.50	26.27	.....	.....	4,072.20	4.50	.....	27.50	37.20	5.85	313,419.53	18
	Total	.....	651.50	580.16	562.68	980,355.85	651,864.85	580.84	216.56	218.75	.....	11,596.71	29.25	.....	45.00	79.20	15.45	2,695,411.73	
	PENNSYLVANIA.																		
1	First	.....	627.50	49,127.28	65,182.35	52,437.48	32,032.14	52.00	.....	.....	.....	3,944.00	23.00	.....	.....	62.40	7.20	1,293,534.32	1
9	Ninth	.....	1,064.75	280.80	234.00	2,242.26	2,212.21	279.16	97.07	.....	.....	2,059.20	23.00	.....	7.50	26.70	7.80	1,786,843.15	9
12	Twelfth	.....	154.00	.....	.....	23,542.36	18,966.33	.....	6.25	.....	.....	2,938.80	3.00	.....	.....	19.20	6.00	134,936.95	12
23	Twenty-third	.....	259.50	7,586.40	6,804.00	41,349.82	35,687.88	6.00	.....	.....	.....	4,289.90	1.50	.....	18.75	48.60	9.00	828,525.86	23
	Total	.....	2,105.75	56,994.48	72,220.35	119,571.92	88,898.56	328.16	103.32	.....	.....	13,231.90	50.50	.....	26.25	156.90	30.00	4,043,840.28	
	TENNESSEE.																		
2	Second	.....	14.50	.....	.....	28,841.73	24,541.14	56.00	56.47	.....	.....	1,705.61	8.00	.....	.....	.....	.....	64,023.54	2
5	Fifth	.....	16.00	17,082.63	14,942.76	28,547.40	22,683.64	263.38	62.37	.....	.....	2,413.90	25.50	.....	3.75	.....	3.00	100,607.83	5
	Total	.....	30.50	17,082.63	14,942.76	57,389.13	47,224.78	319.38	118.84	.....	.....	4,119.51	33.50	.....	3.75	.....	3.00	164,631.37	
	TEXAS.																		
3	Third	.....	42.00	.....	.....	188.10	327.74	1.00	.....	.....	.....	3,943.50	.....	.....	.....	.....	2.10	22,314.90	3
4	Fourth	.....	13.50	.....	.....	570.75	433.83	.....	.....	.....	.....	4,703.60	2.00	.....	.....	.....	.....	15,008.56	4
	Total	.....	55.50	.....	.....	758.85	761.57	1.00	.....	.....	.....	8,647.10	2.00	.....	.....	.....	2.10	37,323.46	
	VIRGINIA.																		
2	Second	.....	73.50	349.97	217.08	733,622.99	573,433.77	200.50	36.66	.....	.....	1,334.30	27.50	.....	.....	6.00	.....	1,854,002.80	2
6	Sixth	.....	29.50	28,989.52	20,650.80	505,049.66	423,141.21	441.33	28.96	.....	.....	1,659.68	19.00	.....	11.25	.....	.....	1,019,911.80	6
	Total	.....	103.00	29,339.49	20,867.88	1,238,672.65	996,574.98	641.83	65.62	.....	.....	2,993.98	46.50	.....	11.25	6.00	.....	2,873,914.60	
	WISCONSIN.																		
1	First	.....	111.00	93.60	60.60	256,071.70	184,631.76	8.00	3.33	.....	.....	1,812.90	.....	.....	.....	15.60	.....	622,448.47	1
2	Second	.....	60.50	.....	.....	1,266.40	1,012.26	102.00	15.00	.....	.....	2,296.20	.50	.....	8.75	.....	2.70	86,634.01	2
	Total	.....	171.50	93.60	60.60	257,338.10	185,644.02	110.00	18.33	.....	.....	4,109.10	.50	.....	8.75	15.60	2.70	709,082.48	

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

	DISTRICTS.	FERMENTED LIQUORS.						OLEOMARGARINE.							
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
	CALIFORNIA.														
1	First	$609,503.53	$425.01	$2,708.34	$958.35	$2,208.37	$615,803.60	.....	.....	.....	.....	$96.00	$1,080.00	$1,176.00	1
4	Fourth	102,515.90	1,374.99	1,141.66	756.68	1,095.85	106,885.08	.....	.....	.....	.....	12.00	.....	12.00	4
	Total	712,019.43	1,800.00	3,850.00	1,715.03	3,304.22	722,688.68	.....	.....	.....	.....	108.00	1,080.00	1,188.00	
	ILLINOIS.														
1	First	2,126,451.54	483.32	3,166.67	5,389.21	4,547.92	2,140,038.66	$612,536.54	.....	$3,000.00	.....	18,848.00	2,320.00	636,704.54	1
5	Fifth	98,407.05	58.34	433.36	670.36	1,650.25	101,219.36	.....	.....	.....	.....	1,044.00	840.00	1,884.00	5
8	Eighth	123,895.50	166.67	1,316.72	1,649.55	4,114.66	131,143.10	.....	.....	.....	.....	978.00	.....	978.00	8
13	Thirteenth	116,493.65	58.33	741.70	2,739.14	510.37	120,543.19	.....	.....	.....	.....	488.00	.....	488.00	13
	Total	2,465,247.74	766.66	5,658.45	10,448.26	10,823.20	2,492,944.31	612,536.54	.....	3,000.00	.....	21,358.00	3,160.00	640,054.54	
	INDIANA.														
6	Sixth	321,626.53	75.00	2,108.34	2,978.70	3,658.60	330,447.17	.....	.....	.....	.....	1,524.00	520.00	2,044.00	6
7	Seventh	198,230.72	79.17	1,700.01	1,263.31	1,816.67	203,089.88	214.00	.....	.....	.....	500.00	360.00	1,074.00	7
	Total	519,857.25	154.17	3,808.35	4,242.01	5,475.27	533,537.05	214.00	.....	.....	.....	2,024.00	880.00	3,118.00	
	IOWA.														
3	Third	49,774.26	133.33	433.35	2,000.02	3,537.51	55,878.47	.....	.....	.....	.....	12.00	.....	12.00	3
4	Fourth	50,013.84	220.85	1,325.01	2,491.66	2,549.99	56,601.35	.....	.....	.....	.....	200.00	.....	200.00	4
	Total	99,788.10	354.18	1,758.36	4,491.68	6,087.50	112,479.82	.....	.....	.....	.....	212.00	.....	212.00	
	KENTUCKY.														
2	Second	3,561.25	8.33	16.67	444.17	175.00	4,205.42	.....	.....	.....	.....	60.00	.....	60.00	2
5	Fifth	211,884.20	.....	2,150.00	1,148.35	554.17	215,736.72	.....	.....	.....	.....	1,568.00	1,400.00	2,968.00	5
6	Sixth	107,605.25	.....	366.67	300.03	125.01	108,396.96	.....	.....	.....	.....	1,670.00	80.00	1,750.00	6
7	Seventh	2,950.75	16.67	.....	205.00	516.67	3,689.09	.....	.....	.....	.....	612.00	.....	612.00	7
8	Eighth	.....	.....	.....	95.87	351.66	447.53	.....	.....	.....	.....	184.00	.....	184.00	8
	Total	326,001.45	25.00	2,533.34	2,193.42	1,722.51	332,475.72	.....	.....	.....	.....	4,094.00	1,480.00	5,574.00	
	MICHIGAN.														
1	First	495,165.87	649.96	5,041.89	1,671.29	2,491.36	505,020.37	.....	.....	.....	.....	4,624.00	2,240.00	6,864.00	1
4	Fourth	76,622.58	83.33	1,933.34	1,337.71	2,662.53	82,639.49	.....	.....	.....	.....	692.00	340.00	1,032.00	4
	Total	571,788.45	733.29	6,975.23	3,009.00	5,153.89	587,659.86	.....	.....	.....	.....	5,316.00	2,580.00	7,896.00	
	MISSOURI.														
1	First	1,715,860.10	329.15	2,516.78	1,659.88	2,870.69	1,723,236.60	15,549.00	.....	.....	.....	8,776.00	2,800.00	11,576.00	1
6	Sixth	168,784.75	83.34	1,316.66	2,270.39	4,484.17	176,939.31	.....	.....	700.00	.....	5,182.00	1,500.00	22,931.00	6
	Total	1,884,644.85	412.49	3,833.44	3,930.27	7,354.86	1,900,175.91	15,549.00	.....	700.00	.....	13,958.00	4,300.00	34,507.00	
	NEW JERSEY.														
1	First	2,112.70	108.36	350.01	661.91	3,008.79	6,241.77	.....	.....	.....	.....	224.00	360.00	584.00	1
5	Fifth	1,515,572.24	133.32	2,458.45	2,108.62	3,130.89	1,523,403.52	.....	.....	.....	.....	1,818.00	980.00	2,798.00	5
	Total	1,517,684.94	241.68	2,808.46	2,770.53	6,139.68	1,529,645.29	.....	.....	.....	.....	2,042.00	1,340.00	3,382.00	

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

	DISTRICTS.	FERMENTED LIQUORS.						OLEOMARGARINE.							
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine commencing business subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
	NEW YORK.														
1	First	$1,982,632.70	$366.67	$2,424.99	$3,187.53	$1,912.51	$1,990,524.40								1
2	Second	564,438.70	8.34	483.34	577.52	591.66	566,099.56					$18.00	$160.00	$178.00	2
3	Third	3,394,569.95	74.97	2,058.46	1,607.94	533.24	3,398,844.56					12.00	80.00	92.00	3
14	Fourteenth	1,083,746.24	216.64	2,483.52	4,679.72	4,880.54	1,096,006.66					18.00		18.00	14
21	Twenty-first	376,981.90	145.86	4,441.85	4,304.42	3,281.61	389,155.64								21
28	Twenty-eighth	1,133,986.70	374.99	3,183.34	2,164.18	2,318.75	1,142,027.96					48.00		48.00	28
	Total	8,536,356.19	1,187.47	15,075.50	16,521.31	13,518.31	8,582,658.78					96.00	240.00	336.00	
	NORTH CAROLINA.														
4	Fourth				321.67	660.42	982.09					44.00		44.00	4
5	Fifth				101.69	212.53	314.22					60.00		60.00	5
	Total				423.36	872.95	1,296.31					104.00		104.00	
	OHIO.														
1	First	1,336,319.53		3,341.66	506.68	1,604.17	1,341,772.04					3,726.00	1,000.00	4,726.00	1
10	Tenth	390,302.40	179.19	3,233.37	2,488.42	4,458.39	400,661.77					284.00	120.00	404.00	10
11	Eleventh	236,548.40	58.34	1,900.03	476.68	2,441.73	241,425.18					812.00		9,030.62	11
18	Eighteenth	498,311.68	291.67	2,200.01	960.04	2,739.62	504,503.02	$8,118.62		$100.00		6,006.00	840.00	48,580.68	18
	Total	2,461,482.01	529.20	10,675.07	4,431.82	11,243.91	2,488,362.01	41,634.68		100.00					
								49,753.30		200.00		10,828.00	4,960.00	62,741.30	
	PENNSYLVANIA.														
1	First	1,811,600.10	370.89	6,733.67	2,384.42	4,125.60	1,825,214.68	3,579.84		200.00		2,440.00	2,920.00	9,139.84	1
9	Ninth	93,360.94	324.99	1,416.67	1,245.01	1,464.58	97,812.19					264.00		264.00	9
12	Twelfth	300,445.56	266.67	3,416.67	2,285.03	5,393.78	311,807.71					58.00		58.00	12
23	Twenty-third	703,713.15	333.34	1,516.67	1,026.67	1,435.81	708,025.64					39,862.00	6,220.00	46,082.00	23
	Total	2,909,119.75	1,295.89	13,083.68	6,941.13	12,419.77	2,942,860.22	3,579.84		200.00		42,624.00	9,140.00	55,543.84	
	TENNESSEE.														
2	Second	33,700.11		308.34	85.01	508.32	34,601.78					456.00	520.00	976.00	2
5	Fifth	49,933.77		133.34	268.37	804.16	51,139.64					1,740.00	680.00	2,420.00	5
	Total	83,633.88		441.68	353.38	1,312.48	85,741.42					2,196.00	1,200.00	3,396.00	
	TEXAS.														
3	Third	71,991.93	266.66	150.00	7,653.54	3,770.84	83,832.97					372.00	440.00	812.00	3
4	Fourth	12,918.55	66.66	250.01	3,338.35	4,337.50	20,911.07					640.00	2,200.00	2,840.00	4
	Total	84,910.48	333.32	400.01	10,991.89	8,108.34	104,744.04					1,012.00	2,640.00	3,652.00	
	VIRGINIA.														
2	Second				484.94	595.78	1,080.72					476.00	320.00	796.00	2
6	Sixth	57,127.08		133.33	436.67	879.16	58,576.24					188.00		188.00	6
	Total	57,127.08		133.33	921.61	1,474.94	59,656.96					664.00	320.00	984.00	
	WISCONSIN.														
1	First	2,023,350.44	608.33	6,859.01	3,002.53	2,254.17	2,036,065.48					936.00		936.00	1
2	Second	263,423.35	412.50	4,341.67	1,326.65	2,080.01	271,584.18					560.00	600.00	1,160.00	2
	Total	2,286,773.79	1,020.83	11,191.68	4,329.18	4,334.18	2,307,649.66					1,496.00	600.00	2,096.00	

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

	DISTRICTS.	BANKS AND BANKERS.				MISCELLANEOUS COLLECTIONS.			PENALTIES, ETC.							
		Circulation issued by any bank, etc., or person, per month, $\frac{1}{12}$ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, $\frac{1}{6}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Opium manufactured in the United States for smoking purposes, per pound, $10.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
	CALIFORNIA.															
1	First						$0.02	$0.02								
4	Fourth								$8,763.49			$50.00			$8,813.49	1
									4.04			100.00			104.04	4
	Total						0.02	0.02	8,767.53			150.00			8,917.53	
	ILLINOIS.															
1	First								8.96		$738.51	904.16	$52.20	$458.46	2,162.29	1
5	Fifth															5
8	Eighth						1.20	1.20							1,547.22	8
13	Thirteenth								5.63		1,540.46		1.13		1,525.10	13
									.06		407.00	325.00	.06	792.98		
	Total						1.20	1.20	14.65		2,685.97	1,229.16	53.39	1,251.44	5,234.61	
	INDIANA.															
6	Sixth						5.80	5.80				75.00	7.64	622.53	967.97	6
7	Seventh								262.80			1,520.00	1.80	256.97	1,992.81	7
									2.17		211.87					
	Total						5.80	5.80	264.97		211.87	1,595.00	9.44	879.50	2,960.78	
	IOWA.															
3	Third								432.19	$135.75	2,147.12	316.01	215.89	206.80	3,453.76	3
4	Fourth								2,719.32		100.00	445.00	3.00	129.88	3,397.20	4
	Total								3,151.51	135.75	2,247.12	761.01	218.89	336.68	6,850.96	
	KENTUCKY.															
2	Second															
5	Fifth						5.23	5.23	100.87		40.00	27.50	77.47	159.05	404.89	2
6	Sixth								39.01		99.00	2,250.00	2.23		2,390.24	5
7	Seventh											550.00		95.47	645.47	6
8	Eighth						180.01	180.01	11.56				3.06	132.23	146.85	7
									219.13		999.98	100.00	176.13	106.74	1,601.98	8
	Total						185.24	185.24	370.57		1,138.98	2,927.50	258.89	493.49	5,189.43	
	MICHIGAN.															
1	First						4.00	4.00	7.12			5,300.00	2.61		5,309.73	1
4	Fourth										3,215.00	80.00	78.83	170.56	3,544.39	4
	Total						4.00	4.00	7.12		3,215.00	5,380.00	81.44	170.56	8,854.12	
	MISSOURI.															
1	First						.01	.01	50.01		950.27	4,179.80	17.43	200.48	5,397.99	1
6	Sixth								.65			50.00	22.86	3,399.22	3,472.73	6
	Total						.01	.01	50.66		950.27	4,229.80	40.29	3,599.70	8,870.72	
	NEW JERSEY.															
1	First											118.45			118.45	1
5	Fifth								24.30		245.00	4,168.80	4.43	359.19	4,801.72	5
	Total								24.30		245.00	4,287.25	4.43	359.19	4,920.17	

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

	DISTRICTS.	BANKS AND BANKERS.				MISCELLANEOUS COLLECTIONS.			PENALTIES, ETC.							
		Circulation issued by any bank, etc., or person, per month, $\frac{1}{10}$ of 1 per cent.	Bank circulation, exceeding 90 per cent. of capital, in addition, per month, $\frac{1}{5}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Opium manufactured in the United States for smoking purposes, per pound, $10.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
	NEW YORK.															
1	First								$6.52	$5.00		$2,880.00	$0.58	$125.32	$3,017.42	1
2	Second						$27.60	$27.60	2.93		$36,728.81	7,317.13		32.67	44,081.54	2
3	Third								27.46			14,016.90	2.19	12.22	14,058.77	3
14	Fourteenth						120.00	120.00	44.19		115.00	3,890.78	.94		4,050.91	14
21	Twenty-first								112.70		100.00		.11		212.81	21
28	Twenty-eighth						.75	.75	112.24	6.00	490.00	2,959.46	.58		3,568.28	28
	Total						148.35	148.35	306.04	11.00	37,433.81	31,064.27	4.40	170.21	68,989.73	
	NORTH CAROLINA.															
4	Fourth								145.37		242.38	412.40	77.43	968.39	1,845.97	4
5	Fifth						58.51	58.51	47.77		2,533.32	3,111.83	19.58	2,957.18	8,669.68	5
	Total						58.51	58.51	193.14		2,775.70	3,524.23	97.01	3,925.57	10,515.65	
	OHIO.															
1	First								3.12			645.51			648.63	1
10	Tenth						17.48	17.48	6.07		327.50	655.00	1.27	1,180.83	2,170.67	10
11	Eleventh								52.33						52.33	11
18	Eighteenth						88.29	88.29	4.59		432.50	25,161.44	11.00	253.32	25,862.85	18
	Total						105.77	105.77	66.11		760.00	26,461.95	12.27	1,434.15	28,734.48	
	PENNSYLVANIA.															
1	First								4.52	5.00	250.00	9,550.00	1.32	143.83	9,954.67	1
9	Ninth						.50	.50	8.13	5.00		250.00	1.44		264.57	9
12	Twelfth								26.09			300.00	20.40	372.69	719.18	12
23	Twenty-third								37.16	5.00		1,600.00	40.91	65.57	1,748.64	23
	Total						.50	.50	75.90	15.00	250.00	11,700.00	64.07	582.09	12,687.06	
	TENNESSEE.															
2	Second								2,490.48						2,490.48	2
5	Fifth						3,092.57	3,092.57	2,266.66	9.60		175.50	210.83	3,569.41	6,232.00	5
	Total						3,092.57	3,092.57	4,757.14	9.60		175.50	210.83	3,569.41	8,722.48	
	TEXAS.															
3	Third								2.31			75.00	.60	181.61	259.52	3
4	Fourth								2,117.76			594.34	5.92	13.00	2,731.02	4
	Total								2,120.07			669.34	6.52	194.61	2,990.54	
	VIRGINIA.															
2	Second								.30			190.00			190.30	2
6	Sixth						11.00	11.00	354.41	15.00	427.09	100.00	279.62	1,415.95	2,592.07	6
	Total						11.00	11.00	354.71	15.00	427.09	290.00	279.62	1,415.95	2,782.37	
	WISCONSIN.															
1	First						8.78	8.78			348.95	200.00			548.95	1
2	Second						9.51	9.51	1.04			2,575.00	.96	170.40	2,747.40	2
	Total						18.29	18.29	1.04		348.95	2,775.00	.96	170.40	3,296.35	

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

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net Total.	Total.	Refunded.	Net Total.
CALIFORNIA.						
First	$755,456.46	.....	$755,456.46	$385,806.12	.....	$385,806.12
Fourth	191,722.01	.....	191,722.01	14,849.18	.....	14,849.18
Total	947,178.47	.....	947,178.47	400,655.30	.....	400,655.30
ILLINOIS.						
First	10,139,841.48	.....	10,139,841.48	1,046,086.24	.....	1,046,086.24
Fifth	21,476,076.38	a$178.67	21,475,897.71	45,297.95	.....	45,297.95
Eighth	1,843,809.74	.....	1,843,809.74	321,671.57	.....	321,671.57
Thirteenth	314,169.32	.....	314,169.32	39,125.54	.....	39,125.54
Total	33,773,896.92	178.67	33,773,718.25	1,452,181.30	.....	1,452,181.30
INDIANA.						
Sixth	2,315,606.73	b24.20	2,315,582.53	155,183.52	.....	155,183.52
Seventh	3,456,601.92	.....	3,456,601.92	57,708.58	.....	57,708.58
Total	5,772,208.65	24.20	5,772,184.45	212,892.10	.....	212,892.10
IOWA.						
Third	42,857.44	.....	42,857.44	59,285.90	.....	59,285.90
Fourth	57,545.08	.....	57,545.08	155,011.31	.....	155,011.31
Total	100,402.52	.....	100,402.52	214,297.21	.....	214,297.21
KENTUCKY.						
Second	1,461,661.11	133.31	1,461,527.80	197,951.90	.....	197,951.90
Fifth	6,679,475.97	57.64	6,679,418.33	1,315,853.52	c$42,508.80	1,273,344.72
Sixth	2,525,504.10	18.00	2,525,486.10	139,986.77	.....	139,986.77
Seventh	1,899,497.27	.....	1,899,497.27	34,840.57	.....	34,840.57
Eighth	1,253,489.81	638.17	1,252,851.64	7,022.13	.....	7,022.13
Total	13,819,628.26	847.12	13,818,781.14	1,695,654.89	42,508.80	1,653,146.09
MICHIGAN.						
First	93,363.18	.....	93,363.18	1,398,923.90	.....	1,398,923.90
Fourth	35,838.35	.....	35,838.35	85,752.19	.....	85,752.19
Total	129,201.53	.....	129,201.53	1,484,676.09	.....	1,484,676.09
MISSOURI.						
First	1,624,191.51	.....	1,624,191.51	3,867,863.15	.....	3,867,863.15
Sixth	142,365.41	.....	142,365.41	116,129.16	.....	116,129.16
Total	1,766,556.92	.....	1,766,556.92	3,983,992.31	.....	3,983,992.31
NEW JERSEY.						
First	44,300.31	.....	44,300.31	48,223.08	.....	48,223.08
Fifth	421,160.74	.....	421,160.74	2,053,247.73	.....	2,053,247.73
Total	465,461.05	.....	465,461.05	2,101,470.81	.....	2,101,470.81
NEW YORK.						
First	1,365,781.13	.....	1,365,781.13	574,622.11	.....	574,622.11
Second	285,002.49	.....	285,002.49	949,835.06	.....	949,835.06
Third	51,839.68	.....	51,839.68	2,561,587.62	.....	2,561,587.62
Fourteenth	114,228.66	.....	114,228.66	400,072.70	.....	400,072.70
Twenty-first	99,914.19	.....	99,914.19	520,921.32	.....	520,921.32
Twenty-eighth	543,558.90	.....	543,558.90	445,831.73	.....	445,831.73
Total	2,460,325.05	.....	2,460,325.05	5,452,870.54	.....	5,452,870.54

a Penalties. b Court costs. c Dividends refunded to city of Louisville, Ky.

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

DISTRICTS.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net Total.	Total.	Refunded.	Net Total.
NORTH CAROLINA.						
Fourth	$125,862.43	$49.01	$125,813.42	$875,193.95	.....	$875,193.95
Fifth	605,069.85	45.00	605,024.85	869,896.09	.....	869,896.09
Total	730,932.28	94.01	730,838.27	1,745,090.04	.....	1,745,090.04
OHIO.						
First	8,251,426.91	.....	8,251,426.91	2,001,432.00	.....	2,001,432.00
Tenth	138,810.18	.....	138,810.18	170,826.38	.....	170,826.38
Eleventh	555,139.89	.....	555,139.89	209,733.82	.....	209,733.82
Eighteenth	134,534.34	.....	134,534.34	313,419.53	.....	313,419.53
Total	9,079,911.32	.....	9,079,911.32	2,695,411.73	.....	2,695,411.73
PENNSYLVANIA.						
First	381,981.07	.....	381,981.07	1,293,534.32	.....	1,293,534.32
Ninth	291,406.98	233.10	291,173.88	1,786,843.15	.....	1,786,843.15
Twelfth	128,213.30	.....	128,213.30	134,936.95	.....	134,936.95
Twenty-third	2,477,990.85	403.20	2,477,587.65	828,525.86	.....	828,525.86
Total	3,279,592.20	636.30	3,278,955.90	4,043,840.28	.....	4,043,840.28
TENNESSEE.						
Second	58,956.87	81.02	58,875.85	64,023.54	.....	64,023.54
Fifth	951,582.38	25.09	951,557.29	100,607.83	.....	100,607.83
Total	1,010,539.25	106.11	1,010,433.14	164,631.37	.....	164,631.37
TEXAS.						
Third	44,432.67	.....	44,432.67	22,314.90	.....	22,314.90
Fourth	46,004.70	.....	46,004.70	15,008.56	.....	15,008.56
Total	90,437.37	.....	90,437.37	37,323.46	.....	37,323.46
VIRGINIA.						
Second	41,980.84	.....	41,980.84	1,854,002.80	.....	1,854,002.80
Sixth	228,736.57	298.90	228,437.67	1,019,911.80	.....	1,019,911.80
Total	270,717.41	298.90	270,418.51	2,873,914.60	.....	2,873,914.60
WISCONSIN.						
First	559,440.63	.....	559,440.63	622,448.47	$2.46	622,446.01
Second	38,093.81	.....	38,093.81	86,634.01	.....	86,634.01
Total	597,534.44	.....	597,534.44	709,082.48	2.46	709,080.02

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

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$615,803.60		$615,803.60	$1,176.00		$1,176.00
Fourth	106,885.08		106,885.08	12.00		12.00
Total	722,688.68		722,688.68	1,188.00		1,188.00
ILLINOIS.						
First	2,140,038.66	$20.00	2,140,018.66	636,704.54		636,704.54
Fifth	101,219.36		101,219.36	1,884.00		1,884.00
Eighth	131,143.10		131,143.10	978.00		978.00
Thirteenth	120,543.19		120,543.19	488.00		488.00
Total	2,492,944.31	20.00	2,492,924.31	640,054.54		640,054.54
INDIANA.						
Sixth	330,447.17		330,447.17	2,044.00		2,044.00
Seventh	203,089.88		203,089.88	1,074.00		1,074.00
Total	533,537.05		533,537.05	3,118.00		3,118.00
IOWA.						
Third	55,878.47		55,878.47	12.00		12.00
Fourth	56,601.35		56,601.35	200.00		200.00
Total	112,479.82		112,479.82	212.00		212.00
KENTUCKY.						
Second	4,205.42		4,205.42	60.00		60.00
Fifth	215,736.72		215,736.72	2,968.00		2,968.00
Sixth	108,396.96		108,396.96	1,750.00		1,750.00
Seventh	3,689.09		3,689.09	612.00		612.00
Eighth	447.53		447.53	184.00		184.00
Total	332,475.72		332,475.72	5,574.00		5,574.00
MICHIGAN.						
First	505,020.37		505,020.37	6,864.00		6,864.00
Fourth	82,639.49		82,639.49	1,032.00		1,032.00
Total	587,659.86		587,659.86	7,896.00		7,896.00
MISSOURI.						
First	1,723,236.60		1,723,236.60	11,576.00		11,576.00
Sixth	176,939.31	11.67	176,927.64	22,931.00		22,931.00
Total	1,900,175.91	11.67	1,900,164.24	34,507.00		34,507.00
NEW JERSEY.						
First	6,241.77		6,241.77	584.00		584.00
Fifth	1,523,403.52		1,523,403.52	2,798.00		2,798.00
Total	1,529,645.29		1,529,645.29	3,382.00		3,382.00
NEW YORK.						
First	1,990,524.40		1,990,524.40			
Second	566,099.56		566,099.56	178.00		178.00
Third	3,398,844.56		3,398,844.56	92.00		92.00
Fourteenth	1,096,006.66		1,096,006.66	18.00		18.00
Twenty-first	389,155.64		389,155.64			
Twenty-eighth	1,142,027.96		1,142,027.96	48.00		48.00
Total	8,582,658.78		8,582,658.78	336.00		336.00

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

DISTRICTS.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth	$982.09		$982.09	$44.00		$44.00
Fifth	314.22		314.22	60.00		60.00
Total	1,296.31		1,296.31	104.00		104.00
OHIO.						
First	1,341,772.04		1,341,772.04	4,726.00		4,726.00
Tenth	400,661.77		400,661.77	404.00		404.00
Eleventh	241,425.18		241,425.18	9,030.62		9,030.62
Eighteenth	504,503.02		504,503.02	48,580.68		48,580.68
Total	2,488,362.01		2,488,362.01	62,741.30		62,741.30
PENNSYLVANIA.						
First	1,825,214.68		1,825,214.68	9,139.84		9,139.84
Ninth	97,812.19		97,812.19	264.00		264.00
Twelfth	311,807.71		311,807.71	58.00		58.00
Twenty-third	708,025.64		708,025.64	46,082.00		46,082.00
Total	2,942,860.22		2,942,860.22	55,543.84		55,543.84
TENNESSEE.						
Second	34,601.78		34,601.78	976.00		976.00
Fifth	51,139.64		51,139.64	2,420.00		2,420.00
Total	85,741.42		85,741.42	3,396.00		3,396.00
TEXAS.						
Third	83,832.97		83,832.97	812.00		812.00
Fourth	20,911.07		20,911.07	2,840.00		2,840.00
Total	104,744.04		104,744.04	3,652.00		3,652.00
VIRGINIA.						
Second	1,080.72		1,080.72	796.00		796.00
Sixth	58,576.24		58,576.24	188.00		188.00
Total	59,656.96		59,656.96	984.00		984.00
WISCONSIN.						
First	2,036,065.48		2,036,065.48	936.00		936.00
Second	271,584.18		271,584.18	1,160.00		1,160.00
Total	2,307,649.66		2,307,649.66	2,096.00		2,096.00

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

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS COLLECTIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First				$0.02		$0.02
Fourth						
Total				.02		.02
ILLINOIS.						
First						
Fifth						
Eighth				1.20		1.20
Thirteenth						
Total				1.20		1.20
INDIANA.						
Sixth				5.80	$5.80	
Seventh						
Total				5.80	5.80	
IOWA.						
Third						
Fourth						
Total						
KENTUCKY.						
Second						
Fifth				5.23	5.23	
Sixth						
Seventh						
Eighth				180.01		180.01
Total				185.24	5.23	180.01
MICHIGAN.						
First				4.00		4.00
Fourth						
Total				4.00		4.00
MISSOURI.						
First				.01		.01
Sixth						
Total				.01		.01
NEW JERSEY.						
First						
Fifth						
Total						
NEW YORK.						
First				27.60		27.60
Second						
Third				120.00		120.00
Fourteenth						
Twenty-first				.75		.75
Twenty-eighth						
Total				148.35		148.35

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

DISTRICTS.	BANKS AND BANKERS.			MISCELLANEOUS COLLECTIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth						
Fifth				$58.51		$58.51
Total				58.51		58.51
OHIO.						
First				17.48		17.48
Tenth						
Eleventh				88.29		88.29
Eighteenth						
Total				105.77		105.77
PENNSYLVANIA.						
First				.50		.50
Ninth						
Twelfth						
Twenty-third						
Total				.50		.50
TENNESSEE.						
Second						
Fifth				3,092.57		3,092.57
Total				3,092.57		3,092.57
TEXAS.						
Third						
Fourth						
Total						
VIRGINIA.						
Second						
Sixth				11.00		11.00
Total				11.00		11.00
WISCONSIN.						
First				8.78		8.78
Second				9.51		9.51
Total				18.29		18.29

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.						
First	$8,813.49	$40.60	$8,772.89	$1,767,055.69	$40.60	$1,767,015.09
Fourth	104.04	18.27	85.77	313,572.31	18.27	313,554.04
Total	8,917.53	58.87	8,858.66	2,080,628.00	58.87	2,080,569.13
ILLINOIS.						
First	2,162.29	11.50	2,150.79	13,964,833.21	31.50	13,964,801.71
Fifth	.....	.....	.....	21,624,477.69	178.67	21,624,299.02
Eighth	1,547.22	13.76	1,533.46	2,299,150.83	13.76	2,299,137.07
Thirteenth	1,525.10	.....	1,525.10	475,851.15	.....	475,851.15
Total	5,234.61	25.26	5,209.35	38,364,312.88	223.93	38,364,088.95
INDIANA.						
Sixth	967.97	30.00	937.97	2,804,255.19	60.00	2,804,195.19
Seventh	1,992.81	.....	1,992.81	3,720,467.19	.....	3,720,467.19
Total	2,960.78	30.00	2,930.78	6,524,722.38	60.00	6,524,662.38
IOWA.						
Third	3,453.76	172.92	3,280.84	161,487.57	172.92	161,314.65
Fourth	3,397.20	.....	3,397.20	272,754.94	.....	272,754.94
Total	6,850.96	172.92	6,678.04	434,242.51	172.92	434,069.59
KENTUCKY.						
Second	404.89	62.50	342.39	1,664,283.32	195.81	1,664,087.51
Fifth	2,390.24	.....	2,390.24	8,216,429.68	42,571.67	8,173,858.01
Sixth	645.47	.....	645.47	2,776,283.30	18.00	2,776,265.30
Seventh	146.85	.....	146.85	1,938,785.78	.....	1,938,785.78
Eighth	1,601.98	.....	1,601.98	1,262,925.46	638.17	1,262,287.29
Total	5,189.43	62.50	5,126.93	15,858,707.54	43,423.65	15,815,283.89
MICHIGAN.						
First	5,309.73	1.20	5,308.53	2,009,485.18	1.20	2,009,483.98
Fourth	3,544.39	80.57	3,463.82	208,806.42	80.57	208,725.85
Total	8,854.12	81.77	8,772.35	2,218,291.60	81.77	2,218,209.83
MISSOURI.						
First	5,397.99	17.13	5,380.86	7,232,265.26	17.13	7,232,248.13
Sixth	3,472.73	5.83	3,466.90	461,837.61	17.50	461,820.11
Total	8,870.72	22.96	8,847.76	7,694,102.87	34.63	7,694,068.24
NEW JERSEY.						
First	118.45	.....	118.45	99,467.61	.....	99,467.61
Fifth	4,801.72	.....	4,801.72	4,005,411.71	.....	4,005,411.71
Total	4,920.17	.....	4,920.17	4,104,879.32	.....	4,104,879.32
NEW YORK.						
First	3,017.42	10.00	3,007.42	3,933,972.66	10.00	3,933,962.66
Second	44,081.54	.....	44,081.54	1,845,196.65	.....	1,845,196.65
Third	14,058.77	.....	14,058.77	6,026,542.63	.....	6,026,542.63
Fourteenth	4,050.91	59.12	3,991.79	1,614,376.93	59.12	1,614,317.81
Twenty-first	212.81	.....	212.81	1,010,204.71	.....	1,010,204.71
Twenty-eighth	3,568.28	6.85	3,561.43	2,135,034.87	6.85	2,135,028.02
Total	68,989.73	75.97	68,913.76	16,565,328.45	75.97	16,565,252.48

A.—Recapitulation of Receipts from each General Source of Internal Revenue, etc.—Continued.

DISTRICTS.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NORTH CAROLINA.						
Fourth	$1,845.97	$11.46	$1,834.51	$1,003,928.44	$60.47	$1,003,867.97
Fifth	8,669.68	4.17	8,665.51	1,484,068.35	49.17	1,484,019.18
Total	10,515.65	15.63	10,500.02	2,487,996.79	109.64	2,487,887.15
OHIO.						
First	648.63	.....	648.63	11,600,023.06	.....	11,600,023.06
Tenth	2,170.67	.....	2,170.67	712,873.00	.....	712,873.00
Eleventh	52.33	.....	52.33	1,015,470.13	.....	1,015,470.13
Eighteenth	25,862.85	.....	25,862.85	1,026,900.42	.....	1,026,900.42
Total	28,734.48	.....	28,734.48	14,355,266.61	.....	14,355,266.61
PENNSYLVANIA.						
First	9,954.67	.....	9,954.67	3,519,825.08	.....	3,519,825.08
Ninth	264.57	.....	264.57	2,176,590.89	233.10	2,176,357.79
Twelfth	719.18	.....	719.18	575,735.14	.....	575,735.14
Twenty-third	1,748.64	12.50	1,736.14	4,062,372.99	415.70	4,061,957.29
Total	12,687.06	12.50	12,674.56	10,334,524.10	648.80	10,333,875.30
TENNESSEE.						
Second	2,490.48	.....	2,490.48	161,048.67	81.02	160,967.65
Fifth	6,232.00	142.23	6,089.77	1,115,074.42	167.32	1,114,907.10
Total	8,722.48	142.23	8,580.25	1,276,123.09	248.34	1,275,874.75
TEXAS.						
Third	259.52	43.50	216.02	151,652.06	43.50	151,608.56
Fourth	2,731.02	.....	2,731.02	87,495.35	.....	87,495.35
Total	2,990.54	43.50	2,947.04	239,147.41	43.50	239,103.91
VIRGINIA.						
Second	190.30	12.50	177.80	1,898,050.66	12.50	1,898,038.16
Sixth	2,592.07	57.50	2,534.57	1,310,015.68	356.40	1,309,659.28
Total	2,782.37	70.00	2,712.37	3,208,066.34	368.90	3,207,697.44
WISCONSIN.						
First	548.95	.....	548.95	3,219,448.31	2.46	3,219,445.85
Second	2,747.40	.....	2,747.40	400,228.91	.....	400,228.91
Total	3,296.35	.....	3,296.35	3,619,677.22	2.46	3,619,674.76

A.—RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL REVENUE BY STATES AND TERRITORIES.

	STATES AND TERRITORIES.	DISTILLED SPIRITS.								
		Spirits distilled from apples, peaches, or grapes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, or grapes, per gallon, 90 cents.	Rectifiers of any quantity less than 500 barrels (special tax), $100.	Rectifiers of 500 barrels or more (special tax), $200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), $25.	Dealers, wholesale liquor (special tax), $100.	Manufacturers of stills (special tax), $50.	
1	Alabama	$3,911.33	$5,665.85	$616.67	$233.34				$15,280.46	$3,037.10		1
2	Arkansas	2,274.72	54,315.11						15,856.39	2,975.01		2
3	California	459,977.44	298,135.60	4,954.22	5,016.68				159,662.57	18,196.59	$24.97	3
4	Colorado		122.40	50.00	33.33				40,938.34	2,875.00		4
5	Connecticut	12,243.61	253,487.70	2,908.37	1,166.69				103,603.95	9,475.13	16.66	5
6	Florida								9,117.88	824.99		6
7	Georgia	5,815.78	450,469.51	516.70	433.34				33,252.22	3,504.18	37.51	7
8	Illinois	60,394.80	33,443,869.33	4,504.19	6,916.69				237,948.24	19,196.04	70.83	8
9	Indiana	6,515.10	5,621,786.05	2,033.34	500.00				136,075.47	5,175.02	29.17	9
10	Iowa	319.50	558.90	970.83	233.33				94,653.29	3,666.67		10
11	Kansas	181.80		8.33					38,095.12	1,229.17		11
12	Kentucky	85,451.98	13,612,256.78	7,587.51	4,500.01				87,355.13	20,983.43	283.32	12
13	Louisiana	366.16		3,566.67	1,366.67				90,771.81	9,720.85		13
14	Maryland	15,384.94	1,054,168.92	3,487.52	6,333.33				89,115.77	9,675.02	45.83	14
15	Massachusetts		871,669.05	2,612.60	4,833.41				79,401.27	14,033.91	50.00	15
16	Michigan			450.01	749.99				124,359.73	3,641.80		16
17	Minnesota		2,156,757.30	1,566.65	966.67				68,458.31	5,075.00	8.34	17
18	Missouri	16,733.26	1,586,106.78	3,041.72	5,666.61				138,621.47	15,975.41	91.67	18
19	Montana		267.30	433.34					45,474.88	4,658.32		19
20	Nebraska		2,969,864.30	116.67	233.33				53,834.33	3,533.36		20
21	New Hampshire	65.70	24,093.00	116.67					29,946.44	583.33		21
22	New Jersey	22,853.70	318,390.30	2,566.78	233.33				116,369.22	4,612.72	75.00	22
23	New Mexico	1,016.10		16.67					22,015.62	2,283.33		23
24	New York	239,731.62	1,686,408.47	13,816.88	12,216.63				458,622.32	49,374.86	29.17	24
25	North Carolina	25,764.19	680,360.19	379.18	1,300.01				20,944.54	2,020.83	83.34	25
26	Ohio	26,640.00	8,707,188.59	3,750.01	10,653.39				303,369.07	27,712.58	79.18	26
27	Oregon	2,004.30	932.40	783.34	233.34				80,490.57	8,200.04		27
28	Pennsylvania	1,343.70	3,031,419.72	8,233.58	14,033.69				196,990.75	27,225.43	70.83	28
29	South Carolina	656.95	35,571.05						17,603.98	1,095.86		29
30	Tennessee	77,823.64	881,357.27	2,679.19	899.99				42,753.76	5,025.00		30
31	Texas	9.00	3,769.96	3,125.01	233.34				77,479.23	5,820.83		31
32	Virginia	27,561.43	187,423.26	554.18	2,516.63				49,853.48	2,808.43		32
33	West Virginia	2,451.60	138,342.17	600.00	900.00				25,752.71	1,325.01	12.50	33
34	Wisconsin		453,843.90	2,387.51	3,166.66				130,086.40	8,049.97		34
	Total	1,097,492.35	78,528,601.16	78,434.34	85,570.43				3,234,154.72	303,590.22	1,008.32	
	Collections for fiscal year ended June 30, 1890	1,357,316.72	75,181,685.90	96,033.41	88,666.68				4,534,174.81	421,738.57	1,006.70	

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

	STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.							
		Stills, or worms for distilling, manufactured, each, $20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	Cigars and cheroots of all descriptions, domestic or imported, per thousand, $3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, $3.	Manufacturers of cigars (special tax), $6.	Snuff of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound, 8 cents.	Snuff of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound, 6 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 8 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 6 cents.	
1	Alabama			$28,744.75	$15,783.63	$10.15		$27.00			$427.64	$369.54	1
2	Arkansas			75,421.23	10,619.99			18.00			3,510.25	1,832.65	2
3	California	$900.00	$310.40	947,178.47	365,673.57	1,872.22		234.50	$325.20	$181.80	13,648.91	12,395.75	3
4	Colorado			44,019.07	43,303.29	18.78		99.50			1,047.77	837.00	4
5	Connecticut	20.00		382,922.11	131,329.57			141.50		7.50	665.08	660.75	5
6	Florida			9,942.87	478,508.62	827.65		182.50			676.60	418.31	6
7	Georgia	540.00		494,569.24	10,874.83	18.30		23.00			1,090.68	886.56	7
8	Illinois	400.00	596.80	33,773,896.92	776,609.08	897.49		807.50	6,605.54	5,409.87	361,195.30	285,542.08	8
9	Indiana	40.00	54.50	5,772,208.65	194,734.11	886.60		243.50			4,430.06	4,566.42	9
10	Iowa			100,402.52	175,865.61			179.00	4.00		17,117.70	12,852.12	10
11	Kansas			39,514.42	55,877.79			123.50			1,805.57	1,396.29	11
12	Kentucky	830.00	380.10	13,819,628.26	121,355.68			87.00			878,617.21	688,021.46	12
13	Louisiana			105,792.16	178,211.52	51,543.45		39.00	1,255.44	1,129.80	48,726.56	35,968.20	13
14	Maryland	200.00	57.70	1,178,469.03	323,241.33	14,180.85		235.50	117,193.42	68,717.31	405,351.10	260,003.10	14
15	Massachusetts	60.00	984.10	973,644.34	343,129.55	1,103.82		188.00	2,233.34	1,680.24	596.36	577.55	15
16	Michigan			129,201.53	361,305.95	377.60		365.00	50.80	51.72	615,077.68	500,439.15	16
17	Minnesota	40.00		2,232,872.27	129,595.89	128.22		145.00	1,171.12	868.50	8,669.92	5,490.53	17
18	Missouri	320.00		1,766,556.92	213,740.22	54.50		293.25	1,315.60	961.14	2,309,288.07	1,448,546.54	18
19	Montana			50,833.84	13,870.91			62.50			185.66	143.97	19
20	Nebraska			3,027,581.99	64,136.56			325.23			1,627.50	926.28	20
21	New Hampshire			54,805.14	41,565.80			58.00			183.72	142.14	21
22	New Jersey	360.00		465,461.05	216,440.46	184.55		207.00	169,050.85	121,079.33	954,226.36	635,298.21	22
23	New Mexico			25,331.72	62.25	1.50		3.00			118.50	153.00	23
24	New York	120.00	5.10	2,460,325.05	3,583,429.28	656,631.32		2,149.00	5,163.22	4,249.02	657,836.71	525,798.48	24
25	North Carolina	80.00		730,932.28	15,070.49	311,100.00		22.50	2,516.00	2,190.00	747,110.21	661,557.50	25
26	Ohio	480.00	38.50	9,079,911.32	1,045,021.23	3,593.70		651.50	580.16	562.68	980,355.85	651,864.85	26
27	Oregon			92,643.99	36,337.04			96.50			1,012.79	970.30	27
28	Pennsylvania	260.00	14.50	3,279,592.20	3,688,683.59	1,438.60		2,105.75	56,994.48	72,220.35	119,571.92	88,898.56	28
29	South Carolina			54,927.84	2,766.31	5.00		4.00			149.12	862.47	29
30	Tennessee		.40	1,010,539.25	23,363.59			30.50	17,082.63	14,942.76	57,389.13	47,224.78	30
31	Texas			90,437.37	26,939.89	155.45		55.50			758.85	761.57	31
32	Virginia			270,717.41	287,355.94	297,236.38		103.00	29,339.49	20,867.88	1,238,672.65	996,574.98	32
33	West Virginia	20.00		169,403.99	188,366.20	3.00		52.00			192,647.62	141,940.41	33
34	Wisconsin			597,534.44	261,509.43	.25		171.50	93.60	60.60	257,338.10	185,644.02	34
	Total	4,670.00	2,442.10	83,335,963.64	13,424,678.30	1,342,269.38		9,529.73	410,974.89	315,180.50	9,881,127.15	7,199,505.52	
	Collections for fiscal year ended June 30, 1890	4,240.00	2,512.30	81,687,375.09	12,263,669.95	1,116,627.34		122,896.49	737,731.27		18,325,481.36		

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

	STATES AND TERRITORIES.	TOBACCO.										
		Dealers in leaf tobacco (special tax), $12.	Dealers in leaf tobacco (purchased in the hand, etc.), not exceeding 25,000 pounds (special tax), $5.	Retail dealers in leaf tobacco, annual sales not over $500 (special tax), $250.	Retail dealers in leaf tobacco, monthly sales in excess of rate of $500 per annum, for every $1 in excess of such rate, 30 cents.	Dealers in manufactured tobacco (special tax), $2.40.	Manufacturers of tobacco (special tax), $6.	Peddlers of tobacco, when traveling with more than two horses, mules, or other animals (special tax), $30.	Peddlers of tobacco, when traveling with two horses, mules, or other animals (special tax), $15.	Peddlers of tobacco, when traveling with one horse, mule, or other animal (special tax), $7.20.	Peddlers of tobacco, when traveling on foot or by public conveyance (special tax), $3.60.	Total collections on tobacco.
1	Alabama	$57.00				$4,825.09	$3.00					$21,503.05
2	Arkansas	4.00		$5.00		4,005.80			$5.00	$5.40		20,006.09
3	California	17.00				6,267.20			3.75	19.50	$15.90	400,655.30
4	Colorado	9.00				4,104.20	.50			3.60	3.30	49,426.94
5	Connecticut	51.00	$21.71	375.00		2,990.77	7.50			5.40	1.50	136,257.28
6	Florida	100.00				1,610.20					.30	482,324.18
7	Georgia					5,652.49			15.00			18,560.86
8	Illinois	58.00	21.41	125.00		14,729.03	67.00		37.50	50.10	26.40	1,452,181.30
9	Indiana	42.33	48.38			7,915.10	13.00			8.40	4.20	212,892.10
10	Iowa	2.00				8,259.20	3.00		11.88		2.70	214,297.21
11	Kansas					7,599.10	.50		3.75	5.10	23.85	66,835.45
12	Kentucky	1,801.34	839.02			4,802.03	109.25			13.80	8.10	1,695,654.89
13	Louisiana	33.00				4,660.10	5.00		22.50	34.80	5.40	321,574.77
14	Maryland	57.83	31.67			4,171.60	9.50		5.00	23.40	8.70	1,193,230.31
15	Massachusetts	58.00	10.01			5,562.50	2.50		101.25	18.00	4.80	355,265.92
16	Michigan	23.00				6,818.69	11.00		70.00	70.80	14.70	1,484,676.09
17	Minnesota	6.00	5.00			3,694.00	9.50		15.00	14.40		149,813.08
18	Missouri	40.00	23.34			9,671.40	20.00		11.25	20.40	6.60	3,983,992.31
19	Montana					2,890.00						17,153.04
20	Nebraska	6.00				6,055.20			7.50	9.00	3.00	73,096.27
21	New Hampshire	18.00				3,689.60			36.25	7.20		45,700.71
22	New Jersey	14.00				4,929.80	10.00		21.25	9.00		2,101,470.81
23	New Mexico					1,097.20						1,435.45
24	New York	673.50	44.06			16,508.40	98.00		143.75	114.00	31.80	5,452,870.54
25	North Carolina	1,324.00	202.59			3,728.65	60.75		188.75	18.60		1,745,090.04
26	Ohio	580.84	216.56	218.75		11,596.71	29.25		45.00	79.20	15.45	2,695,411.73
27	Oregon	16.00	1.88			5,386.31				4.80	2.10	43,827.72
28	Pennsylvania	328.16	103.32			13,231.90	50.50		26.25	156.90	30.00	4,043,840.28
29	South Carolina					3,038.65	4.00					6,829.55
30	Tennessee	319.38	118.84			4,119.51	33.50		3.75		3.00	164,631.37
31	Texas	1.00				8,647.10	2.00				2.10	37,323.46
32	Virginia	641.83	65.62			2,993.98	46.50		11.25	6.00		2,873,914.60
33	West Virginia	34.42	102.94	125.00		2,171.70	2.50					525,445.79
34	Wisconsin	110.00	18.33			4,109.10	.50		8.75	15.60	2.70	709,082.48
	Total	6,426.63	1,874.68	848.75		201,532.31	598.75		794.38	713.40	216.60	32,796,270.97
	Collections for fiscal year ended June 30, 1890	39,372.74	4,692.58	427.08		1,331,118.24	5,197.50	$75.00	5,852.86	4,725.30	1,123.35	33,958,991.06

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

	STATES AND TERRITORIES.	FERMENTED LIQUORS.						OLEOMARGARINE.							
		Fermented liquors, per barrel of not more than 31 gallons, $1.	Brewers, annual manufacture less than 500 barrels (special tax), $50.	Brewers, annual manufacture 500 barrels or more (special tax), $100.	Retail dealers in malt liquors (special tax), $20.	Wholesale dealers in malt liquors (special tax), $50.	Total collections on fermented liquors.	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), $600.	Manufacturers of oleomargarine business commencing subsequent to the 30th day of June in any year (special tax), $500.	Retail dealers in oleomargarine (special tax), $48.	Wholesale dealers in oleomargarine (special tax), $480.	Total collections on oleomargarine.	
1	Alabama	$36,368.30		$141.67	$787.39	$2,016.69	$39,314.05					$1,768.00	$480.00	$2,248.00	1
2	Arkansas				173.32	858.35	1,031.67					1,032.00	80.00	1,112.00	2
3	California	712,019.43	$1,800.00	3,850.00	1,715.03	3,304.22	722,688.68					108.00	1,080.00	1,188.00	3
4	Colorado	190,494.03	204.18	800.00	1,460.81	2,752.09	195,711.11					256.00	200.00	6,348.10	4
5	Connecticut	309,740.70	212.51	2,575.04	2,379.30	6,466.73	321,374.28	$5,792.10		$100.00		14,493.70	4,700.00	121,582.52	5
6	Florida				863.32	275.84	1,139.16	100,988.82		1,400.00		1,274.00	920.00	2,194.00	6
7	Georgia	51,099.41		533.32	1,580.91	837.51	54,051.15					560.00	240.00	800.00	7
8	Illinois	2,465,247.74	766.66	5,658.45	10,448.26	10,823.20	2,492,944.31	612,536.54		3,000.00		21,358.00	3,160.00	640,054.54	8
9	Indiana	519,857.25	154.17	3,808.35	4,242.01	5,475.27	533,537.05	214.00				2,024.00	880.00	3,118.00	9
10	Iowa	99,788.10	354.18	1,758.36	4,491.68	6,087.50	112,479.82					212.00		212.00	10
11	Kansas	1,757.50		16.66	4,991.68	1,968.76	8,734.60					2,822.00		81,278.96	11
12	Kentucky	326,001.45	25.00	2,533.34	2,193.42	1,722.51	332,475.72	78,356.96		100.00		4,094.00	1,480.00	5,574.00	12
13	Louisiana	206,027.60		850.00	2,406.68	2,058.34	211,342.62					1,746.00	1,160.00	2,906.00	13
14	Maryland	675,100.25	1,695.83	849.99	1,243.34	1,791.67	680,681.08					428.00	40.00	471.42	14
15	Massachusetts	932,426.39	77.09	2,183.38	3,480.85	6,184.31	944,352.02	3.42		550.00		8,864.00	5,600.00	18,427.20	15
16	Michigan	571,788.45	733.29	6,975.23	3,009.00	5,153.89	587,659.86	3,413.20				5,316.00	2,580.00	7,896.00	16
17	Minnesota	344,704.61	845.83	7,883.33	2,844.20	6,447.92	362,725.89						1,140.00	1,140.00	17
18	Missouri	1,884,644.85	412.49	3,833.44	3,930.27	7,354.86	1,900,175.91					13,958.00	4,300.00	34,507.00	18
19	Montana	74,815.42	687.50	1,491.66	1,572.51	1,600.01	80,167.10	15,549.00		700.00		938.00	3,500.00	4,438.00	19
20	Nebraska	141,980.55	175.00	1,391.67	1,517.51	5,320.85	150,385.58					592.00	360.00	2,953.26	20
21	New Hampshire	357,100.42		183.34	2,494.62	1,162.34	360,940.72	1,301.26		700.00		616.00		616.00	21
22	New Jersey	1,517,684.94	241.68	2,808.46	2,770.53	6,139.68	1,529,645.29					2,042.00	1,340.00	3,382.00	22
23	New Mexico	6,363.70	75.00	166.67	365.01	1,410.40	8,380.78					32.00		32.00	23
24	New York	8,536,356.19	1,187.47	15,075.50	16,521.31	13,518.31	8,582,658.78					96.00	240.00	336.00	24
25	North Carolina				423.36	872.95	1,296.31					104.00		104.00	25
26	Ohio	2,461,482.01	529.20	10,675.07	4,431.82	11,243.91	2,488,362.01					10,828.00	1,960.00	62,741.30	26
27	Oregon	213,266.71	1,970.90	2,350.02	1,370.05	3,281.37	222,239.05	49,753.30		200.00		1,250.00	3,152.00	4,402.00	27
28	Pennsylvania	2,909,119.75	1,295.89	13,083.68	6,941.13	12,419.77	2,942,860.22					42,624.00	9,140.00	55,543.84	28
29	South Carolina	8,547.01		116.67	297.52	627.10	9,588.30	3,579.84		200.00		136.00		136.00	29
30	Tennessee	83,633.88		441.68	353.38	1,312.48	85,741.42					2,196.00	1,200.00	3,396.00	30
31	Texas	84,910.48	333.32	400.01	10,991.89	8,108.34	104,744.04					1,012.00	2,640.00	3,652.00	31
32	Virginia	57,127.08		133.33	921.61	1,474.94	59,656.96					664.00	320.00	984.00	32
33	West Virginia	126,099.70		600.00	970.01	725.01	128,394.72					1,354.00	700.00	2,054.00	33
34	Wisconsin	2,286,773.79	1,020.83	11,191.68	4,329.18	4,334.18	2,307,649.66					1,496.00	600.00	2,096.00	34
	Total	28,192,327.69	14,798.02	104,360.00	108,512.91	145,131.30	28,565,129.92	871,488.44		6,950.00		146,293.70	53,192.00	1,077,924.14	
	Collections for fiscal year ended June 30, 1890	25,494,798.50	25,533.40	147,375.07	147,673.16	193,154.61	26,008,534.74	619,205.72		10,200.00	$1,500.00	100,068.00	55,318.00	786,291.72	

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

	STATES AND TERRITORIES.	BANKS AND BANKERS.				MISCELLANEOUS COLLECTIONS.			PENALTIES, ETC.							
		Circulation issued by any bank, etc., or person, per month, $\frac{1}{2}$ of 1 per cent.	Bank circulation exceeding 90 per cent. of capital, in addition, per month, $\frac{1}{8}$ of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Opium manufactured in the United States for smoking purposes, per pound, $10.	Collections not otherwise herein provided for.	Total miscellaneous collections.	Unassessed penalties.	Penalties upon unstamped instruments.	United States' share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
1	Alabama								$11.32		$73.25	$485.00	$4.71	$1,451.37	$2,025.65	1
2	Arkansas											68.80			68.80	2
3	California								8,767.53			150.00			8,917.53	3
4	Colorado						$0.02	$0.02	5.38			50.00	.12	61.51	117.01	4
5	Connecticut								51.07		73.65	5,749.48	21.04	904.95	6,800.19	5
6	Florida										275.00		6.43		281.43	6
7	Georgia								121.21			479.17	75.97	1,293.31	1,969.66	7
8	Illinois								14.65		2,685.97	1,229.16	53.39	1,251.44	5,234.61	8
9	Indiana						1.20	1.20	264.97		211.87	1,595.00	9.44	879.50	2,960.78	9
10	Iowa						5.80	5.80	3,151.51	$135.75	2,247.12	761.01	218.89	336.68	6,850.96	10
11	Kansas								17.26		240.00		2.51	206.19	465.96	11
12	Kentucky								370.57		1,138.98	2,927.50	258.89	493.49	5,189.43	12
13	Louisiana						185.24	185.24	26.13		1,543.56	693.51	5.99	890.71	3,159.90	13
14	Maryland						33.90	33.90	38.46		961.84	2,642.31	18.60		3,661.21	14
15	Massachusetts						15.77	15.77	6.66	16.00	19,771.26		3.62	3,088.91	22,886.45	15
16	Michigan								7.12		3,215.00	5,380.00	81.44	170.56	8,854.12	16
17	Minnesota						4.00	4.00	1.84		996.50	650.00	1.63	59.00	1,708.97	17
18	Missouri								50.66		950.27	4,229.80	40.29	3,599.70	8,870.72	18
19	Montana						.01	.01						13.50	13.50	19
20	Nebraska										1,264.48	35.00	15.35		1,314.83	20
21	New Hampshire								.18		1,189.00	25.00		242.24	1,447.42	21
22	New Jersey								24.30		245.00	4,287.25	4.43	359.19	4,920.17	22
23	New Mexico											510.00			510.00	23
24	New York						.02	.02	306.04	11.00	37,433.81	31,064.27	4.40	170.21	68,989.73	24
25	North Carolina						148.35	148.35	193.14		2,775.70	3,524.23	97.01	3,925.57	10,515.65	25
26	Ohio						58.51	58.51	66.11		760.00	26,461.95	12.27	1,434.15	28,734.48	26
27	Oregon						105.77	105.77				570.00		200.00	770.00	27
28	Pennsylvania								75.90	15.00	250.00	11,700.00	64.07	582.09	12,687.06	28
29	South Carolina						.50	.50	5.59		190.05	447.02	4.11	471.29	1,118.06	29
30	Tennessee								4,757.14	9.60		175.50	210.83	3,569.41	8,722.48	30
31	Texas						3,092.57	3,092.57	2,120.07			669.34	6.52	194.61	2,990.54	31
32	Virginia								354.71	15.00	427.09	290.00	279.62	1,415.95	2,782.37	32
33	West Virginia						11.00	11.00	20.86		17,311.89	21.00	.47	24.15	17,378.37	33
34	Wisconsin								1.04		348.95	2,775.00	.96	170.40	3,296.35	34
	Total						18.29	18.29								
							3,680.95	3,680.95	20,831.42	202.35	96,571.24	109,646.30	1,503.00	27,460.08	256,214.39	
	Collections for fiscal year ended June 30, 1890			$69.90	$69.90		9,204.66	9,204.66	10,489.69	37.00	19,664.94	86,218.34	1,019.73	19,291.20	136,720.90	

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

STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$28,744.75	.....	$28,744.75	$21,503.05	.....	$21,503.05
Arkansas	75,421.23	a $383.70	75,037.53	20,006.09	$19.78	19,986.31
California	947,178.47	.....	947,178.47	400,655.30	.....	400,655.30
Colorado	44,019.07	.....	44,019.07	49,426.94	.....	49,426.94
Connecticut	382,922.11	.....	382,922.11	136,257.28	.....	136,257.28
Florida	9,942.87	.....	9,942.87	482,324.18	.....	482,324.18
Georgia	494,569.24	175.33	494,393.91	18,560.86	.....	18,560.86
Illinois	33,773,896.92	a 178.67	33,773,718.25	1,452,181.30	.....	1,452,181.30
Indiana	5,772,208.65	b 24.20	5,772,184.45	212,892.10	.....	212,892.10
Iowa	100,402.52	.....	100,402.52	214,297.21	.....	214,297.21
Kansas	39,514.42	.....	39,514.42	66,835.45	.....	66,835.45
Kentucky	13,819,628.26	847.12	13,818,781.14	1,695,654.89	c 42,508.80	1,653,146.09
Louisiana	105,792.16	d 581.16	105,211.00	321,574.77	.....	321,574.77
Maryland	1,178,469.03	e 53,216.85	1,125,252.18	1,193,230.31	.....	1,193,230.31
Massachusetts	973,644.34	.....	973,644.34	355,265.92	.....	355,265.92
Michigan	129,201.53	.....	129,201.53	1,484,676.09	.....	1,484,676.09
Minnesota	2,232,872.27	.....	2,232,872.27	149,813.08	.....	149,813.08
Missouri	1,766,556.92	.....	1,766,556.92	3,983,992.31	.....	3,983,992.31
Montana	50,833.84	.....	50,833.84	17,153.04	.....	17,153.04
Nebraska	3,027,581.99	.....	3,027,581.99	73,096.27	3.00	73,093.27
New Hampshire	54,805.14	.....	54,805.14	45,700.71	.....	45,700.71
New Jersey	465,461.05	.....	465,461.05	2,101,470.81	.....	2,101,470.81
New Mexico	25,331.72	.....	25,331.72	1,435.45	.....	1,435.45
New York	2,460,325.05	.....	2,460,325.05	5,452,870.54	.....	5,452,870.54
North Carolina	730,932.28	94.01	730,838.27	1,745,090.04	.....	1,745,090.04
Ohio	9,079,911.32	.....	9,079,911.32	2,695,411.73	.....	2,695,411.73
Oregon	92,643.99	.....	92,643.99	43,827.72	.....	43,827.72
Pennsylvania	3,279,592.20	636.30	3,278,955.90	4,043,840.28	.....	4,043,840.28
South Carolina	54,927.84	.....	54,927.84	6,829.55	.....	6,829.55
Tennessee	1,010,539.25	106.11	1,010,433.14	164,631.37	.....	164,631.37
Texas	90,437.37	.....	90,437.37	37,323.46	.....	37,323.46
Virginia	270,717.41	298.90	270,418.51	2,873,914.60	.....	2,873,914.60
West Virginia	169,403.99	.....	169,403.99	525,445.79	2.68	525,443.11
Wisconsin	597,534.44	.....	597,534.44	709,082.48	2.46	709,080.02
Total	83,335,963.64	56,542.35	83,279,421.29	32,796,270.97	42,536.72	32,753,734.25
Collections for fiscal year ended June 30, 1890	81,687,375.09	4,404.64	81,682,970.45	33,958,991.06	8,993.42	33,949,997.64

a Penalties. b Court costs. c Dividends refunded to city of Louisville, Ky. d Cotton.
e Dividend on stock and interest on bonds of railroad companies refunded to non-resident aliens.

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

STATES AND TERRITORIES.	FERMENTED LIQUORS.			OLEOMARGARINE.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$39,314.05	.....	$39,314.05	$2,248.00	.....	$2,248.00
Arkansas	1,031.67	.....	1,031.67	1,112.00	.....	1,112.00
California	722,688.68	.....	722,688.68	1,188.00	.....	1,188.00
Colorado	195,711.11	.....	195,711.11	6,348.10	.....	6,348.10
Connecticut	321,374.28	.....	321,374.28	121,582.52	.....	121,582.52
Florida	1,139.16	.....	1,139.16	2,194.00	.....	2,194.00
Georgia	54,051.15	.....	54,051.15	800.00	.....	800.00
Illinois	2,492,944.31	$20.00	2,492,924.31	640,054.54	.....	640,054.54
Indiana	533,537.05	.....	533,537.05	3,118.00	.....	3,118.00
Iowa	112,479.82	.....	112,479.82	212.00	.....	212.00
Kansas	8,734.60	.....	8,734.60	81,278.96	.....	81,278.96
Kentucky	332,475.72	.....	332,475.72	5,574.00	.....	5,574.00
Louisiana	211,342.62	.....	211,342.62	2,906.00	.....	2,906.00
Maryland	680,681.08	.....	680,681.08	471.42	.....	471.42
Massachusetts	944,352.02	.....	944,352.02	18,427.20	.....	18,427.20
Michigan	587,659.86	.....	587,659.86	7,896.00	.....	7,896.00
Minnesota	362,725.89	.....	362,725.89	1,140.00	.....	1,140.00
Missouri	1,900,175.91	11.67	1,900,164.24	34,507.00	.....	34,507.00
Montana	80,167.10	.....	80,167.10	4,438.00	.....	4,438.00
Nebraska	150,385.58	.....	150,385.58	2,953.26	.....	2,953.26
New Hampshire	360,940.72	.....	360,940.72	616.00	.....	616.00
New Jersey	1,529,645.29	.....	1,529,645.29	3,382.00	.....	3,382.00
New Mexico	8,380.78	.....	8,380.78	32.00	.....	32.00
New York	8,582,658.78	.....	8,582,658.78	336.00	.....	336.00
North Carolina	1,296.31	.....	1,296.31	104.00	.....	104.00
Ohio	2,488,362.01	.....	2,488,362.01	62,741.30	.....	62,741.30
Oregon	222,239.05	.....	222,239.05	4,402.00	.....	4,402.00
Pennsylvania	2,942,860.22	.....	2,942,860.22	55,543.84	.....	55,543.84
South Carolina	9,588.30	.....	9,588.30	136.00	.....	136.00
Tennessee	85,741.42	.....	85,741.42	3,396.00	.....	3,396.00
Texas	104,744.04	.....	104,744.04	3,652.00	.....	3,652.00
Virginia	59,656.96	.....	59,656.96	984.00	.....	984.00
West Virginia	128,394.72	.....	128,394.72	2,054.00	.....	2,054.00
Wisconsin	2,307,649.66	.....	2,307,649.66	2,096.00	.....	2,096.00
Total	28,565,129.92	31.67	28,565,098.25	1,077,924.14	.....	1,077,924.14
Collections for fiscal year ended June 30, 1890	26,008,534.74	.....	26,008,534.74	786,291.72	$760.00	785,531.72

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

STATES AND TERRITORIES.	BANKS AND BANKERS.			MISCELLANEOUS COLLECTIONS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama						
Arkansas						
California				$0.02		$0.02
Colorado						
Connecticut						
Florida						
Georgia						
Illinois				1.20		1.20
Indiana				5.80	$5.80	
Iowa						
Kansas						
Kentucky				185.24	5.23	180.01
Louisiana				33.90	33.90	
Maryland				15.77	15.77	
Massachusetts						
Michigan				4.00		4.00
Minnesota						
Missouri				.01		.01
Montana						
Nebraska						
New Hampshire						
New Jersey						
New Mexico				.02		.02
New York				148.35		148.35
North Carolina				58.51		58.51
Ohio				105.77		105.77
Oregon						
Pennsylvania				.50		.50
South Carolina						
Tennessee				3,092.57		3,092.57
Texas						
Virginia				11.00		11.00
West Virginia						
Wisconsin				18.29		18.29
Total				3,680.95	60.70	3,620.25
Collections for fiscal year ended June 30, 1890	$69.90		$69.90	9,204.66	5.98	9,198.68

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

STATES AND TERRITORIES.	PENALTIES, ETC.			AGGREGATE RECEIPTS.		
	Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
Alabama	$2,025.65	a$489.91	$1,535.74	$93,835.50	$489.91	$93,345.59
Arkansas	68.80	68.80		97,639.79	472.28	97,167.51
California	8,917.53	58.87	8,858.66	2,080,628.00	58.87	2,080,569.13
Colorado	117.01		117.01	295,622.23		295,622.23
Connecticut	6,800.19		6,800.19	968,936.38		968,936.38
Florida	281.43		281.43	495,881.64		495,881.64
Georgia	1,969.66	37.21	1,932.45	569,950.91	212.54	569,738.37
Illinois	5,234.61	25.26	5,209.35	38,364,312.88	223.93	38,364,088.95
Indiana	2,960.78	30.00	2,930.78	6,524,722.38	60.00	6,524,662.38
Iowa	6,850.96	172.92	6,678.04	434,242.51	172.92	434,069.59
Kansas	465.96	12.50	453.46	196,829.39	12.50	196,816.89
Kentucky	5,189.43	62.50	5,126.93	15,858,707.54	43,423.65	15,815,283.89
Louisiana	3,159.90		3,159.90	644,809.35	615.06	644,194.29
Maryland	3,661.21		3,661.21	3,056,528.82	53,232.62	3,003,296.20
Massachusetts	22,886.45		22,886.45	2,314,575.93		2,314,575.93
Michigan	8,854.12	81.77	8,772.35	2,218,291.60	81.77	2,218,209.83
Minnesota	1,708.97		1,708.97	2,748,260.21		2,748,260.21
Missouri	8,870.72	22.96	8,847.76	7,694,102.87	34.63	7,694,068.24
Montana	13.50		13.50	152,605.48		152,605.48
Nebraska	1,314.83	73.08	1,241.75	3,255,331.93	76.08	3,255,255.85
New Hampshire	1,447.42		1,447.42	463,509.99		463,509.99
New Jersey	4,920.17		4,920.17	4,104,879.32		4,104,879.32
New Mexico	510.00		510.00	35,689.97		35,689.97
New York	68,989.73	75.97	68,913.76	16,565,328.45	75.97	16,565,252.48
North Carolina	10,515.65	15.63	10,500.02	2,487,996.79	109.64	2,487,887.15
Ohio	28,734.48		28,734.48	14,355,266.61		14,355,266.61
Oregon	770.00		770.00	363,882.76		363,882.76
Pennsylvania	12,687.06	12.50	12,674.56	10,334,524.10	648.80	10,333,875.30
South Carolina	1,118.06		1,118.06	72,599.75		72,599.75
Tennessee	8,722.48	142.23	8,580.25	1,276,123.09	248.34	1,275,874.75
Texas	2,990.54	43.50	2,947.04	239,147.41	43.50	239,103.91
Virginia	2,782.37	70.00	2,712.37	3,208,066.34	368.90	3,207,697.44
West Virginia	17,378.37	7.29	17,371.08	842,676.87	9.97	842,666.90
Wisconsin	3,296.35		3,296.35	3,619,677.22	2.46	3,619,674.76
Total	256,214.39	1,502.90	254,711.49	146,035,184.01	100,674.34	145,934,509.67
Collections for fiscal year ended June 30, 1890	136,720.90	1,166.31	135,554.59	142,587,188.07	15,330.35	142,571,857.72

a Cotton.

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS TO COLLECTORS OF INTERNAL REVENUE DUR

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead, at $2	39,000	79,800	106,500	128,000	103,000	166,000
Barrel, at $1	321,100	348,900	370,000	286,100	279,000	260,000
One-half barrel, at 50 cents	2,388,000	1,775,000	1,620,500	1,703,000	1,236,500	1,473,500
One-third barrel, at 33⅓ cents	57,000	.....	75,000	33,000	.....	48,000
One-quarter barrel, at 25 cents	5,871,000	5,124,000	4,048,000	3,924,000	2,603,500	2,974,000
One-sixth barrel, at 16⅔ cents	229,800	190,800	177,000	189,300	111,000	192,000
One-eighth barrel, at 12½ cents	1,180,000	915,000	497,000	607,000	730,000	716,000
Total	10,085,900	8,433,500	6,894,000	6,870,400	5,063,000	5,829,500
Exportation	.....	.....	.....	.....	.....	2,800
Brewers' permits	6,400	400	.....	.....	20,000	400

B.—STATEMENT OF KIND, NUMBER, AND VALUE OF SPECIAL-TAX STAMPS ISSUED TO

Denominations.	Value of each stamp.	Number issued in—			
		July.	Aug.	Sept.	Oct.
Rectifiers of less than 500 barrels	$100.00	20	10	.....	20
Rectifiers of 500 barrels or more	200.00	.....	.....	.....	.....
Wholesale liquor dealers	100.00	70	20	60	60
Retail liquor dealers	25.00	4,400	1,600	2,800	2,500
Manufacturers of stills	50.00	20	.....	.....	20
Stills manufactured	20.00	30	.....	30	10
Worms manufactured	20.00	20	.....	30	10
Brewers, annual manufacture less than 500 barrels	50.00	40	.....	.....	.....
Brewers of 500 barrels or more	100.00	30	.....	10	10
Retail dealers in malt liquors	20.00	390	280	300	210
Wholesale dealers in malt liquors	50.00	160	150	80	80
Manufacturers of cigars	6.00	130	160	110	210
Dealers in leaf tobacco of 25,000 pounds or less	5.00	60	60	70	80
Dealers in leaf tobacco	12.00	30	10	20	90
Retail dealers in leaf tobacco	250.00	10	.....	.....	.....
Dealers in manufactured tobacco	2.40	12,600	13,300	14,800	11,300
Manufacturers of tobacco	6.00	30	20	.....	20
Peddlers of tobacco, first class	30.00	.....	.....	.....	.....
Peddlers of tobacco, second class	15.00	30	.....	.....	10
Peddlers of tobacco, third class	7.20	10	20	10	20
Peddlers of tobacco, fourth class	3.60	40	.....	.....	10
Manufacturers of oleomargarine	600.00	.....	.....	.....	.....
Manufacturers of oleomargarine	550.00	.....	.....	.....	.....
Manufacturers of oleomargarine	500.00	.....	.....	.....	.....
Retail dealers in oleomargarine	48.00	10	.....	170	130
Wholesale dealers in oleomargarine	480.00	.....	.....	.....	10
Aggregate number of stamps	.....	18,130	15,630	18,490	14,800
Aggregate value of stamps	.....	$177,306	$89,664	$133,202	$122,450

(TAX-PAID AND EXPORTATION) AND THE NUMBER OF BREWERS' PERMITS ISSUED ING THE FISCAL YEAR ENDED JUNE 30, 1891.

Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
Jan.	Feb.	Mar.	Apr.	May.	June.		
148,000	102,500	162,500	129,000	74,500	184,500	1,423,300	$2,846,600
278,000	119,000	352,600	359,900	216,500	570,300	3,761,400	3,761,400
1,302,500	1,091,000	1,688,500	1,803,500	1,529,000	2,806,500	20,417,500	10,208,750
34,500	.....	81,000	21,000	21,000	42,000	412,500	137,500
3,380,000	2,648,000	3,637,000	3,765,000	4,133,000	6,281,000	48,388,500	12,097,125
198,600	117,000	275,700	144,300	158,700	208,500	2,192,700	365,450
614,800	672,000	949,600	1,246,400	526,000	1,406,000	10,059,800	1,257,475
5,956,400	4,749,500	7,146,900	7,469,100	6,658,700	11,498,800	86,655,700	30,674,300
26,400	2,000	5,200	14,400	13,200	1,200	65,200	.....
20,000	6,400	28,000	5,600	4,000	.....	91,200	.....

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Number issued in—								Aggregate number of each denomination.	Aggregate value of each denomination.
Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
.....	40	20	30	20	10	1,290	20	1,480	$148,000
.....	10	.....	20	20	.....	720	10	780	156,000
.....	50	50	20	40	50	4,550	30	5,030	503,000
30	1,900	3,600	2,100	1,600	1,300	188,500	1,300	214,100	5,352,500
2,500	.....	10	20	.....	10	150	.....	250	12,500
20	10	20	40	.....	10	80	80	320	6,400
10	10	10	20	.....	10	80	70	280	5,600
20	.....	.....	.....	10	.....	1,000	.....	1,050	52,500
.....	.....	.....	10	.....	10	1,790	.....	1,860	186,000
190	120	140	130	120	150	7,350	90	9,470	189,400
60	50	10	30	40	80	3,820	90	4,650	232,500
240	160	180	340	70	140	.....	.....	1,740	10,440
20	.....	30	100	100	10	.....	.....	530	2,650
80	.....	40	40	70	30	.....	.....	410	4,920
10	.....	.....	10	.....	.....	.....	.....	30	7,500
12,600	9,000	15,100	8,400	7,500	2,700	.....	.....	107,300	257,520
10	.....	20	20	10	180	.....	.....	310	1,860
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	20	.....	.....	20	10	.....	.....	90	1,350
.....	10	10	10	.....	.....	.....	.....	90	648
.....	20	10	.....	.....	.....	.....	.....	80	288
.....	.....	.....	.....	.....	.....	90	.....	90	54,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
390	330	430	570	1,310	580	3,160	30	7,110	341,280
.....	10	10	30	40	30	430	.....	560	268,800
16,180	11,740	19,690	11,940	10,970	5,310	213,010	1,720	357,610	.....
$127,920	$107,444	$165,018	$136,432	$157,100	$98,600	$6,430,280	$50,240	.....	$7,795,656

B.—STATEMENT OF THE KIND, NUMBER, AND VALUE OF CERTIFICATES OF EXTENSION OF SPECIAL-TAX STAMPS ISSUED TO COLLECTORS OF INTERNAL REVENUE UNDER ACT OF OCTOBER 1, 1890, FOR THE MONTHS OF MAY AND JUNE, 1891.

	Value of each stamp.	Number issued in April.	Number issued in May.	Number issued in June.	Total number of each kind of stamp.	Total value of each kind of stamp.
Rectifiers of less than 500 barrels	$16.66⅔	1,404	48	.....	1,452	$24,200
Rectifiers of 500 barrels or more	33.33⅓	840	60	.....	900	30,000
Retail liquor dealers	4.16⅔	193,152	1,920	.....	195,072	812,800
Wholesale liquor dealers	16.66⅔	4,728	96	24	4,848	80,800
Manufacturers of stills	8.33⅓	168	.....	.....	168	1,400
Brewers of less than 500 barrels	8.33⅓	1,056	12	.....	1,068	8,900
Brewers of 500 barrels or more	16.66⅔	1,956	36	12	2,004	33,400
Wholesale dealers in malt liquors	8.33⅓	4,116	300	24	4,440	37,000
Retail dealers in malt liquors	3.33⅓	7,716	300	.....	8,016	26,720
Manufacturers of oleomargarine	100.00	90	.....	.....	90	9,000
Wholesale dealers in oleomargarine	80.00	410	30	.....	440	35,200
Retail dealers in oleomargarine	8.00	3,400	590	50	4,040	32,320
Aggregate number of certificates	.....	219,036	3,392	110	222,538	.....
Aggregate value of certificates	.....	$1,106,820	$23,720	$1,200	.....	1,131,740

B.—STATEMENT OF THE KIND, NUMBER, AND VALUE OF SPECIAL-TAX STAMPS (SERIES W) ISSUED TO COLLECTORS OF INTERNAL REVENUE UNDER ACT OF OCTOBER 1, 1890, FOR THE MONTHS OF MAY AND JUNE, 1891.

	Value of each stamp.	Number issued in April.	Number issued in May.	Number issued in June.	Total number of each kind of stamp.	Total value of each kind of stamp.
Rectifiers of less than 500 barrels	$16.66⅔	350	40	40	430	$7,166.66⅔
Rectifiers of 500 barrels or more	33.33⅓	210	20	20	250	8,333.33⅓
Retail liquor dealers	4.16⅔	15,700	11,300	4,800	31,800	132,500.00
Wholesale liquor dealers	16.66⅔	560	220	60	840	14,000.00
Manufacturers of stills	8.33⅓	60	.....	20	80	666.66⅔
Brewers of less than 500 barrels	8.33⅓	330	30	.....	360	3,000.00
Brewers of 500 barrels or more	16.66⅔	270	80	20	370	6,166.66⅔
Wholesale dealers in malt liquors	8.33⅓	610	420	160	1,190	9,916.66⅔
Retail dealers in malt liquors	3.33⅓	960	1,040	470	2,470	8,233.33⅓
Manufacturers of oleomargarine	100.00	20	.....	.....	20	2,000.00
Wholesale dealers in oleomargarine	80.00	190	60	10	260	20,800.00
Retail dealers in oleomargarine	8.00	580	430	20	1,030	8,240.00
Aggregate number of stamps	.....	19,840	13,640	5,620	39,100	.....
Aggregate value of stamps	.....	$125,456.66	$68,873.34	$26,693.34	.....	221,023.34

B.—STATEMENT OF THE NUMBER, KIND, AND VALUE OF INTERNAL-REVENUE STAMPS FOR PREPARED SMOKING OPIUM ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

When issued.	4 ounces. Value, $2.50.	8 ounces. Value, $5.	16 ounces. Value, $10.	Total value.
January 2, 1891	500	300	100	$3,750

B.—STATEMENT OF THE NUMBER AND KIND OF CERTIFICATES OF REGISTRY ISSUED TO COLLECTORS OF INTERNAL REVENUE UNDER ACT OF OCTOBER 1, 1890, DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Kind.	Number.
Retail dealers in leaf tobacco	3,530
Dealers in leaf tobacco	9,550
Manufacturers of cigars	40,650
Manufacturers of tobacco	3,010
Peddlers of tobacco	4,420
Total	61,160

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF INTERNAL-REVENUE DOCUMENTARY STAMPS ISSUED MONTHLY FROM THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Denominations.	Aug.	Sept.	Oct.	Nov.	Jan.	April.	June.	Aggregate number of each denomination.	Aggregate value of each denomination.
5 cents	.....	.....	.....	.....	1	.....	.....	1	$0.05
25 cents	.....	.....	1	.....	.....	.....	.....	1	.25
50 cents	1	1	.....	.....	1	3	.....	6	3.00
$1	.....	.....	.....	.....	.....	.....	1	1	1.00
$3	.....	.....	.....	1	.....	.....	.....	1	3.00
$5	.....	.....	.....	1	.....	.....	.....	1	5.00
Aggregate number	1	1	1	2	2	3	1	11	.....
Aggregate value	$0.50	$0.50	$0.25	$8.00	$0.55	$1.50	$1.00	.....	12.30

B.—STATEMENT SHOWING THE MONTHLY RECEIPTS FROM THE SALE OF DOCUMENTARY STAMPS FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

Months.	Receipts.
August	$0.50
September	.50
October	.25
November	8.00
January	.55
April	1.50
June	1.00
Total	12.30

NOTE.—During the fiscal year ended June 30, 1891, $219.66 was recovered in suit and placed to the credit of the following stamp agents, as shown by the books of this office:

February 3, Luther Mennig, Warrington, Fla $70.63
June 26, W. E. Cunningham, Bristol, Tenn 149.03

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS, FORTIFIED SWEET WINE, AND FORTIFIED WINE FOR EXPORTATION ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Denominations.	Number issued in—												Aggregate number of each denomination.	Aggregate value of each denomination.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
TAX-PAID STAMPS.														
10 gallons	2,250	600	3,150	2,250	4,500	5,850	750	2,250	1,950	150	1,800	2,250	27,750	$474,525
20 gallons	2,850	1,950	3,000	5,400	2,100	4,350	2,700	4,200	3,450	3,300	1,200	5,700	40,200	1,049,220
30 gallons	16,350	7,650	1,800	13,650	1,200	11,100	3,450	7,950	4,650	12,600	10,800	5,850	97,050	3,406,455
40 gallons	73,500	43,650	79,350	69,600	76,800	77,850	109,650	64,350	39,450	89,250	63,750	111,150	898,350	39,617,235
50 gallons	750	300	600	1,050	450	450	150	750	750	.....	600	900	6,750	358,425
60 gallons	600	600	150	1,350	450	1,800	450	600	900	.....	750	600	8,250	512,325
70 gallons	1,500	.....	750	1,500	1,800	1,650	.....	.....	.....	900	1,500	1,050	10,650	757,215
80 gallons	37,650	45,900	36,300	52,800	29,700	43,500	43,200	61,950	36,600	30,600	32,550	50,700	501,450	40,166,145
90 gallons	4,050	150	.....	5,400	.....	3,750	750	3,000	4,050	900	1,800	750	24,600	2,191,860
100 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	300	300	.....	600	58,860
110 gallons	.....	.....	.....	.....	.....	.....	.....	.....	150	.....	.....	.....	150	16,065
120 gallons	.....	.....	.....	.....	.....	.....	.....	.....	150	.....	.....	.....	150	17,415
130 gallons	.....	.....	.....	.....	.....	.....	.....	.....	300	.....	.....	.....	300	37,530
Total tax-paid stamps	139,500	100,800	125,100	153,000	117,000	150,300	161,100	145,050	92,400	138,000	115,050	178,950	1,616,250	88,663,275
OTHER THAN TAX PAID STAMPS.														
Stamps for rectified spirits.														
5 gallons	25,200	7,400	2,800	10,600	6,600	28,400	8,600	4,200	8,200	3,600	12,200	16,600	134,400	.....
10 gallons	25,200	16,600	24,200	12,600	15,800	22,600	16,000	9,400	9,800	7,200	16,800	9,000	185,200	.....
20 gallons	24,800	7,000	21,600	26,000	15,000	13,200	10,600	8,200	15,200	6,200	18,800	8,000	174,600	.....
30 gallons	34,400	26,200	11,000	26,600	9,200	27,600	16,600	12,200	13,400	5,400	17,200	20,800	220,600	.....
40 gallons	54,000	92,600	51,400	134,600	96,000	74,200	106,000	78,000	54,600	79,000	86,000	56,800	963,200	.....
50 gallons	4,400	3,000	12,000	7,400	2,600	5,000	8,200	3,800	5,400	3,000	13,400	9,000	77,200	.....
60 gallons	200	.....	.....	.....	1,000	.....	400	.....	.....	1,000	3,000	.....	5,600	.....
70 gallons	.....	400	3,600	1,000	1,000	.....	200	200	.....	600	.....	2,000	9,000	.....
80 gallons	4,400	.....	1,800	12,000	2,200	2,600	3,400	2,200	10,000	2,800	10,000	9,400	60,800	.....
90 gallons	.....	.....	600	1,000	1,000	.....	3,000	.....	2,000	2,400	2,600	2,000	14,600	.....
100 gallons	.....	.....	.....	.....	1,200	.....	.....	.....	1,000	200	.....	.....	2,400	.....
110 gallons	.....	.....	.....	.....	.....	.....	.....	.....	2,400	.....	.....	.....	2,400	.....
120 gallons	.....	.....	.....	.....	.....	.....	1,000	.....	.....	.....	.....	200	1,200	.....
130 gallons	.....	.....	.....	.....	200	.....	200	600	.....	600	200	.....	1,800	.....
Total stamps for rectified spirits	172,600	153,200	129,000	231,800	151,800	173,600	174,200	118,800	122,000	112,000	180,200	133,800	1,853,000	.....
Wholesale liquor dealers' stamps.														
5 gallons	12,000	5,400	6,600	6,300	4,200	13,500	12,600	5,100	12,600	10,200	6,900	6,000	101,400	.....
10 gallons	17,100	28,800	25,200	19,800	26,100	37,200	45,900	11,700	14,700	22,500	12,900	12,600	274,500	.....
20 gallons	17,100	4,200	9,300	18,600	14,400	9,300	17,400	18,300	4,200	8,400	9,000	9,900	140,100	.....
30 gallons	4,500	.....	300	4,500	4,500	3,600	600	3,300	600	300	.....	3,000	25,200	.....
40 gallons	24,000	17,400	36,000	27,300	7,500	49,500	33,900	27,000	19,200	5,700	39,600	12,300	299,400	.....
50 gallons	6,600	4,500	6,000	6,900	6,300	4,200	7,500	300	6,300	10,200	6,000	6,000	70,800	.....
60 gallons	.....	300	.....	600	.....	.....	.....	.....	.....	.....	.....	.....	900	.....
70 gallons	.....	300	.....	300	.....	.....	.....	.....	.....	.....	.....	.....	600	.....
80 gallons	.....	300	.....	.....	.....	.....	600	.....	.....	.....	.....	600	1,500	.....
90 gallons	.....	300	300	.....	.....	.....	.....	.....	.....	.....	300	.....	900	.....
100 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,500	1,500	.....
110 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total wholesale liquor dealers' stamps	81,300	61,500	83,700	84,300	63,000	117,300	118,500	65,700	57,600	57,300	74,700	51,900	916,800	.....
Stamps for imported spirits.														
5 gallons	300	.....	300	300	.....	.....	600	.....	.....	.....	.....	300	1,800	.....
10 gallons	900	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	900	.....
20 gallons	600	.....	.....	300	.....	.....	.....	.....	.....	.....	.....	300	1,200	.....
30 gallons	300	.....	.....	.....	.....	300	.....	.....	.....	.....	.....	.....	600	.....
40 gallons	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	600	.....
50 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
60 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
70 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
80 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
90 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
100 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
110 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
120 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
130 gallons	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total stamps for imported spirits	2,700	.....	300	600	.....	300	600	.....	.....	.....	.....	600	5,100	.....

B.—STATEMENT OF THE NUMBER AND VALUE OF

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
Warehouse	107,200	59,200	116,000	363,600	189,200
Special warehouse	3,000	.....	.....	16,100	.....
Rewarehousing	.....	.....	.....	13,200	.....
Exportation	4,000	.....	1,200	4,000	.....
Transfer of grape brandy	.....	.....	.....	.....	.....
Fortified sweet wine	.....	.....	.....	.....	.....
Fortified wine for exportation	.....	.....	.....	.....	.....
Total other than tax-paid stamps	370,800	273,900	330,200	713,600	404,000
Grand aggregate of stamps	510,300	374,700	455,300	866,600	521,000
Aggregate value of tax-paid stamps	$7,488,450	$5,997,780	$6,696,810	$8,684,550	$6,119,550
Aggregate value of other than tax-paid stamps	$400	.....	$120	$400	.....
Grand aggregate value	$7,488,850	$5,997,780	$6,696,930	$8,684,950	$6,119,550

B.—STATEMENT OF NUMBER AND VALUE OF STAMPS FOR OLEOMARGARINE ISSUED TO

Denominations.	Number issued in—				
	July.	Aug.	Sept.	Oct.	Nov.
10 pounds	40,000	7,000	40,000	61,000	11,600
20 pounds	10,000	1,000	10,000	.....	23,000
30 pounds	17,000	2,000	34,000	24,400	16,800
40 pounds	10,000	.....	22,600	2,000	24,000
50 pounds	20,200	2,000	22,600	28,000	26,000
60 pounds	10,400	.....	2,000	4,600	21,600
70 pounds	400	.....	.....	400	600
80 pounds	.....	.....	.....	.....	.....
90 pounds	.....	.....	.....	.....	.....
100 pounds	.....	.....	.....	.....	.....
Total tax-paid stamps for oleomargarine	108,000	12,000	131,200	120,400	123,600
Exportation stamps for oleomargarine	8,000	8,000	34,800	8,000	.....
Aggregate of stamps	116,000	20,000	166,000	128,400	123,600
Aggregate value	$82,880	$7,160	$99,096	$84,192	$115,808

STAMPS FOR DISTILLED SPIRITS, ETC.—Continued.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
289,600	171,200	337,200	98,000	238,400	104,400	42,000	2,116,000	.....
12,000	4,000	.....	6,000	4,000	400	400	45,900	.....
.....	400	.....	2,800	2,000	.....	.....	18,400	.....
2,000	.....	4,000	3,600	4,000	800	.....	23,600	$2,360
.....	.....	.....	.....	.....	.....	6,000	6,000	.....
.....	.....	.....	.....	.....	.....	6,000	6,200	.....
.....	200	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....
594,800	469,100	525,700	290,000	417,700	360,500	240,700	4,991,000	.....
745,100	630,200	670,750	382,400	555,700	475,550	419,650	6,607,250	.....
$8,107,830	$8,603,010	$8,571,555	$5,485,590	$7,091,550	$6,234,705	$9,581,895	.....	88,663,275
$200	.....	$400	$360	$400	$80	.....	.....	2,360
$8,108,030	$8,603,010	$8,571,955	$5,485,950	$7,091,950	$6,234,785	$9,581,895	.....	88,665,635

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Number issued in—							Aggregate number of each denomination.	Aggregate value of each denomination.
Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
50,000	43,000	33,400	60,800	24,600	60,000	.....	431,400	$163,932
2,000	5,000	20,000	22,000	4,000	2,000	.....	99,000	57,420
24,000	28,600	8,400	34,000	20,000	32,000	600	241,800	188,604
22,000	26,600	1,600	47,400	12,000	31,000	.....	199,200	195,216
23,000	28,800	48,000	76,000	12,000	11,000	.....	297,600	351,168
2,000	24,000	5,600	21,000	6,000	26,200	.....	123,400	170,292
.....	.....	600	200	200	.....	1,000	3,400	5,372
.....	.....	200	.....	.....	.....	.....	200	356
.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	200	.....	.....	.....	.....	200	436
123,000	156,000	118,000	261,400	78,800	162,200	1,600	1,396,200	.....
.....	.....	2,000	800	.....	2,000	.....	63,600	.....
123,000	156,000	120,000	262,200	78,800	164,200	1,600	1,459,800	.....
$90,340	$134,720	$98,520	$227,812	$61,784	$128,436	$2,048	.....	1,132,796

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR TOBACCO, DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Denominations.	Number issued in—												Aggregate number of each denomination.	Aggregate value of each denomination.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
(Series 1883.)														
Tobacco (8 cents per pound).														
1 ounce	720,000	704,000	744,000	900,000	520,000	714,000	.....	.....	.....	.....	.....	.....	4,302,000	$21,510.00
2 ounces	17,910,000	19,720,000	20,450,500	22,620,000	16,945,000	15,361,320	.....	.....	.....	.....	.....	.....	113,006,820	1,130,068.20
3 ounces	900,000	806,000	920,000	960,000	930,000	546,000	.....	.....	.....	.....	.....	.....	5,062,000	75,930.00
4 ounces	8,517,000	6,711,000	9,269,000	10,805,000	7,870,000	3,387,000	.....	.....	.....	.....	.....	.....	46,559,000	931,180.00
8 ounces	1,731,600	982,710	1,627,200	1,790,415	1,094,310	707,220	.....	.....	.....	.....	.....	.....	7,933,455	317,338.20
16 ounces	538,110	414,210	677,010	979,005	388,500	241,005	.....	.....	.....	.....	.....	.....	3,237,840	259,027.20
½ pound	32,016	44,400	65,400	27,000	7,200	3,108	.....	.....	.....	.....	.....	.....	179,124	7,164.96
1 pound	31,008	56,400	48,000	31,200	19,200	1,200	.....	.....	.....	.....	.....	.....	187,008	14,960.64
2 pounds	2,904	6,000	20,400	10,200	3,600	1,344	.....	.....	.....	.....	.....	.....	44,448	7,111.68
3 pounds	51,600	123,600	63,600	76,200	43,200	38,400	.....	.....	.....	.....	.....	.....	396,600	95,184.00
4 pounds	92,400	8,400	107,100	138,600	.....	16,800	.....	.....	.....	.....	.....	.....	363,300	116,256.00
5 pounds	48,300	110,400	70,800	31,200	34,992	24,144	.....	.....	.....	.....	.....	.....	319,836	127,934.40
10 pounds	466,000	324,400	712,400	196,000	215,200	165,600	.....	.....	.....	.....	.....	.....	2,079,600	3,160,992.00
20 pounds	176,800	223,600	390,800	165,600	96,800	180,400	.....	.....	.....	.....	.....	.....	1,234,000	2,862,880.00
30 pounds	16,000	92,000	61,600	68,000	14,000	16,000	.....	.....	.....	.....	.....	.....	267,600	834,912.00
40 pounds	22,400	40,000	53,200	20,000	4,400	4,000	.....	.....	.....	.....	.....	.....	144,000	564,480.00
50 pounds	8,000	8,000	12,000	.....	.....	1,200	.....	.....	.....	.....	.....	.....	29,200	137,824.00
60 pounds	800	400	800	400	400	400	.....	.....	.....	.....	.....	.....	3,200	17,664.00
Total	31,264,938	30,375,520	35,293,810	38,818,820	28,186,802	21,409,141	.....	.....	.....	.....	.....	.....	185,349,031	10,682,417.28
(Series 1890.)														
Tobacco (6 cents per pound).														
1 ounce	.....	.....	.....	.....	.....	1,305,600	944,000	604,000	2,160,000	620,000	920,000	1,268,000	7,821,600	29,331.00
2 ounces	.....	.....	.....	.....	.....	14,024,900	26,367,000	18,407,400	22,847,000	19,578,000	20,867,000	22,306,000	144,397,300	1,082,979.75
3 ounces	.....	.....	.....	.....	.....	1,743,600	1,203,000	1,242,000	809,000	696,000	682,000	983,200	7,398,800	83,236.50
4 ounces	.....	.....	.....	.....	.....	7,311,300	13,460,500	11,123,000	11,903,000	6,785,000	9,055,000	7,408,000	67,045,800	1,005,687.00
8 ounces	.....	.....	.....	.....	.....	1,773,105	2,601,780	1,594,320	2,096,625	1,183,260	1,502,700	1,488,810	12,240,600	367,218.00
16 ounces	.....	.....	.....	.....	.....	751,965	1,310,745	902,565	884,565	287,760	825,300	587,700	5,549,970	332,998.20
½ pound	.....	.....	.....	.....	.....	163,284	78,144	51,900	46,152	720	28,200	32,640	401,040	12,031.20
1 pound	.....	.....	.....	.....	.....	121,080	69,624	11,100	1,200	6,120	4,800	4,152	218,076	13,084.56
2 pounds	.....	.....	.....	.....	.....	69,360	69,324	40,500	18,000	2,640	7,800	9,108	216,732	26,007.84
3 pounds	.....	.....	.....	.....	.....	140,472	70,824	62,100	10,308	.....	9,600	7,308	300,612	54,110.16
4 pounds	.....	.....	.....	.....	.....	100,440	122,424	16,200	20,700	6,000	6,000	16,800	288,564	69,255.36
5 pounds (sheets)	.....	.....	.....	.....	.....	121,500	18,600	.....	.....	.....	.....	.....	140,100	42,030.00
5 pounds (books)	.....	.....	.....	.....	.....	.....	121,600	173,200	167,200	108,400	140,800	98,400	809,600	437,184.00
10 pounds	.....	.....	.....	.....	.....	313,200	530,000	262,400	490,800	277,200	472,400	332,800	2,678,800	3,053,832.00
20 pounds	.....	.....	.....	.....	.....	192,000	337,600	184,800	233,200	56,800	311,200	112,400	1,428,000	2,484,720.00
30 pounds	.....	.....	.....	.....	.....	167,600	46,400	112,000	56,000	32,000	102,400	67,600	584,000	1,366,560.00
40 pounds	.....	.....	.....	.....	.....	102,800	41,200	47,200	42,800	30,800	22,000	42,000	328,800	966,672.00
50 pounds	.....	.....	.....	.....	.....	31,200	4,400	24,400	4,400	.....	.....	6,000	70,400	249,216.00
60 pounds	.....	.....	.....	.....	.....	11,200	4,000	3,200	400	800	800	800	21,200	87,768.00
Total	.....	.....	.....	.....	.....	28,443,976	47,441,165	34,862,285	41,791,350	29,671,500	34,958,000	34,771,718	251,939,994	11,763,921.57
Total both series	31,264,938	30,375,520	35,293,810	38,818,820	28,186,802	49,853,117	47,441,165	34,862,285	41,791,350	29,671,500	34,958,000	34,771,718	437,289,025	22,446,338.85
(Series 1883.)														
Foil wrappers (8 cents per pound).														
1 ounce	2,641,400	2,441,600	2,439,000	2,502,800	2,286,800	2,356,640	.....	.....	.....	.....	.....	.....	14,668,240	73,341.20
2 ounces	2,880	.....	4,320	.....	4,000	720	.....	.....	.....	.....	.....	.....	11,920	119.20
Total	2,644,280	2,441,600	2,443,320	2,502,800	2,290,800	2,357,360	.....	.....	.....	.....	.....	.....	14,680,160	73,460.40
(Series 1890.)														
Foil wrappers (6 cents per pound).														
1 ounce	.....	.....	.....	.....	.....	.....	2,309,840	2,132,800	2,422,240	2,425,440	2,799,160	2,451,600	14,541,080	54,529.05
2 ounces	.....	.....	.....	.....	.....	.....	2,880	.....	.....	2,880	.....	2,880	8,640	64.80
Total	.....	.....	.....	.....	.....	.....	2,312,720	2,132,800	2,422,240	2,428,320	2,799,160	2,454,480	14,549,720	54,593.85
Total both series	2,644,280	2,441,600	2,443,320	2,502,800	2,290,800	2,357,360	2,312,720	2,132,800	2,422,240	2,428,320	2,799,160	2,454,480	29,229,880	128,054.25
Exportation.														
Tobacco	17,200	4,000	400	10,800	8,000	3,200	1,200	18,000	2,400	800	17,600	4,400	88,000	.....

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR TOBACCO, SNUFF, CIGARS, AND CIGARETTES, ETC.—Continued.

Denominations.	Number issued in—												Aggregate number of each denomination.	Aggregate value of each denomination.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
(Series 1883.)														
Snuff (8 cents per pound).														
½ ounce			201,880										201,880	$504.70
1 ounce	2,471,952	2,156,784	3,567,200	3,065,048	2,126,992	2,854,152							16,242,128	81,210.64
2 ounces	833,760	922,320	2,318,220	1,641,600	557,280	693,360							6,966,540	69,665.40
3 ounces		20,000	140,000	10,000	10,000	10,000							190,000	2,850.00
4 ounces	204,000	80,600	210,000	260,000	80,000	120,000							954,600	19,092.00
6 ounces	500,000	500,400	814,000	980,000	612,000	430,000							3,836,400	115,092.00
8 ounces	1,500	7,200	24,000	15,200	14,200	10,000							72,100	2,884.00
16 ounces	32,500	57,000	98,000	168,000	29,000	10,100							394,600	31,568.00
¼ pound	6,600	3,300	6,480	600	6,960								23,940	957.60
1 pound	6,600	10,800	5,280	17,400	4,560	1,200							45,840	3,667.20
2 pounds	3,600	2,700	11,280	5,700	6,720								30,000	4,800.00
3 pounds	3,360	2,700	10,080	4,800	6,360								27,300	6,552.00
4 pounds		2,400											2,400	768.00
5 pounds	13,560	17,784	8,640	17,904	10,500	2,760							71,148	28,459.20
10 pounds	3,200	400	3,200	2,000	1,200	800							10,800	8,640.00
20 pounds	1,200	800	4,400	800	400	400							8,000	12,800.00
Total	4,081,832	3,785,188	7,422,660	6,189,052	3,466,172	4,132,772							29,077,676	389,510.74
(Series 1890.)														
Snuff (6 cents per pound).														
½ ounce						268,912	99,568	19,600		196,000	62,720		646,800	1,212.75
1 ounce						4,574,248	1,451,968	3,248,112	3,863,944	2,214,800	3,588,760	2,042,320	20,984,152	78,690.57
2 ounces						1,185,408	1,522,800	1,412,640	1,669,680	669,600	1,103,760	1,144,800	8,708,688	65,315.16
3 ounces						81,000	50,000	20,000	30,000	20,000	40,000	50,000	291,000	3,273.75
4 ounces						274,200	151,000	202,000	141,200	140,000	154,000	122,000	1,184,400	17,766.00
6 ounces						521,200	971,200	900,000	960,300	572,000	500,000	300,000	4,724,700	106,305.75
8 ounces						80,800	24,200	31,800	27,900	2,000	14,000	26,000	206,700	6,201.00
16 ounces						91,500	41,000	87,000	54,700	68,000	44,000	77,000	463,200	27,792.00
¼ pound						21,264	1,200	6,420	7,200	2,400	6,240	18,300	63,024	1,890.72
1 pound						38,388	1,488	14,820	7,200	18,000	5,040	16,140	101,076	6,064.56
2 pounds						38,412	888	13,860	7,200	6,000	4,800	20,640	91,800	11,016.00
3 pounds						38,892	444	12,660	7,200	4,908	8,400	2,400	74,904	13,482.72
4 pounds						7,860					4,800		12,660	3,038.40
5 pounds						48,216	12,792	17,760	15,000	34,800	3,840	17,484	149,892	44,967.60
10 pounds						11,200	800	2,800	1,600	2,800	1,200	1,600	22,000	13,200.00
20 pounds						7,200	2,800	2,000	1,200	3,200	2,400	1,200	20,000	24,000.00
Total						7,288,700	4,332,148	5,991,472	6,794,324	3,954,508	5,543,960	3,839,884	37,744,996	424,216.98
Total both series	4,081,832	3,785,188	7,422,660	6,189,052	3,466,172	11,421,472	4,332,148	5,991,472	6,794,324	3,954,508	5,543,960	3,839,884	66,822,672	813,727.72
Cigars ($3 per thousand).														
12's											30,050	77,800	107,850	3,882.60
13's											31,050	78,400	109,450	4,268.55
25's	399,500	369,000	355,000	520,500	385,000	627,700	596,000	321,000	362,000	278,000	430,000	364,000	5,007,700	375,577.50
50's	5,822,000	4,450,000	6,226,000	5,126,000	5,528,000	5,190,000	5,460,000	4,436,000	5,245,000	3,803,000	5,490,000	4,873,000	61,649,000	9,247,350.00
100's	864,000	965,000	817,500	865,000	982,000	842,200	564,500	1,016,500	583,500	686,500	1,245,000	626,000	10,057,700	3,017,310.00
200's	12,500	8,000	19,500	5,000	5,000	18,500	13,100	2,000	10,000	15,000	12,500	17,500	138,600	83,160.00
250's	78,000	129,500	73,350	73,000	98,000	80,700	44,505	118,250	63,000	83,050	91,000	78,650	1,011,005	758,253.75
500's	500			5,000		16,000	1,000	7,000	5,000	6,320	6,000	200	47,020	70,530.00
Total	7,176,500	5,921,500	7,491,350	6,594,500	6,998,000	6,775,100	6,679,105	5,900,750	6,268,500	4,871,870	7,335,600	6,115,550	78,128,325	13,560,332.40
Exportation.														
Cigars		1,600					1,200	4,000			2,800		9,600	
Cigarettes (50 cents per thousand).														
10's	20,257,440	21,030,080	20,364,000	19,484,000	17,090,000	19,688,000	20,290,000	17,466,000	21,248,000	16,877,200	19,520,000	22,576,000	235,890,720	1,179,453.60
20's	1,040,160	1,000,000	1,424,800	1,880,800	802,000	1,255,840	2,150,000	1,200,000	1,214,000	1,091,200	1,605,360	654,000	15,318,160	153,181.60
50's	3,840	49,200		4,800	360	2,400		14,400	31,200	7,200		16,200	129,600	3,240.00
100's	29,000	59,000	21,050	62,000	20,000	19,040	26,000	24,000	12,000	60,000	20,000	17,400	369,490	18,474.50
Total	21,330,440	22,138,280	21,809,850	21,431,600	17,912,360	20,965,280	22,466,000	18,704,400	22,505,200	18,035,600	21,145,360	23,263,600	251,707,970	1,354,349.70

NOTE.—No cigarette stamps of 10's, 20's, 50's and 100's at $3 per 1,000 were issued during the year.

C.*—COMPARATIVE TABLE SHOWING THE PERCENTAGES OF RECEIPTS FROM THE PENALTIES, IN EACH STATE AND TERRITORY OF THE UNITED STATES, TO THE 1863, TO JUNE 30, 1891.

[NOTE.—The percentages of receipts from the several general sources of revenue now exempt from continued

	STATES AND TERRITORIES.	SPIRITS.								
		Fiscal year ended June 30—								
		1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.
1	Alabama	.....	.....	.2098	.7495	.9487	.2661	.1870	.1571	.1477
2	Arizona (a)	.....	.....	.....	.0049	.0228	.0073	.0090	.0145	.0204
3	Arkansas	.....	.....	.0477	.1020	.2254	.0886	.1274	.1199	.1128
4	California (b)	.9530	2.3012	1.9756	6.0727	10.0058	2.5944	2.0606	2.4027	2.0915
5	Colorado (c)	.0218	.0582	.0355	.0881	.1930	.0276	.0242	.0279	.0295
6	Connecticut (d)	.4498	1.1256	.7621	.8995	1.3819	.4935	.5213	.8272	.7118
7	Dakota (e)	.....	.....	.....	.0017	.0231	.0090	.0053	.0065	.0073
8	Delaware (f)	.0181	.2160	.0487	.0559	.1215	.0510	.0359	.0611	.0251
9	Dist. of Columbia (g)	.1313	.2605	.1101	.1146	.2629	.0808	.0697	.0792	.0776
10	Florida	.....	.....	.0002	.0343	.0875	.0290	.0321	.0393	.0390
11	Georgia	.....	.....	.3988	.6705	.7666	.2826	.2168	.2660	.3217
12	Idaho (h)	.....	.....	.0395	.0368	.0658	.0477	.0322	.0492	.0354
13	Illinois	24.3036	16.1260	15.4797	12.1869	6.4373	14.9676	21.4777	23.0475	25.1264
14	Indiana	7.0616	9.5156	4.0999	3.9073	2.6597	4.8364	6.2199	8.2922	9.4309
15	Iowa	.9742	4.0936	4.1886	2.5919	1.4359	1.1009	.5872	.8273	.9809
16	Kansas (i)	.0282	.1414	.0943	.1225	.2509	.0809	.1297	.1430	.1123
17	Kentucky	4.1005	4.7749	3.4764	3.7950	6.0930	11.4389	12.5367	8.8140	7.6181
18	Louisiana (k)	.5244	.3257	.6921	1.8219	1.5643	.9163	.9158	.9504	1.3060
19	Maine (l)	.2595	.6327	.0844	.0569	.0617	.0427	.1631	.1589	.1572
20	Maryland (m)	2.0020	1.6348	3.8156	3.5802	3.2271	3.6410	2.7215	1.9798	2.7317
21	Massachusetts	2.9745	3.5384	2.5499	2.3179	2.8065	2.9130	2.8417	3.9164	4.5278
22	Michigan	.5723	.8632	.4634	.6284	.8183	.4439	.4295	.7618	.5954
23	Minnesota	.0499	.2658	.2502	.2854	.3053	.1745	.1377	.1350	.1258
24	Mississippi (n)	.....	.....	.0210	.0348	.1749	.1012	.1124	.1189	.1165
25	Missouri	1.6127	1.4971	3.3894	4.0227	5.1865	3.6541	3.3773	3.3373	3.5495
26	Montana (o)	.....	.0333	.0442	.0537	.2274	.0486	.0375	.0770	.0271
27	Nebraska (p)	.0194	.0462	.0458	.0523	.1595	.0910	.0535	.2605	.3049
28	Nevada (q)	.0223	.0600	.0376	.0402	.1163	.0605	.0486	.0454	.0546
29	New Hampshire (r)	.0568	.1112	.0903	.0890	.1735	.0644	.0622	.0859	.1093
30	New Jersey	1.5647	2.4490	1.2497	1.8364	1.2053	.4914	.7988	.8333	.8943
31	New Mexico (s)	.0186	.0407	.0515	.0683	.1367	.0385	.0336	.0354	.0284
32	New York	21.0493	18.4821	18.5678	18.6342	17.9049	14.8749	9.4561	8.8213	9.0375
33	North Carolina	.....	.....	.2289	.6945	1.5004	.2763	.3248	.7366	.2160
34	Ohio	21.9722	16.9561	23.0217	18.0487	13.9454	20.5888	21.6965	21.4950	20.4975
35	Oregon (t)	.0561	.0615	.0655	.0799	.2093	.0509	.0608	.0517	.0470
36	Pennsylvania	7.8571	11.3719	9.8227	9.7088	11.1815	10.1407	7.4058	6.3895	4.6317
37	Rhode Island (u)	.0483	.2149	.3366	.2848	.4412	.0769	.1357	.0939	.1625
38	South Carolina	.....	.....	.0760	.1668	.3446	.1035	.1059	.1129	.1417
39	Tennessee	.0563	.6088	1.1518	1.6582	2.6027	1.1763	1.0949	.9007	.9021
40	Texas	.....	.....	.1544	.2701	.4607	.1685	.1530	.2241	.2817
41	Utah (v)	.0137	.0056	.0416	.0613	.0575	.0276	.0162	.0275	.0171
42	Vermont (w)	.0308	.0648	.0533	.0439	.0774	.0314	.0247	.0439	.0462
43	Virginia	.0426	.0988	.5086	1.8810	1.9788	1.5949	1.3746	1.2885	.7790
44	Washington (x)	.0086	.0529	.0167	.0669	.1701	.0586	.0449	.0392	.0188
45	West Virginia	.0462	.2321	.1793	.3418	.6309	.3270	.5417	.3227	.2050
46	Wisconsin	1.0996	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417	1.5720	1.5928
47	Wyoming (y)	.....	.....	.....	.....	.....	.0019	.0168	.0099	.0065
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

* See note on page 274.
a Part of the collection district of New Mexico since September 5, 1883.
b Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.
c Including Wyoming since August 15, 1883.
d Including Rhode Island since July 1, 1887.
e Part of the collection district of Nebraska since August 20, 1883.
f Including nine counties of Maryland from October 2, 1876, to June 30, 1887, and two counties of Virginia from June 19, 1877, to June 30, 1887; part of the collection district of Maryland since July 1, 1887.
g Part of the collection district of Maryland since October 2, 1876.
h Part of the collection district of Montana since August 20, 1883.
i Including the Indian Territory since August 8, 1881.
k Including Mississippi since July 1, 1887.
l Part of the collection district of New Hampshire since July 1, 1887.
m Exclusive of nine counties annexed to Delaware, but including the District of Columbia, from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and District of Columbia since July 1, 1887.

SEVERAL GENERAL SOURCES OF INTERNAL REVENUE NOW TAXABLE, INCLUDING AGGREGATE RECEIPTS FROM THE SAME SOURCES, BY FISCAL YEARS, FROM JULY 1,

tax are not given in Table C in reports since 1880, except those of banks and bankers. They are to 1883.]

SPIRITS.											
Fiscal year ended June 30—											
1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	
.1505	.1429	.1116	.0980	.1096	.1367	.1273	.1104	.1035	.0738	.0731	1
.0166	.0122	.0121	.0123	.0170	.0256	.0277	.0270	.0337	.0393	.0350	2
.1100	.0743	.0666	.0821	.0998	.1675	.1445	.1237	.1203	.0757	.0783	3
2.1665	2.7844	3.0791	2.6027	1.8635	.9497	1.0547	1.9768	2.9089	3.2464	2.9916	4
.0613	.0561	.0520	.0464	.0508	.0597	.0863	.1051	.1195	.1330	.0992	5
.7563	.5618	.5545	.4743	.5618	.5361	.4594	.2727	.3778	.2749	.2083	6
.0082	.0139	.0100	.0098	.0226	.0329	.0339	.0312	.0322	.0373	.0483	7
.0769	.0291	.0309	.0551	.0432	.0505	.0505	.0608	.0388	.0615	.0277	8
.0724	.0679	.0634	.0612	.0043	.....	.....	.....	.....	.....	.....	9
.0481	.0333	.0308	.0229	.0230	.0283	.0245	.0191	.0189	.0166	.0145	10
.2783	.3078	.2908	.2709	.2258	.4091	.3526	.3131	.3481	.3409	.3788	11
.0291	.0307	.0287	.0235	.0232	.0315	.0327	.0279	.0294	.0326	.0350	12
26.3492	25.1029	27.0947	35.1278	31.7051	31.8768	30.5348	32.0162	32.8074	34.2737	29.8029	13
9.7798	8.6110	7.5954	8.7781	9.4964	10.1711	10.0538	9.0472	9.7603	8.0641	6.5587	14
.9539	.6791	.6043	.8007	.2701	.6314	.4664	.3753	.3690	1.5235	4.5050	15
.1372	.0973	.0700	.0608	.0617	.0758	.0818	.1434	.0895	.0910	.0929	16
7.0252	10.3248	13.4511	9.6207	12.8341	9.6517	10.3830	11.2456	10.1413	11.9381	17.8193	17
1.4082	1.1812	.4294	.1841	.2055	.5909	.2701	.2347	.2092	.3333	.1973	18
.1557	.0752	.0394	.0269	.0173	.0302	.0409	.0296	.0374	.0361	.0362	19
2.0814	2.1749	2.5126	1.6853	1.9112	1.4542	1.4108	1.3485	1.0885	1.2773	2.0844	20
3.2143	3.3924	2.9624	2.6745	2.3704	2.0939	2.2348	2.1195	1.9603	1.8302	1.7356	21
.7554	.5402	.5165	.4316	.3085	.2569	.2261	.1903	.1901	.1852	.1996	22
.1327	.1234	.1153	.1118	.0959	.1151	.1173	.1368	.1099	.1241	.1346	23
.1331	.1155	.0899	.0772	.0721	.0854	.0738	.0701	.0703	.0585	.0424	24
3.6976	3.9069	3.4068	.6063	3.0860	4.5296	4.0825	3.5176	3.3457	3.5949	4.0063	25
.0278	.0370	.0261	.0218	.0218	.0330	.0329	.0297	.0354	.0513	.0561	26
.3661	.4457	.4246	.7647	.9231	1.2196	1.4902	1.3057	1.2549	1.3813	1.5875	27
.0565	.0577	.0546	.0570	.0471	.0561	.0508	.0440	.0363	.0302	.0275	28
.1529	.1522	.1077	.1316	.1161	.1292	.1078	.1028	.0920	.0843	.0883	29
1.4841	.5030	.8735	.3999	.7670	.6680	.6550	.4699	.7282	.7822	.7359	30
.0306	.0244	.0312	.0282	.0224	.0280	.0276	.0401	.0538	.0582	.0549	31
7.7907	6.5929	6.2212	5.6222	5.1041	6.0754	6.2028	4.9211	4.3453	3.6129	3.3728	32
.5543	.4054	.3869	.3797	.4941	.5194	.5415	.8008	.9191	.7476	.7340	33
20.8976	21.7276	19.1211	21.0766	18.8163	20.0853	21.4000	21.8912	21.3817	19.0571	15.0115	34
.0480	.0441	.0399	.0344	.0384	.0467	.0492	.0442	.0453	.0454	.0526	35
4.2686	4.1073	3.6425	2.7252	3.4286	3.1383	2.9012	3.0336	3.0851	3.3347	3.7386	36
.1446	.1252	.0559	.0599	.0704	.0775	.0721	.0639	.0596	.0519	.0513	37
.1591	.0948	.1059	.0872	.0913	.1261	.1126	.1070	.0950	.0742	.0907	38
.9100	1.0018	1.2901	.7806	1.2045	1.2689	1.3545	1.3421	1.4240	1.1106	1.3532	39
.3147	.2700	.2145	.1838	.1675	.2105	.2045	.1402	.1324	.1147	.1400	40
.0338	.0460	.0263	.0205	.0180	.0443	.0214	.0183	.0167	.0173	.0179	41
.0366	.0302	.0245	.0208	.0204	.0233	.0250	.0221	.0190	.0176	.0152	42
1.2200	1.0027	.9746	.4807	.6675	.6001	.5091	.5634	.4557	.4789	.3591	43
.0119	.0162	.0137	.0129	.0120	.0133	.0139	.0123	.0145	.0170	.0217	44
.2541	.4620	.4445	.3107	.3135	.0789	.0842	.0954	.1650	.1907	.2793	45
1.6282	2.3114	2.6302	2.8413	2.1639	1.5527	1.7619	1.3988	1.3206	1.0686	.9973	46
.0119	.0132	.0122	.0153	.0131	.0148	.0116	.0108	.0104	.0113	.0096	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

n Part of the collection district of Louisiana since July 1, 1887.
o Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.
p Including Dakota since August 20, 1883.
q Part of California from October 1, 1883, to July 31, 1884, and since July 1, 1887; including Utah from August 1, 1884, to June 30, 1887.
r Including Maine and Vermont since July 1, 1887.
s Including Arizona since September 5, 1883.
t Including Alaska since December 27, 1872, and Washington Territory, now the State of Washington, since September 1, 1883.
u Part of the collection district of Connecticut since July 1, 1887.
v Part of the collection district of Montana from August 20, 1883, to July 31, 1884, and since July 1, 1887; part of the collection district of Nevada from August 1, 1884, to June 30, 1887.
w Part of the collection district of New Hampshire since July 1, 1887.
x Part of the collection district of Oregon since September 1, 1883.
y Part of the collection district of Colorado since August 15, 1883.

C.—Comparative Table showing the

	STATES AND TERRITORIES.	SPIRITS. Fiscal year ended June 30— 1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
1	Alabama	.0755	.0672	.0629	.0456	.0388	.0446	.0519	.0345
2	Arizona	.0026	.....	.....	.....	.....	.....	.....	.....
3	Arkansas	.0798	.0874	.0906	.0906	.1045	.1101	.0986	.0905
4	California	2.8932	2.3167	1.5117	1.4286	1.4627	1.1811	1.0338	1.1366
5	Colorado	.0898	.0950	.0913	.1119	.1102	.0992	.0910	.0528
6	Connecticut	.2295	.2634	.3149	.2935	.3241	.2880	.3095	.4595
7	Dakota	.0039	.....	.....	.....	.....	.....	.....	.....
8	Delaware	.0343	.0660	.0347	.0473	.....	.....	.....	.....
9	District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....
10	Florida	.0105	.0141	.0155	.0154	.0134	.0128	.0143	.0119
11	Georgia	.4164	.3828	.3573	.3947	.4580	.4989	.5811	.5935
12	Idaho	.0019	.....	.....	.....	.....	.....	.....	.....
13	Illinois	27.3028	30.4346	30.7068	32.8357	38.4340	36.9209	37.8314	40.5274
14	Indiana	6.6239	5.1903	6.2607	5.4489	4.8989	6.7585	6.7551	6.9264
15	Iowa	2.9739	2.7219	3.0954	2.3574	.2040	.0989	.1336	.1205
16	Kansas	.0841	.0998	.1375	.0872	.0508	.0432	.0535	.0474
17	Kentucky	22.2241	19.7213	20.3207	16.1354	17.8103	20.2911	18.2960	16.5830
18	Louisiana	.1930	.2081	.2071	.1892	.2234	.2147	.1941	.1269
19	Maine	.0344	.0356	.0384	.0276	.....	.....	.....	.....
20	Maryland	2.4752	2.1535	1.5402	2.0766	2.1177	2.6692	1.6079	1.4141
21	Massachusetts	1.5798	1.5892	1.3836	1.6105	1.7314	1.4458	1.2351	1.1683
22	Michigan	.2083	.2323	.2440	.2581	.2161	.2079	.2046	.1550
23	Minnesota	.1400	.1565	.1616	.1533	.1133	1.2470	3.2023	2.6794
24	Mississippi	.0414	.0434	.0371	.0320	.....	.....	.....	.....
25	Missouri	4.0219	3.9816	4.3696	4.8819	4.0563	3.0717	2.7058	2.1198
26	Montana	.0938	.0780	.0739	.0808	.0882	.0879	.0948	.0610
27	Nebraska	1.7747	2.6604	2.1235	3.2539	3.6342	2.6557	3.3145	3.6330
28	Nevada	.0017	.0376	.0350	.0375	.....	.....	.....	.....
29	New Hampshire	.0850	.0903	.0729	.0871	.1077	.1072	.1001	.0658
30	New Jersey	.6979	.9837	.6983	1.1913	.8416	.7654	.6060	.5585
31	New Mexico	.0686	.0760	.0693	.0692	.0619	.0567	.0526	.0304
32	New York	3.4255	3.8456	3.6898	3.9435	3.7706	3.7739	3.3421	2.9523
33	North Carolina	.7514	.8357	.7010	.7373	.7861	.7993	.8939	.8771
34	Ohio	13.1851	13.3825	13.5257	14.3611	11.5085	9.7187	10.2308	10.8956
35	Oregon	.0793	.0791	.0705	.0881	.0938	.0984	.1141	.1112
36	Pennsylvania	4.3209	4.1152	4.2533	3.9235	3.7114	3.8304	4.1131	3.9354
37	Rhode Island	.0492	.0565	.0536	.0526	.....	.....	.....	.....
38	South Carolina	.0821	.0917	.0908	.0934	.0962	.0686	.0788	.0659
39	Tennessee	1.4657	1.3710	1.2722	1.2684	1.1552	1.1127	1.0655	1.2126
40	Texas	.1371	.1357	.1348	.1344	.1233	.1228	.1304	.1085
41	Utah	.0009	.....	.....	.....	.....	.....	.....	.....
42	Vermont	.0165	.0177	.0190	.0178	.....	.....	.....	.....
43	Virginia	.4211	.4548	.4511	.4267	.3659	.3347	.3295	.3249
44	Washington	.0023	.....	.....	.....	.....	.....	.....	.....
45	West Virginia	.4047	.4127	.3051	.3260	.2714	.3858	.3176	.2033
46	Wisconsin	1.1959	1.4151	1.3786	1.3860	1.0162	.8782	.8166	.7170
47	Wyoming	.0004	.....	.....	.....	.....	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Note.—The following example is given as an illustration of the use that can be made of Table C in connection with Table E in ascertaining the collections, approximately, for each State and Territory, on spirits, tobacco, fermented liquors, etc., for any year from 1864 to 1891, when such information is desired and a report for that year is not at hand. In the calculation of the percentages, there is always a remainder. Hence in reversing the process and multiplying the per cent. (quotient) by the divisor, the product will not equal the dividend exactly, but it will be so near to it as to answer most practical purposes.

The per cent. of spirits for Illinois in 1885 was .304346. (See p. 246, Rep. 1890.) The total collections on spirits in the United States that year were $67,511,208.63. (See p. 333, Rep. 1890.) $67,511,208.63 × .304346 = $20,546,766.30. The actual collections were $20,546,765.19 (see p. 27, Rep. 1885), showing a difference of only $1.11 between the actual collections and the collections as obtained by calculation.

Percentages of Receipts, etc.—Continued.

TOBACCO. Fiscal year ended June 30— 1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
.....	.....	.0128	.2225	.3472	.1104	.0675	.0602	.2275	.1394	.0818	.0769	1
.....	.....	.....	.0005	.0001	.0019	.0019	.0027	.0041	.0070	.0092	.0080	2
.....	.....	.0002	.0081	.0038	.0320	.0500	.0613	.0700	.0751	.0800	.0970	3
.5109	1.0594	4.0884	4.6071	4.6263	3.8890	3.1393	3.1928	2.9850	2.0050	1.7099	1.8644	4
.0002	.0001	.0001	.0316	.0420	.0199	.0188	.0097	.0144	.0255	.0326	.0310	5
.5096	.6836	.7895	.7198	.5939	.6900	.5682	.4771	.4653	.4771	.4624	.4466	6
.....	.....	.....	.....	.0003	.0029	.0019	.0024	.0025	.0043	.0064	.0050	7
.8173	.6711	1.3358	1.0713	.9828	.4652	.7911	.8303	.9549	1.0436	.9866	.8833	8
.0449	.0703	.0628	.0538	.0542	.0896	.0719	.0774	.0873	.0955	.0973	.0903	9
.....	.....	.....	.0008	.0022	.0361	.1477	.1781	.2151	.3601	.3498	.4458	10
.....	.....	.0146	.3031	1.1343	.6428	.8769	.6953	.6342	.7124	.5210	.4512	11
.....	.....	.0096	.0001	.....	.0084	.0182	.0050	.0040	.0053	.0046	.0046	12
3.7028	3.5441	5.2410	5.8924	5.7042	6.2387	6.2186	6.8321	5.9107	5.7066	6.6506	7.0311	13
1.6957	1.3212	1.1753	.7781	.9173	1.2257	.8565	.8889	.9434	.9162	.9355	.9648	14
.2342	.5899	.2801	.3628	.4998	.9719	.7806	.7128	.8273	.8767	1.0835	1.1965	15
.0089	.0457	.0365	.0583	.0386	.0771	.0781	.0996	.1147	.1163	.1427	.1298	16
18.3743	8.8958	7.7879	7.0627	5.8296	4.6136	4.0269	4.4321	4.4296	4.3641	4.7347	4.6285	17
.3321	.7060	.8775	1.9817	1.4123	1.9054	3.2019	2.5712	1.8661	1.3145	.9396	.7532	18
.1916	.1247	.0976	.3594	.4370	.1430	.0960	.0901	.0886	.1291	.1378	.1218	19
5.2294	5.0498	3.9395	4.7472	4.1902	4.2645	4.9643	4.5993	4.5953	3.2560	2.9826	3.1480	20
1.9470	1.7721	2.1918	2.8002	2.5457	2.2924	1.7308	1.6635	1.6478	1.5632	1.5892	1.4804	21
4.0904	4.4778	4.3478	4.2057	4.4359	4.5090	4.4012	4.1962	4.7161	4.0878	3.7278	3.7099	22
.0087	.0162	.0406	.0404	.0305	.1029	.1216	.0860	.0880	.1114	.1301	.1432	23
.....	.....	.....	.0001	.....	.0224	.0523	.0563	.0514	.0783	.0720	.0605	24
15.9464	11.7129	10.8390	8.8943	8.5094	6.9828	5.9777	6.2747	5.8741	4.9526	5.2722	5.4065	25
.....	.....	.....	.0001	.....	.0072	.0354	.0122	.0065	.0069	.0091	.0072	26
.....	.0031	.0033	.0029	.0103	.0326	.0441	.0408	.0451	.0631	.0716	.0820	27
.0035	.0036	.0043	.0019	.0002	.0191	.0259	.0104	.0132	.0141	.0151	.0143	28
.0705	.0871	.0888	.0702	.0620	.0827	.0629	.0688	.0682	.1163	.1020	.1035	29
1.3427	2.1344	2.0771	1.9178	1.8497	1.9151	1.6248	1.6606	1.8519	2.0995	2.2807	3.5414	30
.....	.....	.....	.....	.0067	.0122	.0111	.0101	.0085	.0118	.0117	.0099	31
25.2422	29.6279	31.0267	30.3183	30.1435	27.8634	25.2702	25.6257	26.4263	23.9837	23.4429	20.4801	32
.....	.....	.0162	.1275	1.4088	1.4308	3.1384	2.5658	2.7820	3.1370	3.6554	3.7349	33
9.7261	12.1760	10.5294	9.7320	9.9034	9.3570	7.5297	7.5762	8.0332	7.9826	9.1245	9.3436	34
.0087	.0116	.0060	.0894	.1859	.1813	.0898	.0513	.1343	.0838	.0211	.0192	35
7.8318	12.9570	9.8709	9.7364	8.7326	10.1603	8.1595	8.3409	8.3614	7.6403	7.4360	6.8674	36
.2083	.3101	.2481	.2698	.1862	.2132	.1626	.1688	.1817	.1883	.1838	.1639	37
.....	.....	.0235	.0183	.0710	.0916	.0788	.0696	.0829	.1105	.1123	.1169	38
.0551	.1889	.0519	.2496	.5613	.3089	.2625	.2737	.3549	.2737	.3520	.3716	39
.....	.....	.0030	.0245	.1084	.0719	.1006	.1061	.1457	.1650	.1996	.1645	40
.....	.....	.0021	.....	.0146	.0107	.0136	.0049	.0054	.0120	.0183	.0150	41
.0257	.0359	.0220	.0236	.0143	.0457	.0367	.0393	.0539	.0700	.0790	.0676	42
.0731	.1100	1.4513	1.5098	2.2688	6.5124	12.9765	12.9959	11.7974	19.0978	17.1568	18.8712	43
.0003	.0012	.0010	.0014	.0011	.0043	.0066	.0046	.0089	.0058	.0080	.0061	44
.6265	.4798	.4597	.3936	.5438	.6433	.6365	.6977	.8178	.7857	.7324	.6089	45
1.0811	1.1327	.9553	1.3109	1.5898	1.6980	1.4682	1.5787	2.0012	1.7253	2.2435	2.2284	46
.....	.....	.....	.....	.....	.0007	.0057	.0028	.0022	.0037	.0043	.0041	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—COMPARATIVE TABLE SHOWING THE PERCENTAGES OF RECEIPTS, ETC.—Continued.

	STATES AND TERRITORIES.	TOBACCO. Fiscal year ended June 30—																			
		1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	FERMENTED LIQUORS. Fiscal year ended June 30— 1864.	1865.	1866.	1867.	1868.	
1	Alabama	.0799	.0699	.0790	.0794	.0919	.0963	.0910	.0683	.0922	.0859	.1059	.1081	.1153	.1124	.1104	.0656	.....	.....	.0097	.0130	.0152	1
2	Arizona	.0099	.0105	.0129	.0166	.0174	.0159	.0137	.0092	.0010	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0027	.0106	2
3	Arkansas	.0469	.0499	.0665	.0860	.1074	.1043	.1094	.0732	.1055	.0966	.1073	.1006	.0997	.1010	.1026	.0610	.....	.....	.0108	.0038	.0099	3
4	California	2.0808	1.8595	1.9119	1.8630	1.9324	2.0873	2.3062	2.3482	2.3519	2.1184	1.8399	1.7786	1.7576	1.5789	1.3181	1.2216	2.4532	2.2458	1.8147	2.6254	2.9949	4
5	Colorado	.0324	.0390	.0443	.0539	.0739	.0794	.0783	.0594	.0910	.1086	.1240	.1615	.1733	.1692	.1726	.1507	.0478	.0478	.0369	.0497	.0616	5
6	Connecticut	.4289	.3848	.3900	.3814	.4434	.4321	.4359	.4373	.4352	.4108	.4194	.4113	.5296	.4956	.4567	.4155	.5145	.6590	.5167	.6770	.6441	6
7	Dakota	.0057	.0101	.0140	.0182	.0279	.0293	.0338	.0369	.0057	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0003	.0129	7
8	Delaware	.9362	1.0442	1.0944	.8348	.6407	.6129	.6032	.6013	.6371	.6823	.7144	.6748	.....	.....	.....	.....	.0303	.0358	.0258	.0417	.0758	8
9	District of Columbia	.0887	.0174	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.4333	.5207	.4049	.3495	.3212	9
10	Florida	.3992	.3649	.4174	.4630	.4920	.5562	.5494	.5412	.6516	.7889	.8095	1.0353	1.1068	1.2945	1.3579	1.4707	.....	.....	.....	.....	.....	10
11	Georgia	.3846	.2333	.1546	.1720	.1908	.1771	.1520	.1200	.1630	.1476	.1535	.1981	.1656	.1397	.1239	.0566	.....	.....	.0409	.0483	.0527	11
12	Idaho	.0038	.0030	.0035	.0049	.0052	.0066	.0085	.0067	.0005	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0453	.0450	.0557	12
13	Illinois	7.4279	6.8598	7.0583	6.6178	6.4142	6.1881	6.0535	6.0120	5.4142	4.9481	4.8066	4.4084	4.1589	3.9463	4.0505	4.4279	7.0485	7.4385	8.2349	8.4291	8.7149	13
14	Indiana	.8937	.7419	.7733	.7451	.8524	.8448	.8295	.7480	.7230	.6793	.6343	.6515	.6729	.6876	.6790	.6491	2.1337	2.8562	2.5099	2.3226	2.5299	14
15	Iowa	1.1615	1.0113	.9087	.7887	.7675	.7273	.7429	.7195	.7685	.7870	.7254	.6803	.6948	.6612	.6477	.6534	.9363	1.1672	1.4000	1.7042	1.9204	15
16	Kansas	.1308	.1345	.1625	.1957	.2575	.2617	.2652	.2540	.2858	.3099	.3134	.3407	.3285	.2856	.2683	.2038	.1795	.2430	.2395	.3134	.3476	16
17	Kentucky	5.0386	4.6543	4.3553	4.7119	4.3415	3.7012	3.8633	4.2646	4.7911	4.8561	5.1872	5.0113	4.9817	4.8521	5.2985	5.1703	1.3519	1.7420	1.7786	1.5272	1.4174	17
18	Louisiana	.8397	1.0413	.9314	.9254	1.0838	1.2332	1.2274	1.1911	1.1636	1.1643	1.0609	.9937	1.0572	1.0211	1.0173	.9805	1.1315	.6698	.6268	.4863	.7234	18
19	Maine	.1114	.1093	.1156	.1178	.1338	.1197	.1081	.0895	.1051	.1041	.1011	.0935	.....	.....	.....	.....	.0715	.0556	.0896	.0900	.0526	19
20	Maryland	3.4035	3.1888	3.2137	3.0420	3.1464	3.2656	3.2248	3.4265	3.2874	3.4644	3.4007	3.3218	4.3141	4.3392	3.9822	3.6383	2.9060	2.6478	2.2459	2.2010	2.4255	20
21	Massachusetts	1.5970	1.6826	1.7308	1.5558	1.5682	1.3755	1.3996	1.3031	1.3805	1.3977	1.4437	1.3266	1.2299	1.1351	1.0970	1.0833	4.2957	4.0001	7.3731	4.5593	4.6912	21
22	Michigan	3.7848	3.2736	2.9793	3.0269	2.8795	2.9683	3.0531	3.0889	3.3224	3.7508	3.8497	3.7969	3.5685	4.0061	4.3221	4.5270	1.7011	2.5029	2.1438	2.3440	2.3903	22
23	Minnesota	.1537	.1506	.1918	.2152	.2787	.2988	.3366	.3586	.4093	.4299	.4406	.4235	.4138	.4497	.4561	.4568	.3588	.4217	.5722	.7393	.8386	23
24	Mississippi	.0524	.0519	.0563	.0565	.0719	.0664	.0599	.0373	.0555	.0546	.0559	.0541	.....	.....	.....	.....	.....	.....	.0005	.0079	.0075	24
25	Missouri	4.7689	4.6540	4.8758	5.2847	6.1550	7.4068	7.8924	8.1616	8.8198	9.5023	10.4226	10.9535	11.7842	12.1482	11.9896	12.1477	5.0724	5.9512	5.2305	4.5699	4.3061	25
26	Montana	.0060	.0059	.0076	.0078	.0096	.0110	.0154	.0153	.0428	.0273	.0285	.0298	.0486	.0591	.0693	.0523	.....	.0222	.0440	.0443	.0640	26
27	Nebraska	.0892	.0895	.1041	.1262	.1516	.1317	.1289	.1266	.2093	.2337	.2563	.2817	.2950	.3058	.2850	.2229	.0578	.0692	.0673	.0926	.1591	27
28	Nevada	.0159	.0137	.0147	.0156	.0159	.0129	.0106	.0067	.0005	.0197	.0198	.0194	.....	.....	.....	.....	.2241	.1754	.0830	.1170	.1606	28
29	New Hampshire	.0767	.0772	.0762	.0701	.0815	.0791	.0655	.0629	.0745	.0672	.0650	.0608	.2018	.1926	.1877	.1393	.9787	.9617	.8405	1.2067	1.0268	29
30	New Jersey	7.3686	9.6475	10.4912	9.3454	8.3892	8.6824	8.6639	9.5198	7.9921	7.9305	8.8008	8.8327	7.3238	7.7247	6.7032	6.4077	5.8708	5.8872	5.8727	6.4653	6.4367	30
31	New Mexico	.0085	.0073	.0067	.0079	.0133	.0186	.0194	.0153	.0240	.0230	.0209	.0188	.0193	.0214	.0192	.0044	.0101	.0130	.0076	.0132	.0110	31
32	New York	17.6930	17.3993	18.6653	18.7889	19.9762	20.0071	20.5446	21.0306	19.9776	19.4629	18.7459	17.6281	17.3143	16.5206	16.1146	16.6265	34.5749	31.1096	30.2904	30.7275	29.6859	32
33	North Carolina	3.5820	3.6060	3.8282	5.2261	4.7325	4.2969	4.9088	4.3043	4.5035	4.2211	4.4850	4.8320	5.3167	5.8530	5.9371	5.3210	.....	.....	.0011	.0008	.0031	33
34	Ohio	8.9790	8.7464	8.6714	8.5771	8.3132	8.1342	7.0311	6.6504	6.7177	7.3329	6.7929	8.3760	7.6810	7.2412	8.1667	8.2187	9.5626	9.7297	10.1165	9.0690	10.0553	34
35	Oregon	.0208	.0224	.0270	.0319	.0379	.0359	.0347	.0321	.0615	.0568	.0579	.0610	.0838	.1235	.1695	.1336	.0821	.0601	.1036	.1022	.1353	35
36	Pennsylvania	6.8850	6.5463	7.0033	7.3831	8.5482	8.7535	8.9584	9.0294	9.9986	10.0636	10.3343	10.7450	11.0228	10.7386	11.0213	12.3302	13.7961	14.3874	13.0480	14.2698	12.6797	36
37	Rhode Island	.1476	.1399	.1578	.1524	.1577	.1499	.1354	.1237	.1391	.1342	.1451	.1302	.....	.....	.....	.....	.2802	.2350	.2124	.1978	.1879	37
38	South Carolina	.0994	.0941	.1010	.0865	.0899	.1006	.0909	.0666	.0761	.0729	.0758	.0736	.0690	.0621	.0580	.0208	.....	.....	.0001	.0136	.0213	38
39	Tennessee	.2770	.3985	.3743	.3602	.3331	.3201	.3551	.3182	.3891	.3864	.3998	.4267	.5077	.5720	.6260	.5020	.1099	.6529	.4261	.2411	.2235	39
40	Texas	.1679	.1818	.1926	.2036	.2155	.2046	.1875	.1557	.1985	.1898	.1826	.1851	.1805	.1853	.1922	.1138	.....	.....	.1186	.1693	.1900	40
41	Utah	.0149	.0139	.0150	.0160	.0155	.0142	.0140	.0111	.0010	.....	.....	.....	.....	.....	.....	.....	.0075	.0148	.0119	.0208	.0197	41
42	Vermont	.0574	.0515	.0582	.0546	.0592	.0598	.0577	.0578	.0629	.0607	.0582	.0541	.....	.....	.....	.....	.0493	.0562	.0439	.0524	.0599	42
43	Virginia	17.4672	18.1625	15.3284	15.2284	13.8056	13.2198	12.2370	11.2586	11.0480	10.2655	9.4344	8.6327	9.6164	9.4346	9.4095	8.7629	.1087	.0934	.0871	.1188	.1585	43
44	Washington	.0064	.0074	.0079	.0083	.0103	.0129	.0118	.0098	.0015	.....	.....	.....	.....	.....	.....	.....	.0349	.0521	.0311	.0458	.0392	44
45	West Virginia	.5048	.5594	.5822	.5635	.6434	.6438	.6161	.6341	.7157	.7564	.7271	.7673	.9095	1.2491	1.4385	1.6021	.6600	.5111	.4818	.4132	.2880	45
46	Wisconsin	2.6663	2.5846	2.7411	2.4853	2.4228	2.4516	2.4706	2.6114	2.7049	2.8078	2.6537	2.3209	2.2574	2.2929	2.1517	2.1620	2.9263	2.7639	2.7613	3.4682	3.7745	46
47	Wyoming	.0055	.0045	.0045	.0044	.0045	.0046	.0047	.0032	.0002	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	47
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—Comparative Table showing the

	STATES AND TERRITORIES.	FERMENTED LIQUORS. Fiscal year ended June 30—								
		1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.
1	Alabama	.0119	.0151	.0118	.0156	.0124	.0133	.0082	.0130	.0074
2	Arizona	.0066	.0100	.0058	.0150	.0126	.0096	.0102	.0116	.0128
3	Arkansas	.0040	.0042	.0013	.0015	.0068	.0034	.0036	.0059	.0046
4	California	2.9072	3.2009	2.7638	2.4613	2.4330	2.8739	3.5066	3.7074	3.9125
5	Colorado	.0500	.0784	.1137	.1325	.1867	.2445	.2862	.2640	.2401
6	Connecticut	.6599	.7229	.7248	.7201	.6186	.6389	.6336	.7164	.7121
7	Dakota	.0182	.0063	.0156	.0140	.0163	.0233	.0264	.0360	.0445
8	Delaware	.0868	.0630	.0503	.0510	.0739	.0720	.0650	.0705	.0803
9	District of Columbia	.2614	.2115	.1897	.1938	.2257	.2973	.2550	.2975	.0914
10	Florida	.....	.....	.0019	.0015	.0040	.0021	.0012	.0031	.0024
11	Georgia	.0819	.0814	.0884	.0697	.0820	.0717	.0737	.0708	.0914
12	Idaho	.0466	.0323	.0297	.0199	.0180	.0146	.0153	.0144	.0142
13	Illinois	7.8326	7.1245	6.5445	6.2241	5.8131	6.1604	6.0784	6.0186	5.7155
14	Indiana	2.2955	2.1478	2.1328	2.0549	2.0303	2.0236	2.1148	2.0398	1.8237
15	Iowa	2.0362	1.8071	1.5994	1.5933	1.7016	1.9959	2.2002	2.1418	1.8588
16	Kansas	.3390	.3489	.3681	.3320	.3262	.3449	.3032	.2831	.2768
17	Kentucky	1.1452	1.1156	1.2062	1.2714	1.2762	1.3456	1.2164	1.1847	1.1279
18	Louisiana	.6482	.7905	.7492	.6009	.5393	.4738	.3553	.3935	.4161
19	Maine	.1022	.0670	.1230	.0908	.1009	.1540	.1507	.1313	.0847
20	Maryland	2.2171	2.1249	2.1691	2.1579	2.2404	2.2688	2.1762	2.0970	2.3106
21	Massachusetts	4.8757	5.0223	7.1543	7.0265	6.8523	5.5764	5.4839	5.3135	5.3784
22	Michigan	2.4601	2.2326	2.0736	2.1519	2.4040	2.3030	2.2919	2.3788	2.2163
23	Minnesota	.8366	1.0433	.9375	.9388	1.0207	1.0796	1.0829	1.1055	1.0797
24	Mississippi	.0022	.0075	.0112	.0115	.0190	.0150	.0103	.0075	.0091
25	Missouri	4.0149	4.1088	4.4968	4.5744	4.4362	4.4913	4.4409	4.4570	4.9598
26	Montana	.0525	.0819	.0719	.0443	.0457	.0593	.0605	.0550	.0507
27	Nebraska	.2155	.2546	.2150	.2204	.2435	.2805	.2756	.2971	.2837
28	Nevada	.1448	.1573	.1590	.1606	.1711	.1538	.1678	.1848	.1565
29	New Hampshire	1.3159	1.2261	1.0223	1.2455	1.3387	1.2208	1.5561	1.4724	1.2907
30	New Jersey	6.8817	6.9512	7.0039	6.9438	6.4960	6.0906	5.5173	5.5875	5.3606
31	New Mexico	.0236	.0214	.0141	.0128	.0156	.0140	.0207	.0166	.0143
32	New York	31.7290	32.1130	31.6556	31.9670	32.0427	32.1255	32.5258	32.6437	34.3457
33	North Carolina	.0023	.0035	.0011	.0006	.0034	.0032	.0073	.0058	.0054
34	Ohio	9.4274	9.4019	9.1980	9.0471	9.3461	9.4603	9.4948	9.4000	8.9016
35	Oregon	.1283	.1382	.1076	.1003	.0959	.0987	.1057	.1189	.1323
36	Pennsylvania	12.7926	12.9541	12.8512	12.6137	12.4029	12.0378	11.0199	11.1618	10.7606
37	Rhode Island	.1611	.2071	.1833	.2193	.2221	.2864	.2647	.3143	.3433
38	South Carolina	.0166	.0251	.0215	.0243	.0285	.0292	.0267	.0200	.0144
39	Tennessee	.1436	.1544	.1036	.0861	.0907	.0640	.0395	.0275	.0246
40	Texas	.1243	.1396	.1458	.2234	.2158	.2233	.2436	.2699	.2396
41	Utah	.0401	.0282	.0241	.0432	.0921	.1029	.1042	.1031	.1034
42	Vermont	.0449	.0348	.0258	.0411	.0387	.0354	.0314	.0250	.0171
43	Virginia	.1614	.1400	.1116	.1366	.1336	.1278	.1777	.1923	.1756
44	Washington	.0388	.0433	.0546	.0652	.0643	.0692	.0758	.0918	.0953
45	West Virginia	.2625	.2459	.2369	.2685	.2732	.2793	.3092	.2864	.2502
46	Wisconsin	3.3487	3.2898	3.2177	3.7945	4.1651	4.7143	5.0463	4.9211	4.9084
47	Wyoming	.0044	.0218	.0129	.0174	.0241	.0268	.0393	.0423	.0549
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Percentages of Receipts, etc.—Continued.

FERMENTED LIQUORS. Fiscal year ended June 30—											
1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	
.0042	.0041	.0052	.0054	.0049	.0059	.0056	.0151	.0410	.0665	.0669	1
.0201	.0224	.0215	.0433	.0367	.0282	.0024	.....	.....	.....	.....	2
.0093	.0055	.0050	.0047	.0038	.0068	.0045	.0050	.0050	.0052	.0036	3
3.6880	3.5064	2.9106	2.9554	2.6171	2.6488	2.6433	2.6705	2.5726	2.5801	2.7121	4
.2509	.3367	.4545	.5260	.5409	.5557	.5688	.5535	.5263	.5621	.6146	5
.6023	.5585	.5698	.5630	.6668	.7291	.7402	.6891	.6448	.6780	1.0870	6
.0634	.0616	.0596	.0742	.1192	.1718	.0286	.....	.....	.....	.....	7
.0811	.0796	.0784	.0873	.0870	.0913	.0992	.1067	.1074	.1286	.....	8
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
.0044	.0026	.0046	.0112	.0135	.0083	.0036	.0040	.0033	.0026	.0016	10
.0724	.0970	.0992	.0604	.0383	.0741	.0753	.0637	.0598	.0180	.0313	11
.0185	.0182	.0234	.0199	.0286	.0300	.0052	.....	.....	.....	.....	12
5.7520	5.7638	5.9784	6.1795	6.1762	6.0840	6.0844	6.2735	6.5466	7.2902	7.7298	13
1.8233	1.8021	1.9653	2.0134	1.9733	1.8831	1.8562	1.8904	1.8811	1.9025	1.9430	14
1.9422	1.8075	1.8505	1.8588	1.7562	1.5631	1.3986	.9404	.9946	.8595	.6881	15
.2862	.2821	.2759	.1915	.1609	.1587	.1525	.1142	.1072	.0833	.0723	16
1.2395	1.3541	1.3501	1.3474	1.3097	1.2335	1.2706	1.3005	1.2778	1.2485	1.2256	17
.4114	.4381	.4271	.3738	.3316	.3467	.4503	.4792	.5665	.5361	.5183	18
.0214	.0231	.0141	.0185	.0185	.0167	.0129	.0095	.0117	.0083	.....	19
2.3063	2.1412	2.0034	2.0569	2.0559	2.0546	2.1332	2.2232	2.2754	2.3108	2.5586	20
5.9354	5.2906	5.0621	5.1504	4.9219	4.8442	4.5236	4.6026	4.6577	4.3356	4.1156	21
2.1277	2.1867	2.2331	2.1463	2.0004	1.9720	2.1525	2.0786	2.1531	2.1212	2.1564	22
1.1691	1.1395	1.1945	1.3200	1.3072	1.4299	1.5322	1.4916	1.5217	1.4794	1.2951	23
.0102	.0130	.0133	.0139	.0151	.0193	.0214	.0200	.0222	.0173	.....	24
5.2093	5.4034	5.5469	5.7565	5.9580	5.8319	5.9455	5.8903	5.7343	6.0656	6.2673	25
.0624	.0678	.0723	.0810	.0941	.1020	.2322	.1658	.1619	.1573	.2870	26
.3216	.3131	.3439	.3396	.3341	.3338	.5293	.6093	.6845	.7456	.7192	27
.1483	.1536	.1305	.1106	.0811	.0672	.0132	.1390	.1626	.1686	.....	28
1.2046	1.2068	1.3829	1.4249	1.4903	1.5200	1.6875	1.6579	1.5770	1.3684	1.3927	29
5.0014	4.8289	4.7884	4.6457	4.7568	4.7707	4.7369	4.9372	5.0622	5.2131	5.3135	30
.0112	.0081	.0076	.0096	.0173	.0225	.0504	.0516	.0557	.0415	.0393	31
34.3082	34.9503	33.9701	33.4933	32.8833	32.9821	32.6246	33.1998	33.1246	32.2632	32.0051	32
.0049	.0049	.0064	.0063	.0084	.0114	.0102	.0093	.0088	.0073	.0068	33
9.4138	9.2083	9.2075	9.0769	9.1982	9.0975	8.9679	8.7161	8.5060	8.6046	8.8427	34
.1582	.1726	.1861	.2010	.1707	.1696	.2811	.2790	.2995	.3299	.3590	35
10.0664	9.8708	10.1324	9.8783	10.3213	10.4161	10.5267	10.3758	10.2664	10.3008	10.0457	36
.3707	.3933	.4183	.4141	.4222	.3937	.3082	.2906	.2710	.3081	.....	37
.0130	.0073	.0257	.0635	.0642	.0549	.0520	.0519	.0747	.0706	.0526	38
.1224	.0803	.0787	.0757	.0634	.0381	.0425	.0588	.1174	.1449	.1615	39
.1936	.1419	.1164	.0954	.0954	.0979	.1181	.1933	.2483	.2633	.2844	40
.0966	.1248	.1106	.1268	.1134	.1306	.0200	.....	.....	.....	.....	41
.0248	.0210	.0157	.0131	.0106	.0095	.0081	.0084	.0071	.0053	.....	42
.1526	.1475	.1408	.1455	.1569	.1552	.1543	.1658	.1805	.1689	.2034	43
.0981	.0925	.0825	.1091	.1011	.1252	.0263	.....	.....	.....	.....	44
.2424	.2285	.2584	.2621	.2857	.2975	.3405	.3492	.3595	.4196	.4185	45
4.8876	5.5939	6.3339	6.6007	7.1537	7.3835	7.5546	7.3196	7.1222	7.1193	6.7814	46
.0486	.0460	.0444	.0491	.0361	.0333	.0048	.....	.....	.....	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	FERMENTED LIQUORS. Fiscal year ended June 30—			OLEOMARGARINE. Fiscal year ended June 30—					PENALTIES, ETC., COLLECTED. Fiscal year ended June 30—	
		1889.	1890.	1891.	1887.*	1888.	1889.	1890.	1891.	1864.	1865.
1	Alabama	.0867	.1302	.1376	.1847	.0701	.2896	.4487	.2085	.....	.....
2	Arizona	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Arkansas	.0068	.0065	.0036	.7181	.2245	.5191	.1717	.1032	.....	.....
4	California	2.9911	2.7197	2.5300	.....	.....	.0027	.0789	.1102	3.9251	7.4982
5	Colorado	.6857	.6974	.6851	2.0193	.8276	.4290	.6152	.5889	.3059	.0072
6	Connecticut	1.0859	1.0908	1.1251	1.8125	17.6754	17.1792	14.9659	11.2793	.4248	.1587
7	Dakota	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	Delaware	.....	.....	.....	.0897	.....	.....	.....	.....	.0836	.0183
9	Dist. Columbia	.....	.....	.....	.....	.....	.....	.....	.....	.4621	.9943
10	Florida	.0025	.0044	.0040	.0594	.0371	.1382	.1028	.2035	.....	.....
11	Georgia	.0727	.1433	.1892	.0956	.0764	.0116	.0087	.0742	.....	.....
12	Idaho	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Illinois	7.9945	8.2515	8.7272	36.7508	46.3817	45.3413	56.3192	59.3784	3.4423	8.3394
14	Indiana	1.9406	1.9017	1.8678	7.9317	9.6151	9.5953	.8594	.2895	1.5256	1.3213
15	Iowa	.4393	.3817	.3938	.0365	.0435	.0288	.0051	.0197	.9368	.4897
16	Kansas	.0469	.0364	.0306	4.4992	4.7030	5.4745	6.5555	7.5403	.4797	.1122
17	Kentucky	1.1689	1.1823	1.1639	1.0490	.7260	.5632	.6662	.5171	1.8385	1.9967
18	Louisiana	.5919	.7338	.7399	.3013	.1991	.3511	.3424	.2696	3.0558	3.7546
19	Maine	.....	.....	.....	.0674	.....	.....	.....	.....	.4487	.3479
20	Maryland	2.6091	2.4837	2.3829	.2320	.1183	.1561	.0987	.0437	2.0091	9.7559
21	Massachusetts	3.9786	3.4298	3.3060	7.4158	4.8980	4.5333	3.6821	1.7095	10.9760	9.7172
22	Michigan	2.1061	2.0679	2.0573	2.9298	2.6878	2.6069	2.2429	.7325	.8711	1.0736
23	Minnesota	1.2950	1.2475	1.2698	.1175	.....	.....	.....	.1058	.1368	.2485
24	Mississippi	.....	.....	.....	.0149	.....	.....	.....	.....	.....	.....
25	Missouri	6.5820	6.7652	6.6521	1.0464	1.7018	1.3638	2.0835	3.2012	6.8003	5.4134
26	Montana	.3125	.2900	.2806	.6205	.2828	.4867	.3955	.4117	.....	.....
27	Nebraska	.7352	.6216	.5265	.4052	.1016	.3441	.1582	.2740	.0135	.0044
28	Nevada	.....	.....	.....	.1376	.....	.....	.....	.....	.1851	.5908
29	N. Hampshire	1.3597	1.4196	1.2636	.1849	.2877	.1548	.1831	.0571	.7016	.4052
30	New Jersey	5.4033	5.5067	5.3549	.8646	.2386	.6750	.3174	.3138	1.2796	1.8691
31	New Mexico	.0417	.0370	.0293	.4222	.1192	.0139	.0130	.0030	.0062	.0207
32	New York	31.9026	30.8098	30.0459	6.9817	.2381	.0747	.....	.0312	38.8768	28.1369
33	N. Carolina	.0053	.0049	.0045	.0061	.....	.0022	.....	.0096	.....	.....
34	Ohio	8.3312	8.6357	8.7112	4.1033	5.4496	6.4927	6.4499	5.8206	4.3867	5.8484
35	Oregon	.4666	.6508	.7780	.....	.1338	.3221	.2803	.4084	.0040	.0183
36	Pennsylvania	9.4263	10.0414	10.3023	4.8789	1.9387	1.4302	1.5924	5.1529	13.8350	9.0784
37	Rhode Island	.....	.....	.....	11.6411	.....	.....	.....	.....	.5548	.4240
38	S. Carolina	.0422	.0368	.0336	.....	.....	.0009	.....	.0126	.....	.....
39	Tennessee	.1940	.2504	.3002	.7050	.3263	.2746	.4123	.3150	.....	1.0657
40	Texas	.3041	.3341	.3667	.6155	.3467	.4531	.3612	.3388	.....	.....
41	Utah	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0435
42	Vermont	.....	.....	.....	.....	.....	.....	.....	.....	.4273	.0801
43	Virginia	.1925	.1907	.2088	.1007	.0285	.0886	.0132	.0913	.0275	.1187
44	Washington	.....	.....	.....	.....	.....	.....	.....	.....	.0072	.1096
45	West Virginia	.4071	.4350	.4495	.0431	.0106	.0309	.1539	.1906	.4075	.1029
46	Wisconsin	7.1914	7.4617	8.0785	.9180	.5124	.5718	.4227	.1945	1.5650	.8362
47	Wyoming	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000

* Last eight months of fiscal year 1887.

PERCENTAGES OF RECEIPTS, ETC.—Continued.

PENALTIES, ETC., COLLECTED. Fiscal year ended June 30—												
1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	
.0449	.3231	.1552	.1159	.1381	.3384	1.8211	.2894	.6922	1.5176	.6076	.4282	1
.....	.0246	.0001	.0008	.0112	.0045	.1761	.0443	.0138	.0037	.....	.0274	2
.0352	.0413	.1754	.1210	.2109	.3178	.4743	.3759	.6732	.1888	.2719	.6704	3
9.9154	5.4888	2.1762	1.5316	1.2008	2.0431	.9976	.4737	2.0223	1.6473	1.3088	.3195	4
.1381	.1246	.0885	.0590	.0581	.2022	.0192	.0198	.0878	.2574	.3549	.0247	5
.0998	.6659	.2633	.2197	.7289	.1689	.6715	.1511	.4443	.8009	.0909	.1410	6
.....	.....	.0075	.0042	.1092	.0205	.0182	.0122	.0225	.0034	.0011	.0090	7
.0392	.0160	.0149	.0100	.0803	.7252	.3476	.3124	.0444	.2234	.2484	.2018	8
.2229	.0716	.0759	.4382	.1723	.2941	.1726	.3348	.0764	.4740	.1177	.0257	9
.....	.0186	.0700	.0208	.1326	.0924	.0732	.2117	.0767	.1830	.1775	.....	10
.2089	.7968	.2943	.3338	.5362	.3655	.6591	6.7434	.9676	2.0498	1.1207	.5708	11
.0054	.0188	.1590	.1351	.....	.0324	.0133	.0049	.0742	.....	.....	.0075	12
13.4066	7.1979	9.8136	6.5668	14.6783	3.2970	6.1872	4.5964	7.5070	6.3385	6.0357	23.0553	13
1.0296	.9073	.5715	7.5391	.7612	1.7649	3.5250	.6523	1.5381	2.1107	.9964	3.9568	14
.9646	.6427	.6368	1.8921	.6447	.5381	.1743	.5066	1.3220	6.7150	3.8915	2.0271	15
.1153	.0760	.0641	.1489	.1555	.2672	.1261	.1901	.3538	.4287	.2835	.0234	16
2.3253	3.7210	2.8131	3.9784	8.4805	5.3081	4.0655	4.4066	2.8866	3.0759	5.0826	1.1014	17
.2738	1.0924	.9977	.4165	1.0822	.7480	1.1182	.6638	2.7496	1.4345	.2342	.2408	18
.1706	.1638	.5269	.1434	.1426	.1502	.1149	.5683	.1596	.4924	.1651	.0448	19
1.5851	.6091	1.0387	1.5976	2.4456	4.8213	1.4924	4.4954	1.3832	3.0738	.9432	.3450	20
11.3454	8.9277	7.3360	4.0222	9.5454	4.7908	2.9877	2.5443	1.5852	1.7226	1.6520	2.8686	21
.6496	2.9789	3.0980	2.5131	2.4328	1.7339	.2534	.1836	.1521	.2034	.4058	1.5419	22
.0542	.2298	.1116	.2081	.3315	.1026	.1688	.1117	.4044	.2729	.3687	.7245	23
.....	.0026	.0277	.1426	.0592	.2779	1.6942	.9792	.5816	2.2790	1.6167	.5632	24
2.7233	3.0183	5.7907	7.1265	3.8024	3.1486	2.8573	2.9358	1.5241	3.2878	10.8133	12.0153	25
.0087	.0134	.0010	.....	.0241	.0359	.0362	.0174	.3798	.3467	.0419	.0644	26
.0573	.0087	.0134	.0775	.1054	.0309	.0154	.0837	.4312	2.1713	.4060	.3731	27
.3428	.1084	.0570	.3133	.1121	.3667	.7462	.0251	.1113	.0263	.....	.....	28
.1318	.2057	.1703	2.7179	.3399	.9613	.1098	.1024	.4221	.1027	.0028	.0023	29
1.8610	6.6623	3.5173	1.4542	5.4904	1.2035	1.1702	1.6932	1.1312	.5115	.4979	.6316	30
.0216	.0149	.0350	.0536	.0390	.0719	.0495	.1030	.2847	.0643	.2735	.0661	31
26.9055	31.9165	35.6102	25.6207	21.1786	19.1580	26.4656	29.6692	8.8062	8.2055	8.1144	8.4482	32
.0279	.2194	.6926	3.3159	2.0290	2.2681	1.5113	4.9177	5.0401	4.3559	1.8019	.2967	33
8.4662	5.5342	5.2151	6.9537	6.8686	17.9682	16.0392	8.1989	13.1692	10.8873	1.9180	1.4801	34
.0379	.0360	.0188	.0309	.5850	.0786	.....	.0051	.0275	.1234	.1464	.1475	35
8.7662	13.4652	13.9711	14.7669	8.3931	14.7344	9.2800	6.4878	21.6067	13.4512	11.1419	21.8879	36
.2517	.6517	.5946	.8476	.4141	.3405	.4927	.1004	.0734	.3706	.1011	.2754	37
.0477	.3168	.3714	.4188	.7941	1.0030	.9986	.9476	.8658	2.9204	.6144	.2221	38
6.3317	1.2217	.5572	1.0909	1.2041	3.4309	1.4317	2.5081	4.0299	6.5024	4.6426	2.6312	39
.0479	.1318	.0697	.5379	.3396	1.0876	.4141	.4034	4.3725	3.3807	1.6391	1.5366	40
.0733	.0295	.0363	.0901	.0159	.0151	.....	.1766	.1428	.0185	.1656	.1096	41
.9580	.0780	.0693	.0367	.1393	.8441	.0466	.3207	.0669	.0106	.0515	.0081	42
.0917	.8273	1.2722	.9803	3.4928	3.8749	7.8748	11.1956	11.2342	3.3474	3.7772	.3982	43
.0205	.0232	.0082	.0539	.0393	.0133	.0080	.0265	.0268	.1758	.0298	.0238	44
.1117	.0847	.1533	.1052	.0602	.0628	.7578	.4805	.0416	.1018	.2606	.1785	45
.9857	1.2930	1.2594	1.2486	.3858	.8964	2.3435	.6753	.3156	4.1412	27.5833	10.2845	46
.....	.....	.....	.....	.0091	.0003	.....	.0541	.0778	.....	.0019	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—COMPARATIVE TABLE SHOWING THE PERCENTAGES OF RECEIPTS, ETC.—Continued.

	STATES AND TERRITORIES.	PENALTIES, ETC., COLLECTED. Fiscal year ended June 30—																			
		1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	AGGREGATE RECEIPTS. Fiscal year ended June 30— 1864.	1865.	1866.	1867.	1868.	1869.	1870.	
1	Alabama	1.2220	.6981	3.8446	1.1899	2.1497	.6862	.7780	1.1173	.....	.0256	.7717	.6923	1.0983	.7906	.....	.....	1.4253	1.6601	2.4419	.3302	.3555	1
2	Arizona	.0216	.0137	.0003	.2575	.2296	.0484	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0011	.0079	.0079	.0093	2
3	Arkansas	.2126	.2920	1.3447	.9583	.5599	.8150	.4537	.6999	.6720	.6166	.4844	.4955	.4589	.0269	.....	.....	.0884	.7062	.4818	.1014	.2204	3
4	California	.6165	2.1445	2.0896	2.5737	3.6248	1.1012	23.7821	1.2899	13.5022	18.0398	9.0873	6.4375	10.6319	3.4805	1.5306	2.0009	1.7000	2.7233	3.7388	3.1669	2.7467	4
5	Colorado	.6659	.6482	.4952	.5839	.9640	.2555	.1296	.6746	.1317	.0178	.0015	.....	.0019	.0457	.0376	.0672	.0519	.0611	.0680	.0427	.0441	5
6	Connecticut	.6097	.4695	2.8172	.7810	1.0248	.2214	.6811	.2824	.2450	1.1885	3.7856	3.0156	2.8907	2.6541	2.9879	3.3362	3.3238	3.0561	2.5108	1.6364	1.5305	6
7	Dakota	.0048	.0559	.3450	.3793	.2692	.1224	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0008	.0058	.0076	.0052	7
8	Delaware	.2265	.4085	.0423	.6983	.1352	.1049	.0003	.....	.....	.0708	.....	.....	.....	.....	.3570	.4160	.3496	.3168	.3357	.2972	.2698	8
9	District of Columbia	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.3341	.3798	.2645	.2838	.2769	.3119	.3070	9
10	Florida	.0460	.0332	.0973	.1413	.1184	.1227	.0091	.1344	.0003	.0190	.....	.2401	.4525	.1098	.....	.....	.0339	.2249	.2298	.0501	.0635	10
11	Georgia	.8767	7.4423	1.4557	2.1494	2.8087	1.7428	1.1547	2.4858	1.4829	4.3615	2.9068	4.1588	.5074	.7688	.....	.....	1.4861	1.8085	3.5074	.7064	.6829	11
12	Idaho	.0705	.1161	.0902	.1050	.1300	.1247	.0246	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0274	.0328	.0544	.0546	.0390	12
13	Illinois	5.0782	7.2420	5.3457	12.0301	5.7339	5.5626	3.6298	35.2027	3.3937	4.1665	9.5828	13.0061	7.8793	2.0431	9.0370	4.8316	5.3107	4.8818	4.3164	9.1334	10.9599	13
14	Indiana	1.2202	.4335	2.0532	5.1638	17.5059	1.2134	.0779	1.4600	.1729	.6522	.7857	.6468	.6955	1.1556	3.1026	2.4459	1.8685	1.6616	1.3365	2.7056	3.0109	14
15	Iowa	2.2006	4.3396	2.8718	6.1097	2.5679	2.6175	5.5687	2.3438	5.4126	2.6256	2.3041	4.5837	2.6174	2.6739	.5773	.8862	.9365	.8359	.6746	1.0895	.8224	15
16	Kansas	.0532	.2441	.1582	.3410	.5265	.2046	.1335	.0808	.3204	.1546	.2405	.2305	.5706	.1819	.0597	.1092	.1239	.1481	.1449	.1711	.2048	16
17	Kentucky	2.9514	4.4085	2.6276	1.6239	2.4342	2.9365	4.5020	4.0015	3.9756	1.5169	12.4496	3.9247	1.0698	2.0254	3.6029	2.4641	2.0426	2.1824	2.3619	5.2768	5.9009	17
18	Louisiana	4.5585	.4381	5.6725	1.8897	5.3995	2.3941	8.4577	1.1320	.7289	.0409	1.3632	4.1491	1.2795	1.2333	2.0767	.8698	2.1377	2.5095	2.1833	1.3299	1.7794	18
19	Maine	.6180	.9720	.5462	.7575	.8758	.2796	.1404	.2941	.3745	.7478	.....	.....	.....	.....	1.1815	1.3286	.9736	.9376	.9096	.4684	.4817	19
20	Maryland	.6466	.3013	8.3789	.5840	.5145	15.7296	.0525	.1788	.5769	.0774	.6956	.3239	.1488	1.4290	2.7489	2.7511	2.6760	2.4835	2.4427	3.1795	3.2457	20
21	Massachusetts	3.7419	5.3181	2.7583	2.2569	10.6085	10.0312	1.3038	2.8667	8.9557	3.2695	.4111	1.9811	3.2825	8.9325	11.1144	12.8101	12.0681	11.3201	10.1287	6.4830	6.3763	21
22	Michigan	1.0951	6.2612	1.9111	1.8151	2.9291	1.6151	1.3738	.8720	2.7567	1.1691	1.6507	7.3163	1.3901	3.4557	1.0966	1.3203	1.2006	1.2542	1.5736	1.8476	1.7421	22
23	Minnesota	.6010	.5927	.4400	.7127	.8739	.5738	.8781	.7046	.2386	.2337	1.9574	.6526	.6568	.6670	.0801	.1303	.1317	.1822	.2102	.2540	.2792	23
24	Mississippi	2.6753	4.2598	.5790	3.3424	.2464	.1545	.1035	.2553	.7435	.6138	.....	.....	.....	.....	.....	.....	.2695	1.8471	2.1408	.1357	.1700	24
25	Missouri	33.4358	2.6386	2.3987	3.3152	2.4135	7.1951	.7327	2.2630	2.3849	4.4545	5.7757	3.5634	3.3148	3.4622	3.0198	2.7803	2.5833	2.6173	2.8035	3.7026	3.5834	25
26	Montana	.....	.2238	.....	.....	.....	.....	.0346	.2021	.....	.....	.2741	.....	.....	.0053	.....	.0183	.0391	.0312	.0618	.0450	.0618	26
27	Nebraska	.6399	.1582	.4394	.3831	1.2085	.3108	.2280	1.1066	.3093	.0549	.2881	.2138	1.8280	.5132	.0245	.0291	.0348	.0435	.0729	.1128	.1841	27
28	Nevada	.0014	.....	.0652	.0675	.0340	.....	.....	.....	.2369	.4075	.....	.....	.....	.....	.0728	.1461	.0978	.1169	.1763	.1605	.1122	28
29	New Hampshire	.0638	.0465	.0451	.0445	.1844	.....	.0509	.2623	.....	.2793	1.3869	2.4777	1.3572	.5649	.9808	1.2910	1.2004	1.1616	1.1078	.4554	.3774	29
30	New Jersey	.4144	.6256	1.4511	1.8677	1.6218	16.2989	.3183	1.3268	8.7631	1.5944	1.2238	1.5503	.4585	1.9203	2.8453	3.8502	3.5153	3.1800	3.2496	2.6515	2.4322	30
31	New Mexico	.3453	.0047	.0028	.....	.0222	.1844	.3530	.0804	.2152	.0988	.0384	.1411	.1493	.1991	.0100	.0249	.0246	.0259	.0328	.0305	.0280	31
32	New York	6.5487	11.1295	22.1070	12.5998	9.2477	12.0491	5.5376	13.5430	24.7687	33.7618	17.2045	10.3617	6.3626	26.9266	24.8485	27.2475	24.8068	23.7079	22.4788	24.9716	21.7006	32
33	North Carolina	3.4236	3.5246	3.2129	4.2771	4.2737	1.9037	2.4386	2.8173	3.7346	4.0440	5.5174	7.8841	5.3193	4.1042	.....	.....	.1429	.6645	1.1282	.5247	.8348	33
34	Ohio	6.8313	4.5298	6.9486	6.8490	2.9576	2.4919	2.4892	2.2963	3.4323	2.1716	3.2775	2.7910	2.6463	11.2150	11.1612	8.1289	8.8754	8.0212	6.9752	11.2681	11.6786	34
35	Oregon	.1207	.3918	.1136	.3611	.0681	.2207	.1539	.2021	.1184	1.6486	.3922	.5448	.0731	.3005	.0950	.0808	.0964	.1416	.1999	.1202	.1965	35
36	Pennsylvania	8.1663	3.4155	3.9484	13.1768	4.5388	1.5056	18.0749	5.3334	2.1785	2.5181	3.5038	3.7562	3.9581	4.9517	12.8092	15.3665	13.7762	11.1156	10.4244	10.8163	9.9956	36
37	Rhode Island	.6405	.1531	.2398	.3211	.3977	.2162	.2011	.3560	.6405	.2589	.....	.....	.....	.....	1.8123	2.1880	2.1115	2.0353	1.6277	.8994	.7653	37
38	South Carolina	.5600	.4920	.7020	1.1965	.6009	1.8637	.5268	1.7377	.5874	.3571	1.5167	.4792	.5451	.4364	.....	.....	.3403	.7323	1.5034	.2474	.2459	38
39	Tennessee	1.5645	4.1511	3.4483	5.0552	5.0414	3.9059	2.9067	6.8237	3.5150	3.9608	5.7903	7.8432	3.9128	3.4044	.5503	.8144	1.1664	1.3499	2.1209	.8780	.8778	39
40	Texas	4.1684	2.3553	1.4334	1.7499	1.2430	1.0397	10.8434	2.1836	2.0023	1.3331	.9894	1.8742	1.3639	1.1072	.....	.....	.5427	1.2945	1.0282	.3378	.2333	40
41	Utah	.5495	.0301	3.0027	.0456	.0375	.2237	.....	.....	.....	.....	.....	.....	.....	.....	.0126	.0212	.0214	.0259	.0280	.0475	.0276	41
42	Vermont	.1268	.0814	.4235	.3042	.3757	.1835	.1194	.1596	.8966	.4032	.....	.....	.....	.....	.4228	.4554	.4147	.3975	.3551	.2228	.2103	42
43	Virginia	.6614	.7032	.7661	1.0644	1.7025	.6050	.5210	2.0462	1.3189	2.2682	2.1006	2.2931	1.4195	1.0860	.1256	.1123	.4054	.7926	1.0175	1.9186	3.2802	43
44	Washington	.1422	.1792	.0260	.0004	.1100	.0719	.0052	.....	.....	.....	.....	.....	.....	.....	.0204	.0389	.0166	.0318	.0400	.0345	.0497	44
45	West Virginia	.2327	.4818	1.2124	.5626	1.3245	.3367	.3260	.5082	.8110	.1610	.4005	.0390	30.9951	6.7827	.3213	.3225	.3520	.3807	.4520	.3937	.4518	45
46	Wisconsin	1.3475	17.5458	2.0478	.3139	.3661	.7358	.9038	.6751	.4023	.6166	1.8421	2.3326	.6645	1.2865	.9427	.9364	.9457	1.0128	1.0336	1.3697	1.4103	46
47	Wyoming	.0025	.0055	.0006	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.0036	.0154	47
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

C.—Comparative Table showing the

	STATES AND TERRITORIES.	AGGREGATE RECEIPTS. Fiscal year ended June 30—								
		1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
1	Alabama	.2845	.2066	.1435	.1409	.1115	.0988	.0960	.1318	.1140
2	Arizona	.0132	.0135	.0128	.0104	.0099	.0108	.0138	.0195	.0228
3	Arkansas	.1021	.0818	.0836	.0715	.0726	.0616	.0763	.1105	.1075
4	California	2.8207	2.6483	2.2285	2.5754	2.8794	2.7954	2.4431	2.0501	2.0683
5	Colorado	.0547	.0549	.0713	.0673	.0680	.0656	.0673	.0797	.1072
6	Connecticut	1.1159	1.0448	.8225	.6023	.6049	.5944	.5877	.5542	.4881
7	Dakota	.0056	.0052	.0072	.0124	.0097	.0110	.0199	.0286	.0314
8	Delaware	.3472	.3470	.4041	.3711	.3472	.3772	.4178	.4593	.3532
9	District of Columbia	.2094	.1882	.1256	.1199	.1081	.1035	.0231	.....	.....
10	Florida	.0947	.0863	.1488	.1387	.1781	.1574	.1474	.1755	.1869
11	Georgia	.5763	.5058	.4498	.3991	.3741	.3276	.2478	.3185	.3010
12	Idaho	.0415	.0208	.0181	.0195	.0184	.0153	.0141	.0189	.0204
13	Illinois	11.8239	13.7032	15.5222	16.0008	16.9936	21.4335	19.4325	18.7827	18.1609
14	Indiana	3.7525	4.7198	5.3438	5.0053	4.4846	5.0390	5.3643	5.4536	5.4575
15	Iowa	.8460	.9261	.9534	.9684	1.0024	1.0952	.7201	.9157	.7830
16	Kansas	.1852	.1400	.1520	.1554	.1288	.1360	.1242	.1464	.1650
17	Kentucky	5.0942	5.0716	5.1354	7.2122	8.6975	6.9597	8.4717	6.5707	7.1568
18	Louisiana	1.4958	1.4118	1.2607	1.0195	.5842	.4785	.5566	.8123	.5490
19	Maine	.3223	.2620	.2021	.1329	.1036	.0819	.0707	.0675	.0705
20	Maryland	2.8965	3.2882	2.4976	2.4397	2.6604	2.3281	2.4037	2.2162	2.1142
21	Massachusetts	5.3186	5.4893	3.5396	2.8975	2.6096	2.4858	2.3713	2.3152	2.2718
22	Michigan	2.0643	2.0815	2.0759	1.8555	1.8611	1.8661	1.6188	1.5306	1.5428
23	Minnesota	.1975	.2159	.2178	.2359	.2201	.2247	.2128	.2626	.2851
24	Mississippi	.1863	.1159	.1205	.1117	.0935	.0769	.0694	.0829	.0814
25	Missouri	3.9845	4.0054	4.0086	4.4885	4.4279	2.6933	3.9544	4.8428	4.6887
26	Montana	.0642	.0251	.0226	.0301	.0228	.0190	.0184	.0259	.0281
27	Nebraska	.1755	.1697	.2287	.2868	.2819	.4538	.5356	.6682	.8174
28	Nevada	.0810	.0671	.0680	.0545	.0567	.0613	.0518	.0564	.0571
29	New Hampshire	.3104	.2639	.3063	.2581	.2885	.2351	.2088	.2179	.2079
30	New Jersey	1.9227	2.1608	2.4163	1.7907	2.2776	3.4140	4.4320	4.8658	4.3561
31	New Mexico	.0272	.0206	.0219	.0191	.0213	.0200	.0157	.0185	.0176
32	New York	22.5774	20.3677	18.0880	15.7545	14.6850	13.2017	12.8413	14.2780	14.4068
33	North Carolina	1.0653	.9614	1.3254	1.5417	1.5712	1.5094	1.5779	1.7365	2.2510
34	Ohio	11.8473	12.9275	13.9770	15.5501	14.1298	14.9821	13.7498	14.1051	14.8254
35	Oregon	.1224	.1089	.0692	.0485	.0462	.0448	.0472	.0579	.0639
36	Pennsylvania	9.8031	8.0027	7.3655	6.6139	5.9341	5.3952	5.5792	5.6509	5.5467
37	Rhode Island	.5259	.5324	.3054	.2420	.2235	.2011	.2072	.2356	.2151
38	South Carolina	.2023	.1728	.1574	.1127	.1178	.0956	.0939	.1139	.0982
39	Tennessee	.6837	.6651	.6065	.6898	.8303	.5389	.7972	.8064	.8478
40	Texas	.2742	.2796	.2563	.2829	.2489	.2219	.2114	.2540	.2342
41	Utah	.0313	.0342	.0384	.0433	.0307	.0301	.0253	.0420	.0442
42	Vermont	.2185	.1378	.0714	.0584	.0565	.0426	.0445	.0423	.0468
43	Virginia	4.1598	4.2837	6.9115	6.5465	7.3825	6.6063	7.0481	6.2088	6.0148
44	Washington	.0287	.0207	.0147	.0187	.0204	.0184	.0190	.0220	.0282
45	West Virginia	.4906	.4038	.4231	.5355	.4904	.3893	.4096	.3118	.3012
46	Wisconsin	1.5466	1.7348	1.7710	2.4588	2.6232	2.9885	2.5478	2.3218	2.4508
47	Wyoming	.0085	.0058	.0100	.0116	.0115	.0136	.0135	.0145	.0132
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

Percentages of Receipts, etc.—Continued.

AGGREGATE RECEIPTS. Fiscal year ended June 30—												
1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	
.1163	.1022	.1011	.0790	.0704	.0652	.0693	.0661	.0640	.0709	.0833	.0643	1
.0231	.0297	.0327	.0291	.0022	.....	.....	.....	.....	.....	.....	.....	2
.1079	.1033	.0785	.0711	.0750	.0776	.0812	.0822	.0857	.0922	.0835	.0669	3
2.3823	2.8262	2.9702	2.9108	2.7888	2.3245	1.7886	1.7514	1.7691	1.6021	1.4129	1.4247	4
.1440	.1682	.1780	.1572	.1615	.1736	.1724	.2189	.2253	.2247	.2239	.2024	5
.3947	.4534	.4072	.3687	.3530	.3670	.3952	.4051	.6473	.6003	.5704	.6635	6
.0356	.0380	.0485	.0632	.0080	.....	.....	.....	.....	.....	.....	.....	7
.2005	.2433	.2525	.2136	.1733	.2173	.2092	.2216	.....	.....	.....	.....	8
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9
.1751	.1994	.2017	.1771	.1471	.1946	.2021	.2717	.2810	.3240	.3334	.3396	10
.2756	.2848	.2586	.2878	.3129	.2815	.2604	.2833	.3062	.3332	.3893	.3903	11
.0194	.0202	.0230	.0255	.0022	.....	.....	.....	.....	.....	.....	.....	12
19.7141	20.1677	20.3322	18.8927	19.3794	20.5266	20.4049	20.8919	24.2354	23.6889	24.4613	26.2706	13
5.3177	5.6951	4.6673	4.0674	4.6293	3.5864	4.1689	3.5842	3.3293	4.4221	4.3840	4.4679	14
.7316	.7225	1.3270	2.9547	2.2719	1.9766	2.1792	1.6419	.4174	.2999	.3030	.2974	15
.2163	.1873	.1900	.1744	.1379	.1514	.1747	.1777	.1559	.1401	.1379	.1348	16
7.6043	6.8198	7.5789	11.1906	15.3113	13.2028	13.4710	10.4499	11.4076	12.9194	11.9639	10.8595	17
.6094	.5949	.6613	.5372	.4616	.4793	.4723	.4576	.4857	.4828	.4905	.4415	18
.0657	.0645	.0614	.0530	.0466	.0480	.0495	.0423	.....	.....	.....	.....	19
2.0488	1.9425	2.0311	2.4939	2.5925	2.4679	2.1063	2.4199	2.7261	3.0459	2.3233	2.0930	20
2.2556	2.1116	2.1139	2.0027	1.9746	2.0347	1.9614	2.0796	2.0752	1.8523	1.6180	1.5850	21
1.3794	1.3979	1.4416	1.3691	1.1695	1.3593	1.4303	1.5164	1.4271	1.4992	1.5375	1.5190	22
.3121	.3482	.3803	.3894	.4070	.4383	.4573	.4663	.4106	1.0526	2.1714	1.8819	23
.0781	.0752	.0677	.0440	.0416	.0426	.0403	.0358	.....	.....	.....	.....	24
4.6639	5.0608	5.4280	5.5858	5.3340	5.5828	6.0402	6.6135	6.3623	5.9060	5.6543	5.2687	25
.0288	.0351	.0489	.0549	.1033	.0806	.0777	.0851	.1173	.1243	.1259	.1045	26
.7811	.7525	.7975	.9604	1.2489	1.7535	1.4321	2.0141	2.2347	1.7179	2.0828	2.2291	27
.0517	.0418	.0353	.0297	.0032	.0498	.0532	.0503	.....	.....	.....	.....	28
.2380	.2423	.2519	.2567	.3214	.3411	.3241	.3177	.3756	.3586	.3633	.3174	29
3.6011	3.8129	3.9233	3.9451	2.8650	3.2569	3.3806	3.8679	3.2755	3.3001	2.9503	2.8109	30
.0273	.0371	.0402	.0393	.0570	.0596	.0557	.0535	.0475	.0451	.0417	.0244	31
13.9068	13.4791	14.0011	13.0670	11.3377	12.2965	12.2890	12.7083	12.4006	11.9552	11.3785	11.3434	32
2.0146	1.9370	2.0636	1.7288	1.4509	1.5005	1.4928	1.6416	1.7576	1.8848	1.9353	1.7036	33
15.4209	15.0924	13.2125	11.4211	11.1398	11.1773	11.0538	11.6959	10.0110	8.8367	9.4195	9.8300	34
.0659	.0665	.0638	.0738	.1057	.1065	.1061	.1282	.1418	.1730	.2261	.2492	35
5.8794	5.9985	6.3151	6.3299	6.4998	6.5569	6.7131	6.8336	6.6899	6.5097	6.8255	7.0767	36
.1805	.1635	.1650	.2875	.1075	.1135	.1130	.1904	.....	.....	.....	.....	37
.0958	.1063	.0857	.0852	.0773	.0841	.0856	.0843	.0824	.0624	.0663	.0497	38
.8590	.8969	.7180	.8537	1.0299	.9404	.8768	.8521	.8118	.8147	.8138	.8739	39
.1995	.1944	.1860	.1917	.1731	.1617	.1684	.1762	.1705	.1743	.1847	.1638	40
.0636	.0337	.0349	.0392	.0037	.....	.....	.....	.....	.....	.....	.....	41
.0433	.0416	.0406	.0335	.0255	.0266	.0278	.0253	.....	.....	.....	.....	42
4.9478	4.7423	4.4808	3.6932	2.6636	2.7154	2.5517	2.4602	2.6166	2.5239	2.4659	2.1968	43
.0231	.0256	.0289	.0358	.0057	.....	.....	.....	.....	.....	.....	.....	44
.3172	.3540	.3615	.3974	.4617	.4832	.4158	.4530	.4547	.5971	.6344	.5770	45
2.3094	2.2762	2.2980	2.3254	2.4667	2.6979	2.6480	2.6760	2.4013	2.3656	2.3442	2.4786	46
.0137	.0145	.0147	.0127	.0010	.....	.....	.....	.....	.....	.....	.....	47
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED STATES, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1891.

[The notes to the references in this table will be found on pages 341, 342, 343, and 344.]

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—											
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.		
	ALABAMA.												
1	First (1)					$1,842,963.82	$1,364,609.54	$257,988.05	$233,676.68	$132,204.53	$130,333.60	1	
	First (2)				$2,917,189.13								
2	Second (1)					1,831,443.70	2,377,812.39	166,091.07	296,734.19	121,128.60	78,755.20	2	
	Second (2)				1,118,080.44								
	Second (3)												
3	Third (1)				97,041.48	444,722.71	537,183.88	48,237.13	65,289.30	110,425.24	29,071.34	3	
	Total				4,132,311.05	4,119,130.23	4,279,605.81	472,316.25	595,700.17	363,758.37	238,160.14		
	ARKANSAS.												
1	First (5)					783,336.76	540,690.88	22,951.51	205,469.37	47,400.88	40,849.27	1	
2	Second (5)				256,147.11	886,091.17	231,940.75	93,333.73	131,520.65	56,547.31	34,786.02	2	
3	Third (a) (5)					82,819.25	71,758.36	28,699.83	32,294.08	26,576.28	18,665.93	3	
	Third (6)												
	Total				256,147.11	1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47	94,301.22		
	CALIFORNIA.												
1	First (7)	$348,828.56	$1,136,116.28	$2,733,873.74	3,473,602.91	5,199,567.48	5,160,081.83	3,364,162.38	3,151,998.32	2,226,231.40		1	
	First (8)									598,678.41	2,490,717.82		
	First (9)												
2	Second (7)					445,079.95	498,423.17	353,364.23	359,043.24	232,053.85		2	
3	Third (10)	43,405.01	114,000.13	242,346.37	343,746.65	187,634.49	132,039.78	166,578.86	200,629.61	146,822.59	196,042.27	3	
4	Fourth (11)	58,378.00	94,534.84	148,981.22	178,980.98	707,217.12	542,634.82	481,363.71	568,890.25	304,952.44	285,832.25	4	
	Fourth (12)	141,738.31	263,564.87	676,910.05	696,990.19								
	Fourth (13)												
5	Fifth (11)	39,481.95	68,172.25	141,941.10	235,487.80	217,632.65	219,346.85	164,078.26	321,877.89	98,182.89	80,925.05	5	
	Total	631,831.83	1,676,388.37	3,944,052.48	4,928,898.53	6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	3,053,517.39		
	CONNECTICUT.												
1	First (18)	572,438.90	1,152,896.36	2,299,479.81	2,864,903.51	2,548,344.02	1,456,823.76	936,528.89	1,020,409.28	648,671.05	544,049.21	1	
	First (19)												
	First (20)												
2	Second (21)	399,342.34	898,966.11	1,863,831.34	2,791,672.05	2,126,724.98	1,263,959.37	612,503.22	760,691.38	376,938.54	345,751.21	2	
	Second (22)												
3	Third (18)	324,349.24	668,223.12	1,279,600.90	1,733,587.49	1,367,288.31	787,104.36	313,154.48	299,599.94	154,831.98	144,726.52	3	
4	Fourth (21)	256,484.37	552,430.36	1,133,152.16	2,246,524.85	1,540,613.26	893,010.88	478,319.36	483,776.54	246,429.34	170,087.70	4	
5	Fifth (23)											5	
	Total	1,552,614.85	3,272,515.95	6,576,064.21	9,636,687.90	7,582,970.57	4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91	1,204,614.64		
	GEORGIA.												
1	First (29)					507,262.24	750,690.50	240,190.72	260,456.61	138,077.19	112,845.86	1	
2	Second (30)				411,057.63	2,136,073.50	2,739,432.31	255,731.22	320,115.95	155,277.11	99,355.47	2	
	Second (31)				2,251,265.98								
	Second (32)												
	Second (33)												
3	Third (29)					1,262,036.09	1,674,719.52	255,782.51	227,960.08	154,782.68	125,561.46	3	
	Third (34)				1,249,422.93								
	Third (32)												
4	Fourth (30)				396,830.46	582,069.07	982,122.36	258,577.12	325,708.74	288,807.04	245,397.39	4	
	Total				4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	583,160.18		
	ILLINOIS.												
1	First (35)	865,254.98	3,739,478.21	3,953,665.95	7,095,203.40	5,467,986.87	3,998,315.33	6,771,168.61	8,395,131.87	7,269,582.79	6,155,659.12	1	
	First (36)					337,461.39	300,455.06	351,458.21	398,012.17	245,842.68	147,511.81		
2	Second (5)	72,702.98	378,046.63	374,308.89	588,209.86							2	
	Second (37)												
	Second (38)												
3	Third (39)	78,742.48	252,210.57	344,604.83	547,715.19	442,942.38	220,659.50	355,364.66	576,926.96	757,663.64	751,763.04	3	
4	Fourth (40)	207,290.33	977,177.16	658,005.33	1,147,629.71	1,626,967.73	648,260.05	1,185,292.87	1,602,059.85	1,233,013.65	1,723,054.91	4	
	Fourth (41)												
	Fourth (42)												
5	Fifth (35)	166,620.42	2,689,125.64	1,466,519.10	1,202,275.08	639,194.31	319,839.15	1,591,351.02	3,663,260.07	2,553,970.87	4,108,333.42	5	
	Fifth (44)												
6	Sixth (5)	62,907.40	129,811.72	284,327.58	455,161.88	409,331.63	250,042.44	396,465.53	541,399.74	380,103.35	559,911.41	6	
7	Seventh (45)	102,825.99	177,984.05	215,175.26	1,426,229.60	1,051,360.62	263,085.74	624,180.36	746,513.53	789,495.36	230,067.95	7	
8	Eighth (45)	98,608.04	641,296.98	746,362.28	1,094,005.80	895,860.38	470,594.57	788,314.06	1,215,798.16	814,509.77	1,150,031.23	8	
	Eighth (46)												
	Eighth (44)												

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—										
		1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	
	ALABAMA.											
1	First (1)	$81,836.63	$51,749.47	$53,690.08	$44,718.07	$18,116.16						1
	First (2)					28,116.30	$67,967.87	$50,084.72	$63,256.41	$55,430.37	$73,504.25	
2	Second (1)	40,369.94	59,450.27	41,992.84	46,978.18	18,676.52						2
	Second (2)					32,712.12	70,001.70	72,149.66	72,633.97	75,221.02	67,028.67	
	Second (3)											3
3	Third (1)	30,286.78	24,592.87	20,006.45	17,644.72	10,388.90						
	Total	152,493.35	135,792.61	115,689.37	109,340.97	108,010.00	137,969.57	122,234.38	135,890.38	130,651.39	140,532.92	
	ARKANSAS.											
1	First (5)	23,252.19	18,478.01	15,038.86	3,192.94							1
2	Second (5)	37,482.57	26,402.93	21,160.69	4,250.66							2
3	Third (a) (5)	28,126.26	23,996.00	39,177.89	12,060.60							
	Third (6)				48,696.88	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94	109,039.36	3
	Total	88,861.02	68,876.94	75,377.44	68,201.08	85,850.09	115,735.77	115,219.57	126,089.12	132,086.94	109,039.36	
	CALIFORNIA.											
1	First (7)											
	First (8)	1,734,547.63										1
	First (9)	256,055.20	2,262,713.81	2,726,075.19	2,815,656.29	2,434,703.01	1,844,481.07	1,911,385.48	2,437,650.82	3,277,931.88	3,814,692.86	
2	Second (7)			326.13								2
3	Third (10)	118,445.41										3
4	Fourth (11)	174,218.97	146,880.33	161,294.80	45,718.40							
	Fourth (12)				206,570.34	314,890.73	302,308.39	306,113.21	345,983.82	335,458.98	312,484.65	4
	Fourth (13)											
5	Fifth (11)	89,643.86	72,247.36	100,337.14	27,094.87							5
	Total	2,367,911.07	2,481,841.50	2,988,033.26	3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64	3,613,390.86	4,127,177.51	
	CONNECTICUT.											
1	First (18)	247,170.66		*.02								
	First (19)	251,588.03	367,211.55	388,542.59	378,663.41	336,998.04	299,882.69	251,313.21	212,856.33	283,883.46	263,811.83	1
	First (20)											
2	Second (21)	194,806.04	49,989.54	27.00								
	Second (22)		142,098.09	239,128.35	279,451.10	324,422.22	280,452.90	271,945.46	248,323.80	295,806.56	301,989.45	2
3	Third (18)	51,390.01		*20.00								3
4	Fourth (21)	129,030.25	21,079.93									4
5	Fifth (23)											5
	Total	873,984.99	580,379.11	627,717.96	658,114.51	661,420.26	580,335.59	523,258.67	461,180.13	579,690.02	565,801.28	
	GEORGIA.											
1	First (29)	90,492.97	55,588.98	55,111.65	47,202.52	4,286.41						1
	Second (30)	57,361.33	66,910.66	63,643.12	56,727.60	7,047.24						
2	Second (31)					112,593.46	38,532.05					
	Second (32)						197,950.89	214,714.35	223,543.92	266,405.74	264,054.22	2
	Second (33)											
	Third (29)					24,002.05						
3	Third (34)	117,647.87	85,548.87	88,362.85	80,509.41	84,078.87	19,018.02					
	Third (32)						78,018.94	108,056.25	98,530.26	97,727.74	95,306.66	3
4	Fourth (30)	212,457.73	176,574.04	181,109.22	178,286.91	46,871.27						4
	Total	477,959.90	384,622.55	388,226.84	362,726.44	278,879.30	333,519.90	322,770.60	322,074.18	364,133.48	359,360.88	
	ILLINOIS.											
1	First (35)	6,798,288.11	6,606,125.82	7,839,298.64	8,971,565.08	8,448,186.99	8,185,225.67	8,270,947.97	8,936,614.85	9,905,157.69	10,466,026.54	
	First (36)											1
	Second (5)	60,209.18	56,279.56	57,799.81	24,595.97							
2	Second (37)				193,544.97	217,090.03	220,756.51	236,270.45	233,160.93	247,243.89	261,351.75	2
	Second (38)											
3	Third (39)	550,937.78	319,475.35	617,937.87	1,299,832.96	1,038,352.74	857,227.95	809,835.58	705,363.28	566,405.64	676,981.44	3
	Fourth (40)	1,203,453.25	984,958.64	1,097,690.25	792,141.53							
4	Fourth (41)				472,885.50	463,270.98						
	Fourth (42)					925,935.51	1,105,926.97	967,731.85	983,112.88	1,203,221.51	1,247,764.75	4
5	Fifth (35)	4,766,975.11	4,716,712.55	4,851,139.18	8,003,048.41	7,598,502.78	6,594,669.22	6,930,169.57	10,324,576.75	11,425,131.77	13,267,988.65	
	Fifth (44)											5
6	Sixth (5)	354,950.98	355,864.69	366,387.65	99,654.16							6
7	Seventh (45)	170,921.89	70,228.53	79,010.14	86,617.82	79,937.18	52,428.08	50,273.78	57,203.42	67,884.77	75,595.53	7
8	Eighth (45)	1,866,513.65	1,619,096.60	1,840,931.27	2,933,064.45	2,639,666.76	2,029,688.18	1,490,264.30	815,000.92	1,407,226.90	1,429,153.26	
	Eighth (46)											8
	Eighth (44)											

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	Total.	
	ALABAMA.											
1	First (1)										$7,129,075.76	1
	First (2)	$50,941.26	$1,481.70								390,782.88	
2	Second (1)										6,197,513.34	2
	Second (2)	57,732.59	3,462.37								450,942.10	
	Second (3)		80,454.26	$73,315.34	$81,038.08	$78,542.76	$79,617.65	$92,762.36	$118,800.50	$93,835.50	698,366.45	
3	Third (1)										1,434,890.80	3
	Total	108,673.85	85,398.33	73,315.34	81,038.08	78,542.76	79,617.65	92,762.36	118,800.50	93,835.50	16,301,571.33	
	ARKANSAS.											
1	First (5)										1,956,807.78	1
2	Second (5)										1,523,426.48	2
3	Third (a) (5)										364,174.48	3
	Third (6)	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22	119,015.70	97,639.79	1,645,175.56	
	Total	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22	119,015.70	97,639.79	5,489,584.30	
	CALIFORNIA.											
1	First (7)										26,794,552.90	1
	First (8)										4,823,943.86	
	First (9)	3,675,820.34	3,098,043.62	2,342,080.55	1,783,232.13	1,790,636.94	1,892,647.78	1,783,649.27	1,677,990.97	1,767,055.69	43,592,502.90	
2	Second (7)										2,631,788.73	2
3	Third (10)										1,624,068.05	3
4	Fourth (11)										5,198,206.51	4
	Fourth (12)	326,552.80	57,123.91	252,137.75	307,552.71	290,584.63					3,357,761.92	
	Fourth (13)		229,598.42	18,941.83			306,767.33	313,363.91	336,633.93	313,572.31	1,518,877.73	
5	Fifth (11)										1,876,449.92	5
	Total	4,002,373.14	3,384,765.95	2,613,160.13	2,090,784.84	2,081,221.57	2,199,415.11	2,097,013.18	2,014,624.90	2,080,628.00	91,418,152.52	
	CONNECTICUT.											
1	First (18)										14,291,215.47	1
	First (19)	220,524.34	30,429.36								3,285,704.84	
	First (20)		357,848.25	412,626.19	461,971.84	481,405.47					1,713,851.75	
2	Second (21)										11,685,203.12	2
	Second (22)	286,466.50	40,093.32								2,710,177.75	
3	Third (18)										7,123,876.35	3
4	Fourth (21)										8,150,939.00	4
5	Fifth (23)						804,708.30	785,714.88	813,263.98	968,936.38	3,372,623.54	5
	Total	506,990.84	428,370.93	412,626.19	461,971.84	481,405.47	804,708.30	785,714.88	813,263.98	968,936.38	52,333,591.82	
	GEORGIA.											
1	First (29)										2,673,203.28	1
2	Second (30)										8,218,941.49	2
	Second (31)										151,125.51	
	Second (32)	307,770.27	24,192.09								1,498,631.48	
	Second (33)		352,285.69	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14	555,085.14	569,950.91	3,251,645.65	
3	Third (29)										5,346,336.32	3
	Third (34)										103,096.89	
	Third (32)	87,890.76	3,264.06								568,794.67	
4	Fourth (30)										3,874,811.35	4
	Total	395,661.03	379,741.84	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14	555,085.14	569,950.91	25,686,646.64	
	ILLINOIS.											
1	First (35)	9,119,191.79	8,447,053.80	8,001,784.74	7,248,194.73	8,851,922.56					179,807,032.11	1
	First (36)						9,463,818.28	9,134,585.96	10,371,325.12	13,964,833.21	42,934,562.57	
2	Second (5)										3,392,894.20	2
	Second (37)	254,223.33	16,986.35			241,450.64					1,880,628.21	
	Second (38)		212,616.78	222,400.84	225,279.14						901,747.40	
3	Third (39)	101,092.49	2,929.11								11,874,965.44	3
4	Fourth (40)										15,086,995.26	4
	Fourth (41)					357,801.42					936,156.48	
	Fourth (42)	772,861.95	428,070.12	301,319.27	335,071.91	13,657,928.09					8,628,818.14	
5	Fifth (35)	13,963,625.50	13,036,354.77	13,298,687.18	13,913,381.95		18,388,340.56	19,322,265.26	23,126,584.20	21,624,477.69	164,749,380.56	5
	Fifth (44)										82,461,667.71	
6	Sixth (5)										4,646,320.16	6
7	Seventh (45)	54,731.27	4,525.49								6,496,276.36	7
8	Eighth (45)	1,116,936.93	126,645.85			1,136,906.31					27,229,570.34	8
	Eighth (46)		791,811.50	903,888.47	1,632,815.41		1,693,203.64	2,318,206.60	934,476.51	2,299,150.83	4,465,421.69	
	Eighth (44)										7,245,037.58	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal year ended June 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	
	ILLINOIS—continued.											
9	Ninth (40)	$71,823.27	$151,294.63	$319,054.18	$348,771.65	$199,545.01	$139,490.50	$150,257.03	$153,147.88	$81,075.73	$333,644.14	9
10	Tenth (5)	42,897.99	118,772.67	304,361.99	384,388.97	297,129.06	286,259.63	217,165.07	183,049.44	94,548.03	68,210.58	10
	Tenth (47)											
11	Eleventh (48)	15,771.22	27,150.42	79,465.20	130,859.48	118,434.94	81,578.77	75,230.06	79,971.95	52,514.75	27,270.46	11
12	Twelfth (5)	139,231.56	513,443.39	574,536.62	709,117.75	439,990.90	435,286.82	444,976.26	715,549.64	776,101.74	493,622.99	12
13	Thirteenth (48)	87,915.80	102,178.80	203,334.37	267,895.44	186,780.62	131,018.95	112,033.13	93,545.40	71,186.66	50,586.24	13
	Thirteenth (49)											
	Thirteenth (43)											
	Total	2,012,592.46	9,897,970.87	9,523,721.58	15,397,463.81	12,112,985.84	7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	15,799,667.30	
	INDIANA.											
1	First (50)	124,500.72	239,191.09	424,812.51	738,232.54	740,105.68	416,297.17	513,043.15	670,570.32	735,565.72	981,513.76	1
	First (51)											
2	Second (5)	89,204.67	215,986.33	403,138 74	578,168.32	419,139.82	278,833.70	212,543.36	223,055.20	119,087.95	89,818.36	2
	Second (52)											
3	Third (5)	13,949.37	150,442.91	826,796.47	767,813.74	643,891.08	157,867.36	410,879.30	518,649.87	481,392.29	473,920.80	3
4	Fourth (50)	235,560.78	1,321,298.05	835,475.90	772,233.75	384,210.86	128,732.05	1,089,573.69	1,681,620.03	1,819,257.45	1,977,628.65	4
	Fourth (51)											
5	Fifth (53)	86,078.75	299,060.13	320,319.28	340,463.66	221,274.95	152,617.58	127,588.44	436,695.61	158,877.09	51,470.02	5
6	Sixth (5)	125,633.06	349,682.13	617,557.40	664,874.09	579,237.36	418,343.98	621,189.46	566,127.36	379,533.70	563,778.36	6
	Sixth (54)											
	Sixth (51)											
	Sixth (55)											
	Sixth (56)											
7	Seventh (50)	87,111.51	218,496.70	497,368.24	367,348.12	231,803.13	200,522.44	341,791.45	336,242.18	412,688.37	501,381.86	7
	Seventh (51)											
	Seventh (57)											
8	Eighth (5)	69,944.35	370,473.29	329,557.36	481,475.39	386,580.57	161,201.88	221,981.83	254,817.46	419,349.40	477,419.52	8
9	Ninth (5)	48,706.12	100,733.85	221,351.84	276,277.05	226,199.06	209,908.30	151,188.86	176,813.95	137,824.09	173,689.61	9
10	Tenth (5)	19,303.44	87,332.34	224,338.47	265,524.55	197,520.80	148,242.89	119,742.07	104,383.53	92,585.43	78,203.55	10
	Tenth (58)											
11	Eleventh (53)	24,911.44	45,523.15	120,527.27	164,925.29	92,209.77	69,760.03	60,235.69	56,048.31	42,307.41	73,008.23	11
	Eleventh (59)											
	Eleventh (60)											
	Total	924,904.21	3,398,219.97	4,821,243.48	5,417,336.50	4,122,863.08	2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	5,441,892.72	
	IOWA.											
1	First (50)	79,003.05	154,187.62	447,809.06	597,437.55	753,355.08	376,213.73	498,636.55	337,231.81	200,465.70	184,678.53	1
2	Second (50)	75,232.31	251,194.41	459,401.29	355,918.04	292,429.67	235,486.55	368,210.07	361,125.05	277,331.47	302,932.49	2
	Second (61)											
	Second (62)											
3	Third (64)	57,466.44	107,993.86	530,825.29	1,374,031.25	641,136.32	207,158.45	396,258.10	312,279.36	347,988.45	441,965.31	3
	Third (65)											
4	Fourth (50)	35,327.34	53,622.04	157,762.44	192,131.31	200,301.56	116,252.55	112,695.11	149,102.75	78,495.94	49,992.93	4
	Fourth (61)											
	Fourth (62)											
	Fourth (63)											
5	Fifth (24)	27,090.74	44,188.79	107,011.26	134,614.23	119,738.84	106,298.06	117,237.09	116,532.71	92,135.44	48,416.03	5
6	Sixth (64)	11,842.83	21,150.02	43,948.91	61,198.13	67,090.88	80,820.88	65,228.03	101,709.66	85,424.24	39,805.33	6
	Total	285,962.71	632,336.74	1,746,758.25	2,715,330.51	2,074,052.35	1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	1,067,790.62	
	KENTUCKY.											
1	First (66)	31,485.72	263,672.00	517,012.01	603,985.75	315,598.59	176,929.35	121,052.98	187,208.02	196,301.89	194,026.87	1
2	Second (66)	188.53	119,548.47	320,464.31	428,025.14	159,566.39	146,433.25	118,026.31	256,903.29	446,726.88	332,812.01	2
	Second (67)											
	Second (68)											
3	Third (30)	820,238.76	2,005,153.90	2,085,846.32	2,701,831.91	233,933.64	143,277.89	79,167.99	115,900.12	137,004.91	32,446.29	3
4	Fourth (69)	530,858.88	1,557,718.62	1,355,471.16	1,296,595.65	258,962.83	194,777.28	332,888.09	784,431.77	454,742.04	350,249.05	4
5	Fifth (69)			457,907.30	623,845.92	2,679,251.37	1,987,316.93	2,548,700.52	2,555,685.48	2,065,384.67	1,966,874.47	5
	Fifth (70)											
	Fifth (70½)											
6	Sixth			120,432.84	267,838.11	1,065,258.59	762,357.23	2,197,684.56	2,734,708.27	1,757,711.10	1,845,855.24	6
7	Seventh (71)					441,826.13	502,022.08	1,723,877.05	2,765,326.14	1,199,741.76	971,644.09	7
	Seventh (72)											
8	Eighth (71)					106,989.57	82,849.60	97,949.06	238,812.63	126,457.50	49,132.29	8
	Eighth (72)											
	Eighth (70½)											
9	Ninth (71)					153,746.91	143,450.48	327,922.57	248,648.01	130,069.79	104,428.13	9
	Total	1,382,771.89	3,946,092.99	4,857,133.94	5,922,122.48	5,415,134.02	4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	5,847,468.44	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	
	ILLINOIS—continued.											
9	Ninth (40)	$135,419.32	$52,823.42	$100,632.86	$204,471.44							9
10	Tenth (5)	53,687.14	58,232.78	66,072.60	29,826.04							10
	Tenth (47)				275,810.60	$109,789.86						11
11	Eleventh (48)	29,236.40	22,689.83	27,069.36	10,179.99							12
12	Twelfth (5)	457,274.96	520,512.42	641,301.71	268,426.33							
13	Thirteenth (48)	45,301.57	36,720.70	49,355.37	15,487.72							13
	Thirteenth (49)				49,541.21	13,876.56						
	Thirteenth (43)					335,593.75	$622,868.74	$715,148.25	$989,581.46	$962,409.34	$827,555.45	
	Total	16,493,169.34	15,419,720.89	17,634,626.71	23,730,694.18	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49	25,784,681.51	28,252,417.37	
	INDIANA.											
1	First (50)	952,792.93	749,459.36	509,331.26	117,684.93	19,432.64						1
	First (51)					161,149.78	158,055.67	196,034.51	271,781.89	261,752.57	253,745.94	
2	Second (5)	96,651.70	54,695.22	78,072.36	25,691.46							2
	Second (52)				384,332.17	94,506.21						
3	Third (5)	582,858.35	449,465.62	312,041.07	284,759.19							3
4	Fourth (50)	2,407,099.98	1,975,722.39	2,141,953.30	2,319,325.91	559,641.24						4
	Fourth (51)					2,787,271.76	2,731,073.57	3,281,981.87	3,283,992.01	3,399,731.14	3,459,301.35	
5	Fifth (53)	36,512.98	31,802.85	46,026.25	11,458.97							5
6	Sixth (5)	467,826.35	308,251.06	547,374.79	497,895.71							
	Sixth (54)				288,340.45	80,043.20						
	Sixth (51)					443,098.80	683,874.96	604,972.84	877,627.86	1,094,927.90	1,164,648.03	6
	Sixth (55)											
	Sixth (56)											
7	Seventh (50)	562,012.78	690,664.25	766,262.79	1,398,006.94	457,670.40						
	Seventh (51)					1,212,459.54	1,914,333.86	1,550,090.42	1,531,283.31	2,253,760.27	1,306,664.77	7
	Seventh (57)											
8	Eighth (5)	352,993.97	394,907.54	54,917.04	22,446.06							8
9	Ninth (5)	122,828.20	79,309.23	86,759.51	37,320.59							9
10	Tenth (5)	66,820.97	63,742.10	72,978.37	25,834.64							
	Tenth (58)				93,282.86	143,456.08	143,586.19	142,373.92	162,978.56	174,925.19	196,885.66	10
11	Eleventh (53)	29,654.30	25,475.97	38,072.31	10,143.83							
	Eleventh (59)				62,602.56	78,490.62	79,913.31	75,650.27	85,972.86	96,156.41	104,111.19	11
	Eleventh (60)											
	Total	5,678,052.51	4,823,495.59	4,653,789.05	5,579,126.27	6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49	7,281,253.48	6,485,356.94	
	IOWA.											
1	First (50)	175,697.96	192,667.68	266,638.09	221,838.27	52,855.44						1
2	Second (50)	262,438.55	210,581.45	162,248.89	181,898.45	35,063.99						
	Second (61)					142,870.78	182,075.17	276,592.17	303,114.74	255,330.50	421,380.23	2
	Second (62)											
3	Third (64)	412,006.68	345,026.91	381,647.92	320,755.86	61,161.81						
	Third (65)					218,558.21	226,682.60	298,663.81	267,818.99	281,317.63	321,618.32	3
4	Fourth (50)	53,106.82	57,928.94	77,772.93	314,554.51	21,347.06						
	Fourth (61)					178,419.89	192,427.33	172,116.54	165,050.34	168,046.93	184,738.87	4
	Fourth (62)											
	Fourth (63)											
5	Fifth (24)	55,485.34	68,977.70	93,033.17	106,692.94	87,757.19	257,666.03	92,072.87	118,875.71	219,081.92	916,167.32	5
6	Sixth (64)	54,261.94	58,078.48	58,876.69	66,877.90	12,365.41						6
	Total	1,012,997.29	933,261.16	1,040,217.69	1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78	923,776.98	1,843,904.74	
	KENTUCKY.											
1	First (66)	191,598.40	166,652.24									1
2	Second (66)	253,464.40	355,139.00	*446.32		127,306.07						
	Second (67)		33,479.18	743,494.82	672,654.42	695,708.75	571,490.43	543,443.85	620,133.04	672,159.61	955,021.75	2
	Second (68)					16,315.10						
3	Third (30)	118,641.50	23,717.25	112,302.58	41,513.11							3
4	Fourth (69)	329,211.58	579,440.38	878,862.40	213,879.68							4
5	Fifth (69)	1,832,197.50	2,064,996.70	2,329,957.55	917,396.73							
	Fifth (70)				1,865,987.51	4,033,377.71	2,723,643.07	3,069,691.06	3,563,114.63	3,489,672.12	4,467,721.54	5
	Fifth (70½)											
6	Sixth	1,615,782.40	2,003,126.21	2,792,109.45	2,452,194.79	2,956,245.92	2,495,496.23	2,885,094.31	3,298,244.82	3,185,221.03	3,435,658.55	6
7	Seventh (71)	872,323.96	1,422,130.54	1,702,515.41	1,193,003.84	1,396,272.96	823,474.52	894,735.23	1,018,072.33	1,009,848.31	1,281,464.30	7
	Seventh (72)											
8	Eighth (71)	141,330.52	164,104.70	256,887.64	222,960.04	190,709.55	158,125.16	161,193.03	236,342.19	216,681.51	221,709.36	8
	Eighth (72)											
	Eighth (70½)					118,488.89	108,384.74	118,788.46	149,637.89	145,579.63	169,660.64	9
9	Ninth (71)	102,078.21	137,493.22	209,011.71	126,002.63							
	Total	5,456,628.47	6,950,279.42	9,025,387.88	7,705,592.75	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90	8,719,162.21	10,531,236.14	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal year ended June 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	Total.	
	ILLINOIS—continued.											
9	Ninth (40)										$2,441,451.06	9
10	Tenth (5)										2,204,601.99	10
	Tenth (47)										385,600.46	
11	Eleventh (48)										777,422.83	11
12	Twelfth (5)										7,129,373.09	12
13	Thirteenth (48)										1,453,340.77	13
	Thirteenth (49)										63,417.77	
	Thirteenth (43)	$594,862.13	$453,491.03	$347,784.11	$497,509.46	$579,695.32	$585,632.83	$232,361.97	$446,305.30	$475,851.15	8,657,650.29	
	Total	25,977,525.39	23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	30,130,995.31	31,007,419.79	34,878,691.13	38,364,312.88	585,850,332.47	
	INDIANA.											
1	First (50)										7,932,533.78	1
	First (51)	207,502.62	13,578.25								1,523,601.23	
2	Second (5)										2,884,687.19	2
	Second (52)										478,838.38	
3	Third (5)										6,674,727.42	3
4	Fourth (50)										19,649,334.03	4
	Fourth (51)	2,765,256.46	224,104.38								21,932,712.54	
5	Fifth (53)										2,320,246.56	5
6	Sixth (5)										6,727,904.81	6
	Sixth (54)										368,383.65	
	Sixth (51)	726,345.15	15,207.41								5,610,702.95	
	Sixth (55)		3,321,825.79	2,732,123.60	3,053,972.17	2,830,308.54					11,938,240.10	
	Sixth (56)						2,705,371.02	2,613,470.28	2,416,438.80	2,804,255.19	10,539,535.29	
7	Seventh (50)										7,069,371.16	7
	Seventh (51)	1,636,108.59	128,716.15							3,720,467.19	15,253,884.10	
	Seventh (57)		1,688,658.56	1,110,761.89	1,632,776.04	1,166,933.45	1,433,788.30	3,174,766.06	3,834,542.20		14,042,226.50	
8	Eighth (5)										3,998,065.66	8
9	Ninth (5)										2,048,910.26	9
10	Tenth (5)										1,566,613.15	10
	Tenth (58)	166,635.46	10,982.05								1,235,055.97	
11	Eleventh (53)										852,893.00	11
	Eleventh (59)	90,871.57	3,942.63								677,711.42	
	Eleventh (60)		211,547.00	188,970.51	186,482.27	261,796.69					848,796.47	
	Total	5,592,719.85	5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	5,788,236.34	6,250,981.00	6,524,722.38	145,574,375.62	
	IOWA.											
1	First (50)										4,538,716.12	1
2	Second (50)										3,831,492.68	2
	Second (61)	292,378.77	22,324.36								1,896,066.71	
	Second (62)		2,293,490.17	1,958,811.60	2,271,460.59	1,674,482.43					8,198,244.79	
3	Third (64)										5,997,702.01	3
	Third (65)	299,913.67	220,578.23	182,526.32	192,005.13	188,287.73	165,581.44	149,082.55	169,258.33	161,487.57	3,443,380.53	
4	Fourth (50)										1,670,394.23	4
	Fourth (61)	147,513.93	13,229.74								1,221,543.57	
	Fourth (62)		79,605.60	80,721.23	83,875.22	88,354.73					332,556.78	
	Fourth (63)						353,329.73	243,494.35	262,756.54	272,754.94	1,132,335.56	
5	Fifth (24)	3,322,913.70	128,188.44								6,380,175.52	5
6	Sixth (64)										828,679.33	6
	Total	4,062,720.07	2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	392,576.90	432,014.87	434,242.51	39,471,287.83	
	KENTUCKY.											
1	First (66)										2,965,523.82	1
2	Second (66)										2,937,744.30	2
	Second (67)										1,576,934.49	
	Second (68)	1,535,657.15	2,086,085.51	1,720,789.87	1,774,514.97	1,035,474.68	1,122,919.06	1,498,272.35	1,500,271.81	1,664,283.32	17,996,226.15	
3	Third (30)										8,667,291.27	3
4	Fourth (69)										9,178,089.41	4
5	Fifth (69)										22,029,515.14	5
	Fifth (70)	7,550,781.73	8,626,352.66	7,076,453.08	6,946,473.84	5,251,319.79	6,683,997.22	8,866,882.01	5,076,076.46		79,291,544.43	
	Fifth 70½								3,826,720.28	8,216,429.68	12,043,149.96	
6	Sixth	3,835,345.17	4,263,344.24	3,361,765.25	3,648,163.06	4,141,341.13	3,714,734.95	3,406,916.07	3,350,403.72	2,776,283.30	70,369,316.54	6
7	Seventh (71)	1,973,863.32	243,598.68								21,435,740.65	7
	Seventh (72)		2,452,179.32	1,931,691.40	2,435,332.58	1,295,634.19	1,675,739.41	2,019,001.86	1,961,908.72	1,938,785.78	15,710,273.26	
8	Eighth (71)	301,889.19	31,036.11								3,905,160.25	8
	Eighth (72)		867,595.66	751,775.84	942,456.14	693,759.84	985,296.48	1,119,742.47	508,020.55		5,868,646.98	
	Eighth (70½)								835,640.56	1,262,925.46	2,098,566.02	
9	Ninth (71)	189,541.07	12,979.98								2,695,912.96	9
	Total	15,387,077.63	18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	16,910,814.76	17,059,042.10	15,858,707.54	277,809,635.63	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—											
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	
	LOUISIANA.											
1	First (73)	$154,341.17	$2,274,542.70	$1,714,502.46	$5,501,783.24	$3,710,196.61	$2,914,854.79	$1,735,638.89	$2,750,068.50	$1,733,746.44	$1,523,702.01	1
	First (74)											
2	Second (73)				320,862.47	1,347,918.14	510,885.35	69,643.38	154,823.83	100,834.42	53,906.54	2
3	Third (73)				375,167.66	1,168,763.11	400,675.53	96,833.61	76,631.69	78,174.39	50,173.71	3
4	Fourth (75)											4
	Total	154,341.17	2,274,542.70	1,714,502.46	6,197,813.37	6,226,787.86	3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26	
	MAINE.											
1	First (50)	209,883.54	645,390.31	1,238,522.99	1,296,933.12	1,027,197.87	771,817.36	285,965.81	409,050.60	210,176.20	168,552.86	1
	First (76)											
	First (77)											
2	Second (5)	113,740.81	281,232.03	656,611.01	665,673.32	565,197.37	404,072.50	119,172.78	101,384.15	55,976.57	39,083.87	2
	Second (78)											
3	Third (5)	81,442.21	160,427.05	312,375.96	397,031.01	333,297.95	211,603.38	120,236.40	123,470.67	56,699.25	33,379.52	3
4	Fourth (5)	69,498.84	127,900.96	297,092.35	263,848.13	234,152.39	130,884.56	82,484.77	96,978.97	56,232.22	36,663.80	4
	Fourth (79)											
5	Fifth (5)	40,070.98	79,143.62	204,220.92	199,377.12	166,534.42	75,702.54	62,046.64	76,339.97	33,012.24	24,443.00	5
	Total	514,636.38	1,294,093.97	2,618,823.23	2,822,862.70	2,326,380.00	1,584,080.34	669,906.40	807,224.36	412,096.48	302,123.05	
	MARYLAND.											
1	First (80)	31,673.59	95,182.00	237,198.63	256,709.96	142,652.99	131,607.36	104,097.28	98,943.73	98,254.57	28,304.67	1
	First (81)										351,979.16	
2	Second (80)	176,159.31	488,999.26	826,825.84	1,158,287.22	1,165,710.96	633,842.67	528,468.01	578,837.11	287,454.02	212,558.95	2
3	Third (5)	666,866.19	1,851,504.94	3,399,810.64	5,325,005.41	4,117,138.87	2,892,485.05	3,420,205.02	4,029,144.17	2,717,607.00	2,528,555.19	3
	Third (82)											
	Third (51)											
	Third (83)											
4	Fourth (39)	86,238.93	267,926.77	465,278.97	451,191.66	274,670.09	276,277.68	188,147.38	252,606.16	168,686.44	97,535.70	4
5	Fifth (5)	468.36	307,209.96	493,649.85	567,477.92	462,004.94	346,840.49	306,675.07	478,941.74	431,852.77	572,335.94	5
6	Sixth (84)											6
	Total	961,406.38	3,010,822.93	5,422,763.93	7,758,672.17	6,162,177.85	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	3,791,269.61	
	MASSACHUSETTS.											
1	First (85)	297,827.74	668,462.66	1,447,742.30	1,960,261.56	1,439,959.37	998,442.91	365,706.18	419,702.61	490,712.74	161,728.89	1
	First (86)											
2	Second (85)	447,521.04	959,368.89	2,057,293.45	2,915,192.46	2,254,214.03	1,061,594.45	467,953.34	458,919.22	127,148.39	224,242.17	2
3	Third (85)	974,879.28	2,587,324.35	5,967,667.70	7,589,362.73	6,048,528.63	5,095,511.86	3,198,190.73	4,149,390.39	2,547,123.63	2,320,688.88	3
	Third (86)											
	Third (87)											
	Third (88)											
	Third (89)											
4	Fourth (85)	380,037.92	1,749,546.84	2,450,919.19	3,574,723.00	3,725,690.52	1,794,195.42	1,966,398.99	2,031,140.45	1,264,757.41	1,477,469.33	4
5	Fifth (85)	413,436.44	979,427.79	2,013,362.00	2,874,531.83	2,071,305.91	1,071,755.77	593,707.97	652,729.13	466,531.27	395,971.62	5
	Fifth (90)											
6	Sixth (85)	510,654.08	1,572,956.90	2,835,503.07	4,133,613.64	3,112,729.69	1,673,565.93	848,248.03	930,927.99	614,680.84	727,880.21	6
7	Seventh (85)	386,048.91	920,510.86	2,474,913.68	3,712,178.52	2,645,400.46	1,982,463.55	601,037.63	593,228.42	283,906.10	250,964.19	7
8	Eighth (85)	591,260.45	1,224,750.33	2,560,618.25	3,750,122.15	2,948,323.17	1,530,423.28	509,020.06	471,928.58	222,285.70	220,308.61	8
	Eighth (91)											
9	Ninth (85)	275,060.99	617,477.62	1,387,530.37	1,790,412.86	1,606,266.54	928,092.58	295,955.39	312,124.48	160,769.56	120,217.12	9
10	Tenth (85)	553,774.01	893,395.98	2,054,812.29	2,688,809.58	2,235,659.28	1,615,176.92	426,217.09	663,998.92	623,159.04	429,589.65	10
	Tenth (91)											
	Tenth (92)											
	Total	4,830,500.86	12,173,222.22	25,250,362.30	34,989,208.33	28,088,077.60	17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	6,329,060.67	
	MICHIGAN.											
1	First (1)	150,676.74	690,363.40	1,550,541.09	2,013,559.92	1,896,527.30	1,655,815.30	1,588,146.49	2,015,966.88	1,975,597.95	1,913,632.97	1
	First (93)											
	First (72)											
2	Second (94)	59,896.50	197,127.73	214,384.00	319,716.64	229,166.55	291,098.32	195,060.36	174,377.31	126,252.53	53,966.19	2
3	Third (94)	44,529.48	110,381.59	270,864.89	331,823.59	324,850.24	255,157.47	227,276.62	218,703.88	121,679.83	114,092.60	3
	Third (95)											
4	Fourth (71)	31,513.00	64,856.59	136,597.63	216,088.29	190,662.18	197,188.80	180,738.11	166,505.69	116,810.48	114,785.34	4
	Fourth (72)											
5	Fifth (1)	4,902.38	47,111.11	178,613.46	190,880.23	153,545.05	112,936.58	105,254.53	96,746.57	71,956.70	44,792.13	5
6	Sixth (71)	52,900.87	91,246.29	251,436.72	408,763.27	317,319.15	245,619.86	346,038.01	246,686.97	227,372.79	158,703.12	6
	Total	344,418.97	1,201,086.71	2,602,437.79	3,480,831.94	3,112,070.47	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,399,972.35	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal year ended June 30— 1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.
	LOUISIANA.										
1	First (73)	$1,261,368.61	$886,594.25	$552,211.65	$473,355.28	$495,938.37					
	First (74)					74,978.98	$850,641.46	$588,595.99	$712,049.65	$760,618.92	$918,899.19
2	Second (73)	42,947.66	50,094.06	34,216.96	36,167.75	40,368.07					
3	Third (73)	35,291.03	45,776.37	19,835.77	20,264.65	15,154.83					
4	Fourth (75)										
	Total	1,339,607.30	982,464.68	606,264.38	529,787.68	626,440.25	850,641.46	588,595.99	712,049.65	760,618.92	918,899.19
	MAINE.										
1	First (50)	124,363.19	65,908.59	45,352.77	41,530.76	8,388.43					
	First (76)					44,939.25					
	First (77)						70,695.78	75,531.22	76,767.87	82,457.05	85,259.83
2	Second (5)	27,868.53	20,341.71	20,138.33	8,034.34						
	Second (78)				16,373.29	6,083.66					
3	Third (5)	19,108.03	12,367.78	16,434.89	4,649.38						
4	Fourth (5)	25,864.49	14,044.04	12,528.38	4,768.03						
	Fourth (79)				10,777.34	20,209.55					
5	Fifth (5)	17,492.02	15,427.33	13,018.78	4,522.83						
	Total	214,696.26	128,089.45	107,473.15	90,655.97	79,620.89	70,695.78	75,531.22	76,767.87	82,457.05	85,259.83
	MARYLAND.										
1	First (80)										
	First (81)	740,755.74	748,169.57	909,543.05	580,189.57	137,573.22					
2	Second (80)			*464.56							
3	Third (5)	1,570,819.21	1,398,788.98	1,582,313.14	872,570.74	468,750.58					
	Third (82)				988,529.32	1,992,760.48	2,210,127.29	2,163,034.34	2,263,283.80	2,334,864.22	2,662,009.47
	Third (51)										
	Third (83)										
4	Fourth (39)	92,965.49	76,327.83	103,135.61	98,125.93	106,161.82	110,667.95	103,637.81	130,673.21	148,599.19	160,228.81
5	Fifth (5)	249,261.39	127,820.95	165,280.21	38,163.56						
6	Sixth (84)										
	Total	2,653,801.83	2,351,107.33	2,760,736.57	2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01	2,483,463.41	2,822,238.28
	MASSACHUSETTS.										
1	First (85)	132,328.98	35,028.30	17,481.16							
	First (86)			35,253.72	56,848.41	5,274.81					
2	Second (85)	51,984.18	22,332.88	10,223.08							
3	Third (85)	1,488,143.26	1,104,074.57	801,983.62		273,685.17					
	Third (86)			373,711.15	1,293,276.40	1,079,507.42	1,249,066.42	1,190,589.39	1,398,983.60	1,454,636.28	1,601,844.13
	Third (87)										
	Third (88)										
	Third (89)										
4	Fourth (85)	552,823.85	355,482.77	230,746.14							
5	Fifth (85)	319,630.49	312,272.40	213,657.22		977,563.80	863,940.71	903,183.77	850,147.57	857,447.12	933,919.13
	Fifth (90)			240,591.86	1,026,867.98						
6	Sixth (85)	631,677.91	545,558.62	378,302.03							
7	Seventh (85)	89,167.25	45,392.80	20,034.84							
8	Eighth (85)	55,300.99	54,258.51	25,518.98		15,980.91					
	Eighth (91)			31,508.05	56,561.11						
9	Ninth (85)	62,882.94	33,052.86	11,621.63							
10	Tenth (85)	377,065.10	284,849.00	219,953.41		142,108.55					
	Tenth (91)			97,427.40	318,661.97	174,605.90	311,856.64	341,895.50	386,521.93	387,597.80	401,595.81
	Tenth (92)										
	Total	3,761,004.95	2,792,302.71	2,708,014.29	2,752,215.87	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10	2,699,681.20	2,937,359.07
	MICHIGAN.										
1	First (1)	1,673,968.46	1,215,696.78	1,380,972.88	1,476,157.49	855,985.10					
	First (93)					455,909.53	1,181,405.38	1,219,698.67	1,099,764.17	1,223,504.44	1,362,945.87
	First (72)					12,854.92					
2	Second (94)	57,741.26	52,055.65	55,764.37	68,625.88	62,143.20					
3	Third (94)	103,442.62	241,830.96	221,931.11	246,199.01	203,571.46	195,383.22	190,913.58	226,719.39	249,175.12	273,718.46
	Third (95)					95,223.32	98,822.73	111,128.68	131,760.28	137,251.82	164,576.96
4	Fourth (71)	94,569.34	90,644.87	97,651.76	108,977.90	19,376.38					
	Fourth (72)					116,818.00	127,192.01	132,302.41	153,505.15	177,343.89	201,949.76
5	Fifth (1)	48,489.90	41,586.53	35,844.11	37,857.13						
6	Sixth (71)	227,509.14	146,265.33	139,120.57	128,346.29						
	Total	2,205,720.72	1,788,080.12	1,931,284.80	2,066,163.80	1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99	1,787,275.27	2,003,191.05

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	Total.	
	LOUISIANA.											
1	First (73)										$27,682,754.97	1
	First (74)	$738,666.46	$560,184.89	$538,814.89	$552,115.30	$543,748.98					6,839,314.71	
2	Second (73)										2,762,668.63	2
3	Third (73)										2,382,742.35	3
4	Fourth (75)						$603,915.11	$632,009.26	$699,345.86	$644,809.35	2,580,079.58	4
	Total	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98	603,915.11	632,009.26	699,345.86	644,809.35	42,247,560.24	
	MAINE.											
1	First (50)										6,549,034.40	1
	First (76)										44,939.25	
	First (77)	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45					682,241.66	
2	Second (5)										3,078,527.32	2
	Second (78)										22,456.95	
3	Third (5)										1,882,523.48	3
4	Fourth (5)										1,362,941.93	4
	Fourth (79)										30,986.89	
5	Fifth (5)										1,011,352.41	5
	Total	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45					14,665,004.29	
	MARYLAND.											
1	First (80)										1,224,624.78	1
	First (81)										3,468,210.31	
2	Second (80)										6,057,607.91	2
3	Third (5)										36,372,814.55	3
	Third (82)										1,457,279.90	
	Third (51)	3,289,962.73	212,697.56								17,128,739.89	
	Third (83)		2,924,105.72	2,774,384.20	2,462,092.46	2,875,597.06					11,036,179.44	
4	Fourth (39)	139,190.01	9,687.87								3,807,961.31	4
5	Fifth (5)										4,547,983.15	5
6	Sixth (84)						3,389,377.19	3,986,928.18	3,312,718.73	3,056,528.82	13,745,552.92	6
	Total	3,429,152.74	3,146,491.15	2,774,384.20	2,462,092.46	2,875,597.06	3,389,377.19	3,986,928.18	3,312,718.73	3,056,528.82	98,846,954.16	
	MASSACHUSETTS.											
1	First (85)										8,435,385.40	1
	First (86)										97,376.94	
2	Second (85)										11,057,987.58	2
3	Third (85)										43,872,869.63	3
	Third (86)										1,940,672.72	
	Third (87)	1,508,116.79	118,393.43			2,113,980.22					9,601,137.46	
	Third (88)		1,918,679.78	1,970,723.02	1,958,576.15						7,961,959.17	
	Third (89)						2,580,071.78	2,424,536.26	2,307,125.97	2,314,575.93	9,626,309.94	
4	Fourth (85)										21,553,931.83	4
5	Fifth (85)										12,378,319.84	5
	Fifth (90)	861,060.58	65,722.22								7,580,444.74	
6	Sixth (85)										18,516,298.94	6
7	Seventh (85)										14,005,247.21	7
8	Eighth (85)										14,164,119.06	8
	Eighth (91)										104,050.07	
9	Ninth (85)										7,601,464.94	9
10	Tenth (85)										13,066,460.27	10
	Tenth (91)					357,150.78					558,197.92	
	Tenth (92)	384,484.60	293,794.62	316,730.94	334,102.68						3,689,837.20	
	Total	2,753,661.97	2,396,590.05	2,287,453.96	2,292,678.83	2,471,131.00	2,580,071.78	2,424,536.26	2,307,125.97	2,314,575.93	205,812,070.86	
	MICHIGAN.											
1	First (1)										22,053,608.84	1
	First (93)	1,251,409.52	86,524.53			1,590,882.20	1,566,807.79	1,752,041.15	1,979,729.15	2,009,485.18	7,881,162.11	
	First (72)		1,120,987.45	1,356,464.20	1,479,883.10						12,856,280.22	
2	Second (94)										2,108,088.21	2
3	Third (94)										2,894,907.09	3
	Third (95)	244,970.27	14,860.90								1,599,312.40	
4	Fourth (71)	169,912.55	15,186.09			211,025.17	207,511.22	210,356.44	212,561.36	208,806.42	2,731,461.32	4
	Fourth (72)		165,097.95	171,690.96	192,111.35						1,579,160.87	
5	Fifth (1)										1,189,892.79	5
6	Sixth (71)	216,159.35	16,724.14								4,129,323.19	6
	Total	1,882,451.69	1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	1,774,319.01	1,962,397.59	2,192,290.51	2,218,291.60	59,023,197.04	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	
	MINNESOTA.											
1	First (71)	$21,997.94	$33,703.85	$88,438.56	$119,585.30	$154,379.48	$112,102.89	$122,816.27	$145,641.44	$89,866.41	$69,923.80	1
2	Second (71)	37,563.33	53,996.67	168,286.22	262,325.77	297,724.94	256,287.83	240,521.53	322,237.71	162,716.57	179,055.63	2
	Second (96)											
	Total	59,561.27	87,700.52	256,724.78	381,911.07	452,104.42	368,390.72	363,337.80	467,879.15	252,582.98	248,979.43	
	MISSISSIPPI.											
1	First (97)				116,626.84	853,240.75	576,107.12	57,321.70	96,216.68	56,804.33	16,499.01	1
	First (98)											
	First (99)											
2	Second (97)				538,677.26	2,046,222.42	2,008,250.08	88,730.44	120,384.40	129,938.54	64,306.84	2
	Second (98)											
3	Third (97)				125,956.93	1,683,719.60	1,167,515.28	48,077.33	68,191.41	51,514.56	52,869.59	3
	Total				781,261.03	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	133,675.44	
	MISSOURI.											
1	First (39)	912,216.50	2,511,846.87	4,290,395.95	6,068,292.52	4,784,413.32	3,499,997.95	3,931,156.29	4,590,339.97	3,780,558.95	3,683,479.33	1
	First (100)											
	First (101)											
2	Second (39)	29,641.69	124,699.55	254,140.32	208,668.85	125,381.13	133,880.95	77,907.21	128,123.38	84,811.99	81,712.88	2
3	Third (94)	242,467.71	670,904.15	751,782.14	400,233.81	549,769.98	387,776.46	312,892.22	278,351.07	272,094.91	159,735.59	3
4	Fourth (94)			183,985.19	286,812.53	454,954.67	363,761.91	280,512.50	234,587.28	247,031.66	224,419.81	4
	Fourth (102)											
5	Fifth (a) (71)				130,630.74	128,799.18	151,791.27	183,289.28	155,322.05	206,565.75	146,388.22	5
6	Sixth (71)				395,269.78	450,777.25	376,152.48	510,047.03	617,554.36	504,012.63	322,482.68	6
	Sixth (103)											
	Total	1,184,325.90	3,307,450.57	5,480,303.60	7,489,908.23	6,494,095.53	4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	4,618,218.51	
	NEW HAMPSHIRE.											
1	First (109)	155,918.09	364,036.54	718,286.70	1,094,540.83	938,976.93	598,859.67	232,480.47	223,750.85	160,358.80	175,337.75	1
	First (110)											
2	Second (109)	223,007.17	517,618.60	1,431,834.58	1,878,220.14	1,543,956.71	1,137,396.02	316,744.99	304,053.63	185,420.95	99,181.75	2
3	Third (109)	104,766.83	192,612.14	394,660.44	507,587.77	399,213.56	205,237.76	102,122.56	104,602.90	51,147.22	29,716.46	3
4	Fourth (111)											4
	Total	483,692.09	1,074,267.28	2,544,781.72	3,480,348.74	2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	304,235.96	
	NEW JERSEY.											
1	First (112)	94,555.94	242,785.19	626,288.54	773,408.30	549,897.25	341,048.46	344,489.36	201,207.12	136,787.10	114,590.67	1
	First (113)											
2	Second (112)	131,345.07	302,729.91	822,915.63	829,607.56	797,139.52	492,753.92	411,037.05	460,752.72	401,652.91	191,543.24	2
3	Third (35)	171,637.12	701,759.31	990,509.31	1,294,315.61	1,331,421.95	886,081.19	581,925.49	750,817.28	443,773.44	561,833.84	3
4	Fourth (5)	148,107.66	358,626.48	947,866.36	1,510,457.54	990,119.41	632,253.16	536,019.90	509,700.62	302,565.46	292,529.05	4
5	Fifth (5)	681,798.31	1,510,457.27	4,201,730.48	5,784,177.81	4,221,684.48	3,343,063.49	1,918,889.81	2,152,882.11	1,173,821.35	1,330,937.01	5
	Fifth (114)											
	Fifth (115)											
	Total	1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.82	7,890,262.61	5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	2,491,433.81	
	NEW YORK.											
1	First (117)	129,577.34	651,552.47	1,271,852.46	1,567,312.79	1,273,134.43	891,482.82	681,369.99	576,877.68	489,528.51		1
	First (118)									1,644,655.56	4,463,363.05	
2	Second (117)	484,930.42	1,346,914.61	2,115,298.86	3,084,574.53	2,659,707.08	2,695,527.53	2,378,656.80	2,700,283.28	1,601,283.15		2
	Second (119)									1,135,820.91	3,084,597.69	
	Second (120)											
3	Third (117)	474,705.87	2,006,217.25	3,124,929.82	4,613,454.39	3,305,285.56	2,622,661.23	1,908,556.50	2,160,008.07	695,974.34		3
	Third (121)									580,661.84	2,084,547.32	
	Third (120)											
4	Fourth (117)	1,160,692.99	3,085,128.13	6,279,699.60	9,169,375.47	5,918,297.34	4,063,773.63	3,287,224.06	3,598,119.65	1,891,215.64		4
	Fourth (122)											
5	Fifth (117)	326,100.10	693,651.96	1,575,625.20	2,057,071.97	1,656,880.83	1,072,463.42	803,044.26	950,705.04	644,866.54		5
6	Sixth (117)	466,422.41	1,550,725.43	3,180,605.90	4,795,244.74	4,183,863.23	2,587,363.02	1,814,038.69	1,832,584.74	1,073,427.36		6
7	Seventh (117)	315,515.43	518,454.92	1,279,297.67	1,834,889.63	1,535,954.23	1,181,146.07	1,290,258.54	1,362,408.71	806,528.25		7
8	Eighth (123)	548,538.14	2,203,436.34	5,113,031.14	7,886,484.09	7,149,716.75	4,074,416.26	4,336,059.06	3,462,624.00	3,648,437.70	2,207,632.27	8
9	Ninth (123)	249,385.95	580,449.70	1,486,443.31	1,942,777.46	1,971,424.75	1,737,724.54	1,678,841.75	1,759,617.19	1,618,556.21	1,353,618.79	9
10	Tenth (5)	163,683.16	584,042.04	1,348,416.66	1,717,845.97	1,454,924.88	931,625.38	686,193.25	857,935.16	771,611.35	458,995.05	10
11	Eleventh (5)	146,162.89	323,686.22	777,390.56	953,283.17	813,694.30	302,717.79	303,140.27	238,071.62	205,725.54	136,768.02	11
	Eleventh (124)											

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30—									
		1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.
	MINNESOTA.										
1	First (71)	$69,351.50	$75,429.17	$76,910.11	$87,444.24	$84,777.07	$99,569.03	$93,850.49	$107,389.53	$116,126.82	$125,071.40
2	Second (71)	162,053.44	151,926.38	151,452.34	161,331.94	154,684.63	175,433.72	211,858.27	257,300.11	329,013.51	403,420.54
	Second (96)										
	Total	231,404.94	227,355.55	228,362.45	248,776.18	239,461.70	275,002.75	305,708.76	364,689.64	445,140.33	528,491.94
	MISSISSIPPI.										
	First (97)	32,102.34	17,166.47	6,167.24							
1	First (98)			33,311.42	47,162.34	45,362.55					
	First (99)						86,824.03	87,271.68	91,233.50	96,122.19	94,098.90
2	Second (97)	49,865.07	62,397.50	23,920.64	468.48	32,700.75					
	Second (98)			23,292.07	37,455.16						
3	Third (97)	46,111.90	28,055.14	10,276.55	79.46						
	Total	128,079.31	107,619.11	96,967.92	85,165.44	78,063.30	86,824.03	87,271.68	91,233.50	96,122.19	94,098.90
	MISSOURI.										
1	First (39)	3,323,795.53	3,501,668.88	3,739,490.09	2,216,996.19	3,746,597.46	4,338,756.96	4,374,813.80	4,680,266.14	5,543,333.70	6,186,922.72
	First (100)					53,693.41	55,056.05	57,035.72	61,635.57	66,451.05	65,405.90
	First (101)					31,273.37					
2	Second (39)	100,750.96	78,687.84	73,852.18	64,199.71	49,545.44					
3	Third (94)	119,562.51	98,481.66	124,791.39	124,014.63	244,184.17	314,274.08	280,062.47	332,996.58	388,170.56	501,833.39
4	Fourth (94)	208,442.06	188,489.30	227,470.81	260,027.09	115,516.86	113,138.12	105,566.04	118,826.24	145,571.72	153,786.46
	Fourth (102)					209,257.02	250,008.21	209,328.45	255,929.55	326,822.36	634,589.47
5	Fifth (a) (71)	112,209.33	116,103.57	129,075.94	114,348.36						
6	Sixth (71)	394,559.76	342,054.80	300,194.90	202,355.53						
	Sixth (103)										
	Total	4,259,320.15	4,325,486.05	4,594,875.31	2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08	6,470,349.39	7,542,487.94
	NEW HAMPSHIRE.										
1	First (109)	200,387.70	171,892.66	210,880.80	93,697.18	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04
	First (110)				148,223.80						
2	Second (109)	104,918.85	58,272.87	68,076.67	13,382.79						
3	Third (109)	20,148.81	18,513.66	20,432.08	4,957.51						
4	Fourth (111)										
	Total	325,455.36	248,679.19	299,389.55	260,261.28	234,998.99	228,188.11	222,898.88	278,139.08	309,720.94	349,942.04
	NEW JERSEY.										
1	First (112)	139,553.31	117,992.48	118,544.77	43,661.55	275,913.95	223,590.29	224,171.23	214,500.00	288,810.32	305,040.48
	First (113)				106,961.24						
2	Second (112)	273,948.36	118,159.04	201,307.14	62,766.61	330,142.80	358,597.75	320,093.82	266,338.62	326,683.57	459,988.40
3	Third (35)	526,359.72	279,787.19	346,775.19	274,168.15						
4	Fourth (5)	341,587.24	195,426.46	223,940.17	99,777.06	4,381,904.15	4,513,147.15	4,125,950.09	3,726,969.19	4,258,182.42	4,686,604.72
	Fifth (5)	1,285,993.74	1,014,261.56	1,472,902.14	1,369,462.69						
5	Fifth (114)				1,823,152.58						
	Fifth (115)										
	Total	2,567,442.37	1,725,626.73	2,363,469.41	3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	4,873,676.31	5,451,633.60
	NEW YORK.										
1	First (117)			*.01		3,355,097.12	3,692,507.68	3,513,417.90	3,264,352.96	2,959,673.22	2,984,084.80
	First (118)	4,029,458.55	3,738,344.34	3,722,678.15	3,210,107.73						
2	Second (117)					1,262,394.10					
	Second (119)	2,433,782.46	1,921,752.54	1,707,741.34	1,155,451.65		2,781,903.32	2,915,918.49	3,199,990.87	3,377,659.78	4,206,252.54
	Second (120)					2,216,546.34					
3	Third (117)						3,895,193.88	4,282,837.07	5,064,296.32	5,757,541.95	6,762,211.18
	Third (121)	1,961,195.36	1,798,897.10	2,034,570.54	2,266,062.61	1,567,463.73					
	Third (120)										
4	Fourth (117)			*10.50							
	Fourth (122)		402,928.47	1,292,629.36	1,412,911.87						
5	Fifth (117)			*436.91							
6	Sixth (117)			*.03							
7	Seventh (117)			*.03							
8	Eighth (123)	802,156.96	178,522.76	*.03							
9	Ninth (123)	1,007,992.39	631,157.86	273,118.98	143,338.28						
10	Tenth (5)	529,219.27	287,156.52	131,660.17	48,514.36						
11	Eleventh (5)	156,637.68	76,293.88		80,590.03	184,372.14	133,502.11	178,254.82	132,026.24	208,236.50	180,625.31
	Eleventh (124)										

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal year ended June 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	Total.	
	MINNESOTA.											
1	First (71)	$117,842.58	$8,803.22								$2,021,021.10	1
2	Second (71)	417,619.38	38,493.69								4,595,304.15	2
	Second (96)		446,685.14	$492,704.97	$534,532.31	$554,088.98	$510,492.15	$1,377,796.84	$3,096,097.15	$2,748,260.21	9,760,657.75	
	Total	535,461.96	493,982.05	492,704.97	534,532.31	554,088.98	510,492.15	1,377,796.84	3,096,097.15	2,748,260.21	16,376,983.00	
	MISSISSIPPI.											
1	First (97)										1,828,252.48	1
	First (98)	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16					125,836.31	
	First (99)										704,101.11	
2	Second (97)										5,133,161.67	2
	Second (98)										93,447.98	
3	Third (97)										3,282,367.75	3
	Total	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16					11,167,167.30	
	MISSOURI.											
1	First (39)	6,200,677.64	362,213.97								86,268,230.73	1
	First (100)		4,633,213.56	5,011,585.72	5,636,492.57	6,227,290.00					21,508,581.85	
	First (101)						6,583,171.14	6,449,977.94	7,263,214.25	7,232,265.26	27,528,628.59	
2	Second (39)	60,286.65	2,897.67								1,988,920.66	2
3	Third (94)										4,524,131.60	3
4	Fourth (94)	388,953.87	266,823.99	303,281.89	351,560.87	329,884.70					3,210,040.25	4
	Fourth (102)	131,482.26	7,883.10								3,702,026.57	
5	Fifth (a) (71)	899,010.98	109,528.08								2,466,344.49	5
6	Sixth (71)		1,091,246.14	961,298.24	1,072,598.55	1,301,614.57	1,326,912.43	1,280,630.26	799,080.04	461,837.61	7,309,935.32	6
	Sixth (103)										8,295,217.84	
	Total	7,680,411.40	6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	7,910,083.57	7,730,608.20	8,062,294.29	7,694,102.87	166,801,957.90	
	NEW HAMPSHIRE.											
1	First (109)	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37					5,339,404.97	1
	First (110)										3,655,075.56	
2	Second (109)										7,882,085.72	2
3	Third (109)										2,155,719.70	3
4	Fourth (111)						466,994.36	469,351.54	517,992.05	463,509.99	1,917,847.94	4
	Total	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37	466,994.36	469,351.54	517,992.05	463,509.99	20,950,133.89	
	NEW JERSEY.											
1	First (112)	275,723.41	131,132.39	221,046.66	191,739.69	208,162.23	148,082.84	137,414.01	123,255.56	99,467.61	3,844,810.04	1
	First (113)										3,175,111.91	
2	Second (112)	486,631.30	487,717.62	479,703.13	349,697.47	647,110.60					5,497,658.68	2
3	Third (35)										13,653,859.87	3
4	Fourth (5)										7,088,976.57	4
5	Fifth (5)	4,662,103.07	2,858,372.71	2,960,608.96	3,410,238.59	3,746,888.73					31,462,062.25	5
	Fifth (114)						3,924,163.64	4,182,204.57	4,083,367.42	4,005,411.71	45,148,122.36	
	Fifth (115)										16,195,147.34	
	Total	5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	4,072,246.48	4,319,618.58	4,206,722.98	4,104,879.32	126,065,749.02	
	NEW YORK.											
1	First (117)	2,802,941.66	2,685,803.96	2,840,455.10	3,046,409.05	3,208,195.07	3,384,638.73	3,525,693.10	3,902,033.88	3,933,972.66	7,532,088.50	1
	First (118)										69,907,884.27	
	Second (117)										19,067,176.26	
2	Second (119)	3,024,441.53	1,576,683.43	1,502,773.28	1,532,049.70	1,539,034.98	1,569,587.68	1,590,296.47	1,748,411.00	1,845,196.65	12,701,549.69	2
	Second (120)										32,410,199.72	
	Third (117)										20,911,793.03	
3	Third (121)	6,735,929.67	4,955,927.46	5,057,715.43	5,366,748.85	5,572,258.80	5,601,823.00	5,677,380.27	5,864,593.89	6,026,542.63	12,942,481.11	3
	Third (120)										76,621,000.40	
4	Fourth (117)										38,453,537.01	4
	Fourth (122)										4,675,933.43	
5	Fifth (117)										9,780,409.32	5
6	Sixth (117)										21,484,712.43	6
7	Seventh (117)										10,124,453.48	7
8	Eighth (123)										41,611,055.50	8
9	Ninth (123)										16,017,989.93	9
10	Tenth (5)										10,208,105.95	10
11	Eleventh (5)	169,700.96	10,573.85								4,613,746.47	11
	Eleventh (124)										1,277,881.96	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	
	NEW YORK—continued.											
12	Twelfth (5)	$214,111.87	$434,449.14	$893,370.77	$1,240,445.27	$1,121,742.96	$550,492.68	$416,193.82	$411,329.36	$236,119.98	$255,761.04	12
12	Twelfth (125)	91,460.05	197,588.06	454,256.91	547,477.35	433,672.16	341,510.67	201,359.35	191,179.79	235,189.56	95,042.48	13
13	Thirteenth (5)	564,674.22	1,428,503.60	2,515,278.46	3,274,886.18	2,990,590.08	1,346,583.72	1,265,066.98	1,406,228.34	1,094,693.94	911,501.49	
14	Fourteenth (5)											14
	Fourteenth (126)											
	Fourteenth (127)											
	Fourteenth (128)	262,832.80	571,510.48	1,299,510.80	1,640,872.52	1,341,439.34	815,969.67	810,843.25	627,537.54	377,518.74	306,567.33	
15	Fifteenth (5)											15
	Fifteenth (129)											
	Fifteenth (127)	45,898.12	101,540.46	331,996.24	350,622.43	294,094.91	125,179.59	117,266.77	106,005.52	54,122.99	41,786.77	16
16	Sixteenth (5)	45,425.09	82,979.67	178,290.61	239,060.08	189,900.03	141,425.23	93,420.42	103,239.18	41,512.83	31,027.53	17
17	Seventeenth (5)	170,099.73	423,370.21	965,781.07	1,000,355.07	732,275.54	407,265.43	308,285.38	274,455.58	125,221.62	193,025.71	18
18	Eighteenth (5)	66,530.93	128,200.57	265,577.27	366,129.66	281,070.64	198,701.93	106,278.96	110,463.06	101,340.63	40,485.87	19
19	Nineteenth (5)	130,699.46	309,675.81	512,888.14	657,049.08	527,989.23	318,897.66	206,433.67	165,134.77	119,384.01	88,365.23	20
20	Twentieth (5)											
	Twentieth (130)	174,797.78	393,305.86	721,848.22	1,223,574.63	1,187,196.21	772,243.44	557,292.28	611,902.79	447,576.95	403,417.09	
21	Twenty-first (5)											21
	Twenty-first (131)											
	Twenty-first (132)											
	Twenty-first (133)	137,200.35	483,753.73	525,063.68	543,657.99	500,426.85	257,379.42	175,998.74	599,577.98	667,758.11	404,249.39	22
22	Twenty-second (5)	313,926.50	959,832.96	1,164,444.28	1,650,566.98	1,086,564.00	451,860.06	554,227.04	779,029.19	439,304.66	425,425.22	23
23	Twenty-third (5)	154,527.22	850,408.91	686,933.96	704,979.51	779,125.81	522,197.66	455,807.50	566,786.17	420,488.72	448,831.73	24
24	Twenty-fourth (5)											
	Twenty-fourth (134)	60,806.24	388,853.87	361,898.69	412,812.85	335,063.91	223,114.84	231,041.03	296,128.52	110,119.51	61,118.87	25
25	Twenty-fifth (135)	87,748.76	190,112.22	395,873.07	549,707.42	488,136.15	317,419.24	263,348.74	272,754.82	187,985.46	177,912.53	26
26	Twenty-sixth (5)											
	Twenty-sixth (136)	94,402.73	186,085.73	415,818.51	513,754.67	431,288.10	325,019.02	222,254.81	228,276.55	170,384.29	128,330.46	27
27	Twenty-seventh (137)										28,722.77	
	Twenty-seventh (138)	174,509.13	582,376.26	1,101,694.61	1,460,030.10	1,099,644.38	709,028.60	759,328.44	560,721.54	666,884.63	487,693.67	
28	Twenty-eighth (135)											28
	Twenty-eighth (139)											
	Twenty-eighth (140)											
	Twenty-eighth (141)	110,212.25	390,266.72	400,569.85	563,324.98	524,948.55	323,746.40	238,165.95	270,327.23	97,300.95	68,561.86	29
29	Twenty-ninth (5)	445,650.13	1,876,637.40	1,971,268.10	2,801,808.24	2,276,202.92	1,168,150.17	1,789,105.67	2,315,449.95	1,926,884.09	1,753,960.76	30
30	Thirtieth (5)											
	Thirtieth (142)											
	Thirtieth (140)	50,849.15	120,729.71	263,009.79	391,862.07	302,289.51	248,847.93	103,023.90	100,000.86	58,410.18	38,935.60	31
31	Thirty-first (137)	1,378,961.39	3,571,282.18	10,730,410.95	12,167,237.82	9,978,614.40	7,669,852.59	7,674,297.31	6,865,786.50	4,483,898.31	3,303,483.59	32
32	Thirty-second (143)											
	Total	9,241,038.60	27,215,720.62	53,708,375.16	71,922,529.11	58,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	23,483,729.18	
	NORTH CAROLINA.											
1	First (5)				69,585.16	85,092.18	97,154.32	30,681.40	60,940.82	63,716.60	20,215.15	1
2	Second (5)				53,475.16	719,405.08	539,589.65	100,473.58	94,791.47	88,064.21	44,273.39	2
2	Second (144)				291,346.73	251,900.25	405,550.17	49,727.92	27,955.10	44,829.70	53,206.88	3
3	Third (145)					210,680.29	303,391.22	143,264.93	419,999.86	410,578.46	373,235.68	
4	Fourth (145)											4
	Fourth (146)											
	Fourth (147)											
	Fourth (148)											
	Fourth (44)					139,561.11	333,757.89	280,836.83	524,232.96	502,825.56	398,663.81	
5	Fifth (149)											5
	Fifth (147)					209,363.57	261,898.82	123,665.87	235,321.59	225,930.56	199,044.47	
	Fifth (44)											6
6	Sixth (150)					32,749.87	35,943.58	21,885.45	35,478.15	26,923.10	19,885.41	7
	Sixth (151)											
	Sixth (152)											
7	Seventh (150)				414,407.05	1,648,752.35	1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	1,108,524.79	
	Total											
	OHIO.											
1	First (7)	838,064.63	1,781,204.66	3,406,204.43	8,022,216.20	6,878,016.03	3,781,726.35	4,133,733.74	2,406,377.88	1,398,809.17		1
	First (153)									1,521,173.59	6,072,487.83	
	First (154)					2,374,409.46	1,183,519.56	2,955,385.06	4,846,979.34	3,053,069.30		2
2	Second (7)	593,195.06	2,357,578.85	2,213,916.38	2,806,962.75	1,214,737.95	718,033.49	1,722,965.73	2,369,580.82	2,393,859.26	1,697,785.31	3
3	Third (39)	266,260.76	1,531,136.00	1,366,816.24	1,[illegible]0,853.82	654,166.04	166,220.65	638,683.78	981,033.19	760,851.02	712,865.88	4
	Fourth (5)	1,215.76	587,279.23	648,728.77	1,173,253.96	244,265.89	91,802.04	181,700.38	265,215.33	255,182.80	254,067.75	5
4	Fourth (155)	47,837.72	121,605.16	186,246.53	461,917.48	363,989.81	183,994.63	654,846.98	963,994.86	720,112.72	721,460.39	6
5	Fifth (5)	54,075.72	523,685.17	295,389.86	383,881.09							
6	Sixth (39)											
	Sixth (156)											

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.
	NEW YORK—continued.										
12	Twelfth (5)	$260,785.63	$192,893.25	$192,836.98	$90,462.76	$468,727.34	$469,527.12	$482,916.92	$519,719.66	$545,067.54	$627,261.92
12	Twelfth (125)				228,330.10						
13	Thirteenth (5)	119,638.13	78,544.63	93,276.79	33,682.07						
14	Fourteenth (5)	1,242,623.17	496,426.13	528,579.54	255,525.44	591,488.79	631,918.26	571,915.15	571,102.97	600,482.13	620,596.47
14	Fourteenth (126)				337,319.24						
14	Fourteenth (127)										
14	Fourteenth (128)										
15	Fifteenth (5)	226,780.20	188,170.63	200,225.56	90,874.12	229,805.43	211,125.88	214,694.26	259,026.63	294,736.58	346,397.30
15	Fifteenth (129)				145,409.80						
15	Fifteenth (127)										
16	Sixteenth (5)	30,924.33	21,458.58	20,945.52	6,334.05						
17	Seventeenth (5)	30,515.32	22,656.42	24,147.43	8,424.45						
18	Eighteenth (5)	119,447.73	65,522.35	65,519.99	20,732.43						
19	Nineteenth (5)	44,244.36	27,341.14	24,821.60	11,061.58						
20	Twentieth (5)	54,590.22	46,562.54	51,867.46	13,871.83	9,652.33					
20	Twentieth (130)				45,367.05						
21	Twenty-first (5)	294,446.82	296,613.56	324,629.34	170,262.19	74,408.78					
21	Twenty-first (131)				202,575.21	263,792.83	330,589.76	327,467.09	309,412.51	326,846.08	333,264.94
21	Twenty-first (132)										
21	Twenty-first (133)										
22	Twenty-second (5)	103,207.28	36,522.86	36,793.39	12,999.14						
23	Twenty-third (5)	412,925.26	234,265.79	258,888.06	130,299.24						
24	Twenty-fourth (5)	483,655.08	573,567.29	428,357.01	239,928.48	645,672.58	629,363.12	706,144.85	422,403.27	494,109.45	469,857.05
24	Twenty-fourth (134)				382,146.12						
25	Twenty-fifth (135)	114,755.69	60,331.93	49,339.31	15,460.96						
26	Twenty-sixth (5)	173,785.96	185,051.81	203,135.73	110,134.34	216,372.66	221,368.64	240,257.07	273,432.82	316,088.22	386,550.60
26	Twenty-sixth (136)				120,102.51						
27	Twenty-seventh (137)					39,166.70					
27	Twenty-seventh (138)										
28	Twenty-eighth (135)	157,384.42	159,716.05	*.04	159,221.82	144,996.53					
28	Twenty-eighth (139)	576,558.71	435,218.10	158,289.44	164,702.69	547,279.29	827,852.19	813,978.97	946,711.55	974,838.32	1,134,541.13
28	Twenty-eighth (140)			452,644.96	380,567.26						
28	Twenty-eighth (141)										
29	Twenty-ninth (5)	80,609.08	52,036.39	55,808.81	19,792.21	261,261.52					
30	Thirtieth (5)	1,541,746.87	1,340,034.21	1,231,836.88	593,671.27	771,281.86	1,126,667.60	1,197,999.40	1,287,401.54	1,377,990.99	1,403,396.85
30	Thirtieth (142)				590,085.74						
30	Thirtieth (140)					1,602,398.50					
31	Thirty-first (137)										
32	Thirty-second (143)	2,230,437.59	1,643,375.49	*.50 1,674,091.42	1,720,403.36						
	Total	19,219,504.52	15,182,362.62	15,238,881.81	14,616,723.99	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	17,233,267.76	19,455,040.09
	NORTH CAROLINA.										
1	First (5)	38,892.73	21,483.44	19,864.60	4,602.26						
2	Second (5)	57,244.85	67,773.05	37,216.63	11,621.84	109,994.76	65,782.90	77,272.14	58,695.72	74,432.35	62,163.24
2	Second (144)				45,272.85						
3	Third (145)	43,868.86	29,860.96	32,186.05	10,748.05						
4	Fourth (145)	449,684.85	500,054.31	586,896.09	407,226.94	838,733.88	800,760.70	935,394.78	925,483.18	850,967.45	1,022,309.00
4	Fourth (146)				305,220.37						
4	Fourth (147)										
4	Fourth (148)										
4	Fourth (44)										
5	Fifth (149)	543,251.86	604,157.20	685,603.47	628,966.35	568,073.11	698,041.92	1,064,463.12	911,908.83	1,051,585.47	1,274,767.96
5	Fifth (147)										
5	Fifth (44)										
6	Sixth (150)	252,126.40	229,633.90	220,299.95	217,711.11	108,669.27					
6	Sixth (151)					131,934.30	253,874.40	336,238.73	457,918.98	499,455.08	508,174.32
6	Sixth (152)					18,442.67					
7	Seventh (150)	33,252.17	32,768.38	48,356.79	39,768.52						
	Total	1,408,321.72	1,485,731.24	1,630,423.58	1,671,138.29	1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71	2,476,440.35	2,867,414.52
	OHIO.										
1	First (7)	7,161,277.20	7,208,887.51	8,055,517.74	9,833,611.52	10,155,663.16	9,728,032.98	10,832,458.61	11,556,840.75	12,538,346.58	11,928,253.84
1	First (153)										
1	First (154)										
2	Second (7)	1,495,458.80	1,645,558.53	949,819.40	1,276,079.90	1,023,611.35	1,125,680.69	966,097.16	1,355,043.19	1,806,871.17	1,621,593.77
3	Third (39)	699,070.56	699,953.90	489,528.86	248,461.98						
4	Fourth (5)				268,642.01	480,783.15	401,021.46	476,026.88	512,154.48	513,582.86	475,943.53
4	Fourth (155)	64,737.83	154,664.81	51,065.63	21,705.65						
5	Fifth (5)	625,625.11	665,040.77	610,346.16	623,050.06	491,794.52	431,079.69	613,699.78	633,678.60	352,210.02	300,275.33
5	Sixth (39)										
6	Sixth (156)										

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	Total.	
	NEW YORK—continued.											
12	Twelfth (5)										$6,510,995.51	12
	Twelfth (125)	$590,564.93	$48,754.17								3,980,869.70	
13	Thirteenth (5)										3,113,878.00	13
14	Fourteenth (5)										19,321,161.29	14
	Fourteenth (126)	590,677.39	40,028.23								4,555,528.63	
	Fourteenth (127)		595,363.83	$679,724.30	$666,913.20	$684,242.15	$1,676,205.65	$1,679,382.79	$1,690,532.84	$1,614,376.93	2,626,243.48	
	Fourteenth (128)										6,660,498.21	
15	Fifteenth (5)										8,760,652.98	15
	Fifteenth (129)	336,832.04	24,527.69								2,062,552.61	
	Fifteenth (127)		752,985.81	829,864.60	872,791.41	938,390.82					3,394,632.64	
16	Sixteenth (5)										1,648,176.28	16
17	Seventeenth (5)										1,232,024.29	17
18	Eighteenth (5)										4,871,357.84	18
19	Nineteenth (5)										1,772,248.20	19
20	Twentieth (5)										3,203,409.11	20
	Twentieth (130)										55,019.38	
21	Twenty-first (5)										7,579,107.16	21
	Twenty-first (131)										276,983.99	
	Twenty-first (132)	325,317.02	17,715.85								2,234,406.08	
	Twenty-first (133)		865,665.04	855,039.34	915,930.93	1,010,372.11	1,084,647.33	1,070,922.90	1,103,262.63	1,010,204.71	7,916,044.89	
22	Twenty-second (5)										4,484,588.91	22
23	Twenty-third (5)										8,861,559.24	23
24	Twenty-fourth (5)										7,315,595.05	24
	Twenty-fourth (134)	559,763.59	41,821.31								4,351,281.34	
25	Twenty-fifth (135)										2,720,846.22	25
26	Twenty-sixth (5)										3,603,106.25	26
	Twenty-sixth (136)	409,330.71	14,831.94								2,198,335.17	
27	Twenty-seventh (137)										2,715,612.91	27
	Twenty-seventh (138)										693,501.20	
28	Twenty-eighth (135)										9,231,035.82	28
	Twenty-eighth (139)										525,563.79	
	Twenty-eighth (140)	1,079,296.23	69,640.19								6,394,137.87	
	Twenty-eighth (141)		1,945,001.69	2,058,072.55	1,964,365.82	2,148,709.10	2,100,300.56	2,104,999.48	1,915,487.74	2,135,034.87	16,371,971.81	
29	Twenty-ninth (5)										3,195,671.23	29
30	Thirtieth (5)										23,032,406.66	30
	Thirtieth (142)										851,347.26	
	Thirtieth (140)	1,342,391.27	115,059.65								8,622,189.16	
31	Thirty-first (137)										1,677,959.20	31
32	Thirty-second (143)										76,694,531.40	32
	Total	17,967,187.00	13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	15,417,202.95	15,648,675.01	16,224,321.98	16,565,328.45	685,659,029.32	
	NORTH CAROLINA.											
1	First (5)										512,228.66	1
2	Second (5)										1,813,928.91	2
	Second (144)	65,319.36	1,192.10								560,125.42	
3	Third (145)										1,231,180.67	3
4	Fourth (145)										3,805,012.63	4
	Fourth (146)	865,952.10	24,916.26								6,569,737.72	
	Fourth (147)		494,852.80	398,003.45	512,854.59	578,161.58					1,983,872.42	
	Fourth (148)			254,643.50							254,643.50	
	Fourth (44)						1,035,053.39	1,134,231.49	1,169,650.28	1,003,928.44	4,342,863.60	
5	Fifth (149)	988,991.35	43,819.12								11,243,507.92	5
	Fifth (147)		711,299.02	477,098.72	841,881.97	945,134.70					2,975,414.41	
	Fifth (44)						1,150,115.36	1,332,918.78	1,589,853.73	1,484,068.35	5,556,956.22	
6	Sixth (150)										2,283,065.51	6
	Sixth (151)	456,864.16	484,887.44	337,707.21	390,222.73	427,405.43					4,284,682.78	
	Sixth (152)			219,376.07							219,376.07	
7	Seventh (150)										345,454.09	7
	Total	2,377,126.97	1,760,966.74	1,686,828.95	1,744,959.29	1,950,701.71	2,185,168.75	2,467,150.27	2,759,504.01	2,487,996.79	47,982,050.53	
	OHIO.											
1	First (7)										32,646,353.09	1
	First (153)	10,577,527.72	9,826,123.39	8,737,148.51	8,501,549.10	7,966,784.95					152,201,684.98	
	First (154)						10,202,724.94	9,227,433.43	10,953,675.09	11,600,023.06	41,983,856.52	
2	Second (7)										22,385,015.76	2
3	Third (39)	1,555,836.26	68,501.48								29,782,181.08	3
4	Fourth (5)										8,461,313.58	4
	Fourth (155)	181,759.25	7,644.88								3,317,558.50	
5	Fifth (5)										2,402,015.03	5
6	Sixth (39)	443,683.26	12,298.11								10,668,212.64	6
	Sixth (156)		1,005,946.16	1,284,728.86	1,893,894.64	2,991,961.28					7,175,630.94	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal year ended June 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	
	OHIO—continued.											
7	Seventh (157)	$166,485.71	$1,195,306.87	$1,086,116.45	$1,246,198.88	$906,667.98	$504,092.67	$784,994.11	$1,018,315.24	$718,371.24	$702,177.06	7
	Seventh (158)											
	Seventh (159)											
8	Eighth (157)	40,599.89	119,787.95	135,775.80	215,006.70	160,524.84	116,610.84	88,486.39	140,799.68	43,988.08	35,579.34	8
9	Ninth (5)	100,968.00	611,049.52	477,423.87	939,624.34	390,452.50	268,654.47	611,467.14	1,054,304.20	603,544.20	687,044.51	9
10	Tenth (5)	136,144.01	346,180.92	744,465.66	1,148,313.48	1,059,746.24	863,337.98	883,516.02	1,108,147.13	1,109,678.62	1,218,640.03	10
	Tenth (160)											
	Tenth (161)											
11	Eleventh (5)	104,933.15	448,262.68	570,146.68	961,169.20	305,721.19	235,172.21	587,893.24	925,182.89	414,292.05	612,730.40	11
	Eleventh (162)											
	Eleventh (163)											
12	Twelfth (5)	125,171.05	713,325.75	519,316.69	525,663.41	275,891.03	279,894.71	728,003.13	963,791.66	358,519.13	534,748.77	12
13	Thirteenth (5)	92,373.42	296,709.84	419,145.71	518,940.43	444,591.80	362,023.15	260,003.27	382,527.00	258,711.12	91,990.69	13
	Thirteenth (164)											
14	Fourteenth (5)	40,000.85	106,084.04	236,442.43	276,029.51	214,048.73	108,222.30	101,268.88	98,916.91	94,612.70	58,874.19	14
15	Fifteenth (5)	75,851.68	132,830.15	286,963.80	424,797.09	282,827.48	214,260.79	112,186.19	140,985.31	102,288.73	92,842.52	15
	Fifteenth (165)											
16	Sixteenth (5)	34,149.85	70,006.65	194,886.40	262,450.15	155,502.35	138,542.83	120,110.17	118,297.90	91,713.08	97,129.14	16
17	Seventeenth (5)	96,262.04	171,345.33	489,799.29	654,626.22	483,680.80	279,702.68	242,442.62	285,574.75	249,021.36	351,689.24	17
18	Eighteenth (5)	329,070.09	975,255.04	2,303,282.85	3,501,667.83	3,110,339.75	2,507,206.77	1,161,617.24	1,339,397.63	916,707.11	890,914.79	18
	Eighteenth (166)											
	Eighteenth (51)											
	Eighteenth (167)											
19	Nineteenth (5)	74,821.30	135,825.92	450,865.94	598,937.05	382,947.79	201,579.43	147,243.70	159,322.13	89,983.83	72,201.37	19
	Total	3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59	19,902,527.66	12,224,617.55	16,116,547.77	19,508,743.80	15,149,489.11	14,905,229.21	
	PENNSYLVANIA.											
1	First (7)	951,791.33	2,177,710.24	5,381,027.84	6,282,653.93	5,082,037.46	4,230,456.54	4,134,723.26	3,284,120.72	1,811,829.62		1
	First (169)									289,975.89	1,936,178.61	
	First (170)											
	First (171)											
	First (172)											
2	Second (174)	479,195.78	1,470,577.80	3,244,791.94	4,531,847.15	3,433,508.97	2,053,637.27	1,960,919.15	1,928,749.15	1,775,957.66	883,803.28	2
	Second (175)										972,856.76	
3	Third (7)	403,398.59	951,463.05	2,250,057.11	2,049,108.11	2,029,733.79	1,125,074.65	652,539.62	1,137,044.04	393,826.09		3
4	Fourth (174)	383,688.02	854,348.26	2,478,723.91	3,286,215.37	2,302,588.99	1,693,897.30	1,151,352.86	1,343,181.08	1,260,930.91	419,391.25	4
5	Fifth (5)	134,912.23	380,703.24	1,119,379.95	1,255,282.81	970,047.60	630,720.87	596,121.50	443,862.25	470,652.73	336,370.53	5
	Fifth (176)											
6	Sixth (5)	149,720.17	400,670.17	1,197,889.57	1,357,938.54	955,394.41	433,777.99	396,942.24	427,970.11	445,387.08	319,408.13	6
7	Seventh (177)	190,408.08	442,928.73	851,639.04	925,253.52	711,358.28	429,167.14	130,765.80	223,776.25	136,131.16	48,773.37	7
8	Eighth (5)	179,714.67	586,572.09	670,007.69	1,020,054.26	671,907.67	334,892.16	302,891.30	335,222.73	251,227.90	222,039.10	8
	Eighth (178)											
	Eighth (171)											
9	Ninth (177)	82,888.09	297,694.52	849,423.63	1,165,489.55	781,024.49	450,337.79	462,582.81	475,853.94	438,460.42	274,320.68	9
	Ninth (179)											
	Ninth (171)											
	Ninth (173)											
	Ninth (44)											
10	Tenth (5)	154,525.82	359,307.94	803,359.92	1,138,698.40	610,208.77	378,295.89	151,088.32	269,045.58	221,587.59	154,616.13	10
11	Eleventh (50)	211,187.28	749,226.69	969,799.55	1,234,206.76	680,469.01	431,367.88	201,812.10	244,459.57	239,808.53	140,072.81	11
12	Twelfth (5)	190,244.75	392,084.37	888,252.78	1,036,285.56	522,629.57	432,380.90	265,596.82	334,893.74	236,695.58	217,002.89	12
	Twelfth (180)											
	Twelfth (171)											
	Twelfth (172)											
13	Thirteenth (5)	60,131.55	131,186.10	320,889.18	483,944.38	242,930.28	120,413.14	103,326.64	117,155.16	101,224.62	47,387.45	13
14	Fourteenth (50)	83,959.77	258,031.17	566,153.54	777,188.76	439,639.03	332,381.98	207,472.06	266,966.84	170,258.99	130,404.87	14
	Fourteenth (181)											
15	Fifteenth (50)	76,752.28	268,209.55	753,104.99	748,269.08	469,983.68	348,963.39	388,358.62	428,322.54	290,417.21	247,988.62	15
16	Sixteenth (182)	54,025.04	140,784.25	211,579.69	311,253.83	204,817.63	207,531.73	140,822.93	156,746.96	152,134.92	148,196.90	16
	Sixteenth (183)											
17	Seventeenth (182)	74,203.00	139,150.93	423,960.61	543,002.85	294,329.14	161,959.45	103,431.77	102,271.49	88,777.22	48,689.48	17
18	Eighteenth (50)	44,447.57	118,026.76	345,254.64	392,186.89	217,282.98	247,787.76	145,794.62	144,047.67	118,246.48	77,308.75	18
19	Nineteenth (50)	101,565.88	225,415.01	341,881.69	607,753.22	597,910.56	450,963.27	227,349.84	261,129.49	169,411.21	154,338.61	19
	Nineteenth (51)											
	Nineteenth (184)											
20	Twentieth (50)	135,862.43	468,102.47	1,075,069.39	3,371,784.53	1,005,847.74	553,068.55	181,125.56	399,308.34	275,045.81	127,285.03	20
	Twentieth (51)											
21	Twenty-first (50)	91,804.08	510,369.71	597,024.50	417,858.94	282,349.95	205,286.63	987,598.24	1,234,873.51	771,002.52	485,933.54	21
22	Twenty-second (5)	674,644.21	1,901,742.02	3,475,446.66	4,866,797.46	3,655,008.72	1,986,255.39	1,701,661.39	2,042,129.63	1,419,363.85	1,171,480.49	22
	Twenty-second (185)											
	Twenty-second (171)											
	Twenty-second (173)											

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	
	OHIO—continued.											
7	Seventh (157)	$495,343.53	$744,598.17	$635,175.25	$492,562.19	$78,973.63	$288,263.45	$296,834.34	$475,976.33	$594,593.31	$700,260.02	7
	Seventh (158)				308,225.82	243,816.38						
	Seventh (159)											
8	Eighth (157)	31,435.30	33,700.97	42,697.52	25,664.07							8
9	Ninth (5)	749,461.97	641,945.20	338,537.49	208,541.58							9
10	Tenth (5)	1,091,836.75	957,426.61	969,636.15	425,057.07	1,065,547.84	991,631.47	985,137.32	1,092,852.40	1,089,563.12	1,021,133.71	10
	Tenth (160)				643,600.69							
	Tenth (161)											
11	Eleventh (5)	575,446.58	556,025.06	805,018.30	402,146.96	868,720.37	778,436.99	781,031.89	1,425,321.06	1,398,257.92	1,216,251.21	11
	Eleventh (162)				486,183.09							
	Eleventh (163)											
12	Twelfth (5)	580,975.06	429,839.44	424,423.10	210,946.41							12
13	Thirteenth (5)	69,988.15	64,130.15	73,126.85	32,993.02	35,006.07						13
	Thirteenth (164)				77,297.09							
14	Fourteenth (5)	56,144.42	56,103.71	63,875.37	26,763.15							14
15	Fifteenth (5)	93,001.34	82,467.35	85,854.68	43,650.30	169,219.71	170,201.23	169,956.83	210,324.75	195,871.89	201,528.11	15
	Fifteenth (165)				88,949.13							
16	Sixteenth (5)	72,540.14	83,154.77	77,905.60	38,249.78							16
17	Seventeenth (5)	204,827.07	103,987.34	111,127.37	37,141.28							17
18	Eighteenth (5)	720,189.71	791,989.06	808,633.78	297,560.76	202,865.34	856,168.41	773,324.27	756,807.43	806,538.82	894,059.79	18
	Eighteenth (166)				438,739.82	658,688.27						
	Eighteenth (51)											
	Eighteenth (167)											
19	Nineteenth (5)	63,949.93	65,937.80	70,430.92	32,085.28							19
	Total	14,851,309.45	14,985,411.15	14,662,720.17	16,587,908.61	15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99	19,295,835.69	18,359,299.31	
	PENNSYLVANIA.											
1	First (7)			*16.00								
	First (169)	1,383,508.05	1,286,256.60	1,206,388.95	61,750.30							
	First (170)				1,872,359.62	416,616.80						
	First (171)					1,910,255.38	2,201,338.12	2,262,216.01	2,523,444.87	2,678,845.83	3,011,318.33	1
	First (172)											
2	Second (174)			*52.00								
	Second (175)	1,739,755.19	771,922.32	714,065.75	71,445.33							2
3	Third (7)			*.58								
4	Fourth (174)			*22.75								3
5	Fifth (5)	354,693.33	215,929.36	184,658.51	101,986.34							4
	Fifth (176)				249,688.13	107,336.87						
6	Sixth (5)	359,983.79	265,937.98	266,179.15	136,234.83							5
7	Seventh (177)	53,028.11	20,872.51	10,041.07								
8	Eighth (5)	253,967.27	232,612.58	231,683.28	99,572.59							6
	Eighth (178)				192,761.48	66,393.11						7
	Eighth (171)					353,208.01	422,611.95	447,771.52	553,173.93	622,634.45	689,758.24	8
9	Ninth (177)	284,512.19	342,845.96	167,530.12		90,983.93						
	Ninth (179)			221,755.38	402,919.69	617,985.63	803,806.93	870,264.95	1,064,642.47	1,278,820.81	1,450,720.01	9
	Ninth (171)											
	Ninth (173)											
	Ninth (44)											
10	Tenth (5)	170,248.31	173,037.85	156,249.63	67,211.24	19,390.42						10
11	Eleventh (50)	146,672.30	120,823.15	106,329.31	113,863.98							11
12	Twelfth (5)	200,123.70	228,208.43	236,873.20	98,841.35	57,608.21						
	Twelfth (180)				145,527.07	253,832.47	302,767.46	303,693.99	326,321.92	370,256.14	423,128.51	12
	Twelfth (171)											
	Twelfth (172)											
13	Thirteenth (5)	36,156.39	26,622.42	31,829.72	9,268.89	17,337.50						
14	Fourteenth (50)	108,956.93	105,478.78	106,556.29	127,568.13	134,995.86	174,891.66	162,113.64	190,145.10	212,589.65	242,351.75	13
	Fourteenth (181)					90,807.27						14
15	Fifteenth (50)	290,961.51	315,128.08	351,793.99	367,703.90	19,513.01						
16	Sixteenth (182)	117,956.97	137,173.63	129,705.51	114,016.62	145,278.68	184,691.01	172,136.87	191,065.09	211,588.05	258,917.37	15
	Sixteenth (183)					6,446.78						16
17	Seventeenth (182)	53,409.31	52,222.24	47,532.25	55,444.66	9,843.17						
18	Eighteenth (50)	63,572.77	73,698.20	72,645.19	68,135.01	19,217.84						17
19	Nineteenth (50)	114,402.95	84,598.05	92,543.42	109,543.90	70,508.25	98,450.42	101,391.50	115,337.59	137,259.54	144,726.27	18
	Nineteenth (51)											
	Nineteenth (184)											
20	Twentieth (50)	96,728.66	92,272.66	93,017.37	85,027.23	15,626.73						19
	Twentieth (51)					95,444.06	104,861.81	88,298.56	88,989.28	94,909.77	101,605.53	
21	Twenty-first (50)	542,160.26	409,336.17	422,954.63	262,891.14	69,824.71						20
22	Twenty-second (5)	860,651.81	753,709.43	631,423.06	298,240.37							
	Twenty-second (185)				376,820.72	263,498.86						21
	Twenty-second (171)					852,262.88	1,156,118.13	1,002,727.66	1,184,418.98	1,408,472.82	1,685,425.78	22
	Twenty-second (173)											

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	Total.	
	OHIO—continued.											
7	Seventh (157)										$10,696,405.35	7
	Seventh (158)	$673,466.44	$24,159.86								387,199.45	
	Seventh (159)										3,297,360.13	
8	Eighth (157)										1,230,657.32	8
9	Ninth (5)										7,703,018.99	9
10	Tenth (5)										12,062,126.67	10
	Tenth (160)	682,904.73	53,088.15								7,625,459.43	
	Tenth (161)		605,660.69	$691,842.78	$595,836.68	$386,278.61	$603,636.47	$609,534.41	$659,226.38	$712,873.00	5,064,889.02	
11	Eleventh (5)										7,504,140.59	11
	Eleventh (162)	519,923.73	18,228.48								7,492,354.74	
	Eleventh (163)		1,104,766.75	1,058,436.49	1,165,356.49	1,531,024.04	747,419.50	857,573.36	872,721.97	1,015,470.13	8,352,768.73	
12	Twelfth (5)										6,665,509.34	12
13	Thirteenth (5)										3,367,274.60	13
	Thirteenth (164)										112,303.16	
14	Fourteenth (5)										1,537,987.19	14
15	Fifteenth (5)	169,435.60	8,523.01								2,170,807.41	15
	Fifteenth (165)										1,384,010.26	
16	Sixteenth (5)										1,554,638.81	16
17	Seventeenth (5)										3,752,218.39	17
18	Eighteenth (5)										19,653,832.41	18
	Eighteenth (166)	899,510.83	56,357.14								641,605.16	
	Eighteenth (51)		728,966.46	793,359.98	764,712.19	823,077.98	892,532.07	872,186.31	945,349.30	1,026,900.42	5,701,454.96	
	Eighteenth (167)										6,847,084.71	
19	Nineteenth (5)										2,546,132.39	19
	Total	15,704,047.82	13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	12,446,312.98	11,566,727.51	13,430,972.74	14,355,266.61	438,374,461.33	
	PENNSYLVANIA.											
1	First (7)										33,336,366.94	1
	First (169)										6,164,058.40	
	First (170)										2,288,970.42	
	First (171)	2,824,875.99	286,591.00								17,698,880.53	
	First (172)		2,668,583.23	2,886,621.64	2,937,332.02	3,133,111.88	3,044,303.82	3,037,942.52	3,336,039.70	3,519,825.08	24,563,759.89	
2	Second (174)										21,763,040.15	2
	Second (175)										4,270,045.35	
3	Third (7)										10,992,245.63	3
4	Fourth (174)										15,174,310.70	4
5	Fifth (5)										7,195,321.25	5
	Fifth (176)										357,025.00	
6	Sixth (5)										7,113,434.16	6
7	Seventh (177)										4,174,143.06	7
8	Eighth (5)										5,392,365.29	8
	Eighth (178)	675,254.77	62,204.11								259,154.59	
	Eighth (171)										3,826,616.98	
9	Ninth (177)										6,072,964.19	9
	Ninth (179)										715,659.00	
	Ninth (171)	1,340,739.84	113,498.27			1,688,317.66					7,540,478.91	
	Ninth (173)		1,138,392.98	1,333,646.26	1,448,629.94		1,794,[illegible]6.25	1,758,076.29	1,938,069.45	2,176,590.89	5,608,986.84	
	Ninth (44)										7,666,752.88	
10	Tenth (5)										4,798,481.39	10
11	Eleventh (50)										5,609,490.34	11
12	Twelfth (5)										5,280,113.64	12
	Twelfth (180)	417,151.81	38,144.66								203,135.28	
	Twelfth (171)		405,972.16	438,870.96	460,190.00	506,761.24	522,279.15	538,136.53	584,473.03	575,735.14	2,435,296.96	
	Twelfth (172)										4,032,418.21	
13	Thirteenth (5)										1,832,465.92	13
14	Fourteenth (50)	252,387.47	24,981.01								3,698,304.64	14
	Fourteenth (181)										1,394,456.23	
15	Fifteenth (50)										5,436,764.71	15
16	Sixteenth (182)	248,455.24	26,299.28								2,246,259.62	16
	Sixteenth (183)										1,438,431.59	
17	Seventeenth (182)										2,194,831.18	17
18	Eighteenth (50)										2,138,278.46	18
19	Nineteenth (50)	123,310.67	7,278.88			154,167.24					3,557,824.94	19
	Nineteenth (51)		132,237.53	129,984.68	144,825.91						798,263.12	
	Nineteenth (184)										561,215.36	
20	Twentieth (50)	82,713.35	3,459.78								7,975,172.50	20
	Twentieth (51)										660,282.14	
21	Twenty-first (50)										7,291,268.53	21
22	Twenty-second (5)										25,438,554.49	22
	Twenty-second (185)		247,429.54			1,800,403.60					640,319.55	
	Twenty-second (171)	1,854,674.01	1,681,605.89	1,609,332.26	1,898,175.38						9,391,529.80	
	Twenty-second (173)										6,989,517.13	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	
	PENNSYLVANIA—continued.											
	Twenty-third (5)	$256,206.42	$657,304.66	$1,111,652.03	$1,592,697.21	$1,046,306.97	$784,610.38	$493,187.87	$671,416.96	$552,478.24	$521,720.53	
	Twenty-third (185)											
23	Twenty-third (171)											23
	Twenty-third (173)											
	Twenty-third (44)											
24	Twenty-fourth (5)	61,209.21	147,918.83	362,871.63	546,028.21	373,347.61	246,267.55	382,934.70	485,156.30	454,688.45	141,523.44	24
	Total	5,226,486.25	14,029,528.56	30,289,241.48	39,941,599.32	27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	9,227,091.25	
	RHODE ISLAND.											
1	First (186)	562,001.29	1,428,619.82	3,118,177.26	4,660,247.06	3,838,601.42	2,203,079.25	1,122,782.58	1,147,155.28	598,856.58	580,196.89	1
	First (187)					1,211,372.58	649,495.64	163,612.16	135,221.41	73,636.56	56,729.84	
2	Second (186)	264,949.13	556,348.75	1,194,603.62	1,461,691.04							2
	Total	826,950.42	1,984,968.57	4,312,780.88	6,121,938.10	5,049,974.00	2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	
	SOUTH CAROLINA.											
1	First (188)				91,897.72	518,367.36	619,663.01	29,282.80	67,326.77	35,701.47	33,678.25	1
2	Second (30)				744,776.33	553,394.59	630,652.79	178,914.91	216,052.75	113,905.99	94,991.15	2
	Third (188)				149,811.66	745,132.26	1,384,485.08	145,662.40	128,660.07	109,112.53	70,512.09	
3	Third (189)											3
	Third (190)											
	Total				986,485.71	1,816,894.21	2,634,800.88	353,860.11	412,069.59	258,719.99	199,181.49	
	TENNESSEE.											
1	First (64)		555,435.68	996,731.76	2,196,145.30	567,065.15	45,692.45	47,279.80	29,916.86	35,812.22	14,214.30	1
	Second (64)		47,270.25	608,531.65	1,185,695.26	358,953.36	77,509.86	67,198.09	88,996.24	53,819.13	62,856.91	
2	Second (191)											2
	Second (192)											
3	Third (50)					5,736.73	72,924.34	99,603.82	81,641.57	53,862.84	28,287.92	3
4	Fourth (50)					114,580.23	669,588.28	127,412.14	114,533.38	61,193.02	46,547.59	4
	Fifth (5)					801,512.45	557,185.20	403,700.74	556,718.24	331,521.62	322,961.29	
5	Fifth (193)											5
	Fifth (194)											
	Fifth (195)											
6	Sixth (5)					186,241.92	363,127.85	67,480.36	97,175.90	65,387.44	46,903.02	6
7	Seventh (196)					50,052.20	225,960.80	72,270.22	74,648.89	58,412.74	77,419.68	7
8	Eighth (196)					1,265,317.47	1,705,071.26	370,835.95	427,228.49	214,212.64	167,649.49	8
	Eighth (197)											
	Total		602,705.93	1,605,263.41	3,381,840.56	3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	
	TEXAS.											
	First (198)				1,348,056.75	1,159,718.43	465,354.29	130,235.59	123,452.66	80,907.34	112,959.88	
1	First (199)											1
	First (201)					796,000.91	471,583.00	41,248.67	75,427.30	44,114.96	49,231.89	
2	Second (198)				63,966.20	473,974.14	541,282.17	129,028.69	87,850.83	103,065.74	63,169.84	2
	Third (200)				75,156.66							
3	Third (201)					782,170.11	323,803.95	182,704.92	104,223.54	122,592.38	96,997.59	3
	Third (202)											
4	Fourth (200)				86,119.92							4
	Fourth (201)											
	Total				1,573,299.53	3,211,863.59	1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	
	VERMONT.											
1	First (203)	65,394.89	155,908.01	321,415.60	407,173.17	348,753.35	219,640.85	97,167.82	116,759.45	114,484.01	54,705.81	1
	Second (203)	82,613.76	187,084.81	329,226.55	492,966.63	384,211.70	216,035.16	101,016.24	110,326.72	82,758.56	47,589.56	
2	Second (204)											2
	Second (205)					253,314.36	186,598.10	120,488.50	125,230.48	82,090.13	56,551.76	
3	Third (203)	54,327.79	120,059.68	246,944.40	302,263.93							3
	Third (204)											
	Total	202,336.44	463,052.50	897,586.55	1,202,403.73	986,279.35	622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	
	VIRGINIA.											
1	First (206)			18,879.95	501,372.71	48,945.10	33,078.85	26,550.56	41,619.88	29,271.00	15,905.22	1
	Second (206)				222,951.79	624,458.44	625,768.26	526,962.91	1,123,249.37	787,948.43	1,017,875.41	
2	Second (207)											2
	Second (208)											
	Second (172)					642,279.76	481,087.30	1,358,199.59	2,379,180.97	2,452,371.22	2,000,423.93	
3	Third (16)	757.68	67,413.69	66,077.52	102,183.26							3

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	
	PENNSYLVANIA—continued.											
23	Twenty-third (5)	$469,996.94	$499,109.71	$492,543.79	$165,075.60	$148,032.30						
	Twenty-third (185)				262,034.78	426,803.63	$467,889.27	$536,167.66	$632,391.33	$653,836.95	$767,154.44	23
	Twenty-third (171)											
	Twenty-third (173)											
	Twenty-third (44)											
24	Twenty-fourth (5)	124,828.95	165,876.30	183,569.14	57,498.90							24
	Total	7,826,275.69	6,373,672.41	6,157,960.04	5,973,431.80	6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65	7,669,214.01	8,775,106.23	
	RHODE ISLAND.											
1	First (186)	287,159.81	68,123.78	*.00								
	First (187)		154,665.18	231,977.91	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27	229,258.48	1
2	Second (186)	37,392.36	10,375.85									2
	Total	324,552.17	233,164.81	231,978.00	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	209,079.27	229,258.48	
	SOUTH CAROLINA.											
1	First (188)	32,166.76	16,158.90	12,968.25	12,224.10							
2	Second (30)	63,487.36	56,464.10	54,424.91	54,732.54	8,819.40						1
	Third (188)	71,559.46	35,957.91	54,884.76	37,753.55	7,460.53						2
3	Third (189)				1,093.72	89,352.63	119,241.69	105,233.91	111,960.78	135,907.16	119,099.79	3
	Third (190)											
	Total	167,213.58	108,580.91	122,277.92	105,803.91	105,632.56	119,241.69	105,233.91	111,960.78	135,907.16	119,099.79	
	TENNESSEE.											
1	First (64)	28,073.27	17,676.16	26,191.72	37,238.31	11,472.77						
	Second (64)	51,937.18	42,263.59	51,507.49	41,670.83	12,999.25						
2	Second (191)					86,692.89	107,448.97	101,469.88	88,098.71	110,174.68	118,312.99	1
	Second (192)											
3	Third (50)	54,482.65	11,700.05	48,245.83	34,043.13	11,077.17						2
4	Fourth (50)	81,708.59	131,566.95	185,915.90	139,146.55	63,831.78						
	Fifth (5)	259,234.25	296,895.00	410,686.40	125,318.05							3
	Fifth (193)				117,797.52	68,001.73						4
5	Fifth (194)					540,942.77	627,471.23	702,687.72	805,308.60	922,014.14	777,590.72	5
	Fifth (195)											
6	Sixth (5)	36,835.68	24,931.88	21,882.41	5,215.28							6
7	Seventh (196)	28,415.28	63,219.73	51,042.16	15,095.70							7
8	Eighth (196)	103,793.86	76,463.82	66,173.37	20,434.42	102,163.37	109,564.88	104,766.84	110,328.55	114,574.82	101,824.29	8
	Eighth (197)				60,753.88							
	Total	644,480.76	664,717.18	861,645.28	596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86	1,146,763.64	997,728.00	
	TEXAS.											
	First (198)	63,972.53	93,808.63	29,933.83								
1	First (199)			97,185.39	112,811.69	105,741.55	118,335.32	104,650.46	99,255.52	101,043.60	23,707.81	1
	First (201)										63,727.15	
2	Second (198)	46,874.63	45,081.98	10,458.60		70,560.09	81,412.30	87,441.70	72,722.29	80,784.41		2
	Third (200)	65,481.21	77,919.61	63,494.93	72,963.85						10,361.57	
3	Third (201)					61,647.46	66,184.52	58,970.16	61,128.74	66,807.60	74,011.11	3
	Third (202)											
4	Fourth (200)	95,997.40	55,827.91	57,224.54	59,933.20	237,949.10	265,932.14	251,062.32	233,106.55	248,635.61	11,552.43	4
	Fourth (201)										75,072.86	
	Total	272,325.77	272,638.13	258,297.29	245,708.74						258,432.93	
	VERMONT.											
1	First (203)	19,037.46	5,461.02	*123.90								
	Second (203)	34,410.60	11,696.40	*.42								
2	Second (204)		10,662.86	22,024.59	5,943.84	50,093.11	44,339.49	50,159.59	50,545.74	53,145.83	56,444.58	1
	Second (205)				33,803.40							2
3	Third (203)	22,412.34	13,068.44	*.25								
	Third (204)		15,428.22	36,433.02	7,377.91	50,093.11	44,339.49	50,159.59	50,545.74	53,145.83	56,444.58	3
	Total	75,860.40	56,316.94	58,582.18	47,125.15							
	VIRGINIA.											
1	First (206)	19,439.26	19,414.91	6,599.36								
	Second (206)	998,889.96	728,863.60	487,857.73		1,104,686.34						1
2	Second (207)			490,132.19	921,713.38	46,232.63	1,136,621.05	1,157,687.75	866,292.51	943,416.96	1,010,101.04	2
	Second (208)											
	Second (172)					3,278,982.98	2,350,996.05	2,144,170.65	2,054,557.71	2,076,473.46	2,144,886.37	3
3	Third (16)	3,706,225.58	3,035,613.22	3,763,111.17	3,507,609.33							

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	Fiscal year ended June 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	Total.	
	PENNSYLVANIA—continued.											
	Twenty-third (5)										$9,314,307.31	
	Twenty-third (185)										410,067.08	
23	Twenty-third (171)	$884,116.08	$98,893.01	$972,753.82	$958,077.31	$837,521.11	$2,956,760.52	$3,186,641.22	$3,873,635.07	$4,062,372.99	4,467,252.37	23
	Twenty-third (173)		953,128.69								3,721,480.93	
	Twenty-third (44)										14,079,409.80	
24	Twenty-fourth (5)										3,733,719.22	24
	Total	8,703,679.23	7,888,700.02	7,371,209.62	7,847,230.56	8,120,282.73	8,317,359.74	8,520,796.56	9,732,217.25	10,334,524.10	333,943,492.60	
	RHODE ISLAND.											
	First (186)										19,615,001.11	1
1	First (187)	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11					2,980,733.13	
2	Second (186)										5,815,428.94	2
	Total	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11					28,411,163.18	
	SOUTH CAROLINA.											
	First (188)										1,469,435.39	1
1	Second (30)										2,770,616.82	2
2	Third (188)										2,933,531.77	
	Third (189)	117,092.80	93,896.95	94,518.23	100,014.30						8,554.25	3
3	Third (190)					100,146.85	102,456.19	81,722.51	94,597.03	72,599.75	1,537,840.57	
	Total	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	81,722.51	94,597.03	72,599.75	8,719,978.80	
	TENNESSEE.											
1	First (64)										4,608,945.75	1
	Second (64)										2,751,209.09	
2	Second (191)	119,241.32	12,063.63	98,270.73	107,827.35						743,503.07	2
	Second (192)		98,711.42			111,973.12	121,682.51	139,979.81	176,918.62	161,048.67	1,016,412.23	
3	Third (50)										501,606.05	3
4	Fourth (50)										1,735,974.41	4
	Fifth (5)										4,065,733.24	
	Fifth (193)										185,799.25	
5	Fifth (194)	979,279.85	93,263.52	958,918.70	917,085.27						5,448,558.55	5
	Fifth (195)		1,042,312.42			900,542.93	887,607.83	926,355.96	983,468.90	1,115,074.42	7,731,366.43	
6	Sixth (5)										915,181.74	6
7	Seventh (196)										716,537.40	7
	Eighth (196)										4,417,180.77	
8	Eighth (197)	75,369.12	3,624.97								782,970.72	8
	Total	1,173,890.29	1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	1,009,290.34	1,066,335.77	1,160,387.52	1,276,123.09	35,620,978.70	
	TEXAS.											
	First (198)										3,608,399.93	
1	First (199)	77,010.90	72,654.53	38,898.41	37,817.13	36,938.64					762,731.34	1
	First (201)										327,046.76	
2	Second (198)										1,643,988.14	2
	Third (200)					93,785.75					2,156,670.03	
3	Third (201)	79,510.74	65,412.54	74,778.88	84,739.41		128,920.16	143,424.09	165,682.68	151,652.06	472,238.43	3
	Third (202)										589,678.99	
	Fourth (200)	107,128.97	72,081.95	68,152.32	74,294.05	78,619.53	83,007.21	84,693.43	97,701.42	87,495.35	2,293,886.37	
4	Fourth (201)										828,247.09	4
	Total	263,650.61	210,149.02	181,829.61	196,850.59	209,343.92	211,927.37	228,117.52	263,384.10	239,147.41	12,682,887.08	
	VERMONT.											
1	First (203)										1,926,025.34	1
	Second (203)										2,079,937.11	
2	Second (204)	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75					38,631.29	2
	Second (205)										508,011.64	
	Third (203)										1,583,350.10	
3	Third (204)										59,239.15	3
	Total	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75					6,195,194.63	
	VIRGINIA.											
1	First (206)										761,076.80	1
	Second (206)										7,144,825.90	
	Second (207)	768,141.62	40,134.98	1,518,373.88	1,550,210.50						2,516,532.41	
2	Second (208)		1,497,936.14								5,968,628.54	2
	Second (172)	1,699,837.83	139,641.48			1,576,265.80	1,846,379.25	1,837,636.25	1,923,112.96	1,898,050.66	13,647,965.44	
											39,452,080.75	3

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.
	VIRGINIA—continued.				
4	Fourth (209)		$70,100.03	$136,315.92	$348,939.74
	Fourth (210)				
	Fourth (173)				
5	Fifth (209)				
	Fifth (211)				
	Fifth (212)				
6	Sixth (50)				
	Sixth (213)				
	Sixth (173)				
	Sixth (214)				
7	Seventh (50)				
8	Eighth (29)				
	Total	$757.68	137,513.72	221,273.39	1,175,447.50
	WEST VIRGINIA.				
1	First (50)	90,358.47	225,685.86	499,870.94	718,492.82
	First (215)				
	First (216)		126,271.10	135,887.60	88,201.67
2	Second (39)				213,870.60
3	Third (50)				
	Total	90,358.47	351,956.96	635,758.54	1,020,565.09
	WISCONSIN.				
1	First (35)	218,645.23	640,642.76	1,114,790.80	1,720,513.87
	First (217)	62,984.55	119,868.51	286,062.22	360,633.95
	Second (218)				
2	Second (219)				
	Second (220)	29,049.14	45,948.32	121,241.90	148,783.09
3	Third (218)				
	Third (221)	50,519.31	72,116.35	151,719.36	209,592.10
4	Fourth (222)	48,049.65	73,760.12	157,419.66	202,712.69
5	Fifth (222)	59.00	80,174.74	14,520.73	99,529.61
6	Sixth (35)				
	Total	409,306.88	1,032,510.80	1,845,754.67	2,741,765.31

FISCAL YEAR ENDED JUNE 30— 1867.	1868.	1869.	1870.	1871.	1872.	
$116,126.26	$112,734.24	$125,608.45	$90,395.10	$78,194.56	$35,165.05	4
175,090.80	192,169.99	359,883.21	1,433,158.11	1,626,511.35	1,600,407.77	5
157,636.44	152,599.39	143,461.65	187,616.28	188,376.36	147,271.66	6
120,010.48	150,445.28	188,345.01	199,224.36	110,573.17	95,409.63	7
82,174.74	35,436.29	15,133.07	41,907.35	46,026.60	26,569.26	8
1,966,722.02	1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	
719,765.02	643,219.61	355,202.16	388,201.17	326,086.94	345,049.65	1
83,888.78	78,077.44	157,635.16	325,809.99	262,740.06	97,581.95	2
140,870.61	70,862.63	50,206.10	42,955.99	38,493.94	22,973.74	3
944,524.41	792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	
1,617,207.43	972,452.80	1,356,909.23	1,796,214.81	1,453,133.68	1,601,413.76	1
288,495.57	238,564.71	184,032.76	165,509.62	131,723.38		2
					171,866.01	
116,667.10	126,247.93	82,508.61	81,184.38	63,954.31		3
					85,778.34	
204,098.62	152,564.50	123,384.86	121,729.71	94,422.96	40,503.69	4
145,119.20	205,974.06	108,873.19	109,048.23	104,061.66	38,978.76	5
141,437.49	115,610.87	103,332.00	89,328.28	130,407.88	61,685.99	6
2,513,025.41	1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue in each Collection District, etc.—Continued.

	Districts.	Fiscal year ended June 30— 1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	
	VIRGINIA—continued.											
	Fourth (209)	$63,204.09	$69,910.57	$30,843.20	$1,170,727.36	$1,313,799.65	$1,235,457.49	$1,378,594.91	$1,002,952.34	$1,053,260.58	$1,096,673.36	4
4	Fourth (210)			148,335.86								
	Fourth (173)	2,246,279.28	2,194,241.68	2,212,926.10	1,491,946.03	939,454.59						5
	Fifth (209)			233,014.91		998,814.22	1,563,350.83	1,566,900.17	1,602,624.13	1,763,176.49	1,740,374.41	
5	Fifth (211)	177,117.49	159,029.49	175,295.03	146,376.66	38,159.64						
	Fifth (212)					185,462.37	215,304.87	201,193.40	254,982.89	226,778.26	234,273.12	6
	Sixth (50)											
	Sixth (213)					11,677.92						7
6	Sixth (173)			64,452.84	52,908.37	14,949.94						8
	Sixth (214)	89,924.02	66,333.67	48,352.81	23,112.51							
7	Seventh (50)	42,719.61	35,257.82									
8	Eighth (29)											
	Total	7,343,799.29	6,308,664.96	7,660,921.20	7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	6,063,105.75	6,226,308.30	
	WEST VIRGINIA.											
	First (50)	294,343.01	270,103.40	256,382.22	239,693.57	56,427.59						
1	First (215)					224,691.39	286,622.62	276,753.41	308,824.72	340,793.62	366,323.15	1
	First (216)	127,321.51	226,742.30	228,433.98	176,929.77	174,497.89	39,848.95	46,222.44	61,847.43	111,802.71	135,953.41	2
2	Second (39)	27,997.07	19,273.06	24,052.00	14,354.76	5,413.72						3
3	Third (50)											
	Total	449,661.59	516,118.76	508,868.20	430,978.10	461,030.59	326,471.57	322,975.85	370,672.15	452,596.33	502,276.56	
	WISCONSIN.											
	First (35)	1,476,800.80	1,927,241.09	2,306,038.00	2,859,406.01	2,459,820.30	2,003,337.24	2,200,128.58	2,214,102.88	2,373,693.87	2,560,688.30	1
1	First (217)			*36.31								
	Second (218)	165,515.94	167,721.72	152,057.20	155,278.72	138,837.37	142,657.44	145,468.47	155,505.99	169,982.52	198,570.39	2
2	Second (219)											
	Second (220)			180,973.52	202,782.78	179,816.19	192,700.30	192,022.73	212,824.49	229,859.40	258,903.53	3
	Third (218)	164,673.18	189,965.03	*65.85								
3	Third (221)			*13.23								4
4	Fourth (222)			82,892.64	91,302.80	88,965.83	92,606.25	89,982.42	116,083.43	136,559.22	174,953.00	5
5	Fifth (222)	74,830.99	84,636.16									6
6	Sixth (35)											
	Total	1,881,820.91	2,369,564.00	2,722,076.75	3,308,770.31	2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79	2,910,095.01	3,193,115.22	

D.—Comparative Table showing the Aggregate Receipts of

	DISTRICTS.	FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.
	VIRGINIA—continued.				
4	Fourth (209)	$1,109,739.37	$97,392.94	$730,134.04	$657,490.26
	Fourth (210)		632,703.09		
	Fourth (173)				
5	Fifth (209)		98,634.34		
	Fifth (211)	1,297,237.79			
	Fifth (212)				
6	Sixth (50)	203,239.74	21,686.43	804,131.80	775,026.94
	Sixth (213)		704,596.70		
	Sixth (173)				
	Sixth (214)				
7	Seventh (50)				
8	Eighth (29)				
	Total	5,078,196.35	3,232,726.10	3,052,639.72	2,982,727.70
	WEST VIRGINIA.				
1	First (50)	335,407.57	20,945.74	543,188.59	486,062.88
	First (215)		525,023.56		
	First (216)	211,075.92	14,358.98		
2	Second (39)				
3	Third (50)				
	Total	546,483.49	560,328.28	543,188.59	486,062.88
	WISCONSIN.				
1	First (35)	2,535,264.81	2,400,035.32	2,465,958.58	2,508,601.80
	First (217)				
2	Second (218)	193,820.09	155,457.97	151,412.77	156,746.69
	Second (219)				
	Second (220)				
3	Third (218)	278,364.03	251,749.72	241,745.40	247,272.61
	Third (221)				
4	Fourth (222)				
5	Fifth (222)	190,050.19	186,512.61	173,901.03	182,695.53
6	Sixth (35)				
	Total	3,197,499.12	2,993,755.62	3,033,017.78	3,095,316.63

Internal Revenue in each Collection District, etc.—Continued.

FISCAL YEAR ENDED JUNE 30— 1887.	1888.	1889.	1890.	1891.	Total.	
					$1,277,537.21	4
					9,606,933.86	
$619,758.67					2,640,086.06	
					12,040,668.29	5
					2,664,415.53	
					10,631,112.38	
					1,672,940.09	6
					1,542,921.08	
727,370.17					3,011,125.61	
	$1,406,786.47	$1,465,990.23	$1,593,082.53	$1,310,015.68	5,775,874.91	
					1,149,304.72	7
					411,640.00	8
2,923,394.64	3,253,165.72	3,303,626.48	3,516,195.49	3,208,066.34	121,915,669.58	
					5,428,882.43	1
					2,160,362.22	
538,266.42	565,278.66	781,663.47	904,669.97	842,676.87	5,186,830.42	
					2,911,129.04	2
					671,324.22	3
538,266.42	565,278.66	781,663.47	904,669.97	842,676.87	16,358,528.33	
2,536,600.62					47,319,642.57	1
	2,617,480.46	2,695,300.41	2,939,871.10	3,219,448.31	11,472,100.28	
					1,837,911.58	2
166,560.81					2,587,460.10	
	367,965.63	401,195.51	402,782.27	400,228.91	1,572,172.32	
					815,584.78	3
269,695.18					3,379,126.43	
					1,220,717.31	4
					1,194,010.45	5
207,107.40					2,809,166.09	6
3,179,964.01	2,985,446.09	3,096,495.92	3,342,653.37	3,619,677.22	74,207,891.91	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE, BY STATES AND TERRITORIES.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	
1	Alabama				$4,132,311.05	$4,119,130.23	$4,279,605.81	$472,316.25	$595,700.17	$363,758.37	1
2	Arizona (4)					2,665.23	13,900.75	11,315.21	15,615.43	16,889.07	2
3	Arkansas	$631,831.83	$1,676,388.37	$3,944,052.48	256,147.11	1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47	3
4	California (14)				4,928,898.53	6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	4
	California (15)	21,078.85	41,160.28	132,392.50							
5	Colorado (16)				150,614.13	151,686.51	119,219.96	60,999.26	73,910.34	69,993.65	5
	Colorado (17)	1,552,614.85	3,272,515.95	6,576,064.21							
6	Connecticut (35)				9,636,687.90	7,582,970.57	4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91	6
	Connecticut (23)	167,467.52	391,024.61	819,902.34							
7	Dakota (24)					1,900.02	10,210.05	10,900.14	8,715.61	7,130.43	7
8	Delaware (25)				1,013,723.31	785,967.28	588,254.00	425,106.47	451,985.70	444,018.11	8
	Delaware (26)	45,349.77	365,983.74	748,631.94							
	Delaware (27)										
9	District of Columbia (28)				766,825.55	704,202.28	485,365.87	446,045.18	514,482.20	367,809.27	9
10	Florida				98,215.22	557,988.56	402,745.57	71,699.13	106,318.42	121,030.56	10
11	Georgia				4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	11
12	Idaho (24)	2,012,592.46	9,897,970.87	9,523,721.58	79,518.84	81,236.90	95,413.89	78,105.69	65,424.05	53,010.97	12
13	Illinois	924,904.21	3,398,219.97	4,821,243.48	15,397,463.81	12,112,985.84	7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	13
14	Indiana	285,962.71	632,336.74	1,746,758.25	5,417,336.50	4,122,863.08	2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	14
15	Iowa	38,906.46	65,440.05	215,318.69	2,715,330.51	2,074,052.35	1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	15
16	Kansas (a)	1,382,771.89	3,946,092.99	4,857,133.94	359,363.52	367,543.10	253,938.05	244,763.89	343,231.15	236,766.04	16
17	Kentucky	154,341.17	2,274,542.70	1,714,502.46	5,922,122.48	5,415,134.02	4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	17
18	Louisiana (35)				6,197,813.37	6,226,787.86	3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	18
	Louisiana (75)	514,636.38	1,294,093.97	2,618,823.23							
19	Maine (35)	961,406.38	3,010,822.93	5,422,763.93	2,822,862.70	2,326,380.00	1,594,080.34	669,906.40	807,224.36	412,096.48	19
20	Maryland (35)				7,758,672.17	6,162,177.85	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	20
	Maryland (84)	4,830,500.86	12,173,222.22	25,250,362.30							
21	Massachusetts	344,418.97	1,201,086.71	2,602,437.79	34,989,208.33	28,088,077.60	17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	21
22	Michigan	59,561.27	87,700.52	256,724.78	3,480,831.94	3,112,070.47	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	22
23	Minnesota				381,911.07	452,104.42	368,390.72	363,337.80	467,879.15	252,582.98	25
24	Mississippi (35)	1,184,325.90	3,307,450.57	5,480,303.60	781,261.03	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43	24
25	Missouri			36,022.93	7,489,908.23	6,494,095.53	4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89	25
26	Montana (24)				113,280.00	77,431.14	108,284.36	64,336.33	103,555.55	82,104.98	26
	Montana (104)										
	Montana (105)	12,338.45	26,795.91	57,418.74	100,874.78	107,975.34	127,735.11	161,388.48	308,501.51	224,368.92	27
27	Nebraska (24)										
	Nebraska (106)	22,904.60	79,784.33	288,042.19	283,407.96	290,174.24	308,970.17	229,577.13	188,027.45	103,634.03	28
28	Nevada (107)										
	Nevada (108)	483,692.09	1,074,267.28	2,544,781.72	3,480,348.74	2,882,147.20	1,941,493.45	651,348.02	632,407.38	396,926.97	29
29	New Hampshire (35)										
	New Hampshire (111)	1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.82	7,890,262.61	5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26	30
30	New Jersey	9,318.00	10,941.09	49,042.98	71,358.16	64,365.39	57,435.04	43,615.43	46,927.22	34,811.08	31
31	New Mexico (4)										
	New Mexico (116)	9,241,038.60	27,215,720.62	53,708,375.16	71,922,529.11	58,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	32
32	New York				414,407.05	1,648,752.35	1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	33
33	North Carolina	3,217,480.72	12,224,459.73	16,022,924.78	25,732,509.59	19,902,527.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	34
34	Ohio	61,304.39	104,027.80	159,209.18	279,444.77	351,450.16	350,327.83	171,898.09	329,212.01	156,547.64	35
35	Oregon (b) (45)										
	Oregon (168)	5,226,486.25	14,029,528.56	30,289,241.48	39,941,509.32	27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	36
36	Pennsylvania	826,950.42	1,984,968.57	4,312,780.88	6,121,938.10	5,049,974.00	2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	37
37	Rhode Island (35)				986,485.71	1,816,894.21	2,634,800.88	353,860.11	412,039.59	258,719.99	38
38	South Carolina		602,705.93	1,605,263.41	3,381,840.56	3,349,459.51	3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	39
39	Tennessee				1,573,299.53	3,211,863.59	1,802,023.41	483,217.87	390,954.33	350,680.42	40
40	Texas	6,140.96	13,748.14	41,728.03	62,008.22	64,296.34	48,985.36	67,971.40	46,296.41	39,995.71	41
41	Utah (24)	202,336.44	463,052.50	897,586.55	1,202,403.73	986,279.35	622,274.11	318,672.56	352,316.65	279,332.70	42
42	Vermont (35)	757.68	137,513.72	221,273.39	1,175,447.50	1,966,722.02	1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	43
43	Virginia	8,263.40	22,394.92	76,740.63	48,030.85	78,911.80	70,101.27	49,367.43	83,272.63	36,753.01	44
44	Washington (45)	90,358.47	351,956.96	635,758.54	1,020,565.09	944,524.41	792,159.68	563,043.42	756,967.15	627,320.94	45
45	West Virginia	409,306.88	1,032,510.80	1,845,754.67	2,741,765.31	2,513,025.41	1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	46
46	Wisconsin							5,106.50	25,879.82	10,845.25	47
47	Wyoming (16)										
	Total by States and Territories	36,158,792.93	109,526,788.21	197,112,393.08	289,931,115.20	248,124,761.33	175,257,250.86	143,027,988.76	167,560,107.49	127,873,109.23	
1	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14	15,044,373.18	16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	15,342,739.46	1
2	Salaries	696,181.71	1,705,124.63	2,826,333.37	3,717,394.69	1,029,991.98	1,043,561.40	561,962.52	1,109,526.42	787,262.55	2
3	Passports through Department of State	8,043.00	10,515.00	25,675.29	29,759.00	27,101.00	27,500.00	28,683.00	22,191.00	8,065.00	3
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue		8,375.54	2,735.29	210,234.38	579,640.19					4
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents				1,974,107.72	64,262.15					5
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury										6
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,129,529.17	310,906,984.17	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53	310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—							
		1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	
1	Alabama	$238,160.14	$152,493.35	$135,792.61	$115,689.37	$109,340.97	$108,010.00	$137,969.57	$122,234.38	$135,890.38	1
2	Arizona (4)	15,578.56	13,562.73	10,042.69	10,263.06	11,976.36	15,520.47	20,371.01	24,470.87	26,984.10	2
3	Arkansas	94,301.22	88,861.02	68,876.94	75,377.44	68,201.08	85,850.09	115,735.77	115,219.57	126,089.12	3
4	California (14)	3,053,517.39	2,367,911.07	2,481,841.50	2,988,033.26	3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64	4
	California (15)										
5	Colorado (16)	63,272.34	75,749.64	64,855.38	70,531.82	72,668.57	75,774.58	83,507.90	114,936.39	168,259.54	5
	Colorado (17)										
6	Connecticut (35)	1,204,614.64	873,984.99	580,379.11	627,717.96	658,114.51	661,420.26	580,335.59	523,258.67	461,180.13	6
	Connecticut (23)										
7	Dakota (24)	5,985.81	7,597.36	11,944.28	10,040.18	12,156.36	22,395.76	29,954.20	33,692.79	41,653.29	7
8	Delaware (25)	400,101.26	429,392.84	357,653.83	360,331.03	417,592.83	98,582.04				
	Delaware (26)						349,888.44				
	Delaware (27)						21,704.83	480,937.00	378,684.39	304,398.21	8
9	District of Columbia (28)	216,999.56	133,424.58	115,573.57	112,226.69	114,599.26	26,017.94				
10	Florida	99,455.64	158,142.21	133,675.34	184,777.59	174,257.70	165,890.81	183,823.38	200,424.73	204,590.53	9
11	Georgia	583,160.18	477,959.90	384,622.55	388,226.84	362,726.44	278,879.30	333,519.90	322,770.60	322,074.18	10
12	Idaho (24)	23,974.31	19,275.80	18,832.25	19,136.00	16,993.82	16,561.60	19,777.61	21,883.88	22,665.54	11
13	Illinois	15,799,667.30	16,493,169.34	15,419,720.89	17,634,626.71	23,730,694.18	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49	12
14	Indiana	5,441,892.72	5,678,052.51	4,823,495.59	4,653,789.05	5,579,126.27	6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49	13
15	Iowa	1,067,790.62	1,012,997.29	993,261.16	1,040,217.69	1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78	14
16	Kansas (a)	161,371.91	161,469.76	149,757.65	133,685.86	150,604.43	139,763.33	153,357.50	176,935.57	252,734.01	15
17	Kentucky	5,847,468.44	5,456,628.47	6,950,279.42	9,025,587.88	7,705,592.75	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90	16
18	Louisiana (35)	1,627,782.26	1,339,607.30	982,464.68	606,264.38	529,787.68	626,440.25	850,641.46	588,595.99	712,049.65	17
	Louisiana (75)										
19	Maine (35)	302,123.05	214,696.26	128,089.45	107,473.15	90,655.97	79,620.89	70,695.78	75,531.22	76,767.87	18
20	Maryland (35)	3,791,269.61	2,653,801.83	2,351,107.33	2,760,736.57	2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01	19
	Maryland (84)										
21	Massachusetts	6,329,060.67	3,761,004.95	2,792,302.71	2,708,014.29	2,752,215.87	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10	20
22	Michigan	2,399,972.35	2,205,720.72	1,788,080.12	1,931,284.80	2,066,163.80	1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99	21
23	Minnesota	248,979.43	231,404.94	227,355.55	228,362.45	248,776.18	239,461.70	275,002.75	305,708.76	364,689.64	22
24	Mississippi (35)	133,675.44	128,079.31	107,619.11	96,907.92	85,165.44	78,063.30	86,824.03	87,271.68	91,233.50	23
25	Missouri	4,618,218.51	4,259,320.15	4,325,486.05	4,594,875.31	2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08	24
26	Montana (24)	28,955.04	24,018.11	29,027.76	23,666.10	20,982.80	20,729.58	27,103.88	30,084.53	33,714.17	25
	Montana (104)										
	Montana (105)										
27	Nebraska (24)	195,698.91	242,962.38	276,386.52	292,472.30	502,395.59	602,743.36	699,821.37	876,309.81	912,734.86	26
	Nebraska (106)										
28	Nevada (107)	77,359.23	72,305.32	52,549.45	58,803.30	67,923.13	58,312.43	59,017.46	61,263.06	60,455.19	27
	Nevada (108)										
29	New Hampshire (35)	304,295.96	325,455.36	248,679.19	299,389.55	260,261.28	234,998.99	228,188.11	222,898.88	278,139.08	28
	New Hampshire (111)										
30	New Jersey	2,491,433.81	2,567,442.37	1,725,626.73	2,363,469.41	3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	29
31	New Mexico (4)	23,755.88	23,237.51	18,417.78	22,066.19	22,161.60	17,710.76	19,325.36	18,898.42	31,850.93	30
	New Mexico (116)										
32	New York	23,483,729.18	19,219,504.52	15,182,362.62	15,238,881.91	14,616,723.99	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	31
33	North Carolina	1,108,524.79	1,408,321.72	1,485,731.24	1,630,423.58	1,671,138.29	1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71	32
34	Ohio	14,905,229.21	14,851,309.45	14,985,411.15	14,662,720.17	16,587,908.61	15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99	33
35	Oregon (b) (45)	125,541.86	73,544.48	46,773.16	47,939.64	49,572.62	53,100.28	60,682.89	68,471.12	76,981.70	34
	Oregon (168)										
36	Pennsylvania	9,227,091.25	7,826,275.69	6,373,672.41	6,157,960.04	5,973,431.80	6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65	35
37	Rhode Island (35)	636,926.73	324,552.17	233,164.81	231,978.00	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	36
38	South Carolina	199,181.49	167,213.58	108,580.91	122,277.92	105,803.91	105,632.56	119,241.69	105,233.91	111,960.78	37
39	Tennessee	766,840.20	644,480.76	664,717.18	861,645.28	596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86	38
40	Texas	322,359.20	272,325.77	272,638.13	258,297.29	245,708.74	237,949.10	265,932.14	251,062.32	233,106.55	39
41	Utah (24)	39,480.84	40,786.23	41,684.39	31,899.68	33,331.86	28,438.13	43,936.23	47,413.02	74,352.48	40
42	Vermont (35)	158,847.13	75,860.40	56,316.94	58,582.18	47,125.15	50,093.11	44,339.49	50,159.59	50,545.74	41
43	Virginia	4,939,027.93	7,343,799.29	6,308,664.96	7,660,921.20	7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	42
44	Washington (45)	23,890.32	15,698.64	17,999.02	21,146.60	20,411.13	21,373.46	23,011.00	30,277.11	27,018.34	43
45	West Virginia	465,605.34	449,661.59	516,118.76	508,868.20	430,978.10	461,030.59	326,471.57	322,975.85	370,672.15	44
46	Wisconsin	2,000,226.55	1,881,820.91	2,369,564.00	2,722,076.75	3,308,770.31	2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79	45
47	Wyoming (16)	6,727.27	10,652.94	11,233.38	11,942.11	15,063.37	15,204.45	15,207.28	14,197.44	15,947.95	46
											47
	Total by States and Territories	115,299,061.48	106,255,537.51	96,368,430.25	103,771,664.60	110,718,011.03	112,544,657.31	104,717,320.36	107,212,082.81	116,848,219.80	
1	Adhesive stamps	16,177,320.60	7,702,376.85	6,136,844.64	6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	7,668,394.22	1
2	Salaries	294,564.65	117,541.72	139,472.09	232.64	588.27	97.79				2
3	Passports through Department of State										3
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue										4
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents										5
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury				216,027.34						6
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	131,770,946.73	114,075,456.08	102,644,746.98	110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	130,890,096.90	113,504,012.80	102,191,016.98	110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	

D.—Comparative Table showing the Aggregate Receipts of Internal Revenue by States and Territories—Continued.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30— 1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.
1	Alabama	$130,651.39	$140,532.92	$108,673.85	$85,398.33	$73,315.34	$81,038.08	$78,542.76	$79,617.65	$92,762.36
2	Arizona (4)	38,008.21	45,464.31	40,007.72	2,714.91					
3	Arkansas	132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22
4	California (14)	3,613,390.86	4,127,177.51	4,002,373.14	799,751.22	2,379,770.63	2,090,784.84	2,081,221.57		
	California (15)				2,585,014.73	233,389.50			2,199,415.11	2,097,013.18
5	Colorado (16)	215,051.06	247,264.09	216,100.37	20,918.02					
	Colorado (17)				175,081.48	195,194.89	201,482.46	260,154.86	280,053.19	294,116.03
6	Connecticut (35)	579,690.02	565,801.28	506,990.84	428,370.98	412,626.19	461,971.84	481,405.47		
	Connecticut (23)								894,708.30	785,714.88
7	Dakota (24)	48,603.66	67,436.83	86,874.58	9,664.22					
8	Delaware (25)									
	Delaware (26)	311,066.76	350,906.37	293,636.48	210,327.24	244,184.44	244,476.25	263,297.80		
	Delaware (27)									
9	District of Columbia (28)	254,889.51	280,227.32	243,545.33	178,562.09	218,837.09	237,271.82	322,903.20	349,335.86	424,082.75
10	Florida	364,133.48	359,360.88	395,661.03	379,741.84	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14
11	Georgia	25,800.17	31,908.27	35,079.88	2,634.11					
12	Idaho (24)	25,784,681.51	28,252,417.37	25,977,525.39	23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	30,130,995.31	31,007,419.79
13	Illinois	7,281,253.48	6,485,356.94	5,592,719.85	5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	5,788,236.34
14	Indiana	923,776.98	1,843,904.74	4,062,720.07	2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	392,576.90
15	Iowa	239,527.33	264,013.95	239,762.97	167,351.37	170,202.02	204,145.48	211,120.11	193,849.15	183,432.22
16	Kansas (a)	8,719,162.21	10,531,236.14	15,387,077.63	18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	16,910,814.76
17	Kentucky	760,618.92	918,899.19	738,666.46	560,184.89	538,814.89	552,115.30	543,748.98		
18	Louisiana (35)								603,915.11	632,009.26
	Louisiana (75)									
19	Maine (35)	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16	57,800.79	50,286.45		
	Maryland (35)	2,483,463.41	2,822,238.28	3,429,152.74	3,146,491.15	2,774,384.20	2,462,092.46	2,875,597.06		
20	Maryland (84)								3,389,377.19	3,986,928.18
21	Massachusetts	2,699,681.20	2,937,359.07	2,753,661.97	2,396,590.05	2,287,453.96	2,292,678.83	2,471,131.00	2,580,071.78	2,424,536.26
22	Michigan	1,787,275.27	2,003,191.05	1,882,451.69	1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	1,774,319.01	1,962,397.59
23	Minnesota	445,140.33	528,491.94	535,461.96	493,982.05	492,704.97	534,532.31	554,088.98	510,492.15	1,377,796.84
24	Mississippi (35)	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13	47,062.35	42,608.16		
25	Missouri	6,470,349.39	7,542,487.94	7,680,411.40	6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	7,910,083.57	7,730,608.20
	Montana (24)	44,881.67	68,001.31	75,542.81	6,986.55					
26	Montana (104)				118,383.13	8,272.09			145,835.38	162,612.81
	Montana (105)					82,293.11	90,840.37	101,158.38		
	Nebraska (24)	962,064.86	1,108,191.15	1,320,517.24	153,668.18					
27	Nebraska (106)				1,362,148.25	1,971,296.12	1,674,013.12	2,393,404.70	2,778,269.38	2,248,624.19
	Nevada (107)	53,421.41	49,103.93	40,870.72	3,827.20					
28	Nevada (108)					55,938.66	62,148.42	70,419.50		
	New Hampshire (35)	309,720.94	349,942.04	352,998.08	390,136.72	383,478.83	378,787.72	377,562.37		
29	New Hampshire (111)								466,994.36	469,351.51
30	New Jersey	4,873,676.31	5,451,633.60	5,424,457.78	3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	4,072,246.48	4,319,618.58
	New Mexico (4)	47,465.89	55,903.38	54,037.46	3,874.89					
31	New Mexico (116)				65,264.68	66,969.85	65,123.81	63,565.42	59,055.19	59,062.67
32	New York	17,233,267.76	19,455,040.09	17,967,187.00	13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	15,417,202.95	15,648,675.01
33	North Carolina	2,476,440.35	2,867,414.52	2,377,126.97	1,760,966.74	1,686,828.95	1,744,959.29	1,950,701.71	2,185,168.75	2,467,150.27
34	Ohio	19,295,835.69	18,359,299.31	15,704,047.82	13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	12,446,312.98	11,566,727.51
	Oregon (5) (45)	85,004.14	88,679.82	101,450.73	10,890.36					
35	Oregon (168)				117,384.72	119,723.07	124,034.27	152,318.15	176,235.93	226,524.99
36	Pennsylvania	7,669,214.01	8,775,106.23	8,703,679.23	7,888,700.02	7,371,209.62	7,847,230.56	8,120,282.73	8,317,359.74	8,520,796.56
37	Rhode Island (35)	209,079.27	229,258.48	395,319.43	130,468.11	127,587.62	132,081.72	226,231.11		
38	South Carolina	135,907.16	119,099.79	117,092.80	93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	81,722.51
39	Tennessee	1,146,763.64	997,728.00	1,173,890.29	1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	1,009,290.34	1,066,335.77
40	Texas	248,635.61	258,432.93	263,650.61	210,149.02	181,829.61	196,850.59	209,343.92	211,927.37	228,117.52
41	Utah (24)	43,116.79	48,523.08	53,895.18	4,560.49					
42	Vermont (35)	53,145.83	56,444.58	46,062.27	30,904.88	29,889.83	32,503.17	30,119.75		
43	Virginia	6,063,105.75	6,226,308.30	5,078,196.35	3,232,726.10	3,052,639.72	2,982,727.70	2,923,394.64	3,253,165.72	3,303,626.48
44	Washington (45)	32,763.73	40,202.57	49,207.54	6,938.73					
45	West Virginia	452,596.33	502,276.56	546,483.49	560,328.28	543,188.59	486,062.88	538,266.42	565,278.66	781,663.47
46	Wisconsin	2,910,095.01	3,193,115.22	3,197,499.12	2,993,755.62	3,033,017.78	3,095,316.63	3,179,964.01	2,985,446.09	3,096,495.92
47	Wyoming (16)	18,551.18	20,385.65	17,434.54	1,202.68					
	Total by States and Territories	127,851,634.66	138,954,165.02	137,500,291.40	121,368,620.05	112,419,490.58	116,894,982.21	118,829,523.98	124,326,451.50	130,894,419.70
1	Adhesive stamps	7,924,707.95	8,139,217.96	7,658,630.75	183,145.69	1,630.49	7,887.23	7,777.08	23.82	14.50
2	Salaries	3,021.92			55,627.64					
3	Passports through Department of State									
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue									
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents									
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury									
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	135,779,364.53	147,093,382.98	145,158,922.15	121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	135,229,912.30	146,523,273.72	144,553,344.86	121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL REVENUE BY STATES AND TERRRITORIES—Concluded.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30— 1890.	1891.	Total.*	
1	Alabama	$118,800.50	$93,835.50	$16,301,571.33	1
2	Arizona (4)			335,350.69	2
3	Arkansas	119,015.70	97,639.79	5,489,584.30	3
4	California (14)			80,208,067.10	4
	California (15)	2,014,624.90	2,080,628.00	11,210,085.42	
5	Colorado (16)			2,309,945.28	5
	Colorado (17)	319,224.65	295,622.23	2,020,929.79	
6	Connecticut (35)			48,960,968.28	6
	Connecticut (23)	813,263.98	968,936.38	3,372,623.54	
7	Dakota (24)			426,855.57	7
8	Delaware (25)			7,151,103.17	8
	Delaware (26)			349,888.44	
	Delaware (27)			3,103,619.77	
9	District of Columbia (28)			5,063,537.40	9
10	Florida	475,382.75	495,881.64	6,343,954.75	10
11	Georgia	555,085.14	569,950.91	25,686,646.64	11
12	Idaho (24)			727,233.58	12
13	Illinois	34,878,691.13	38,364,312.88	585,850,332.47	13
14	Indiana	6,250,981.00	6,524,722.38	145,574,375.62	14
15	Iowa	432,014.87	434,242.51	39,471,287.83	15
16	Kansas (a)	196,593.29	196,829.39	5,871,778.25	16
17	Kentucky	17,059,042.10	15,858,707.54	277,809,635.63	17
18	Louisiana (35)			39,667,480.66	18
	Louisiana (75)	699,345.86	644,809.35	2,580,079.58	
19	Maine (35)			14,665,004.29	19
20	Maryland (35)			85,101,401.24	20
	Maryland (84)	3,312,718.73	3,056,528.82	13,745,552.92	
21	Massachusetts	2,307,125.97	2,314,575.93	205,812,070.86	21
22	Michigan	2,192,290.51	2,218,291.60	59,023,197.94	22
23	Minnesota	3,096,097.15	2,748,260.21	16,376,983.00	23
24	Mississippi (35)			11,167,167.30	24
25	Missouri	8,062,294.29	7,694,102.87	166,801,957.90	25
26	Montana (24)			1,018,709.60	26
	Montana (104)	179,464.22	152,605.48	767,203.11	
	Montana (105)			274,291.86	
27	Nebraska (24)			9,273,363.77	27
	Nebraska (106)	2,969,745.17	3,255,331.93	18,652,832.86	
28	Nevada (107)			2,509,733.93	28
	Nevada (108)			188,506.58	
29	New Hampshire (35)			19,032,285.95	29
	New Hampshire (111)	517,992.05	463,509.99	1,917,847.94	
30	New Jersey	4,206,722.98	4,104,879.32	126,065,749.02	30
31	New Mexico (4)			746,520.44	31
	New Mexico (116)	59,410.68	35,689.97	474,142.27	
32	New York	16,224,321.98	16,565,328.45	685,659,029.32	32
33	North Carolina	2,759,504.01	2,487,996.79	47,982,050.53	33
34	Ohio	13,430,972.74	14,355,266.61	438,374,461.33	34
35	Oregon (b) (45)			2,852,054.67	35
	Oregon (168)	322,356.99	363,882.76	1,602,460.88	
36	Pennsylvania	9,732,217.25	10,334,524.10	333,943,492.60	36
37	Rhode Island (35)			28,411,163.18	37
38	South Carolina	94,597.03	72,599.75	8,719,978.80	38
39	Tennessee	1,160,387.52	1,276,123.09	35,620,978.70	39
40	Texas	263,384.10	239,147.41	12,682,887.08	40
41	Utah (24)			922,588.97	41
42	Vermont (35)			6,195,194.63	42
43	Virginia	3,516,195.49	3,208,066.34	121,915,669.58	43
44	Washington (45)			803,774.13	44
45	West Virginia	904,669.97	842,676.87	16,358,528.33	45
46	Wisconsin	3,342,653.37	3,619,677.22	74,207,891.91	46
47	Wyoming (16)			215,581.81	47
	Total by States and Territories	142,587,188.07	146,035,184.01	3,885,969,243.42	
1	Adhesive stamps	7,508.50	231.96	209,724,996.04	1
2	Salaries			14,088,485.99	2
3	Passports through Department of State			187,532.29	3
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue			800,985.40	4
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			2,038,369.87	5
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			216,027.34	6
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	142,594,696.57	146,035,415.97	4,113,025,640.35	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	142,594,696.57	146,035,415.97	4,100,978,778.51	

NOTES TO TABLE D.

(1) Abolished March 1, 1877.
(2) As constituted March 1, 1877; abolished August 15, 1883.
(3) The two districts of Alabama as constituted March 1, 1877, were abolished August 15, 1883, when the State was constituted one collection district, entitled the district of Alabama.
(4) Abolished September 5, 1883.
(5) Abolished January 1, 1876.
(6) The three districts into which Arkansas was divided July 13, 1866, were abolished January 1, 1876, when the State was constituted one collection district, to be known as the third district of Arkansas; title of district changed to district of Arkansas February 23, 1878.
(7) Abolished April 1, 1871.
(8) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, July 30, 1862; abolished May 20, 1873.
(9) Formed by the consolidation (May 20, 1873) of district numbered 1, April 1, 1871, and district numbered 3, July 30, 1862.
(10) Abolished May 20, 1873.
(11) Abolished December 1, 1875.
(12) Formed by the consolidation (December 1, 1875) of districts numbered 4 and 5, July 30, 1862; abolished October 1, 1883; reconstituted August 1, 1884.
(13) Formed by the consolidation (October 1, 1883) of district numbered 4, December 1, 1875, and the State of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
(14) Abolished October 1, 1883; reconstituted August 1, 1884; abolished July 1, 1887.
(15) As constituted (October 1, 1883) by the annexation of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
(16) Abolished August 15, 1883.
(17) Formed by the consolidation (August 15, 1883) of the State of Colorado and the Territory (now the State) of Wyoming, to be known as the district of Colorado.
(18) Abolished January 1, 1873.
(19) Formed by the consolidation (January 1, 1873) of districts numbered 1 and 3, August 8, 1862; abolished September 1, 1883.
(20) Formed by the consolidation (September 1, 1883) of district numbered 1, January 1, 1873, and district numbered 2, November 1, 1873, to be known as the district of Connecticut; abolished July 1, 1887.
(21) Abolished November 1, 1873.
(22) Formed by the consolidation (November 1, 1873) of districts numbered 2 and 4, August 8, 1862; abolished September 1, 1883.
(23) Formed by the consolidation (July 1, 1887) of the States of Connecticut and Rhode Island, to be known as the district of Connecticut.
(24) Abolished August 20, 1883.
(25) State of Delaware; abolished October 2, 1876.
(26) Formed by the consolidation (October 2, 1876) of the State of Delaware and nine counties of Maryland; abolished June 19, 1877.
(27) Formed by the consolidation (June 19, 1877) of the district of Delaware as constituted October 2, 1876, and two counties of Virginia; abolished July 1, 1887.
(28) Annexed to the third district of Maryland October 2, 1876.
(29) Abolished December 1, 1876.
(30) Abolished November 1, 1876.
(31) Formed by the consolidation (November 1, 1876) of districts numbered 2 and 4, May 30, 1865; abolished October 1, 1877.
(32) As constituted October 1, 1877; abolished August 7, 1883.
(33) The two districts of Georgia as constituted October 1, 1877, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Georgia.
(34) Formed by the consolidation (December 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished October 1, 1877.
(35) Abolished July 1, 1887.
(36) Formed by the consolidation (July 1, 1887, of district numbered 1, August 25, 1862, and district numbered 2, August 1, 1883.
(37) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 6, August 25, 1862; abolished August 1, 1883.
(38) Formed by the consolidation (August 1, 1883) of district numbered 2, January 1, 1876, and district numbered 3, August 25, 1862; abolished July 1, 1887.
(39) Abolished August 1, 1883.
(40) Abolished January 20, 1876.
(41) Formed by the consolidation (January 20, 1876) of districts numbered 4 and 9, August 25, 1862; abolished October 2, 1876.
(42) As constituted October 2, 1876; abolished July 1, 1887.
(43) As constituted October 2, 1876.
(44) As constituted July 1, 1887.
(45) Abolished September 1, 1883.
(46) Formed by the consolidation (September 1, 1883), of districts numbered 7 and 8, August 25, 1862; abolished July 1, 1887.
(47) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 25, 1862; abolished October 2, 1876.
(48) Abolished January 9, 1876.
(49) Formed by the consolidation (January 9, 1876) of districts numbered 11 and 13, August 25, 1862; abolished October 2, 1876.
(50) Abolished October 2, 1876.
(51) As constituted October 2, 1876; abolished August 1, 1883.
(52) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 15, 1862; abolished October 2, 1876.
(53) Abolished October 1, 1875.
(54) Formed by the consolidation (January 1, 1876) of districts numbered 6 and 8, August 15, 1862; abolished October 2, 1876.
(55) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 6, October 2, 1876; abolished July 1, 1887.
(56) Formed by the consolidation (July 1, 1887) of district numbered 6, August 1, 1883, and district numbered 11, August 7, 1883.
(57) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 7, October 2, 1876.
(58) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 15, 1862; abolished August 7, 1883.
(59) Formed by the consolidation (October 1, 1875) of districts numbered 5 and 11, August 15, 1862; abolished August 7, 1883.
(60) Formed by the consolidation (August 7, 1883, of district numbered 10, January 1, 1876, and district numbered 11, October 1, 1875; abolished July 1, 1887.
(61) As constituted October 2, 1876; abolished August 20, 1883.
(62) As constituted August 20, 1883; abolished July 1, 1887.
(63) Formed by the consolidation (July 1, 1887) of districts numbered 2 and 4, August 20, 1883.
(64) Abolished October 11, 1876.
(65) Formed by the consolidation (October 11, 1876) of districts numbered 3 and 6, July 29, 1862.
(66) Abolished June 1, 1874.
(67) Formed by the consolidation (June 1, 1874) of districts numbered 1 and 2, January 25, 1866; abolished November 1, 1876.
(68) Formed by the consolidation (November 1, 1876) of district numbered 2, June 1, 1874, and district numbered 3, January 25, 1866.
(69) Abolished January 8, 1876.
(70) Formed by the consolidation (January 8, 1876) of districts numbered 4 and 5, January 25, 1866; abolished February 1, 1890.
(70½) As constituted February 1, 1890.
(71) Abolished August 7, 1883.
(72) As constituted August 7, 1883; abolished February 1, 1890.
(73) Abolished June 1, 1877.
(74) The three districts into which Louisiana was divided, June 22, 1865, were abolished June 1, 1877, when the State was constituted one collection district, to be known as the district of Louisiana; abolished July 1, 1887.

NOTES TO TABLE D—Continued.

(75) Formed by the consolidation (July 1, 1887) of the States of Louisiana and Mississippi, to be known as the district of Louisiana.

(76) Formed by the consolidation (October 2, 1876) of district numbered 1, August 12, 1862, and district numbered 2, January 1, 1876; abolished July 1, 1877.

(77) Formed by the consolidation (July 1, 1877) of district numbered 1, October 2, 1876, and district numbered 4, January 1, 1876, to be known as the district of Maine; abolished July 1, 1887.

(78) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 12, 1862; abolished October 2, 1876.

(79) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 12, 1862; abolished July 1, 1877.

(80) Abolished December 1, 1871.

(81) Formed by the consolidation (December 1, 1871) of districts numbered 1 and 2, August 27, 1862; abolished October 2, 1876.

(82) Formed by the consolidation (January 1, 1876) of districts numbered 3 and 5, August 27, 1862; abolished October 2, 1876.

(83) Formed by the consolidation (August 1, 1883) of district numbered 3, October 2, 1876, and district numbered 4, August 27, 1862, to be known as the district of Maryland; abolished July 1, 1887.

(84) Formed by the consolidation (July 1, 1887) of the district of Maryland as constituted August 1, 1883, and the district of Delaware as constituted June 19, 1877, to be known as the district of Maryland.

(85) The districts of Massachusetts, as constituted August 26, 1862, were abolished April 1, 1875, when the State was divided into five collection districts numbered 1, 3, 5, 8, and 10.

(86) As constituted April 1, 1875; abolished September 8, 1876.

(87) Formed by the consolidation (September 8, 1876) of districts numbered 1 and 3, April 1, 1875; abolished August 1, 1883.

(88) Formed by the consolidation (August 1, 1883) of district numbered 3, September 8, 1876, and district numbered 5, April 1, 1875; abolished July 1, 1887.

(89) Formed by the consolidation (July 1, 1887) of district numbered 3, August 1, 1883, and district numbered 10, January 1, 1877, to be known as the third district of Massachusetts.

(90) As constituted April 1, 1875; abolished August 1, 1883.

(91) As constituted April 1, 1875; abolished January 1, 1877.

(92) Formed by the consolidation (January 1, 1877) of districts numbered 8 and 10, April 1, 1875; abolished July 1, 1887.

(93) Formed by the consolidation (March 1, 1877) of districts numbered 1 and 5, September 17, 1862; abolished August 7, 1883.

(94) Abolished September 20, 1876.

(95) Formed by the consolidation (September 20, 1876) of districts numbered 2 and 3, September 17, 1862; abolished August 7, 1883.

(96) The two districts into which Minnesota was divided, August 2, 1862, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Minnesota.

(97) The three districts into which Mississippi was divided, June 2, 1865, were abolished March 1, 1875, when the State was divided into two collection districts numbered 1 and 2.

(98) As constituted March 1, 1875; abolished July 1, 1877.

(99) The two districts of Mississippi as constituted March 1, 1875, were abolished July 1, 1877, when the State was constituted one collection district entitled the district of Mississippi; abolished July 1, 1887.

(100) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 2, April 27, 1865; abolished July 1, 1887.

(101) Formed by the consolidation (July 1, 1887) of district numbered 1, August 1, 1883, and district numbered 4, September 20, 1876.

(102) Formed by the consolidation (September 20, 1876) of districts numbered 3 and 4, April 27, 1865; abolished July 1, 1887.

(103) Formed by the consolidation (August 7, 1883) of districts numbered 5 and 6, April 27, 1865.

(104) Formed by the consolidation (August 20, 1883) of the Territories (now the States) of Idaho and Montana, and the Territory of Utah, to be known as the district of Montana; abolished August 1, 1884; reconstituted July 1, 1887.

(105) Formed by the consolidation (August 1, 1884) of the Territories (now the States) of Idaho and Montana, to be known as the district of Montana; abolished July 1, 1887.

(106) Formed by the consolidation (August 20, 1883) of the Territory of Dakota (now the States of North Dakota and South Dakota) and the State of Nebraska, to be known as the district of Nebraska.

(107) Abolished October 1, 1883.

(108) Formed by the consolidation (August 1, 1884) of the State of Nevada and the Territory of Utah, to be known as the district of Nevada; abolished July 1, 1887.

(109) Abolished December 10, 1875.

(110) The three districts into which New Hampshire was divided, August 6, 1862, were abolished December 10, 1875, when the State was constituted one collection district, to be known as the first district of New Hampshire; title of district changed to district of New Hampshire, March 17, 1882; abolished July 1, 1887.

(111) Formed by the consolidation (July 1, 1887) of the States of New Hampshire, Maine, and Vermont, to be known as the district of New Hampshire.

(112) Abolished January 7, 1876.

(113) Formed by the consolidation (January 7, 1876) of districts numbered 1 and 2, August 11, 1862.

(114) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 11, 1862; abolished July 1, 1887.

(115) Formed by the consolidation (July 1, 1887) of district numbered 3, August 11, 1862, and district numbered 5, January 1, 1876.

(116) Formed by the consolidation (September 5, 1883) of the Territories of Arizona and New Mexico, to be known as the district of New Mexico.

(117) Abolished March 1, 1871.

(118) Formed by the consolidation (March 1, 1871) of districts numbered 1, 2, and 3, August 22, 1862.

(119) Formed by the consolidation (March 1, 1871) of districts numbered 4 and 6, August 22, 1862; abolished July 1, 1877.

(120) As constituted July 1, 1877.

(121) Formed by the consolidation (March 1, 1871) of districts numbered 5 and 7, August 22, 1862; abolished July 1, 1877.

(122) Formed by the consolidation (April 1, 1874) of districts numbered 8 and 9, August 22, 1862; abolished July 1, 1877.

(123) Abolished April 1, 1874.

(124) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 13, August 22, 1862; abolished August 1, 1883.

(125) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 22, 1862; abolished August 1, 1883.

(126) Formed by the consolidation (January 1, 1876) of districts numbered 14 and 18, August 22, 1862; abolished August 1, 1883.

(127) As constituted August 1, 1883; abolished July 1, 1887.

(128) Formed by the consolidation (July 1, 1887) of districts numbered 14 and 15, August 1, 1883.

(129) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 22, 1862; abolished August 1, 1883.

(130) Formed by the consolidation (January 1, 1876) of districts numbered 17 and 20, August 22, 1862; abolished October 2, 1876.

(131) Formed by the consolidation (January 1, 1876) of districts numbered 21 and 22, August 22, 1862; abolished October 2, 1876.

(132) Formed by the consolidation (October 2, 1876) of districts numbered 20 and 21, January 1, 1876; abolished July 25, 1883.

NOTES TO TABLE D—Continued.

(133) Formed by the consolidation (July 25, 1883) of district numbered 21, October 2, 1876, and districts numbered 24 and 26, January 1, 1876.

(134) Formed by the consolidation (January 1, 1876) of districts numbered 23 and 24, August 22, 1862; abolished July 25, 1883.

(135) Abolished November 1, 1875.

(136) Formed by the consolidation (January 1, 1876) of districts numbered 19 and 26, August 22, 1862; abolished July 25, 1883.

(137) Abolished June 1, 1872.

(138) Formed by the consolidation (June 1, 1872) of districts numbered 27 and 31, August 22, 1862; abolished October 2, 1876.

(139) Formed by the consolidation (November 1, 1875) of districts numbered 25 and 28, August 22, 1862; abolished October 2, 1876.

(140) As constituted October 2, 1876; abolished August 7, 1883.

(141) Formed by the consolidation (August 7, 1883) of districts numbered 28 and 30, October 2, 1876.

(142) Formed by the consolidation (January 1, 1876) of districts numbered 29 and 30, August 22, 1862; abolished October 2, 1876.

(143) Abolished July 1, 1877.

(144) Formed by the consolidation (January 1, 1876) of districts numbered 1 and 2, February 27, 1866; abolished July 21, 1883.

(145) Abolished February 1, 1876.

(146) Formed by the consolidation (February 1, 1876) of districts numbered 3 and 4, February 27, 1866; abolished July 21, 1883.

(147) As constituted July 21, 1883; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.

(148) As constituted January 31, 1885; abolished June 1, 1885.

(149) Abolished July 21, 1883.

(150) Abolished January 1, 1877.

(151) Formed by the consolidation (January 1, 1877) of districts numbered 6 and 7, February 27, 1866; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.

(152) As constituted January 31, 1885; abolished June 1, 1885.

(153) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, August 19, 1862; abolished July 1, 1887.

(154) Formed by the consolidation (July 1, 1887) of district numbered 1, April 1, 1871, and district numbered 6, August 1, 1883.

(155) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 19, 1862; abolished August 1, 1883.

(156) Formed by the consolidation (August 1, 1883) of districts numbered 3 and 6, August 19, 1862; abolished July 1, 1887.

(157) Abolished January 5, 1876.

(158) Formed by the consolidation (January 5, 1876) of districts numbered 7 and 8, August 19, 1862; abolished October 2, 1876.

(159) As constituted October 2, 1876; abolished July 25, 1883.

(160) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 19, 1862; abolished August 1, 1883.

(161) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 10, January 1, 1876.

(162) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 12, August 19, 1862; abolished July 25, 1883.

(163) Formed by the consolidation (July 25, 1883) of district numbered 7, October 2, 1876, and district numbered 11, January 1, 1876.

(164) Formed by the consolidation (January 1, 1876) of districts numbered 13 and 14, August 19, 1862; abolished October 2, 1876.

(165) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 19, 1862; abolished August 1, 1883.

(166) Formed by the consolidation (January 1, 1876) of districts numbered 17, 18, and 19, August 19, 1862; abolished October 2, 1876

(167) Formed by the consolidation (August 1, 1883) of district numbered 15, January 1, 1876, and district numbered 18, October 2, 1876.

(168) Formed by the consolidation (September 1, 1883) of the State of Oregon and the Territory (now the State) of Washington, to be known as the district of Oregon.

(169) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 3, August 11, 1862; abolished August 1, 1875.

(170) Formed by the consolidation (August 1, 1875) of district numbered 1, April 1, 1871, and of district numbered 2, January 2, 1872; abolished October 2, 1876.

(171) As constituted October 2, 1876; abolished August 15, 1883.

(172) As constituted August 15, 1883.

(173) As constituted August 15, 1883; abolished July 1, 1887.

(174) Abolished January 2, 1872.

(175) Formed by the consolidation (January 2, 1872) of districts numbered 2 and 4, August 11, 1862; abolished August 1, 1875.

(176) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, August 11, 1862; abolished October 2, 1876.

(177) Abolished January 1, 1875.

(178) Formed by the consolidation (January 1, 1876) of districts numbered 8 and 10, August 11, 1862; abolished October 2, 1876.

(179) Formed by the consolidation (January 1, 1875) of districts numbered 7 and 9, August 11, 1862; abolished October 2, 1876.

(180) Formed by the consolidation (January 1, 1876) of districts numbered 12 and 13, August 11, 1862; abolished October 2, 1876.

(181) Formed by the consolidation (October 2, 1876) of districts numbered 14 and 18, August 11, 1862; abolished August 15, 1883.

(182) Abolished September 16, 1876.

(183) Formed by the consolidation September 16, 1876) of districts numbered 16 and 17, August 11, 1862; abolished August 15, 1883.

(184) Formed by the consolidation (August 1, 1883) of districts numbered 19 and 20, October 2, 1876; abolished July 1, 1887.

(185) As constituted January 1, 1876; abolished October 2, 1876.

(186) Abolished November 15, 1873.

(187) The two districts into which Rhode Island was divided August 8, 1862, were abolished November 15, 1873, when the State was constituted one collection district, entitled the first district of Rhode Island; title of district changed to district of Rhode Island May 16, 1885; abolished July 1, 1887.

(188) Abolished June 1, 1876.

(189) Formed by the consolidation (June 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished November 1, 1876.

(190) The two districts of South Carolina as constituted May 30, 1865, and June 1, 1876, respectively, were abolished November 1, 1876, when the State was constituted one collection district, entitled the district of South Carolina.

(191) Formed by the consolidation (October 11, 1876) of districts numbered 1 and 2, May 19, 1866; abolished August 10, 1883.

(192) As constituted August 10, 1883.

(193) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, May 19, 1866; abolished October 2, 1876.

(194) Formed by the consolidation (October 2, 1876) of districts numbered 3 and 4, May 19, 1866, and of district numbered 5, January 1, 1876; abolished August 10, 1883.

(195) As constituted August 10, 1883.

(196) Abolished January 3, 1876.

(197) Formed by the consolidation (January 3, 1876) of districts numbered 7 and 8, May 19, 1866; abolished August 10, 1883.

(198) Abolished December 1, 1874.

(199) Formed by the consolidation (December 1, 1874) of districts numbered 1 and 2, June 5, 1865; abolished October 1, 1881.

(200) Abolished October 1, 1881.

(201) As constituted October 1, 1881.

NOTES TO TABLE D—Continued.

(202) Formed by the consolidation (July 1, 1887) of districts numbered 1 and 3, October 1, 1881.

(203) The districts of Vermont as constituted August 6, 1862, were abolished February 1, 1874, when the State was divided into two collection districts numbered 2 and 3.

(204) As constituted February 1, 1874; abolished December 15, 1875.

(205) The two districts of Vermont as constituted February 1, 1874, were abolished December 15, 1875, when the State was constituted one collection district, entitled the second district of Vermont; title of district changed to district of Vermont May 7, 1881; abolished July 1, 1887.

(206) Abolished December 19, 1874.

(207) Formed by the consolidation (December 19, 1874) of districts numbered 1 and 2, April 23, 1866; abolished June 19, 1877.

(208) As constituted June 19, 1877; abolished August 15, 1883.

(209) Abolished April 1, 1875.

(210) As constituted April 1, 1875; abolished August 15, 1883.

(211) As constituted April 1, 1875; abolished December 1, 1876.

(212) Formed by the consolidation (December 1, 1876) of district numbered 5, April 1, 1875, and district numbered 8, April 23, 1866; abolished August 15, 1883.

(213) Formed by the consolidation (October 2, 1876) of districts numbered 6 and 7, April 23, 1866; abolished August 15, 1883.

(214) Formed by the consolidation (July 1, 1887, of districts numbered 4 and 6, August 15, 1883.

(215) Formed by the consolidation (October 2, 1876) of districts numbered 1 and 3, August 2, 1865; abolished August 1, 1883.

(216) The two districts of West Virginia, as constituted October 2, 1876, and August 2, 1865, respectively, were abolished August 1, 1883, when the State was constituted one collection district, entitled the district of West Virginia.

(217) Formed by the consolidation (July 1, 1887) of district numbered 1, August 26, 1862, and district numbered 3, March 1, 1872.

(218) Abolished July 1, 1871.

(219) Formed by the consolidation (July 1, 1871) of districts numbered 2 and 3, August 26, 1862; abolished July 1, 1887.

(220) Formed by the consolidation (July 1, 1887) of district numbered 2, July 1, 1871, and district numbered 6, August 26, 1862.

(221) Formed by the consolidation (March 1, 1872) of districts numbered 4 and 5, August 26, 1862; abolished July 1, 1887.

(222) Abolished March 1, 1872.

(*a*) By order of the Commissioner of Internal Revenue, dated January 25, 1870, so much of the Indian Territory as constitutes a part of the western judicial district of Arkansas was attached to the third collection district of Arkansas; by similar orders the Indian Territory was transferred and attached to the fifth district of Missouri June 12, 1872, and to the State of Kansas, August 8, 1881.

(*b*) The Territory of Alaska was attached to Oregon December 27, 1872.

* Balance of collections not reported prior to final settlement of the collector's account.

D.—APPENDIX No. 1, SHOWING THE DIFFERENCES BETWEEN THE INTERNAL-REVENUE COLLECTIONS IN THE DISTRICTS, STATES, TERRITORIES, AND YEARS BELOW NAMED, AS REPORTED BY COLLECTORS AND PUBLISHED IN THE SEVERAL ANNUAL REPORTS OF THE COMMISSIONER, AND THE TRUE COLLECTIONS.

[NOTE.—These differences were mostly discovered at the final settlement of the accounts of such collectors as have retired from office after the reports for the years in which they occurred had been printed. Hence their appearance in this form.

To ascertain the exact amount collected in any one of the following-named districts, States, or Territories prior to July 1, 1890, add to or subtract from, as the case may be, the collections for that district, State, or Territory, in the "total" column in Table D, the sum or sums entered opposite the same district, State, or Territory in this appendix. The result will be the aggregate amount collected.

On pages 350, 351, 352, 353 the signs (+) and (—) are used to denote the amounts to be added and subtracted, respectively.]

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
ALABAMA.			
First	$815.06		1869
First	4,026.78		1873
Second	11,596.31		1867
Second	17,132.10		1868
Second	1.50		1869
Second	11,895.00		1874
Second	202.50		1883
Third		$175.27	1867
Third	443.30		1869
ARKANSAS.			
First	25,386.51		1867
First	7,399.64		1868
First		1,554.64	1873
First	304.45		1876
Second	13,918.56		1873
Third	2,460.15		1867
Third	1,410.44		1870
Third	11,860.29		1871
Third		65.99	1875
CALIFORNIA.			
First		2.00	1865
First	11,958.34		1869
First	22,440.53		1870
First	44.69		1881
Second	358.41		1863
Second		.88	1865
Second		.93	1868
Second	.92		1869
Third		.91	1863
Fourth	9.00		1873
Fifth	.75		1876
CONNECTICUT.			
First	8,863.30		1863
First		.12	1873
Second		16,278.54	1868
Third	25,876.20		1863
Third		20.00	1869
GEORGIA.			
First	4.50		1869
First	5,603.81		1871
Third	538.02		1869
Fourth	31,646.38		1872
Fourth	10,095.08		1873
ILLINOIS.			
First	318.70		1863
First		.01	1872
First	2.04		1875
Second	.01		1863
Third	2,223.14		1867
Third	4,762.21		1873
Third		4,762.21	1874
Fourth	2,333.44		1865
ILLINOIS—cont'd.			
Fourth		$2,768.04	1869
Fourth		.47	1876
Fifth	$43,514.04		1863
Fifth	7,938.29		1867
Fifth		16.40	1869
Sixth	135.71		1867
Sixth	5,929.27		1872
Sixth	4.04		1876
Seventh	4,052.44		1863
Seventh	3,165.24		1869
Seventh	3.00		1876
Eighth		44.60	1863
Eighth		1,000.00	1867
Eighth	15.25		1869
Ninth	118,709.41		1864
Ninth	89.90		1867
Ninth	4,046.99		1876
Tenth		10.00	1863
Tenth		10.00	1873
Eleventh		10.00	1863
Eleventh	.01		1873
Twelfth	745.68		1869
Thirteenth		10.00	1863
Thirteenth		.20	1869
Thirteenth	71.36		1876
INDIANA.			
First	299.42		1863
First		1,292.28	1869
First		2,226.67	1870
First	.01		1877
Second	322.05		1865
Second	4.80		1871
Third	65,276.75		1863
Third		450.91	1865
Fourth		61.73	1867
Fifth	11.02		1876
Seventh		8.91	1867
Eighth		10.00	1863
Ninth	1,924.25		1867
Tenth	18,100.00		1863
Tenth		734.77	1869
Tenth	.02		1876
Eleventh		1,929.58	1867
IOWA.			
First		418.20	1867
Second		75.02	1867
Second	11,292.44		1869
Third	327.82		1863
Third		3,876.43	1866
Third	4,037.52		1869
Fourth		102.98	1867
Fourth		122.59	1872
Fifth		1,000.00	1863
Fifth		1,950.32	1865
Fifth		441.39	1867
Sixth	.01		1867
Sixth	.04		1869
Sixth		68.85	1873

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
KENTUCKY.			
First	$20,061.40		1865
First		$0.56	1866
First	14,752.99		1869
First	337.37		1874
Second		46,964.78	1866
Second	549.26		1873
Second	318.85		1877
Third		4,088.65	1866
Third	20,430.99		1867
Fourth		184,367.15	1863
Fourth		5,973.97	1867
Fourth		397.52	1869
Fourth		10.40	1874
Fourth		49.75	1876
Fifth	88,812.67		1866
Fifth		175.48	1869
Fifth		27,204.07	1876
Sixth		11,104.92	1866
Sixth	66.50		1869
Seventh		400.29	1869
Seventh	119.92		1877
Ninth		192.50	1867
Ninth	82,234.93		1869
LOUISIANA.			
First		918.09	1864
First	1,072.45		1865
First	.90		1874
Second	4,053.97		1867
Second	2,000.00		1871
Second	844.09		1873
Third		73.51	1875
MAINE.			
First	12,446.01		1869
First		.03	1887
Second	.71		1867
Second		.66	1869
Third	50.56		1873
Fifth		3.24	1867
MARYLAND.			
First	10,592.38		1867
First	1,139.96		1869
First	10.32		1872
Second	62.30		1864
Second		384.00	1865
Second		92.34	1866
Second		443.95	1869
Third		593.78	1863
Third		26,811.32	1866
Third	100.00		1869
Third		3.96	1873
Fourth	6,135.10		1867
Fourth	1.00		1869
Fifth	50,590.86		1863
Fifth	1,897.02		1864
Fifth	2,899.00		1865
Fifth	7,558.58		1867
Fifth	23,805.63		1872
Fifth	786.88		1876
MASSACHUSETTS.			
Second		401.03	1863
Second		750.00	1866
Third	3,715.62		1864
Third		.02	1866
Third	2,382.25		1869
Fourth	888.80		1873
Fifth		541.73	1868
Fifth		59.32	1869
Fifth	399.98		1875
Sixth		71.10	1867
MASSACHUSETTS—continued.			
Sixth		$0.07	1871
Seventh		21.30	1863
Eighth		117.42	1863
Eighth		476.96	1867
Ninth	$2.00		1869
MICHIGAN.			
First	88,830.24		1863
First	1,977.26		1869
First		448.06	1873
First	4.58		1876
Second		27.76	1863
Second		4.22	1867
Second		1,039.48	1869
Second	4.60		1874
Third		.01	1865
Third		1,720.00	1867
Third		.20	1873
Fourth		10.00	1867
Fifth	28,022.31		1863
Fifth	17,949.41		1866
Fifth		1,328.01	1867
Fifth	2,993.91		1869
Fifth	.11		1872
Sixth	1.68		1863
Sixth	.01		1867
Sixth	456.25		1871
MINNESOTA.			
First		2.00	1867
Second		95.77	1867
Second	.05		1870
Second	9.25		1872
MISSISSIPPI.			
First		219.99	1873
First		99.96	1875
First	326.31		1877
First	7.50		1879
Second	212,160.95		1867
Second		73.61	1874
Second	.03		1875
Second	.16		1877
Third	5,763.22		1870
Third		834.63	1873
Third	717.06		1875
MISSOURI.			
First		3.81	1863
First		3,513.74	1865
First		.09	1867
First	15,130.83		1869
First	5,438.01		1874
First		9,202.61	1883
Second		875.74	1864
Second	337.46		1867
Second		10.00	1873
Third		.07	1865
Third	119.65		1867
Third		11,118.01	1869
Third		2.00	1877
Fourth	648.31		1869
Fifth		.01	1867
Sixth		2.62	1869
Sixth	7,439.37		1871
Sixth	944.70		1873
Sixth	12.30		1876
NEW HAMPSHIRE.			
Second		20.22	1868
Third	13.34		1876

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
NEW JERSEY.			
First		$225.99	1867
Second		2,225.60	1867
Second	$2,225.60		1869
Fourth	5,798.01		1867
Fourth	.02		1871
Fifth	2,202.92		1866
Fifth		1,250.00	1867
Fifth		1,880.22	1870
NEW YORK.			
First	.99		1871
Second	11,497.02		1868
Third	57.20		1869
Third		9,382.12	1870
Fourth	1,131.82		1869
Fourth		10.50	1870
Fifth	60.50		1863
Fifth		657.14	1868
Fifth	41,092.76		1871
Sixth		436.91	1865
Sixth	4,122.91		1871
Seventh		11,733.65	1867
Eighth	65,636.46		1863
Eighth		3,408.31	1867
Eighth		298.00	1869
Eighth	111.50		1870
Ninth	.50		1869
Ninth		.12	1871
Ninth	100.00		1873
Tenth		5.00	1863
Tenth		.30	1864
Tenth	.10		1873
Eleventh	1.50		1870
Twelfth		.40	1863
Twelfth		.40	1866
Twelfth		70.00	1870
Thirteenth		3,591.44	1867
Thirteenth		15.58	1872
Fifteenth		230.00	1885
Sixteenth		1,300.00	1868
Seventeenth		35.00	1868
Seventeenth	.01		1876
Nineteenth	.01		1869
Twenty-first	3,047.95		1867
Twenty-first	10.00		1890
Twenty-second	103.51		1870
Twenty-third	.60		1863
Twenty-third	.01		1867
Twenty-fourth	.02		1863
Twenty-fourth		463.76	1869
Twenty-fourth		1,000.00	1871
Twenty-fourth		.70	1875
Twenty-fourth	.70		1876
Twenty-fifth		6,882.24	1865
Twenty-fifth		426.87	1867
Twenty-fifth		426.87	1875
Twenty-fifth	426.87		1876
Twenty-sixth		800.00	1869
Twenty-seventh		6,545.[illegible]	1868
Twenty-seventh		6,042.83	1870
Twenty-seventh	137.70		1872
Twenty-seventh		124.34	1874
Twenty-eighth		130.51	1863
Twenty-eighth		1,926.87	1869
Twenty-ninth	19,332.21		1866
Twenty-ninth	1.50		1869
Twenty-ninth	.50		1876
Thirtieth		227,482.13	1867
Thirtieth	31.25		1870
Thirtieth	1.40		1875
Thirty-second	77.31		1869
Thirty-second	3,859.93		1870
NORTH CAROLINA.			
First		$774.15	1869
First	$370.33		1874
Second	2,962.78		1870
Second	401.20		1874
Third	8,634.12		1873
Fourth	3,791.24		1869
Fourth	509.88		1876
Fifth	220.40		1885
Fifth	43.20		1889
Sixth	33.50		1872
Sixth	52.90		1875
Seventh	11.20		1869
Seventh	856.38		1877
OHIO.			
First		333.90	1867
First	.03		1873
First		.01	1886
Second		5,823.16	1867
Second	1,157.95		1869
Third		8.10	1863
Third		8,192.70	1868
Fourth	71,451.46		1863
Fourth	192,200.20		1866
Fourth	37,656.96		1867
Fourth	5,005.00		1876
Fifth	1,221.41		1869
Fifth	2,165.41		1881
Sixth	383.88		1867
Sixth	8.00		1869
Seventh	.20		1877
Eighth		10.00	1863
Eighth	15.00		1871
Ninth		37.27	1867
Tenth		9,320.16	1866
Tenth	24,923.87		1869
Eleventh		764.40	1867
Twelfth	95.88		1876
Thirteenth		.05	1875
Fourteenth	1.00		1863
Fifteenth	2,003.59		1869
Fifteenth	1,579.94		1878
Sixteenth	656.29		1869
Sixteenth	810.72		1873
Eighteenth		404.69	1870
Eighteenth	241.67		1879
Nineteenth		99.56	1863
PENNSYLVANIA.			
First		13,225.29	1866
First		.04	1868
First		2.50	1869
First	4,877.85		1870
First		23.05	1873
Third		10,500.93	1866
Third	1,042.12		1871
Fourth	219,154.70		1865
Fourth		.01	1867
Fourth	19,526.59		1869
Fifth		15,884.24	1866
Fifth		12.50	1867
Sixth		12.00	1864
Sixth		1.36	1869
Sixth	1,555.95		1873
Seventh		943.20	1865
Seventh		1,041.01	1867
Seventh	600.00		1875
Ninth	9,528.04		1863
Ninth	15,701.17		1867
Tenth	.02		1876
Eleventh		273.58	1866
Eleventh		.41	1869

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS— To be added.	COLLECTIONS— To be subtracted.	Fiscal year ended June 30—
PENNSYLVANIA—continued.			
Eleventh		$1.00	1873
Twelfth		.12	1869
Twelfth		.06	1867
Thirteenth		2.19	1870
Fourteenth		93,416.45	1865
Fourteenth	$97,808.82		1869
Fourteenth	.10		1877
Fifteenth	.20		1873
Sixteenth	150.00		1872
Seventeenth		14.99	1867
Eighteenth		149.90	1865
Eighteenth		3,648.95	1866
Eighteenth	43,333.43		1867
Eighteenth	42,902.73		1869
Nineteenth	916.99		1869
Nineteenth	.65		1876
Nineteenth	.02		1886
Twentieth		4,944.08	1864
Twentieth	.09		1865
Twentieth	773.09		1870
Twentieth		101.00	1875
Twenty-first		.01	1872
Twenty-second		211.71	1864
Twenty-second		55.00	1867
Twenty-second		100.00	1876
Twenty-third	2,796.82		1870
Twenty-fourth	4,319.90		1869
RHODE ISLAND.			
First		.40	1863
First	.02		1874
Second		209.70	1863
Second		.02	1874
SOUTH CAROLINA.			
First	74.23		1867
First		9,433.62	1868
First	34.46		1869
First		48.50	1872
Second	5,219.15		1870
Third	231.29		1871
TENNESSEE.			
First		94.95	1871
First		39.67	1877
Second		27,172.51	1866
Second	12,864.11		1869
Third	2,203.22		1867
Third	2,939.67		1875
Fourth	18,770.08		1869
Fourth	4,165.90		1874
Fourth	134.52		1877
Fifth	1,577.82		1869
Fifth		20.00	1874
Fifth	166.95		1878
Fifth		621.45	1885
Fifth	42.46		1889
Sixth	12,249.97		1867
Sixth	5,004.79		1869
Sixth	229.72		1870
Sixth	5,240.44		1871
Sixth	5,027.52		1873
Seventh		2,082.26	1867
Seventh	1.50		1873
Seventh		534.65	1876
Eighth		136.20	1876
TEXAS.			
First	$1,610.28		1869
First	4,235.59		1873
First	.01		1875
Second	8,741.76		1869
Second	529.83		1874
Second	424.53		1875
Third		$244.03	1869
Third	4,360.91		1870
Third	984.02		1873
Third	49.36		1874
Third	478.00		1876
Fourth		1,151.50	1868
Fourth		1,973.63	1869
VERMONT.			
Second	15.90		1876
Third	17,073.38		1874
Third		1.00	1876
VIRGINIA.			
First		64,207.52	1866
First		10.00	1872
Second	1,613.64		1866
Second	43,561.26		1869
Second	.48		1878
Second	.95		1875
Third	63,647.86		1868
Third	4.00		1869
Third	2,859.10		1875
Third	338.49		1877
Fourth	19.03		1869
Fourth	2,304.56		1871
Fourth	.08		1885
Fifth	36,654.86		1869
Sixth		1,598.77	1870
Sixth	.04		1883
Sixth	.24		1884
Seventh	.50		1869
WEST VIRGINIA.			
First	105.39		1863
First		1,154.23	1867
Second	2,521.91		1867
Third	7,440.03		1867
Third		169.29	1870
Third	1.00		1871
WISCONSIN.			
First		4,000.00	1866
First		100,380.41	1870
Second		.01	1867
Second		36.30	1871
Second	36.30		1873
Third	100.00		1871
Fourth		3,125.06	1863
Fifth	1,670.93		1867
Sixth	510.88		1869
Sixth	15.07		1871

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—															
		1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	1873.	1874.	1875.	
1	Alabama					+$11,421.04	+$17,132.10	+$1,259.86				+$4,026.78	+$11,895.00		1
2	Arizona									—$20.01					2
3	Arkansas					+27,846.66	+7,399.64		+$1,410.44	+11,860.29		+12,363.92		—$65.99	3
4	California	+$358.40		—$2.88			—.93	+11,959.26	+22,440.53			+9.00			4
5	Colorado														5
6	Connecticut	+34,739.50					—16,278.54	—20.00				—.12			6
7	Dakota														7
8	Delaware	—.21													8
9	District of Columbia	+86,748.08													9
10	Florida											—180.97			10
11	Georgia							+542.52		+5,603.81	+$31,646.38	+10,095.08			11
12	Idaho														12
13	Illinois	+47,810.59	+$118,709.41	+2,333.44		+9,387.04		+1,141.53			+5,929.26	+4,752.22	—4,762.21	+2.04	13
14	Indiana	+83,666.17		—128.86		—75.97		—2,027.05	—2,226.67	+4.80					14
15	Iowa	—672.18		—1,950.32	—$3,876.43	—1,037.58		+15,330.00			—122.59	—68.85			15
16	Kansas					+156,680.59									16
17	Kentucky	—184,367.15		+20,061.40	+26,653.76	+14,264.52		+96,081.13				+549.26	+326.97		17
18	Louisiana		—918.09	+1,072.45		+4,053.97				+2,000.00		+844.09	+.90	—73.51	18
19	Maine					—2.53						+50.56			19
20	Maryland	+49,997.08	+1,959.32	+2,515.00	—26,903.66	+24,286.06		+12,445.35			+23,815.95	—3.96			20
21	Massachusetts	—539.75	+3,715.62		—750.02	—548.06		+797.01				+888.80		+399.98	21
22	Michigan	+116,826.47		—.01	+17,949.41	—3,062.22	—541.73	+2,324.93		—.07		—448.26	+4.60		22
23	Minnesota					—97.77		+3,931.69		+456.25	+.11				23
24	Mississippi					+212,160.95			+.05		+9.25				24
25	Missouri	—3.81	—875.74	—3,513.81		+457.01			+5,763.22			—1,054.62	—73.61	+617.13	25
26	Montana							+4,658.51		+7,439.37		+934.70	+5,438.01		26
27	Nebraska	+81.00				—641.57		+.02				—.07			27
28	Nevada				+31,476.50							—6,007.92			28
29	New Hampshire														29
30	New Jersey				+2,202.92	+2,096.42	—20.22								30
31	New Mexico							+2,225.60	—1,880.22	+.02					31
32	New York	+65,561.67	—.30	—7,319.15	+19,331.81	—243,594.44			+3,330.09				—699.00		32
33	North Carolina						+2,959.81	—2,220.29	—11,397.76	+44,216.54	+122.12	+100.10	—124.34	—426.17	33
34	Ohio	+71,334.80			+182,880.04	+31,082.11		+3,028.29	+2,962.78		+33.50	+8,634.12	+771.53	+52.90	34
35	Oregon		—1,670.07	—527.56			—8,192.70	+29,971.11	—404.69	+2,180.41		+810.75		—.05	35
36	Pennsylvania	+9,528.04	—5,167.79	+124,645.24	—43,532.99	+57,911.03									36
37	Rhode Island	—210.10					—.04	+165,470.64	+8,445.57	+1,042.12	+149.99	+1,532.10		+499.00	37
38	South Carolina					+74.23									38
39	Tennessee				—27,172.51	+12,370.93	—9,433.62	+34.46	+5,219.15	+231.29	—48.50				39
40	Texas							+38,216.80	+229.72	+5,145.49		+5,029.02	+4,145.90	+2,939.67	40
41	Utah						—1,151.50	+8,134.38	+4,360.91			+5,219.61	+579.19	+424.54	41
42	Vermont							—1.87							42
43	Virginia				—62,593.88								+17,073.38		43
44	Washington	+6,897.17					+63,647.86	+89,239.65	—1,598.77	+2,304.56	—10.00			+2,860.05	44
45	West Virginia	+105.39				+8,807.71	—298.89			—4,466.08		+.05		+.02	45
46	Wisconsin	—3,125.06			—4,000.00	+1,670.92			—169.29	+1.00					46
47	Wyoming							+510.88	—100,380.41	+78.77		+36.30			47
	Total	+384,736.10	+115,752.36	+137,184.94	+111,664.95	+325,511.05	+55,221.24	+474,034.41	—63,895.35	+78,078.56	+61,525.47	+48,111.69	+34,576.32	+7,229.61	

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—												Total.	
		1876.	1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.		
1	Alabama								+$202.50								+$45,937.28	1
2	Arizona																−20.01	2
3	Arkansas	+$304.45															+61,119.41	3
4	California	+.75					+$44.69										+34,808.82	4
5	Colorado	+.30															+.30	5
6	Connecticut																+18,440.84	6
7	Dakota				+$7.10												+7.10	7
8	Delaware																−.21	8
9	District of Columbia																+86,748.08	9
10	Florida																−180.97	10
11	Georgia																+47,887.79	11
12	Idaho																	12
13	Illinois	+4,124.92															+189,428.24	13
14	Indiana	+11.04	+$0.01														+79,223.47	14
15	Iowa																+7,602.05	15
16	Kansas																+156,680.59	16
17	Kentucky	−27,253.82	+438.77														−53,245.16	17
18	Louisiana																+6,979.81	18
19	Maine												−$0.03				+12,493.35	19
20	Maryland	+786.88															+77,249.68	20
21	Massachusetts																+4,949.70	21
22	Michigan	+4.58															+135,662.62	22
23	Minnesota																−88.47	23
24	Mississippi		+326.47		+7.50												+217,747.04	24
25	Missouri	+12.30	−2.00						−9,202.61								+5,341.93	25
26	Montana											+$12.82					+12.77	26
27	Nebraska														+$0.07		−6,568.42	27
28	Nevada	+3.75															+31,480.25	28
29	New Hampshire	+13.34															−6.88	29
30	New Jersey																+4,644.74	30
31	New Mexico	−1,115.50															+1,515.59	31
32	New York	+428.08									−$230.00					+$10.00	−132,582.32	32
33	North Carolina	+509.88	+856.38								+220.40				+43.20		+17,112.98	33
34	Ohio	+5,100.88	+.20	+$1,579.94	+241.67							−.01					+316,584.46	34
35	Oregon																−2,197.63	35
36	Pennsylvania	−99.33	+.10									+.02					+320,423.70	36
37	Rhode Island																−210.10	37
38	South Carolina																−3,922.99	38
39	Tennessee	−670.85	+94.85	+166.95							−621.45				+42.46		+39,916.98	39
40	Texas	+478.00															+18,045.13	40
41	Utah				+52.14												+50.27	41
42	Vermont	+14.90															+17,088.28	42
43	Virginia		+338.49	+.48					+.04	+$0.24	+.08						+85,188.80	43
44	Washington																+2,132.27	44
45	West Virginia																+8,744.81	45
46	Wisconsin																−105,208.60	46
47	Wyoming																	47
	Total	−17,345.45	+2,053.27	+1,747.37	+308.41		+44.69		−9,000.07	+.24	−630.97	+12.83	−.03		+85.73	+10.00	+1,747,017.37	

D.—APPENDIX No. 2, SHOWING, BY COLLECTION DISTRICTS, STATES, AND TERRITORIES, THE AGGREGATE AMOUNT OF INTERNAL REVENUE (INCLUDED IN TABLE D) RETURNED DIRECTLY TO THE OFFICE OF THE COMMISSIONER, BY BANKS, INSURANCE, RAILROAD, CANAL, AND TURNPIKE COMPANIES, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1867.

[These taxes were all paid before the consolidation of districts was commenced. The districts are therefore given as they were numbered June 30, 1867.]

COLLECTION DISTRICTS.	Amount collected.
ALABAMA.	
First	$31,246.89
Second	2,873.47
Third	668.86
Total	34,789.22
ARKANSAS.	
First	23.87
Second	
Third	
Total	23.87
CALIFORNIA.	
First	329,398.12
Second	469.16
Third	1,230.06
Fourth	16,016.84
Fifth	3,583.75
Total	350,697.93
CONNECTICUT.	
First	755,531.32
Second	424,241.63
Third	285,047.07
Fourth	264,927.34
Total	1,729,747.36
GEORGIA.	
First	4,483.11
Second	19,155.39
Third	4,380.13
Fourth	
Total	28,018.63
ILLINOIS.	
First	880,271.48
Second	18,586.07
Third	15,391.06
Fourth	18,018.84
Fifth	28,911.07
Sixth	13,686.17
Seventh	9,137.52
Eighth	53,414.34
Ninth	6,229.70
Tenth	28,981.55
Eleventh	2,439.11
Twelfth	19,223.72
Thirteenth	9,788.69
Total	1,104,079.32
INDIANA.	
First	69,630.65
Second	81,606.80
Third	53,366.23
Fourth	15,825.86
Fifth	52,638.39
Sixth	154,780.77
Seventh	110,402.18
Eighth	40,715.33
Ninth	27,475.85
INDIANA—continued.	
Tenth	$35,382.84
Eleventh	3,873.57
Total	645,698.47
IOWA.	
First	67,016.43
Second	36,711.62
Third	54,457.09
Fourth	15,825.95
Fifth	16,808.19
Sixth	1,374.49
Total	192,193.77
KENTUCKY.	
First	76,257.43
Second	25,465.28
Third	456,082.76
Fourth	234,038.22
Fifth	49,226.63
Sixth	9,440.68
Seventh	428.95
Eighth	239.01
Ninth	51.66
Total	851,230.62
LOUISIANA.	
First	350,108.74
Second	
Third	1,955.47
Total	352,064.21
MAINE.	
First	249,396.46
Second	66,712.06
Third	117,591.58
Fourth	70,122.32
Fifth	48,307.34
Total	552,129.76
MARYLAND.	
First	28,850.22
Second	3,860.68
Third	1,001,230.63
Fourth	107,896.38
Fifth	11,043.41
Total	1,152,881.32
MASSACHUSETTS.	
First	403,723.33
Second	173,976.49
Third	2,888,547.96
Fourth	274,150.30
Fifth	302,379.39
Sixth	174,378.50
Seventh	242,885.26
Eighth	248,481.81
Ninth	189,346.10
Tenth	278,327.18
Total	5,176,196.32

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.
MICHIGAN.	
First	$107,397.51
Second	8,727.45
Third	15,553.75
Fourth	7,516.63
Fifth	14,487.54
Sixth	16,463.41
Total	170,146.29
MINNESOTA.	
First	6,654.87
Second	27,589.02
Total	34,243.89
MISSISSIPPI.	
First	
Second	
Third	
Total	
MISSOURI.	
First	501,037.20
Second	27,184.42
Third	47,364.23
Fourth	7,756.40
Fifth	963.66
Sixth	12,336.79
Total	596,642.70
NEW HAMPSHIRE.	
First	139,498.65
Second	175,013.00
Third	56,452.57
Total	370,964.22
NEW JERSEY.	
First	79,796.86
Second	162,153.87
Third	223,506.09
Fourth	74,718.61
Fifth	571,373.27
Total	1,111,548.70
NEW YORK.	
First	28,829.31
Second	57,676.72
Third	414,276.45
Fourth	1,196,200.95
Fifth	378,876.33
Sixth	408,097.59
Seventh	152,392.24
Eighth	203,216.02
Ninth	48,731.90
Tenth	87,877.16
Eleventh	119,783.63
Twelfth	234,613.09
Thirteenth	80,762.93
Fourteenth	681,574.66
Fifteenth	255,611.31
Sixteenth	24,986.10
Seventeenth	47,070.99
Eighteenth	108,786.55
Nineteenth	104,429.38
Twentieth	156,912.77
Twenty-first	129,509.72
Twenty-second	106,709.72
NEW YORK—continued.	
Twenty-third	$151,990.41
Twenty-fourth	120,275.91
Twenty-fifth	56,666.80
Twenty-sixth	81,192.77
Twenty-seventh	52,596.37
Twenty-eighth	212,753.26
Twenty-ninth	49,001.03
Thirtieth	355,882.41
Thirty-first	65,392.15
Thirty-second	6,800,663.60
Total	12,973,250.23
NORTH CAROLINA.	
First	
Second	80.39
Third	326.19
Fourth	
Fifth	
Sixth	
Seventh	
Total	406.58
OHIO.	
First	344,020.83
Second	91,412.23
Third	110,538.67
Fourth	85,136.06
Fifth	5,953.25
Sixth	15,917.39
Seventh	147,630.08
Eighth	33,606.83
Ninth	55,009.71
Tenth	44,510.88
Eleventh	36,081.21
Twelfth	54,701.00
Thirteenth	37,915.80
Fourteenth	24,302.25
Fifteenth	27,053.48
Sixteenth	28,435.45
Seventeenth	62,533.63
Eighteenth	683,579.93
Nineteenth	43,868.07
Total	1,932,206.75
PENNSYLVANIA.	
First	2,979,561.10
Second	198,140.02
Third	75,386.04
Fourth	50,800.48
Fifth	33,322.17
Sixth	94,707.11
Seventh	85,197.69
Eighth	56,072.55
Ninth	140,151.15
Tenth	131,397.05
Eleventh	234,915.27
Twelfth	82,492.42
Thirteenth	21,604.66
Fourteenth	125,798.76
Fifteenth	142,254.01
Sixteenth	53,710.99
Seventeenth	13,596.61
Eighteenth	68,689.80
Nineteenth	46,708.25
Twentieth	160,514.00
Twenty-first	15,209.65
Twenty-second	874,286.37

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.
PENNSYLVANIA—continued.	
Twenty-third	$51,490.02
Twenty-fourth	42,395.87
Total	5,778,402.04
RHODE ISLAND.	
First	867,458.57
Second	75,963.84
Total	943,422.41
SOUTH CAROLINA.	
First	
Second	255.48
Third	
Total	255.48
TENNESSEE.	
First	40,773.65
Second	87,043.49
Third	
Fourth	
Fifth	
Sixth	
Seventh	
Eighth	
Total	127,817.14
TEXAS.	
First	2,841.70
Second	
Third	181.34
Fourth	
Total	3,023.04

COLLECTION DISTRICTS.	Amount collected.
VERMONT.	
First	$156,478.48
Second	110,833.29
Third	103,084.18
Total	370,395.95
VIRGINIA.	
First	24,649.13
Second	1,128.69
Third	3,668.04
Fourth	1,222.87
Fifth	456.02
Sixth	420.76
Seventh	
Eighth	
Total	31,545.51
WEST VIRGINIA.	
First	73,925.86
Second	18,678.07
Third	2,173.74
Total	94,777.67
WISCONSIN.	
First	110,668.37
Second	35,788.93
Third	7,369.76
Fourth	19,664.08
Fifth	8,561.17
Sixth	13,718.39
Total	195,770.70

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

STATES AND TERRITORIES.	Amount collected.
Alabama	$34,789.22
Arizona	
Arkansas	23.87
California	350,697.93
Colorado	5,379.21
Connecticut	1,729,747.36
Dakota	
Delaware	133,716.98
District of Columbia	105,782.56
Florida	
Georgia	28,018.63
Idaho	
Illinois	1,104,079.32
Indiana	645,698.47
Iowa	192,193.77
Kansas	19,384.73
Kentucky	851,230.62
Louisiana	352,064.21
Maine	552,129.76
Maryland	1,152,881.32
Massachusetts	5,176,196.32
Michigan	170,146.29
Minnesota	34,243.89
Mississippi	

STATES AND TERRITORIES.	Amount collected.
Missouri	$596,642.70
Montana	382.16
Nebraska	3,851.80
Nevada	6,753.42
New Hampshire	370,964.22
New Jersey	1,111,548.70
New Mexico	
New York	12,973,250.23
North Carolina	406.58
Ohio	1,932,206.75
Oregon	3,491.91
Pennsylvania	5,778,402.04
Rhode Island	943,422.41
South Carolina	255.48
Tennessee	127,817.14
Texas	3,023.04
Utah	489.86
Vermont	370,395.95
Virginia	31,545.51
Washington	
West Virginia	94,777.67
Wisconsin	195,770.70
Total	37,183,802.73

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1891.

[Articles and occupations marked thus (*a*), against which no collections or comparatively small collections appear in the early years named in this table, were taxed in those years, but were reported under more general heads.]

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.											
	Spirits.											
1	Spirits distilled from whatever materials	$3,229,990.79	$28,431,797.83	$3,862,820.66								1
2	Spirits distilled from materials other than grapes (*a*)			10,679,462.14								2
3	Spirits distilled from apples, peaches, or grapes (*a*)			12,005.33	$283,499.84	$868,145.03	$871,638.24	$510,111.57	$611,914.91	$1,236,005.67	$544,848.83	3
4	Spirits distilled from materials other than apples, peaches, or grapes (*a*)			1,453,418.86	29,198,578.15	28,296,264.31	13,419,092.74	33,225,212.11	38,633,184.13	29,921,308.48	32,572,940.16	4
5	Wine, in imitation of champagne, etc			8,477.08	14,501.64	2,760.63	4,119.95	565.60	11.50		20.00	5
6	Distilleries, per diem tax on							1,319,911.89	2,127,506.30	1,901,602.98	2,010,986.53	6
7	Distillers (special tax)	38,632.31	49,022.31	59,897.57	101,534.37	231,777.86	196,057.37	4,030,[illegible].33	6,493,974.15	5,683,077.31	6,489,786.01	7
8	Rectifiers and compounders of liquors (special tax)	45,993.79	58,828.28	48,781.52	61,300.91	80,470.06	87,770.28	655,133.19	1,054,241.64	959,800.18	955,704.91	8
9	Retail liquor dealers (special tax)	1,477,753.54	1,612,736.25	2,205,866.38	2,807,225.59	2,966,683.73	3,242,915.31	3,047,754.35	3,577,874.90	3,651,484.73	4,028,604.93	9
10	Wholesale liquor dealers (special tax)	384,160.67	176,764.76	400,692.91	801,531.32	1,096,850.10	834,037.01	1,676,690.89	2,253,030.25	2,151,281.06	2,065,563.63	10
11	Manufacturers of stills (special tax) (*a*)							2,716.65	2,388.15	1,927.49	1,391.66	11
12	Stills or worms manufactured (special tax) (*a*)							7,760.00	5,260.00	3,240.00	4,260.00	12
13	Stamps for distilled spirits intended for export											13
14	distillery warehouse							192,229.00	305,509.75	249,699.00	290,264.00	14
15	for rectified spirits							143,085.50	375,274.25	374,723.00	367,424.00	15
16	wholesale liquor dealers							149,206.75	141,429.25	134,005.00	139,602.75	16
17	for stock on hand							65,341.00				17
18	Gaugers' fees in excess of $250 per month							44,829.12	24,494.97	13,693.20	4,118.95	18
19	Stamps, special bonded warehouse											19
20	special bonded warehouse (rewarehousing)											20
21	for imported spirits											21
22	Interest on tax upon spirits											22
	Total	5,176,530.50	30,329,149.53	18,731,422.45	33,268,171.82	33,542,951.72	18,655,630.90	45,071,230.86	55,606,094.15	46,281,848.10	49,475,516.36	
	Tobacco.											
23	Cigars and cheroots	476,589.29	1,255,424.79	3,072,476.56	3,474,438.94	53,661,984.39	52,951,675.26	4,957,679.67	5,697,353.87	6,569,568.02	7,535,074.61	23
24	Cigarettes			14,944.95	1,797.92			3,273.00	21,426.17	28,695.22	31,082.25	24
25	Manufacturers of cigars (special tax) (*a*)							81,022.57	124,606.50	142,192.40	161,766.79	25
26	Snuff	34,466.18	240,934.24	283,351.92	698,173.80	798,364.69	745,308.24	525,583.87	373,784.52	427,017.96	497,092.49	26
27	Tobacco of all descriptions	2,578,972.43	7,086,684.74	8,017,020.63	12,339,921.93	15,245,477.81	14,947,107.53	16,845,479.77	23,926,698.99	25,133,521.71	24,073,683.10	27
28	Stamps for tobacco or snuff intended for export							18,192.50	48,097.59	66,147.00	53,576.25	28
29	Stamps for cigars intended for export											29
30	Dealers in leaf tobacco not over 25,000 pounds (special tax) (*a*)							115,596.53	200,205.54	221,661.98	260,487.62	30
31	leaf tobacco (special tax) (*a*)				16,675.24	59,321.52	86,004.29	851,799.94	929,892.64	970,017.96	1,102,357.89	31
32	retail, in leaf tobacco (special tax) (*a*)							32,079.72	28,642.24	20,174.93	21,049.52	32
33	in manufactured tobacco (special tax)	7,592.57	9,055.21	13,579.04								33
34	Manufacturers of tobacco (special tax) (*a*)											34
35	Peddlers of tobacco (special tax) (*a*)											35
36	Collections relating to tobacco, not otherwise herein provided for											36
	Total	3,097,620.47	8,592,098.98	11,401,373.10	16,531,007.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	33,578,907.18	33,736,170.52	
	Fermented liquors.											
37	Fermented liquors	1,558,083.41	2,223,719.73	3,657,181.06	5,115,140.49	5,819,345.49	5,685,663.70	5,866,400.98	6,081,520.54	7,159,740.20	8,009,969.72	37
38	Brewers (special tax)	70,850.41	66,289.41	77,747.00	105,412.23	238,155.14	270,205.22	233,478.56	237,606.36	229,761.62	248,528.74	38
39	Retail dealers in malt liquors (special tax) (*a*)											39
40	Wholesale dealers in malt liquors (special tax) (*a*)											40
	Total	1,628,933.82	2,290,009.14	3,734,928.06	5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	7,389,501.82	8,258,498.46	
	Oleomargarine.											
41	Oleomargarine											41
42	Manufacturers of oleomargarine (special tax)											42
43	Retail dealers in oleomargarine (special tax)											43
44	Wholesale dealers in oleomargarine (special tax)											44
	Total											

NOTE.—Taxes under paragraphs opposite the marginal numbers 14 to 22 under spirits, and 25, 28, 29, 30, 31, 32, 33, 34, 35, and 36 under tobacco have been repealed.

b Cigarettes were taxed in 1867 and 1868 at the same rates as cigars, and were returned with them.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30—									
		1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	1882.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.											
	Spirits.											
1	Spirits distilled from whatever materials											1
2	Spirits distilled from materials other than grapes (a)											2
3	Spirits distilled from apples, peaches, or grapes (a)	$2,014,645.60	$536,681.41	$1,265,896.46	$592,166.59	$1,373,255.73	$992,634.58	$919,099.74	$905,201.75	$1,531,075.83	$1,095,164.60	3
4	Spirits distilled from materials other than apples, peaches, or grapes (a)	41,116,419.18	43,270,412.29	45,612,041.64	50,798,323.84	51,298,035.61	44,633,898.48	46,790,364.50	55,013,917.43	60,683,051.73	63,683,592.37	4
5	Wine, in imitation of champagne, etc	3,531.90	151.00	18.00								5
6	Distilleries, per diem tax on	472,480.09	79,750.17	15,327.82								6
7	Distillers (special tax)	1,659,298.42										7
8	Rectifiers and compounders of liquors (special tax)	459,423.87	287,825.92	249,591.11	252,241.96	219,291.79	210,068.70	160,123.21	172,004.60	170,145.99	184,483.67	8
9	Retail liquor dealers (special tax)	5,016,904.10	4,321,505.35	4,086,393.77	3,991,945.06	3,840,469.09	3,875,973.26	3,903,036.24	4,172,283.85	4,322,298.21	4,455,355.55	9
10	Wholesale liquor dealers (special tax)	936,106.61	596,555.45	534,839.20	504,029.93	449,729.03	434,708.35	409,115.56	406,526.72	418,813.68	439,018.86	10
11	Manufacturers of stills (special tax) (a)	1,393.26	945.01	1,837.92	1,183.35	1,277.18	1,068.77	315.86	1,787.53	2,516.67	1,410.03	11
12	Stills or worms manufactured (special tax) (a)	3,280.00	2,500.00	2,890.00	2,500.00	2,209.29	1,980.00	2,210.00	4,360.00	6,880.00	4,783.00	12
13	Stamps for distilled spirits intended for export	7,081.50	12,795.50	782.60	1,805.10	4,598.60	6,890.50	17,212.20	19,743.60	18,470.80	9,600.10	13
14	distillery warehouse	148,418.80	116,909.30	102,483.30	96,411.10	106,263.40	101,494.90	126,374.50	149,505.00	676.50		14
15	for rectified spirits	186,100.60	156,730.80	148,283.80	131,703.80	130,903.50	120,469.00	122,503.20	133,193.70	3.40		15
16	wholesale liquor dealers	73,767.00	61,327.65	61,605.50	54,054.40	43,396.50	41,021.90	43,804.90	47,339.10	9.90		16
17	for stock on hand											17
18	Gaugers' fees in excess of $250 per month	529.85										18
19	Stamps, special bonded warehouse						294.10	225.30	364.90			19
20	special bonded warehouse (rewarehousing)								1.00			20
21	for imported spirits								285.20	.30		21
22	Interest on tax upon spirits						313.26	74,899.48	158,994.41	31.87		22
	Total	52,099,371.78	49,444,089.85	52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	61,185,508.79	67,153,974.88	69,873,408.18	
	Tobacco.											
23	Cigars and cheroots	8,899,732.98	9,289,896.49	10,140,384.11	10,969,787.28	10,799,459.20	11,430,144.60	12,115,468.29	14,206,819.49	16,095,724.78	18,245,852.37	23
24	Cigarettes	40,658.50	43,695.75	65,443.42	135,485.17	261,818.95	289,081.79	416,984.43	715,269.39	992,981.22	972,570.10	24
25	Manufacturers of cigars (special tax) (a)	153,223.07	149,036.58	150,728.92	153,075.26	154,621.64	157,736.34	150,946.73	143,710.34	142,273.02	143,859.66	25
26	Snuff	1,082,048.60	1,038,445.92	1,067,033.03	1,061,467.64	1,095,695.52	1,063,714.22	902,135.35	634,609.34	689,183.03	778,659.87	26
27	Tobacco of all descriptions	22,315,809.62	20,900,509.67	24,133,726.48	25,694,312.56	27,053,072.38	25,320,158.08	24,703,874.90	21,170,154.40	22,833,287.60	25,033,741.97	27
28	Stamps for tobacco or snuff intended for export	5,594.60	6,735.40	6,981.20	6,694.30	8,009.60	7,002.60	7,863.90	6,568.30	6,767.30	6,419.80	28
29	Stamps for cigars intended for export								54.10	85.10	134.60	29
30	Dealers in leaf tobacco not over 25,000 pounds (special tax) (a)									4,547.44	6,338.97	30
31	in leaf tobacco (special tax) (a)	110,514.60	106,304.36	85,582.51	109,650.45	95,089.15	95,711.73	87,048.35	88,329.10	76,996.76	76,309.15	31
32	retail, in leaf tobacco (special tax) (a)	8,003.14	9,687.52	6,645.82	3,312.51	2,333.34	4,931.52	3,224.37	2,080.39	1,645.83	1,937.51	32
33	in manufactured tobacco (special tax)	1,663,552.02	1,641,937.79	1,596,460.95	1,616,318.85	1,595,225.40	1,679,617.60	1,705,720.20	1,864,422.41	1,976,071.55	2,094,536.21	33
34	Manufacturers of tobacco (special tax) (a)	11,868.20	11,578.76	9,825.53	10,169.39	8,749.81	10,756.89	10,488.50	9,422.37	9,169.55	8,762.48	34
35	Peddlers of tobacco (special tax) (a)	50,694.96	44,671.30	40,627.91	35,066.50	32,471.93	32,809.30	31,247.63	28,700.45	26,258.13	22,875.22	35
36	Collections relating to tobacco, not otherwise herein provided for	44,602.80	376.08	22.00								36
	Total	34,386,303.09	33,242,875.62	37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	38,870,140.08	42,854,991.31	47,391,988.91	
	Fermented liquors.											
37	Fermented liquors	8,910,823.83	8,880,829.68	8,743,744.62	9,159,675.95	9,074,305.93	9,473,360.70	10,270,352.83	12,346,077.26	13,237,700.63	15,680,678.54	37
38	Brewers (special tax)	304,650.21	245,212.47	226,423.44	222,553.68	216,681.10	212,802.77	202,779.61	201,395.97	195,308.52	195,824.31	38
39	Retail dealers in malt liquors (special tax) (a)	85,976.26	147,294.74	141,622.46	154,236.21	147,801.03	191,595.26	191,765.41	179,043.99	162,739.30	157,013.57	39
40	Wholesale dealers in malt liquors (special tax) (a)	23,487.54	31,342.83	32,213.89	34,814.82	42,001.11	59,293.05	64,422.23	103,285.62	104,492.76	120,404.00	40
	Total	9,324,937.84	9,304,679.72	9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	12,829,802.84	13,700,241.21	16,153,920.42	
	Oleomargarine.											
41	Oleomargarine											41
42	Manufacturers of oleomargarine (special tax)											42
43	Retail dealers in oleomargarine (special tax)											43
44	Wholesale dealers in oleomargarine (special tax)											44
	Total											

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30— 1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	Total.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.											
	Spirits.											
1	Spirits distilled from whatever materials										$35,524,609.28	1
2	Spirits distilled from materials other than grapes (a)										10,679,462.14	2
3	Spirits distilled from apples, peaches, or grapes (a)	$1,127,950.25	$1,023,350.85	$1,321,897.58	$1,400,394.48	$1,090,379.07	$799,296.19	$1,165,371.91	$1,357,316.72	$1,097,492.35	26,547,441.11	3
4	Spirits distilled from materials other than apples, peaches, or grapes (a)	67,957,906.48	70,631,860.48	60,920,324.39	62,365,825.13	59,551,972.59	63,609,641.18	68,281,803.93	75,181,685.90	78,528,601.16	1,316,649,677.25	4
5	Wine, in imitation of champagne, etc										34,157.30	5
6	Distilleries, per diem tax on										7,832,487.79	6
7	Distillers (special tax)										25,128,819.10	7
8	Rectifiers and compounders of liquors (special tax)	189,800.12	183,872.92	167,930.23	178,650.17	176,600.12	168,316.70	166,645.77	184,700.09	164,004.77	7,953,746.47	8
9	Retail liquor dealers (special tax)	4,624,587.77	4,597,139.33	4,641,783.99	4,714,735.18	4,587,268.21	4,331,040.99	4,296,780.04	4,534,174.81	3,234,154.72	110,166,729.23	9
10	Wholesale liquor dealers (special tax)	455,915.51	448,849.51	415,503.49	418,406.24	416,304.66	392,129.08	391,975.28	421,738.57	393,590.22	20,634,448.86	10
11	Manufacturers of stills (special tax) (a)	1,160.43	1,241.67	1,194.20	1,102.90	869.86	1,143.77	1,216.70	1,006.70	1,008.32	33,095.08	11.
12	Stills or worms manufactured (special tax) (a)	4,020.00	2,920.00	2,665.45	3,000.00	2,860.00	2,410.00	3,160.00	4,240.00	4,670.00	84,057.74	12
13	Stamps for distilled spirits intended for export	7,434.00	16,159.50	39,959.30	10,151.90	3,076.20	2,188.50	5,252.70	2,512.30	2,442.10	188,107.00	13
14	distillery warehouse										1,986,238.55	14
15	for rectified spirits										2,390,398.55	15
16	wholesale liquor dealers										990,570.60	16
17	for stock on hand										65,341.00	17
18	Gangers' fees in excess of $250 per month										87,657.09	18
19	Stamps, special bonded warehouse										884.30	19
20	special bonded warehouse (rewarehousing)										1.00	20
21	for imported spirits										285.50	21
22	Interest on tax upon spirits	.64									234,239.66	22
	Total	74,368,775.20	76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	69,306,166.41	74,312,206.33	81,687,375.09	83,335,963.64	1,567,212,454.60	
	Tobacco.											
23	Cigars and cheroots	16,895,215.15	10,368,805.27	10,077,287.50	10,532,804.05	11,364,916.33	11,534,179.95	11,602,156.92	12,263,669.95	13,424,678.30	269,909,248.41	23
24	Cigarettes	929,974.73	454,409.01	529,535.88	655,569.55	792,279.60	931,363.05	1,075,830.68	1,116,627.34	1,342,269.38	11,862,977.45	24
25	Manufacturers of cigars (special tax) (a)	96,899.00	97,962.19	105,139.81	108,695.45	113,340.00	116,398.09	120,195.53	122,896.49	9,529.73	2,899,856.11	25
26	Snuff	736,022.82	448,211.58	508,943.52	493,283.80	524,942.26	594,959.13	645,089.57	737,731.27	726,155.39	19,452,400.77	26
27	Tobacco of all descriptions	22,136,402.53	13,488,047.41	13,953,410.31	14,834,095.42	15,995,619.46	16,154,049.05	17,076,899.94	18,325,481.36	17,080,632.67	538,397,254.36	27
28	Stamps for tobacco or snuff intended for export	852.00									255,502.25	28
29	Stamps for cigars intended for export	24.00									297.80	29
30	Dealers in leaf tobacco not over 25,000 pounds (special tax) (a)	5,585.97	5,091.58	5,235.56	4,896.70	4,685.39	4,343.04	4,601.95	4,692.58	1,874.68	51,893.86	30
31	in leaf tobacco (special tax) (a)	48,032.48	43,156.76	47,846.48	48,916.43	46,768.24	40,384.04	43,968.93	39,572.74	6,426.63	2,094,360.56	31
32	retail, in leaf tobacco (special tax) (a)	916.67	347.48	270.83	62.50	437.51	218.75	270.84	427.08	848.75	47,602.36	32
33	in manufactured tobacco (special tax)	1,233,812.93	1,136,786.20	1,159,897.78	1,208,529.17	1,245,412.65	1,268,294.89	1,280,015.93	1,331,118.24	201,532.31	31,545,559.38	33
34	Manufacturers of tobacco (special tax) (a)	5,697.88	5,117.49	5,320.25	5,575.85	5,563.75	5,125.00	5,128.25	5,197.50	598.75	246,062.61	34
35	Peddlers of tobacco (special tax) (a)	14,813.63	14,465.01	14,200.56	14,933.61	14,701.94	13,116.53	12,701.88	11,776.51	1,724.38	457,947.38	35
36	Collections relating to tobacco, not otherwise herein provided for										45,000.88	36
	Total	42,104,249.79	26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	30,662,431.52	31,866,860.42	33,958,991.06	32,796,270.97	877,265,964.18	
	Fermented liquors.											
37	Fermented liquors	16,426,050.11	17,573,722.88	17,747,006.11	19,157,612.87	21,387,411.79	22,829,202.90	23,235,863.94	25,494,798.50	28,192,327.69	348,998,312.08	37
38	Brewers (special tax)	184,885.49	187,988.82	183,561.67	186,928.89	187,352.24	175,164.66	178,593.95	172,908.47	119,158.02	5,578,208.98	38
39	Retail dealers in malt liquors (special tax) (a)	156,496.23	182,297.89	161,338.56	169,502.56	177,148.13	148,295.99	139,792.38	147,673.16	108,512.91	2,950,146.04	39
40	Wholesale dealers in malt liquors (special tax) (a)	133,183.98	140,944.52	138,875.69	162,686.97	170,275.33	171,554.93	169,584.99	193,154.61	145,131.30	2,041,150.17	40
	Total	16,900,615.81	18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	23,324,218.48	23,723,835.26	26,008,534.74	28,565,129.92	359,567,817.27	
	Oleomargarine.											
41	Oleomargarine					435,924.04	653,355.10	677,302.40	619,205.72	871,488.44	3,257,275.70	41
42	Manufacturers of oleomargarine (special tax)					31,700.00	17,150.00	12,400.00	11,700.00	6,950.00	79,900.00	42
43	Retail dealers in oleomargarine (special tax)					154,924.00	123,258.54	130,631.51	100,068.00	146,293.70	655,175.75	43
44	Wholesale dealers in oleomargarine (special tax)					101,400.00	70,376.24	73,914.00	55,318.00	53,192.00	354,200.24	44
	Total					723,948.04	864,139.88	894,247.91	786,291.72	1,077,924.14	4,346,551.69	

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30— 1863.	1864.	1865.	1866.	1867.	1868.	1869.	1870.	1871.	1872.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.											
	Bank circulation.											
45	Bank circulation	.....	$2,056,996.30	$1,993,661.84	$990,225.61	$199,410.49	$23,661.78	$14,110.29	$13,615.43	$16,800.83	$8,371.50	45
46	circulation over 90 per cent. of capital	.....	.....	.....	52.50	8,865.58	3,240.21	850.58	1,793.51	5,981.09	328.22	46
47	Banks, on amount of notes of persons, etc., paid out	.....	.....	.....	.....	6,622.68	1,767.89	1,604.18	11.00	.....	165.10	47
	Total	.....	2,056,996.30	1,993,661.84	990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	22,781.92	8,864.82	
	Penalties, etc.											
48	Unassessed penalties	$27,170.14	185,224.94	326,131.23	308,512.64	255,375.7	219,848.14	237,938.49	225,932.24	187,897.27	101,640.03	48
49	Penalties upon unstamped instruments	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,611.73	49
50	United States' share of penalties recovered by suits	.....	.....	75,020.68	271,048.03	352,924.14	843,645.43	504,438.31	360,549.09	249,759.90	180,603.07	50
51	Penalties received on compromises	.....	.....	111,355.45	341,557.91	260,053.99	187,017.82	123,631.20	213,202.74	173,661.19	134,555.68	51
52	Interest	.....	.....	5,120.05	11,500.24	11,176.71	6,370.20	7,441.46	12,323.66	14,616.76	11,066.72	52
53	Costs	.....	.....	.....	.....	.....	.....	3,639.33	15,896.99	11,045.23	12,727.89	53
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	8,375.54	2,735.29	210,234.38	579,640.19	.....	.....	.....	.....	.....	54
	Total	27,170.14	193,600.48	520,362.70	1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	636,980.35	442,205.12	
	Total receipts from articles and occupations now taxable, including penalties	9,930,254.93	43,461,854.43	36,381,748.15	57,152,863.68	61,039,070.31	44,627,146.61	75,495,471.81	94,119,253.59	87,910,019.37	91,921,255.28	
	COLLECTIONS UNDER REPEALED LAWS. *a*											
55	Manufactures and products	16,524,989.24	36,222,716.67	73,318,450.37	127,230,608.66	91,531,331.31	61,649,902.56	3,345,362.95	3,017,027.70	3,631,516.10	4,616,144.75	55
56	Gross receipts	1,661,273.51	3,426,446.32	9,853,377.12	11,262,429.82	7,444,719.00	6,280,069.34	6,300,908.82	6,894,799.99	2,800,563.44	.....	56
57	Sales	64,003.87	141,231.58	4,062,243.54	4,002,282.91	3,999,360.31	4,595,909.04	8,206,839.03	8,837,394.97	3,649,642.08	.....	57
58	Special taxes not elsewhere enumerated	4,799,195.73	5,205,508.94	9,806,914.25	14,144,418.05	13,627,903.25	11,889,549.09	9,940,917.02	11,020,787.78	5,002,452.85	.....	58
59	Income	2,741,858.25	20,294,731.74	32,050,017.44	72,982,159.03	66,014,429.34	41,455,598.36	34,791,855.84	37,775,873.62	19,162,650.75	14,436,861.78	59
60	Legacies	56,592.61	311,161.02	506,751.85	924,823.97	1,228,744.96	1,518,387.64	1,244,837.01	1,672,582.93	1,430,087.34	.....	60
61	Successions	.....	.....	39,951.32	246,154.88	636,570.19	1,305,023.60	1,189,756.22	1,419,242.57	1,074,979.79	.....	61
62	Articles in Schedule A	365,630.93	696,878.43	780,266.53	1,693,122.73	2,116,674.37	1,134,339.98	893,653.46	907,442.09	376,860.45	.....	62
63	Bank capital and deposits	.....	780,723.52	2,947,209.06	2,473,709.94	1,832,263.71	1,838,075.67	2,179,489.12	3,004,663.67	3,621,459.61	4,619,364.32	63
64	Adhesive stamps	4,140,175.29	5,894,945.14	11,162,392.14	15,044,373.18	16,094,718.00	14,852,252.02	16,420,710.01	16,544,043.06	15,342,739.46	16,177,320.60	64
65	Miscellaneous collections	719,218.57	709,550.73	30,220,207.40	3,750,037.32	354,689.90	34,310.37	29,453.00	22,756.00	8,205.00	.....	65
	Total collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02	253,754,120.49	204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	56,101,156.87	39,849,691.45	
	RECAPITULATION.											
	Total receipts from—											
I	Spirits	5,176,530.50	30,329,149.53	18,731,422.45	33,268,171.82	33,542,951.72	18,655,630.90	45,071,230.86	55,606,094.15	46,281,848.10	49,475,516.36	I
II	Tobacco	3,097,620.47	8,592,098.98	11,401,373.10	16,531,007.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	33,578,907.18	33,736,170.52	II
III	Fermented liquors	1,628,933.82	2,290,009.14	3,734,928.06	5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	7,389,501.82	8,258,498.46	III
IV	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	IV
V	Bank circulation	.....	2,056,996.30	1,993,661.84	990,278.11	214,298.75	28,669.88	16,565.05	15,419.94	22,781.92	8,864.82	V
VI	Penalties, etc., collected	27,170.14	193,600.48	520,362.70	1,142,853.20	1,459,170.80	1,256,881.59	877,088.79	827,904.72	636,980.35	442,205.12	VI
VII	Collections under repealed laws	31,072,938.00	73,683,894.09	174,747,781.02	253,754,120.49	204,881,404.34	146,553,417.67	84,543,872.48	91,116,614.38	56,101,156.87	39,849,691.45	VII
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	41,003,192.93	117,145,748.52	211,129,529.17	310,906,984.17	265,920,474.65	191,180,564.28	160,039,344.29	185,235,867.97	144,011,176.24	131,770,946.73	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	41,003,192.93	116,965,578.26	210,855,864.53	310,120,448.13	265,064,938.43	190,374,925.59	159,124,126.86	184,302,828.34	143,198,322.10	130,890,096.90	

a Collections from *specific sources* of revenue now exempt from tax will be found in Table E, in reports for 1880 and years previous. Collections in detail from banks and bankers, however, are continued to 1883.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30— 1873.	1874.	1875.	1876.	1877.	1878.	1879.	1880.	1881.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.										
	Bank circulation.										
45	Bank circulation	$6,304.21	$9,302.18	$10,849.18	$10,149.57	$2,188.62	$1,003.72	$333.89	$236.05	$1,885.66	45
46	circulation over 90 per cent. of capital	17,975.45	129.31	269.17	115.95	.09		.70			46
47	Banks, on amount of notes of persons, etc., paid out	498.96	7,306.77	11,627.92	7,682.15	3,241.45	115.00	13,568.70	28,537.32	2,409.42	47
	Total	24,778.62	16,738.26	22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	4,295.08	
	Penalties, etc.										
48	Unassessed penalties	121,537.00	113,145.05	49,385.25	50,848.37	31,803.92	24,062.22	27,004.49	32,479.77	28,019.75	48
49	Penalties upon unstamped instruments	2,015.15	3,214.91	459.00	3,394.05	223.00	543.52	319.20	335.23	463.49	49
50	United States' share of penalties recovered by suits	142,802.31	114,630.87	108,142.29	117,989.05	180,816.17	207,896.98	131,028.11	78,034.10	44,402.85	50
51	Penalties received on compromises	104,506.36	81,480.32	92,221.92	202,952.20	161,412.17	78,750.12	82,034.75	224,096.73	112,736.08	51
52	Interest	74,764.78	32,104.17	6,371.83	6,414.46	31,624.85	17,851.85	9,416.55	5,008.02	5,684.05	52
53	Costs	16,027.46	19,641.02	24,527.32	27,686.35	14,119.30	16,902.86	29,694.70	43,801.23	39,771.99	53
54	Fines, penalties, etc., reported by United States officers other than collectors										54
	Total	461,653.06	364,216.34	281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	231,078.21	
	Total receipts from articles and occupations now taxable, including penalties	96,297,044.39	92,372,599.79	98,833,311.29	106,220,217.85	108,482,195.38	100,796,748.52	103,728,008.51	113,297,980.16	123,944,580.69	
	COLLECTIONS UNDER REPEALED LAWS. *a*										
55	Manufactures and products	1,267,470.38	*b*625,408.05	*b*863,851.46	*b*509,042.82	*b*238,162.76	*b*429,658.71	*b*299,094.00	*b*228,027.73	*b*149,140.98	55
56	Gross receipts										56
57	Sales										57
58	Special taxes not elsewhere enumerated				588.27	97.79					58
59	Income	5,062,311.62	139,472.09	232.64						3,021.92	59
60	Legacies										60
61	Successions										61
62	Articles in Schedule A										62
63	Bank capital and deposits	3,746,252.84	3,370,422.41	4,074,501.85	3,988,750.36	3,824,299.17	3,490,913.13	3,184,980.30	3,322,211.91	3,757,912.99	63
64	Adhesive stamps	7,702,376.85	6,136,844.64	6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	7,668,394.22	7,924,707.95	64
65	Miscellaneous collections			216,027.34							65
	Total collections under repealed laws	17,778,411.69	10,272,147.19	11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	11,834,783.84	
	RECAPITULATION.										
	Total receipts from—										
I	Spirits	52,099,371.78	49,444,089.85	52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	61,185,508.79	67,153,974.88	I
II	Tobacco	34,386,303.09	33,242,875.62	37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	38,870,140.08	42,854,991.31	II
III	Fermented liquors	9,324,937.84	9,304,679.72	9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	12,829,802.84	13,700,241.21	III
IV	Oleomargarine										IV
V	Bank circulation	24,778.62	16,738.26	22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	4,295.08	V
VI	Penalties, etc., collected	461,653.06	364,216.34	281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	231,078.21	VI
VII	Collections under repealed laws	17,778,411.69	10,272,147.19	11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	11,834,783.84	VII
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	114,075,456.08	102,644,746.98	110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	135,779,364.53	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	113,504,012.80	102,191,016.98	110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	135,229,912.30	

a See note *a* on page 364.

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

	ARTICLES AND OCCUPATIONS.	FISCAL YEAR ENDED JUNE 30— 1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	Total.	
	ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.												
	Bank circulation.												
45	Bank circulation	$203.43	$74.13	$7.23	.....	.....	.....	$200.50	.....	.....	.....	$5,359,592.44	45
46	circulation over 90 per cent. of capital	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39,602.36	46
47	Banks, on amount of notes of persons, etc., paid out	4,082.34	708.22	434.61	$25,000.00	.....	$4,288.37	4,002.05	$6,213.91	$69.90	.....	129,357.94	47
	Total	4,285.77	782.35	441.84	25,000.00	.....	4,288.37	4,202.55	6,213.91	69.90	.....	5,528,552.74	
	Penalties, etc.												
48	Unassessed penalties	18,910.34	19,454.97	20,737.77	30,038.39	$24,207.04	30,792.62	20,653.24	14,553.85	10,489.69	$20,831.42	2,764,616.04	48
49	Penalties upon unstamped instruments	365.00	285.48	190.00	81.00	246.02	110.56	257.73	77.00	37.00	202.35	14,431.42	49
50	United States' share of penalties recovered by suits	57,260.02	70.358.97	35,591.39	102,187.45	51,483.85	19,965.02	33,533.18	17,292.65	19,664.94	96,571.24	4,467,640.09	50
51	Penalties received on compromises	81,866.79	176,095.46	203,075.96	56,735.30	90,676.94	137,027.96	76,064.03	30,030.98	86,218.34	109,646.30	3,732,664.69	51
52	Interest	3,115.64	2,622.29	1,310.66	5,475.31	1,903.02	2,709.18	1,672.08	692.86	1,019.73	1,503.00	290,880.13	52
53	Costs	38,312.25	36,986.40	28,248.34	28,163.74	25,905.58	29,599.49	23,367.35	22,344.55	19,291.20	27,460.08	555,160.65	53
54	Fines, penalties, etc., reported by United States officers other than collectors	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	800,985.40	54
	Total	199,830.04	305,803.57	289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	84,991.89	136,720.90	256,214.39	12,626,378.42	
	Total receipts from articles and occupations now taxable, including penalties	133,623,433.32	133,680,226.72	121,342,325.31	112,396,760.33	116,870,782.27	118,808,017.57	124,316,706.45	130,888,355.72	142,577,983.41	146,031,503.06	2,826,547,718.90	
	COLLECTIONS UNDER REPEALED LAWS. *a*												
55	Manufactures and products	*b* 81,559.00	*b* 71,852.43	*b* 24,345.01	*b* 22,730.25	*b* 24,199.94	*b* 21,506.41	*b* 9,745.05	*b* 6,063.98	*b* 9,204.66	*b* 3,680.95	425,972,794.88	55
56	Gross receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	55,924,677.36	56
57	Sales	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	37,558,907.33	57
58	Special taxes not elsewhere enumerated	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	85,437,646.96	58
59	Income	.....	.....	55,627.64	.....	.....	.....	.....	.....	.....	.....	346,967,388.12	59
60	Legacies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,893,969.33	60
61	Successions	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,911,678.57	61
62	Articles in Schedule A	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,964,868.97	62
63	Bank capital and deposits	5,249,172.70	3,748,212.25	1,949.73	.....	.....	.....	.....	.....	.....	.....	65,056,538.26	63
64	Adhesive stamps	8,139,217.96	7,658,630.75	183,145.69	1,630.49	7,887.23	7,777.08	23.82	14.50	7,508.50	231.96	209,724,996.04	64
65	Miscellaneous collections	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,064,455.63	65
	Total collections under repealed laws	13,469,949.66	11,478,695.43	265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	6,078.48	16,713.16	3,912.91	1,286,477,921.45	
	RECAPITULATION.												
	Total receipts from—												
I	Spirits	69,873,408.18	74,368,775.20	76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	69,306,166.41	74,312,206.33	81,687,375.09	83,335,963.64	1,567,212,454.60	I
II	Tobacco	47,391,988.91	42,104,249.79	26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	30,662,431.52	31,866,860.42	33,958,991.06	32,796,270.97	877,265,964.18	II
III	Fermented liquors	16,153,920.42	16,900,615.81	18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	23,324,218.48	23,723,835.26	26,008,534.74	28,565,129.92	359,567,817.27	III
IV	Oleomargarine	.....	.....	.....	.....	.....	723,948.04	864,139.88	894,247.91	786,291.72	1,077,924.14	4,346,551.69	IV
V	Bank circulation	4,285.77	782.35	441.84	25,000.00	.....	4,288.37	4,202.55	6,213.91	69.90	.....	5,528,552.74	V
VI	Penalties, etc., collected	199,830.04	305,803.57	289,144.12	222,681.19	194,422.45	220,204.83	155,547.61	84,991.89	136,720.90	256,214.39	12,626,378.42	VI
VII	Collections under repealed laws	13,469,949.66	11,478,695.43	265,068.07	24,360.74	32,087.17	29,283.49	9,768.87	6,078.48	16,713.16	3,912.91	1,286,477,921.45	VII
	Aggregate receipts, including commissions allowed on sales of adhesive stamps	147,093,382.98	145,158,922.15	121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	142,594,696.57	146,035,415.97	4,113,025,640.35	
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps	146,523,273.72	144,553,344.86	121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	142,594,696.57	146,035,415.97	4,100,978,778.51	

a See note *a* on page 364.

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE TO THE AGGREGATE RECEIPTS OF THE SAME, BY FISCAL YEARS, FROM JULY 1, 1863, TO JUNE 30, 1891.

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.	Per cent., 1868.	Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.	Per cent., 1876.	Per cent., 1877.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.														
Spirits.														
Spirits distilled from—														
Whatever materials	24.270448	1.829598												
Materials other than grapes		5.058251												
Apples, peaches, or grapes		.005687	.091184	.326468	.455924		.318741	.330343	.858271	.413482	1.766064	.522853	1.145140	.505102	1.154043
Materials other than apples, peaches, or grapes		.688401	9.391420	10.640875	7.019068		20.760653	20.856211	20.777074	24.719364	36.043178	42.155506	41.261005	43.329569	43.109338
Wine in imitation of champagne, etc		.004015	.004664	.001038	.002155		.000353	.000006		.000015	.003096	.000147	.000016		
Distilleries, per diem tax on							.824742	1.148539	1.320455	1.526123	.414182	.077695	.013865		
Distillers (special tax)	.041847	.028370	.032658	.087160	.102551		2.518558	3.505786	3.946275	4.925051	1.454562				
Rectifiers and compounders of liquors (special tax)	.050218	.023105	.019717	.030261	.045909		.409358	.569135	.666476	.725277	.402737	.280410	.225782	.215155	.184286
Retail liquor dealers (special tax)	1.376692	1.044793	.902915	1.115628	1.696258		1.904378	1.931524	2.535557	3.057279	4.397882	4.210157	3.696583	3.405019	3.227416
Wholesale liquor dealers (special tax)	.150893	.189785	.257804	.412473	.436256		1.047674	1.216304	1.493829	1.567541	.820603	.581185	.483820	.429924	.377939
Manufacturers of stills (special tax)							.001698	.001289	.001338	.001056	.001221	.000921	.001663	.001009	.001073
Stills or worms manufactured (special tax)							.004849	.002840	.002250	.003233	.002875	.002436	.002614	.002132	.001857
Stamps:															
For distilled spirits intended for export											.006208	.012466	.000708	.001540	.003864
Distillery warehouse							.120114	.164930	.173389	.220279	.130106	.113897	.092707	.082236	.089301
For rectified spirits							.089406	.202593	.260204	.278835	.163138	.152692	.134139	.112340	.110007
Wholesale liquor dealers							.093231	.076351	.093052	.105944	.064665	.059747	.055729	.046107	.036469
For stock on hand							.040828								
Gaugers' fees in excess of $250 per month							.028011	.013223	.009508	.003126	.000457				
Stamps:															
Special bonded warehouse															
Special bonded warehouse (rewarehousing)															
For imported spirits															
Interest on tax upon spirits															
Total	25.890098	8.872005	10.700362	12.613903	9.758121		28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771	48.130133	48.295593
Tobacco.														
Cigars and cheroots	1.071679	1.455256	1.117519	a1.377098	a1.543920		3.097788	3.075729	4.561846	5.718313	7.801620	9.050533	9.173069	9.356926	9.075543
Cigarettes		.007079	.000578				.002045	.011567	.019863	.023588	.035642	.042570	.059201	.115565	.220025
Manufacturers of cigars (special tax)							.050627	.067209	.098737	.122764	.134318	.145197	.136355	.130569	.129939
Snuff	.205670	.134208	.224560	.300227	.389845		.328409	.201789	.296517	.377240	.948538	1.011689	.965246	.905403	.920790
Tobacco of all descriptions	6.049459	3.797205	3.969007	5.733096	7.818320		10.525837	12.916882	17.452480	18.260340	19.562321	20.361986	21.831555	21.916549	22.734594
Stamps:															
For tobacco or snuff intended for export							.011367	.025966	.045932	.040659	.004904	.006562	.006315	.005710	.006731
Cigars intended for export															
Dealers:															
In leaf tobacco, not over 25,000 pounds (special tax)															
In leaf tobacco (special tax)															
Retail, in leaf tobacco (special tax)							.072230	.108081	.153920	.197682	.096879	.103566	.077418	.093529	.079910
In manufactured tobacco (special tax)											.007016	.009438	.006011	.002825	.001961
Manufacturers of tobacco (special tax)	.007730	.006431	.005363	.022308	.044986		.532244	.502005	.673571	.836571	1.458291	1.599632	1.444171	1.378675	1.340580
Peddlers of tobacco (special tax)							.020945	.015462	.014010	.015974	.010403	.011280	.008888	.008674	.007353
Collections relating to tobacco not otherwise herein provided for											.044440	.043520	.036752	.029911	.027289
											.039100	.006366	.000019		
Total	7.334538	5.400179	5.317027	7.432729	9.797071		14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000	33.944327	34.544715
Fermented liquors.														
Fermented liquors	1.898251	1.732197	1.645232	2.188378	2.973976		3.665509	3.283123	4.971656	6.078707	7.811342	8.652006	7.909659	7.812951	7.625776
Brewers (special tax)	.056587	.036825	.033904	.089559	.141335		.145888	.128272	.159544	.188607	.267060	.238894	.204824	.189832	.182092
Retail dealers in malt liquors (special tax)											.075368	.143500	.128113	.131559	.124208
Wholesale dealers in malt liquors (special tax)											.020590	.030535	.029141	.029696	.035296
Total	1.954838	1.769022	1.679136	2.277937	3.115311		3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737	8.164038	7.967372
Oleomargarine.														
Oleomargarine														
Manufacturers of oleomargarine (special tax)														
Retail dealers in oleomargarine (special tax)														
Wholesale dealers in oleomargarine (special tax)														
Total														
Bank circulation.														
Bank circulation	1.755929	.944284	.318496	.074989	.012377		.008817	.007350	.011666	.006353	.005526	.009062	.009814	.008657	.001839
circulation over 90 per cent. of capital			.000017	.003334	.001695		.000531	.000968	.004153	.000249	.015758	.000126	.000244	.000099	
Banks, on amount of notes of persons, etc., paid out				.002265	.000924		.001002	.000006		.000125	.000437	.007119	.010519	.006553	.002724
Total	1.755929	.944284	.318513	.080588	.014996		.010350	.008324	.015819	.006727	.021721	.016307	.020577	.015309	.004563

a Cigarettes were taxed in 1867 and 1868 at the same rates as cigars, and were returned with them.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

ARTICLES AND OCCUPATIONS.	Per cent., 1878.	Per cent., 1879.	Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.	Per cent., 1889.	Per cent., 1890.	Per cent., 1891.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.														
Spirits.														
Spirits distilled from—														
Whatever materials														
Materials other than grapes														
Apples, peaches, or grapes	.893479	.806805	.726073	1.127620	.744537	.777045	.841520	1.175844	1.197913	.917539	.642901	.890314	.951870	.751525
Materials other than apples, peaches, or grapes	40.175349	41.073555	44.181990	44.692396	43.294668	46.816211	58.081880	54.189394	53.348413	50.112189	51.163392	52.165552	52.724041	53.773669
Wine in imitation of champagne, etc														
Distilleries, per diem tax on } Distillers (special tax) }														
Rectifiers and compounders of liquors (special tax)	.189085	.140560	.138138	.125311	.125419	.130753	.151202	.149376	.152819	.148607	.135383	.127313	.129529	.112305
Retail liquor dealers (special tax)	3.488796	3.426167	3.359785	3.183325	3.028930	3.185879	3.780313	4.128925	4.033036	3.860125	3.483603	3.282630	3.179764	2.214637
Wholesale liquor dealers (special tax)	.391285	.359130	.326484	.308452	.298463	.314080	.369090	.369596	.357909	.350315	.315403	.299459	.295760	.207888
Manufacturers of stills (special tax)	.000962	.001155	.001436	.001854	.000959	.000800	.001021	.001062	.000944	.000724	.000920	.000930	.000766	.000696
Stills or worms manufactured (special tax)	.001782	.001940	.003502	.005067	.003252	.002770	.002401	.002371	.002566	.002407	.001938	.002414	.002973	.003198
Stamps:														
For distilled spirits intended for export	.006202	.015109	.015856	.013604	.006526	.005121	.013288	.035500	.008684	.002588	.001760	.004013	.001762	.001672
Distillery warehouse	.091356	.110934	.120068	.000498										
For rectified spirits	.108435	.107536	.106969	.000003										
Wholesale liquor dealers	.036924	.038453	.038018	.000007										
For stock on hand														
Gaugers' fees in excess of $250 per month														
Stamps:														
Special bonded warehouse	.000265	.000198	.000293											
Special bonded warehouse (rewarehousing)														
For imported spirits			.000229											
Interest on tax upon spirits	.000282	.065748	.127689	.000023										
Total	45.384202	46.147290	49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494	55.745300	56.772625	57.286405	57.065584
Tobacco.														
Cigars and cheroots	10.288370	10.635210	11.409577	11.854323	12.404265	11.639116	8.526460	8.963874	9.009877	9.563425	9.277332	8.863751	8.600368	9.192755
Cigarettes	.260205	.366038	.574437	.731520	.661192	.640660	.373669	.471029	.560782	.666693	.749127	.821997	.783078	.919140
Manufacturers of cigars (special tax)	.141980	.132504	.115415	.104783	.097802	.066754	.080556	.093523	.092979	.095374	.093623	.091826	.086186	.006526
Snuff	.957458	.791913	.509658	.507576	.529358	.507046	.368573	.452712	.421960	.441732	.478546	.492832	.517362	.497246
Tobacco of all descriptions	22.790888	21.685575	17.001871	16.816464	17.018945	15.249771	11.091469	12.411734	12.689248	13.459595	12.993250	13.046315	12.851447	11.696226
Stamps:														
For tobacco or snuff intended for export	.006303	.006903	.005275	.004984	.004364	.000586								
For cigars intended for export			.000043	.000063	.000092	.000017								
Dealers:														
In leaf tobacco not over 25,000 pounds (special tax)				.003349	.051878	.003848	.004187	.004657	.004189	.003943	.003493	.003516	.003291	.001284
In leaf tobacco (special tax)	.086151	.076413	.070938	.056707	.004310	.033090	.035489	.042560	.041844	.039355	.032482	.033591	.027612	.004401
Retail, in leaf tobacco (special tax)	.004439	.002830	.001671	.001212	.001317	.000631	.000286	.000241	.000053	.000368	.000176	.000207	.000299	.000581
In manufactured tobacco (special tax)	1.511838	1.497317	1.497328	1.455355	1.423950	.849974	.934800	1.031744	1.033789	1.047998	1.020133	.977899	.933498	.138002
Manufacturers of tobacco (special tax)	.009682	.009207	.007567	.006753	.005957	.003925	.004208	.004732	.004770	.004682	.004122	.003918	.003645	.000410
Peddlers of tobacco (special tax)	.029613	.027430	.023050	.019338	.015551	.010205	.011895	.012632	.012774	.012371	.010550	.009704	.008259	.001181
Collections relating to tobacco not otherwise herein provided for														
Total	36.086927	35.231340	31.216830	31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536	24.662834	24.345466	23.815045	22.457752
Fermented liquors.														
Fermented liquors	8.527052	9.015529	9.915205	9.749420	10.660356	11.315908	14.451196	15.786185	16.387633	17.997221	18.362302	17.751606	17.879205	19.305131
Brewers (special tax)	.191546	.178004	.161742	.143843	.133129	.127367	.154587	.163280	.159901	.157655	.140891	.136441	.121259	.081595
Retail dealers in malt liquors (special tax)	.172456	.168336	.143792	.119856	.106744	.107810	.149907	.143513	.144994	.149068	.119280	.106798	.103562	.074306
Wholesale dealers in malt liquors (special tax)	.053370	.056551	.082949	.076957	.081856	.091751	.115901	.123531	.139164	.143284	.137987	.129558	.135457	.099381
Total	8.944424	9.418420	10.303688	10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228	18.760460	18.124403	18.239483	19.560413
Oleomargarine.														
Oleomargarine										.366825	.525516	.517442	.434242	.596765
Manufacturers of oleomargarine (special tax)										.026675	.013794	.009474	.008205	.004769
Retail dealers in oleomargarine (special tax)										.130366	.099141	.099799	.070177	.100177
Wholesale dealers in oleomargarine (special tax)										.085327	.056606	.056468	.038793	.036424
Total										.609193	.695057	.683183	.551417	.738125
Bank circulation.														
Bank circulation	.000903	.000293	.000190	.001389	.000138	.000051	.000006				.000161			
circulation over 90 per cent. of capital		.000001												
Banks, on amount of notes of persons, etc., paid out	.000103	.011911	.022918	.001775	.002775	.000488	.000357	.022238		.003609	.003219	.004747	.000049	
Total	.001006	.012205	.023108	.003164	.002913	.000539	.000363	.022238		.003609	.003380	.004747	.000049	

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

ARTICLES AND OCCUPATIONS.	Per cent., 1864.	Per cent., 1865.	Per cent., 1866.	Per cent., 1867.	Per cent., 1868.	Per cent., 1869.	Per cent., 1870.	Per cent., 1871.	Per cent., 1872.	Per cent., 1873.	Per cent., 1874.	Per cent., 1875.	Per cent., 1876.	Per cent., 1877.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.														
Penalties, etc.														
Unassessed penalties	.158115	.154470	.099230	.096034	.114996	.148675	.121970	.130474	.077134	.106541	.110230	.044674	.043372	.026727
Penalties upon unstamped instruments	.....	.....	.....	.....	.....	.....	.....	.....	.001223	.001766	.003132	.000415	.002895	.000187
United States' share of penalties recovered by suits	.....	.035533	.087180	.132718	.441282	.315196	.194643	.173431	.137058	.125182	.111915	.097826	.100642	.151953
Penalties received on compromises	.....	.052742	.109859	.097794	.097822	.077251	.115098	.120589	.102113	.091612	.079143	.083424	.173113	.135646
Interest	.....	.002425	.003698	.004203	.003332	.004650	.006653	.010150	.008399	.065540	.031277	.005765	.005471	.026577
Costs	.....	.....	.....	.....	.....	.002274	.008582	.007669	.009659	.014050	.019135	.022188	.023616	.011865
Fines, penalties, etc., reported by United States officers other than collectors	.007150	.001296	.067620	.217975	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	.165265	.246466	.367587	.548724	.657432	.548046	.446946	.442313	.335586	.404691	.354832	.254292	.349109	.352955
Total percentages of receipts from articles and occupations now taxable, including penalties	37.100668	17.231956	18.382625	22.953881	23.342931	47.173069	50.810489	61.043886	69.758363	84.415218	89.992525	89.405377	90.602916	91.165198
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*														
Manufactures and products	30.921068	34.726762	40.922403	34.420566	32.246952	2.090338	1.628750	2.521690	3.503158	1.111080	*a*.609294	*a*.781446	*a*.434199	*a*.200145
Gross receipts	2.924943	4.666982	3.622444	2.799604	3.284889	3.937156	3.722173	1.944685	.....	.....	.....	.....	.....	.....
Sales	.120560	1.924053	1.287294	1.503968	2.403962	5.128013	4.770888	2.534277	.....	.....	.....	.....	.....	.....
Special taxes not elsewhere enumerated	4.443618	4.644975	4.549404	5.124804	6.219015	6.211546	5.949597	3.473656	.....	.....	.....	.....	.....	.....
Income	17.324343	15.180263	23.473953	24.824877	21.684002	21.739564	20.393390	13.306364	10.956028	4.437687	.135878	.000210	.000502	.000082
Legacies	.265619	.240019	.297460	.462073	.794217	.777832	.902948	.993039	.....	.....	.....	.....	.....	.....
Successions	.....	.018923	.079173	.239383	.682613	.743415	.766181	.746456	.....	.....	.....	.....	.....	.....
Articles in Schedule A	.594881	.369568	.544574	.795980	.593334	.558396	.489885	.261688	.....	.....	.....	.....	.....	.....
Bank capital and deposits	.666455	1.395925	.795643	.689027	.961435	1.361846	1.622075	2.514708	3.505602	3.284013	3.283580	3.685826	3.402294	3.213827
Adhesive stamps	5.032146	5.286988	4.838866	6.052456	7.768704	10.260421	8.931339	10.653853	12.276849	6.752002	5.978723	5.931721	5.560089	5.420748
Miscellaneous collections	.605699	14.313586	1.206161	.133881	.017946	.018404	.012285	.005698	.....	.....	.....	.195420	.....	.....
Total percentages of collections under repealed laws	62.899332	82.768044	81.617375	77.046119	76.657069	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623	9.397084	8.834802
RECAPITULATION.														
Percentages of—														
Receipts from spirits	25.890098	8.872005	10.700362	12.613903	9.758121	28.162594	30.019074	32.137678	37.546605	45.670974	48.170112	47.113771	48.130133	48.295593
Receipts from tobacco	7.334538	5.400179	5.317027	7.432729	9.797071	14.640592	16.924750	23.316876	25.602131	30.143472	32.386339	33.745000	33.944327	34.544715
Receipts from fermented liquors	1.954838	1.769022	1.679136	2.277937	3.115311	3.811487	3.411395	5.131200	6.267314	8.174360	9.064935	8.271737	8.164038	7.967372
Receipts from oleomargarine	.....	.....	.....	.....	.....	.010350	.008324	.015819	.006727	.021721	.016307	.020577	.015309	.004563
Receipts from bank circulation	1.755929	.944284	.318513	.080588	.014996	.548046	.446946	.442313	.335586	.404691	.354832	.254292	.349109	.352955
Penalties, etc., collected	.165265	.246466	.367587	.548724	.657432	52.826931	49.189511	38.956114	30.241637	15.584782	10.007475	10.594623	9.397084	8.834802
Collections under repealed laws	62.899332	82.768044	81.617375	77.046119	76.657069									
Total	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

* See note *a*, p. 364.

a See note *b*, p. 369.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

ARTICLES AND OCCUPATIONS.	Per cent., 1878.	Per cent., 1879.	Per cent., 1880.	Per cent., 1881.	Per cent., 1882.	Per cent., 1883.	Per cent., 1884.	Per cent., 1885.	Per cent., 1886.	Per cent., 1887.	Per cent., 1888.	Per cent., 1889.	Per cent., 1890.	Per cent., 1891.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.														
Penalties, etc.														
Unassessed penalties	.021659	.023705	.026085	.020636	.012856	.013403	.017045	.026720	.020707	.025911	.016612	.011119	.007356	.014265
Penalties upon unstamped instruments	.000489	.000280	.000269	.000341	.000248	.000197	.000156	.000072	.000210	.000093	.000207	.000059	.000025	.000138
United States' share of penalties recovered by suits	.187130	.115019	.062670	.032702	.038928	.048470	.029268	.090897	.044040	.016800	.026972	.013211	.013791	.066129
Penalties received on compromises	.070884	.072012	.179973	.083029	.055657	.121312	.166993	.050467	.077566	.115307	.061181	.022943	.060464	.075082
Interest	.016068	.008266	.004022	.004186	.002118	.001806	.001078	.004870	.001628	.002280	.001345	.000529	.000715	.001029
Costs	.015214	.026067	.035177	.029292	.026046	.025480	.023229	.025052	.022160	.024908	.018795	.017071	.013529	.018804
Fines, penalties, etc., reported by United States officers other than collectors														
Total	.311444	.245349	.308196	.170186	.135853	.210668	.237769	.198078	.166311	.185299	.125112	.064932	.095880	.175447
Total percentages of receipts from articles and occupations now taxable, including penalties	90.728003	91.054604	90.990252	91.283813	90.842586	92.092325	99.782030	99.978331	99.972552	99.975359	99.992143	99.995356	99.988279	99.997321
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*														
Manufactures and products	a.386739	a.262551	a.183130	a.109841	a.055447	a.049499	a.020019	a.018143	a.020701	a.018097	a.007838	a.004633	a.006455	a.002520
Gross receipts														
Sales														
Special taxes not elsewhere enumerated														
Income				.002225										
Legacies							.045743							
Successions														
Articles in Schedule A														
Bank capital and deposits	3.142201	2.795842	2.668087	2.767661	3.568599	2.582144	.001604	.002076						
Adhesive stamps	5.743057	5.887003	6.158531	5.836460	5.533368	5.276032	.150604	.001450	.006747	.006544	.000019	.000011	.005266	.000159
Miscellaneous collections														
Total percentages of collections under repealed laws	9.271997	8.945396	9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641	.007857	.004644	.011721	.002679
RECAPITULATION.														
Percentages of—														
Receipts from spirits	45.384202	46.147290	49.138430	49.458160	47.502754	51.232659	63.240715	60.052068	59.102284	55.394494	55.745300	56.772625	57.286495	57.065584
Receipts from tobacco	36.086927	35.231340	31.216830	31.562227	32.218981	29.005623	21.431592	23.489438	23.872265	25.335536	24.662834	24.345466	23.815045	22.457752
Receipts from fermented liquors	8.944424	9.418420	10.303688	10.090076	10.982085	11.642836	14.871591	16.216509	16.831692	18.447228	18.760460	18.124403	18.239483	19.560413
Receipts from oleomargarine										.609193	.695057	.683183	.551417	.738125
Receipts from bank circulation	.001006	.012205	.023108	.003164	.002913	.000539	.000363	.022238		.003609	.003380	.004747	.000049	
Penalties, etc., collected	.311444	.245349	.308196	.170186	.135853	.210668	.237769	.198078	.166311	.185299	.125112	.064932	.095880	.002679
Collections under repealed laws	9.271997	8.945396	9.009748	8.716187	9.157414	7.907675	.217970	.021669	.027448	.024641	.007857	.004644	.011721	.175447
Total	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

*See note *a* on page 364.

a See note *b* on page 369.

RETURNS OF MANUFACTURED TOBACCO UNDER EACH ACT OF LEGISLATION.

G.—Statement showing the Amount of Internal Revenue derived from each kind of Manufactured Tobacco, including Snuff, at each Rate of Tax under the several Enactments, the Quantities of the same on which Tax was Paid, the Date when each Rate of Tax was Imposed and Repealed, and the Length of Time the several Rates were in Force from July 1, 1862, to June 30, 1891.

Description of tobacco.	Rates of tax per pound.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities (in pounds).	Remarks.
Smoking, made exclusively of stems	2 cents.	July 1, 1862	Mar. 3, 1863	6 months	$58,430.09	2,921,505	The act of July 1, 1862, went into operation September 1, 1862. So far as the other acts referred to in this table relate to the tax on manufactured tobacco and snuff, they went into operation immediately on their passage, except the following: *Dates when they took effect.*
Smoking, made exclusively of stems	5 cents.	Mar. 3, 1863	June 30, 1864	16 months	85,198.90	1,703,177	
Smoking, prepared with all the stems in	5 cents.	July 1, 1862	June 30, 1864	22 months	1,695,128.41	33,902,568	
Cavendish, plug, twist, fine-cut, valued at not over 30 cents per pound	10 cents.	July 1, 1862	Mar. 3, 1863	6 months	81,005.44	810,054	
Cavendish, plug, twist, fine-cut, valued at over 30 cents per pound	15 cents.	July 1, 1862	Mar. 3, 1863	6 months	1,297,900.83	8,652,673	
Cavendish, plug, twist, fine-cut, and manufactured tobacco of all descriptions, except smoking tobacco	15 cents.	Mar. 3, 1863	June 30, 1864	16 months	8,251,596.81	55,010,245	*Dates of acts.*
Snuff	20 cents.	July 1, 1862	June 30, 1864	22 months	375,739.68	1,878,698	Apr. 1, 1865
Smoking, made exclusively of stems	15 cents.	June 30, 1864	July 13, 1866	25 months	1,403,171.60	9,354,477	Mar. 3, 1865
Smoking, prepared with all the stems in, and fine-cut shorts	25 cents.	June 30, 1864	Mar. 3, 1865	9 months	1,519,332.16	6,077,328	Aug. 1, 1866
Cavendish, plug, twist, etc., and fine-cut chewing	35 cents.	June 30, 1864	Mar. 3, 1865	9 months	4,407,940.92	12,594,116	July 13, 1866
Snuff	35 cents.	June 30, 1864	Mar. 3, 1865	9 months	122,008.44	348,595	June 6, 1872
Twisted by hand	30 cents.	Mar. 3, 1865	July 13, 1866	16 months	14,055.22	46,850	Mar. 1, 1879
Smoking of all kinds not otherwise provided for	35 cents.	Mar. 3, 1865	July 13, 1866	16 months	964,697.18	2,756,106	Mar. 3, 1883
Cavendish, plug, twist, etc., and fine-cut chewing	40 cents.	Mar. 3, 1865	July 13, 1866	16 months	10,244,302.08	25,610,755	Oct. 1, 1890
Snuff	40 cents.	Mar. 3, 1865	July 20, 1868	40 months	2,302,850.95	5,757,126	
Smoking, not sweetened, stemmed, or butted	15 cents.	July 13, 1866	July 20, 1868	24 months	3,509,109.31	23,394,062	
Twisted by hand, etc., and fine-cut shorts	30 cents.	July 13, 1866	July 20, 1868	24 months	520,431.69	1,734,839	
Smoking, sweetened, stemmed, or butted	40 cents.	July 13, 1866	July 20, 1868	24 months	1,432,690.26	3,581,726	
Chewing	40 cents.	July 13, 1866	July 20, 1868	24 months	24,730,334.08	61,825,835	
Chewing, etc., smoking, etc., part of the stems removed	32 cents.	July 20, 1868	June 6, 1872	47 months	71,496,377.90	223,426,181	
Smoking, exclusively of stems, etc.	16 cents.	July 20, 1868	June 6, 1872	47 months	18,581,687.27	116,135,545	
Snuff	32 cents.	July 20, 1868	Mar. 1, 1879	129 months	8,940,719.33	27,939,746	
All kinds, except snuff, cigars, cheroots, and cigarettes	20 cents.	June 6, 1872	Mar. 3, 1875	32 months	61,776,790.09	308,883,949	
All kinds, except snuff, cigars, cheroots, and cigarettes	24 cents.	Mar. 3, 1875	Mar. 1, 1879	50 months	101,509,974.77	422,958,229	
All kinds, except cigars, cheroots, and cigarettes	16 cents.	Mar. 1, 1879	Mar. 3, 1883	48 months	96,557,414.98	603,483,843	
All kinds, except cigars, cheroots, and cigarettes	8 cents.	Mar. 3, 1883	Oct. 1, 1890	92 months	128,456,220.63	1,605,702,757	
All kinds, except cigars, cheroots, and cigarettes	6 cents.	Oct. 1, 1890		6 months	7,514,686.02	125,244,767	
Total					557,849,655.13	3,691,735,752	

RETURNS OF MANUFACTURED TOBACCO BY FISCAL YEARS.

G.—Statement showing the Total Internal Revenue Receipts from Snuff, Chewing and Smoking Tobacco, at the several different Rates of Tax, together with the Quantities of the same on which Tax was Paid, and the Average Rate of Tax per Pound on the Aggregate Quantities taxed each Year, by Fiscal Years, from September 1, 1862, to June 30, 1891.

Fiscal year ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax for each fiscal year.
	Cents.		*Pounds.*		*Pounds.*	
1863	2	$58,430.09	2,921,505	$2,613,438.61	23,852,387	$0.10 20/100
	5	276,368.85	5,527,377			
	10	81,005.44	810,054			
	15	2,163,168.05	14,421,120			
	20	34,466.18	172,331			
1864	5	1,209,589.63	24,191,792	7,327,618.98	64,577,097	.11 35/100
	15	5,877,095.11	39,180,634			
	20	240,934.24	1,204,671			
1865	5	294,328.83	5,886,576	8,300,372.55	37,641,822	.22 5/100
	15	2,018,805.41	13,458,702			
	20	100,339.26	501,697			
	25	1,088,146.66	4,352,586			
	30	7,802.77	26,009			
	35	4,028,865.16	11,511,042			
	40	762,084.46	1,905,210			
1866	15	893,540.76	5,956,938	13,038,095.73	37,493,785	.34 77/100
	25	431,185.50	1,724,742			
	30	6,252.45	20,841			
	35	1,465,721.38	4,187,775			
	40	10,241,395.64	25,603,489			
1867	15	1,758,906.94	11,726,046	16,043,842.50	47,631,494	.33 63/100
	30	231,739.38	772,435			
	40	14,053,205.18	35,133,013			
1868	15	1,750,202.37	11,668,016	15,692,415.77	46,764,150	.33 55/100
	30	288,721.31	962,404			
	40	13,653,492.09	34,133,730			
1869	16	3,206,544.83	20,040,905	17,371,063.64	64,305,026	.27 1/100
	32	14,164,518.81	44,264,121			
1870	16	4,591,702.81	28,698,143	24,300,483.42	90,288,082	.26 91/100
	32	19,708,780.61	61,589,939			
1871	16	4,882,821.83	30,517,636	25,560,539.67	95,135,504	.26 87/100
	32	20,677,717.84	64,617,868			
1872	16	5,896,206.33	36,851,290	24,570,775.59	95,209,319	.25 81/100
	32	18,674,569.26	58,358,029			
1873	16	4,411.47	27,572	23,397,858.22	114,789,208	.20 38/100
	20	22,217,127.93	111,085,640			
	32	1,176,318.82	3,675,996			
1874	20	20,900,569.67	104,502,548	21,938,955.59	107,747,691	.20 36/100
	32	1,038,445.92	3,245,143			
1875	20	18,653,043.29	93,265,216	25,200,759.51	119,435,874	.21 10/100
	24	5,489,683.19	22,836,180			
	32	1,067,033.03	3,334,478			
1876	20	4,656.47	23,282	26,755,780.20	110,380,602	.24 24/100
	24	25,689,656.09	107,040,234			
	32	1,061,467.64	3,317,086			
1877	20	1,104.01	5,520	28,148,767.90	116,146,103	.24 24/100
	24	27,051,968.37	112,716,535			
	32	1,095,695.52	3,424,048			
1878	20	93.00	465	26,383,872.30	108,824,843	.24 24/100
	24	25,320,065.08	105,500,271			
	32	1,063,714.22	3,324,107			
1879	16	6,933,652.30	43,335,327	25,606,010.25	120,398,458	.21 27/100
	20	11.40	57			
	24	17,963,510.99	74,847,963			
	32	708,835.56	2,215,111			
1880	16	21,802,775.62	136,267,347	21,804,763.74	136,275,834	.16
	20	244.32	1,221			
	24	1,743.80	7,266			
1881	16	23,521,493.16	147,009,332	23,522,470.63	147,013,405	.16
	24	977.47	4,073			
1882	16	25,811,023.06	161,318,894	25,812,392.84	161,324,601	.16
	24	1,369.78	5,707			
1883	16	18,487,001.46	115,543,759	22,872,425.35	170,361,558	.13 43/100
	8	4,385,423.89	54,817,799			
1884	16	1,147.80	7,174	13,936,258.99	174,196,064	.08
	8	13,935,111.19	174,188,890			
1885	16	321.58	2,010	14,462,353.83	180,777,413	.08
	8	14,462,032.25	180,775,403			
1886	8	15,327,379.22	191,592,240	15,327,379.22	191,592,240	.08
1887	8	16,519,961.72	206,499,521	16,519,961.72	206,499,521	.08
1888	8	16,749,008.18	209,362,602	16,749,008.18	209,362,602	.08
1889	8	17,721,989.51	221,524,869	17,721,989.51	221,524,869	.08
1890	8	19,063,212.63	238,290,158	19,063,212.63	238,290,158	.08
1891	8	10,292,102.04	128,651,275	17,806,788.06	253,896,042	.07 1/100
	6	7,514,686.02	125,244,767			
Total		557,849,655.13	3,691,735,752	557,849,655.13	3,691,735,752	.15 1/100

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES UNDER EACH ACT OF LEGISLATION.

G.—Statement showing the Amount of Internal Revenue derived from Cigars, Cheroots, and Cigarettes, at each Rate of Tax under the several Enactments, the Number of the same Returned for Taxation (exclusive of Cigarettes on which an Ad Valorem Tax was Paid, the Number of which can not be ascertained), the Date when each Rate of Tax was Imposed and Repealed, and the Length of Time the several Rates were in Force, from July 1, 1862, to June 30, 1891.

Description.	Rates of tax.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate number.
Cigars valued at not over $5 per M	$1.50 per M	*July 1, 1862	June 30, 1864	22 months	$116,494.05	77,662,699
Valued at over $5 and not over $10 per M	$2 per M	July 1, 1862	June 30, 1864	22 months	357,424.05	178,712,025
Valued at over $10 and not over $20 per M	$2.50 per M	July 1, 1862	June 30, 1864	22 months	667,084.83	266,833,932
Valued at over $20 per M	$3.50 per M	July 1, 1862	June 30, 1864	22 months	591,011.15	168,860,328
Cigars of all descriptions†	Average $2.37½ per M	July 1, 1862	June 30, 1864	22 months	380,722.47	160,304,197
Cheroots valued at not over $5 per M	$3 per M	June 30, 1864	‖Mar. 3, 1865	9 months	50,317.26	16,772,420
Cigars valued at not over $5 per M	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,038,461.09	346,153,696
Valued at over $5 and not over $15 per M	$6 per M	June 30, 1864	Mar. 3, 1865	9 months	1,108,743.78	138,592,972
Valued at over $15 and not over $30 per M	$15 per M	June 30, 1864	Mar. 3, 1865	9 months	386,978.42	25,798,561
Valued at over $30 and not over $45 per M	$25 per M	June 30, 1864	Mar. 3, 1865	9 months	73,442.52	2,937,700
Valued at over $45 per M	$40 per M	June 30, 1864	Mar. 3, 1865	9 months	9,462.12	236,553
Cigarettes valued at not over $6 per 100 packages of 25 each	$1 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	5,328.77	13,321,925
Valued at over $6 per 100 packages of 25 each	$3 per 100 packages	June 30, 1864	Mar. 3, 1865	9 months	6,297.68	5,248,066
Cigarettes made wholly of tobacco	$3 per M	June 30, 1864	Mar. 3, 1865	9 months	1,790.07	596,690
Cigars and cheroots made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	§July 13, 1866	16 months	349,878.784	3,498,787.84
Cigarettes valued at not over $5 per 100 packages of 25 each	5 cents per package	Mar. 3, 1865	July 13, 1866	16 months	758,495	1,516,990
Valued at over $5 per 100 packages of 25 each	5 per cent	Mar. 3, 1865	July 13, 1866	16 months	Unknown.	1,056,37
Cigarettes made wholly of tobacco or of any substitutes therefor	$10 per M	Mar. 3, 1865	July 13, 1866	16 months	75,299	752,990
Cigars, cigarettes, or cheroots, valued at $8 per M or less	$2 per M	July 13, 1866	Mar. 2, 1867	7 months	105,708,110	211,416,22
Valued at over $8 and not over $12 per M	$4 per M	July 13, 1866	Mar. 2, 1867	7 months	113,520,532	454,082,13
Valued at over $12 per M	$4 and 20 per cent. per M	July 13, 1866	Mar. 2, 1867	7 months	180,378,686	2,575,490,40
Cigars, cigarettes, and cheroots of all descriptions	$5 per M	Mar. 2, 1867	July 20, 1868	17 months	674,534,189	3,372,670,90
Cigars and cheroots of all descriptions	$5 per M	Mar. 3, 1875	July 20, 1868	79 months	10,013,351,276	50,066,756,38
Cigarettes weighing not over 3 pounds per M	$1.50 per M	Mar. 3, 1875	July 20, 1868	79 months	137,761,759	206,642,64
Weighing over 3 pounds per M	$5 per M	Mar. 3, 1875	July 20, 1868	79 months	3,070,63	614,126
Cigars and cheroots of all descriptions	$6 per M	Mar. 3, 1875	‖Mar. 3, 1883	98 months	18,552,356,425	111,314,138,54
Cigarettes weighing not over 3 pounds per M	$1.75 per M	Mar. 3, 1875	Mar. 3, 1883	98 months	2,661,377,349	4,657,410,36
Weighing over 3 pounds per M	$6 per M	Mar. 3, 1875	Mar. 3, 1883	98 months	845,250	5,071,50
Cigars and cheroots of all descriptions	$3 per M	Mar. 3, 1883		98 months	31,211,921,419	93,635,764,26
Cigarettes weighing not over 3 pounds per M	50 cents per M	Mar 3, 1883		98 months	13,946,458,080	6,973,229,04
Weighing over 3 pounds per M	$3 per M	Mar. 3, 1883		98 months	270,137	810,41
Total					79,351,841,671	283,772,225,86

*The act of July 1, 1862, went into operation September 1, 1862.
†The collections opposite this heading, assessed under the act of July 1, 1862, at the several rates of $1.50, $2, $2.50, and $3.50 per M, were returned in one aggregate during the fiscal year ended June 30, 1865.
‡The act of March 3, 1865, so far as it relates to tobacco, took effect April 1, 1865.
§The act of July 13, 1866, so far as it relates to tobacco, took effect August 1, 1866.
‖The act of March 3, 1883, so far as it relates to tobacco, took effect May 1, 1883.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES BY FISCAL YEARS.

G.—Statement showing the Total Internal-Revenue Receipts from Cigars, Cheroots, and Cigarettes, at the several different Rates of Tax, together with the Number of the same on which the Tax was Paid during each Fiscal Year, from September 1, 1862, to June 30, 1891.

Fiscal year ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1863	Cigars	$1.50 per M	$52,210.01	34,806,673	$476,589.29	199,288,284
	....do	2.00 per M	101,211.05	50,605,525		
	....do	2.50 per M	188,495.18	75,398,072		
	....do	3.50 per M	134,673.05	38,478,014		
1864	....do	1.50 per M	64,284.04	42,856,026	1,255,424.79	492,780,700
	....do	2.00 per M	256,213.00	128,106,500		
	....do	2.50 per M	478,589.65	191,435,860		
	....do	3.50 per M	456,338.10	130,382,314		
1865	....do	3.00 per M	1,088,778.35	362,926,116	3,087,421.51	713,001,099
	....do	8.00 per M	1,108,743.78	138,592,972		
	....do	10.00 per M	24,348.90	2,434,890		
	....do	15.00 per M	386,978.42	25,798,561		
	....do	25.00 per M	73,442.52	2,937,700		
	....do	40.00 per M	9,462.12	236,553		
	....do		*380,722.47	160,304,197		
	Cigarettes	$1 per 100 packages of 25 each.	5,328.77	13,321,925		
	....do	$3 per 100 packages of 25 each.	6,297.68	5,248,066		
	....do	$3 per M	1,790.07	596,690		
	....do	5 cents per package of 25 each.	1,166.27	583,135		
	....do	5 per cent	159.22			
	....do	$10 per M	202.94	20,294		
1866	Cigars	$10 per M	3,474,438.94	347,443,894	3,476,236.86	347,674,259
	Cigarettes	5 cents per package of 25 each.	350.72	175,360		
	....do	5 per cent	897.15			
	....do	$10 per M	550.05	55,005		
1867	Cigars and cigarettes	2.00 per M	211,416.22	105,708,110	3,661,984.39	483,806,456
	....do	4.00 per M	454,082.13	113,520,532		
	....do	4.00 per M and 20 per cent.	2,575,490.40	84,199,128		
	....do	5.00 per M	420,995.64	180,378,686		
1868	....do	5.00 per M	2,951,675.26	590,335,052	2,951,675.26	590,335,052
1869	Cigars	5.00 per M	4,957,679.67	991,535,934	4,960,952.67	993,287,429
	Cigarettes	1.50 per M	2,350.49	1,566,993		
	....do	5.00 per M	922.51	184,502		
1870	Cigars	5.00 per M	5,697,353.87	1,139,470,774	5,718,780.04	1,153,352,191
	Cigarettes	1.50 per M	20,563.25	13,708,833		
	....do	5.00 per M	862.92	172,584		
1871	Cigars	5.00 per M	6,569,568.02	1,313,913,604	6,598,173.24	1,332,844,357
	Cigarettes	1.50 per M	28,306.52	18,871,013		
	....do	5.00 per M	298.70	59,740		
1872	Cigars	5.00 per M	7,535,074.61	1,507,014,922	7,566,156.86	1,527,705,972
	Cigarettes	1.50 per M	31,017.00	20,678,000		
	....do	5.00 per M	65.25	13,050		
1873	Cigars	5.00 per M	8,899,732.98	1,779,946,596	8,940,391.48	1,807,034,646
	Cigarettes	1.50 per M	40,620.75	27,080,500		
	....do	5.00 per M	37.75	7,550		
1874	Cigars	5.00 per M	9,289,896.49	1,857,979,298	9,333,592.24	1,886,697,498
	Cigarettes	1.50 per M	42,812.25	28,541,500		
	....do	5.00 per M	883.50	176,700		

*These collections, assessed under act of July 1, 1862, at the several different rates of $1.50, $2, $2.50, and $3.50 per thousand, were returned in one aggregate, the average rate of tax being $2.37½.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES, ETC.—Continued.

G.—STATEMENT SHOWING THE TOTAL INTERNAL REVENUE RECEIPTS FROM CIGARS, CHEROOTS, AND CIGARETTES, ETC.—Continued.

Fiscal year ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1875	Cigars	$5.00 per M	$7,097,932.84	1,419,586,568	$10,205,827.53	1,967,959,663
	....do	6.00 per M	3,042,451.27	507,075,212		
	Cigarettes	1.50 per M	40,967.25	27,311,500		
	....do	1.75 per M	24,476.17	13,986,383		
	....do	5.00 per M	.....	.....		
	....do	6.00 per M	.....	.....		
1876	Cigars	5.00 per M	15,285.47	3,057,094	11,105,272.45	1,906,227,982
	....do	6.00 per M	10,954,501.81	1,825,750,302		
	Cigarettes	1.50 per M	5.13	3,420		
	....do	1.75 per M	135,480.04	77,417,166		
1877	Cigars	5.00 per M	2,981.68	596,336	11,061,278.15	1,949,078,513
	....do	6.00 per M	10,796,477.52	1,799,412,920		
	Cigarettes	1.75 per M	260,480.95	148,846,257		
	....do	6.00 per M	1,338.00	223,000		
1878	Cigars	5.00 per M	1,189.28	237,856	11,719,226.39	2,070,253,337
	....do	6.00 per M	11,428,955.32	1,904,825,887		
	Cigarettes	1.75 per M	289,081.79	165,189,594		
	....do	6.00 per M	.....	.....		
1879	Cigars	5.00 per M	61.47	12,294	12,532,452.72	2,257,523,581
	....do	6.00 per M	12,115,406.82	2,019,234,470		
	Cigarettes	1.75 per M	416,984.43	238,276,817		
	....do	6.00 per M	.....	.....		
1880	Cigars	6.00 per M	14,206,819.49	2,367,803,248	14,922,088.88	2,776,511,614
	Cigarettes	1.75 per M	715,227.39	408,701,366		
	....do	6.00 per M	42.00	7,000		
1881	Cigars	6.00 per M	16,095,724.78	2,682,620,797	17,088,706.00	3,250,016,780
	Cigarettes	1.75 per M	992,927.22	567,386,983		
	....do	6.00 per M	54.00	9,000		
1882	Cigars	6.00 per M	18,245,852.37	3,040,975,395	19,218,422.47	3,595,519,581
	Cigarettes	1.75 per M	969,580.30	554,045,886		
	....do	6.00 per M	2,989.80	498,300		
1883	Cigars	6.00 per M	14,423,096.35	2,403,849,392	17,825,189.88	3,867,910,645
	....do	3.00 per M	2,472,118.80	824,039,600		
	Cigarettes	1.75 per M	853,079.05	487,473,743		
	....do	.50 per M	76,214.38	152,428,760		
	....do	6.00 per M	647.70	107,950		
	....do	3.00 per M	33.60	11,200		
1884	Cigars	6.00 per M	3,896.44	649,407	10,823,214.28	4,363,709,740
	....do	3.00 per M	10,364,908.83	3,454,969,610		
	Cigarettes	1.75 per M	.43	246		
	....do	.50 per M	453,972.57	907,945,140		
	....do	3.00 per M	436.01	145,337		
1885	Cigars	6.00 per M	739.20	123,200	10,606,823.38	4,417,721,871
	....do	3.00 per M	10,076,548.30	3,358,849,433		
	Cigarettes	1.75 per M	92.59	52,900		
	....do	.50 per M	529,329.14	1,058,658,280		
	....do	3.00 per M	114.15	38,050		
1886	Cigars	6.00 per M	217.17	36,195	11,188,373.60	4,821,859,838
	....do	3.00 per M	10,532,586.88	3,510,862,293		
	Cigarettes	.50 per M	655,462.90	1,310,925,800		
	....do	3.00 per M	106.65	35,550		
1887	Cigars	3.00 per M	11,364,916.33	3,788,305,443	12,157,195.93	5,372,810,643
	Cigarettes	.50 per M	792,247.20	1,584,494,400		
	....do	3.00 per M	32.40	10,800		
1888	Cigars	3.00 per M	11,534,179.95	3,844,726,650	12,465,543.00	5,707,452,750
	Cigarettes	.50 per M	931,363.05	1,862,726,100		
	....do	3.00 per M	.....	.....		
1889	Cigars	3.00 per M	11,602,156.92	3,867,385,640	12,677,987.60	6,018,901,000
	Cigarettes	.50 per M	1,075,743.08	2,151,486,160		
	....do	3.00 per M	87.60	29,200		
1890	Cigars	3.00 per M	12,263,669.95	4,087,889,983	13,380,297.29	6,321,144,663
	Cigarettes	.50 per M	1,116,627.34	2,233,254,680		
	....do	3.00 per M	.....	.....		
1891	Cigars	3.00 per M	13,424,678.30	4,474,892,767	14,766,947.68	7,159,431,527
	Cigarettes	.50 per M	1,342,269.38	2,684,538,760		
	....do	3.00 per M	.....	.....		
Total			281,772,225.86	79,351,841,671	281,772,225.86	79,351,841,671

PRODUCTION OF DISTILLED SPIRITS.

G.—STATEMENT OF THE PRODUCTION OF DISTILLED SPIRITS IN THE UNITED STATES, AS SHOWN BY THE RETURNS TO THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE FROM SEPTEMBER 1, 1862, TO JUNE 30, 1891.

Fiscal year ended June 30—	Spirits warehoused.													Spirits not warehoused.	Aggregate production.
	Fruit brandies.b	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.	Apple, peach, and grape brandies.		
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.		Gallons.
1863	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		a16,149,954
1864	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		a85,205,393
1865	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,936,778	37,196		16,973,974
1866	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,814,051	248,654		24,062,705
1867	.....	.....	.....	.....	.....	.....	.....	.....	.....	32,299,029	440,607		32,740,256
1868	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,395,651	515,262		16,910,913
1869	.....	.....	.....	.....	.....	.....	.....	.....	.....	53,367,884	908,858		54,276,742
1870	.....	.....	.....	.....	.....	.....	.....	.....	.....	71,337,099	1,223,830		72,560,929
1871	.....	.....	.....	.....	.....	.....	.....	.....	.....	54,576,446	2,472,011		57,048,457
1872	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,275,745	1,089,698		69,365,443
1873	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,236,567	2,965,987		71,202,554
1874	.....	.....	.....	.....	.....	.....	.....	.....	.....	68,805,374	766,687		69,572,061
1875	.....	.....	.....	.....	.....	.....	.....	.....	.....	60,930,425	1,757,202		62,687,627
1876	.....	.....	.....	.....	.....	.....	.....	.....	.....	57,959,647	672,221		58,631,868
1877	.....	.....	.....	.....	.....	.....	.....	.....	.....	59,912,268	1,527,141		61,439,409
1878	175,544	6,405,520	2,834,119	10,277,725	1,603,376	364,963	19,412,985	11,108,023	4,096,342	56,281,597	1,060,859		57,342,456
1879	69,340	8,587,081	4,001,048	19,694,283	2,243,455	372,776	18,033,652	13,459,486	5,600,840	71,961,981	926,412		72,888,373
1880	129,086	15,414,148	6,341,991	21,631,069	2,439,301	394,668	15,210,389	20,657,975	8,205,789	90,484,356	894,061		91,378,417
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506	549,596	14,363,581	23,556,608	10,586,666	117,968,274	1,559,737		119,528,011
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084	560,134	10,962,379	27,871,293	10,744,156	106,234,986	1,048,229		107,283,215
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960	545,768	8,701,951	28,295,253	10,562,771	74,237,285	1,057,225		75,294,510
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,158	641,724	6,745,688	28,598,680	11,428,470	75,656,471	894,096		76,531,167
1885	312,197	12,277,750	5,328,043	13,436,916	2,081,165	639,461	3,235,889	27,194,382	10,811,757	75,227,560	1,177,514		76,405,074
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,538,581	10,548,756	80,674,059	1,175,201		81,849,260
1887	673,610	17,015,034	7,313,640	10,337,035	1,887,223	747,025	2,410,923	27,066,219	11,084,500	78,505,209	928,237		79,433,446
1888	864,704	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,603,883	71,144,110	544,078		71,688,188
1889	952,358	21,960,784	8,749,768	10,939,195	1,471,054	1,029,968	1,029,495	30,439,354	13,738,952	90,310,808	822,082		91,133,550
1890	1,136,566	32,474,784	13,355,577	11,354,448	1,657,805	1,202,940	555,572	34,022,619	14,652,180	110,412,494	689,244		111,101,738
1891	1,243,735	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,258,126	19,983,382	117,206,124	560,977		117,767,101

a The returns of spirits distilled from apples, grapes, and peaches were included in the account of spirits distilled from materials other than apples, grapes, and peaches until July 1, 1864.

b Grape brandy exclusively to 1868 inclusive; apple, peach, and grape brandies since that year.

No returns of the production of the different kinds of warehoused spirits were made prior to July 1, 1877.

RETURNS OF DISTILLED SPIRITS UNDER EACH ACT OF LEGISLATION.

G.—Statement showing the Internal Revenue Receipts from Distilled Spirits at each Rate of Tax under the several Legislative Enactments, the Quantities of the same on which the Tax was Paid, the Date when Each Rate of Tax was Imposed and Repealed, and the Length of Time the several Rates were in Force from July 1, 1862, to June 30, 1891.

Description of materials.	Rate of tax per gallon.	Dates of acts— Imposing tax.	Dates of acts— Repealing tax.	Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.
						Gallons.	
Spirits distilled from whatever materials	$0.20	July 1, 1862	Mar. 7, 1864	18 months.	$15,568,415.08	77,842,074	The act of July 1, 1862, went into operation September 1, 1862.
Spirits distilled from whatever materials	.60	Mar. 7, 1864	June 30, 1864	4 months.	19,956,194.20	33,260,323	The act of June 30, 1864, provided that a tax of $1.50 per gallon should be levied and collected on all distilled spirits, except brandy distilled from grapes, from July 1, 1864, to February 1, 1865; on and after February 1, 1865, the tax should be $2 per gallon.
Spirits distilled from whatever materials, except grapes.	1.50	June 30, 1864	Dec. 22, 1864	6 months.	7,279,728.00	4,853,152	
Spirits distilled from whatever materials, except grapes, to April 1, 1865, and from whatever materials, except apples, grapes, or peaches, after April 1, 1865.	2.00	Dec. 22, 1864	July 20, 1868	43 months.	75,958,211.06	37,979,104	The act of December 22, 1864, provided that the tax of $2 per gallon should take effect January 1, 1865, instead of February 1, 1865.
Spirits distilled from grapes	.25	June 30, 1864	Mar. 3, 1865	9 months.	7,565.41	30,262	So far as the other acts of legislation referred to in this table relate to the tax on spirits, they went into operation immediately on their passage, except the following:
Spirits distilled from grapes	.50	Mar. 3, 1865	July 13, 1866	17 months.	47,721.48	95,442	
Spirits distilled from apples or peaches	1.50	Mar. 3, 1865	July 13, 1866	17 months.	240,218.28	160,146	
Spirits distilled from apples, grapes, or peaches	2.00	July 13, 1866	Mar. 2, 1867	6 months.	855,075.47	427,538	
Spirits distilled from apples or peaches	2.00	Mar. 2, 1867	July 20, 1868	17 months.	786,995.87	393,499	
Spirits distilled from grapes	1.00	Mar. 2, 1867	July 20, 1868	17 months.	171,955.18	171,956	
Spirits distilled from materials other than apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	141,539,995.85	278,099,810	*Dates of acts.* *Dates when they took effect.* Mar. 3, 1865 — Apr. 1, 1865; July 13, 1866 — Sept. 1, 1866; June 6, 1872 — Aug. 1, 1872
Spirits distilled from apples, grapes, or peaches.	.50	July 20, 1868	June 6, 1872	48 months.	2,982,501.52	5,965,004	
Spirits distilled from materials other than apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	117,701,193.17	168,144,561	
Spirits distilled from apples, grapes, or peaches.	.70	June 6, 1872	Mar. 3, 1875	31 months.	3,553,933.12	5,077,046	
Spirits distilled from materials other than apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	196 months.	984,890,749.81	1,094,323,058	
Spirits distilled from apples, grapes, or peaches.	.90	Mar. 3, 1875	.....	196 months.	17,860,736.28	19,845,261	
Total	.....	.....	.....	.....	1,389,401,189.78	1,726,668,236	

RETURNS OF DISTILLED SPIRITS BY FISCAL YEARS.

G.—Statement showing the Total Internal Revenue Receipts from Spirits distilled from whatever Materials at the several different Rates of Tax, together with the Quantities of the same on which the Tax was Paid, and the Average Rate of Tax per Gallon on the Aggregate Quantities taxed each year, by Fiscal Years, from September 1, 1862, to June 30, 1891.

Fiscal year ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax per gallon.
			Gallons.		*Gallons.*	
1863	$0.20	$3,229,990.79	16,149,954	$3,229,990.79	16,149,954	$0.20
1864	.20	11,372,719.13	56,863,595	28,431,797.83	85,295,393	.33 33/100
	.60	17,059,078.70	28,431,798			
1865	.20	965,705.16	4,828,525	16,007,706.99	16,973,974	.94 31/100
	.25	7,565.41	30,262			
	.50	2,980.78	5,961			
	.60	2,897,115.50	4,828,525			
	1.50	7,281,187.14	4,854,125			
	2.00	4,853,153.00	2,426,576			
1866	.50	44,740.70	89,481	29,482,077.99	14,847,943	1.98 56/100
	1.50	238,759.14	159,173			
	2.00	29,198,578.15	14,599,289			
1867	1.00	13,069.56	13,070	29,164,409.34	14,588,740	1.99 31/100
	2.00	29,151,339.78	14,575,670			
1868	1.00	158,885.62	158,886	14,290,730.98	7,224,809	1.97 51/100
	2.00	14,131,845.36	7,065,923			
1869	.50	18,787,891.70	37,575,783	33,735,323.68	62,092,417	.54 33/100
	*.60	14,630,370.60	24,383,951			
	2.00	265,366.11	132,683			
	.....	†51,695.27	.....			
1870	.50	39,245,099.04	78,490,198	39,245,099.04	78,490,198	.50
1871	.50	31,157,314.15	62,314,628	31,157,314.15	62,314,628	.50
1872	.50	33,117,788.99	66,235,578	33,117,788.99	66,235,578	.50
1873	.50	7,516,835.35	15,033,671	43,131,064.78	65,911,141	.65 45/100
	.70	35,614,229.43	50,877,470			
1874	.70	43,807,093.70	62,581,562	43,807,093.70	62,581,562	.70
1875	.70	38,868,838.76	55,526,912	46,877,938.10	64,425,911	.72 76/100
	.90	8,009,099.34	8,898,999			
1876	.70	2,873,264.46	4,104,664	51,390,490.43	58,512,693	.88 58/100
	.90	48,517,225.97	53,908,029			
1877	.70	62,159.09	88,798	52,671,291.34	58,043,389	.89 87/100
	.90	52,609,132.25	58,454,591			
1878	.70	25,328.53	36,184	45,626,533.06	50,704,189	.89 93/100
	.90	45,601,204.53	50,668,005			
1879	.50	15,502.27	31,005	47,709,464.24	53,025,175	.89 98/100
	.70	2,767.03	3,953			
	.90	47,691,194.94	52,990,217			
1880	.70	190.84	272	55,919,119.18	62,132,415	.90
	.90	55,918,928.34	62,132,143			
1881	.70	1,251.58	1,788	62,214,127.56	69,127,206	.90
	.90	62,212,875.98	69,125,418			
1882	.70	2.17	3	64,778,756.97	71,976,398	.90
	.90	64,778,754.80	71,976,395			
1883	.90	69,085,856.73	76,762,063	69,085,856.73	76,762,063	.90
1884	.90	71,655,211.33	79,616,901	71,655,211.33	79,616,901	.90
1885	.70	.70	1	62,242,221.97	69,158,025	.90
	.90	62,242,221.27	69,158,024			
1886	.90	63,766,219.61	70,851,355	63,766,219.61	70,851,355	.90
1887	.90	60,642,351.66	67,380,391	60,642,351.66	67,380,391	.90
1888	.90	64,408,937.37	71,565,486	64,408,937.37	71,565,486	.90
1889	.90	69,447,175.84	77,163,529	69,447,175.84	77,163,529	.90
1890	.90	76,539,002.62	85,043,336	76,539,002.62	85,043,336	.90
1891	.90	79,626,093.51	88,473,437	79,626,093.51	88,473,437	.90
Total	.....	1,389,401,189.78	1,726,668,236	1,389,401,189.78	1,726,668,236	.80 47/100

*A part of the first proviso of section 59, act of July 20, 1868, reads as follows: "A tax of $4 on each barrel, counting 40 gallons of proof spirits to the barrel, shall be assessed and collected from the owner of any distilled spirits which may be in bonded warehouse at the date of the taking effect of this act, to be paid whenever the same shall be withdrawn from such warehouse." This proviso, in effect, makes the tax 60 cents per gallon on 24,383,951 gallons in warehouse at the time of the passage of that act.

†Section 56 of act approved July 20, 1868, provided that all distilled spirits in bonded warehouse at the time of the passage of that act not withdrawn within 9 months should be forfeited to the United States. The act of April 10, 1869 extended the time of the withdrawal of such spirits to June 30, 1869, but imposed a tax of 1 cent per gallon for each month after April 20, 1869. The receipts on account of this additional tax were $51,695.27.

RETURNS OF FERMENTED LIQUORS BY FISCAL YEARS.

G.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID DURING EACH FISCAL YEAR, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1891.

Fiscal year ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities in barrels and their equivalents in gallons for each fiscal year.	
	Dollars.	*Dollars.*	*Barrels.*	*Dollars.*	*Barrels.*	*Gallons.*
1863	1.00	885,271.88	885,272	1,558,083.41	2,006,625	62,205,375
	.60	672,811.53	1,121,353			
1864	.60	1,376,491.12	2,294,152	2,223,719.73	3,141,381	97,382,811
	1.00	847,228.61	847,229			
1865	1.00	3,657,181.06	3,657,181	3,657,181.06	3,657,181	113,372,611
1866	1.00	5,115,140.49	5,115,140	5,115,140.49	5,115,140	158,569,340
1867	1.00	5,819,345.49	6,207,402	5,819,345.49	6,207,402	192,429,462
1868	1.00	5,685,663.70	6,146,663	5,685,663.70	6,146,663	190,546,553
1869	1.00	5,866,400.98	6,342,055	5,866,400.98	6,342,055	196,603,705
1870	1.00	6,081,520.54	6,574,617	6,081,520.54	6,574,617	203,813,127
1871	1.00	7,159,740.20	7,740,260	7,159,740.20	7,740,260	239,948,060
1872	1.00	8,009,969.72	8,659,427	8,009,969.72	8,659,427	268,442,237
1873	1.00	8,910,823.83	9,633,323	8,910,823.83	9,633,323	298,633,013
1874	1.00	8,880,829.68	9,600,897	8,880,829.68	9,600,897	297,627,807
1875	1.00	8,743,744.62	9,452,697	8,743,744.62	9,452,697	293,033,607
1876	1.00	9,159,675.95	9,902,352	9,159,675.95	9,902,352	306,972,912
1877	1.00	9,074,305.93	9,810,060	9,074,305.93	9,810,060	304,111,860
1878	1.00	9,473,360.70	10,241,471	9,473,360.70	10,241,471	317,485,601
1879	1.00	10,270,352.83	11,103,084	10,270,352.83	11,103,084	344,195,604
1880	1.00	12,346,077.26	13,347,111	12,346,077.26	13,347,111	413,760,441
1881	1.00	13,237,700.63	14,311,028	13,237,700.63	14,311,028	443,641,868
1882	1.00	15,680,678.54	16,952,085	15,680,678.54	16,952,085	525,514,635
1883	1.00	16,426,050.11	17,757,892	16,426,050.11	17,757,892	550,494,652
1884	1.00	17,573,722.88	18,998,619	17,573,722.88	18,998,619	588,957,189
1885	1.00	17,747,006.11	19,185,953	17,747,006.11	19,185,953	594,764,543
1886	1.00	19,157,612.87	20,710,933	19,157,612.87	20,710,933	642,038,923
1887	1.00	21,387,411.79	23,121,526	21,387,411.79	23,121,526	716,767,306
1888	1.00	22,829,202.90	24,680,219	22,829,202.90	24,680,219	765,086,789
1889	1.00	23,235,863.94	25,119,853	23,235,863.94	25,119,853	778,715,443
1890	1.00	25,494,798.50	27,561,944	25,494,798.50	27,561,944	854,420,264
1891	1.00	28,192,327.69	30,478,192	28,192,327.69	30,478,192	944,823,952
Total		348,998,312.08	377,559,990	348,998,312.08	377,559,990	11,704,359,690

NOTE.—Prior to September 1, 1866, the tax on fermented liquors was paid in currency, and the full amount of tax was returned by collectors. From and after that date the tax was paid by stamps, on which a deduction of 7½ per cent. was allowed to brewers using them.

RETURNS OF FERMENTED LIQUORS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, UNDER THE ENACTMENTS IMPOSING THOSE RATES, THE QUANTITIES ON WHICH THE TAX WAS PAID, THE DATE WHEN EACH RATE WAS IMPOSED AND WHEN IT ENDED, AND THE LENGTH OF TIME EACH RATE WAS IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1891.

Articles.	Rates of tax per barrel.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.
		First imposing the tax.	Limiting tax.			
	Dollars.				*Dollars.*	*Barrels.*
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	Mar. 3, 1863 (Limiting to Mar. 31, 1864)	6 months.	885,271.88	885,272
Ale, beer, lager beer, porter, and other similar fermented liquors.	.60	Mar. 3, 1863		13 months.	2,049,302.65	3,415,504
Ale, beer, lager beer, porter, and other similar fermented liquors.	1.00	July 1, 1862	.....	327 months.	346,063,737.55	373,259,214
Total					348,998,312.08	377,559,990

NOTE.—The act of July 1, 1862, went into operation September 1, 1862. The act of March 3, 1863, provided that the tax on fermented liquors should be 60 cents per barrel from the date of the passage of that act to April 1, 1864. Hence the tax of 60 cents per barrel having expired by limitation April 1, 1864, the tax of $1 per barrel under act of July 1, 1862, was again revived, and this rate, under different acts, has continued in force from and including that date.

PRODUCTION OF DISTILLED SPIRITS BY STATES AND TERRITORIES FROM 1878 TO 1891.

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY 1, 1877, TO JUNE 30, 1891.

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—														
		1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
1	Alabama	18,793	19,944	11,669	15,466	4,291	14,660	9,337	11,044	14,068	6,452	1,215	8,603	13,940	10,867	1
2	Arizona *a*															2
3	Arkansas	47,648	41,630	39,338	54,362	18,239	41,623	60,483	50,329	42,671	41,987	51,377	71,860	90,028	52,610	3
4	California *b*	373,002	327,112	1,148,590	2,082,622	2,497,627	2,274,888	1,941,963	1,361,020	660,204	1,062,314	1,305,247	1,133,911	1,151,974	1,847,491	4
5	Colorado *c*		3,998	175						48					216	5
6	Connecticut *d*	180,658	201,722	79,043	248,201	133,506	92,484	110,666	119,104	142,381	127,050	111,612	100,807	227,302	541,261	6
7	Dakota *e*		82													7
8	Delaware *f*	8,829	9,518	20,669	11,775	29,669	4,638	10,330	30,380	7,687	14,473					8
9	District of Columbia *g*															9
10	Florida	84					181									10
11	Georgia	151,431	122,029	138,447	200,570	172,951	282,046	263,017	240,343	212,226	242,985	310,101	395,101	443,485	527,313	11
12	Idaho *h*	10,154	10,178	9,274	9,479	8,791										12
13	Illinois	20,903,019	29,400,626	33,933,798	36,021,205	32,007,913	25,931,438	26,197,297	26,494,147	25,149,981	23,784,849	30,818,358	31,498,898	33,004,831	39,606,205	13
14	Indiana	5,752,358	7,184,384	7,945,901	9,045,558	6,384,278	5,154,643	6,156,018	4,163,185	4,750,540	3,679,799	4,238,935	5,608,669	6,435,493	6,052,679	14
15	Iowa	283,317	236,636	999,449	2,137,454	1,686,794	4,285,162	3,501,529	3,993,738	2,396,007	2,036,774	706	575	1,657	353	15
16	Kansas *i*	397	4,842	42,779	65,086	25,786	2,859	5,107	6,730	37,613	9,133	1,090	751	880	417	16
17	Kentucky	6,531,455	8,201,100	15,139,651	32,052,400	30,488,064	10,051,307	10,592,473	13,601,528	20,738,278	19,488,335	8,714,081	25,288,697	36,373,467	33,433,586	17
18	Louisiana *k*	193,573	27,550	11,494	3,193	105,936	442			1,058	623	964	1,463	1,500	168	18
19	Maine *l*															19
20	Maryland *m*	764,021	977,049	1,700,069	2,448,759	1,740,415	1,224,871	1,656,539	1,757,709	2,119,260	1,701,295	1,451,705	2,011,094	2,493,119	2,490,751	20
21	Massachusetts	1,644,886	2,294,557	2,521,005	2,192,132	1,769,463	1,856,551	1,762,929	1,976,763	1,674,516	1,816,550	1,859,741	1,508,916	1,603,662	1,705,339	21
22	Michigan		42	83	9											22
23	Minnesota			23,642									1,140,061	3,202,161	2,666,124	23
24	Mississippi *n*	1,494	1,621	168	650		1,658	647	2,019	972	518					24
25	Missouri	2,378,035	2,591,988	2,290,956	2,381,719	2,756,346	3,210,884	3,289,313	2,912,840	3,310,277	3,439,366	3,153,896	2,459,855	1,958,916	1,859,076	25
26	Montana *o*						1,017	4,886						417	294	26
27	Nebraska *p*	640,184	920,136	1,214,120	1,817,091	1,226,382	1,246,447	1,469,642	2,153,357	1,607,244	2,298,260	2,897,239	2,174,137	2,709,496	3,663,069	27
28	Nevada *q*															28
29	New Hampshire *r*	50,135	45,138	48,535	50,242	46,923	39,460	39,478	33,609	25,758	22,742	31,380	20,880	31,835	26,577	29
30	New Jersey	205,537	226,563	127,359	507,270	441,901	412,505	443,389	439,368	399,635	674,692	535,765	555,228	382,890	498,154	30
31	New Mexico *s*	2,611	916	1,461	1,821	1,203	531	20	1,141	1,612	2,580	1,852	2,279	2,106	1,087	31
32	New York	2,631,636	2,906,205	2,504,194	2,428,421	1,936,513	1,818,496	1,960,802	2,034,262	1,948,889	1,797,039	1,765,499	1,859,715	1,901,097	1,969,839	32
33	North Carolina	247,638	345,495	502,074	654,153	425,396	580,192	626,716	481,978	480,078	525,691	589,036	708,971	634,002	748,225	33
34	Ohio	11,070,512	12,557,153	15,318,318	17,129,333	15,746,269	12,265,127	10,821,968	9,719,473	10,336,981	10,780,248	8,783,782	7,923,839	9,253,655	9,571,001	34
35	Oregon *t*	1,407	1,355	1,565	1,294	1,747	3,684	10,062	11,297	8,325	9,007	781	9,183	1,585	1,830	35
36	Pennsylvania	1,461,133	2,114,416	3,203,343	4,745,887	5,009,431	2,343,871	2,691,765	2,555,145	3,363,881	3,729,710	3,283,459	4,196,575	6,386,920	8,061,444	36
37	Rhode Island *u*															37
38	South Carolina	31,857	32,667	29,218	37,262	28,098	50,077	49,410	32,162	38,979	44,266	47,227	33,987	30,691	45,256	38
39	Tennessee	756,191	886,035	879,761	1,471,788	1,099,114	1,030,818	1,317,804	873,436	809,574	805,054	857,957	1,337,007	1,611,195	1,071,293	39
40	Texas	15,920	18,291	2,960	11,057	4,139	7,039	9,010	10,925	16,152	5,418	9,463	4,623	9,392	1,965	40
41	Utah *v*															41
42	Vermont *w*	1,431	1,505	1,400	2,335	1,152	662	937	322	597	863					42
43	Virginia	290,345	218,766	318,759	282,788	345,994	232,854	313,488	257,223	264,269	191,804	218,748	268,525	243,160	264,144	43
44	Washington *x*															44
45	West Virginia	23,016	54,723	348,673	532,149	400,499	185,222	301,275	228,319	419,906	256,882	130,241	278,537	373,198	520,151	45
46	Wisconsin	669,749	902,401	820,477	884,480	738,385	646,173	912,867	852,178	869,593	836,687	516,731	539,803	527,678	528,316	46
47	Wyoming *y*															47
	Total	57,342,456	72,888,373	91,378,417	119,528,011	107,283,215	75,294,510	76,531,167	76,405,074	81,849,260	79,433,446	71,688,188	91,133,550	111,101,738	117,767,101	

[For notes to references in this table see pages 272 and 273.]

PRODUCTION OF FERMENTED LIQUORS BY

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL 1, 1877, TO

	STATES AND TERRITORIES.	FISCAL YEAR ENDED JUNE 30—					
		1878.	1879.	1880.	1881.	1882.	1883.
		Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*
1	Alabama	80		84			28
2	Arizona *a*	1,114	1,530	1,677	3,476	4,047	2,729
3	Arkansas	113	81	21			
4	California *b*	374,453	385,707	380,458	415,709	432,670	459,290
5	Colorado *c*	22,902	34,013	55,684	70,236	87,450	95,286
6	Connecticut *d*	55,389	54,709	68,489	72,809	106,167	123,763
7	Dakota *e*	4,916	5,163	6,515	8,879	17,622	28,390
8	Delaware *f*	7,986	8,604	9,928	12,210	14,248	15,914
9	District of Columbia *g*						
10	Florida						
11	Georgia	6,152	9,430	11,790	7,486	4,860	11,360
12	Idaho *h*	1,305	1,651	2,011	2,034	3,384	3,873
13	Illinois	595,650	645,883	805,605	891,825	1,051,680	1,087,408
14	Indiana	184,403	198,341	260,912	287,725	331,311	332,874
15	Iowa	185,893	186,769	232,702	253,002	286,429	267,390
16	Kansas *i*	26,057	26,681	32,270	25,872	24,281	25,103
17	Kentucky	125,939	149,592	179,464	191,218	219,356	213,938
18	Louisiana *k*	41,378	49,070	57,212	53,256	55,645	59,605
19	Maine *l*	8					
20	Maryland *m*	236,370	238,230	266,943	293,548	348,076	365,389
21	Massachusetts	618,484	591,472	678,246	738,257	836,539	861,972
22	Michigan	200,655	228,610	284,152	294,882	329,377	340,043
23	Minnesota	111,373	118,989	151,920	183,034	215,113	248,150
24	Mississippi *n*						
25	Missouri	549,149	614,870	756,527	838,764	1,019,873	1,050,446
26	Montana *o*	4,968	5,871	7,684	9,707	13,447	15,142
27	Nebraska *p*	30,705	32,889	43,804	46,105	54,053	56,361
28	Nevada *q*	12,976	15,078	15,098	13,460	11,358	10,001
29	New Hampshire *r*	122,962	133,019	183,645	202,552	252,706	270,628
30	New Jersey	517,602	539,957	641,344	666,146	810,156	852,203
31	New Mexico *s*	916	431	296	454	1,780	2,591
32	New York	3,551,889	3,925,922	4,599,099	4,860,637	5,643,627	5,931,303
33	North Carolina	5	40	98	6	23	36
34	Ohio	981,896	1,039,389	1,245,158	1,313,256	1,576,817	1,628,267
35	Oregon *t*	14,084	16,591	21,691	24,843	25,710	26,889
36	Pennsylvania	1,034,660	1,097,214	1,343,207	1,407,287	1,744,602	1,838,018
37	Rhode Island *u*	35,146	40,006	53,504	57,780	70,704	69,110
38	South Carolina	634	360	2,699	8,408	9,909	8,881
39	Tennessee	11,111	7,419	8,311	9,206	9,484	5,317
40	Texas	10,363	8,097	4,966	2,957	3,065	2,046
41	Utah *v*	8,550	12,670	13,746	15,962	18,075	22,270
42	Vermont *w*	187	55				
43	Virginia	15,462	15,903	18,080	20,530	26,210	27,170
44	Washington *x*	8,079	8,083	9,107	12,320	14,208	17,609
45	West Virginia	23,954	24,748	33,842	36,942	48,280	52,540
46	Wisconsin	500,983	625,284	853,806	952,209	1,224,422	1,323,214
47	Wyoming *y*	4,570	4,663	5,316	6,039	5,321	5,345
	Total	10,241,471	11,103,084	13,347,111	14,311,028	16,952,085	17,757,892

[For notes to references in this table see pages 272 and 273.]

STATES AND TERRITORIES FROM 1878 TO 1891.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JULY JUNE 30, 1891.

FISCAL YEAR ENDED JUNE 30—								
1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	
Barrels.	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	*Barrels.*	
	2,110	7,500	14,140	14,750	19,787	33,950	39,317	1
								2
303								3
492,510	504,916	518,477	583,219	656,272	739,968	738,707	772,690	4
105,391	103,056	104,774	125,891	147,935	168,153	188,188	205,939	5
134,706	126,449	126,710	149,768	260,345	265,719	293,460	334,855	6
5,426								7
18,494	20,044	21,835	29,640					8
								9
								10
11,871	10,520	11,100	2,675	4,671	15,210	36,800	55,243	11
965								12
1,147,632	1,204,493	1,358,874	1,691,200	1,907,442	2,011,691	2,281,249	2,665,133	13
351,011	358,667	385,452	435,685	474,434	481,836	518,213	562,008	14
257,986	169,446	195,457	188,149	160,272	103,400	92,195	107,879	15
25,437	19,274	17,369	16,458	14,170	8,290	2,310	1,900	16
239,918	249,479	264,139	288,347	301,886	291,970	323,764	352,434	17
85,433	91,772	117,311	124,778	124,610	145,048	199,412	223,696	18
		70						19
406,447	426,684	472,475	536,728	634,160	658,451	687,130	729,838	20
861,468	885,920	966,639	1,000,957	1,017,031	1,003,141	947,004	1,008,029	21
400,198	389,683	436,364	477,880	522,012	519,145	557,576	618,150	22
283,653	278,341	304,485	331,480	306,473	314,073	332,024	372,654	23
								24
1,146,829	1,144,325	1,203,243	1,420,314	1,562,528	1,669,304	1,883,614	2,043,933	25
38,152	26,537	28,061	30,164	64,211	71,652	73,628	80,882	26
94,811	108,445	133,315	163,474	168,379	174,649	162,339	153,493	27
2,572	23,941	31,237	35,979					28
323,449	320,115	329,130	317,685	342,636	338,944	389,956	386,055	29
905,214	953,464	1,055,757	1,213,550	1,316,052	1,364,390	1,526,590	1,640,876	30
5,667	6,198	7,857	6,253	6,056	6,264	7,106	6,880	31
6,266,691	6,438,625	6,942,300	7,548,350	7,978,532	8,088,390	8,572,223	9,230,634	32
22	12							33
1,721,769	1,684,818	1,773,724	1,998,269	2,195,877	2,102,789	2,393,124	2,661,062	34
45,498	46,239	54,900	67,659	82,162	110,913	172,870	230,944	35
1,990,807	1,983,205	2,119,773	2,372,849	2,479,343	2,367,199	2,762,352	3,145,321	36
57,560	54,890	55,230	70,160					37
8,954	9,353	14,714	15,585	12,540	10,017	9,305	9,240	38
6,625	9,953	21,937	32,085	38,778	47,639	67,800	90,415	39
3,334	18,645	31,841	40,658	50,945	55,233	70,080	91,795	40
3,705								41
								42
28,628	31,000	36,070	37,830	49,270	46,650	51,085	61,759	43
4,838								44
64,920	67,195	74,498	97,144	103,307	102,366	119,929	136,321	45
1,448,845	1,418,150	1,488,315	1,656,523	1,683,140	1,817,572	2,067,961	2,477,834	46
880								47
18,998,619	19,185,953	20,710,933	23,121,526	24,680,219	25,119,853	27,561,944	*30,497,209	

*Including 19,017 barrels removed from breweries for export free of tax.

RECEIPTS FROM SPECIAL TAXES FOR THE FOURTEEN MONTHS ENDED JUNE 30, 1891.

H.—STATEMENT SHOWING THE INTERNAL REVENUE RECEIPTS FROM SPECIAL TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FOURTEEN MONTHS ENDED JUNE 30, 1891.

	STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.	Manufacturers of cigars.*	Dealers in leaf tobacco.*	Dealers in leaf tobacco not exceeding 25,000 pounds.*	Retail dealers in leaf tobacco.*
1	Alabama	$850.01	$31,301.29	$5,837.10	.....	.....	$195.00	$57.00	.....	.....
2	Arkansas	.....	23,039.77	4,366.67	.....	.....	89.00	4.00	.....	$5.00
3	California	14,470.91	391,102.17	37,967.43	$133.30	$1,100	1,769.50	160.00	.....	.....
4	Colorado	583.33	85,262.30	8,375.00	.....	.....	634.50	81.00	.....	.....
5	Connecticut	5,675.06	179,494.86	16,266.80	16.66	20	1,611.50	433.00	$51.29	375.00
6	Florida	.....	15,130.38	1,724.99	.....	.....	1,479.00	397.00	.....	.....
7	Georgia	1,250.04	59,431.04	6,195.85	37.51	540	144.00	.....	.....	.....
8	Illinois	18,683.38	416,241.42	33,916.89	120.83	420	6,323.50	310.00	50.57	125.00
9	Indiana	3,533.34	249,170.39	10,275.02	29.17	40	2,264.00	330.33	112.96	.....
10	Iowa	1,504.16	155,198.09	6,258.34	.....	.....	1,037.50	26.00	5.00	.....
11	Kansas	108.33	65,001.32	1,912.50	.....	.....	990.00	.....	.....	.....
12	Kentucky	15,587.52	137,794.83	29,575.10	283.32	950	688.50	8,205.34	2,053.60	.....
13	Louisiana	5,516.68	155,770.76	13,970.85	.....	.....	350.00	129.00	.....	.....
14	Maryland	12,670.85	164,782.44	16,691.69	45.83	200	2,521.50	452.83	91.67	.....
15	Massachusetts	13,246.01	151,604.46	28,417.25	50.00	60	2,325.50	303.00	10.01	.....
16	Michigan	2,300.00	232,238.41	7,841.80	.....	.....	3,184.00	179.00	.....	.....
17	Minnesota	4,035.12	104,910.38	8,566.67	8.34	40	979.50	53.00	5.00	.....
18	Missouri	12,891.67	211,786.50	26,042.09	91.67	320	1,775.25	346.00	47.92	.....
19	Montana	1,025.01	84,457.17	8,908.32	.....	.....	167.50	.....	5.00	.....
20	Nebraska	350.00	93,979.11	6,433.36	.....	.....	1,138.73	18.00	.....	.....
21	New Hampshire	216.67	77,408.95	1,483.33	.....	.....	604.00	30.00	.....	.....
22	New Jersey	4,616.78	237,379.23	10,104.39	75.00	360	3,478.00	110.00	.....	.....
23	New Mexico	116.67	41,728.12	3,566.66	.....	.....	9.00	.....	.....	.....
24	New York	47,321.01	1,078,537.88	110,299.88	79.17	120	20,887.50	4,966.50	71.36	.....
25	North Carolina	2,125.03	35,829.02	3,070.84	129.18	80	106.50	3,275.00	247.59	.....
26	Ohio	21,003.40	479,894.41	44,470.92	129.18	540	4,567.00	2,366.34	497.40	218.75
27	Oregon	1,216.68	121,808.68	11,766.72	.....	.....	461.50	40.00	1.88	.....
28	Pennsylvania	33,996.44	292,321.11	45,992.11	110.83	280	10,974.25	1,695.16	188.74	.....
29	South Carolina	.....	29,458.62	2,195.86	.....	.....	34.00	.....	.....	.....
30	Tennessee	4,579.18	73,900.70	8,820.84	.....	.....	210.50	1,603.38	331.74	.....
31	Texas	4,558.35	120,886.52	9,529.16	.....	.....	235.00	37.00	.....	.....
32	Virginia	5,154.15	81,947.45	5,808.43	.....	.....	690.00	2,909.33	125.62	.....
33	West Virginia	2,000.00	34,677.82	1,816.68	12.50	20	378.50	58.42	146.69	125.00
34	Wisconsin	8,254.17	239,492.66	14,133.30	.....	.....	2,396.50	783.00	51.66	.....
	Total	249,439.95	5,952,968.26	552,602.84	1,352.49	5,090	74,700.23	29,358.63	4,095.70	848.75
	Total for the special-tax year 1890 (12 months)	187,722.45	4,646,802.63	438,059.35	1,195.86	4,240	130,875.77	45,579.91	5,449.50	489.58

	Dealers in manufactured tobacco.*	Manufacturers of tobacco.*	Peddlers of tobacco.*	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.	
1	$17,151.29	$9.00	.....	$441.67	$1,519.08	$2,791.69	.....	$3,172.00	$960.00	$64,285.13	1
2	11,638.20	18.00	$10.40	.....	676.64	1,356.26	.....	1,128.00	560.00	42,891.94	2
3	36,946.39	36.00	117.75	14,633.33	4,863.35	7,525.05	.....	108.00	1,080.00	512,013.18	3
4	13,803.10	6.00	6.90	3,104.18	2,999.14	5,022.93	$700	256.00	200.00	121,034.38	4
5	19,133.77	7.50	116.70	4,337.55	3,998.49	11,483.40	3,800	23,793.70	7,580.00	278,195.28	5
6	5,773.70	.....	.30	.....	1,371.65	640.84	.....	1,322.00	1,400.00	29,239.86	6
7	22,042.09	29.00	37.20	933.32	2,135.90	1,737.51	.....	564.00	240.00	95,317.46	7
8	58,384.03	180.50	503.70	15,385.52	18,550.78	17,123.21	6,600	29,494.00	5,740.00	628,153.33	8
9	37,356.40	61.00	70.80	7,562.52	7,726.27	9,993.71	.....	3,128.00	1,840.00	333,493.91	9
10	25,899.60	9.00	81.78	3,212.54	7,248.35	11,562.49	.....	212.00	.....	212,254.85	10
11	27,272.01	6.50	88.50	16.66	8,094.18	3,464.59	100	3,302.00	.....	110,356.59	11
12	19,634.43	365.75	69.90	3,408.34	4,115.92	3,247.51	.....	5,390.00	3,400.00	234,770.06	12
13	18,694.30	203.00	269.30	1,508.33	4,076.69	3,054.17	.....	1,938.00	1,160.00	206,641.08	13
14	27,538.20	27.50	137.30	5,395.82	2,961.67	4,325.00	.....	664.00	40.00	238,546.39	14
15	31,751.40	20.50	608.80	4,360.47	6,107.47	12,863.47	550	17,656.00	13,720.00	289,654.34	15
16	34,785.64	53.00	702.40	14,900.19	5,572.33	10,262.21	.....	9,136.00	5,940.00	327,094.98	16
17	15,498.00	27.50	166.45	12,479.16	3,850.87	9,147.92	.....	.....	1,140.00	160,907.91	17
18	30,609.50	115.50	77.85	5,733.43	5,713.58	10,350.69	700	17,944.00	6,700.00	331,245.65	18
19	9,315.30	.....	3.60	4,729.16	2,045.84	3,233.34	.....	1,178.00	5,900.00	120,968.24	19
20	22,073.10	.....	67.80	3,566.67	2,564.18	8,975.02	700	688.00	1,320.00	141,873.97	20
21	21,810.10	.....	276.85	583.34	5,801.28	3,954.01	.....	1,480.00	.....	113,648.53	21
22	34,795.80	58.00	687.85	6,150.14	5,785.57	13,002.20	.....	2,714.00	2,300.00	321,616.96	22
23	3,943.20	.....	15.00	791.67	603.34	2,643.74	.....	116.00	.....	53,533.40	23
24	125,565.27	473.00	1,983.30	32,112.97	35,643.89	33,785.00	.....	96.00	240.00	1,492,182.73	24
25	14,402.57	820.75	549.40	.....	681.69	1,464.62	.....	104.00	.....	62,886.19	25
26	53,221.91	101.25	810.15	17,787.61	7,377.66	19,002.26	1,400	12,216.00	1,960.00	667,564.24	26
27	16,166.81	.....	13.80	7,416.75	2,267.54	5,273.03	.....	1,322.00	3,632.00	171,387.39	27
28	57,281.80	92.00	946.25	24,500.42	10,745.33	19,778.08	1,400	44,772.00	9,860.00	554,934.52	28
29	10,937.25	10.00	.....	116.67	395.86	877.10	.....	136.00	.....	44,161.36	29
30	16,628.21	218.50	73.95	641.68	605.88	2,408.31	.....	3,008.00	2,640.00	115,670.87	30
31	26,330.40	8.00	5.40	979.16	17,598.65	12,302.09	.....	1,204.00	3,600.00	197,273.73	31
32	14,507.28	616.50	32.25	375.00	1,548.27	2,649.94	.....	760.00	320.00	117,444.22	32
33	6,982.70	20.50	.....	983.33	1,525.01	916.68	.....	1,498.00	700.00	51,861.83	33
34	26,503.20	33.50	117.65	20,154.18	8,807.50	7,263.35	.....	1,976.00	1,080.00	331,046.67	34
	914,376.95	3,627.25	8,649.28	218,301.78	195,579.85	263,481.42	15,950	192,475.70	85,252.00	8,768,151.08	
	1,365,696.57	5,830.00	12,742.36	191,133.51	148,518.00	189,143.26	9,900	120,642.00	69,258.00	7,573,278.75	

* For the 12 months ended April 30, 1891.

I.—ABSTRACTS OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS, MARSHALS, AND OTHERS OF SUITS AND PROSECUTIONS UNDER THE INTERNAL REVENUE LAWS, DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

	JUDICIAL DISTRICTS.	Suits pending July 1, 1890.			Suits commenced during the fiscal year.			Suits decided in favor of United States.						Suits settled by compromise.			
								Judgments and costs paid.			Judgments and costs not paid.						
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	
		Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	Number.	
1	Alabama, northern	247			192			11			91						1
2	Alabama, middle	108			111	1	1		1		23						2
3	Alabama, southern	11			17						2						3
4	Alaska						1									1	4
5	Arizona				1												5
6	Arkansas, eastern	27			125												6
7	Arkansas, western	24			267						56						7
8	California, northern	137	6	3	1		3				247			3			8
9	California, southern	1		1	1	2		1									9
10	Colorado	1			1						1						10
11	Connecticut	2		2	15		1										11
12	Delaware				5						1			6		3	12
13	District of Columbia	1	2		3			4						3			13
14	Florida, northern				84			1									14
15	Florida, southern	1			2		1										15
16	Georgia, northern	302	8	10	600			2			29						16
17	Georgia, southern	22												1			17
18	Idaho							8	2		245	2					18
19	Illinois, northern	6	1	1	49	2	1										19
20	Illinois, southern	35	1		129									1			20
21	Indiana	10			93			19		1	10	1					21
22	Indian Territory	3						52			39						22
23	Iowa, northern	26			116			49			14						23
24	Iowa, southern	115			199						1			1			24
25	Kansas	26			129			39			81						25
26	Kentucky	122	34	3	474	5	2	23			94						26
27	Louisiana, eastern	3	3	1				8			24						27
28	Louisiana, western	143			86			10		3	281	1					28
29	Maine	13			67												29
30	Maryland	6			94		1	51			30			1			30
31	Massachusetts	89	4	1	142	10		39			8						31
32	Michigan, eastern	9			22			22			4				9	1	32
33	Michigan, western	2			58			79	3		59						33
34	Minnesota	4			25			10			3			5			34
55	Mississippi, northern	587			356			22			14						35
36	Mississippi, southern	47			119			5			4						36
37	Missouri, eastern	44			163	1		60			135						37
38	Missouri, western	16			187			18			71				1		38
39	Montana						1	43			11						39
40	Nebraska	7			264			45			78						40
41	Nevada																41
42	New Hampshire	4			11			12			58						42
43	New Jersey	11	2	2	6												43
44	New Mexico	6			3						7			2	1	1	44
45	New York, northern	6	2		53			3			2			1			45
46	New York, eastern	4	16	7			7				1						46
47	New York, southern	26	18	2	7	3	2	17			30					1	47
48	North Carolina, eastern	28		2	42		6			2					2	1	48
49	North Carolina, western	157	3	1	540	21	5		1								49
50	North Dakota	24			13			6		1	14						50
51	Ohio, northern	8		1	74			13		1	281	1					51
52	Ohio, southern	8			5						6						52
53	Oregon	1	1		3			43			4		1	13			53
54	Pennsylvania, eastern	1	52		5		1	6			2						54
55	Pennsylvania, western	7	1	2	14		2	2			1						55
56	Rhode Island	0			5	1	1	2				7					56
57	South Carolina	54	6		215		7				2					1	57
58	South Dakota				38		1										58
59	Tennessee, eastern	334			559			6		1	122			5			59
60	Tennessee, middle	86		2	319	6	8	11			12						60
61	Tennessee, western	101			123	2		4			240						61
62	Texas, eastern	19			14		1	25		3	158	1	1	1		1	62
63	Texas, northern	4			10			12			50						63
64	Texas, western	20			42						4			3			64
65	Utah				1						3						65
66	Vermont	12			10						18			2			66
67	Virginia, eastern	1	1		6						2			4			67
68	Virginia, western	292	6	4	516						3						68
69	Washington				2			6		1	201						69
70	West Virginia	748	6		804			1			1						70
71	Wisconsin, eastern				5			29	2		205						71
72	Wisconsin, western	1			2			1			1						72
73	Wyoming				5			1						1			73
	Total	4,160	173	45	7,649	54	53	821	9	13	3,085	13	2	57	13	10	
	Total for fiscal year 1890	2,870	182	26	8,420	105	52	576	13	16	3,621	47	2	77	20	11	

I.—Abstracts of Reports of United States District Attorneys, Marshals, and others, of Suits and Prosecutions, etc.—Continued.

	Judicial districts.	Suits decided adversely to the United States.			Suits dismissed, abandoned, consolidated, etc.			Suits pending July 1, 1891.			Sentences suspended.	Amounts of judgments recovered and costs taxed.						
												Criminal.		Civil.		In rem.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.	
		Number.	Number.	Number.	Number.	Number.	Number.	No.	No.	No.	No.							
1	Alabama, northern	35			111			191			1	$20,102.00	$7,666.46					1
2	Alabama, middle	33			49			114		1		800.00	854.04	$13.43	$35.60			2
3	Alabama, southern	8			6			12				200.00	662.08					3
4	Alaska																	4
5	Arizona																	5
6	Arkansas, eastern	18			1			51			26	4,410.00	1,587.05					6
7	Arkansas, western	14			27			11			3	27,310.00						7
8	California, northern				16			44	4	5	1	100.00	1,093.00		96.70			8
9	California, southern		1	1	93	2	1	1	1									9
10	Colorado							2										10
11	Connecticut							4				425.00	296.79					11
12	Delaware				2			1				50.00	185.26					12
13	District of Columbia											1,005.00						13
14	Florida, northern				4	2		29				6,600.00	4,465.00					14
15	Florida, southern	16			8			2										15
16	Georgia, northern				1		1	428	4	5	5	16,150.00	11,431.00	1,180.21	247.75			16
17	Georgia, southern	97			123		5	22										17
18	Idaho																	18
19	Illinois, northern							9		1		360.00	528.65	87,759.81	44.40	$378.75	$40.50	19
20	Illinois, southern	5			11	2		54	1			7,200.00	2,626.68					20
21	Indiana	15			4			23			3	1,548.00	1,407.55					21
22	Indian Territory	1			16							10.00						22
23	Iowa, northern	1			1			9			4	9,373.00	794.53					23
24	Iowa, southern	3			9			110			69	11,680.00						24
25	Kansas	35			52			92				1,538.20						25
26	Kentucky	17			14			99	34	2	10	29,825.00	20,759.70	152.68	80.50	1,510.30		26
27	Louisiana, eastern	146			60	4		1	3	1								27
28	Louisiana, western				2			104				810.00	5,757.51					28
29	Maine	13			31			24			1	3,125.00	207.39					29
30	Maryland	2			6			26		1		2,201.00						30
31	Massachusetts	34			14			39	2			2,350.00	2,764.00	450.00	119.50			31
32	Michigan, eastern	12			42			16			12	110.00	319.38					32
33	Michigan, western	1			1			13				4,715.00	3,310.00					33
34	Minnesota	3			3			8			1	1,140.00						34
35	Mississippi, northern	8			4			696			6	38,187.00	14,807.72					35
36	Mississippi, southern	52						48			4	6,820.00	1,592.43					36
37	Missouri, eastern	19			10			80			2	1,793.05	2,232.81					37
38	Missouri, western	6			67			27				3,039.80	9,374.33					38
39	Montana	14			39					1								39
40	Nebraska							82			2	1,495.00	2,813.50					40
41	Nevada	12			107													41
42	New Hampshire							3				500.00						42
43	New Jersey	3			2			6	1	1		245.00						43
44	New Mexico				4			7				505.00	174.76					44
45	New York, northern							3	2			259.16	36.26					45
46	New York, eastern	1			8			3	16	9						422.38	142.46	46
47	New York, southern				1		2	33	17	3				39,728.81	32.67			47
48	North Carolina, eastern					1		30		4	4	850.00	910.50			77.40	17.95	48
49	North Carolina, western	14		2	6		1	161	1	1	162	8,945.00	10,629.92			480.37	259.56	49
50	North Dakota	85			157	22	4	20				400.00						50
51	Ohio, northern	3			8			16				697.09	1,529.81					51
52	Ohio, southern	2			4			5				700.00	177.88					52
53	Oregon							1	1			300.00						53
54	Pennsylvania, eastern							3	45	1		250.00	181.83	30,309.47	246.31		12.50	54
55	Pennsylvania, western				1			16		2		200.00						55
56	Rhode Island	1	1	2	2			5	1									56
57	South Carolina							44	6		5	8,600.00						57
58	South Dakota	73		6	19			11		1		1,500.00						58
59	Tennessee, eastern				4			520			24	12,200.00						59
60	Tennessee, middle	63			66			116	4	5	30	13,585.00	11,277.73	32.64	31.41	700.00		60
61	Tennessee, western	65	1		40			100				1,960.00	3,019.96					61
62	Texas, eastern	41			21	2		13		1	3	310.00	339.50					62
63	Texas, northern	4			9			9				200.00						63
64	Texas, western	1			1			27				1,620.00						64
65	Utah	3			12													65
66	Vermont				1			12				200.00						66
67	Virginia, eastern				4			3	1		3							67
68	Virginia, western	1						322	5	1	23	17,012.54	19,236.58					68
69	Washington	99	1	2	180							35.00	8.10					69
70	West Virginia							1,071			12	30,655.82	8,640.38	351.71	67.80			70
71	Wisconsin, eastern	114			133	4						200.00						71
72	Wisconsin, western				3			1				150.00	170.40					72
73	Wyoming											19.00	50.00					73
	Total	1,193	4	13	1,620	39	14	5,033	149	46	416	306,570.66	153,830.47	159,978.76	1,002.64	3,569.20	472.97	
	Total for fiscal year 1890	1,031		3	1,825	34	1	4,160	173	45	817	291,640.61	159,263.23	6,312.11	2,126.61	3,104.22	1,524.50	

I.—Abstracts of Reports of United States District Attorneys, Marshals, and others, of Suits and Prosecutions, etc.—Continued.

	JUDICIAL DISTRICTS.	Amounts paid to collectors during the fiscal year.					
		Criminal.		Civil.		In rem.	
		Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.
1	Alabama, northern	$721.44	$627.45	$6.25	$32.80		
2	Alabama, middle			13.43	35.60		
3	Alabama, southern	150.00					
4	Alaska					$500.00	
5	Arizona						
6	Arkansas, eastern	5.00					
7	Arkansas, western	10.00					
8	California, northern	100.00	51.60		51.60	500.00	$23.10
9	California, southern						377.70
10	Colorado	50.00					
11	Connecticut	1,075.00	247.35			4,635.00	757.08
12	Delaware	98.56	64.80				
13	District of Columbia	205.00					
14	Florida, northern	200.00	75.00				
15	Florida, southern						
16	Georgia, northern	410.25	364.17	274.05	72.70		17.42
17	Georgia, southern	25.00	18.35				
18	Idaho					378.75	40.50
19	Illinois, northern	805.00	880.75	98.43	23.98		
20	Illinois, southern	2,558.00	1,901.37				
21	Indiana	1,007.00	1,279.35				
22	Indian Territory	10.00					
23	Iowa, northern	2,874.55	744.82				
24	Iowa, southern	1,598.50	243.14				
25	Kansas	240.00	215.95				
26	Kentucky	3,264.50	423.12		77.77		65.00
27	Louisiana, eastern	560.00	5.05				
28	Louisiana, western	390.00					
29	Maine	1,000.00	130.53				
30	Maryland	3,393.50					
31	Massachusetts	14,460.00	1,748.00	1,450.00	119.50	5,000.00	64.73
32	Michigan, eastern	5,300.00					
33	Michigan, western	3,295.00	231.56				
34	Minnesota	1,600.00	105.50				
35	Mississippi, northern	688.56	181.90				
36	Mississippi, southern	490.00	737.86				
37	Missouri, eastern	1,460.00	1,170.55	2,000.00	37.84		
38	Missouri, western	1,607.20	1,842.62				
39	Montana						
40	Nebraska	858.42					
41	Nevada						
42	New Hampshire						
43	New Jersey	1,817.80	90.75			3,000.00	68.85
44	New Mexico	510.00					
45	New York, northern	3,877.11					
46	New York, eastern	2,880.00	175.32				
47	New York, southern	21,250.00	1,002.42	39,728.81	32.67		
48	North Carolina, eastern	335.00	213.89			77.40	17.95
49	North Carolina, western	2,928.00	3,409.61			878.50	469.37
50	North Dakota						
51	Ohio, northern	26,113.94	1,395.15				
52	Ohio, southern	645.51	116.50				
53	Oregon	250.00					
54	Pennsylvania, eastern	9,800.00	285.58				12.50
55	Pennsylvania, western	2,380.94	65.52				
56	Rhode Island					1,000.00	118.55
57	South Carolina	401.10	312.08				
58	South Dakota	700.25					
59	Tennessee, eastern	273.70	1,743.61				
60	Tennessee, middle	1,845.50	2,749.39	32.64	31.41	15.00	21.50
61	Tennessee, western	400.00	294.74				
62	Texas, eastern	200.00	407.34				
63	Texas, northern		125.72				
64	Texas, western	112.50					
65	Utah	13.50					
66	Vermont	205.00	111.71				
67	Virginia, eastern	190.00					
68	Virginia, western	454.80	747.10	61.59		11.00	
69	Washington	20.00	3.05				
70	West Virginia	17,011.89	345.15				
71	Wisconsin, eastern	300.00					
72	Wisconsin, western	2,575.00	170.40				
73	Wyoming						61.51
	Total	148,002.02	27,118.82	43,665.20	518.87	15,995.65	2,115.76
	Total for fiscal year 1890	37,969.13	29,221.98	43,621.58	712.95	12,223.61	909.02

K.—Statement showing the Seizures of Property in the United States for Violation of Internal Revenue Laws during the Year ended June 30, 1891.

STATES AND TERRITORIES.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	1,145	$1,362.45					$9,889.00
Arkansas							1,125.00
California	9,244	5,444.20	750	$30.00			118,633.35
Colorado			983	16.00			10,000.00
Connecticut	1,449	754.64	23,300	110.00	13	$5.00	3,220.00
Florida			1,150	24.00			1,693.00
Georgia	454	269.70					17,783.20
Illinois	876	339.15	40,750	747.85			74.99
Indiana	548	444.75					72.00
Iowa	321	560.00					
Kentucky	6,660	5,511.50			88	4.40	12,930.00
Louisiana							300.00
Maryland	477	660.00	37,955	265.80			1,159.37
Massachusetts	9,330	2,370.00	338	19.50			1.00
Michigan	10	7.50					
Missouri	2,291	1,646.69	4,125	50.00	63	7.00	45.00
Montana			2,650	53.00			
Nebraska	302	538.00					1,121.70
New Jersey	90	173.00	617	5.00	59	20.00	10.00
New Mexico							38.50
New York	4,249	2,329.80	21,850	230.00	1,056	47.60	6,985.75
North Carolina	10,084	4,218.59			11,323	1,548.20	22,414.30
Ohio	182	244.00			12	4.00	171.00
Oregon	47	18.80					1,100.00
Pennsylvania	1,043	1,451.00	56,634	530.90	87	35.00	6,081.33
South Carolina	247	158.10					5,015.00
Tennessee	4,487	4,155.80			174	53.00	8,794.10
Texas	120	140.00					
Virginia	832	452.05			10	3.00	6,137.25
West Virginia	60	60.00					652.70
Wisconsin	370	330.00					
Total	54,918	33,639.63	191,102	2,082.05	12,885	1,727.20	235,447.54
Total for fiscal year 1890	1,283,154	410,158.88	544,004	3,772.39	19,991	5,566.48	504,821.38

L.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF ENDED

	COLLECTION DISTRICTS.	COLLECTIONS.					
		Spirits.	Tobacco.	Beer.	Oleomargarine.	Penalties, etc.	Total collections, 1891.
1	Alabama	$28,744.75	$21,503.05	$39,314.05	$2,248.00	$2,025.65	$93,835.50
2	Arkansas	75,421.23	20,006.09	1,031.67	1,112.00	68.80	97,639.79
3	First California	755,456.46	385,806.12	615,803.60	1,176.00	8,813.51	1,767,055.69
4	Fourth California	191,722.01	14,849.18	106,885.08	12.00	104.04	313,572.31
5	Colorado	44,019.07	49,426.94	195,711.11	6,348.10	117.01	295,622.23
6	Connecticut	382,922.11	136,257.28	321,374.28	121,582.52	6,000.19	968,936.38
7	Florida	9,942.87	482,324.18	1,139.16	2,194.00	281.43	495,881.64
8	Georgia	494,569.24	18,560.86	54,051.15	800.00	1,969.66	569,950.91
9	First Illinois	10,139,841.48	1,046,086.24	2,140,038.66	636,704.54	2,162.29	13,964,833.21
10	Fifth Illinois	21,476,076.38	45,297.95	101,219.36	1,884.00	.....	21,624,477.69
11	Eighth Illinois	1,843,809.74	321,671.57	131,143.10	978.00	1,548.42	2,299,150.83
12	Thirteenth Illinois	314,169.32	39,125.54	120,543.19	488.00	1,525.10	475,851.15
13	Sixth Indiana	2,315,606.73	155,183.52	330,447.17	2,044.00	973.77	2,804,255.19
14	Seventh Indiana	3,456,601.92	57,708.58	203,089.88	1,074.00	1,992.81	3,720,467.19
15	Third Iowa	42,857.44	59,285.90	55,878.47	12.00	3,453.76	161,487.57
16	Fourth Iowa	57,545.08	155,011.31	56,601.35	200.00	3,397.20	272,754.94
17	Kansas	39,514.42	66,835.45	8,734.60	81,278.96	465.96	196,829.39
18	Second Kentucky	1,461,661.11	197,951.90	4,205.42	60.00	404.89	1,664,283.32
19	Fifth Kentucky	6,679,475.97	1,315,853.52	215,736.72	2,968.00	2,395.47	8,216,429.68
20	Sixth Kentucky	2,525,504.10	139,986.77	108,396.96	1,750.00	645.47	2,776,283.30
21	Seventh Kentucky	1,899,497.27	34,840.57	3,689.09	612.00	146.85	1,938,785.78
22	Eighth Kentucky	1,253,489.81	7,022.13	447.53	184.00	1,781.99	1,262,925.46
23	Louisiana	105,792.16	321,574.77	211,342.62	2,906.00	3,193.80	644,809.35
24	Maryland	1,178,469.03	1,193,230.31	680,681.08	471.42	3,676.98	3,056,528.82
25	Massachusetts	973,644.34	355,265.92	944,352.02	18,427.20	22,886.45	2,314,575.93
26	First Michigan	93,363.18	1,398,923.90	505,020.37	6,864.00	5,313.73	2,009,485.18
27	Fourth Michigan	35,838.35	85,752.19	82,639.49	1,032.00	3,544.39	208,806.42
28	Minnesota	2,232,872.27	149,813.08	362,725.89	1,140.00	1,708.97	2,748,260.21
29	First Missouri	1,624,191.51	3,867,863.15	1,723,236.60	11,576.00	5,398.00	7,232,265.26
30	Sixth Missouri	142,365.41	116,129.16	176,939.31	22,931.00	3,472.73	461,837.61
31	Montana	50,833.84	17,153.04	80,167.10	4,438.00	13.50	152,605.48
32	Nebraska	3,027,581.99	73,096.27	150,385.58	2,953.26	1,314.83	3,255,331.93
33	New Hampshire	54,805.14	45,700.71	360,940.72	616.00	1,447.42	463,509.99
34	First New Jersey	44,300.31	48,223.08	6,241.77	584.00	118.45	99,467.61
35	Fifth New Jersey	421,160.74	2,053,247.73	1,523,403.52	2,798.00	4,801.72	4,005,411.71
36	New Mexico	25,331.72	1,435.45	8,380.78	32.00	510.02	35,689.97
37	First New York	1,365,781.13	574,622.11	1,990,524.40	.....	3,045.02	3,933,972.66
38	Second New York	285,002.49	949,835.06	566,099.56	178.00	44,081.54	1,845,196.65
39	Third New York	51,839.68	2,561,587.62	3,398,844.56	92.00	14,178.77	6,026,542.63
40	Fourteenth New York	114,228.66	400,072.70	1,096,006.66	18.00	4,050.91	1,614,376.93
41	Twenty-first New York	99,914.19	520,921.32	389,155.64	.....	213.56	1,010,204.71
42	Twenty-eighth New York	543,558.90	445,831.73	1,142,027.96	48.00	3,568.28	2,135,034.87
43	Fourth North Carolina	125,862.43	875,193.95	982.09	44.00	1,845.97	1,003,928.44
44	Fifth North Carolina	605,069.85	869,896.09	314.22	60.00	8,728.19	1,484,068.35
45	First Ohio	8,251,426.91	2,001,432.00	1,341,772.04	4,726.00	666.11	11,600,023.06
46	Tenth Ohio	138,810.18	170,826.38	400,661.77	404.00	2,170.67	712,873.00
47	Eleventh Ohio	555,139.89	209,733.82	241,425.18	9,030.62	140.62	1,015,470.13
48	Eighteenth Ohio	134,534.34	313,419.53	504,503.02	48,580.68	25,862.85	1,026,900.42
49	Oregon	92,643.99	43,827.72	222,239.05	4,402.00	770.00	363,882.76
50	First Pennsylvania	381,981.07	1,293,534.32	1,825,214.68	9,139.84	9,955.17	3,519,825.08
51	Ninth Pennsylvania	291,406.98	1,786,843.15	97,812.19	264.00	264.57	2,176,590.89
52	Twelfth Pennsylvania	128,213.30	134,936.95	311,807.71	58.00	719.18	575,735.14
53	Twenty-third Pennsylvania.	2,477,990.85	828,525.86	708,025.64	46,082.00	1,748.64	4,062,372.99
54	South Carolina	54,927.84	6,829.55	9,588.30	136.00	1,118.06	72,599.75
55	Second Tennessee	58,956.87	64,023.54	34,601.78	976.00	2,490.48	161,048.67
56	Fifth Tennessee	951,582.38	100,607.83	51,139.64	2,420.00	9,324.57	1,115,074.42
57	Third Texas	44,432.67	22,314.90	83,832.97	812.00	259.52	151,652.06
58	Fourth Texas	46,004.70	15,008.56	20,911.07	2,840.00	2,731.02	87,495.35
59	Second Virginia	41,980.84	1,854,002.80	1,080.72	796.00	190.30	1,898,050.66
60	Sixth Virginia	228,736.57	1,019,911.80	58,576.24	188.00	2,603.07	1,310,015.68
61	West Virginia	169,403.99	525,445.79	128,394.72	2,054.00	17,378.37	842,676.87
62	First Wisconsin	559,440.63	622,448.47	2,036,065.48	936.00	557.73	3,219,448.31
63	Second Wisconsin	38,093.81	86,634.01	271,584.18	1,160.00	2,756.91	400,228.91

NOTE.—The foregoing statement of expenses does not include salaries, and expenses of internal-amounts expended in detecting and punishing violations of internal-revenue laws, cost of paper for of the "cost of collection," on pages 8 and 9 of this report, but which can not be apportioned among

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEAR JUNE 30, 1891.

COLLECTIONS.	EXPENSES.									
Total collections, 1890.	Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.	Storekeepers.	Gaugers.	Total expenses, 1891.	Total expenses, 1890.	Percentage cost, 1891.	Percentage cost, 1890.	
$118,800.50	$2,750.00	$16,398.19	$183.72	$2,259.00	$1,920.23	$23,511.14	$23,069.20	25.06	19.42	1
119,015.70	3,025.78	12,425.93	451.28	13,228.00	3,078.20	32,209.19	32,999.56	32.99	27.73	2
1,677,990.97	4,500.00	33,834.82	884.51	14,740.00	25,260.48	79,219.81	66,872.73	4.48	3.99	3
336,633.93	3,937.69	19,440.28	1,827.21	7,669.00	13,807.33	46,681.51	44,909.40	14.89	13.34	4
319,224.65	3,500.00	15,688.34	1,411.95	96.00	1,564.20	22,260.49	19,094.96	7.53	5.98	5
813,263.98	4,500.00	22,761.42	713.20	8,040.00	6,896.29	42,910.91	38,328.70	4.43	4.71	6
475,382.75	3,625.00	11,055.79	897.78	.....	.....	15,578.57	14,578.39	3.14	3.07	7
555,085.14	4,500.00	37,250.26	1,241.72	51,752.00	4,987.56	99,731.54	96,620.80	17.50	17.41	8
10,371,325.12	4,500.00	45,369.75	845.00	27,893.50	44,498.03	123,106.28	113,559.43	.88	1.09	9
23,126,584.20	4,500.00	18,029.15	236.44	49,668.00	51,393.18	123,826.77	126,593.77	.57	.52	10
934,476.51	4,500.00	20,763.69	356.40	9,453.50	6,921.13	41,994.72	32,906.88	1.83	3.52	11
446,305.30	4,500.00	11,571.28	174.20	3,550.00	2,554.76	22,350.24	22,232.38	4.70	4.98	12
2,416,438.80	4,500.00	19,176.30	795.02	20,381.50	11,553.33	56,406.15	56,241.56	2.01	2.33	13
3,834,542.20	4,500.00	13,222.14	214.45	8,512.00	12,974.76	39,423.35	40,290.45	1.06	1.05	14
169,258.33	2,750.00	9,640.41	226.79	.....	1,454.33	14,071.53	14,719.17	8.71	8.70	15
262,756.54	3,000.00	13,397.16	1,082.02	564.00	497.36	18,540.54	18,422.24	6.80	7.01	16
196,593.29	2,875.00	15,600.55	133.64	.....	100.32	18,709.51	17,947.74	9.51	9.13	17
1,500,271.81	4,500.00	19,297.61	443.71	57,040.00	19,551.84	100,833.16	104,247.19	6.06	6.95	18
8,902,796.74	4,500.00	37,164.93	1,168.43	152,162.00	59,894.60	254,889.96	295,330.07	3.10	3.32	19
3,350,403.72	4,500.00	17,073.28	448.58	50,698.50	29,849.87	102,570.23	111,365.74	3.69	3.32	20
1,961,908.72	4,500.00	24,599.92	462.29	73,312.50	23,476.59	126,351.30	116,685.66	6.52	5.95	21
1,343,661.11	4,500.00	19,561.57	1,552.56	85,560.00	17,902.78	129,076.91	105,933.81	10.22	7.88	22
699,345.86	3,890.25	27,264.22	373.20	.....	3,162.03	34,689.70	34,969.12	5.38	5.00	23
3,312,718.73	4,500.00	45,699.90	1,612.46	43,015.00	35,501.25	130,328.61	126,034.56	4.26	3.80	24
2,307,125.97	4,500.00	32,921.59	397.39	18,280.00	19,396.31	75,495.29	74,952.46	3.26	3.25	25
1,979,729.15	4,500.00	23,110.38	1,418.67	.....	1,411.28	30,440.33	40,179.25	1.51	2.03	26
212,561.36	2,875.00	7,438.23	111.54	.....	293.75	10,718.52	10,379.43	5.13	4.88	27
3,096,097.15	4,500.00	19,430.05	240.00	7,808.00	7,166.12	39,144.17	38,553.24	1.42	1.25	28
7,263,214.25	4,500.00	35,295.10	863.05	15,388.00	20,321.62	76,367.77	75,429.93	1.06	1.04	29
799,080.04	3,728.06	19,706.83	484.76	13,348.00	6,233.55	43,501.20	45,012.01	9.42	5.63	30
179,464.22	3,500.00	15,200.92	1,847.68	.....	1,170.59	21,719.19	22,181.09	14.23	12.36	31
2,969,745.17	4,500.00	27,791.14	398.60	9,700.00	8,079.95	50,469.69	45,094.49	1.55	1.52	32
517,992.05	3,838.31	12,440.73	173.58	1,416.00	472.59	18,341.21	18,373.44	3.96	3.55	33
123,355.56	2,567.80	9,272.76	529.87	.....	728.18	13,098.61	12,705.79	13.17	10.30	34
4,083,367.42	4,500.00	32,687.28	661.43	3,816.00	5,635.40	47,300.11	46,736.46	1.18	1.14	35
59,410.68	2,750.00	8,319.64	185.52	.....	468.33	11,723.49	11,811.99	32.85	19.88	36
3,902,033.88	4,500.00	28,865.21	4,803.51	6,864.00	7,765.18	52,797.90	51,617.89	1.34	1.32	37
1,748,411.00	4,500.00	28,441.84	5,548.75	2,504.00	30,302.25	71,296.84	66,156.92	3.86	3.78	38
5,864,593.89	4,500.00	45,088.32	4,318.56	.....	5,735.93	59,642.81	58,366.40	.99	1.00	39
1,690,532.84	4,500.00	27,912.97	321.35	.....	3,365.23	36,099.55	36,564.42	2.24	2.16	40
1,103,262.63	4,500.00	20,097.61	566.72	.....	3,384.72	28,549.05	29,381.24	2.83	2.66	41
1,915,487.74	4,500.00	27,685.51	1,143.69	4,719.00	10,374.82	48,423.02	49,485.71	2.27	2.58	42
1,169,650.28	4,500.00	41,763.80	868.81	29,922.00	10,772.86	87,827.47	82,230.67	8.75	7.03	43
1,589,853.73	4,499.98	40,062.43	1,838.90	168,583.00	15,984.55	230,968.86	202,871.20	15.56	12.76	44
10,953,675.09	4,500.00	37,470.79	880.30	35,116.00	64,147.67	142,114.76	136,764.55	1.23	1.25	45
659,226.38	4,274.45	13,805.71	503.34	3,830.50	2,561.25	24,975.25	24,829.75	3.50	3.77	46
872,721.97	4,500.00	9,898.60	155.67	9,017.00	5,368.69	28,939.96	28,666.82	2.85	3.28	47
945,349.30	4,500.00	19,422.10	230.09	6,902.50	3,153.93	34,208.62	34,353.58	3.33	3.63	48
322,356.99	3,125.00	13,679.76	1,656.01	991.00	1,342.45	20,794.22	19,155.30	5.71	5.94	49
3,336,039.70	4,500.00	41,867.90	473.88	7,448.00	33,038.20	87,327.98	85,601.38	2.48	2.57	50
1,938,069.45	4,500.00	34,168.26	1,282.59	31,045.00	4,000.38	74,996.23	67,745.99	3.45	3.50	51
584,473.03	4,027.58	16,314.02	853.75	8,299.50	4,210.41	33,705.26	35,154.08	5.85	6.01	52
3,873,635.07	4,500.00	37,904.29	2,409.89	70,067.50	28,058.87	142,940.55	135,014.40	3.52	3.49	53
94,597.03	3,193.46	14,399.60	155.51	9,786.00	525.62	28,060.19	24,882.55	38.65	26.30	54
176,918.62	2,928.83	12,993.21	181.62	12,644.00	3,192.99	31,940.65	29,497.20	19.83	16.67	55
983,468.90	4,500.00	24,492.40	421.78	47,738.75	7,987.65	85,140.58	93,372.63	7.64	9.49	56
165,682.68	3,000.00	16,462.79	412.02	.....	2,148.97	22,023.78	22,159.77	14.52	13.37	57
97,701.42	2,655.23	10,699.60	110.53	1,378.00	736.41	15,579.77	17,086.06	17.81	17.49	58
1,923,112.96	4,500.00	32,304.38	336.16	.....	6,343.52	43,484.06	44,374.24	2.29	2.31	59
1,593,082.53	4,500.00	41,149.76	193.42	37,405.00	10,066.24	93,314.42	98,018.38	7.12	6.15	60
904,669.97	4,500.00	21,140.52	265.54	5,032.00	4,628.52	35,566.58	36,566.67	4.22	4.04	61
2,939,871.10	4,500.00	23,181.88	373.26	6,641.00	10,977.73	45,673.87	45,513.83	1.42	1.55	62
402,782.27	3,377.12	12,692.66	179.94	.....	503.86	16,753.58	16,489.82	4.19	4.09	63

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