ANNUAL REPORT OF THE

Commissioner of Internal Revenue

FOR THE FISCAL YEAR ENDED JUNE 30

1916

With Statistical Tables



WASHINGTON COVERNMENT PRINTING OFFICE 1916

Commissioner of Internal

TREASURY DEPARTMENT.

Document No. 2790.

Internal Revenue.

Ultiments of assemble to the collection distillate, and by articles and on patients of patients of the land on the level protest protest of the condition of the level protest of the condition of the level protest of the land of the level protest of the level pr	
CONTENTS.	
esta, transferred to because commisses for antition inches had	
Report submitted, giving receipts, estimate of receipts, comparison in receipts and in production, cost of collecting the internal revenue, and estimated	Page.
expenses for fiscal year 1918. Salaries recommended for fiscal year 1918, scale of salaries of collectors, etc Collectors, deputy collectors, clerks in collectors' offices, etc	7–12 12, 13 14, 15 15
Objects of taxation, etc.: Distilled spirits, denatured alcohol, distilleries, industrial distilleries, brandy used in fortifying wines, tax on domestic and imported wines Fermented liquors Tobacco Oleomargarine, adulterated butter and renovated butter	15-18 18 13, 19 19-23
Narcotic law Laboratory work Corporation excise and income tax	23 - 25
Personal income tax	33–37 38
Latigation and legislation: Litigation—Court decisions Legislation—New revenue act Stamps: Production of stamps, restamping, stamps returned, certificates in lieu of	
lost stamps, sheet stamps for uncolored eleomargarine and for process butter Revenue agents	42 43
1. Tobacco.—Every dealer in leaf tobacco to be required to give bond; also change in time of registry of manufacturers of cigars and tobacco, dealers in leaf tobacco, etc., recommended	43
 Oleomargarine.—A flat rate of tax per pound upon the product and single rates of special tax upon wholesale and retail dealers, etc Adulterated butter.—A butter fat or definite moisture standard fixed by 	44
statute	44
5. Personal income tax.—Proposed amendments to the income tax law— (a) Returns of annual gross income of \$3,000 or over instead of annual	44
net income of like amount (b) Returns to be filed in district in which the person making the return of income has legal residence, etc	44
(c) Authorizing United States consular officers, under direction of the commissioner, to make examination and inquiries concerning incomes of American citizens residing abroad, etc	44
(d) Withholding of the normal income tax at the source to be repealed except in certain cases	44
Statement of collections; internal-revenue receipts during the last two fiscal years compared; internal-revenue tax upon Porto Rican and Philippine products; withdrawals for consumption; aggregate collections by collection districts and by States and Territories; ordinary, emergency revenue, and corporation and individual income tax; emergency revenue during last two fiscal years; internal-revenue receipts by fiscal years from Sept. 1, 1862, to June 30, 1916, and receipts for first three months,	
past and current fiscal years, compared	44-58
Analyses of expenditures, and appropriations from which made. Analyses of expenditures (disbursements by collectors). Expenses incurred by internal-revenue agents and inspectors; cottons.	58 59–81
futures attorney and agents, and bureau officers and employees Expenses of the internal-revenue bureau, by items, incurred within the fiscal year ended June 30, 1916.	82-85
J	00,00

	Page.
Statements of assessments by collection districts, and by articles and occu-	
pations during the last two fiscal years, compared	36-88
Statements relating to distilled spirits, of spirits remaining in distillery	
and general bonded warehouses at the beginning of the fiscal year 1916,	
produced from materials other than fruit, deposited, withdrawn tax-	
paid, transferred to bottling warehouses for bottling in bond, lost by leakage or evaporation, withdrawn for scientific purposes and for the	
use of the United States, removed for denaturation, withdrawn for	
export, lost by casualty, transferred to manufacturing and general bonded	
warehouses, and remaining in distillery and general bonded warehouses	
June 30, 1916.	-113
Brandy in special bonded warehouses at the beginning of the fiscal year	
1916, deposited and withdrawn during the year, used in the fortification	1170
of sweet wines. 114 Exportation of cigars, cigarettes, manufactured tobacco, and snuff in bond,	-117
exportation of clears, eigenetics, manufactured totacco, and shuft in bond, exportation of playing cards in bond, fermented liquors removed from	
breweries in bond, drawback allowed on exported merchandise, etc. 118	-120
Chemistry Division:	
Table showing number and character of the samples received and analyzed	
during the fiscal year 1916.	121
Claims Division:	
Statements of claims received and acted upon for fiscal year 1916, and for	100
the three months ended Sept. 30, 1916	, 122
revenue during fiscal year 1916.	122
Corporation Income Tax Division:	
Statement relating to returns received, tax liability and amount of tax	
assessed, etc., by districts, during fiscal year ended June 30, 1916 123	
Same, by States, Territories, etc. 125	, 126
Comparative statement of returns received, tax liability and amount of tax assessed, etc., by districts, during fiscal years 1915 and 1916	100
Same by States Territories etc	127 128
Same, by States, Territories, etc	120
returns for years 1909-1915.	129
Personal Income Tax Division:	
Statement showing the number of individuals making returns under the	
act of October 3, 1913, by collection districts, for the calendar year 1915. 130	, 131
Same, by States, Territories, etc	, 133
Statements of distilleries registered and operated during the fiscal year 1916.	
number and capacity of, materials used for the production of distilled	
spirits, production of both fruit and grain spirits, spirits rectified, spirits	
gauged, and fermented liquors produced	-145
Law Division:	
Seizures of property for violation of internal-revenue laws, abstract of seiz-	
ures, statement of sales, offers in compromise, amounts paid to collectors arising from proceeds of in rem actions, etc., claims for reward, schedule	
of taxes in litigation, real estate acquired by the United States, suits and	
prosecutions. 146	-152
Miscellaneous Division:	
Statements of oleomargarine, adulterated butter, renovated butter, and	
mixed flour, giving operations in, production, withdrawals tax paid,	
withdrawals for export, lost or destroyed, and remaining on hand at close	150
of fiscal year 1916. 153 Persons registered under provisions of the Harrison narcotic law, by classes	-109
and collection districts, during fiscal year 1916.	, 161
Violations of the Harrison narcotic law, by collection districts, during	
fiscal year 1916	, 163
Revenue Agents Division:	
Expenses of revenue agents and inspectors, work done by revenue agents	
and amounts expended, illicit distilleries seized, casualties to officers and employees, and persons arrested, expenditures for the discovery and	
punishment of violators of internal-revenue laws, etc	-168
Stamp Division:	200
Statement of number and value of internal-revenue stamps issued to col-	
lectors, including stamps returned and reissued, during fiscal year 1916 168	. 169

Tobacco Division. Manufacture of tobacco products for calendar year 1915, production of manufactured tobacco, snuff, cigars, and cigarettes for past 10 calendar years and quantity of leaf tobacco used, cigars used for personal consumption under provisions of the act of February 10, 1913, operations in perique tobacco, summary of cigar and cigarette manufacture, cigar and cigarette factories operated, together with the quantity of tobacco used and the number of cigars and cigarettes made, tobacco-material account, tobacco-production account, and opium.	Page.
--	-------

TABLES.

	A.—Statements showing the receipts from each specific source of internal revenue in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1916 188-227
	value of internal-revenue stamps and to collectors of internal
	special-tax payers, number of billiard tables and bowling alleys, etc., by collection districts and by States and Territories, during the fiscal year 1916
TABLE	D.—Statement of collections, expenses, and percentage cost of collec- tion for each collection district during the fiscal years ended June 30, 1915 and 1916

COMMISSIONER OF INTERNAL REVENUE. the second state of the second second second second second second second second

Addition to the state of the st

TREASURY DEPARTMENT, OFFICE OF COMMISSIONER OF INTERNAL REVENUE, Washington, D. C., October 12, 1916.

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

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

ACCOUNTS AND STATISTICS.

The total receipts of the bureau for the past fiscal year amounted to \$512,723,287.77, exceeding by \$97,042,263.91 the receipts for the preceding fiscal year (1915), which were then the largest in the history of the bureau. Of this total there was collected from corporations under the act of October 3, 1913, an aggregate of \$56,972,-720.88 as compared with \$39,144,531.71 collected during the preceding fiscal year, being an increase of \$17,828,189.17. Income-tax collections from individuals aggregated \$67,943,594.63 as compared with \$41,046,162.09, during the preceding fiscal year, being an increase of \$26,897,432.54.

The receipts from ordinary sources, including the "emergency revenue," were \$387,786,035.16 as compared with \$335,479,265 during the preceding fiscal year, an increase of \$52,306,770.16.

The emergency revenue collected during last fiscal year amounted to \$84,278,302.13. However, no comparison of these collections with those of the preceding fiscal year can be made which under provisions of the act of October 22, 1914, embraced fractional parts only of the year.

The ordinary receipts for fiscal year 1916, exclusive of this emergency revenue, as compared with those for fiscal year 1915, show increase in receipts from the following sources:

Distilled spirits. Manufactured tobacco, snuffs, cigars, and cigarettes. Miscellaneous.	7 853 337 98
Total Less decrease in collections from fermented liquors	21, 252, 921. 67 1, 155, 327. 35
Net increase	20, 097, 594, 32

The receipts from ordinary sources for the first three months of current fiscal year, exclusive of the emergency revenue, were \$83,144,648.12 as compared with \$72,526,803.97 for similar period of the fiscal year 1916, an increase of \$10,617,844.25.

The emergency revenue collected during the first three months of

current fiscal year aggregated \$22,386,330.75.

Income tax collected for the first three months of current fiscal year amounted to \$11,853,624.95 as compared with \$11,123,336.18 for similar period of the fiscal year 1916, an increase of \$730,288.77.

I estimate the collections for fiscal year ending June 30, 1917, distributed as follows: Ordinary collections, \$319,000,000; emergency revenue including additional 50 cents barrel tax on fermented liquors, munition manufacturers' and estate taxes, \$124,000,000; income tax, \$244,750,000 (corporation \$133,000,000 and individual \$111,750,000); making a total of \$687,750,000.

I estimate the collections for fiscal year ending June 30, 1918, distributed as follows: Ordinary collections, \$319,000,000; emergency revenue including additional 50 cents barrel tax on fermented liquors, munition manufacturers' and estate taxes, \$145,800,000; income tax, \$244,750,000 (corporation \$133,000,000 and individual \$111,-

750,000); making a total of \$709,550,000.

The estimated receipts for fiscal year 1917, except such as relate to new taxes are predicated in part on the collections for the first three months of that fiscal year, and those estimated for fiscal year 1918 are predicated on a continuation of present industrial conditions without material change in existing internal-revenue laws.

SOURCES OF INTERNAL TAXATION.

The sources of internal taxation producing the largest amounts of revenue during the last fiscal year are distilled spirits, exclusive of special taxes, \$149,849,180.47; fermented liquors, exclusive of special taxes, \$87,875,672.22; manufactured tobacco, including snuff, cigars, and cigarettes and not including special taxes for the manufacture and sale of same, \$85,324,094.46; documentary and proprietary stamps, \$42,196,443.48; various special taxes amounting in the aggregate to \$16,580,480.38; corporation income tax, \$56,972,720.88; and individual income tax, \$67,943,594.63.

RECEIPTS IN LARGE TAX-PAYING STATES AND COLLECTION DISTRICTS.

The States in which the largest collections of internal-revenue taxes were made during the fiscal year 1916 are New York, \$104,910,-489.62; Illinois, \$65,287,404.68; Pennsylvania, \$44,817,504.27; Kentucky, \$37,242,180.89; Ohio, \$33,743,476.42; and Indiana, \$30,848,-288.74.

Among the States in which the smallest collections were made are Idaho, \$307,257.95; Mississippi, \$304,884.61; Nevada, \$157,393.28;

New Mexico, \$306,518.72; and Wyoming, \$250,144.85.

Of the collection districts, the second New York reported \$42,475,-733.33; the fifth Illinois, \$28,952,297.85; the third New York, \$27,407,542.01; and the first Illinois, \$27,280,779.86, which were the four largest collections made.

The fiscal year 1916 witnessed a large increase in the production and tax-paid withdrawal of distilled spirits; a falling off during the early part of the year in the production of fermented liquors, but with a steady increase in production during the later months following; a substantial increase in manufactured tobacco, snuff, and cigars, with a phenomenal increase in the manufacture of small cigarettes. A great increase in corporation and individual income-tax receipts further emphasized the general prosperous condition throughout the country.

In the fiscal year 1915 the total production of distilled spirits was 140,656,103 gallons; in 1916, 253,283,273 gallons, an increase of 112,627,170 gallons which is equal to 80 per cent of the entire pro-

duction for 1915.

The four States having the largest production of distilled spirits during the last fiscal year are Illinois, 66,868,865 gallons; Indiana, 51,108,395 gallons; Kentucky, 33,254,129 gallons; and Louisiana, 23,291,661 gallons.

The four collection districts having the largest production of distilled spirits are the fifth Illinois, 51,607,972 gallons; seventh Indiana, 38,377,826 gallons; Louisiana, 23,291,661 gallons; and fifth

Kentucky, 17,099,681 gallons.

During the fiscal year 1916 there were tax paid for bottling in bond 12,578,452 taxable gallons as compared with 9,748,979 taxable gallons tax paid during 1915, an increase of 2,829,473 taxable gallons.

The five States which produced the largest quantity of fermented liquors are New York, 12,732,529 barrels; Pennsylvania, 7,634,211 barrels; Illinois, 5,955,231 barrels; Wisconsin, 4,525,027 barrels; and Ohio, 4,844,239 barrels.

The three collection districts which produced the largest quantity of fermented liquors are third New York, 5,168,070 barrels; first Illinois, 5,045,561 barrels; and first Wisconsin, 3,723,400 barrels.

The four States producing the greatest number of cigars weighing more than 3 pounds per thousand and the production of each during the calendar year 1915 are as follows:

Pennsylvania	1, 813, 453, 321
New York	1, 041, 779, 357
Ohio	650, 296, 806
New Jersey	502, 697, 860

The two districts showing the largest production of cigars are the first Pennsylvania, 741,858,057, and the ninth Pennsylvania, 619,106,632.

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

Maryland	404, 237, 260
Pennsylvania	364, 032, 686
New Jersey	147, 046, 950

The greatest production by districts is as follows:

Maryland	404, 237, 260
First Pennsylvania.	361, 129, 446
Fifth New Jersey	147, 046, 950
First New York	32, 440, 220

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

New York	7, 868, 834, 742
North Carolina	5, 217, 326, 490
Virginia	3, 042, 628, 890
New Jersey	1, 646, 853, 755
Louisiana	788, 292, 795
California	279, 329, 914
Pennsylvania	81, 066, 410

The three districts showing the greatest production of little cigarettes are the second Virginia, which produced 3,039,632,110: the fourth North Carolina, which produced 2,753,345,000: and the second New York, which produced 2,466,621,892.

New York produced the greatest number of large cigarettes, showing a production of 14,821,330, of which number 11,409,080 were manufactured in the third district and 3,330,710 in the second district

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

	rounds.
North Carolina	112, 177, 089
Missouri	65, 757, 724
Ohio	44, 197, 188
Kentucky	34, 576, 440
New Jersey	32, 941, 848
Michigan	25, 990, 638

The districts producing the largest quantity were:

The district broadens and the same of the	
Fifth North Carolina.	85, 201, 286
First Missouri	65,664,221
Fifth New Jersey	32, 924, 688
First Ohio	31, 199, 686
Fifth Kentucky	29, 568, 242
Fourth North Carolina	26, 988, 960

The six States in which the largest amounts of corporation income tax were collected are New York, \$14,947,802.46; Pennsylvania, \$6,789,242.89; Illinois, \$5,579,151.99; Ohio, \$3,627,218.61; Massachusetts, \$2,668,189.60; and Michigan, \$2,020,472.80. The collection districts showing the largest collections from this source are the second New York, \$9,240,858.24; first Illinois, \$5,109,164.99; first Pennsylvania, \$3,153,890.79; twenty-third Pennsylvania, \$3,004,542.04; third New York, \$2,869,929.31; and third Massachusetts, \$2,668,189.60.

The six States in which the largest individual income tax was collected are New York, \$30,252,255.39; Pennsylvania, \$6,313,191.41; Illinois, \$5,166,689.91; Massachusetts, \$4,193,828.30; New Jersey, \$2,928,300.13; and Ohio, \$2,416,701.11. The collection districts showing the largest collections from this source are the second New York, \$14,710,225.35; third New York, \$10,587,399.81; first Illinois, \$4,848,593.96; third Massachusetts, \$4,193,828.30; first Pennsylvania, \$3,756,186.27; and Maryland, \$2,741,632.03.

COST OF COLLECTING INTERNAL-REVENUE TAXES.

The cost of collecting the internal revenue for the fiscal year was \$14.04 per \$1,000, or 1.40 per cent. The cost of collection for the previous year was \$16.37 per \$1,000, or 1.64 per cent. The average cost of collection since the establishment of the bureau is approximately \$24.26 per \$1,000, or 2.43 per cent.

The internal-revenue receipts for the fiscal year 1916 amounted to \$512,723,287.77, and this represents the largest collection in any fiscal year since the Internal-Revenue Service was established in 1862. The cost of collecting the internal revenue at the rate of 1.40 per cent for the fiscal year 1916, represents the lowest cost of collection in the last 50 years.

The following represents the expenditures from the various appropriations for fiscal year 1916:

practions for install your roto.	
Salaries and expenses of collectors of internal revenue	\$2, 116, 305. 91
1914) Salaries and expenses of agents and subordinate officers of internal	599, 794. 40
revenue	2, 111, 813, 76
Collecting the income tax.	1, 155, 599, 76
Salaries, office of Commissioner of Internal Revenue	637, 260, 85
Punishment for violation of internal-revenue laws	
Restricting the sale of opium, etc	288, 652, 32
Miscellaneous expenses, Internal-Revenue Service	98, 375, 21
Collecting the cotton-futures tax.	21, 524.12
Restricting the sale of opium, etc. (without year)	7, 889. 17
Total amount expended	7, 199, 163, 32

Note.—Not included in this total are bills approximating \$8,000, covering expenses of deputy collectors incurred in excess of allowances, transportation requests, miscellaneous items, etc., not yet adjusted.

The amount expended from the appropriation "Refunding internalrevenue collections" is \$43,337.68. This amount is not considered as a part of the expense incident to the collection of internal revenue, so is not included in the expenses enumerated above.

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1918, as follows:

install year ending other so, 1918, as follows.	
Office of the Commissioner of Internal Revenue: For salaries of officers, clerks, and subordinate officers	\$743, 360.00
and expenses of collectors of internal revenue, deputy collectors, surveyors, clerks, messengers, and janitors in the internal-revenue offices.	2, 565, 000, 00
Salaries and expenses of agents and subordinate officers of internal revenue: For salaries and expenses of 40 revenue agents provided for by law, fees and expenses of gaugers, and salaries and expenses	2, 505, 600.00
of storekeepers and storekeeper-gaugers. Miscellaneous expenses, Internal-Revenue Service: For rent of offices outside of the District of Columbia, telephone service, and other miscellaneous expenses incident to the collection of internal reve-	2, 200, 000, 00
Punishment for violation of internal-revenue laws: For detecting and bringing to trial persons guilty of violating the internal-revenue	100, 000, 00
laws or conniving at the same, including payments for information and detection of such violations.	175 000 00

Refunding internal-revenue-collections: To enable the Secretary of the Treasury to refund money covered into Treasury as internal-revenue collections under the provisions of the act approved May 27, 1908. Collecting the income tax: For expenses of assessing and collecting the income tax as provided in Title I of the act entitled "An act to increase the revenue, and for other purposes." approved Sept. 8, 1916, including the employment of agents, inspectors, deputy collectors, clerks, and messengers in the District of Columbia and the several collection districts, and for the purchase of such supplies, equipment,	\$50, 000.00
mechanical devices, and other articles as may be necessary for use in the District of Columbia and the several collection districts	1, 700. 000. 00
other articles as may be necessary. Restricting the sale of opium, etc.: For expenses to enforce the provisions of the act of Dec. 17, 1914, entitled "An act to provide for the registration of, with collectors of internal revenue, and to impose a special tax upon all persons who produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations, and for other purposes," including the employment of agents, inspectors, deputy collectors, chemists, assistant chemists, clerks, and messengers in the field and in the Bureau of Internal Revenue in the District of Columbia, and for the purchase of such supplies, equipment, mechanical devices, and other articles as may be necessary for use in the District	32, 000.00
of Columbia and the several collection districts	340, 000. 00
Salaries, office of Commissioner of Internal Revenue (reimbursable): For salaries of two stamp agents and one counter	8, 205, 360. 00 3, 400. 00

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

D to dies internal very on a collections: To enable the Secretary of

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1918, the sum of \$743,360 as salaries for the following officers, clerks, and employees of this bureau:

\$6,500
4,500
4,000
3,000
2,500
3,600
1,600
1,400
12,000
13,750
10,000
2,000
1,800
2,000
6,000
63,000
49,600
61,600
51,600

32 clerks, at \$1,000 each. 48 clerks, at \$900 each. 4 messengers, at \$840 each. 18 assistant messengers, at \$720 each. 16 laborers, at \$660 each. For the following formerly authorized and paid from the appropri for "Classifying, etc., returns of corporations," and for others vemployment is necessary on account of the act inposing income on corporations and individuals, namely:	43, 200 3, 360 12, 960 10, 560 iation whose taxes
1 deputy commissioner 1 head of division 1 head of division 3 assistant heads of division, at \$2,000 each 1 attorney 1 law clerk 1 insurance expert 1 railroad expert	3,500 3,000 6,000 3,600 2,000 2,000 2,000
1 clerk. 32 clerks of class 4 25 clerks of class 3 44 clerks of class 2 56 clerks of class 1 46 clerks, at \$1,000 each 34 clerks, at \$900 each. 7 messengers, at \$840 each. 5 assistant messengers, at \$720 each.	57, 600 40, 000 61, 600 67, 200 46, 000 30, 600 5, 880
660 Total	743, 360

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

SCALE OF SALARIES OF COLLECTORS.

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

For collection of—	Salary.	For collection of—	Salary.
\$25,000 or less \$20,001 to \$37,500 \$37,501 to \$50,000 \$37,501 to \$50,000 \$75,001 to \$100,000 \$100,001 to \$125,000 \$125,001 to \$125,000 \$175,001 to \$225,000 \$225,001 to \$275,000 \$275,001 to \$325,000 \$325,001 to \$325,000 \$325,001 to \$325,000	2,125 2,250 2,375 2,500 2,625 2,750 2,875	\$375,001 to \$425,000. \$425,001 to \$475,000. \$475,001 to \$550,000. \$550,001 to \$550,000. \$325,001 to \$700,000. \$700,001 to \$775,000. \$775,001 to \$850,000. \$850,001 to \$925,000. \$925,001 to \$925,000. \$925,001 to \$925,000.	3,500 3,625 3,750 3,875 4,000 4,125

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

The force connected with this bureau during the fiscal year ended June 30, 1916, in the various collection districts as reorganized under the Executive orders of May 21, 1887, September 16, 23, and 30, 1912; July 21, 1913, and October 24, 1914, was 64 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	
62	\$4,500.00 4,195.77	1	\$4, 125. 00	

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

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

Num- ber.	Designation.	Salary.	Num- ber.	Designation.	Salary.
17 16 23 1	Deputy collectorsdododododo	\$2,500 2,400 2,200 1,900	3 1 1,155	Deputy collectorsdo	\$60 50
35 9 39 53 4 170 8 1 97 310 1 97 69	do do do do do do do do	1,800 1,700 1,600 1,500 1,450 1,450 1,350 1,320 1,300 1,200 1,150 1,100 1,000	2 1 7 12 21 15 1 54 1 8 14	Clerks	1,800 1,700 1,600 1,500 1,900 1,200 1,150 1,100 1,000 200
74 17 2	do	900 800 750	149	do	800
2 1 19 8 3 1 2 59 4 1 8	do	720 700 600 500 480 400 360 300 240 200 180	3 1 4 1 1 1 1 1 1 1 1 2	Messengers	900 900 720 600 550 300

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

Num- ber.	Designation.	Salary.	Num- ber.	Designation.	Salary.
31 16	Deputy collectorsdo	\$1,600 1,500	50	Deputy collectors	\$900 800
31	do	1, 400 1, 350	11	do	720 700
1	do	1,300	14	do	600
277	do	1,200 1,100	2	do	300
I	do	1,050 1,000	455	Leafen laundynsk le d	

APPROPRIATION "COLLECTING THE INCOME TAX."

Num- ber.	Designation.	Salary.	Num- ber.	Designation.	Salary,
1 1 1 125 9 30 5 1 161 4 20 37 2 6	Deputy collectors	\$2,200 1,800 1,700 1,600 1,500 1,300 1,200 1,200 1,100 900 720 600	1 22 3 3 5 5 5 30 2 9 9 10 1 1	Clerks:	\$1,800 1,600 1,500 1,400 1,300 1,100 1,000 900 600 720

APPROPRIATION "RESTRICTING THE SALE OF OPIUM, ETC."

Num- ber.	Designation.	Salary.	Num- ber.	Designation.	Salary.
66	Deputy collectors.	\$1,600 1,320 1,300	2 31	Deputy collectorsdo.	\$1,100 1,000
60	do	1,200	161		

FIELD FORCE.

During the fiscal year the average number employed in the field was as follows: 64 collectors; 40 revenue agents appointed under section 3152, Revised Statutes, as amended; 63 revenue agents and 92 inspectors engaged on income-tax work; 1 agent employed under the opium appropriation; 1 attorney, 4 agents, and 2 stenographers employed on cotton-futures work; 2,174 deputy collectors, 217 clerks, 12 messengers, 1 janitor, 56 special employees, 963 storekeepers and storekeeper-gaugers, whose average per diem ranged from \$3 to \$4; and 468 gaugers whose fees or compensation ranged from \$3 to \$5 per day.

OBJECTS OF TAXATION.

DISTILLED SPIRITS.

During the past fiscal year there were produced from materials other than fruit 249,123,921.8 taxable gallons of distilled spirits, an increase of 116,989,769.6 gallons as compared with the quantity of like spirits produced during the fiscal year ending June 30, 1915.

Of this class of spirits there were removed from bonded warehouses on payment of tax 133,025,969.4 taxable gallons, an increase of 11,527,644.4 taxable gallons over the quantity tax paid during the preceding fiscal year.

The quantity of spirits remaining in distillery and general bonded warehouses at the close of the fiscal year 1916 was 232,402,878.3 gallons, a decrease of 21,265,463 gallons from the quantity so held in bond at the close of the preceding fiscal year.

The large increase in production of distilled spirits during the year was occasioned by the demand for alcohol and high-proof spirits to be

denatured and for export to European countries. Withdrawals free of tax for denaturation increased 59,120,534.3 gallons during the

year, and for export 37,348,484.4 gallons.

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

Fiscal year.	Produced.	Withdrawn, tax paid.	Remaining in warehouse.
1900	124,520,599.8 128,623,401.9 141,776,202.1 134,311,952.0 147,810,794.3 145,666,125.1	Gallons. 93, 391, 827. 8 99, 191, 721. 5 103, 304, 981. 5 112, 788, 168. 0 116, 033, 305. 6 115, 994, 857. 5 122, 617, 943. 1 134, 031, 066. 7	Gallons. 138,087,348.4 152,733,138.0 168,742,430.4 188,350,778.1 195,135,925.8 215,557,323.6 226,735,828.8 245,438,816.0
1908 1909 1910 1911 1912 1913 1914 1914	126, 989, 740. 1 133, 450, 755. 1 156, 237, 526. 4 175, 402, 995. 5 178, 249, 985. 0 185, 353, 383. 1 174, 611, 645. 0 132, 134, 152. 2	119, 703, 594. 4 114, 693, 578. 2 126, 384, 726. 7 132, 058, 636. 5 133, 259, 147. 6 140, 289, 424. 8 136, 269, 752. 6 121, 498, 325. 0 133, 025, 969. 4	235, 026, 128.; 229, 141, 434.; 233, 508, 674.; 249, 279, 346.; 263, 785, 831.; 276, 784, 540.; 282, 036, 460.; 253, 668, 341.; 232, 402, 878.;

DENATURED ALCOHOL.

During the past fiscal year there were withdrawn from bond, free of tax, for denaturation, 84,532,253.1 proof gallons of alcohol and rum, as against 25,411,718.8 proof gallons withdrawn for like purposes during the fiscal year 1915.

The following statement shows the quantity of spirits denatured during each fiscal year since the enactment of the denatured-alcohol

law of June 7, 1906:

THE DESIGNATION AND RESIDENT	Number of dena- turing ware- houses.		n	'Total.		
Fiscal year.		turing ware-	turing ware-	Completely de- natured.	Specially de- natured.	Wine gallons.
		Wine gallons.	Wine gallons.		0.004.000.0	
1907	8 12 12	1,397,861.16	382, 415. 19	1,780,276.35 3,321,451.73	3, 084, 950. 8 5, 640, 331. 2	
1908	12	1,812,122.38 2,370,839,70	1,509,329.35 2,185,579.15	4, 556, 418. 85	7, 967, 736, 4	
1910	12	3, 076, 924, 55	3, 002, 102, 55	6, 079, 027, 10	10, 605, 870, 7	
1911	14	3, 374, 019, 92	3, 507, 109.94	6, 881, 129. 86	11, 682, 887. 9	
1912	14	4, 161, 268. 56	3, 933, 246, 44	8,094,515.00	13, 955, 903. 8	
1913	21	5, 223, 240. 78	4,608,417.76	9, 831, 658. 54	16, 953, 552. 8	
1914	25	5, 213, 129. 56	5, 191, 846. 03	10, 404, 975, 59	17,811,078.2	
1915	23	5, 386, 646. 96	8, 599, 821. 81	13,986,468.77	25, 411, 718. 8	
1916	33	7, 871, 952, 82	38, 807, 153. 56	46, 679, 106. 38	84, 532, 253. 1	

Detailed statements showing by districts the quantity of alcohol denatured during the past fiscal year and the various commercial purposes for which such alcohol was denatured will be found on pages 97–102 of this report.

DISTILLERIES.

During the fiscal year ended June 30, 1916, there were operated for the production of distilled spirits 279 grain distilleries, 25 molasses distilleries, and 301 fruit distilleries, a total of 605—a decrease of 30, as compared with the number operated during the previous fiscal year.

A close supervision by distillery and field officers was maintained over all establishments engaged in the manufacture, rectification,

and sale of distilled spirits.

INDUSTRIAL (FARM) DISTILLERIES.

As noted in my report for the fiscal year of 1915, one industrial distillery only has been established under the act of October 3, 1913, which act, for the purpose of encouraging distilleries of this class, has made special exemptions and provisions in the matter of registry and conduct of such distilleries, and which permits the manufacture of alcohol "from any substance whatever."

In view of the present high price of grain and other material ordinarily used at regularly established distilleries, it may, I think, be reasonably expected that a considerable number of these smaller

distilleries will be established in the near future.

BRANDY USED IN FORTIFYING WINES.

During the fiscal year 1916 there were used in the fortification of pure sweet wines 1,257,399 proof gallons of brandy as against 4,505,218.7 proof gallons used for like purpose during the preceding

fiscal year.

This noticeable decrease is doubtless due to the fact that by the act of October 22, 1914, the tax on brandy so used was increased from 3 cents per proof gallon, as fixed by the act of June 7, 1906, to 55 cents per proof gallon. The result of this increase in the rate of tax is also clearly indicated by the quantity of brandy used under these different rates during the fiscal year 1915, the quantity used at the rate of 3 cents per proof gallon during the first 4 months being 4,132,419.4 proof gallons, as against 373,199.3 proof gallons at the higher rate of tax used during the remaining 8 months.

By the act of September 8, 1916, the tax on brandy so used has been reduced to 10 cents per proof gallon, and it may, I think, be safely predicted that the quantity of brandy hereafter so used annually

will closely approximate 5,000,000 proof gallons.

TAX ON DOMESTIC AND IMPORTED WINES.

By the act of October 22, 1914, a tax at the rate of 8 cents per gallon was imposed upon all domestic and imported still wines sold or offered for sale or consumption, which, under the provisions of the act, was payable only when such wines passed directly to the consumer. As a rule such sales were made by retailers, and owing to the large number of retail dealers (some 200,000 in number) and the consequent difficulty in closely supervising such sales, a large quantity of wine was disposed of without payment of tax.

63546°-16--2

By the act of September 8, 1916, tax has been imposed on this class of wines according to their alcoholic content, namely:

On wines not exceeding 14 per cent alcohol, 4 cents per gallon. If exceeding 14 per cent and not exceeding 21 per cent, 10 cents per gallon. If exceeding 21 per cent and not exceeding 24 per cent, 25 cents per gallon.

If exceeding 24 per cent, \$1.10 per gallon.

Under the provisions of this act the tax is due and pavable when the wine is removed for consumption, either from the winery or other place of storage, and provision is made for the bonding of all such premises and the filing of such notices and inventories as the Commissioner of Internal Renenue, with the approval of the Secretary of the Treasury, may prescribe. Under these provisions, and the regulations authorized by the act, it is believed that a closer collection of the tax imposed will hereafter be secured, and that the revenue from this source will be materially increased.

FERMENTED LIQUORS.

The production of fermented liquors during the fiscal year ended June 30, 1916, was 58,633,624 barrels, being a decrease of 1,174,586 barrels, as compared with the preceding fiscal year. There were taxpaid for consumption 58,564,508 barrels and removed from breweries for export free of tax 69,116 barrels during the last fiscal year.

The number of breweries operated during the year was 1,332, a decrease of 40 as compared with the previous fiscal year. Pipe lines were employed for conveying fermented liquors to the bottling premises at 374 breweries, being an increase of 12 as compared with

the previous fiscal year.

The receipts from the tax on manufactured tobacco, snuff, cigars, and cigarettes, including special taxes, for the fiscal year ended June 30, 1916, amounted to \$88,063,947.51, an increase over the collections from these sources during the fiscal year ended June 30, 1915, of \$8,106,573.97. The collections from special taxes levied under the act of October 22, 1914, during the last fiscal year amounted to \$2,739,853.05.

There were in operation at the close of the calendar year 1915, 15,732 cigar factories and 367 cigarette factories, this being a decrease of 1,022 cigar factories and a decrease of 14 cigarette factories, as

compared with the previous year.

There were also in operation at the close of the last calendar year 2,285 tobacco and snuff factories, 2,214 producing manufactured tobacco and 71 producing snuff, 3,497 dealers in leaf tobacco and 431 retail dealers in leaf tobacco.

The sale of unmanufactured leaf tobacco by retail dealers in leaf

tobacco continues to be of little consequence.

The past year witnessed the disclosure of numerous and immense frauds upon the revenue by manufacturers of tobacco, cigars, and cigarettes. These frauds were made possible by the lamentable weakness of the law relating to dealers in leaf tobacco. Quantities of tobacco have been sold by dealers in leaf tobacco to manufacturers of cigars, cigarettes, and tobacco without same having been reported to the Government. In many cases fraudulent leaf dealers have disappeared, and practically every opportunity for tracing the leaf

tobacco shown on their reports as on hand or collecting the tax on cigars manufactured therefrom is lost. To remedy the defects in the law, it has been recommended in the annual reports for the past few years that every dealer in leaf tobacco should be required by law to give a bond in such penal sum as the collector may determine, based upon the quantum of business done, the sum of said bond to be increased from time to time at the discretion of the collector or under instructions of the Commissioner of Internal Revenue. A true inventory of stock on the 1st day of January of each year and the rendition of reports of transactions in leaf tobacco, either quarterly, monthly, or for such periods (and within 10 days after the close of such periods) as the Commissioner of Internal Revenue may prescribe, should be required of each dealer in leaf tobacco. Authority should also be given the Commissioner of Internal Revenue to propose and levy assessments for tax on tobacco not properly accounted for.

It is also recommended that manufacturers of tobacco, snuff, cigars, and cigarettes, dealers in leaf tobacco and peddlers of tobacco should be required to register their name or style, trade or business, only on commencement of business and not annually on the 1st day of July, when special taxes on these occupations are not in force.

It is to be noted that during the past fiscal year there has been another extraordinary increase in the number of cigarettes taxpaid weighing not more than 3 pounds per thousand. The receipts from the sale of stamps during the fiscal year ended June 30, 1916, show taxpayment of 21,066,196,672 small cigarettes, an increase over the previous fiscal year of 4,325,719,760 cigarettes.

OLEOMARGARINE.

Margarettarista entre quer i pursuel entre la

A considerable increase is shown in the quantity of uncolored oleomargarine produced and withdrawn taxpaid during the fiscal year ended June 30, 1916, as compared with the preceding fiscal year, while there was a small decrease shown in the volume of operations in the colored product for the same period.

During the fiscal year 1916 there was produced a total of 145,760,973 pounds of uncolored oleomargarine, of which 145,443,578 pounds were withdrawn taxpaid at one-fourth cent, as against 138,241,907 pounds produced and 137,693,610 pounds taxpaid at this rate during the fiscal year ended June 30, 1915, thus showing a net increase of 7,546,066 pounds in the production and 7,749,968 pounds in the withdrawals taxpaid during 1916.

In 1916 a total of 6,748,940 pounds of colored oleomargarine was produced, and of this amount 3,403,287 pounds were taxpaid at 10 cents; 2,561,613 pounds withdrawn free of tax for export, and 746,281 pounds withdrawn free for use of United States as supplies for governmental institutions, as compared with 7,595,141 pounds produced; 3,753,012 pounds taxpaid at 10 cents; 3,081,356 pounds exported free of tax, and 734,030 pounds withdrawn free for use of the United States during the fiscal year 1915.

These figures show a decrease in the colored goods of 846,201 pounds produced; 349,725 pounds withdrawn taxpaid, and 519,743 pounds exported, and an increase of 12,251 pounds withdrawn free

for use of Government during the fiscal year 1916.

and serve terms of imprisonment. Through various legal technicalities and delays criminal prosecutions in the other two cases have not been brought to a conclusion and the cases are now pending.

A summary of the results of the investigations made during the fiscal year 1916 shows 56 violations by manufacturers, 28 by wholesale dealers, 1,789 by retail dealers, or a total of 1,882 violations by these various classes reported during the year, as compared with a total of 2,777 violations during the fiscal year 1915.

These figures of violations by manufacturers include only those cases reported against dealers who illicitly colored the white product and thereby became manufacturers under the law, as no violations were reported during the year against duly qualified manufacturers.

There were pending at the beginning of the fiscal year 1916, 22 cases of violations by manufacturers, I by wholesale dealers, 7 by retail dealers, and these cases, with those reported during 1916 were disposed of by indictment and prosecution where the facts warranted such action, and by compromise of those cases of technical violations and by being dropped upon payment of taxes due where the facts clearly showed unintentional nature of the offenses.

During the fiscal year 1916 prosecutions resulted in the conviction of a total of 10 manufacturers, 1 wholesale dealer, and 2 retail dealers, and acquittal of 4 manufacturers and 2 retail dealers, while 7 cases of illicit manufacture, 5 violations by wholesale dealers, and 48 by retail dealers were compromised, leaving 60 cases of illicit manufacture; 14 violations by wholesale dealers, and 36 by retail dealers pending at the close of the fiscal year.

Fines aggregating \$38,751 were imposed in cases where convictions were secured, in addition to prison terms, and there was paid in compromise of violations a total of \$14,090.90. Assessments were made of special taxes amounting to \$56,134.19 and of stamp taxes of \$116,490.72 as a result of the discovery of these violations. Of these amounts there was collected from assessment of special taxes \$20,418.26 and from stamp taxes \$188,428.33, a total of \$208,846.59, making a total collection by assessments and compromises of \$228,937.59.

Included in the collections from stamp taxes is \$160,000 paid on assessments made the previous fiscal year, while there were still outstanding a large amount in special and stamp taxes assessed in these cases discovered during the current year.

Attention has repeatedly been called in the annual reports of previous years to the urgent need of revision of the olcomargarine law, and while the figures showing a decrease in violations discovered during the current fiscal year as compared with the preceding year might indicate that the requirements of this law are being more scrupulously observed because of the vigorous enforcement during the past three years, it is apparent that as long as the double rate of taxation remains in force frauds upon the revenues and the public will continue, despite every effort to suppress them.

A thorough and careful revision of this law to make it in fact a revenue measure and at the same time to afford the greatest possible protection against fraud, is urged.

The totals of both classes of oleomargarine show 152,509,913 pounds produced; 148,846,865 pounds taxpaid, 2,587,689 pounds exported, and 748,531 pounds withdrawn free for use of Government during the fiscal year ended June 30, 1916, as compared with 145,810,048 pounds produced, 141,446,620 pounds taxpaid, 3,112,528 pounds exported, and 734,030 pounds withdrawn for use of Government in the fiscal year 1915.

From these figures it will be noted that there was a total net increase in both classes of 6,699,865 pounds produced, 7,400,243 pounds withdrawn taxpaid, and 14,501 pounds withdrawn free for use of United States, and a decrease of 524,839 pounds in withdrawals for export during the fiscal year 1916 over the preceding

year.

Collections from all oleomargarine sources during the fiscal year 1916 amounted to a total of \$1,485,970.72, which includes \$558,349.33 from stamp tax at 10 cents per pound, \$366,350.58 from stamp tax at one-fourth cent per pound, and \$561,270.81 from special taxes of manufacturers and wholesale and retail dealers in the two classes of product.

The total collections from oleomargarine for the fiscal year 1915 amounted to \$1,695,256.95, which included \$761,200.63 from stamp tax at 10 cents per pound, \$347,141.81 from stamp tax at one-fourth cent per pound, and \$586,914.51 from special taxes of manufacturers

and wholesale and retail dealers.

A comparison of the figures covering the collections for the fiscal years 1915-16, shows a decrease of \$202,851.30 collected from stamp tax at 10 cents per pound and increase of \$19,208.77 from stamp tax at one-fourth cent per pound, and a decrease of \$25,643.70 from special taxes of manufacturers and dealers, or a total net decrease of \$200,286.23 in the collections for pleamers rine in 1916.

\$209,286.23 in the collections for oleomargarine in 1916.

These figures for 1916 include approximately \$200,000, payments on assessments of stamp tax at 10 cents per pound on goods artificially colored by the manufacturers and placed on the market under taxpaid stamps at one-fourth cent per pound, and on the product illicitly colored by dealers who were discovered to have engaged in this illicit manufacture of oleomargarine, but these figures do not include collections from fines imposed by the courts and compromises effected in settlement of liabilities and violations of the law.

Investigations of violations of the oleomargarine law were continued during the fiscal year 1916, and while no cases of the same magnitude in fraud as those reported during the two preceding years were discovered, a large number of cases of considerable importance involving the illicit coloring of white oleomargarine by dealers were discovered and the offenders prosecuted and convicted. In addition to the criminal prosecutions in these cases assessments of stamp tax at 10 cents per pound on the product illicitly colored and special taxes as manufacturers were made against these dealers, and in several instances taxes amounting to several thousand dollars were collected.

The prosecutions pending at the close of the preceding year in three of the largest cases discovered in 1914 were vigorously pressed during 1916, and the most important one was brought to trial and resulted in conviction of all the principals, who were sentenced to pay fines

ADULTERATED BUTTER.

A total of 147 cases against manufacturers, 28 against wholesale dealers and 38 against retail dealers in adulterated butter, were discovered and reported during the fiscal year ended June 30, 1916, making a grand total of 213 violations, as against 30 cases against manufacturers, 5 wholesale dealers and 5 retail dealers, or a total of 40 violations of the act of May 9, 1902, reported during the fiscal year 1915.

All but 26 of these reported violations consisted of the manufacture and sale of butter as creamery butter which was subsequently found to contain moisture of 16 per cent or more, and where the incorporation of abnormal moisture was shown to be due to accident, the cases were dropped upon payment of special and stamp taxes, or compromised where the manufacturers were financially unable to pay the full amount of taxes due.

Prosecutions were instituted in the 26 cases where the evidence showed the dealers had purchased creamery butter, manipulated it, and added thereto abnormal quantities of water ranging from 30 to 50 per cent and afterwards sold the product as pure creamery butter, and these offenders were convicted in every instance.

This class of violations has grown with considerable rapidity in some of the large cities, and the indications are that it will take such vigorous efforts as have been instituted recently to suppress this growing illicit traffic. But it is confidently believed that with the completion of the investigations now started and the prosecutions instituted this form of fraud will be stamped out.

As a result of the violations of this law discovered, there was assessed \$53,655 in special taxes and penalties; \$26,246.05 stamp taxes, making a total of \$79,901.05 against manufacturers and dealers, of which amount there has been collected \$20,324 from special taxes; \$17,745.10 from stamp taxes, or a total of \$38,069.10 from these sources in 1916, as compared with a total of \$23,085.05 collected from special and stamp taxes in 1915.

In addition to the above amount collected in taxes, a total of \$7,707 was collected through compromises in the cases where the facts warranted this action, and a total of \$2,678.80 was collected in fines from those cases where prosecution was instituted.

It is again recommended that the act of May 9, 1902, be amended and some definite standard of moisture or butter fat content be fixed by the statute for the different classes of butter defined by the act of August 2, 1886, as amended by this act.

This law as it stands works entirely too severe hardships upon manufacturers of butter who unknowingly and unintentionally place on the market butter containing 16 per cent or more of moisture, and likewise imposes unduly harsh penalties in the form of special taxes upon dealers who handle such butter.

RENOVATED BUTTER.

There was a slight decrease in the production and withdrawal taxpaid of renovated butter during the fiscal year ended June 30, 1916. The transactions in this product showed a total of 34,514,527 pounds produced and 34,572,335 pounds withdrawn taxpaid during the year as compared with 39,056,180 pounds produced and 38,924,828 pounds withdrawn taxpaid in the fiscal year 1915, making a net decrease of 4,541,653 pounds in the production and 4,352,493 pounds in the quantity taxpaid.

Cellections from renovated butter during 1916 amounted to \$88,760.89 as compared with total collections of \$99,612.50 from this source in 1915, or a net decrease in the collections from renovated butter of \$10,851.61. No violations of the law relating to renovated butter were reported during 1916.

NARCOTIC LAW.

At the close of the fiscal year ended June 30, 1916, the act of December 17, 1914, known as the Harrison narcotic law, had been in force 16 months, and this period of operation was sufficient to give the administrative officers of the department a clearer view of the conditions which the act was intended to remedy, and at the same time to show the several serious defects in this law and the urgent need of amendatory legislation.

Attention was called in the annual report for 1915 to the conditions found in the course of the enforcement of this law for the first four months ended June 30, 1915, and the conditions found and the results accomplished during the fiscal year 1916 only corroborate the statements and emphasize the recommendation made in the report for the preceding year.

During the 12 months ended June 30, 1916, there was reported a total of 23,754 violations of this act, which include those of a technical nature and also violations of the provisions of the regulations issued under authority of the law. These violations involved 11,681 registered and 275 unregistered physicians; 4,054 registered and 19 unregistered dentists; 1,190 registered and 21 unregistered veterinarians; 99 registered and 6 unregistered manufacturers of drugs; 3 registered importers of drugs; 46 registered wholesale dealers; 4,325 registered retail dealers and 49 unregistered retail dealers; 446 by registered miscellaneous classes, and 1,540 by unregistered miscellaneous classes.

As a result of these violations prosecutions in the more flagrant cases were instituted and resulted in the conviction of 83 registered persons, 580 unregistered, a total of 663, and the acquittal of 20 registered and 163 unregistered persons, or a total of 183, while at the close of the fiscal year 1916, 123 registered and 276 unregistered persons were under indictment or held for the grand jury.

The cases of 555 registered and 29 unregistered persons were compromised, and 20,603 cases of minor infractions by the registered and 646 by unregistered persons, including in these cases those who failed to pay special tax within the required time, were dropped upon satisfactory evidence of the technical or unintentional character of the violation.

At the close of the fiscal year 1916 there were pending 460 cases against registered and 216 cases against unregistered persons, in which cases no action had been taken at that time.

Collections from fines imposed by the courts in 138 cases amounted to \$19,676.84, while there was collected from compromises during fiscal year 1916 \$36,492.29. During the year ended June 30, 1916, special taxes and penalties amounting to \$22,696.98 were assessed

25

against delinquents, of which amount there has been collected \$22,567.77.

The Supreme Court in the case of United States v. Jin Fuey Moy, on June 12, 1916, decided that the provisions of section 8, making it unlawful for any persons not registered under this act to have in their possession any of the proscribed drugs, with certain exceptions specified in said section, applied only to those persons required to register under section 1 of the act, and not to consumers of such drugs who had obtained them upon prescription of a physician or other practitioner registered under the act.

This decision makes it practically impossible to control the illicit traffic in narcotic drugs by unregistered persons, as the mere possession of any quantity of the drugs is not evidence of violation, and therefore the Government is forced to prove in every case, even where the circumstances indicate sale and dispensing, actual sales by this class of offenders, which it has been found difficult to do.

As a large number of persons had been tried and convicted and sentenced to pay fines or serve terms of imprisonment or both for violation of section 8 because of unlawful possession before this decision was rendered, it was necessary to take immediate steps for their relief, and in all these cases the persons have now been released, but there was no authority or money available for the refunding of the fines paid.

This decision renders imperative some legislation to amend and strengthen this law if the best interests of the country and those afflicted by the drug evil are to be protected and justice given those who have heretofore been convicted and paid fines for a violation of the law which the Supreme Court decided had not been committed.

Therefore, it is again recommended that this act be amended or

revised to provide:

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

Second. That the limitations as to registration under the act be clearly set forth and restricted to persons lawfully engaged in the sale of or dispensing, administering, or prescribing the drugs covered by the act, and that the writing of prescriptions, keeping records, altering or forging same, be fully covered with adequate provision for punishment of such offenses.

Third. Making all the general provisions of the internal-revenue statutes relating to seizures, forfeiture, etc., applicable to the drugs taxed and the persons upon whom special taxes are imposed under

this act.

It is also recommended that Congress appropriate the necessary money for the repayment of those fines imposed by the courts upon persons convicted of unlawful possession under section 8 of the act, and for the purpose of determining the amount necessary, there has been secured and compiled a table showing all the cases coming within

this classification and the amounts so paid in the United States from March 1, 1915, to June 12, 1916, the date the decision was rendered, and this information is available should Congress see fit to adopt this recommendation, which justice seems to demand.

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

LABORATORY WORK.

The comparison of this year's report with that of last year will show that there has been an increase of more than 2,500 samples received

and analyzed over that of last year.

A larger number of butter samples have been received and analyzed and found to be adulterated. Distilled spirits show a decrease in the number of samples. A thorough campaign inaugurated against the practice of substituting caused those particular offenders to be more careful and not a great number of substitution cases were made. Most of the samples analyzed under this head were suspected cases of refilling bottled-in-bond bottles. The number of fermented beverage samples and medicinal preparations show an increase. The number of oil samples from the oleomargarine factories continue about the same each year. The oleomargarine samples decreased in number for the reason that no factory was under suspicion and only "moonshine" samples were examined. The narcotic samples show a large increase over last year, as also do the wine samples.

The work in the division of chemistry has steadily increased from year to year, and each year a larger number of cases are carried to court on the chemical analysis of samples and each year more convictions are obtained by expert testimony of our chemists.

CORPORATION EXCISE AND INCOME TAX.

The result of the administration of the income-tax law during the fiscal year ended June 30, 1916, as it relates to corporations, joint-stock companies or associations, and insurance companies, was highly gratifying, both as to the quantity of tax assessed and collected and the efficiency displayed by the field and office force engaged in this work. As compared with the fiscal year ended June 30, 1915, the increase in the amount of tax assessed was greatly in excess of all estimates.

During the year much attention has been given to a better systemization of the work, both in the field and in the office. Experience has demonstrated, however, that, in order that the work may be kept reasonably current, that returns may be audited in the office and examinations may be made in the field within a reasonable time after the returns have been received, the working force, both in the office and in the field, should be substantially increased.

The revised forms (1030 and 1031) prescribed for the use of corporations in making their returns of annual net income, comprising, as they do, a return proper and a supplemental statement in which is set out in detail much of the data from which the return is prepared, have proved very helpful to the office, enabling it to make an intelli-

gent audit of the returns and to reach definite conclusions with respect to the amount of tax due in many cases that otherwise would have had to be referred to revenue agents for an examination of the books. The corporations, almost without exception, have fully complied with the requirements of these forms and thus cooperated with the office in reaching correct results without unnecessary delay.

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

During the fiscal year covered by this report there were received in the Bureau of Internal Revenue 366,443 returns of corporations. Included in this number are approximately 32,000 which related to and should have been received during the year ended June 30, 1915, so that approximately 334,000 were for periods ended subsequent to June 30, 1915, and prior to July 1, 1916, a considerable number of them being filed, as the law permits, for fiscal periods other than the calendar year.

Of the entire number received (366,443) during the year, 190,911 showed an aggregate net income of \$5,184,442,389, upon which there was assessed income tax in the aggregate sum of \$51,844,423.89; and 175,532 returns showed an operating deficit, or no taxable income, the taxable returns being a little in excess of 52 per cent of the whole number filed, as compared with 58 per cent taxable of the whole number filed during the previous year.

As compared with the last preceding year, these figures show an increase in the whole number of returns received of 66,998, and an increase of 16,706 in the number of taxable returns. By reason of the large number of returns carried over by collectors from the previous year and which should have been then filed, the most of which showed a deficit or operating loss, the number of nontaxable returns is also 50,292 in excess of those of the same class received during the previous year.

As hereinbefore indicated, the increase in the whole number of returns received during the year is largely accounted for in the fact that collectors sent in during this year thousands of returns which they received and should have sent in during the preceding year, and that for the last year they sent in practically all returns due and received during that period. These figures indicate that there are, almost accurately, 335,000 corporations making annual returns to this bureau.

Taking the whole number of returns received during the fiscal year ended June 30, 1916, and comparing them with the returns received during the last preceding year, a computation shows that there was an increase in the number received of 22 per cent. On a like basis, the number of taxable returns (those showing a net income) filed during the year shows an increase of 9½ per cent over the taxable returns received during the previous year, while the nontaxable returns, for reasons hereinbefore stated, show an increase of 40 per cent. If the returns received by collectors during the preceding year and not then forwarded to this office be eliminated from the returns received during the last fiscal year, the increase in the number of returns properly creditable to the year ended June 30, 1916, would be almost negligible.

It may be of interest to note that, for the several years since the special excise tax law became effective (Jan. 1, 1909), the number of returns made by corporations has been as follows:

1913. 316, 909 1914. 299, 445 1915. 366, 443

The total amount of taxes assessed against corporations, jointstock companies, or associations and insurance companies during the year ended June 30, 1916, was \$58,547,081.71. This includes \$51,844,423.89 income tax assessed on the basis of the net income shown in the returns as originally filed during the year; also \$371,155.22, which represents the 50 per cent additional tax levied against corporations, etc., for failure to file their returns within the prescribed time, offers in compromise submitted by them in lieu of the specific penalty imposed for delinquency, and the 100 per cent added in a very few cases where it was clearly apparent that the returns were made with false and fraudulent intent; also \$523,108.95, the amount of income tax assessed on the basis of the office audit; and \$5,808,393.65, the amount of special excise and income tax discovered by revenue agents and assessed on the basis of their reports.

The total amount of income tax assessed during the year against corporations on the basis of returns filed during this period was \$51,844,423.89. This does not include penalties asserted and taxes assessed on the basis of office adjustments and revenue agents' reports, the most of which relate to other years. Comparing this amount with that assessed on the same basis for the year ended June 30, 1915, viz, \$36,193,877.86, an increase of \$15,650,546.03 in the amount of income tax assessed is shown. Taking the 1915 figures as a basis, this represents an increase during the last fiscal year of approximately 43 per cent in the aggregate net income of the corporations making taxable returns.

During the year fines, penalties, and compromises were asserted to the amount of \$371,155.22, as compared with \$137,482.73 for the previous year, an increase of \$233,672.49.

On the basis of office audits (confined chiefly to 1914 returns) there was assessed \$523,108.95, as compared with \$300,000 assessed on a like basis for the previous year, an increase of \$223,108.95.

On account of the work done by revenue agents, there was assessed \$5,808,393.65 during the year, as compared with \$2,355,591.69 assessed on a like basis for the prior year, an increase of \$3,452,801.96.

The total amount placed on the assessment list from all sources during the year was \$58,547,081.71, as compared with \$38,986,952.26 assessed for the fiscal year ended June 30, 1915, an increase of \$19,560,129.43, or approximately 50 per cent.

During the year the correspondence with corporations and internal revenue officers has been unusually heavy. The great bulk of this has been of an educational character, having to do with the construction of the law and the application of the regulations to particular conditions. As a result corporations and officers having to do with the administration of the law have become better informed as to the provisions of the law and the regulations, and the administration has been remarkably free from friction. It is gratifying to note that returns filed by corporations during the last year were freer from errors than were those of prior years, and collectors found it necessary to return fewer of them for correction. This may be recorded

as one of the results of the educational work that has been done by

the field force and through correspondence from this office.

Because of the fact that the checking and comparison of the supplemental statements with the returns proper involve numerous calculations, together with close constructions of the law, the auditing of returns in the bureau is necessarily tedious; and, because of a lack of a sufficient force of clerks, this particular work is more than a year in arrears. While all the returns (except a few delinquents) due to be filed during the fiscal year ended June 30, 1916, have been filed. because of the insufficiency of the clerical force not a single return

filed within that period has been audited.

The assessments were made upon the returns as they came to this office from the several collection districts. The audit when made will show, no doubt, as that of the returns of other years has shown, that many of these returns are erroneous in some particular and that, upon correction, much additional tax will be assessed. It is obvious that the audit of the returns should be kept current and that corporations should be advised, with as little delay as possible after the receipt of their returns, of any errors contained in them and of any additional tax to which they are subject by reason of the correction of these errors. It is unfair to both the corporations and the Government that there should be more than a reasonable delay in auditing returns and in finally fixing and assessing the exact amount of tax due. No feature of the administrative work of the bureau as it relates to corporations has been more annoying than has been that growing out of the delay in auditing returns in this office and in making the examination of the books of corporations where this is found necessary. In the case of the examination of books by the field force it has been found advisable and necessary to examine books covering returns made four, five, and six years ago. Otherwise, much omitted tax, as hereinafter shown, would have escaped assessment and collection. The delay in making the audits and examinations can be remedied only in providing such additional, competent help, both in the field and in the office, as will make and keep the work current.

While the clerical force of the Corporation Tax Division engaged in auditing returns has been numerically insufficient to bring the work up to date, it has nevertheless been efficient and industrious. During the period intervening since the last annual report, this force has been engaged in completing the audit of the returns received during the fiscal year ended June 30, 1914, and in auditing those received for the year ended June 30, 1915, about 20 per cent of which, at this time, remain unaudited. As a result of their work, together with that of the correspondence clerks, and without the aid of any outside force, there were discovered and assessed, in addition to that assessed on the basis of the returns filed, taxes in the aggregate sum of \$523,108.95, the great bulk of which but for the efficient audit

would have escaped collection.

Since the audit in the office of the returns will result in the discovery and assessment annually of taxes to an amount of not less than \$500,000, no argument is needed to show that this division should not be handicapped or embarrassed for want of sufficient additional clerical help to do the work in the most prompt, efficient, and effective manner. With a cherical force numerically insufficient the work must be delayed or care must be sacrificed for speed, neither of which conditions is desired and both should be provided against. The prompt and efficient auditing of the returns will not only remove a cause for complaint among taxpayers but will add to the tax at the time it should be assessed a sum many times greater than the cost of the additional help desired, and which tax, in the absence of a care-

ful audit, will go undiscovered and unassessed.

While the limited office force has been alert in the discovery of additional tax, the field force (revenue agents, inspectors, and deputy collectors) has been active and productive of gratifying results. This force, increased to some extent in numbers, has, as a result of their experience, greatly advanced in efficiency and effectiveness. As a result of the work done by this force, viz, the examination of the books of corporations for the verification of their returns and the discovery of taxpayers who had not made returns, there was assessed against corporations during the year ended June 30, 1916, \$5,808,393.65; that is to say, this amount was discovered and assessed during the year in addition to the amount assessed in the ordinary course on the basis of returns, the great bulk of which, but for the examinations made, would have escaped assessment.

In the discovery of this additional and previously omitted tax, the officers examined the books of 17,300 corporations, covering their

returns for the several years as follows:

For the year—		For the year—	
1909	9,726	For the year— 1913	14, 254
1910	11,083	1914	14, 563
1911	11,962	1915	2,872
1912	13,009	1916	15

Preliminary to an examination, card synopses of the returns for the several years, for which examinations are desired, are prepared in this office and then sent to the revenue agents in charge, with instructions, in some instances, when the officer deems it advisable, to extend the examination to cover the returns for years for which cards are not sent. For the reason that the audit has not been made of the 1915-1916 returns, cards for this year are rarely sent. This accounts for the comparatively few 1915-1916 examinations that have been made.

During the year there were prepared and sent to revenue agents card synopses of returns in the aggregate number of 93,067. These were distributed among the several years as follows:

For-1913...... 17, 604 1910...... 11, 125 1914...... 22, 798 1912...... 14, 575

At the close of the year there remained in the hands of the agents 60,195 cards, representing 15,914 corporations whose books had not then been examined.

The records of this office show that after all the returns filed for any given year have been carefully audited, there remains approximately 15 per cent of the entire number which, in the epinion of the auditors, cannot be satisfactorily adjusted here and should be referred. by synopsis cards, to the revenue agents for examination and investigation. On this basis there remained at June 30, 1916 (not including

31

the 1915-16 returns), 37,234 corporations to be examined. Experience has demonstrated that for every 1914 return, subjected to examination, there must, on an average, be sent synopsis cards for the returns for three prior years. This means that, to complete the examination covering all the rejected returns for 1914 and prior years, 148,936 returns, for such years, remained at the end of the fiscal year to be verified by an examination of the books. To this number there should be added approximately 53,000 returns for 1915-16, making a grand total of 201,936 to be covered by a revenue agent's examination.

Assuming that an officer will examine one return per day (and this is about the average, as the record of work done shows), it will take one officer 201,936 days to complete the examinations covering corporate returns now on file in this office. Assuming that one officer will examine 300 returns per year, it will require 673 men, working steadily on corporations alone, to complete, within the next year, the work now in hand; or, if the present field force (274 men) were employed exclusively and steadily on corporation work, it would take them two years and six months to make all the examinations contemplated to be made for the year 1915 and previous years, to say nothing of the individual returns rejected for examination or of the corporate returns which, in the meantime, will be filed, at least 15 per cent of which, in accordance with past experience, will be rejected for examination by the field force.

This clearly demonstrates the necessity for a substantial increase in the force of field examiners, and the amount of tax hereinbefore indicated as having been assessed during the last year on the basis of revenue agents' reports is a convincing argument that a field force sufficient to make and keep the examinations reasonably current should be provided. Fifteen per cent of all the returns filed represents the minimum that should be referred to revenue agents for examination and comparison with the books. This minimum is made up of those corporations which show the largest amount of gross income. Were the field force sufficient to warrant it, it is confidently believed that the examination of the books might be extended to many of the smaller corporations, with profit not only in the amount of additional tax discovered, but in the information communicated to the corporations.

As hereinbefore indicated, the examinations that have been made by the field force covered returns made under the special excise corporation-tax law (sec. 38, act of Aug. 5, 1909), operative from January 1, 1909, to March 1, 1913, as well as those made under the income-tax law (sec. 2, act of Oct. 3, 1913).

On the basis of these examinations there was assessed during the year special excise tax, covering the years 1909 to 1912, in the sum of \$2,746,089.24, and income tax in the sum of \$3,062,304.41, an aggregate of \$5,808,393.65. The revenue agents, as a result of their examinations, recommended the assessment of sums considerably in excess of these amounts. In some instances their recommendations were not approved by this office; in other instances the assessments could not be made because the statutory limitation (three years from the date when the returns were due) had expired, and in other cases the reports, involving considerable sums, had not been audited by this office when the year ended, or were held pending the receipt of further information. In all cases where the assessment of the additional tax

discovered is barred by statutory limitation and where it is believed to be actually due and collectible, the matter of its collection by suit has been referred to United States district attorneys. It is believed that when the revenue agents' reports pending at the close of the year shall have been finally adjusted a further additional tax of approximately a million dollars will have been assessed.

The aggregate amount (\$5,808,393.65) assessed during the year on the basis of revenue agents' reports includes omitted special excise tax discovered during the year, the same applying to and being distributed over the years the excise-tax law was in force, as follows:

For the year—		For the year—	
1909		1911	\$605, 552. 65
1910	642, 757, 47	1912	941, 886. 03

and omitted income tax discovered and distributed among the several years as follows:

For the year—	THE STREET	For the year—	the compact
1913	\$1,701,580.19	1915	\$157, 235. 95
1914	1, 200, 785, 77	M. NA LUMBORY IN MILES	

The smaller amount of tax discovered and assessed for each of the earlier years is due to the fact that the books of many of the larger corporations covering their returns for those years had been previously examined and the omitted taxes, if any, had been accounted for in the year in which the examinations were made. The comparatively small amount of tax assessed for 1915–16 on the basis of revenue agents' reports is due almost wholly to the fact that at the end of the fiscal year (June 30, 1916) but few examinations had been made covering the 1915–16 returns.

It is estimated that the taxable net income of corporations for the fiscal year 1917 will be substantially in excess of that for the year 1916. This, together with the fact that the act of September 8, 1916, increases the rate of taxation from 1 per cent to 2 per cent of the net income, warrants the conclusion that the amount of tax to be assessed against corporations during the fiscal year ending June 30, 1917, will not be less than \$125,000,000, and will most likely exceed that amount.

The assessments made during the months of July, August, September, and October, 1916, are substantially in excess of the assessments made during the same months of 1915, as is indicated below:

Assessed in—	1915	1916
July August September October	604, 773. 98	\$935,345.96 1,018,729.15 2,453,413.77 14,677,731.16
Total	4,511,217.60	9,050,220.04

This includes additional I per cent tax on incomes earned since Jan. 1, 1916, by corporations whose returns were made on the basis of a fixed war ended since that date.

During the fiscal year ended June 30, 1916, there was collected from corporations special excise and income tax in the aggregate sum of \$56,972,720.88 as against an aggregate assessment during this period of \$58,547,081.71. During the year ended June 30, 1915, there was collected from the same source, \$39,144,531.71.

Since June 30, 1916, during the months of July, August, and Sep tember, there has been collected on account of special excise and in-

come tax assessed against corporations for previous years the sum of \$5,939,224.69, which includes unpaid taxes assessed during the preceding year and which were due and payable on or before June 30, 1916. This amount will be reported in the collections for the current

fiscal year (1917).

The Government has been forced in several instances to institute suit in the United States district courts to collect additional tax which, under the rules of this office, is legally due, but which could not be assessed and collected in the usual manner because the period within which assessment could be made had elapsed before the additional tax liability was discovered. These suits chiefly involve lumber and mining corporations, and are designed to test, to a final judicial determination, certain rulings of this office to the effect that the stumpage and depletion deductions should not exceed the cost of the assets extinguished or depleted. So far as this question has been passed upon by the lower courts, they have sustained the position of the corporations, viz, that they have the right to exclude from their taxable income on account of stumpage or depletion an amount equivalent to the market value, as of January 1, 1909, of the assets depleted.

There were 15 districts in each of which the amount of corporationincome tax assessed during the year was in excess of \$1,000,000, as

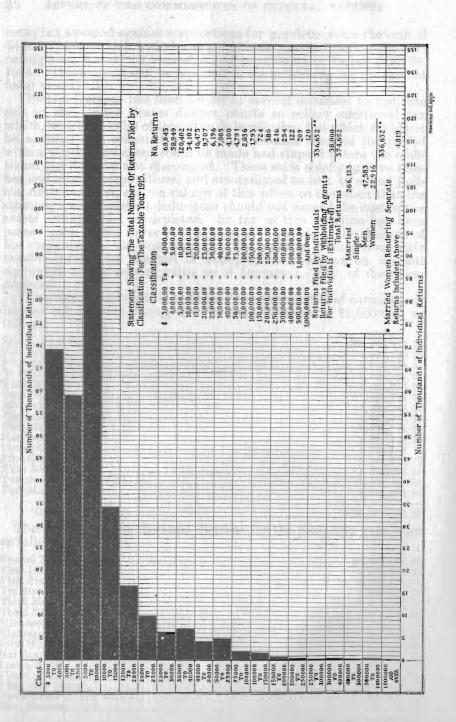
follows:

Second New York	\$10,093,117,33
First Illinois	
First Pennsylvania	3, 203, 394, 87
Twenty-third Pennsylvania	2, 980, 464, 01
Third Massachusetts	2, 858, 713, 10
Third New York	2, 443, 191, 35
Minnesota.	
Eighteenth Ohio	1,881,728.14
First Michigan	1,811,728.14
Marvland	1, 807, 752. 93
Connecticut	1,728, 132, 12
First California	1,541,073.72
Fifth New Jersey	1, 320, 698, 37
Twenty-eighth New York	1, 104, 210. 24
First Missouri	1,084,854.94

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

The state of the s	
Second New York	\$6, 342, 964. 89
First Illinois	3, 222, 951. 30
First Pennsylvania	2, 149, 888. 49
Twenty-third Pennsylvania	1,806,068.80
Third Massachusetts	1, 674, 496. 16
Third New York	1, 587, 441. 64
Minnesota	1, 199, 714. 78
Eighteenth Ohio	1, 095, 438. 13
First Michigan	1, 023, 096. 26
Maryland	616, 311. 23
Connecticut	819, 245, 46
First California	1, 178, 998. 51
Fifth New Jersey	
Twenty-eighth New York	639, 347. 22
First Missouri	705, 345. 05

63546°--16---3



In eighteen States and Territories there was an increase in the amount of tax assessed against corporations for the fiscal year ended June 30, 1916, as compared with that assessed for the fiscal year ended June 30, 1915, in excess of 50 per cent. These States and Territories, with the percentage of increase, are as follows:

State.	Per cent increase.	State.	Per cent increase.
Delaware Alaska. Kansas. Arizona. New Mexico South Carolina. Connecticut. Montana.	832, 6 354, 6 180, 6 137, 7 112, 8 100, 0 95, 6 89, 2 82, 2	Colorado. Hawaii. Rhode Island. Michigan. Ohio. Oklohoma. Massachusetts. Minnesota. New York.	76.9 71.6 67.6 63.4 63.1 61.1 54.6 52.3

In the statistical section of this report will be found a comparative statement of income tax assessed during the fiscal year ended June 30, 1915, and June 30, 1916, together with tabulated statements showing number of returns filed, tax assessed, etc., by collection districts and by States and Territories.

PERSONAL INCOME TAX.

The work in connection with the personal income tax has progressed favorably during the past year and, in conjunction with the prevailing prosperity of the country, the increased efficiency of field and office forces has resulted in income-tax collections from individuals of \$67,943,594.63 for the fiscal year ended June 30, 1916, as against.\$41,046,162.09 for the fiscal year 1915 and \$28,253,534.85 for the fiscal year 1914.

There were 336,652 individual returns filed in person or by personal agents for the tax year 1915, of which number 940 were filed by American citizens residing abroad, showing an aggregate net income of \$14,518,634.30. The reduction in the latter figures by comparison with the previous year, when 1,291 returns were filed by American citizens residing abroad, representing a total net income of \$16,570,603.32, is due, of course, to the changed conditions that have arisen from the European war.

Notwithstanding the conditions abroad, however, 669 nonresident aliens filed returns that showed an aggregate net income from American sources of \$10.887.493.70.

Thirty-four thousand one hundred and thirty-two returns were received from withholding agents, by means of which a total normal tax of \$6,591,911.76 was collected at the source.

The normal tax was withheld at the source from the incomes of approximately 38,000 individuals who were not required under the income tax law of October 3, 1913, to render returns in their own behalf. The total number of returns filed by and in behalf of individuals was 374,652 for the tax year 1915 as against 357,515 for the tax year 1914.

The total collections of individual tax for the fiscal year ended June 30, 1916, are given here in the classifications that conform to the provisions of the act of October 3, 1913, with a comparison of the collections for the fiscal year 1915.

	1915	1916	Increase,
Income tax, normal	\$16,559,492.93	\$23,995,777.28	\$7,436,284.3
Net incomes— \$20,000 to \$50,000 \$50,000 to \$75,000 \$75,000 to \$100,000 \$100,000 to \$250,000 \$250,000 to \$500,000 Exceeding \$500,000 Accepted offers in compromise, etc.	4,106,673,36 2,500,890,33 2,102,927,01 5,945,104,55 3,328,423,78 6,439,004,54 63,645,59	6, 091, 775, 71 4, 071, 361, 94 3, 623, 472, 62 10, 936, 326, 15 6, 393, 858, 64 12, 647, 862, 91 183, 159, 38	1, 985, 102, 3 1, 570, 471, 6 1, 520, 545, 6 4, 991, 221, 6 3, 065, 434, 8 6, 208, 858, 37 119, 513, 7
Total	41,046,162.09	67, 943, 594. 63	26, 897, 432. 5

The necessity for a careful audit of all returns rendered by individuals and withholding agents, and for field investigation in a large number of cases, continues to be an important task for the activities of the office and field forces. The year's results have again demonstrated the inadequacy, in point of numbers, of the force of revenue agents and inspectors allotted by law to the needs of the service; and an analysis of the task involved in a conscientious discharge of the administrative duty of securing, verifying, and correcting individual returns of income with the means heretofore provided, impels the conclusion that all physical efforts need to be supplemented by some well-devised system of procedure.

As a result of the office audit alone, further assessments of tax aggregating \$484,624.52 have been made during the fiscal year with-

out the intervention of revenue agents.

Transcripts of 35,097 returns have been sent to internal-revenue agents in the field for investigation and report along such lines as may have been indicated by an office examination of the returns as rendered. This field work resulted in further tax collections of \$2,881,285.78 from 14,406 cases completed during the fiscal year; and on June 30, 1916, there were 28,332 transcripts of cases in the field for similar investigation. As an evidence of increased efficiency, a comparison may be made with the further collections of \$1,329,104.02 as a result of similar field examinations for the previous fiscal year.

Acknowledgment is made of this response of the field service to the earnest efforts of administrative officers to increase the efficiency of that branch, but it is desired to draw attention again to the inadequacy of the provisions made by law for the size of the force in comparison to the territory covered, and to the lack of any real guidance and aid to its efforts from legally authorized sources of information. It is to be recalled that, while the numerical strength of the force has been somewhat increased by recent legislation, the results that have been obtained for the fiscal year 1916 were reached through the efforts of the same number of men, practically, as were engaged in the field work of the previous year. It has been elsewhere pointed out that a force of 274 men, which was about the number employed, required each one to investigate 2,397 returns upon a basis of the number of returns rendered for the previous tax year; and that, accepting the population of the United States as about 100,000,000, the population

assigned to each income-tax field officer was 364,963. It would be idle to assert that the revenues of the Government could be fully protected by a system based on these figures unless they could be accepted as the evidence of superhuman zeal and activity.

An analysis of the situation has shown that further tax was due the Government in 63 per cent of the number of returns designated for investigation, and that an average of \$200 resulted from each examination. Coincident with the examination of returns in hand there has been pursued a diligent search for delinquents, and investigations of this character have resulted in securing returns in 52 per cent of the

cases initiated, with an average yield of \$30 tax.

The comparatively small amount of tax collected as a result of examinations of returns and investigations of supposed delinquency reveals the urgent necessity for some concerted plan of endeavor in this field if the highest results are to be obtained in the collection of individual income taxes. The office has sought heretofore to emphasize its need for means of obtaining information at sources of income and for legislative authority to require returns on a basis of gross income instead of net income; or, failing this, for an adequate field force to make reasonably effective the method which is now employed and which, from the circumstances of the case, is the only available one at hand.

The problem of income-tax collections resolves itself into a matter of locating the individuals who have taxable incomes and of ascertaining the taxable amounts; and it is of more than ordinary interest to observe that the actual experience of the Government in the collection of internal taxes and customs duties has demonstrated the necessity of securing information that will enable it to determine for itself whether or not a taxpayer's declaration is true, and by this means to assert and collect the full amount of tax where evasion has been

attempted.

It is of equal interest to observe that the laws and regulations for the collection of customs duties and internal taxes have uniformly made provision by which the Government may secure the fullest information and that the income-tax law alone has failed to provide

this necessary aid to a proper collection of the revenues.

Under the provisions of both Federal income-tax acts certain information is secured in connection with normal tax withheld at sources of income, but its inadequacy as a method of securing information of complete value is shown by the relative collections of \$6,591,911.76 normal tax obtained from sources of income and \$67,943,594.63 obtained from all sources. The term "withholding at the source" conveys the idea in a general way that before an individual receives his income the normal tax of 1 per cent is deducted and withheld, but this is true to such a limited degree under the prevailing provisions of law that it is valuable neither as a means of complete collection nor as a method of disclosing adequate information to Government offi-cers. In the nature of things a taxpayer's normal tax liability is satisfied in part, only, at the source; and the records of the bureau show that for the three years during which an income-tax law has been enforced less than 10 per cent of the whole amount of tax was collected at the source.

So far as its facilities have permitted, the bureau has conducted certain experiments for the purpose of comparing collections in dis-

tricts where circumstances have placed a greater degree of information at its disposal with collections in neighboring districts where no such information was available. An experiment of this nature is being conducted in one internal revenue district with the object of securing delinquent returns, and at the present time about 75 per cent of the work is completed. The record at this point shows that 691 delinquent returns have been secured upon which taxes amounting to \$14,717.16 have been assessed. In the State in which this district is located there are two other revenue districts which show a decrease in the amount of tax collected in 1915 as compared with 1914, one to the extent of \$2,100, approximately, and the other to that of \$16,000 in round numbers; but in the district where the special information came into the hands of the Government and a thorough canvass for delinquents was made on the facts disclosed, there was an increase, as between the years 1915 and 1914, of over \$40,000. The conclusion is inevitable that this increase was due to the knowledge that the Government officers were in possession of information that made evasion a dangerous risk, although a certain degree of credit may be due to the educational advantages, in the way of the dissemination of a knowledge of the law's requirements, that is involved in any painstaking canvass of a given territory. In whatever way the credit may be divided it remains a fact that productive results were obtained by the canvass based on secured information, both by direct application to specified delinquents and the influence on the minds of taxpayers that a knowledge of the certainty of Government supervision produces.

The bureau has heretofore recommended a shifting of the requirements of individual returns on a basis of net income to that of gross income; and attention is again called to the fact that this difference in the basis of returns has been provocative of many administrative difficulties, much dissatisfaction on the part of taxpayers, and in some cases has lessened the authority of collectors of internal revenue to require returns of income in the absence of absolute and accurate information as to the net incomes of individuals, thus placing upon collectors the entire burden of proof. On the present basis of net income, notwithstanding the measure of relief that has been given by the last Congress, there exists the anomalous condition that taxpayers are allowed in some degree to pass upon their own liability for tax under their own interpretations of the provisions of law; and to check errors and evasions becomes a large and important part of administration, with many opportunities and loopholes by which tax liability may be escaped eventually. It has been demonstrated that justice to honestly intentioned taxpayers, on one hand, and to the interests of the Government, on the other, requires that persons made liable for returns should be able to base their computations upon some simple and readily understood requirement, easy of check and revision.

If the basis of returns should be changed to one of gross income, less opportunity would be afforded for either error in computation or evasion of tax liability, and collections could be made more effective, as it would be easier to locate individuals with gross incomes of a designated sum, allowing them to set up the deductions to which they believed themselves entitled, subject to review by the Government. No argument is needed to make plain that such a change

would greatly aid collectors and agents in their search for delinquents and that those officers could act with greater certainty in requiring returns where they have reason to believe them due but where none has been rendered.

A feature of revenue investigations that is obnoxious to taxpayers and presents many disadvantages to Government administration is found in the delay that occurs under present conditions before a taxpayer's return can be finally examined and audited. Notwithstanding the provision that has been made for some increase in the internal revenue force, it is not sufficient to keep the large volume of work current. While it is impracticable to provide the number of officers that would be necessary to a complete supervision, as to income-tax liability, of the whole population of the country, it is requisite nevertheless that the force should be further increased. This will at least enable investigations to be conducted with somewhat greater economy to the Government and with far more convenience to the taxpayer, because less time will elapse between the dates of return and inquiry, the facts will still be fresh in the taxpayer's mind, and records perti-

nent to the tax period will be more readily available.

With all due credit for the zeal and efficiency of effort on the part of officers and employees of the service, it is apparent that a maximum of productive results has not been obtained by present methods. With the expenditure of the utmost efforts of the bureau to guide the field work by means of general instructions to the revenue agents in charge of the 31 divisions, as now constituted, and to supply them with transcripts of individual returns that give indication of a further tax legally due the Government and with such information as may be drawn from the application of the present withholding provisions of the law, there is clearly a waste of effort on unproductive cases, undertaken with no other incentive than chance or speculation, which can be remedied only by an authority of law that will place in the hands of administrators the complete and certain information

that will form a guide to systematic action.

It is recapitulated as axiomatic that the Government can not rely entirely upon a taxpayer's declaration as to his own tax liability; that the laws and regulations for the collection of customs duties and internal taxes have uniformly made provision by which the Government may secure the fullest information; that the income-tax law alone has failed to provide this necessary aid to a proper collection of the Government's revenues; that "withholding at the source" is valuable chiefly for the information it supplies; that for the successful enforcement of the income-tax law it is essential that further provision be made for locating the individuals who have taxable incomes and for ascertaining the taxable amounts; that a shifting of the requirements of individual returns from a basis of net income to that of gross income would be of material aid to administrators; that it is not practicable to rely wholly upon the income-tax field force to secure information that will disclose complete tax liability; but that in the absence of an extended authority for securing information and requiring returns of gross income it is essential to a completely satisfactory collection of income tax under existing methods that adequate facilities be granted by a further increase of the field personnel.

CLAIMS.

At the beginning of the fiscal year ended June 30, 1916, there were pending 6,199 claims of all kinds, amounting to \$4,325,653.51.

There were received during the year 46,197 claims of all kinds,

amounting to \$10,400,043.52.

During the year 42,304 claims were disposed of, amounting to \$10,146,422.71, leaving on hand July 1, 1916, 10,092 claims of all kinds,

amounting to \$4,579,274.32.

During the year 1915 the number of claims disposed of was 34,817, which was then the highest ever attained. The past year shows an increase of over 20 per cent above that, with the prospect of a very great increase for the coming year on account of the repeal of the provisions of the act of October 22, 1914, requiring the use of documentary and proprietary stamps. The stamps in the hands of purchasers must be redeemed, and many claims will be filed.

There are a considerable number of claims pending for the refund of individual income tax collected from withholding agents, which

claims are in most cases allowable.

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

LITIGATION AND LEGISLATION.

LITIGATION.

On July 1, 1915, there were pending 590 civil cases and 2,917 criminal cases growing out of violations of the internal-revenue laws. During the year there were instituted 302 civil cases and 5.676 criminal cases. Three hundred and ninety-six civil cases and 5,575 criminal cases were disposed of during the year, and the number of civil cases pending June 30, 1916, was 496, and of criminal cases 3,018, as shown by reports received from the Department of Justice.

In addition to the court cases handled, a large number of reports of violations of law from officers in the field were received and examined, and during the fiscal year 36,829 compromise offers, growing out of such violations in this or previous years, were received, as

against 19,752 in the fiscal year 1915.

The total number of reports of seizures received, examined, and recorded during the fiscal year was 4,607, as compared with 4,911 during the year previous.

COURT DECISIONS.

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

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

Grand Rapids & Indiana Railway Co. v. Doyle, collector, United States District Court, western district of Michigan (T. D. 2210):

In making return of income of the corporation deductions for expenditures for additions and betterments to the property, such as expenditures for sidings or spur tracks, are not authorized.

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

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

DEPLETION OF COAL.

United States v. Biwabik Mining Co., United States District Court, northern dis-

trict of Ohio:

The right of corporation to deductions on account of exhaustion of ore deposits owned by lessor and depletion of coal. The right of corporation "lessee" to deductions on account of depreciation of ore deposits owned by lessor. Judgment was for United States. Case taken to the United States Circuit Court of Appeals.

DOING BUSINESS.

Laurentide Co. v. Durey, collector (231 Fed. Rep. 223; T. D. 2346), northern district of New York, March 13, 1916:

A Canadian company held to have engaged in business in the United States rendering its net income liable to taxation.

BURDEN OF PROOF.

Camp Bird (Ltd.) v. Howbert, collector, United States District Court, district of

Colorado (T. D. 2366):

Burden of proof under section 3225, Revised Statutes. The return made by the plaintiff having understated the amount for which it was subject to taxation, although made in good faith and without any intention to escape lawful tax, plaintiff can not recover in view of section 3225. Revised Statutes.

This case is pending in the circuit court of appeals.

SUIT FOR TAXES.

United States v. Minneapolis Threshing Machine Co., United States District Court, district of Minnesota:

Judgment for United States for \$746.66.

Indebitatus assumpsit will lie for taxes although no assessment can be made on

account of the three years' limitation.

No limitation binding upon the United States in bringing an action like the one at bar (229 Fed Rep. 1019; T. D. 2285).

DECISIONS RELATIVE TO LEASED CORPORATIONS.

There have been a number of cases decided involving questions left undecided in the Minehill case in the Supreme Court. Decisions have generally been against the contention of the Government following the decision of the circuit court of appeals in the case of Anderson, collector, v. Morris & Essex R. R. Co., and Delaware, Lackawanna & Western R. R. Co., reported in 216 Fed. Rep., 83.

The true test of distinction to determine whether a corporation organized for a business purpose is engaged in business within the meaning of the corporation tax act is

whether it is continuing the body and substance of the business for which it was organized, or whether it has retired from it and turned it over to another .- (Traction Com-

panies v. Collectors of Int. Rev. (6 cases) 223 Fed. Rep. 984.)

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

AGENCY QUESTION.

On the question whether the lease created the lessee the agent of the lessor, in carrying on the business, decisions have been generally against the contention of the Government.

MINERILL DECISION.

The Court of Claims rendered a decision in the case of Rio Grande Junction Railway Co. v. United States, May 29, 1916.

The Minehill decision in the Supreme Court (228 U.S., 295; T.D. 1847), does not apply where a corporation is organized for the ostensible purpose of building and operating a railroad and leases the road before it is built.

If a corporation is doing business for which it was organized, the income derived from such business is taxable under the act of August 5, 1909.

If the purpose for which the corporation was organized was to build and lease property, the rents derived from such lease are taxable, even though thereby the corporation leases all the property and of necessity goes out of all corporate business excepting the collection and distribution of its rents.

OPERATING AGREEMENT.

McCoach, collector, v. Continental Passenger Railway Co. of Philadelphia, Circuit

Court of Appeals, third circuit, 233 Fed. Rep. 976:

"Doing business."—An operating agreement by which a street railroad company surrenders its own and leased lines to the possession of another company for operation for a term of 999 years, in consideration of annual rentals and the payment of interest on its indebtedness and that of its lessors, does not differ in legal effect from a lease, and the lessor is not subject to the excise tax imposed by the corporation-tax law.

EMERGENCY REVENUE ACT OF OCTOBER 22, 1914.

The Real Estate Title Insurance & Trust Co. v. Lederer, collector, United States District Court, eastern district of Pennsylvania:

The special tax on bankers is constitutional. The words "capital used or employed" necessarily limits the tax to a special license or excise tax.

STAMP TAX ON DEEDS.

The law requiring stamps on referee's deed sustained.—Home Title Insurance Co. v. Keith, collector, United States District Court, eastern district of New York, 230 Fed. Rep. 905 (T. D. 2310).

Stamps required on master's deed.—Crawford, as trustee, v. New South Farm & Home Co., United States District Court, southern district of Florida.

POWERS OF ATTORNEY.

Powers of attorney in bankruptcy proceedings were required to be stamped.—In re Capitol Trading Co., United States District Court, northern district of New York, 229 Fed. Rep. 806.

MUTUAL FIRE INSURANCE COMPANIES.

Suits are pending in the northern district of Ohio against the collector of the tenth district, for recovery of stamp tax on policies of insurance. These are test cases involving the construction of the following provision of the act of October 22, 1914:

"Provided, That purely cooperative or mutual fire insurance companies or associations carried on by the members thereof solely for the protection of their own property and not for profit shall be exempted from the tax herein provided."

INCOME-TAX ACT OF OCTOBER 3, 1913.

The income-tax act of October 3, 1913, was held to be constitutional by the Supreme Court in the case of Brushaber v. Union Pacific Railroad Co., appealed from the District Court of the United States for the southern district of New York, January 24, 1916 (T. D. 2290). The court held that the authority conferred upon Congress by section 8 of article 1 "to lay and collect taxes, duties, imposts, and excises" is exhaustive and embraces every conceivable power of taxation.

DEPRECIATION.

The physical loss or deterioration a building suffers during the tax year depends on the life of the building; how many years it would remain so as to be habitable for the general purposes for which it was constructed. No allowance can be made for depreciation by reason of decrease in rental value nor in value arising from lack of modern improvements.—Cohen v. Lowe, collector, United States District Court, southern district of New York (T. D. 2343).

reducts that created has NARCOTIC DRUG ACT. Transmit and a feat of

United States v. Jim Fuey Moy: Indictment under section 8 of the act of December 17, 1914. It is assumed that the statute has a moral end, as well as revenue, in view, but it reaches this end within the limits of a revenue measure. The words "any person not registered" in section 8 must be taken to refer to the persons who are required to register. Decision of the United States Supreme Court, June 5, 1916 (T. D. 2340).

INJUNCTION.

In the case of Nathan Tucker, M. D., and William B. Robinson, M. D., v. Williamson, collector, plaintiffs sought to enjoin the collector from seizing their plant for violation of the act of December 17, 1914, in connection with the dispensing of cocaine without actual diagnosis or personal attendance upon patient, the plaintiffs receiving orders by mail and sending their preparation, containing cocaine, by express.

Plaintiffs also sought to enjoin the collector, through a civil action, to estop criminal proceedings against them for violation of the act. The judge's opinion construes the act, particularly defining the right of the Government to prescribe limitations on

professional men registered thereunder.

Motion to dismiss temporary injunction sustained (T. D. 2272).

UNITED STATES COTTON FUTURES ACT.

A decision was handed down by Judge Hough of the eastern district of New York, October 13, 1915, holding that the cotton futures act of August 18, 1914, was unconstitutional, as the bill originated in the Senate (Hubbard v, Lowe). The case was appealed to the Supreme Court and afterwards dismissed. In the meantime the law was reenacted by the act of August 11, 1916, an act making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1917 (T. D. 2358).

LEGISLATION. Legislation was enacted during the last session of Congress affecting internal revenue as follows:

Act of May 10, 1916 (legislative appropriation act, 1917). Act of June 22, 1916 (loss of alcohol in transit). Act of July 8, 1916 (alcohol withdrawn by institutions).

Act of July 8, 1916 (alcohol withdrawn by institutions),
Act of August 11, 1916 (cotton futures act).
Act of August 23, 1916 (liens of judgments).
Act of September 7, 1916 (peddlers of tobacco).
Act of September 8, 1916 (deficiency appropriation act, 1916).

Act of September 8, 1916 (new revenue act; emergency revenue act repealed).

NEW REVENUE ACT.

The following changes in the law were made by the "Act to increase the revenue and for other purposes," approved September 8, 1916, effective September 9, 1916. It repeals the emergency revenue act of October 22, 1914, and joint resolution of December 17, 1915, except sections 3 and 4 (special taxes), which remain in force until January 1, 1917. It amends the income-tax law by doubling the normal tax and making reclassification of rates for additional tax, and modifying some of the minor and administrative measures without disturbing the fundamental features of the previous law.

It levies an estate tax, or tax on the transfer of net estates of persons dying after September 8, 1916, and a munition-manufacturer's

Certain of the special taxes provided in the emergency revenue act of October 22, 1914, are reenacted. A special excise tax is imposed on corporations for doing business.

On and after January 1, 1917, dealers in leaf tobacco and dealers in tobacco are relieved from special taxes.

New rates are imposed upon manufacturers of tobacco, cigars, and cigarettes.

Changes are made in the wine taxes.

STAMPS.

During the fiscal year 5,546,104,956 internal-revenue stamps of all classes and denominations were shipped to collectors of internal revenue. Of this number 5,534,865,646 represented a face value of \$407,581,352.91\frac{1}{3}\$. There was an increase of 116,015,875 in the number of all stamps, and an increase of \$4,062,854.06\frac{1}{3}\$ in the face value of stamps delivered to collectors during the year over the previous year. Stamps having no money value were delivered to the number of 11,239,310. These include stamps for rectified spirits, wholesale liquor dealers' packages, distillery warehouse stamps, etc.

PRODUCTION OF STAMPS.

All of the stamps issued by the bureau are engraved and printed by the Bureau of Engraving and Printing, with the exception of tobacco stamps imprinted on tinfoil wrappers, which are printed under contracts without cost to the Government, the contractors receiving their remuneration from the purchasers of the stamps and reimbursing the Government for the salaries of agents and counters necessary to properly supervise the work.

RESTAMPING. TOLO BE ANALYSI LENGGISLE

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

STAMPS RETURNED.

Stamps and coupons of various kinds and denominations, fractional books from outgoing officials, and stamps (principally for special taxes) for which there was no use, to the value of \$28,868,144.43\frac{3}{8}, were returned by collectors and credited in their accounts.

CERTIFICATES IN LIEU OF LOST STAMPS.

During the year 4,057 losses were reported of special-tax stamps, and certificates were issued in lieu thereof.

SHEET STAMPS FOR UNCOLORED OLEOMARGARINE AND FOR PROCESS BUTTER.

The preference shown by manufacturers for sheet stamps for uncolored oleomargarine, denominations of 10, 30, and 60 pounds, encourages the extension of sheet stamps, to replace the coupon stamps, in other denominations of uncolored oleomargarine, and to further extend it to process butter. A design for the 30-pound sheet stamps for process butter has been approved.

REVENUE AGENTS.

The work performed during last fiscal year by revenue agents and the force employed under their direction was very efficient. These officers worked early and late in the performance of their duties incident to enforcing the internal-revenue laws and much credit is given them by this office for their hearty cooperation, zeal, and loyalty.

There has been a slight decrease in the number of illicit distilleries seized during fiscal year 1916 as compared with the number seized during the preceding fiscal year. No abatement, however, appears in the illegal sale of liquors by "bootleggers," and none may be expected unless the bureau shall receive more hearty cooperation on the part of local officers in the various States and localities, where prohibition laws exist.

During the last three years gigantic frauds against the revenue and evasions or omissions of tax have been uncovered, and evaded taxes approximating \$50,000,000 have been discovered. Of this amount \$22,509,576.47 was assessed, representing approximately \$2,700,000 more than was expended during the three years for the operation of the Internal-Revenue Service. The unpaid taxes reported for assessment and collection were distributed as follows:

Corporation taxes. Individual income taxes. Offers in compromise. Distilled spirits, tobacco, and miscellaneous taxes. Collections on account of oleomargarine frauds	5, 006, 696, 92 984, 791, 41 4, 241, 555, 45
Total	The mindle of the Control of the Con

One extensive whisky conspiracy operating for many years in more than a dozen States was discovered and 11 conspirators have been convicted and are serving prison sentences.

In one oleomargarine conspiracy 34 offenders in a single city were convicted or plead guilty and sentenced to terms of imprisonment and to pay fines aggregating \$138,000.

One investigation of tobacco frauds, extending over three States, resulted in the seizure of 236 factories of the offenders.

RECOMMENDATIONS.

The following recommendations are submitted, viz:

1. Tobacco.—In previous reports attention was called to the weakness of the statutes relating to the business of dealers in leaf tobacco. The recommendation heretofore made is again renewed—that section 3360 of the Revised Statutes should be amended so as to require every dealer in leaf tobacco to give a bond, the penalty of which should be fixed by the collector according to the quantum of business to be done, to make a true inventory of stock on hand on January 1 of each year, and to render monthly report of his transactions to the collector for the district, within 10 days after the close of the month. The commissioner should be given authority to make assessments for tax on tobacco not properly accounted for by leaf dealers. It

is also recommended again that section 26 of the act of October 1, 1890, be amended so as to require registry of manufacturers of cigars, manufacturers of tobacco, dealers in leaf tobacco, and peddlers of tobacco on commencement of business only and not on July 1 of each year, as required when special taxes on these classes of persons are not in force.

2. Oleomargarine.—Attention is called to recommendations of previous years that the existing oleomargarine statutes be amended, and it is again urged that remedial legislation be enacted substituting a flat rate of tax upon the product and single rates of special taxes upon wholesale and retail dealers in lieu of the dual rates imposed by the present law, and that the statute provide for packing the product only in original packages of fixed sizes, each package to bear required tax-paid stamps, marks, and brands.

3. Adulterated butter.—This law should be revised and a butter fat or definite moisture standard fixed by the statute, with adequate provision for the classification of the various kinds of butter coming within the operation of the statute.

4. Narcotic law:—Legislation to amend this law, the defects of which have heretofore been pointed out, is again urgently recommended in order that it might be properly enforced.

5. Personal income tax.—Amendments to the income-tax law:
(a) To require returns of annual gross income of \$3,000 or over

instead of annual net incomes of like amounts.

(b) To require that returns of income be filed in the district in which the person making the return or for whom the return is made

has his legal residence.

(c) To provide authority to enable United States consular officers to make, under the direction of the commissioner, examinations and inquiries concerning the incomes of American citizens residing within their respective consular districts and compel attendance and testimony within the power of the United States similar to the provisions applicable to examinations and investigations provided to be made by internal-revenue agents.

(d) That the provisions of law requiring the withholding of the normal income tax at the source of the income be repealed, except as to the income of nonresident alien individuals and corporations received from sources in the United States, and that a provision for information at the source be provided.

ACCOUNTS AND STATISTICS, DIVISION OF.

The following statements show collections for the fiscal year 1916; comparison of receipts and tax-paid withdrawals for consumption for the past two fiscal years; internal-revenue taxes upon Porto Rican and Philippine products for past two fiscal years; tax-paid withdrawals for consumption of spirituous and malt liquors and manufactured tobacco products for last five fiscal years; receipts by collection districts and by States, Territories, etc.; ordinary, emergency, and income tax receipts by States, Territories, etc.; emergency revenue receipts under the several classifications by States, Territories, etc., during the past two fiscal years; receipts by fiscal years from Sep-

tember 1, 1862, to June 30, 1916; comparison of receipts for first three months of past and current fiscal years; and expenditures from the several appropriations with an analysis of same by collection districts and summary of the classified expenses incurred in the service:

COLLECTIONS.

The following shows the several general sources from which all internal revenue was derived, the amounts received from each, and the aggregate collected during the fiscal year ended June 30, 1916:

Distilled spirits, including wines, etc Manufactured tobacco, including cigars, cigarettes, and snuff Fermented liquors. Schedule A (documentary stamps, etc.). Schedule B (perfumery, cosmetics, etc.). Special taxes. Oleomargarine. Adulterated and process or renovated butter. Mixed flour. Opium manufactured for smoking purposes. Playing cards. Miscellaneous: Accepted offers in compromise, unassessed penalties, etc S458, 772. 77 Opium order blanks	38, 110, 282, 49 4, 086, 160, 99 16, 580, 480, 38 924, 699, 91 106, 774, 74 2, 121, 74 175, 00 819, 654, 20
Total ordinary receipts (including emergency revenue)	LEGAT JAMES A
Individual income tax	124, 937, 252. 61
Aggregate receipts	512, 723, 287. 77
	Cleman, company

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, 1915 and 1916.

Objects of taxation.	Receipts duri ended J	ing fiscal years une 30—	Increase.	Decrease.
	1915	1916	NALIE WHEEL AND	
SPIRITS.	Aut. Bell	to skill (finity)	inint between	V 100 10000011
Spirits distilled from fruit. Spirits distilled from other materials. Rectifiers (special tax) Wine, etc., domestic and imported Retailliquor dealers (special tax).	2,307,301.97 4,310,073.94	\$3, 283, 217, 02 146, 565, 963, 45 294, 826, 08 2, 631, 529, 98 4, 309, 656, 02	\$515, 557. 61 12, 762, 927. 27 21, 137. 85 324, 228. 01	\$117.9
Wholesale liquor delaers (special tax). Manufacturers of stills and stills and worms manufactured. Stamps for distilled spirits intended for ex-	572, 321. 96 1, 322. 55	616, 559. 81 3, 400. 86	44, 237. 85 2, 078. 31	
port	3, 135. 95 318, 922, 00	45, 839, 40 440, 244, 00	42, 703, 45 121, 322, 00	
Grape brandy used in the fortification of sweet wines.	262, 237. 18	491, 202. 91	228, 965. 73	
Total	144, 619, 699, 37	158, 682, 439, 53	14,062,740.16	

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1915 and 1916—Continued.

Objects of taxation.	Receipts dur ended J	ing fiscal years fune 30—	Increase.	Decrease,
a feet and which has a	1915	1916	130	100 UZ 100
TOBACCO.	A THE LATE			
Cigars weighing more than 3 pounds per	and the second	A Section Co.	a Carlotte to	1155
thousand	\$21, 174, 366. 97	\$22, 170, 549.51	\$996, 182, 54	**********
thousand	729, 197. 46	710, 653, 02		\$18,544.4
Cigarettes weighing more than 3 pounds per thousand	56, 531.02	77, 617. 46	21, 086. 44	una.mit.
per thousand	20, 925, 596. 14	26, 332, 745, 84	5, 407, 149. 70	dante Constitu
Snuff of all descriptions. Tobacco, manufactured, of all descriptions. Special taxes (act of Oct. 22, 1914):	20, 925, 596, 14 2, 387, 125, 95 32, 197, 939, 64	26, 332, 745, 84 2, 653, 654, 38 33, 378, 874, 25	5, 407, 149, 70 266, 528, 43 1, 180, 934, 61	
Manufacturers of cigars	299, 028, 75	300, 403. 89 42, 071, 25	1,375.14 4,060.25	nisrierrich
Dealers in leaf tobacco	38, 011. 00 56, 335. 71	60, 019, 40	0, 000, 09	11111111111111
Dealers in tobacco	2,058,619.40 34,621.50	2, 297, 705, 01 39, 653, 50	239, 085, 61	Simport
			5, 032. 00	ASTRONOMY)
Total	79, 957, 373. 54	188,063,947.51	8, 106, 573. 97	
FERMENTED LIQUORS.	The state of the s	EL COLUMN SECTION	The second second second	or chall ()
Fermeuted liquors (barrel tax)	78, 460, 380. 97	87, 875, 672, 22	9, 415, 291. 25 3, 512. 13	
Retail dealers in malt liquors (special tax)	124, 719. 15 241, 018. 65	128, 231, 28 249, 153, 55	8, 134, 90	
Wholesale dealers in malf liquors (special tax).	502, 827. 95	518, 046. 94	15, 218, 99	5455 P
Total	79, 328, 946. 72	88, 771, 103. 99	9, 442, 157. 27	Ип
OLEOMARGARINE.	701 000 00	200 040 00	to som agood	000 051 0
Oleomargarine, artificially colored, etc Oleomargarine, free from coloration, etc Oleomargarine manufacturers and dealers	761, 200, 63 347, 141, 81	558, 349, 33 366, 350, 58	19, 208. 77	202, 851. 30
(special taxes)	586, 914. 51	561, 270. 81		25, 643. 70
Total	1, 695, 256. 95	1, 485, 970, 72	niani. sheed.	209, 286. 2
SPECIAL TAXES (ACT OF OCT. 22, 1914).	ECORO LATRA	-1-14-00-00-00-00-00-00-00-00-00-00-00-00-00	7 1000000000000000000000000000000000000	7772717
Bankers	2, 828, 747, 02 161, 485, 03	4, 226, 342, 37	1, 397, 595. 35	DISTVIDUL.
Brokers, stock	161, 485, 03 112, 686, 83	224, 074. 62 121, 781. 69	62,589.59 9,094.86	01516000000
Brokers, commercial	133, 470, 89	166, 479. 61	33,008.72	
Brokers, customhouse Fheaters, museums, and concert halls	7, 781, 98 789, 997, 07	166, 479. 61 8, 458. 85 1, 014, 911. 28	676. 87 224, 914. 21	
Circuses	2, 555, 14	7, 896. 16	5, 341. 02	
Exhibitions not otherwise provided for Bowling alleys and billiard rooms	15, 414. 36	32, 380, 55 952, 013, 06	16, 966. 19	
Commission merchants	15, 414. 36 791, 414. 74 123, 626. 12	7, 896. 16 32, 380. 55 952, 013. 06 153, 770. 02	160, 598. 32 30, 143. 90	
Total	4, 967, 179. 18	6, 908, 108. 21	1, 940, 929. 03	
SCHEDULES A AND B (ACT OF OCT. 22, 1914).				
Schedule A (documentary stamps, etc.) Schedule B (perfumery, cosmetics, etc.)	20, 494, 474, 75 2, 961, 490, 59	38, 110, 282, 49 4, 086, 160, 99	17, 615, 807, 74 1, 124, 670, 40	
Total	23, 455, 965, 34	42, 196, 443. 48	18, 740, 478. 14	
MISCELLANEOUS.	4,000			
Adulterated butter (including special taxes)	23, 085. 05	41, 490. 60	18, 405. 55	
Process or renovated butter (including spe- cial tax)	99, 612. 50	88, 760. 89		10, 851. 61
Mixed flour (including special tax)	5, 255. 94 1, 960. 00	2,566.74		2, 689. 20 1, 960. 00
Opium, manufactured for smoking purposes Manufacturers, importers, or distributers of opium, etc. (special tax)	2,068.77	175.00		1,893.77
opium, etc. (special tax) Opium order blanks	199, 697. 35	227, 452. 02	27, 754. 67	31, 263. 57
Playing cards	48, 708. 62 673, 847. 54	17, 445. 05 819, 654. 20	145, 806. 66	01, 200. 0
Accepted offers in compromise, unassessed	A STATE OF THE PARTY OF THE PAR	The second second second	79, 483, 79	THE CONTRACT OF
penalties, interest, etc	379, 288. 98 21, 319. 15	458, 772. 77 21, 704. 45	385.30	***********
Total	1, 454, 843. 90	1, 678, 021. 72	223, 177. 82	
Total ordinary receipts (including "emergency revenue").	335, 479, 265, 00	387, 786, 035. 16	52, 306, 770, 16	

 $^{^1}$ Includes \$258,097.63 from sale of internal-revenue stamps a fixed to Philippine products coming into the United States under provisions of the act of Aug. 5, 1909.

Comparative statement showing the receipts from the several objects of internal taxation in the United States during the fiscal years ended June 30, 1915 and 1916—Continued.

Objects.	Receipts duri ended J	ng fiscal years une 30—	Increase.	Decrease.	
m sourie les respectives	1915	1916	prison, rife	ing min	
INCOME.			Wallat es a	THE STREET	
Alaska railroads income tax	\$11,065.06 39,144,531.71 41,046,162.09	\$20, 937, 10 56, 972, 720, 88 67, 943, 594, 63	\$9,872.04 17,828,189.17 26,897,432.54		
Total	80, 201, 758. 86	124, 937, 252. 61	44, 735, 493, 75		
Aggregate receipts	415, 681, 023. 86	512, 723, 287. 77	97, 042, 263. 91		

Note.—Above receipts from oleomargarine (colored) stated for 1915 and 1916 include approximately \$220,000 and \$160,000 respectively, tax payments made on account of assessments on oleomargarine withdrawn at one-fourth cent during various periods prior to July 1, 1914, and subsequently found on the market artificially colored and assessed at 93 cents per pound, or the difference between the one-fourth cent and the 10-cent rate of tax.

INTERNAL-REVENUE TAX UPON PORTO RICAN PRODUCTS.

Comparative statement showing the collection of internal revenue upon articles of merchandise coming from Porto Rico during the fiscal years 1915 and 1916.

Articles taxed.	Receipts du years ended	iring fiscal l June 30—	Increase.	Decrease.	
The state of the s	1915	1916	dann tite gold wi serversin	the Association	
Spirits distilled from materials other than fruit.	\$114, 206. 83	\$98,995.71		\$15, 211. 12	
Cigars weighing more than 3 pounds per thou- sand.	502, 987. 02	482,817.42	Serviced Sections	20, 169. 60	
Cigarettes weighing more than 3 pounds per thousand	1,422.00	761.40	***********	660. 60	
Cigarettes weighing not more than 3 pounds per thousand	6, 177. 75	5, 977. 25	01 (Land lo	200. 50	
Total	624, 793. 60	588, 551. 78	OTTO A MOUNTAIN	36, 241. 82	

Note.—Of the receipts for the fiscal year 1916, \$489,556.07 was from stamps sold in Porto Rico and \$98,995.71 from stamps sold and affixed at the port of entry in the United States. The tax was \$1.10 per proof gallon on bay rum or any other article containing alcohol (act of Feb. 4, 1909, 35 Stat., 594).

INTERNAL-REVENUE TAX UPON PHILIPPINE PRODUCTS.

Comparative statement showing the collection from sale of internal-revenue stamps affixed to articles of merchandise coming into the United States from the Philippine Islands during the fiscal years 1915 and 1916.

Receipts d	uring fiscal 1 June 30—	Increase.	Decrease.
1915	1916	1	
\$188, 116, 00	\$249,589.99	\$61,473.99	
	15.75	15. 75	
5, 138. 92 47. 16	8,428.76 63.13	3,289.84 15.97	
193, 302. 08	1 258, 097. 63	64, 795, 55	
	1915 \$188,116.00 5,138.92 47.16	\$188, 116, 00 \$249, 589, 99 	years ended June 30— 1915 1916 \$188,116.00 \$249,589.99 \$61,473.99

¹ Includes \$257,724.29 collected by the United States internal-revenue stamp agent located at Manila, P.1., and \$373.34 from sale of stamps affixed to Philippine products at the port of San Francisco and returned by the collector of the first district of California.

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

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

10 TOS. 10 LEGISLAND TO 10 LEGISLAND	Fiscal year en	nded June 30—	Contract 1	Linking
Articles taxed.	1915	1916	Increase.	Decrease.
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, and cherries. gallons. Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples,	2,516,054	2, 984, 743	468, 689	
oranges, apricots, berries, prunes, figs, and cherries gallons. Fermented liquors barrels	121, 639, 124 59, 746, 701	133, 241, 785 58, 564, 508	11,602,661	1, 182, 198
Cigars weighing more than 3 pounds per thou- sandnumber Cigars weighing not more than 3 pounds per	7,058,122,323	7, 390, 183, 170	332,060,847	manana).
thousand	972, 263, 280	947, 537, 360		24, 725, 920
thousandnumber Cigarettes weighing not more than 3 pounds	15, 703, 061	21, 560, 406	5,857,345	
per thousand	16,740,476,912 29,839,074 402,474,245	21, 066, 196, 672 33, 170, 680 417, 235, 928	4,325,719,760 3,331,606 14,761,683	
pounds Oleomargarine Adulterated butter pounds	143, 268, 730 100, 212	2 150, 523, 725	7, 254, 995	5,5
Process or renovated butterpounds	100,313 39,384,164	192, 222 35, 021, 016	91, 909	4, 363, 148

¹ This quantity of opium is indicated by the internal revenue derived, namely, \$175, which was collected under the act of Jan. 17, 1914 (38 Stat., 275). It does not represent legitimate manufacture.

¹ Includes 3,983,493 pounds of the colored product, at 10 cents, and 146,540,232 pounds of the uncolored product, at one-fourth of 1 cent per pound. It does not, however, include certain oleomargarine withdrawn during various periods prior to July 1, 1914, tax paid at one-fourth cent, and subsequently found on the market artificially colored, upon which the difference of 9⁴ cents per pound has been assessed and the amounts thereof collected during this fiscal year.

NOTE.—The foregoing table of "Withdrawals for consumption" includes on account of Porto Rican products as follows: 89,999 gallons spirits distilled from materials other than fruit; 160,393,140 cigars, at \$3 per thousand; 11,500 cigarettes, at \$3.60 per thousand; and 4,781,800 cigarettes, at \$1.25 per thousand; and 39 pounds manufactured tobacco, at 83 cents per pound. 8 cents per pound.

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

The quantity of mixed flour withdrawn can not be stated in the foregoing table, owing to the variable number of pounds taxed, but a statement giving operations in the product appears under "Miscellaneous Division" on page 158.

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

	Di-Am- A	T0	100	Live Costs	Tobacco,	
Fiscal year.	Distilled spirits.	Fermented liquors.	Cigars.	Cigarettes.	chewing and smoking.	Snuff.
1912 1913 1914 1915	Taxable gallons. 135,826,789 143,220,056 139,138,501 124,155,178 136,226,528	Barrels. 62, 108, 633 65, 245, 544 66, 105, 445 59, 746, 701 58, 564, 508	Number. 8, 350, 119, 103 8, 732, 815, 703 8, 707, 625, 230 8, 030, 385, 603 8, 337, 720, 530	Number. 11, 239, 536, 803 14, 294, 895, 471 16, 427, 086, 016 16, 756, 179, 973 21, 087, 757, 078	Pounds. 393, 785, 146 404, 362, 620 412, 505, 213 402, 474, 245 417, 235, 928	Pounds. 30,079,482 33,209,468 32,766,741 29,839,074 33,170,680
Total	678, 567, 052	311, 770, 831	42, 158, 666, 169	79, 805, 455, 341	2, 030, 363, 152	159, 065, 445

Aggregate collections made and reported to the Commissioner of Internal Revenue by the collectors of the several collection districts and by the stamp agent in the Philippine Islands during fiscal year ended June 30, 1916.

Collection districts.	Collectors.	Location of offices.	Aggregate col- lections.
		There is also and Alle	2072 724 71
labama	John D. McNeel Jack Walker Joseph J. Scott. John P. Carter Mark A. Skinner James J. Walsh Henry II. Lewis Aaron O. Blalock John F. Haley Julius F. Smietanka Edward D. McCabe John L. Pickering John M. Rapp Peter J. Kruyer Isaac R. Strouse Louis Murphy	Birmingham, Ala Little Rock, Ark. San Francisco, Cal Los Angeles, Cal	\$972, 724. 71 462, 609. 35
langua	Jack Walker	Little Rock, Ark	1 12, 347, 689. 29
labama rkansas irst California	Joseph J. Scott	San Francisco, Cal	0,077,009.20
irst California	John P. Carter	Los Angeles, Cal	1 12, 347, 689, 22 2, 977, 197, 01 1, 915, 176, 12 7, 699, 467, 94 1, 816, 214, 81 1, 392, 273, 25 694, 137, 8 27, 280, 779, 8 28, 952, 297, 8 7, 903, 294, 0 1, 151, 032, 20 12, 587, 270, 7
ixth California	Mark A. Skinner	Denver, Coló. Hartford, Conn. Jacksonville, Fla. Atlanta, Ga. Honolulu, Hawaii. Chicago, Ill. Peoria, Ill. Springfield, Ill. East St. Louis, Ill. Indianapolis, Ind. Terre Haute, Ind.	1, 915, 176, 13
olorado	James J. Walsh	Hartford, Conn	7,699,467.94
onnecticut	Henry II Lewis	Jacksonville, Fla	1, 816, 214. 81
lorida	A oron O Blalock	Atlanta Ga	1, 392, 273. 28
loridaeorgia	Taba F Tolor	Honohilu Hawaii	694, 137, 8
eorgia. [awai] irst Illinois. ifth Illinois. ighth Illinois. hirteenth Illinois. isth Indiana	John F. Haley	Chicago III	27, 280, 779, 86
irst Illinois	Julius F. Smiletanka	Paoria III	28, 952, 297, 83
ifth Illinois	Edward D. McCabe	Conjugfold III	7 903 294 0
ighth Illinois	John L. Pickering	Springheid, III	1 151 032 0
hirtaenth Illinois	John M. Rapp	East St. Louis, Ill	19 507 970 7
ixth Indiana eventh Indiana	Peter J. Kruyer	Indianapolis, Ind	12, 587, 270. 7 18, 261, 018. 0
Ale Indiana	Isaac R. Strouse	Terre Haute, Ind	18, 201, 018. 0
hird Iowa	Louis Murphy. Wm. II. L. Pepperell Josh T. Griffith.	Dubuque, Iowa Wichita, Kans	2, 562, 859. 0 1, 216, 626. 9
hird lowa	Wm II L. Pennerell	Wichita, Kans	1, 216, 626. 9
ansas	Tech T Criffith	Owneshoro Ky	4, 328, 272, 2
ansas econd Kentucky	Thomas C Mayes	Louisvilla Kv	20, 659, 875, 6
ifth Kentucky	Charlton D (Champagn	Covington Kr	5, 052, 614 6
ifth Kentuckyixth Kentucky	Thomas S. Mayes	Wichita, Kans Ownesboro, Ky Louisville, Ky Covington, Ky Lexington, Ky Danville, Ky New Orleans, La. Baltimore, Md Boston, Mass Detroit, Mich Grand Rapids, Mich St. Paul, Minn St. Louis, Mo Kansas City, Mo Helena, Mont Omaha, Nebr	1, 216, 626. 9 4, 328, 272. 2 20, 659, 875. 6 5, 052, 614. 6 4, 886, 072. 5 2, 515, 345. 7 10, 182, 988. 3 13, 280, 091. 1 16, 059, 024. 6 10, 718, 025. 1
eventh Kentucky	Ben Marshall	Dennille To	2 515 345 7
ighth Kentucky	John W. Hughes	Danville, Ky	10 109 000 2
eventh Kentucky ighth Kentucky outsiana	John Y. Fauntleroy	New Orleans, La	10, 102, 900. 0
	Joshua W. Miles	Baltimore, Md	13, 280, 091. 1
Phird Massachusetts Pirst Michigan Courth Michigan	John F. Malley	Boston, Mass	16, 059, 024. 6
Sant Wichigan	James J. Brady	Detroit, Mich	10, 718, 025. 1
Irst Michigan	Emanuel T Doyle	Grand Rapids, Mich	1,652,425.7 6,827,377.4
ourth Michigan	Edward I Lynch	St. Paul. Minn	6,827,377.4
innesota	Casage II Moore	St Louis Mo	13, 141, 622, 1
irst Missouri	George H. Moore	Kanage City Mo	13, 141, 622. 1 3, 714, 896. 9
finnesota First Missouri Fixth Missouri	Edgar M. Harber	Walene Mont	2 233 339 4
fontana	William C. Whaley	Melena, Mont.	443 303 0
Jebraska	Ben Marshall John W. Hugbes John Y. Fauntleroy Joshua W. Miles John F. Malley John F. Malley Emanuel J. Doyle Edward J. Lynch George H. Moore Edgar M. Harber William C. Whaley Edward W. North George L. Loomis Seth W. Jones Samuel Iredell Charles V. Duffy	Omana, Neor	4 230 505 0
Do	George L. Loomis		3,714,896.9 2,233,339.4 443,303.0 4,239,505.9 2,220,881.9 1,956,710.3 16,709,783.1 658,137.6 14,920,129.6
New Hampshire	Seth W. Jones	Portsmouth, N. H	1,050,710,9
First New Jersey	Samuel Iredell	Camden, N. J	1,990,710.5
lifth Now Iersey	Charles V. Duffy	Newark, N. J	10, 709, 783. 1
Now Hampshire Irist New Jorsey Fifth New Jorsey New Moxico First New York Second New York Fourteenth New York Twenty-first New York Courteenth New York Twenty-first New York South North Carolina Fifth North Carolina	Samuel Ireden Charles V. Duffy. Lewis T. Carpenter Henry P. Keith John Z. Lowe, jr. Mark Elsner Roscoe Irwin. Newl Propertor	Phœnix, Ariz	658, 137. 6
Circt Nam Vork	Henry P Keith	Brooklyn, N. Y	14, 920, 129. 6
land New York	John 7 Lowe ir	New York, N. Y	42, 475, 733. 3 27, 407, 542. 0
second New 101k	Morle Wiener	do	27, 407, 542.0
mird New 10rk	Dank Elsher	Albany N Y	9, 219, 845. 1 4, 841, 982.
ourteenth New York	Roscoe itwiii	Corpouse N V	4, 841, 982, 6, 633, 808, 8, 6, 528, 517, 4, 13, 015, 068, 5, 17, 13, 015, 068, 2, 2, 293, 178, 9, 18, 078, 995, 1, 367, 289, 1, 032, 051, 18, 916, 121, 3, 605, 103, 4, 289, 034, 18, 007, 245, 598, 535,
wenty-first New York	Neal Brewster Vincent H. Riordan	Duffele M V	6 633 808
wenty-eighth New York.	Vincent H. Riordan	Bullalo, N. I	6 529 517
ourth North Carolina	Josiah W. Bailey	Raleign, N. C	12 015 069
fifth North Carolina	Alston D. Watts	Statesville, N. C	15,015,005.
orth and South Dakota	James Coffey	Aberdeen, S. Dak	845, 884.
irst Ohio	Andrew C. Gilligan	Cincinnati, Ohio	19, 240, 434.
Penth Ohio	Vincent H. Riordan Josiah W. Bailey Alston D. Watts James Coffey Andrew C. Gilligan Frank B. Niles Beriah E. Williamson Harry H. Weiss Hubert L. Bolen Milton A. Miller Ephraim Lederer Benjamin F. Davis Fred C. Kirkendall. C. Gregg Lewellyn	Toledo, Ohio	4, 130, 867.
leventh ()hio	Beriah E Williamson	Columbus, Ohio	2, 293, 178.
Eleventh Ohio Eighteenth Ohio	Horry H Waiss	Cleveland, Ohio.	8,078,995.
Signice ii () () () () () () () () () () () () ()	Thebant I Dolon	Oklahoma Okla	1, 367, 289, 0
)klahoma	Hubert L. Bolett	Portland Oreg	1, 032, 051, 9
Oregon	Milton A. Miller	Thilladalabio Do	18 916 121
rirst Pennsylvania Ninth Pennsylvania Twelfth Pennsylvania Twenty-third Pennsylvania	Ephraim Lederer	Tilliadelpina, Fa	2 605 103
Ninth Pennsylvania	Benjamin F. Davis	Lancaster, Pa	4 200 024
welfth Pennsylvania	Fred C. Kirkendall	Scranton, Pa	10 007 045
wenty-third Pennsylvania	C. Gregg Lewellyn	Pittsburgh, Pa	18,007, 245.
South Carolina	Duncan C. Heyward	Columbia, S. C	598, 535.
Cennessee	Edward B. Craig	Nashville, Tenn	2, 883, 994.
Third Texas	Alexander S Walker	Austin, Tex	4, 032, 276.
Second Virginia	Richard C. L. Moneure	Richomd, Va	8, 014, 853.
Sixth Virginia	John M Hart	Roanoke Va.	1, 546, 549,
Washington	David I Williams	Tacoma Wash	2 1, 974, 513
West Winds	. David J. Williams	Darkarchurg W Va	2,099,127
est virginia	Fred C. Kirkendall. C. Gregg Lewellyn Duncan C. Heyward Edward B. Craig. Alexander S. Walker. Richard C. L. Moncure. John M. Hart David J. Williams. Samuel A. Hays. Paul A. Hennyy	Milwaylen Wie	10 958 033
rist wisconsin	Paul A. Hemmy	Milwaukee, Wis	2 025 892
second Wisconsin	. Burt Williams	Madison, Wis	2,030,563.
South Carolina Fennessee Fhird Texas Second Virginia Sixth Virginia Sixth Virginia Washington West Virginia First Wisconsin Second Wisconsin Philippine Islands	Paul A. Hemmy Burt Williams James J. Rafferty 3.	Helena, Mont Omaha, Nebrdo Portsmouth, N. H. Camden, N. J. Newark, N. J. Phrenix, Ariz. Brooklyn, N. Y. New York, N. YdoAlbany, N. Y. Syraense, N. Y. Buffalo, N. Y. Buffalo, N. Y. Buffalo, N. Y. Baleigh, N. C. Statesville, N. C. Aberdeen, S. Dak. Cmeimati, Ohio. Columbus, Ohio. Cleveland, Ohio. Oklahoma, Okla. Portland, Oreg. Philadelphia, Pa. Lancaster, Pa. Scranton, Pa. Pittsburgh, Pa. Columbia, S. C. Nashville, Tenn. Austin, Tox. Richomd, Va. Roanoke, Va. Roanoke, Va. Racoma, Wash. Parkersburg, W. Va. Milwaukee, Wis. Madison, Wis. Manila, P. I.	598, 535.4 2, 883, 994.4 4, 032, 276.1 8, 014, 853. 1, 546, 549.1 21, 974, 513.4 2, 099, 127. 10, 958, 033. 2, 035, 883. 257, 724.
		of mental and a	P40 F00 00"
			512, 723, 287.

Includes \$373.34 from sale of stamps affixed to Philippine products at the port of San Francisco.
 Includes \$20,937.10 on account of income tax collected on railroads in Alaska.

³ United States internal-revenue stamp agent.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

Aggregate collection of internal revenue, by States and Territories of the United States and the Philippine Islands, during the fiscal year ended June 30, 1916.

State, Territory, etc.	Aggregate col- lections.	State, Territory, etc.	Aggregate col- lections.
Alabama Alaska Arizona	168, 621. 81	Nevada. New Hampshire. Now Jersey	\$157,393.28
California. Colorado	462, 609. 35 15, 167, 119. 68	New Mexico New York North Carolina North Dakota	922, 659, 06 18, 666, 493, 49 306, 518, 72
Connecticut. Delaware District of Columbia	5, 295, 874, 32	North Carolina North Dakota.	104,910,489,62 19,543,586,25 398,141,95
Georgia	1,816,214.81	Ohio. Oklahoma. Oregon. Pennsylvania.	33, 743, 476, 42
Idaho		Rhode Island	44, 817, 504. 27 588, 551. 78 2, 403, 593. 62
lowa	30,848,288,74 2,562,859,08 1,216,626,92	South Dakota	
Jouisiana	37, 242, 180, 89 10, 182, 988, 37	UtahVermont	4,032,276.04 934,681.87
Jassachusetts	838, 660. 93 8, 789, 495, 35 16, 059, 024, 68	Washington West Virginia	459, 561, 97 9, 567, 961, 24 1 905, 891, 20
Iississippi	12, 370, 450, 88 6, 827, 377, 49 304, 884, 61	Wisconsin Wyoming. Philippine Islands	2, 099, 127, 46 12, 993, 916, 57 250, 144, 85
fissouri Iontana ebraska	16,856,519.11 991,399.65 4,682,808.98	Total.	² 258, 097, 63 512, 723, 287, 77

¹ Includes \$20,937.10 income tax on Alaska railroads.
² Of this amount \$373.3t was collected from the sale of stamps affixed to Philippine products at the port of San Francisco and returned by the collector of the first district of California.

Note.—Alabama and Mississippi comprise the district of Alabama; Colorado and Wyoming, the district of Colorado: Connecticut and Rhode Island, the district of Connecticut: Maryland, Delaware, District of Columbia, and the counties of Accomac and Northampton, Va., the district of Maryland; Montana, Idaho, shire; New Mexico and Arizona, the district of New Hampsof North and South Dakota; Washington and Alaska, the district of Washington; and Nevada forms a The collections credited to Porto Rico were returned from the following districts, viz:

First district of New York Second district of New York	tom the following districts, viz:	900 oor
Total		489,556.07

ORDINARY, EMERGENCY, AND INCOME-TAX RECEIPTS.

Supplemental statement showing by States and Territories ordinary receipts only, "emergency revenue" (act of Oct. 22, 1914, which was extended to and including Dec. 31, 1916, by Public Resolution No. 2, approved Dec. 17, 1915), and income-tax receipts under act of Oct. 3, 1913, during the fiscal year ended June 30, 1916.

States, Territories, etc.	Ordinary, ex- clusive of emer- gency revenue.	Emergency revenue.	Corporation income tax.	Individual income tax.
\labama	\$91, 320. 15	8264, 967. 62	\$201, 568, 82	\$109, 983, 51
laska	15, 426, 94	15,819.01	1 26, 634. 30	10,741.50
laska	10, 767, 72	107, 549, 46	182, 694. 64	50, 607. 07
rkansas	66,064,81	240, 191, 64	112, 074. 11	44, 278, 79
rkansasalifornia	8, 385, 137, 97	3, 407, 417, 56	1,886,379.17	1, 488, 184. 98
alilorniaolorado	321, 312, 31	536, 946, 50	464, 293, 67	342, 478, 80
oloradoonnecticut	1, 451, 227. 60	1,123,038.88	1, 275, 389, 68	1, 446, 218. 10
onnecticut	332, 769, 19	223, 641. 36	1,078,185.89	1, 441, 431. 59
elaware.	502, 594, 93	258, 839. 18	152, 892, 39	493, 682, 99
District of Columbia	1, 264, 683, 73	309, 379, 62	108, 690, 12	133, 461, 3
lorida				
eorgia	173, 855. 29	651, 579, 58	367, 291. 95	199, 546, 46
[awaii	99,514.48	140,540.05	341, 938. 37	112, 144, 9
daha	27, 138, 33	109, 794. 07	129, 392, 94	40, 932. 6
linois	45, 757, 773. 68	8, 783, 789. 10	5, 579, 151. 99	5, 166, 689, 9
ndiana	28, 024, 055, 01	1,599,705.69	814, 207. 98	410, 320, 0
owa	586, 426. 07	1,181,446.60	517, 887, 96	277, 098. 4.
ansas	140, 997. 32	539, 136, 62	377, 189. 51	139, 303, 4
entucky	35, 870, 087. 11	795, 135. 49	411, 845, 54	165, 112. 7
ouisiana	8, 562, 260, 33	917, 970. 24	406, 416. 45	296, 341. 3
faine	75, 958. 62	248, 679, 10	320, 841, 32	193, 181. 8
faryland	6, 178, 812, 76	1, 248, 778, 67	555, 687. 34	806, 216, 5
lassachusetts	5,586,322.87	3,610,683.91	2,668,189.60	4, 193, 828. 3
Chigan	6, 102, 953, 86	2, 370, 278, 24	2,020,472.80	1,876,745.9
innesota	1,939,692.45	2, 166, 679, 89	1,854,447.24	866, 557. 9
Ississippl	12, 443. 02	146, 888. 01	78,096.61	67,456.9
Lissouri.	10, 439, 488. 85	3,627,064.98	1,583,236.61	1, 206, 728. 6
Iontana	369, 910. 05	347, 006. 74	174,55 9.91	99, 952. 9.
Jebraska	3, 360, 394. 38	829, 502, 60	332, 705, 69	160, 206, 3
evada	48,651.50		52,367,40	5, 224. 5
ew Hampshire	451,607,48	51, 149, 84 206, 111, 01		101, 777. 9
lew Jersey.	11,312,065.40	0 700 904 16	103, 162, 65	
lew Mexico.		2, 788, 394. 16	1,637,733.80	2, 928, 300. 1
out Vanle	45, 796. 36	77, 937. 63	138, 868. 57	43,916.1
lorth Carolina	36, 579, 000. 27	23, 131, 431, 50	14,947,802.46	30, 252, 255, 3
forth Carolina.	18,709,871.54	333, 033. 35	323, 927. 03	176, 754. 3
orth Dakota	15, 317. 23	236, 461. 59	97, 930. 34	38, 432. 7
hio	22, 968, 942. 71	4,730,613.99	3,627,218.61	2,416,701.1
klahoma	31, 251, 57	442,021.61	404,575.80	489, 440. 0
regon	381, 216. 15	334, 602. 68	197, 795. 61	118, 437. 4
ennsylvania	24, 170, 235, 56	7, 544, 834. 41	6, 789, 242. 89	6,313,191.4
orto Rico	588, 551, 78			
hode Island	758, 645, 10	541,506.04	416, 816. 44	686,626.0
outh Carolina.	112, 233. 52	236,863.00	173, 188. 91	76, 250. 0
outh Dakota	105, 517. 45	253, 851. 70	78, 211, 48	20, 161. 6
ennessee	1,742,918.51	604,744.63	329, 015. 11	207, 316, 3
exas	944, 375, 55	1,517,773.42	897, 670. 97	672, 436. 1
tah	172, 400, 68	1,517,773.42 246,334.55	430, 493, 93	85, 452. 7
WILLION L.	20, 973, 03	95, 585, 08	83, 533, 01	259, 470, 8
urginia	7, 982, 385, 52	647, 808, 77	647, 833. 96	289, 932. 9
ESTITIBION	557, 739, 96	765, 485, 16	374, 240, 51	208, 425, 5
vest virginia	1 976 000 05	357, 913, 46	332, 149, 92	132,064.1
Ligconsin.	8, 474, 945, 77	3,180,685.91	332, 149. 92 778, 335. 91	559, 948, 9
	48, 602, 98	70, 708, 23	109, 210, 07	21,623.5
hilippine Islands	258, 097. 63		***************************************	21,020.0
Total	303, 507, 733, 03	84, 278, 302. 13	56,993,657.98	67, 943, 594. 63

¹ Includes \$20,937.10 income tax on Alaska railroads.

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

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

Receipts.	1915	1916
Ordinary only . Emergency . Corporation income . Individual income .	\$283, 410, 138, 71 52, 069, 126, 29 39, 155, 596, 77 41, 046, 162, 09	\$303, 507, 733. 03 84, 278, 302. 13 1 56, 993, 657. 98 67, 943, 594. 63
Total,	415, 681, 023. 86	512, 723, 287, 77

¹ Includes \$20,937.10 on account of income tax collected on railroads in Alaska.

EMERGENCY REVENUE (1915).

Supplemental statement showing by States and Territories receipts under the emergency revenue act of Oct. 22, 1914, during the fiscal year ended June 30, 1915.

States, Territories, etc.	Wines, champagne, liqueurs, cordials, etc.	Grape brandy used in fortify- ing sweet wines.	Fermented liquors (addi- tional 50 cents a barrel).	Special taxes relating to man- ufacture and sale of tabocco, cigars, and cigarettes.	Special taxes, including bank- ers, brokers, theaters, bowl- ing alleys, etc.	Schedule A (documentary stamps, etc.).	Schedule B (perfumery, cosmetics, etc.).	Total.
labama.	\$5,739.05		\$9,287.46	\$23,360.60	\$35,309.47	\$114,572.77	\$7,895.26	\$196,164.6
laska			1,929.94	1,425.75	1,904.70	1,372.08	251.80	7,645.6
	4,840.41		860.37	5,321.55	13,567.59	31,412.72	2,568.38	58,571.0
rizona rkansas		**************************************	3,601.55	36, 474, 40	35, 442. 26	108, 798. 80	8,328.30	195.591.7
		#10d 1d0 cc						
alifornia		\$137,179.55	407, 989. 65	83, 685. 81	251,863.78	826, 760. 18	90, 858. 88	2,225,164.7
olorado	20,043.42		106, 463.17	19,859.80	48, 210. 89	196, 033. 29	13, 522. 07	404, 132. 6
onnecticut			242,866.05	35, 380. 14	66, 880. 23	264, 743. 75	45, 427. 52	683, 835. 3
elaware	2,685.92		37,446.17	4, 522. 10	7,539.13	41,055.32	597.70	93,846.3
Istrict of Columbia	17,706.52		48, 108.80	7,497.25	28, 354. 74	160, 114, 83	6,071.28	267,853.4
orida	11,906.15		9, 149, 59	34, 366. 75	32,932.59	. 133, 969, 60	6,152.08	228, 476. 7
eorgia	1,919.86		33, 355, 56	29, 969, 65	68, 456, 86	260, 480, 52	12,907.54	407,089.9
awaii			12, 298, 65	7,108.30	8,889.52	29,391.82	3,724.99	99, 100. 1
aho	1,839.61		8, 462, 43	5,063.50	13, 175. 36	39,088.55	2, 253. 33	69, 882, 7
linois			1,941,663,95	164, 347, 92	367,064,66	2,292,855.98	573, 121, 87	5, 527, 806, 4
ndiana	25, 545. 07		475, 065, 09	83, 949. 94	152, 116, 87	374, 006, 19	29, 409, 38	1, 140, 092, 5
wa			146, 921. 67	56, 095, 60	139, 728, 76	576, 179. 22	38, 122, 36	975, 117. 3
ansas			140, 921.07		76, 615, 51			
				40,330.85		267, 781.86	9,540.03	394, 386. 2
lentucky		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	201, 429.77	45, 359. 65	68,862.34	186, 616. 45	34,759.58	556, 336. (
ouisiana		***********	156, 754. 71	34,919.82	58, 858. 09	251, 440.79	22,543.72	617, 136. 1
laine			80. 17	15, 351. 49	30, 210.09	95, 595. 03	27, 478, 63	168,948.4
aryland	27,612.67		355, 957. 63	38, 339.95	77,877.82	253, 562.05	22,744.02	776,094.1
assachusetts			764,029.30	69, 220.78	208, 124. 34	915, 431.60	128,903.90	2, 202, 167. 3
ichigan	56, 768. 81		626, 723.38	94, 138, 30	126,947.71	485, 712. 68	81,535,98	1,471,826.8
imiesota	40, 755, 48		513, 049. 65	46, 362. 85	100,071.88	665, 733, 63	38,995.61	1,404,969.
lississippi	253, 32		0.0,0.0.0	17,455.50	22, 433, 13	59,090.62	2,289.44	101, 522.
issouri	69, 628, 27		1,089,735.49	91, 451.81	184, 956, 32	858, 628, 73	119, 164, 84	2, 413, 565.
Contana			76, 576, 41	11, 202. 10	25, 018, 69	78,719.18	4, 661. 46	209, 161.
ebraska		***********	132, 105, 23	38, 715, 85	77,622,17	301, 623, 29	19, 882. 21	590, 234.
evada			5, 647. 09					990, Z34. S
				4,305.20	5, 419. 17	9,505.86	1,422.03	38, 962.
ew Hampshire			90,346.43	10, 457. 72	18, 912, 40	56,725.78	2, 268. 40	184, 425.
ew Jersey			1,008,139.21	85, 933. 15	131, 208. 95	351,829.10	200, 880. 43	1,842,012.8
ew Mexico	9,503.72		2,872.32	5,014.10	9,849.68	21, 273.67	2, 527. 54	51,041.0
ew York		1, 204. 01	4, 129, 382. 05	329, 340. 75	859,775.64	5, 131, 040. 10	900, 688. 03	11,830,290.5
orth Carolina	582.09			49, 950. 26	34,085.75	143,833.15	6,637.81	228, 089. 5
orth Dakota	156.70			11,840.25	28, 158, 40	104, 499, 24	2, 252.86	146, 907. 4

Oklahoma Oregon Pennsylvania	23,447.82 152,627.89		55, 988. 49	31, 140. 80 21, 177. 40 268, 951, 11	53,021.11 46,056.12 537,521.84	190, 453. 33 123, 819. 86 1, 523, 038, 68	7,234.80 17,637.87 119,510.83	281, 856.71 288, 127.56 4, 904, 155, 62
Rhote Island	13,416.61		203, 731. 14	14,551.42	32,510.13	87,796.73	6,607.63	358, 613. 66
South Carolina	6,527.37 6,062.84		15 157 07	28,903.98 12,375.05	37,468.47 27,002.00	94, 540. 15 113, 118. 83	6,384.55 3,952.01	174,771.35 177,668.60
Tennessee	3,473.95 34,744.62		24, 695, 86 192, 277, 56	40, 931. 05 58, 010. 18	52,779.77 160.030,47	229, 667. 74 464, 235, 55	29,391.29 38,238,02	480, 939, 66 947, 536, 40
Utalı	7,593.25		39, 317.36	4,505.40	19,861.65	66,720.67 44,079.91	6,095.97 1.757.52	144, 094, 30
Vermont			52, 263. 24	5,974.95 47,534.40	13,387.43 63,865.60	244, 659. 29	20,586.14	444,482.05
Washington	40,710.62	*******	276,437.49	28,391.95 36,088,65	71, 225.66 50, 240.35	216, 529. 86 155, 103. 40	16,887.81 19,311.15	650, 183, 39 260, 743, 55
Wisconsin. Wyoming.	75, 070. 58 1, 298. 85		1, 450, 834. 10	85, 986, 80 3, 494, 10	100, 597. 79 8, 524. 56	385, 961, 93 15, 274, 03	36, 463. 94 805. 52	2, 134, 915. 14 34, 678. 94
Total	2,307,301.97	138,383.56	18,713,679.88	1 2,486,616.36	2 4, 967, 179. 18	20, 494, 474. 75	2,961,490.59	52,069,126.29
				State of Street Land	100000000000000000000000000000000000000	Application and the second		

1 Of this amount, \$299,028.75 was from manufacturers of cigars; \$38,011 from manufacturers of cigarettes; \$56,335.71 from dealers in leaf tobacco; \$2,058,619.40 from dealers in tobacco; and \$34,621.50 from manufacturers of tobacco.

2 Of this amount, \$2,828,747.02 was from bankers; \$161,485.03 from stockbrokers; \$112,686.83 from pawnbrokers; \$133,470.89 from commercial brokers; \$7,781.98 from customhouse brokers; \$789,997.07 from theaters, museums, and concert halls; \$2,555.14 from circuses; \$15,414.36 from exhibitions not otherwise provided for; \$791,414.74 from bowling alleys and billiard rooms; and \$123,626.12 from commission merchants.

EMERGENCY REVENUE (1916).

Supplemental statement showing by States and Territories receipts under the emergency revenue act of Oct. 22, 1914, which was extended to and including Dec. 31, 1916, by Joint Resolution No. 2, approved Dec. 17, 1915, during the fiscal year ended June 30, 1916.

	1		(4)	, war energ	ine Jiscal year	ended June &	1016	and including
States, Territories, etc.	Wines, cham- pagne, liqueurs, cordials, etc.	Grape brandy used in fortify- ing sweet wines.		Special taxes relating to man- ufacture and sale of tobacco, cigars, and	Special taxes, including bank ers, brokers, theaters, board	1	Schedule B	Total.
Alabama Alaska Arizona Arkana	\$53, 71			cigarettes.	ing alleys, etc.	p=, 000.).	cosmetics, etc.).	- out.
California Colorado	35. 00 903, 89 514, 555, 28	\$404, 744. 87		\$30, 156, 35 3, 126, 29 7, 698, 31 34, 846, 98	\$59, 468. 86 3, 416. 78 20, 720. 82 48, 959. 34	\$173, 967, 92 5, 105, 57 77, 633, 89	\$1,320.78 54.35 206.27	\$264, 967, 62 15, 819, 01
District of Columbia. Florida	28, 258, 32 3, 911, 51		81, 772, 17 454, 569, 83 66, 265, 00 61, 142, 50	88, 436, 53 22, 919, 70 40, 613, 59 4, 896, 40	289, 330, 42 68, 993, 94 99, 674, 71 13, 793, 38	151, 387, 68 1, 346, 750, 51 348, 349, 76 435, 289, 65	1,091.50 75,690.24 3,217.70 64,632.78	107, 549, 46 240, 191, 64 3, 407, 417, 56 536, 946, 50 1, 123, 038, 88
Idaho Illinois Indiana	1,218.07 49,699.09 700.88 203,652.88	1,533,73	14, 109, 25 40, 193, 51 20, 244, 32 5, 914, 79	8, 205, 70 41, 783, 85 56, 779, 83 6, 510, 70 8, 089, 25	45, 573, 61 35, 799, 01 99, 153, 81 13, 033, 75	133, 634, 22 123, 312, 63 208, 501, 74 448, 322, 77 48, 433, 36	1, 140, 85 1, 311, 71 829, 31 5, 911, 59	223, 641, 36 258, 839, 18 309, 379, 62 651, 579, 58
Kansas Kentucky Louisana	22, 365, 97 7, 261, 80 24, 22 20, 001, 50		2, 977, 615, 24 718, 030, 17 105, 299, 19	188, 410, 89 87, 938, 30 67, 626, 31 38, 497, 89	24, 538, 96 540, 357, 01 144, 277, 88 209, 665, 70	70, 354, 56 3, 888, 404, 23 605, 357, 07 769, 073, 74	1, 085. 10 195. 63 985, 348. 85 21, 736. 30	140, 540, 05 109, 794, 07 8, 783, 789, 10 1, 599, 705, 69
Massachusetts. Michigan.	324. 66 28, 963. 21 144, 753, 78		336, 127, 33 272, 398, 81 52, 08 559, 630, 30	42, 308, 76 34, 535, 78 20, 643, 67 36, 516, 10	97, 876, 79 87, 843, 50 72, 459, 21 46, 393, 04	420, 463, 01 274, 162, 84 469, 102, 69 143, 792, 39	22, 519. 86 2, 274. 71 34, 691. 47 6, 450. 44	1, 181, 446, 60 559, 136, 62 795, 135, 49
Missouri	42, 207. 16 92, 386, 64		1, 224, 675, 25 1, 077, 281, 47 756, 523, 62	88, 900, 47 106, 340, 47 62, 377, 40	104, 932, 79 321, 223, 77 183, 284, 75 155, 980, 62	494, 084, 77 1, 634, 938, 67 842, 575, 40 1, 116, 209, 56	37, 473, 26 24, 651, 50 196, 191, 97 102, 634, 12	248, 679, 10 1, 248, 778, 67 3, 610, 683, 91
Nevada New Hampshire	14, 737. 89 13, 876. 11 8, 653. 31 6, 060. 19		1, 667, 193, 85 138, 283, 25 206, 461, 88 7, 257, 38	21, 660. 19 95, 427, 53 15, 925, 05 36, 883, 85	29, 164, 37 261, 623, 64 41, 012, 61 103, 671, 79	95, 696, 57 1, 336, 728, 68 135, 890, 13	33, 381, 53 366, 88 173, 704, 64 1, 157, 81	2,370,278,24 2,166,679,89 146,888,01 3,627,064,98
New Mexico. New York North Carolina North Dakota.	11, 317. 96 666, 503. 24	2, 235, 48	139, 562, 17 1, 636, 997, 45 4, 925, 00	5, 481, 48 13, 827, 83 95, 293, 30 7, 760, 93	5, 369. 35 30, 044. 75 178, 070. 32 16, 214, 45	454, 099, 68 23, 024, 06 76, 308, 31 507, 790, 89	14,509.29 1,364.26 307.76	3,627,064,98 347,006,74 829,502,60 51,149,84 266,111,01
	34.30		, , , , , , , , , , , , , , , , , , , ,	367,549.78 51,951.35 17,148.76		37, 564, 60 2, 966, 075, 06 227, 360, 01 171, 764, 26	154.69	266, 111, 01 2,788, 394, 16 77, 937, 63 23, 131, 431, 50 333, 033, 35 236, 461, 59

Ohio	130, 907. 81		2,421,594.38	168, 567, 55	358,366.91	1,453,579.67	196,865,23	4,730,613.99
Oklahoma			19.33	35, 495. 35	70, 866, 64	334, 230. 87	1,609,42	442,021.61
Oregon				18,561,75	51,359.84	189, 255, 40	3,436,62	334,602.68
Pennsylvania			3,817,071.38	232,902,74	760,928.21	2,421,900.03	143, 198, 50	7,544,834,41
Rhode Island	15, 873. 78		325, 387. 50	13,210.00	32,084.02	144,814.38	10, 136, 36	541,506,04
South Carolina	3,000.32		406. 25	27, 507. 24	49,028.38	156, 188, 71	732.10	236, 863, 00
South Dakota	6,824.66		21,730.50	17, 347, 90	43, 426, 29	164,060,85	461.50	253, 851, 70
Tennessee	4, 725, 12		24, 253. 75	42,591.15	72, 014, 52	422,689,11	38, 470, 98	604,744.63
Texas	33, 346, 88		349, 560, 06	91, 239, 70	240, 208, 22	784,300,82	19,117,74	1,517,773.42
Utah	15, 900. 17		69, 556, 25	8, 152, 58	30, 486, 27	120, 522, 45	1,716,83	246, 334, 55
Vermont	1,546,38			10, 995, 73	24, 787, 85	58,049,32	205, 80	95, 585, 08
Virginia				46, 799, 45	94, 323, 12	394, 514, 82	21, 322, 30	647, 808, 77
Washington			233, 263, 72	26, 265, 86	87, 371, 99	372, 366, 67	2, 995, 98	765, 485, 16
West Virginia.				41,048,90	69, 430, 02	230, 810, 40	16,624,14	357,913,46
Wisconsin	66, 741, 79		2, 273, 507, 14	93, 964, 58	139, 837, 42	570, 965, 25	35, 669, 73	3, 180, 685, 91
Wyoming			9,666.08	8,133.00	16, 125, 73	30,522.86	214.99	70, 708, 23
Total	2,631,529.98	491, 202. 91	29, 311, 164. 50	1 2,739,853.05	² 6, 908, 108. 21	38,110,282.49	4,086,160.99	84, 278, 302. 13

¹ Includes \$300,403.89 from manufacturers of cigars; \$42,071.25 from manufacturers of cigarettes; \$60,019.40 from dealers in leaf tobacco; \$2,297,705.01 from dealers in tobacco; and \$39,653.50 from manufacturers of tobacco.

² Includes \$4,226,342.37 from bankers; \$224,074.62 from stockbrokers; \$121,781.69 from pawnbrokers; \$166,479.61 from commercial brokers; \$8,458.85 from customhouse brokers; \$1,014,911.28 from theaters, museums, and concert halls; \$7,896.16 from circuses; \$32,380.55 from exhibitions not otherwise provided for; \$952,013.06 from bowling alleys and billiard rooms; and \$153,770.02 from commission merchants.

Statement showing the total internal-revenue receipts in the United States for each fiscal year from September 1, 1862, to June 30, 1916.

1863	\$41,003,192.93	1891	\$146, 035, 415. 97
1864	116, 965, 578, 26	1892	153, 857, 544. 35
1865	210, 855, 864. 53	1893	161, 004, 989. 67
1866	310, 120, 448. 13	1894	147, 168, 449. 70
1867	265, 064, 938. 43	1895	143, 246, 077. 75
1868	190, 374, 925. 59	1896	146, 830, 615. 66
1869	159, 124, 126, 86	1897	146, 619, 593, 47
1870	184, 302, 828. 34	1898	170, 866, 819. 36
1871	143, 198, 322, 10	1899	273, 484, 573. 44
1872	130, 890, 096. 90	1900	295, 316, 107, 57
1873	113, 504, 012. 80	1901	306, 871, 669. 42
1874	102, 191, 016. 98	1902	271, 867, 990. 25
1875	110, 071, 515. 00	1903	230, 740, 925, 22
1876	116, 768, 096. 22	1904	232, 903, 781. 06
1877	118, 549, 230. 25	1905	234, 187, 976. 37
1878	110, 654, 163. 37	1906	249, 102, 738.00
1879	113, 449, 621. 38	1907	269, 664, 022, 85
1880	123, 981, 916. 10	1908	251, 665, 950. 04
1881	135, 229, 912. 30	1909	246, 212, 719. 22
1882	146, 523, 273. 72	1910	289, 957, 220. 16
1883	144, 553, 344. 86	1911	322, 526, 299. 73
1884	121, 590, 039, 83	19,12	321, 615, 894. 69
1885	112, 421, 121.07	1913	344, 424, 453. 85
1886	116, 902, 869. 44	1914	380, 008, 893. 96
1887	118, 837, 301. 06	1915	415, 681, 023. 86
1888	124, 326, 475. 32	1916	512, 723, 287. 77
1889	130, 894, 434. 20		
1890	142, 594, 696. 57	Total	10, 619, 528, 395. 93

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

The following statement shows the receipts from the several objects of taxation for the first three months of the fiscal year 1916, compared with the receipts for the first three months of the current fiscal year:

Sources of revenue.	Receipts from July 1, 1915, to Sept. 30, 1915.	Receipts from July 1, 1916, to Sept. 30, 1916.	Increase.	Decrease.
SPIRITS.	LE			
Spirits distilled from apples, peaches,	111	I E -		
grapes, etc. Spirits distilled from materials other than	\$568, 401.76	\$702, 264. 03		
above	30, 125, 808. 26	35, 159, 260. 58	5, 033, 452. 32 83, 35	
Rectifiers (special tax)	75,870.90	75,954.25	83,35	
Wines, domestic and imported (act of Oct. 22, 1914).	479,074.59	920, 378, 65	441, 304. 06	1.181
Retail liquor dealers (special tax)	1,585,073.21	1, 420, 262, 00		3164, 811. 21
Wholesale liquor dealers (special tax)	217, 809.01	1,420,262.00 213,068.16		4,740.85
Manufacturers of stills, and stills and worms manufactured	945.84	1,325.84	380.00	
export	1,101.55	20, 646. 25	19, 544, 70	
Case stamps for distilled spirits bottled in bond	77, 470. 00	109,730.00	32, 260. 00	
Grape brandy used in the fortification of sweet wines	23, 813. 58	108, 348. 65	84, 535, 07	*********
Total	33, 155, 368. 70	38, 731, 238. 41	5, 575. 869.71	
	The state of the s			

Sources of revenue.	Receipts from July 1, 1915, to Sept. 30, 1915.	Receipts from July 1, 1916, to Sept. 30, 1916.	Increase.	Decrease.
TOBACCO.	THE PLAN		They are	
ngars weighing more than three pounds	THE THE STATE OF	000 COM 15	\$205, 126.92	
per thousand.	\$5, 655, 758. 23	35, 860, 885. 15	\$200, 120.92	
the se weighting not the	187, 639. 93	163, 899, 99	***********	\$23,739.94
rettes weighting	15,372.34	20, 491, 48	5, 119. 14	*********
poinds per thousand	6,364,783.00 628,308.29 8,330,693.09	9, 243, 559. 33 621, 322. 62 8, 906, 367. 74	2,878,776.33 575,674.65	6,985.67
Polacco, manufactured, 02, 1914):	79, 525, 99	88,341.40	8, 815. 41	2,389.50
Manufacturers of citarettes	79, 525, 99 9, 638, 00 15, 376, 85 505, 893, 73	7, 248. 50 16, 143. 25	766. 40	
Dealers in tobacco	505, 893, 73 9, 170, 50	529, 894. 83 7, 713. 50	24,001.10	1,457.00
Manufacturers of tobacco	HANNE CHATTER COLUMN	25, 465, 867.79	3, 663, 707. 84	
Total	21, 802, 159. 95	20, 400, 607. 10	ed dend a social	
FERMENTED LIQUORS.		on from the con	0.000.014.40	
Formented liquors (barrel tax). Brewers (special tax). Retail dealers in malt liquors (special tax).	26, 197, 848, 47 42, 891, 68 122, 335, 86	29, 220, 062, 96 33, 381, 27 98, 311, 94	3,022,214.49	9,510.41 24,023.92
Wholesale dealers in malt liquors (special tax)	199, 858. 98	181, 409.09		18, 449. 89
Total	26, 562, 934. 99	29, 533, 165. 26	2,970,230.27	···········
OLEOMARGARINE.			Free Int	140 700 05
Oleomargarine, artifically colored, etc	236, 749. 90 73, 990. 36	88, 020. 95 90, 410. 13	16, 419. 77	148, 728. 95
(special taxes)		236, 132, 84	50, 796, 27	01101
Total	496, 076. 83	414, 563. 92	arrentering	81,512.61
SPECIAL TAXES (ACT OF OCT. 22, 1914). Runkers. Brokers, stock. Paymbrokers Brokers, customhouse. Theaters, museums, and concert hulls. Circuses. Fixhil-mions not otherwise provided for. Bywing alleys and billiard nooms. Commission merchants.	1, 496. 25 273, 828. 46	14,811.44 233,239.48	328, 010. 06 1, 756. 10 905. 05 4, 481. 02 291. 24 10, 124. 56	3, 228. 88 217. 07 33. 39 3, 368. 29
Total	2,447,064.56	2, 785, 784. 96	338, 720, 40	100000000000
Schedula A, documentary stamps, etc	7,944,495.70 964,804.64	7,512,013.50 670,294.65	william	432, 482. 20 294, 509. 99
Schedule B, perfumery, cosmetics, etc	8,909,300.34			726, 992. 19
MISCELLANEOUS.	18/18/19/19/19			
Adulierated butter (including special taxes		5, 233. 60		3,366.70
Mixed bour (including special tax). Manufacturers, importers, or other distributions of onlying attemption to the control of	21,306.00 961.48			2, 280. 00 352. 60
attors of optim, etc. (special tax). Optimi order blanks. Plysing eards. Office ket compromise, unassessed penalties	4, 640. 0	3 4,864.50	16, 512. 84 224. 4 39, 440. 25	3
		82, 450. 50		6,318.8
Collections not otherwise herein provided	3,640.4	6 4,541.23	900. 7	5
Total	373, 290. 2	0 418,050.3	3 44,760.1	8
Total ordinary receipts	93,746, 195.5	7 2 105,530, 978. 8	7 11, 784, 783. 3	0

¹ Includes \$100,301.27 from sale of internal revenue stamps affixed to Philippine products coming into the United States under provisions of the act of Aug. 5, 1909.

² Heludes \$22,386,330.75 collected under the emergency revenue act of Oct. 22, 1914, as extended and amenical by acts of Dec. 17, 1915, and Sept. 8, 1916.

Sources of revenue.	Receipts from July 1, 1915, to Sept. 30, 1915.	Receipts from July 1, 1916, to Sept. 30, 1916.	Increase.	Decrease.
INCOME. Corporation income tax Individual income tax	\$5, 247, 417. 35 5, 875, 918. 83	\$5, 939, 224. 69 5, 914, 400. 26	\$691, 807. 34 38, 481. 43	
Total	11, 123, 336. 18	11,853,624.95	.730, 288. 77	
Aggregate receipts.	104, 869, 531. 75	117, 384, 603. 82	12, 515, 072. 07	

EXPENDITURES.

The following statement shows the expenditures from the several appropriations for the fiscal year 1916:

appropriations for the inext jour 1919.		
Salaries and expenses of collectors of internal revenue	\$2, 116, 30	5. 91
1914)	599, 79	4. 40
nue	2, 111, 81	3.76
Collecting the income tax	1, 155, 59	9.76
Salaries, office of Commissioner of Internal Revenue		0.85
Punishment for violation of internal-revenue laws	161,94	7.82
Restricting the sale of opium, etc	288, 65	2.32
Miscellaneous expenses, Internal-Revenue Service	98, 37	5. 21
Collecting the cotton-futures tax	21, 52	4.12
Restricting the sale of opium, etc. (without year)	7, 88	9.17
Refunding internal-revenue collections	43, 33	7. 68
Total amount expended	7, 242, 50	1.00

11,000

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

		Total pa	and	Ŷijĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸĸ
	44	ESIS I	Total expenses paid.	2, 24, 25, 27, 27, 27, 27, 27, 27, 27, 27, 27, 27
88 L			Total expenses incurred.	\$\text{\$\frac{\partial}{\partial}\text{\$\frac{\partial}{\parti
	- 1		Miscel- lane- ous.	45.55 45
rveyors.	Deputy collectors and surveyors. Expenses.		Meals and lodging.	2, 865.38 4, 155.66 4, 155.66 4, 155.66 1, 171.88 1, 171.88
us pua sio			Livery.	22.18.74 193.75
ty collect		1	Street var, 'bus, baggage.	88.6 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Depu			ing and c parlor g cars.	88.49.58.20 22.88.88.20 22.88.88.20 22.88.88.88.88.88.88.88.88.88.88.88.88.8
双射		72	Railtroad fares.	1,381,381,381,381,381,381,381,381,381,38
		reled.	Other than rail-	25, 25, 25, 25, 25, 25, 25, 25, 25, 25,
		Wiles traveled	By railroad.	98, 27, 28, 28, 28, 28, 28, 28, 28, 28, 28, 28
				819 949 949 11, 22, 23, 24, 24, 24, 24, 24, 24, 24, 24, 24, 24
		Messen- gers and jani-	e de la companya de l	8720.00 720.00 720.00 543.47
	M. Sterks, go			2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2
	II.	Collec- tors'		
		Total paid from ap- propria-		8. 8. 8. 8. 8. 8. 8. 8. 8. 8. 8. 8. 8. 8
	Districts.			Alabama Arkansas First Galiomia Sixth Caliomia Sixth Caliomia Colorado Colorado Colorado Georgia Hawaii First Illinois Fifth Illinois Fifth Illinois Fifth Illinois Saventh Illinois Saventh Illinois Sixth Remucky Saventh Indiana Saventh Remucky Fifth Kentucky Fifth Kentucky Fifth Kentucky Fifth Kentucky Fifth Kentucky Eighth Kentucky Eighth Kentucky Fifth Michigan

Table No. 1.—Analysis of expenditures—Disbursements by collectors.

	200		7						Dep	uty collec	tors and s	urveyors.	3	THE P		
		113	150	H.	The S	201		E.		Ex	penses.	Tage IV				
Districts. from	Total paid from ap- propria-	Collec- tors' salaries.	Clerks.	Messen- gers and jani- tors.	Salaries.	Miles tra	veled.	112		Trie-k	17.5	Talk do	62		120	Total paid deputy collectors
	tion.	1 7 0 0 1 7 0 0 1 7 0 0 0 1 7 0 0 0 1 7 0 0 0				By railroad.	Other than rail- road.	Railroad fares.	Sleep- ing and parlor cars.	Street car, 'bus, baggage.	Livery.	Meals and lodging.	Miscel- lane- ous.	Total expenses incurred.	Total expenses paid.	and surveyors.
ixth Missouri Iontana lebraska lew Hampshire irist New Jersey ifth New Jersey lew Mexico lirst New York econd New York hird New York venty-first New York wenty-eighth New York ourtenth New York lewenty-eighth New York ourth North Caro-	27, 624. 76 33, 652. 38	4, 500. 00 4, 500. 00	5, 751, 66 1, 200, 00 1, 000, 00 3, 385, 00 7, 600, 00 10, 625, 00 2, 400, 00 1, 449, 44	\$600.00 900.00 900.00	\$16, 473. 33 17, 215. 84 16, 013. 35 15, 006. 39 9, 391. 11 31, 350. 78 6, 533. 34 35, 938. 33 33, 371. 10 28, 350. 28 20, 719. 91 19, 166. 29 27, 340. 01	29, 633 59, 926 45, 771 35, 538 34, 954 21, 738 22, 223 22, 934 4, 315 4, 817 55, 626 27, 517 23, 387	5, 165 10, 844 8, 204 10, 765 11, 066 12, 733 27, 420 8, 730 8, 787 11, 228 4, 998 12, 859	1, 889, 45 923, 23 916, 36 765, 47 545, 22 807, 90 409, 99 98, 78 111, 26 1, 358, 77	. 55 60. 65 21. 50 15. 60 25. 15	92. 85 167. 90 227. 38 255. 71 128. 83 12. 30 377. 20 97. 30 272. 72	228, 45 246, 90 55, 60 190, 20 161, 75 15, 00 48, 10 21, 00 65, 25 110, 00	1, 547. 05 1, 159. 30 891. 10 889. 30 1, 479. 00 687. 65 99. 35 691. 05 1, 455. 31 1, 600. 10	\$3, 05 159, 50 141: 85 4: 20 3: 20 2: 38 156: 85 5: 30 104: 55 4: 50 4: 50 4: 50 4: 50 4: 50	5, 291, 40 3, 030, 28 2, 377, 84 2, 105, 68 1, 728, 03 2, 531, 70 1, 508, 24 421, 48 1, 111, 94 3, 288, 47 2, 480, 64 1, 812, 57	5, 291, 70 3, 027, 27 2, 377, 84 2, 086, 53 1, 632, 93 2, 523, 75 1, 228, 93 420, 88 1, 076, 84 3, 210, 51 2, 509, 03 1, 812, 37	\$18, 238, 12 22, 507, 54 19, 040, 62 17, 384, 23 11, 477, 64 32, 983, 71 9, 057, 09 37, 167, 26 33, 791, 98 29, 427, 12 23, 930, 42 21, 675, 32 20, 152, 38
lina - lifth North Carolina North and South Dakota - lirst Ohio - lenth Ohio - leventh Ohio - Sighteenth Ohio - Sighteenth Ohio - Sighteenth Ohio - Sighteenth Ohio - Welth Pennsylvania - Sylvania - Welth Pennsylvania - Sylvania - Sylva	29, 069, 41 54, 431, 63 20, 205, 49 55, 330, 77 51, 162, 92 21, 054, 04 29, 378, 48 19, 746, 05 20, 501, 64 59, 460, 66 40, 602, 89 26, 365, 30	4, 500. 00 4, 500. 00	2, 500. 00 9, 183. 89 1, 000. 00 1, 300. 00 10, 077. 50	702.00	32, 564. 55 19, 989. 69	56, 418 15, 531 36, 500 35, 762 23, 263 27, 897 16, 997 32, 214 19, 828 37, 031	47, 986 1, 188 21, 484 5, 763 4, 835 25, 907 4, 408 3, 926 28, 271 34, 164 11, 627	1, 930. 32 1, 410. 74 292. 50 722. 35 713. 17 460. 05 585. 32 513. 30 728. 98 487. 70	31, 45 32, 35 2, 95 43, 00 14, 25 16, 10	182, 60 31, 30 304, 05 223, 85 216, 62 414, 71 146, 45 20, 20 321, 87 337, 52 293, 35	4, 421. 64 116. 50 154. 70 72. 20 110. 75 59. 75 108. 95 162. 50 93. 75	5, 493. 59 2, 546. 28 247. 80 1, 329. 35 1, 305. 15 1, 202. 60 2, 600. 05 1, 042. 20 2, 256. 15 977. 95 660. 10	44.50 40.00 19.50 13.80 13.90 3.90 2.50 154.70 7.59 96.22 1.15	12, 099. 60 4, 156. 67 1, 012. 85 2, 361. 65 2, 349. 59 2, 140. 66 3, 486. 27 1, 907. 15 3, 424. 44 3, 666. 89 1, 908. 51	12, 096, 30 4, 143, 26 1, 012, 73 2, 333, 75 2, 349, 59 1, 937, 91 3, 484, 95 1, 906, 65 3, 387, 89 3, 538, 34 1, 875, 61	15, 554, 04 24, 878, 48 15, 246, 05 14, 701, 64 43, 892, 05 36, 102, 89 21, 865, 30

South Carolina Tennessee Third Texas Second Virginia Sixth Virginia Washington West Virginia. First Wisconsin Second Wisconsin	41, 362. 25 35, 257. 95 31, 278. 59 36, 987. 06 27, 225. 68 31, 098. 99 37, 721. 84	4,500.00 4,500.00 4,500.00 4,500.00 4,500.00 4,500.00 4,500.00	6, 777. 78 4, 600. 00 2, 735. 00			53, 018 85, 323 31, 486 84, 018 22, 203 40, 617 44, 631	13, 002 12, 456 19, 575 20, 934 8, 519 20, 312	1, 380, 09 2, 186, 05 761, 11 2, 140, 40 684, 27 1, 298, 77	4. 45 35. 20 113. 75 17. 35 14. 95 22. 40 5. 80 11. 00 . 65	278, 50 248, 55 260, 91 66, 10 95, 22 111, 15 507, 58	379.16 336.85	2, 002. 70 2, 472. 80 3, 994. 71 2, 651. 81 3, 024. 45 2, 187. 05 1, 566. 15 1, 593. 15 1, 140. 85	2, 55 13, 10 27, 55 21, 97 96, 65 8×2, 40 13, 95 6, 10 10, 40		6, 859, 84 3, 920, 14 3, 369, 60 3, 320, 72	19, 381, 94 30, 084, 47 30, 857, 95 26, 778, 59 27, 887, 06 22, 725, 68 26, 598, 09 30, 486, 84 18, 849, 13
Total	2,116,305.91	287,320.77	180,594.45	8, 176. 58	1,416,021.12	2, 429, 598	989, 599	59, 692. 88	1, 284. 25	14, 506. 68	32, 721. 07	114, 423. 64	3, 640. 89	226, 269. 41	224, 192. 99	1,640,214.11

Table No. 2.—Analysis of expenditures—Disbursements by collectors.

[Appropriation:	Salaries and expenses of agents and subordinate officers of internal revenue, 1916.'']	

	-4	Gaugers,													
		Fees.	Expenses.												
Districts.	Total paid.		Miles t	raveled.		Sleeping	Street car, 'bus, baggage.	Livery.	Meals and lodging.						
	assas paras		By railroad.	Other than railroad.	Railroad fares.	and parlor cars.				Miscella- neous.	Total expenses.				
Arkansas First California Sixth California Colorado Connecticut Florida Georgia First Illinois Fifth Illinois Eighth Illinois Sixth Indiana Seventh Indiana Seventh Indiana Seventh Indiana Seventh Kentucky Fifth Kentucky Sixth Kentucky Eighth Kentucky Louisiana Maryland Third Massachusetts First Michigan Minnesota First Missouri Sixth Missouri Montana	62, 331, 73 11, 543, 30 1, 282, 31 5, 992, 15 1, 167, 39 1, 453, 35 2, 349, 09 88, 645, 44 32, 525, 22 121, 55 31, 523, 80 38, 556, 39 17, 544, 74 89, 174, 01 223, 119, 21 23, 981, 09 16, 333, 59 12, 966, 27 22, 129, 07 21, 216, 07 5, 235, 58 4, 335, 44 4, 949, 81 3, 788, 90	\$2,759.25 49,200.00 7,941.44 710.00 4,192.09 773.70 870.00 1,995.05 85,590.00 30,651.87 38,500.29 16,243.63 83,743.60 20,451.566.63 12,675.81 20,025.07 1,997.96 4,899.20 3,000.00 2,797.45 225.83	9, 388, 54, 620 13, 326, 5, 053, 10, 754 3, 518 3, 359 2, 902, 10, 048 36, 015 15, 085 32, 812 2, 756 15, 832 9, 908 3, 594 9, 524 13, 451 7, 296	1, 998 21, 662 6, 446 617 4, 866 343 1, 077 2, 721 9, 575 2, 513 118 1, 063 1, 785 6, 913 14, 914 2, 554 3, 7755 5, 483 3, 218 8, 227 3, 083 3, 218 3, 628 3, 402 4, 139	\$241.36 1, 407.90 376.85 165.36 261.14 102.28 95.40 56.69 201.01 144.68 18.00 137.97 18.50 75.91 903.75 334.90 768.52 68.61 82.06 410.62 221.06 73.58 198.32 295.69 148.25	\$25, 60 28, 80 14, 45 9, 40 6, 75 14, 50 6, 50 44, 55 10, 65 8, 15 1, 10 32, 55 9, 90 13, 35 27, 25 7, 60 30, 50 33, 25	\$52.90 187.25 98.80 4.10 115.11 2.20 25.10 45.95 177.15 47.70 .60 8.55 110.59 55.12 64.55 2.35 37.40 70.96 51.85 41.85 41.85 71.37 57.13	\$56. 45 689. 20 144. 00 39. 75 52. 00 10. 00 12. 50 6. 50 30. 41 20. 80 1, 015. 85 1, 768. 95 59. 05 50. 05	\$1, 266. 30 10, 436. 97 2, 932. 16 338. 95 1, 370. 50 280. 46 434. 85 532. 40 2, 621. 47 838. 64 8, 75 16. 20 183. 75 2, 562. 07 1, 850. 89 1, 024. 95 124. 55 119. 10 1, 537. 62 941. 70 198. 00 1, 487. 65 715. 85	\$11, 80 381, 61 35, 60 14, 75 81 3, 50 4, 76 2, 55 .75 15, 95 53, 40 7, 20 245, 65 12, 40 1, 50 .76 	\$1, 654. 4 \$1, 654. 4 \$1, 131. 7 \$, 601. 8 \$72. 2 \$1, 800. 0 \$93. 0 \$583. 2 \$654. 0 \$393. 0 \$583. 2 \$654. 0 \$395. 4 \$1, 049. 2 \$28. 2 \$56. 1 \$1, 201. 1 \$5, 430. 4 \$2, 277. 2 \$766. 8 \$290. 4 \$2, 104. 0 \$1, 218. 1 \$36. 3 \$1, 335. 2 \$1, 899. 8 \$961. 4				
Nebraska New Hampshire First New Jersey Fifth New Jersey	3. 58 738. 39	5, 226. 31 3. 00 323. 54 7, 385. 16	13 7, 837 47, 551	12 738 6,927	.34 172.05 1,061.94	3, 50	. 24 1, 10 115, 94	150. 75 38. 75	85. 20 1, 683. 25	5.75 17.50	414. 8 2, 920. 8				

New Mexico First New York Second New York Third New York Third New York Third New York Twenty-first New York Twenty-first New York Twenty-cipth New York Fourth New York Fourth New York First Ohio Tenth Ohio Eleventh Ohio Tenth	12, 216, 27 14, 494, 71 6, 054, 95	1,582,00 12,268,87 14,725,43 4,490,06 8,492,46 14,505,41 1,505,60 1,505,60 1,505,96 1,505,96 1,505,96 1,505,96 1,505,96 1,505,96 1,505,96 1,405,96 1,405,96 1,405,96 1,405,96 1,405,96 1,405,90 1,405,90 1,405,90 1,405,90 972,74 7,190,90 972,74 7,190,90 3,965,90	10, 692 10, 264 5, 338 4, 741 2, 899 4, 329 4, 329 5, 154 5, 245 7, 655 3, 556 16, 564 1, 566 19, 746 4, 562 51, 228 13, 465 169 169 169 169 169 169 169 169 169 169	617 38 5.894 2.518 305 488 2.518 488 2.716 1.601 2.716 6.518 9.98 4.735 102 160 1 5.178 492 8.921 8.747 24 4.713	224, 90 123, 55 118, 43 8, 24 90, 71 25, 69 97, 22 83, 90 90, 84 131, 90 95, 50 327, 43 3, 5, 55 44, 60 110, 85 1, 145, 60 110, 85 1, 145, 60 308, 94 4, 90	28. 60 17. 89 21. 05 2. 85 4. 75 5. 25 5. 60 16. 60 113. 20 1. 20 7. 65	11.50 1.40 127.88 54.85 28.60 25.80 17.40 49.81 17.20 32.44 40.34 13.33 90.48 1.36 1.36 1.36 1.36 1.36 1.36 1.36 1.36	12, 25 3, 50 35, 25 48, 03 4, 75 17, 51 18, 00 2, 55 31, 59 1, 75 57, 70 58, 50 2, 25 75, 76 14, 50 2, 25 75, 76 14, 50 3, 90 2, 25 75, 76 14, 50 1, 77, 18 3, 00 1, 177, 18 3, 00 1, 10 1, 10	933, 85 2, 286, 06 1, 321, 26 30, 39 30, 39 678, 95 683, 22 872, 40 49, 00 454, 78 42, 40 308, 96 2, 801, 80 3, 801, 80 4, 200, 80 4	4. 25 , 25 , 5. 30 1, 80 19, 50 2. 25 9, 60 	1, 309, 15 1, 46 2, 773, 28 1, 584, 28 1, 584, 28 1, 594, 31 1, 51, 51 1, 51, 51 1, 51, 51 1, 51, 51 1, 51, 51 1, 51, 51 1, 51, 51 1, 51, 51 1,
Total	746, 513. 72	666, 000. 29	516, 649	173, 639	12, 070, 77	637. 60	2, 526. 56	7,326.31	57, 022.35	929.84	1, 624, 67 80, 513, 43

Table No. 3.—Analysis of expenditures—Disbursements by collectors.

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1916."]

				Storek	epers and	storekeepe	er-gaugers.							
	- 3	Salaries.	Expenses.											
Districts.	Total paid.		Miles t	raveled.		Sleeping and par- lor cars.	The party					from appro priation on account of salaries and		
			By rail- road.	Other than rail- road.	Railroad fares.		Street car, bus, baggage.	Livery.	Meals and lodging.	Miscel- laneous.	Total expenses.	expenses.		
labuma. rkansas. irst California. ixth California.	\$2, 275. 00 2, 724. 33 44, 442. 80 3, 770. 70 471. 00	\$2,234.00 2,352.00 44,215.00 3,768.00 471.00	826 8,077 5,808 86	30 478 257 4	\$22.00 243.63 159.00 2.60	\$9.50	\$1.50 .50 37.30 .10	\$39. 25 6. 00	\$17.50 88.95 12.80		\$41.00 372.33 227.80 2.70	\$2,275. 7,137. 106,774. 15,314.		
onnecticutlorida	3,379.75 1,349.00	3,371.00 1,349.00	328	12	8.40		.35				8.75	1, 753. 9, 371. 2, 516.		
oorga awaii irst Illinois ifth Illinois ighth Illinois	1,884.00 4,530.00 64,828.00 22,453.90	1,884.00 4,530.00 64,828.00 22,452.00	95								1.90	1,453. 1,884. 6,879. 153,473. 54,979.		
hirteenth Illinois xth Indiana wenth Indiana wond Kentucky ith Kentucky xth Kentucky wenth Kentucky ighth Kentucky ouisiana aryland hird Massachusetts irst Michigan innesoia	28, 376, 80 43, 358, 75 48, 928, 80 207, 898, 50 43, 832, 71 83, 356, 58 75, 209, 86 23, 402, 07 64, 174, 23 23, 713, 83 4, 084, 97	28, 226, 00 43, 350, 50 46, 438, 60 207, 342, 00 43, 721, 00 82, 691, 00 73, 699, 00 23, 374, 00 63, 870, 00 23, 673, 00 4, 076, 00	3, 263 203 15, 649 10, 428 2, 849 13, 644 22, 912 714 7, 095 1, 284 412	114 9 12, 223 1, 613 877 1, 291 4, 341 5 624 68	72. 00 4. 10 420. 28 279. 30 73. 26 376. 43 627. 41 21. 27 200. 04 30. 83 8. 22	.05 12.25 4.00	5.80 15 25.60 6.18 9.65 4.90 51.35 60 18.24 .85	2. 00 1, 522. 77 204. 27 5. 50 128. 85 427. 50 52. 25	73. 00 2. 00 449. 45 9. 35 2. 20 154. 90 300. 60 2. 20 31. 05 9. 15	72. 70 27. 35 21. 10 .50 91. 75	150.80 8.25 2,490.80 526.50 111.71 665.58 1,510.86 23.07 304.23 40.83 8.97	121. 59,900. 81,915. 66,473. 297,042. 66,951. 107,337. 91,543. 36,368. 88,303. 44,929. 9,320.		
rst Missouri xth Missouri ontana	7,670.43 18,668.88 1,978.00	7, 182, 50 18, 612, 00 1, 978, 00	12,018 1,951	906 53	271.23 39.13	7.50	13. 60 3, 25	86. 25 8. 00	108.85 6.50	.50	487.93 56.88	4,335 12,620 22,427 2,213		
lebraska	8,624.00 108.14	8, 624. 00 66. 33	1,308	363	32.07	. 50	4. 29		4.95		41.81	13, 850.		

First New Jersey		3, 756.00 1, 250.00									2.45	4,496.8 11,562.0
New Mexico First New York Second New York Third New York	7,716.00 4,032.00				*********							2,891.1 19,926.2 18,526.7 6,054.6
Fourteenth New York Twenty-first New York	11,420.40 9,189.00	11,408.00 9,189.00									12.40	20,547. 13,846.
Fourth North Carolina	3,092.67	3, 078. 00	134	6	11.67		3.00					5,753. 2,330.
Fifth North Carolina. First Ohio. Fonth Ohio. Eleventh Ohio. Lighteenth Ohio. Drewon.			2,570 188 873 369	178 6 14 98	3.80 17.10 7.40		3. 05 . 30 . 70 3. 70	*********	4.00 3.95	********	4. 10 21. 80 22. 05	2, 330. 83, 205. 2, 759. 3, 405. 4, 668. 1, 951.
First Pennsylvania Vinth Pennsylvania Pwelfth Pennsylvania Ewenty-third Pennsylvania South Carolina	22, 167, 72 20, 117, 24 5, 100, 86 101, 766, 51 3, 768, 00	22, 138, 00 19, 647, 00 4, 686, 00 100, 756, 50 3, 768, 00	1,044 13,581 9,934 26,023	146 738 2,490 1,856	25.31	1, 90	2.91 16.50	.50 52.70 32.60 75.25		, 55 , 35 , 85		36,004 22,050 6,078 129,444 7,127
Pennessee	5, 723. 18	5, 505. 00	5,087	192	127.38	2. 75	1.50	24. 25	61.30	1.00	218.18	18, 145 2, 402
Second Virginia	4, 414. 45 12, 431.03 763. 80	4,371.00 11,407.00 747.00	220 15, 548 12	380 2,576 906	. 25		1.55	314.05		1. 40 13. 00	1,024.03 16.80	22, 247. 20, 384. 778.
Vest Virginia. First Wisconsin	3, 334. 00 14, 510. 18	3, 332.00 14, 380.50	160 4,586	155	2.00 93.63		1.80					4,306 22,255 4,689
Total	1, 121, 237. 27	1, 110, 659. 83	190,096	33,009	4,906.88	38. 45	386.37	2,999.99	2,006.85	238.90	10, 577.44	1,867,750

Table No. 4.—Analysis of expenditures—Disbursements by collectors.

[Appropriation: "Salaries and expenses of agents and subordinate officers of internal revenue, 1916."]

		ave of gaugers i storekeeper-		and Landage me	Annual leave of gaugers, storekeepers, and storekeeper-gaugers.				
Districts.			Total paid account of leave.	Districts.	Amount paid gaugers.	Amount paid store- keepers and storekeeper- gaugers.			
Alabama.	\$49.20		\$49, 20	First New Jersey	\$72.90	\$74.85	\$147.7		
Arkansas	53.00	\$140.70	193.70	Fifth New Jersey	307.07	52.00	359.0		
First California	2,040.29	2, 145, 57	4, 185, 86	First New York	880.00	300.15	1,180.1		
ixth California	387.95	116.00	503.95	Second New York	1,659.52	60.00	1,719.7		
Colorado	58.80	66.00	124.80	Third New York	374.97		374. 9		
Connecticut	178.54	212.92	391.46	Fourteenth New York	389.96	320.00	709.9		
lorida		179.99	179.99	Twenty-first New York	333.45	410.11	743.		
leorgia	105.00		105.00	Twenty-eighth New York	507.31	152.55	659.		
Iawaii		45.00	45.00	Fifth North Carolina	65.00		65.		
irst Illinois	1,718.20		1,718.20	First Ohio	3,670.95	1,503.86	5, 174.		
Pilth Illinois	3, 420, 17	2, 108, 18	5,528.35	Tenth Ohio	199.45	60.00	259.		
Eighth Illinois	1,168.14	1,028.24	2, 196, 38	Eleventh Ohio	120.31		120.		
hirteenth Illinois	95. 27		95.27	Eighteenth Ohio	428, 89	130.66	559.		
ixth Indiana	1,850.12		1,850,12	Oregon	60. 43	56, 40	116.		
eventh Indiana	1,317.29	1,405.89	2,723.18	First Pennsylvania	1,722.39	1,243.76	2,966.		
hird Iowa	95.00	2, 200.00	95.00	Ninth Pennsylvania	160.53	1,062,22	1,222.		
econd Kentucky	425.68	1,552.13	1,977.81	Twelfth Pennsylvania	154.96	212.27	367.		
ifth Kentucky	3, 454, 80	9,992.09	13,446.89	Twenty-third Pennsylvania	1,602.87	4,863,44	6, 486.		
ixth Kentucky	599.03	1,890.58	2,489.61	South Carolina	125.00	148.00	273.		
Seventh Kentucky.	626.98	3,503.11	4, 130. 09	Tennessee	428, 85	198.69	627.		
Sighth Kentucky	020.00	4,479.10	4, 479, 10	Third Texas	172.83		172.		
ouisma	446.85	755.02	1,201.87	Second Virginia.	648.55	537.15	1, 185.		
	1,960.73	2,989.85	4,950.58	Sixth Virginia	322.96	579, 43	.902.		
daryland	1,612.42	917.66	2,530.08	Washington.	60.00	079-10	60.		
hird Massachusetts	155. 70	36.00	191.70	West Virginia.	28.77	260.88	389.		
irst Michigan	43.70		43.70	First Wisconsin.	736, 50	631.05	1,367.		
ourth Michigan	145.00	*********	145.00	Second Wisconsin.	86.07	001.00	86.		
Innesota	358. 19	358.00	716. 19	Second wisconsing	00.01	********	00.		
irst Missouri	319.32	530.99	850.31	Pote1	38, 268. 95	47,835,63	86, 104,		
Sixth Missouri				Total	40,200.00	31,000.00	00, 104.		
Nebraska	263.09	425.14	688.23			1. 1	37382		

TABLE No. 5 .- Analysis of expenditures - Disbursements by collectors.

[Appropriation: "Collecting the income tax, 1916."]

				Miscell	ancous exper	Mitures.			
Districts.	Total paid,	Personal services.	Printing and binding.	Filing and index cabinets.	Type- writing machines.	Adding reschines,	Rubber stamps.	Rental of typewriting machines	Miscella- neous.
labarna	\$90.25				\$72.00		\$2, 25	\$3.00	\$12.0
rkansas. irst Calliornia	105.00				37.50				82.3
ixth California	1,059.05 210.27		\$8.00	**********	**** OO	\$531.25	27.86	15. 60	485.2
olorado	414.50	\$5.90	90.00		157.60 75.00	255.00	18.22 1.55	********	27.0
onnecticut	700.18				264.75	377.33	12.25	*********	77. 9 45. 8
lorida	18.75		***********				5.25		13.5
eorgis	1, 231. 97		3.50		527 00	*********	2.50		668.9
irst Illinois	488, 75 653, 99					458.75	**********		
III A TIMOIS	26.40		35.00		119.00	**********	69.40		439.5
ighth Illinois	197.85				70.00		4.30 7.15	3.60	19.1
hirteenth Illinois	67.35				65, 00		2.35		5-5500
xth Indiana	188.68		4.50		117.50	**********	2.00		66.6
eventh Indianahird Iowa	23.65						23.65	*********	
onsas	213.30 88.85	**********			197.50	********	3.60		12.2
cond Kentucky	20.10	*********	**********		85, 00	*********	0.00		3.1
th Kentucky	66.05			*******			9. 20 4. 25	SERRIT CHICAGO	44
CIB Kentucky	5.45					10101	1.20	*********	61.
venth Kentucky	204.48					190.00	14.46		0,5
ghth Kentucky uisiana	10.99						**********	***********	10.1
ryland	736.41 1,096.76	*********			20.00	*******	1.60		714.8
ard Massachusetts	2, 493, 49		39.50	\$8, 25	285, 60 292, 50	327.61	1.15	7.60	435.5
rst Michigan	296.25		9,65	35.20	215, 60		4.65 4.50	3, 00	2, 185, 0
urti Michigan	318.15			**********	210.90	304.65	4. 50	*********	66. i
nnesota	97.10				85.00	80743 98	4.00	********	12.1
st Missouri	447.80		12.50			350.55	8.60		76.1
411 311880U1 1	87. 59			*********	67.50		6.15	3.00	10.9
ntanabraska	322, 50 480, 69		52.00		89.00	171.00		********	19.5
w Hampshire	541.98		5.00	******	128.35 20.00	299.25	2.10		45.9
rst New Jersey	091.90	***********	*********	*********	30000.00	446.25	23.95	*********	51.7
Ith New Jersey	147.26				67, 50	*******	7.20		72.5
w Mexico	5.00	**********	***********		5.00		1.20		(24, 1)

	Miscellaneous expenditures.													
Districts.	Total paid.	Personal services.	Printing and binding.	Filing and index cabinets.	Type- writing machines.	Adding machines.	Rubber stamps.	Rental of typewriting machines.	Miscella- neous.					
irst New York econd New York hird New York ourteenth New York wenty-first New York	\$557.44 1,760.46 241.40 956.15 6.40		\$32.50	\$44.00	. \$70.00 150.00 85.00 220.00	\$340.00 1,136.25 240.90	\$12.94 29.95 21.30 10.75		\$102. 444. 91. 484.					
wenty-eighth New York ourth North Carolina jith North Carolina orth and South Dakoja	136. 95 131. 70 29. 50 315. 90		31.00 4.00 5.00		67.50 120.00	240.90	19. 20 . 70 3. 00		19. 7. 21.					
irst Ohio enth Ohio leventh Ohio ighteenth Ohio	368.10 661.42 898.00 113.80		37.00		65, 00 148, 50 152, 50	255.00	13. 25 16. 15		34 496 745 65					
klahoma regon rist Pennsylvania inth Pennsylvania	428. 00 155. 40 361. 30 276. 30				167. 00 140. 50 67. 50	255.00 250.00 171.50	2.40 1.30 .30	89.00	6 12 101 27					
veifth Pennsylvania venty-third Pennsylvania uth Carolina. vnnessee	5, 50 465, 45 89, 75 297, 50		3. 50 6. 75		127.50 65.00 262.50	253.75	21. 15		2 63 18 32					
uird Texas. cond Virginia xxth Virginia °ashington	26.10 152.60 26.50 936.40				137.50 20,00 97.00	255.00	14.10 2.10 2.50	7,00	5. 13. 6. 581.					
asmigoni est Virginia rst Wisconsin cond Wisconsin	250.30 140.00 678.90		75.00 15.00		120, 00 67, 50 65, 00	255.00	.30 3.50		55 54 613					
Total	23, 613. 95	\$5.00	379.40	52-25	5,535.80	7, 139.94	402.32	50, 00	9,980					

Table No. 8.—Avalysis of exposultiones—Disbursements by collectors.
[Assuropriation: "Collecting the Income Tax 1916."]

-	,			[April	ropriatio:	n: "Colle	cting the	Income '	Tax 1910	5."]						
					Deputy collectors											
Districts. Total paid. Cierks.			Mass-		Expenses											Total
		Olerks.	sengers and jani-	Salaries.	Miles to	Miles traveled.		Sleep-	Street						Total paid	paid from appro-
	tors.	THE ALLE DIE	By rail- road.	Other thau rail- read.	Rail-	ingi andi parlor cars.	bus, bag- gage.	Live y.	Meals and lodging	Mis- colla- meous,	Total expenses incurred	Total expenses paid.	deputy colles- tors.	priation.		
Alabama. Arkansas. First. California. Sixth California. Colorado. Connecticut. Florida. Georgia. Hawaii.	16, 351, 82 95, 384, 90 10, 766, 66 20, 387, 05 7, 056, 20	\$2, 796. 11 750.00		\$8,504, 45 2,592, 22 13,381, 10 13,513, 33 9,366,66 15,192,23 6,087,77 10,730,55	13, 048 1, 266 9, 626 8, 702 8, 000 24, 909 7, 941 11, 107	689 16 1,676 2,315 2,625 7,140 910 455	\$306.30 57.98 295.75 217.05 273.45 588.71 228.13 276.00	\$16. 15 23. 75 10. 50 8. 50 1. 60 17. 15 6. 85	\$19.85 60 53.25 45.25 26.50 148.91 49.45 L0.80	2, 56 5, 05 105, 60 22, 40 18, 50	1,587.17 943.85 3,858.79 648.00	12. 25 6. 55 125. 00 .10 7. 20	123. 88 5 2,970. 72 5 1,871. 57 0 1,482. 30 0 4,620. 51 968. 43	123.38 2,970.72 1,871.57 1,400.00 4,444.82	16, 351, 82 15, 384, 90 10, 766, 66 19, 637, 05 7, 056, 20	5, 696, 71 17, 410, 87 15, 595, 17 11, 181, 16 21, 067, 23 7, 074, 95 13, 636, 22
First Illinois Fifth Illinois Eighth Illinois Eighth Illinois Thirteenth Illinois Sixfi Indiana Seventh Indiana Third Jowa Kansas Second Kentucky Fifth Kentucky Sixth Kentucky Sixth Kentucky Eighth Kentucky Eighth Kentucky Fifth Kentucky Fighth Kentucky Fighth Kentucky Fighth Kentucky Fighth Kentucky First Michigan Maryland Third Massachusetts First Michigan Minnesota First Missouri	3,076.25	1,200 00 900.00		28, 431, 08 5, 855, 33 4, 955, 00 2, 910, 90 6, 366, 66, 7, 331, 11 3, 922, 32 2, 809, 90 6, 225, 90 8, 900, 90 2, 800, 00 9, 586, 67 7, 038, 36 17, 543, 61 12, 330, 60 5, 600, 90 13, 128, 87 9, 898, 38	1, 974 11, 735 6, 621 1, 228 6, 983 2, 420 12, 186 12, 420 1, 020 5, 017 15, 889 9, 095 2, 946 1, 594 6, 528 13, 583 3, 029	22, 966 2, 137 547 138 480 2,850 1,336 309 462 464 311 796 1,733 2,085 761 711 652 12,041 544	50. 74 234. 72 124. 75 136. 76 48. 26 247. 07 228. 57 228. 34 49. 52 128. 31 566. 67 76. 83 38. 64 105. 10 129. 59 286. 84	7,5 3,25 1,00 1,00 15,50 5,50 5,50 3,00 11,50 8,00 43,30 2,00	302, 12 43, 76 14, 55 3, 62, 28 21, 25 62, 28 25, 27, 65 18, 25 7, 45 24, 20 46, 30 7, 45 19, 35, 15 18, 79 18, 79	22.75 2.75 3.00 6.25 56.35 37.25 3.75 10.00 2.00 24.95	458.15 135.25,60 718.35 1,026.40 458.20,01 599.20 797.00 181.40 504.30 1,624.25 2,116.10 960.06 631.65 733.65 2,358.62		616.17 166.25 679.61 829.89 1,304.97 981.99 703.15 607.77 995.31 566.41 75.9.83 2,115.50 2,208.33 1,045.74 790.00 892.19 2,866.97	1,980,42 651,17 166,27 679,61 829,89 1,394,97 681,99 708,35 667,77 916,67 566,41 759,83 2,115,50 2,288,33 964,40 790,60 2,166,62	7,838,75 5,541,17 2,056,25 4,879,61 7,196,55 8,636,08 6,992,77 3,916,67 3,559,83 11,702,17	5,739,02 3,428,60 6,288,29 7,220,20 8,849,38 5,591,16 3,512,45 2,922,12 3,570,87 12,438,58 19,570,73 12,438,58 19,570,73 12,438,58 10,570,47 17,186,25 6,788,15 16,092,59

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

[Appropriation: "Collecting the Income Tax 1916."]

	10°012'28 12°00' 10	200 (8)						- 00 20	Deputy o	collectors	1 70C 65	-65				22,000 m
		17 ±3/1 tha 1 207 tha 1 207 tha	Mes-	11 100 00	773	1.504	-15 15		Exp	enses.	Per s		150	Edit No.	3319	Total
Districts.	Total paid.	Clerks.	sengers and jani-	Salaries.	Miles tr	aveled.	E	Sleep-	Street		And an	1	E LLY by	A LINE BY	Total paid	paid from appro-
	1,00,71	60 a	tors.	Salaties.	By rail- road.	Other than rail- road.	Rail- road fares.	ing and parlor cars.	car, bus, bag- gage.	Livery.	Meals and lodging.	Mis- cella- neous.	Total expenses incurred.	Total expenses paid.	deputy collec- tors.	priation.
Sixth Missouri Montana Nebraska New Hampshire First New Jersey	\$8, 294, 01 12, 950, 99 6, 556, 38 17, 744, 43 3, 400, 00			\$6,655,00 10,084,44 5,202,22 13,615,56 3,400,00	13, 128	181 5,729 1,451 2,231	\$56, 46 927, 40 273, 11 358, 66	\$4.00 47.55 5.00 9.45	34.65	156.10 11.00	1,030.40	\$52.50	1,354.16	\$739.01 2,866.55 1,354.16 4,128.87	\$7,394.01 12,950.99 6,556.38 17,744.43 3,400.00	13, 273, 49 7, 037, 07 18, 286, 41
Fifth New Jersey. New Moxico. First New York. Second New York. Third New York.	14, 210, 00 10, 863, 75 17, 943, 67 25, 933, 19 18, 103, 88	1,953.80 2,092.2 3,999.4		11,094.99 7,724.45 15,429.16 21,826.64		7,097 3,328 6,754 5,199 1,748	189, 24 583, 02 61, 23 12, 15		107. 82 34. 20 63. 25 81. 00 35. 60	196.75		117.50	422, 28	3, 139. 30 422. 28 107. 10	12, 256, 11 10, 863, 75 15, 851, 44 21, 933, 74	14, 357. 26 10, 868. 75 18, 501. 11 27, 693. 65 18, 345. 28
Courteenth New York Cwenty-first New York Cwenty-eighth New York Courth North Carolina Cifth North Carolina	13, 150, 95 6, 730, 53 10, 998, 66 6, 990, 17	7,015.85 666.66		5, 604, 14 5, 269, 45 10, 320, 00	5,896 3,758 1,976 2,761	934 1,449	124. 77 76. 57 39. 46 67. 05 147. 75	1.85	20. 20 29. 70 18. 00 1, 00	16.50	621.25 564.50	2111111	531, 86 794, 42 678, 71 634, 05	530, 96 794, 42 678, 66 634, 05	6,135.10 6,063.87 10,998.66 6,990.17	14, 107. 10 6, 736. 90 11, 135. 6 7, 121. 8
Vorth and South Dakota First Ohio Centh Ohio Eleventh Ohio	6,989.60	1, 200.00		5,048.89 11,475.00 5,690.00 6,300.00	5,741 2,531 4,188 4,506	76 2,047 379 384	143, 46 44, 10 83, 35 89, 75	6, 60 2, 50	4. 45 47. 50 17. 10 11. 80	2.50 1.75 .50	515.70 1,202.00 216.60 587.55	3, 75	672.96 1,293.60 325.05 689.60	672.96 1,291.40 325.05 689.60	5,721.85 12,766.40 6,015.05 6,989.60	6,037.7 13,134.5 7,876.4 7,887.6
Eighteenth Ohio Driahoma Dregon First Pennsylvania Sinth Pennsylvania	8,035.73 17,198.76 7,678.28	1,200.00		5,900.00	4, 293 5, 802 9, 498 2, 122	465 514 5,372	21, 70 .87, 99 163, 40 226, 97 35, 47	2.35 8,95	9.35 121.73	33.50 3.50	283, 90 507, 65 846, 35 541, 45 1, 691, 76	7,50	1,039.05	645.14 1,039.05	5,430.14 8,035.73 15,348.76 7,678.28	7,058.1 8,191.1 17,560.0 7,954.5
Fwelith Pennsylvania. Fwenty-third Pennsylvania. South Carolina Fennessee. Fhird Texas	4,085.74 11,583.11			4,799,99 16,313,32 3,600,55 10,358,87 8,014,18	3, 226 4, 862 11, 550	467 662		5.35 32.05	16. 85 30. 25	18.75 8.50	324.51		1,356.57	485.19 1,224.24		17,578.78 4,175.49 11,880.69

Second Virginia. Sixth Virginia. Washington. Wost Virginia. First Wiscensin. Second Wiscensin.	4,330.23	627.50		10,341,67 3,673,33 7,916,67 7,810,51 7,843,31 4,680,55	6,111 11,123 8,088 5,827 7,609 7,405	535	142, 41 230, 35 270, 35 126, 31 152, 18 148, 54	16. 10 26, 00 33, 10 10, 65 1, 50 4, 55	20. 70 16, 26 7. 05	19.30 1.50 .50	866, 45 1, 218, 42 810, 40 1, 015, 55	12.50 1.75	662.90 1,552.18 956.66	1,552.13 956.66 1,249.37	4, 30%, 2	0 10,405,20 0 9,645,00 1 9,232,71
Total	672,353.81	70, 978, 39	538.00 3	527, 278. 17	447,781	130,954	10,992.48	470.40 2	434, 33 1,3	144, 95	58,748.23	198, 28	74,488,77	73,559.28	AO, 837.4	5 695, 967. 79
					Allaha		222	2 III		-	14.1					1
								7.0								
											27:0					
		7														17.70
																378
																120
															2 20	
											- 423					
								91. 02								
							4				Line allow		V-d-dier	British British		MIEKUP.
											To be the same	0K 411	enditore	1.0		

TABLE FO. T.—Analysis of expenditions—Disburgments by softense.

 ${\bf Table~No.~7.} {\bf -Analysis~of~expenditures-Disbursements~by~collectors.}$

[Appropriation: "Restricting the sale of opium, etc., 1916."]

			Miscellaneous	expenditures.		
Districts.	Total paid.	Printing and binding.	Typewriting machines.	Adding machines.	Rubber stamps.	Miscella- neous.
Colorado Connecticut Florida Hawaii	\$1.20 73.00 65.00 85.00		\$72.00 65.00 85.00		\$1.20	\$1.0
First Illinois.	131, 26 10, 75		88.00		15. 20 10. 75	116.0
iisth Indiana. Phird Iowa Pitth Kentucky	29.81 91.48 70.00		70.00		11.48	29.8 80.0
sixth Kentucky faryland Phird Massachusetts	3.00 30.75 50.83				3.25 6.77	3.0 27.5 44.8
irst Michigau. Innesola Irst Missouri	57.40 320.45 53.65	\$2.25	70.00	\$240.90	1.40 9.55 1.40	56. (50. (
ixth Missouri	76. 65 95. 00 73. 50		70, 00 20, 00 73, 50		6, 65	75.
ew Hampshire . Ifth New Jersey Irst New York	76.00 1.55 59.85		50,00			76. 1 9.
ocond New Yorkhird New York	70.00 11.50		70.00		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ii.
ourteenth New York wenty-first New York wenty-eighth New York	98.00 192.00 39.50		85.00		3.00	98. 107. 36.
ifth North Carolina	36.50 .80 25.00		25.00		.86	36.
leventh Ohio. ighteenth Ohio. klahoma	48.85 1.40 80.00		47. 50 80. 00		1.35 1.40	
regon. irst Pennsylvania.	75.00 173.15		170.00		*************	75. 3.
welfth Pennsylvania wenty-third Pennsylvania outh Carolina	.80 35.02 10.25				.80 2.02 7.75	33. 2.

Tennessee. Third Texas Second Virginia	275.00		25.00			240.00
Second virginia Washington West Virginia First Wisconsin	2.50 2.00 132.70				2.00	24.3
Total.	2,807.60	2.25	1, 165.75	240.90	89.92	1,308.7

Table No. 8.—Analysis of expenditures—Disbursements by collectors.

[Appropriation: "Restricting the sale of opium, etc., 1916."]

							Deput	y collecto	ors.		-			
							Ex	penses.	y and a	á.				Total
Districts.	Total paid.	Salaries.	Milest	raveled.		Sleeping							Total paid deputy	paidfrom
			By rail- road.	Other than railroad.	Railroad fares.	and parlor cars.	Street car, bus, baggage.	Livery.	Meals and lodging.	Miscel- laneous.	Total expenses incurred.	Total expenses paid.	collectors.	
Alabama. Arkansas. First California. Sixth California Colorado. Comecticut. Florida. Georgia. Hawaii.	3,371.55 4,528.17 4,371.83 3,648.35	\$6,733.33 2,800.00 4,724.45 2,800.00 3,642.22 3,800.00 2,800.00 3,936.66	22, 489 8, 580 6, 164 2, 391 9, 513 7, 300 3, 156 11, 475	2,670 736 1,067 8,732 1,081 2,546 1,784 1,314	\$560. 65 228. 03 271. 10 71. 15 304. 60 179. 38 89. 55 289. 18	\$38, 65 11, 20 4, 10 14, 85 21, 60 2, 00 12, 00 27, 70	\$29, 20 22, 05 23, 90 32, 75 20, 80 65, 68 60, 45 48, 55	\$163, 32 8, 10 17, 00 184, 75 2, 00 30, 75 35, 00	\$1,756.08 750.20 605.05 257.75 530.55 324.15 653.30 452.85	\$3, 75 34, 50 10, 30 6, 75 , 62 2, 20	\$2,551.65 1,019.58 955.65 571.55 886.30 571.83 848.25 853.28	\$2,551.65 1,019.55 955.65 571.55 885.95 571.83 848.35 853.18	\$9, 284, 98 3, 819, 55 5, 680, 10 3, 371, 55 4, 528, 17 4, 371, 83 3, 648, 35 4, 789, 84	\$9, 284, 98 3, 819, 55 5, 680, 10 3, 371, 55 4, 529, 37 4, 444, 83 3, 713, 35 4, 789, 84
First Illinois	5,599.99	4,999.99	2,306	3,233	45.07	9.95	62. 80		495. 40		613. 22	600.00	5, 599. 99	85.00 5,731.25
Fifth Illinois Eighth Illinois Thirteenth Illinois Sixth Indiana Seventh Indiana Third Iowa. Kansas. Second Kentucky Fifth Kentucky. Sixth Kentucky.	3,213.13 4,239.29 3,700.00 4,674.80 4,713.77 3,449.28 2,200.00 260.00	2,786.67 2,800.00 3,763.88 2,800.00 3,800.00 3,799.99 2,702.21 2,200.00	12,042 3,360 6,040 7,854 5,870 5,585 8,935	266 1,277 949 922 412 652 300	242, 24 70, 63 120, 76 147, 00 117, 82 115, 69 245, 05	2.00 1.25 4.75 7.25 .75 4.00 1.50	29. 00 33. 55 29. 60 25. 80 22. 18 15. 40 2. 70	2. 00 3. 25 4. 75 1. 50 21. 50	531, 50 292, 80 317-05 746, 79 732, 55 860, 85 511, 55	12.90	804. 74 413. 13 475. 41 931. 59 874. 80 995. 94 782. 30	799, 95 413, 13 475, 41 900, 00 874, 80 913, 78 747, 07	3,586,62 3,213,13 4,239,29 3,700,00 4,674,80 4,713,77 3,449,28 2,200,00	10. 75 3,580,62 3,213,13 4,209,10 3,700,00 4,766,28 4,713,77 3,449,28 2,270,00 263,00
Seventh Kentucky. Eighth Kentucky. Louisian. Maryland. Third Massachusetts First Michigan. Fourth Michigan. Mimesota. First Missouri. Sixth Missouri.	1,200.00 2,157.87 4,650.46 6,295.26 7,095.24 4,116.47 3,526.81 3,945.68 4,701.75	1,200.00 1,857.77 3,730.00 5,436.11 6,336.65 3,800.00 2,800.00 2,783.34 3,800.00 3,751.12	3, 252 5, 217 3, 905 9, 042 3, 849 4, 232 4, 808 5, 427 3, 958	122 1,124 2,195 5,566 1,919 336 2,983 1,720 2,236	86, 66 120, 31 79, 16 204, 08 71, 91 90, 01 108, 86 111, 10 79, 10	13. 70 10. 60 . 35 21. 75 21. 00	. 95 49. 20 85. 90 78. 75 45. 51 14. 05 48. 48 39. 40 40. 85	4. 75 7. 00 3. 75 1. 90	246, 25 735, 80 692, 79 472, 80 191, 70 607, 90 1,002, 00 729, 50 741, 10	4, 25 1, 45 1, 30 1, 20 35 50 1, 25 4, 15 2, 50	342. 86 920. 46 859. 15 758. 58 316. 47 726. 81 1,162. 84 905. 90 884. 55	300. 10 920. 46 859. 15 758. 58 316. 47 726. 81 1,162. 34 901. 75 806. 18	1,200. 00 2,157. 87 4,650. 46 6,295. 26 7,095. 24 4,116. 47 3,526. 81 3,945. 68 4,701. 75 4,617. 30	203, 00 1, 200, 00 2, 157, 87 4, 650, 46 6, 326, 01 7, 146, 07 4, 173, 87 3, 526, 81 4, 266, 13 4, 755, 40 4, 693, 95

Montains.	4, 989.35 4, 489. 92 4,022. 16	3, 800.00 3, 800.00 3, 552.21	13,659 7,261 3,409	723 707 920	403. 20 149. 12 82, 63	19.55 8.70	35. 95 1- 22. 75 12. 32	18.25 7.50	707. 90 473. 75 367. 50	22. 75 (16.35	1,189.35 680.92 469.95	1 189.35 680, 92 469. 95	4,989.35 4,480.92 4,022.16 1,200.00	5,084.35 4,554.42 4,098.16 1,200.00
lew Hampshire litts New Jersey litts New Jersey lew Mexico. lew Mexico. lew Mork lescand New York lescand New York lescand New York wenty-first New York wenty-first New York out the North Carolina litts North Carolina lorth and South Dakota irst Okio.	1,295,40 4,519,80 3,665,42 4,628,74 2,082,69 3,990,44 4,875,48 3,772,96 4,900,00 4,345,65 3,332,71 3,709,00 4,517,36	1, 200, 30 3, 900, 00 2, 581, 12 3, 125, 56 1, 933, 59 3, 801, 00 3, 968, 86 2, 810, 00 3, 850, 00 3, 850, 00 3, 850, 00 3, 850, 00 3, 750, 29 2, 800, 60	11, 323 7, 457 4, 973 499 832 11, 617 7, 234 3, 322 12, 661 8, 551 4, 593 7, 708 7, 908	3,757 5,868 4,225 3,838 1,436 81.6 1,397 180 527 2,896 4,024 1,460	258, 90 305, 40 97, 26 8, 71 17, 40 269, 36 147, 79 70, 27 316, 95 219, 30 110, 66 154, 94 154, 85	3. 35 10. 65 1. 05 1. 05 1. 50 2. 00 . 25 13. 30 12. 05 14. 95	102, £3 8, 50 64, 51 79, 45 72, 14 27, 35 22, 80 36, 61 6, 85 25, 45 34, 30 109, 65 74, 90	6. 85 4. 75 24. 86 7. 30 11. 00 9. 95 27. 25 7. 00	\$64. 35 \$96. 40 416. 55 40. 55 40. 57 573. 10 748. 57 528. 95 600. 60 202. 90 765. 45 431. 68	2. 49 48. 60 . 00 5. 25 45. 25 . 50 L. 39 L. 25 . 15 . 95	937.97 974.30 568.32 128.71. 100.44 906.22 972.29 654.83 946.75 536.30 923.11 716.47 534.89	799. 80 974. 30 513. 13 128. 71. 100. 44 906. 23 972. 96 600. 60 946. 75 536. 60 717. 57 534. 80	4, 599, 80 3, 995, 42 4, 138, 74 2, 082, 50 3, 990, 44 4, 875, 68 4, 400, 30 4, 315, 65 3, 382, 71 3, 382, 71 3, 382, 71 5, 31 4, 56 3, 332, 71 5, 31 4, 56 3, 332, 71 6, 56 3, 332, 71 6, 56 3, 332, 71 6, 56 3, 332, 71 6, 56 6, 57 7, 56 7, 5	4,501.35 2,85.42 4,198.59 2,152.60 3,911.94 4,972.08 3,904.96 4,315.65 3,369.21 3,760.40 4,518.36 3,358.80
enth Chio lleventh Ohio lighteenth Ohio kishoma ricgon irst Pennsylvania	1,200.60 4,490.01 5,646.12 3,522.20 5,267.71 4,338.58	1,200.09 3,690.01 4,133.31 2,869.60 5,660.27 3,860.00	2,977 11,331 5,848 1,571 9,685	1,750 454 2,126 2,768 1,129	70, 26 234, 16 170, 85 37, 43 235, 58	2, 30 31, 90 32, 85 1, 85	32, 70 ,55, 70 36, 23 67, 21 26, 60	3.50 22.85	735. 45 1, 169. 60 474. 75 100. 35 276. 40	7.50 7.50 .60	844.71 1,513.61 722.20 207.44 538.53	300.00 1,512.81 722.20 207.44 538.58	4, 490.01 5, 646.12 3, 522.20 5, 267.71 4, 338.58 2, 200.00	4,491,41 5,726,12 3,597,20 5,440,86 4,338,58 2,200,86
inth Fennsylvania. 'wellta Pennsylvania. 'wellta Pennsylvania. 'outh Carolina. 'hiad Texas. 'econd Virginia. 'doth Vindnia. Vash ington. Vest Virginia. First Wisconsin.	2, 200, 60 4, 892, 30 5, 695, 53 4, 496, 98 10, 088, 66 3, 786, 63 3, 378, 15 3, 327, 69 1, 518, 65	2,200,00 3,806.00 4,260.00 1,800.00 1,223.80 2,800.00 2,800.00 2,800.00 2,800.00 2,800.00 2,800.00	5, 956 13, 222 2, 537 27, 236 5, 492 9, 707 7, 245 14, 692 3, 321 3, 665	1,705 881 609 1,383 789 786 3,599 624 1,992 1,580	144, 34 318, 28 63, 18 822, 25 135, 45 23, 45 187, 34 318, 65 66, 62 73, 32	11. 55	32, 81, 25, 05, 15, 05, 14, 85, 20, 65, 49, 15, 6, 30, 38, 80, 36, 28	51-40 10: 75 47: 20 4: 60 15: 45 35: 40 6: 60	713, 75 1,013, 65 603, 75 1,660, 47 306, 88 282, 10 654, 15 337, 35 357, 75 621, 35	1. 25 12. 50 6. 05 18. 40 . 30 1. 00	895. 65 1, 465. 78 696. 98 2, 664. 77 986. 63 57'8. 15 927. 69 718. 65 461. 81 736. 45	802. 80 1, 405. 53 696. 98 2, 664. 77 988. 63 578. 15 927. 69 718. 65 481. 46 735. 35	4,692.80 5,603.53 4,405.93 10,088.86 3,786.83 3,378.15 3,327.89 3,518.05 3,364.79 3,536.59	4,727. 8 5,615. 7 4,535. 4 10,263. 6 3,811. 6 3,378. 1 3,386. 2 3,520. 6 3,477. 4 4,555. 5
Total	257, 429, 33	299, 7792 - 40	403, 831	102,914	9,934.39	568 95	2, 160. 10	306. 32	32, 438- 11	282.67	46, 186, 44	45, 633 191	255, 426 31	258, 233

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

[Appropriation: "Miscellaneous expenses, Internal Revenue Service, 1916."]

					М	iscellaneous	expenditure	ðs.				
Districts.	Total paid.	Telegrams.	Telephone service.	Long-dis- tance tele- phone.	Post office box rent.	Postage.	Printing and bind- ing.	Typewrit- ing machines.	Rubber stamps.	Office rent.	Expenses of seizure and sale.	Miscellane ous.
Alabama Arkansas First California	\$245.05 315.57 2,304.35	\$6, 28 2, 89 12, 79	\$91.50 132.00 623.74	\$26, 55 37, 06 593, 28	\$12.00 24.00 44.00	\$15. 10 14. 00 121. 29	\$20.50 3.25	\$65.00	\$0.50 6.00 34.35	\$840,00	\$56. 12 8. 87	\$16.5 22.5 34.9
Sixth California Colorado Connecticut Florida	665. 75 994. 81 1, 060. 32 227. 34	7. 62 3. 84	481. 13 154. 75 301. 83 132. 00	53. 80 72. 86 192. 55	16. 00 34. 00 26. 00	25. 00 20. 00 37. 00 15. 00	4.00	52. 75	19. 80 1. 75 . 85	650, 00 385, 00	5. 75 2. 38 83, 72 2. 25	68. 6 20. 4 25. 3 36. 5
Georgia Hawaii First Illinois	451, 18 749, 86 2, 888, 63	8. 17 25. 66	119. 04 84. 00 349. 97	6.55 27.92	12.00 8.00	37. 60 12. 00 37. 50	35. 00 34. 50		4. 20 2. 00 25. 80	530.00	188, 22 1, 936, 56	40. 4 88. 2 476. 3
Fifth Illinois. Eighth Illinois. Phirteenth Illinois. Sixth Indiana.	643. 18 329. 58 115. 56 650. 28	.90 2.33	289.00 139.63 96.00 250.68	32. 68 48. 55 38. 85	19.00 11.00 6.00 24.00	57. 00 50. 00 10. 00 10. 00	32.00		9. 20 6. 85	240, 00	89. 54 15. 84	65. 8 23. 3 3. 4 14. 0
Seventh Indiana Phird Iowa Kansas	310, 52 519, 24 307, 89	4.57 4.48 5.50	144.00 264.00 143.85	37.50 14.46	18.00 18.00 2.00	60, 00 81, 00 29, 50		65.00	11. 25 2. 90 36. 38	240.00	118.35	35. 2 16. 0 90. 0
Second Kentucky Fifth Kentucky Fixth Kentucky	233.89 1,024.53 193.35	3.05 .68	99.00 435.00 123.00	51.56 90.45 2.55	6.00 38.20 3.00	40. 00 204. 90 50. 00	3.60 24.45	45.00	24, 80 10, 55	60.00	23. 93 9. 92	6. 3 91. 1 4. 2
Seventh Kentucky Sighth Kentucky Louisiana	275, 65	2.47	123.00 99.00 222.00	14.70 31.60 1.10	3.00	100.00 5.00 20.00	21. 25	65.00	18. 72 1. 15	120.00	3.50 94.30 13.05	15. 8 4. 0 18. 8
Maryland Phird Massachusetts First Michigan Fourth Michigan	2, 174, 10 11, 132, 31 801, 30 98, 91	1.42 1.89 6.01	375, 43 275, 50 412, 49 67, 50	93. 26 304. 52 11. 15	45. 30	129. 25 25. 00 36. 40 12. 00	14. 50 2. 50 16. 00	120000000000000000000000000000000000000	8. 40 7. 70 3. 20 45	1,200.00 9,999.99	81. 09 94. 11 62. 55	272. 421. 212. 12.
dinnesota First Missouri Sixth Missouri	541. 47 874. 72 387. 73	.70	304. 50 246. 29 270. 70	36. 95 5. 50 . 95	40.00	68. 92 29. 00 22. 00	2. 25		17. 70 8. 15		3.00 179.50 70,63	88. 1 394. 4
Iontana Jebraska Jew Hampshire	304.03 167.28	1.57	163.35 220.68 78.00	1. 25 6. 30 33. 53	8. 10 12. 00 14. 00	28. 40 20. 00 40. 00	3. 75		18.90		47.80	32. 22.
First New Jerscy Fifth New Jersey Vew Mexico First New York	84.69	10.88	60. 00 458. 60 59. 56	8. 85 364. 71 2. 25	11. 20 12. 00	13. 00 105. 40			12. 27	5,500.00	10. 20 313. 31	17. 590.
TISCANON TOLK	1, 392. 61		317.54	131.76		18.00					904.16	21.

Second New York. Third New York. Fourteenth New York. Twenty-first New York. Twenty-eighth New York. Fourth North Carolina. Fifth North Carolina.		1. 14 . 47 . 26 10. 25 16. 68	173. 55 231. 99 225. 40 141. 75 330. 15 66. 00 179. 42	292, 53 235, 18 41, 88 , 50 121, 40	24. 00 44. 00 12. 00 20. 00	10, 00 34, 50 50, 00 20, 00 15, 00 51, 80	20.00 2.50		43, 82 14, 95 20, 00 10, 29 4, 50 5, 95 , 90	10,000.00 930.01 3,673.75	257. 10 1. 50 52. 37 42. 95 322. 32 21. 87	276, 03 82, 80 37, 18 52, 05 67, 75 19, 00 125, 44
North and South Dakota First Ohio Tenth Ohio Eleventh Ohio	84, 97 879, 68 502, 62 295, 72	1.30 .47 1.50	42. 00 330. 33 222. 00 124. 00 352. 64	27. 30 17. 85 16. 47 5. 75	16.00 20.00	45. 00 50. 00 30. 00 66. 23	3. 00 22. 00	80.00	25.75 29.30 4.60	. 435.00	20.35	12.00 145.00 19.15 96.40 11.40
Eighteenth OhioOklahomaOregonFirst Pennsylvania	546. 51 124. 03 415. 70 3, 384. 69 400. 40	5. 14 1. 68 1. 75 1. 39	55. 95 321. 00 646. 71 140. 69	16. 10 38. 15 454. 68 22. 69	12.00	14.00 10.00 205.00 17.50	9.00 2.00 10.00		3. 90 3. 20 12. 38	200.00 150.00	1,791.31 4.50	41. 60 71. 22 35. 02 14. 77
Ninth Pennsylvania Twelfth Pennsylvania Twenty-third Pennsylvania South Carolina	124, 93 1, 075, 85 157, 47 762, 14	.48 .31 6.24 2.99	68. 97 399. 56 66. 00 397. 62	6. 21 103. 60 9. 15 97. 20	8. 00 20. 00 8. 00 12. 00	25. 00 125. 00 10. 00 40. 00			5. 25 13. 25 1. 16		330. 04 22. 63 130. 08	69. 09 22. 20 81. 09 30. 16
Tennessee	747. 92 896. 39 511. 16 441. 04	35. 55 1. 60 16. 98 4. 45	216, 00 276, 00 150, 00 264, 26	103. 82 56. 70 33. 45 34. 70	34. 00 20. 00 20. 00 36. 00	85. 80 38. 60 18. 00 75. 00			2. 40 4. 75 5. 00		210. 54 265. 98	210, 55 2, 00 21, 63 63, 40
Washington	517. 07 368. 51 163. 66	15.02	202. 47 208. 11 38. 50	152. 82 9. 10	. 16.00	39. 70 50. 00 40. 00	12.00		5. 75 2. 95		21.76	87. 90 17. 35 5, 032. 40
Total	71, 957. 14	259.02	14,079.33	4,322.23	859.80	2,822.34	410.15	600. 25	542. 97	34,913.13	0,114.00	*, ****

 ${\it TABLE~No.~10.-Analysis~of~expenditures-Disbursements~by~collectors.}$

[Appropriation: "Salaries and expenses of collectors of Internal Revenue, 1916" (act of Oct. 22, 1914)].

								Deputy c	ollectors.					
					20	ы.		Expe	enses.				Jupine .	
Districts.	Total paid.	Clerks.	Salaries.	Miles t	raveled.		Sleeping		12				TE-	Total paid deputy
				By railroad,	Other than railroad.	Railroad fares.	and parlor cars.	Street car, 'bus, baggage.	Livery.	Meals and lodging.	Miscel- laneous.	Total expenses incurred.	Total expenses paid.	collec- tors.
Alabama Arkansas. First California Sixth California Colorado Comecticut Florida Georgia Hawaii First Illinois Fifth Illinois Fifth Illinois Eighth Illinois Sixth Indiana Seventh Indiana Third Iowa Kansas. Second Kentucky Fifth Kentucky Sixth Kentucky Sixth Kentucky Sixth Kentucky Louislana Maryland Third Massachusetts First Michigan Fourth Michigan Fourth Michigan Minnesota First Missouri Sixth Missouri	7, 273. 80 5, 374. 05 5, 124. 45 5, 124. 45 6, 940. 02 10, 739. 67 3, 000. 00 8, 677. 32 2, 883. 90 4, 382. 43 2, 973. 46 6, 639. 32 6, 949. 64 13, 113. 21 10, 109. 15 7, 153. 48 11, 030. 40 112. 443. 28		\$6, 215, 84 6, 130, 80 12, 066, 38 7, 290, 00 3, 600, 00 11, 588, 23 3, 800, 00 8, 139, 44 2, 400, 00 18, 248, 84 3, 300, 00 5, 466, 95 4, 691, 67 7, 174, 38 2, 400, 00 8, 013, 33 2, 650, 00 2, 408, 61 16, 027, 50 12, 841, 66 9, 128, 89 5, 808, 89 10, 933, 83 10, 933, 83 10, 933, 83 17, 570, 84	28, 575 25, 215 8, 741 5, 955 9, 879 17, 847 12, 910 212 1, 973 7, 239 25, 777 7, 666 28, 252 19, 841 6, 978 36, 390 9, 880 6, 613 1, 168 1, 1	4, 523 1, 467 4, 894 1, 776 3, 547 14, 988 8, 220 13, 946 5, 781 1, 432 1, 472 1, 491 1, 491 1, 688 7, 614 8, 324 2, 159 2, 605 2, 2021 1, 790 2, 487 1, 790 2, 487 1, 941 1, 968 1, 978 1, 978	\$718. 51 711. 86 236. 05 157. 05 300. 33 436. 56 332. 35 713. 52 6. 05 36. 48 146. 93 514. 56 559. 59 391. 95 123. 65 754. 95 314. 76 30. 01 28. 66 89. 12 155. 25 112. 81 468. 93 356. 51 409. 35 74. 98	\$19, 15 23, 45 5, 70 7, 95 6, 80 18, 15 62, 90 13, 10 4, 00 1, 63 5, 2, 00 1, 75 7, 00 8, 50	\$40, 20 58, 35 76, 35 26, 45 21, 05 321, 47 50, 75 70, 70 25 162, 55 32, 60 67, 25 25, 97 63, 97 63, 97 7, 10 204, 75 16, 55 16, 50 10, 80 1, 8	\$371. 80 93.50 43.50 11.00 212.75 90.00 60.00 61,162.85 481.50 17.00 44.50 17.00 96.50 96.50 99.70 210.40 105.70 105.	\$1,769.86 1,798.25 1,508.57 1,508.57 1,508.60 475.15 813.20 1,288.00 30.20 222.45 1,169.40 473.25 1,566.37 393.10 491.45 2,605.14 279.95 102.15 35.60 419.25 225.05 684.55 754.40 8917.754 1,438.45 917.765	\$7.80 43.40 19.05 90.70 27.70 1.15 155.25 1.47 10.85 1.25 1.00 1.50 4.00 27.25 80 1.50 1.50 1.15	\$2, 927, 32 2, 685, 41 1, 913, 57 775, 30 1, 106, 30 1, 534, 08 1, 584, 08 1, 584, 08 1, 584, 08 1, 584, 08 1, 584, 08 1, 584, 08 1, 507, 00 682, 38 2, 387, 88 917, 55 629, 45 3, 666, 31 633, 99 844, 88 573, 96 153, 21 951, 82 271, 55 980, 26 1, 389, 91 1, 916, 68 1, 389, 91 1, 916, 68 1, 389, 91 1, 916, 68 1, 389, 91 1, 916, 68 1, 389, 91 1, 916, 68 1, 1, 992, 81 1, 116, 68 1, 1273, 28	\$2, 892. 89 2, 622. 84 1, 913. 57 775. 30 1, 106. 78 1, 482. 52 1, 894. 75 3, 195. 74 799. 99 240. 32 418. 35 1, 806. 85 682. 38 2, 372. 55 682. 38 2, 372. 55 915. 28 629. 45 3, 565. 29 600. 00 633. 99 822. 43 673. 46 153. 21 922. 14 271. 55 980. 26 1, 344. 03 1, 991. 51 1, 590. 95 1, 150. 995 1, 150. 995 1, 273. 28	\$9, 108, 73 8, 760, 6 13, 979, 8, 665, 3 4, 706, 7 13, 050, 7 13, 050, 7 13, 050, 7 11, 335, 1 11, 335, 1 10, 547, 5 10, 547, 5 10, 547, 5 10, 547, 5 10, 547, 5 10, 547, 5 10, 5 10

Table 11.—Analysis of expenditures—Disbursements by collectors.

RECAPITULATION.

Districts.	Salaries and expenses of collectors, 1916.	Salaries and expenses of agents, etc., 1916.	Miscellaneous expenses, internal reve- nue service 1916.	Refunding internal reve- nue collec- tions, 1916.	Collecting the income tax, 1916.	Restricting the sale of opium, etc., 1916.	Salaries and expenses of collectors 1916 (act of Oct. 22, 1914.)	Total.
Alabama	\$35, 255. 24	\$2,324.20	\$245.05	\$1,030.00	\$10,740.80	\$9, 284. 98	\$9, 108. 73	\$67, 989. 00
Arkansas First California	19, 240, 88 62, 539, 81	7,331.69 110,960.39	315, 57	30.00	5,616.71	3,819.55	8,760.64	45, 115, 04
Sixth California	26, 492, 59		2,304.35		17,410.87	5,680,10	13,979.95	212,875.47
Colorado	32, 506, 38	15,817.95 1,878,11	665. 75 994, 81	345.00	15, 595. 17	3,371.55	8,065.30	70, 353. 31
Connecticut	31, 124, 48	9, 763, 36	1,060,32	194. 85 3,062. 63	11, 181. 16	4, 529. 37	4,706.78	55, 991. 46
Florida	24, 023, 85	2,696,38	227. 34	122.50	21,087.23 7,074.95	4, 444. 83 3, 713, 35	13,050.75 5,694.75	83, 593, 60 43, 553, 12
Georgia	39, 001, 67	1, 558, 35	451. 18	812. 50	13, 636, 22	4, 789, 84	11, 335, 18	71, 584, 94
Hawaii	11, 024, 55	1,929.00	749. 86	22, 50	488, 75	85, 00	3, 199, 99	17, 499, 6
First Illinois	65, 358, 09	8, 597. 29	2, 888, 63	5, 575, 85	33, 514, 11	5, 731, 25	18, 489, 16	140, 154, 3
Fifth Illinois	31, 455, 92	159,001.79	643, 18	234.00	7, 865, 15	10.75	3, 718, 35	202, 929, 1
Eighth Illinois	30, 104, 78	57, 175, 50	329. 58	20.00	5, 739, 02	3, 586, 62	7, 273, 80	104, 229, 30
Phirteenth Illinois	15, 231, 19	216. 82	115, 56	125, 00	3, 143, 60	3, 213, 13	5, 374, 05	27, 419, 3
Sixth Indiana	33, 590. 19	61, 750, 72	650, 28	692, 00	6, 268, 29	4, 269, 10	10, 547, 55	117, 768, 1
Seventh Indiana	31, 295. 40	84, 638, 32	310. 52	192.00	7, 220, 20	3, 700, 00	5, 124, 45	132, 480, 8
Third Iowa	38, 406, 28	95.00	519. 24	375.00	8, 849, 38	4, 766, 28	8, 940, 02	59, 951, 20
Kansas	22, 713, 32		307. 89	60.00	5, 894. 16	4,713.77	10, 739, 67	44, 428, 8
Second Kentucky	28, 086, 40	68, 451, 35	233, 89	25.00	3, 513. 45	3, 449, 28	3,000.00	106, 759. 3
Fifth Kentucky	41, 734. 20	310, 489, 40	1,024.53	516. 31	6, 958. 82	2, 270. 00	8,677.32	371, 670. 5
Sixth Kentucky	23, 478. 72	69, 441. 53	193.35	85.00	3,922.12	263, 00	2,883.90	100, 267. 6
Seventh Kentucky	29, 825. 02	111, 467. 76	341. 19	37. 50	3,570.87	1, 200, 60	4,382.43	150, 824. 7
Eighth Kentucky	29, 579, 71	96,022.55	380, 62		3, 570. 73	2, 157, 87	2, 973. 46	134, 684. 9
Louisialla	27, 964, 42	37, 570. 21	275.65	367. 50	12, 438, 58	4,650.46	6, 639. 32	89, 906. 1
Maryland	58, 630, 92 46, 153, 10	91, 253, 88	2, 174, 10	352. 50	19, 576. 47	6,326,01	6, 949. 64	185, 263. 5
First Michigan	36, 537, 57	47, 459, 98 9, 512, 25	11, 132, 31 801, 30	1,077.50	22,901.50	7, 146, 07	13, 113. 21	148, 983. 6
Fourth Michigan.	18, 353, 08	43, 70	98, 91	645, 00 645, 00	17, 186, 25 6, 718, 15	4, 173, 87 3, 526, 81	10, 109, 15	78, 965, 3
Minnesota	41, 846, 42	4, 480, 44	541, 47	10, 00	16, 092, 59	4, 266, 13	7, 153, 48 11, 030, 40	38, 539, 13
First Missouri.	40, 553. 15	13, 336, 43	874. 72	190, 00	11,064,93	4, 755, 40	12, 443, 28	78, 267. 4 83, 217. 9
Sixth Missouri	28,038,12	23, 278, 09	387. 73	100.00	8,381,60	4,693.95	8, 844, 12	73, 723, 6
Iontana	27,007.54	2, 213, 83	283. 07	130.00	13, 273, 49	5, 084, 35	7, 309, 23	55,301. 5
Vebraska	29, 292, 28	14, 538, 54	304, 03	237, 95	7,037.07	4, 554, 42	8,046,02	64,010.3
New Hampshire	21,884.23	111.72	167, 28	367, 59	18,5480,41	1,09% 16	8, 974, 79	53,890.0
First New Jersey	17, 177, 64	4,644.59	109.60	117, 50	3, 400, 00	1, 200, 00	2,582,40	29,232.0
Fifth New Jersey	39, 083, 71	11,921,11	7, 355. 86	3,903,14	14, 357, 26	4,691,35	12,726, 22	93, 95%, 6
New Mexico	13, 557. 09	2, 891. 15 21, 106, 42	84.69	630. 90	10, 868, 75	3, 865, 42	8,955.77	40, 853, 7
First New York	45, 052. 26	21, 106, 42	1,392.61	490.00	18, 501, 11	4, 198, 59	10,049,90	100, 790, 89

DISBURSEMENTS MADE THROUGH THE DISBURSING CLERK OF THE TREASURY DEPART-MENT OR PAYMENTS MADE BY DIRECT SETFLEMENT.

Statement showing expenses, by items, incurred within the flocal year 1916, by 40 internal-revenue agents provided for by section 3152, Revised Statutes, as amended, and paid from the appropriation "Salaries and expenses of agents and subordinate officers of internal revenue."

Personal compensation	\$101, 254.00
Tra-eling expenses: \$9,678.90 Railroad fares. 1,876.28 Sleeping and parlor cars. 1,876.28 Street car, bus, and baggage. 428.79 Livery. 2 168.35 Per dlem in lieu of subsistence. 42,665.90 Telegrams. 541.27 Miscellaneous. 797.58	
Total	56, 356. 67
Total compensation and expenses	157, 610. 67
Statement showing expenses, by items, incurred within the fiscal year 1916 revenue agents and paid from the appropriation "Collecting the income	
recentle agents and pane from the appropriation Concerns the mesh	e tax.''
Personal compensation	

Statement showing expenses, by items, incurred within the fiscal year 1916 by internal-revenue inspectors and paid from the appropriation "Collecting the imcome tax."

Personal compensation	\$162, 880.00
Traveling expenses: 5 \$7,021.02 Bailroad fares. 587,021.02 Sleeping and parlor cars. 587.20 Street car, bus, and baggage. 6 1,302.17	
Street car, bus, and baggage	
Telegrams. 15.36 Miscellaneous. 105.16	
Total	86, 561, 00
Total compensation and expenses	249, 441. 06

Statement	showing	expenses,	by	items,	incurred	within	the	fiscal	year	1916	by	cotton-
futures a	ttorney a	nd paid f.	rom	the app	propriatio	n "Coli	lectin	ig the	cottor	i-futu	res	tax."

nt snowing expenses, by items, incurred within the fiscal year 1916 is attorney and paid from the appropriation "Collecting the cotton-futi	
l compensation	\$4,000.00
or officiace:	
lroad fares ¹ \$366, 21	
eping and parlor cars	THE LUCYSIS
eping and parlor cars. 60, 90 ect car, bus, and baggage 2 14, 25	CHANGE.
ect car, bus, and baggage 2 14. 25 diem in lieu of subsistence 1, 205. 00	at wealth we
porams 12.84	
cellaneous. 78.75	man (gold)
'otal	1,737.95
otal compensation and expenses	5, 737. 95
nt showing expenses, by items, incurred within the fiscal year 1916, s agents, stenographers, and typewriters, and paid from the appropriat the cotton-futures tax."	tion, "Col-
Learnengation of acents	\$8 846 00
the cotton-futures tax." 1 compensation of agents 1 compensation of stenographers and typewriters	2, 208. 88
ng expenses of agents: lroad fares	
ping and parlor cars	Carly Talk
et car, bus, and baggage 417.55	
et car, bus, and baggage 4 17.55 diem in lieu of subsistence 4,239.00	
egrams	
cellaneous	a boundard
otal.	4, 671. 33
C VITT DESTRUCTION AND A	
otal compensation and expenses	15, 526. 21 ne internal-
nt showing expenses, by items, incurred within the fiscal year 1916, by on the agent, and paid from the appropriation, "Restricting the sale of o	15, 526. 21 ne internal- pium, etc.,
nt showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of o	15, 526. 21 ne internal- pium, etc., \$366. 00
nt showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of o	15, 526. 21 ne internal- pium, etc., \$366. 00
nt showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of or a compensation of expenses: I condition of the compenses of the condition of the condition of the compenses of the condition of the c	15, 526. 21 ne internal- pium, etc., \$366. 00
and showing expenses, by items, incurred within the fiscal year 1916, by on the agent, and paid from the appropriation, "Restricting the sale of on the appropriation," Restricting the sale of one of the compensation are expenses: Compensation	15, 526. 21 ne internal- pium, etc., \$366. 00
and showing expenses, by items, incurred within the fiscal year 1916, by on the agent, and paid from the appropriation, "Restricting the sale of or a compensation." I compensation	15, 526. 21 ne internal- pium, etc., \$366. 00
and showing expenses, by items, incurred within the fiscal year 1916, by on the agent, and paid from the appropriation, "Restricting the sale of or a compensation." I compensation	15, 526. 21 ne internal- pium, etc., \$366. 00
nt showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of or a compensation." I compensation the expenses: I road fares for the expenses: I road fares for the expenses for the	15, 526. 21 ne internal- pium, etc., \$366. 00
nt showing expenses, by items, incurred within the fiscal year 1916, by once agent, and paid from the appropriation, "Restricting the sale of or a compensation or a compensat	15, 526. 21 ne internal- pium, etc., \$366. 00
nt showing expenses, by items, incurred within the fiscal year 1916, by once agent, and paid from the appropriation, "Restricting the sale of or a compensation or a compensat	15, 526. 21 ne internal- pium, etc., \$366. 00
nt showing expenses, by items, incurred within the fiscal year 1916, by once agent, and paid from the appropriation, "Restricting the sale of or a compensation or a compensat	15, 526. 21 ne internal- pium, etc., \$366. 00
nt showing expenses, by items, incurred within the fiscal year 1916, by once agent, and paid from the appropriation, "Restricting the sale of or a compensation or a compensat	15, 526. 21 ne internal- pium, etc., \$366. 00
nt showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of of a compensation of the appropriation," Restricting the sale of of a compensation of the sale of a compensation of the sale of a compensation of the sale of a compensation and baggage of the sale of a compensation and expenses of the sale of the sa	15, 526. 21 ne internal- pium, etc., \$366. 00 247. 87 613. 87 nyees of this e Treasury,
nt showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of of a compensation of the appropriation," Restricting the sale of of a compensation of the sale of a compensation of the sale of a compensation of the sale of a compensation and baggage of the sale of a compensation and expenses of the sale of the sa	15, 526. 21 ne internal- pium, etc., \$366. 00 247. 87 613. 87 nyees of this e Treasury,
nt showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of of a compensation of the appropriation," Restricting the sale of of a compensation of the sale of a compensation of the sale of a compensation of the sale of a compensation and baggage of the sale of a compensation and expenses of the sale of the sa	15, 526. 21 ne internal- pium, etc., \$366. 00 247. 87 613. 87 nyees of this e Treasury,
at showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of one of the agency of the sale of one of the sale of the sale of one of the sale of the sale of one of the sale of one of the sale of one of the sale of the sale of the sale of the sale of one of the sale of the	15, 526. 21 ne internal- pium, etc., \$366. 00 247. 87 613. 87 nyees of this e Treasury, \$1, 083. 01 291. 66
at showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of one agent, and paid from the appropriation, "Restricting the sale of one agent, and paid from the appropriation, "Restricting the sale of one agent	15, 526. 21 ne internal pium, etc \$366. 00 247. 87 613. 87 nyees of this c Treasury, \$1, 083. 01 291. 66 \$ 37. 15 \$ 9. 36
at showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of one agent, and paid from the appropriation, "Restricting the sale of one agent, and paid from the appropriation, "Restricting the sale of of a superises." It compensation It compensation It compensation and baggage It compensation and expenses are also of the superises and employ and from the appropriation, "Collecting the income tax." It is takes. It is a superise and part of the superises and part of the superise and part of the superise are appropriation, "Collecting the income tax." It is a superise and part of the superise are are are are are are are are are ar	15, 526. 21 ne internal- pium, etc., \$366. 00 247. 87 613. 87 nyees of this e Treasury, 7 \$1, 083. 01 291. 66 \$ 37. 15 \$ 2, 30 746. 60
at showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of one agent, and paid from the appropriation, "Restricting the sale of one agent, and parlor cars. I compensation I compensation I g expenses: I road fares I fa	247. 87 247. 87 613. 87 613. 87 614, 083. 01 291. 60 8 37. 15 8 2, 30 749. 00
at showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of one agent, and paid from the appropriation, "Restricting the sale of one agent, and paid from the appropriation, "Restricting the sale of one agent	247. 87 247. 87 613. 87 613. 87 614, 083. 01 291. 60 8 37. 15 8 2, 30 749. 00
at showing expenses, by items, incurred within the fiscal year 1916, by one agent, and paid from the appropriation, "Restricting the sale of one agent, and paid from the appropriation, "Restricting the sale of one agent, and parlor cars. I compensation I compensation I g expenses: I road fares I fa	247. 87 247. 87 613. 87 613. 87 614, 083. 01 291. 60 8 37. 15 8 2, 30 749. 00

¹ Traveled by railroad, 395,554 miles.
2 Traveled other than railroad, 21,720 miles.
2 Traveled by railroad, 232,210 miles.

[†] Traveled other than railroad, 44,562 miles. † Traveled by railroad, 293,856 miles. † Traveled other than railroad, 66,069 miles.

i Traveled by realford, 14,732 miles.

2 Traveled other than caltrad, 175 miles.

3 Traveled by realford, 10,708 miles.

4 Traveled by other than railroad, 293 miles.

Traveled by railroad, 1,714 miles.
 Traveled by other than railroad, 287 miles.
 Traveled by railroad, 38,567 miles.
 Traveled by other than railroad, 320 miles.

Statement showing traveling expenses, by items, incurred by officers and bureau, while traveling on official business, by direction of the Secreta and paid from the appropriation, "Miscellaneous expenses, Internat-	try of the Treasury.
--	----------------------

Railroad fares	1 8338 18
Sleeping and parlor cars	75. 35
Sleeping and parlor cars Street car, bus, and baggage	² 15, 35
Divery	2 1 90
Per diem in lieu of subsistence	286.35
Telegrams	1. 24
Miscellaneous	11. 65
Total.	Har 373
1.0tat	729. 32

Statement showing traveling expenses, by items, incurred by officers and employees of this bureau, while traveling on official business, by direction of the Secretary of the Treasury, and paid from the appropriation "Restricting the sale of opium, etc., 1916."

Railroad fares. Sleeping and parlor cars. Street car, bus, and baggage Per diem in lieu of subsistence. Missellaroous	3. 25 4. 20 4. 80
Miscellaneous	
Total	

DISBURSEMENTS BY SPECIAL DISBURSING AGENTS OR PAYMENTS BY DIRECT SETTLEMENT.

Statement showing expenses, by items, incurred within the Ascal year 1916 and paid from the appropriation "Punishment for violation of internal-revenue laws."

1,447 informers, compensation. 125 guides, compensation. 4,113 posse men, compensation. Special employees (the average number employed during the year was 56, with compensation and expenses as follows):	447.33
Personal compensation. Traveling expenses:	64, 933. 15
Railroad fares. \$88, 288. 10 Sleeping and parlor cars. 535. 88 Street car, bus, and baggage. \$1, 632. 92 Livery. \$8, 539. 67 Meals and lodging. 30, 435. 37 Miscellaneous. 338. 40	
Total traveling expenses. Samples purchased for chemical analysis. Miscellaneous. Expended under provisions of Circular 99.	49, 770. 34 351. 09 2, 736, 05

Miscellaneous items of expenditure paid by direct settlement or by disbursing clerk of Treasury Department.

[7] P. Sandy S. P. C. V. (27) and (27)	
[Appropriation: "Miscellaneous expenses, Internal-Revenue Service."]	
Stationery	\$14,000.00
Freight	2, 484.78
Express	
Laboratory supplies	1, 397.75
Books	284.33
Hauling stamps.	1, 425.00
Telegrams	963.76
Telephone	56.55
Locks	1, 540, 10

¹ Traveled by ratiroad, 13.139 miles. 2 Traveled by other than retiroad, 181 miles. 3 Traveled by ratiroad, 490 miles.

Troveled	by sallroad, 200,083 miles,	
Treventer!	key other than raffered 169 512 miles	

auging instruments	\$964.25
	194.95
	485.95
	411.35
dvertising	104.06
iscellaneous	25, 688, 75
[Appropriation: "Collecting the income tax."]	da raddust.
[Appropriation: "Collecting the income tax."]	977 00
ransportation requests for deputy collectorsubber stamps.	106.44
iscellaneous	10,000,00
	10, 276, 54
Total [Appropriation: "Collecting the cotton-futures tax."] ypewriting machines	Supplified to
iting machines	\$152.60
vpewriting machines liscellaneous	107.36
Total	259.96
[Appropriation: "Salaries and expenses of agents and subordinate officers of internal rev	venue."]
estation requests for special gaugers	\$347.52
Appropriation: "Restricting the sale of opium, etc."	
de la	\$19, 111.06
	10.00
elephone rental. 'elephone messages 'ypewriting machines 'urniture.	19.39
vpewriting machines	3, 471. 45
urniture	3, 381. 03
	1, 053. 91
111 mars illines	
dding macuines	1, 975. 00
aboratory supplies dding machines. liscellaneous. _	756.46
Total	756. 46 29, 784. 80
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2:	756. 46 29, 784. 80 2, 1914.]
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2:	756. 46 29, 784. 80 2, 1914.] \$265. 00
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. Lalaries of clerks in bureau. Total.	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. Lalaries of clerks in bureau. Total.	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. Total [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll.	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. Total [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll.	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 353, 638. 70 277, 784. 65 5, 837. 50
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. Total [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll.	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 353, 638. 70 277, 784. 65 5, 837. 50
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. Total [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll.	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17
Total. [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors Total. [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17 645, 150. 02
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. Total. [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll. Income-tax roll. Emergency-tax roll. Restricting the sale of opium, etc. (without year). Total. RECAPITULATION.	756. 46 29, 784. 80 2, 4914.] \$265. 00 5, 992. 18 6, 257. 18 6353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17 645, 150. 02
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. Total. [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll. Smergency-tax roll. Restricting the sale of opium, etc. (without year) Total. RECAPITULATION. Statement showing expenses, by items, incurred within the fiscal year 1916 and the several internal-revenue appropriations.	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 6353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17 645, 150. 02 d paid from
Total. [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. Salaries of clerks in bureau. Total. [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll. Salaries roll. Emergency-tax roll. Total. RECAPITULATION. Statement showing expenses, by items, incurred within the fiscal year 1916 and the several internal-revenue appropriations. Salaries.	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 6353, 638. 70 277, 784. 65 5, 837. 56 7, 889. 17 645, 150. 02 d paid from
Total	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 6353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17 645, 150. 02 d paid from
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll. [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll. [Emergency-tax roll. [Restricting the sale of opium, etc. (without year) Total. RECAPITULATION. Statement showing expenses, by items, incurred within the fiscal year 1916 and the several internal-revenue appropriations. Salaries. Salaries. Salaries. Salaries. Salaries. Salaries. Salaries. Taveling expenses: Railroad fares. Sleeping and parlor cars. 7, 792. 51	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 6353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17 645, 150. 02 d paid from
Total. [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors. [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll. [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll. [Income-tax r	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 6353, 638. 70 277, 784. 65 7, 889. 17 645, 150. 02 d paid from 253, 009. 08
Total [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors [Salaries of clerks in bureau Total [Appropriation: "Salaries, office of Commissioner of Internal Revenue."] Regular roll Income-tax roll Emergency-tax roll Restricting the sale of opium, etc. (without year) Total RECAPITULATION. Statement showing expenses, by items, incurred within the fiscal year 1916 and the several internal-revenue appropriations. Salaries Sala	756. 46 29, 784. 80 2, 1914.] \$265. 00 5, 992. 18 6, 257. 18 353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17 645, 150. 02 d paid from 253, 009. 08
Total	756. 46 29, 784. 80 2, 4914.] \$265. 00 5, 992. 18 6, 257. 18 353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17 645, 150. 02 d paid from 253, 009. 08
Total. [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors	756. 46 29, 784. 80 2, 4914.] \$265. 00 5, 992. 18 6, 257. 18 6353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17 645, 150. 02 d paid from 253, 009. 08
Total. [Appropriation: "Salaries and expenses of collectors of internal revenue" act of Oct. 2: Transportation requests for deputy collectors	756. 46 29, 784. 80 2, 4914.] \$265. 00 5, 992. 18 6, 257. 18 353, 638. 70 277, 784. 65 5, 837. 50 7, 889. 17 645, 150. 02 d paid from 253, 009. 08

Total expenses paid	\$794, 903, 13
Telegrams	1, 222.78
Rental of telephones.	14, 095.83
Post-office-box rent.	859.80
Postago	0 900 0
Printing and hinding	2, 822.34
Printing and binding	791.80
Typewriting machines.	10, 925.85
Adding machines	9, 355.84
Kubber stamps	1, 201. 65
Rental of offices	34, 913, 75
Expenses of seizure and sale	8, 114, 90
Stationery (fixed by appropriation acts)	24, 000, 00
Long-distance telephone messages	4, 398. 17
Office furniture	3, 381. 03
Freight	2, 484. 78
Express	
Supplies for charginal laboratems	1, 240.59
Supplies for chemical laboratory.	2, 451.66
Filing and index cabinets	52.25
Internal-revenue locks	1, 540. 10
Gauging instruments. Books for law and chemical libraries.	964.25
Books for law and chemical libraries.	284.33
Hauling stamps to city post office, Washington, D. C.	1, 425, 00
Weighing beams. Injuries to persons.	194.95
Injuries to persons.	411.38
Tilluries to norses	485.95
Advertising in newspapers for bids, etc. Samples purchased for laboratory analysis.	45.30
Samples numbered for laboratous analysis	
Dampies purchased to laboratory analysis	351.09
Rewards under provisions of Circular 99.	2, 963. 29
Miscellaneous	20, 272. 45
	PARTITION OF THE PARTIT
Total expenditures	7, 199, 163. 32
Amount expended from appropriation "Refunding Internal Revenue	
Collections"	43, 337.68
Grand total	7, 242, 501, 00
	,,,

ASSESSMENT DIVISION.

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

ASSESSMENTS.

As shown by the following tabulated statements 1 and 2, the amount of taxes, penalties, and interest, etc., assessed during the last fiscal year was \$41,867,879.05 more than the amount assessed during the preceding year, the details of which are shown in statement 2 under the heading "Increase and decrease of assessments, fiscal year 1915." Except as to the income tax of corporations and individuals and certain other items not payable by stamps, assessments are confined to taxes not paid at the time and in the manner required by law; and the increase of assessments under special tax and penalties on occupations arises largely on account of the new special taxes under the emergency act of October 22, 1914.

STATEMENT No. 1 .- Statement showing the amount of tax not paid by stamp or within the time and in the manner required by law; also special excise tax against corporations under the act of Aug. 5, 1909, and income tax under the act of Oct. 3, 1913, against corporations and individuals assessed in the various collection districts during the fiscal year ended June 30, 1916, as compared with like assessments during the fiscal year ended June 30, 1915.

2462		1915		1916			
District.	Regular taxes.	Special excise and corporation income tax.	Individual income tax.	Regular taxes.	Special excise and corporation income tax.	Individual income tax	
ama 1	\$67,750.23	\$247,655.68	\$121,519.73	\$91,925.68	\$300, 658. 85	\$181,060.9	
nsas	410, 679, 79	91,711.48	40, 110. 23	41,074,42	109, 626, 26	55, 798.9	
California 2	439, 034. 83	1, 252, 114. 80	853, 819, 68	409 959 EE	1 500 500 00	55,798.9 998,611.9	
California	120, 521.50	465, 928. 38	459, 631. 79	970 093 07	563, 287. 84	575, 449. 6	
200 3	87,302.35	465, 928, 38 417, 328, 08 962, 984, 58 109, 304, 42 326, 902, 01 198, 866, 22 3, 320, 577, 89 139, 734, 14 149, 805, 13	256, 566, 13 1, 190, 016, 44 126, 709, 81 154, 749, 89 45, 350, 06 3, 230, 603, 61	279, 023, 97 110, 671, 54	563, 287, 84 709, 401, 85 1,713, 490, 33 113, 997, 94 436, 876, 90 343, 893, 13 4, 629, 22	575, 449. 6 368, 887. 2 2, 189, 467. 0 131, 998. 4 268, 180. 3 115, 680. 6	
ecticat	2,010,752.02 43,723.80 120,609.85 8,227.68 536,820.06	962, 984. 58	1, 190, 016. 44	161, 797. 33 60, 051. 00 206, 283. 31 18, 641. 41 889, 510. 12 29, 699. 49	1,713,490.33	2, 189, 467. 0	
da	100 600 95	226 002 01	154 740 90	906 992 31	426 876 90	268 190 2	
da	8 997 69	108 866 22	45 350 08	19 641 41	243 893 13	115 680 6	
Illinois	536 820 06	3 320 577 89	3 230 603 61	889 510.12	4 629 289 22	4, 351, 646. 4	
Illinois	21, 522. 59	139, 734, 14	97,643.54	29, 699, 49	166, 483.06	84, 850.3	
th Illinois	51, 292, 34		133, 344.60		101, 490. 91	190, 533, 4	
eenth Illinois	33, 759. 05	98, 732, 66	46, 510. 20	31,712.58	122, 785. 85	44, 296. 0	
Indiana	1/19 899 841	539, 493. 77	289, 153. 85		678, 605. 92	344, 898. 9 65, 094. 9	
TED THEOLOGICA	34, 627. 79	121, 130, 63 446, 994, 66	70, 382. 83	39,846.36	150, 677. 79	957, 190	
l lowa as nd Kentucky	122, 363. 55 50, 946. 32	430, 994, 66	06 250 50	192, 203. 80	660 247 53	141 920.	
al Kentualey	90, 561.78	236, 353. 80 40, 034. 54	6 164 20	21 862 78	34 853 13	8 774 6	
Kentucky.	288, 562, 11	273, 890, 72	117, 606, 99	22, 713, 27	282, 742, 15	102, 465, 6	
Kentucky Kentucky th Kentucky	20,561.78 288,562.11 10,113.05 16,678.08	273, 890. 72 24, 784. 11 42, 389. 59	289, 153, 85 70, 382, 83 259, 022, 37 96, 350, 50 6, 164, 29 117, 606, 99 11, 147, 20 15, 768, 12	86, 348. 88 39, 846. 36 192, 203. 80 87, 060. 31 21, 862. 78 11, 242. 40 24, 894. 02 13, 179, 73	122, 785, 85, 678, 605, 92, 150, 677, 79, 522, 942, 93, 660, 347, 53, 34, 853, 13, 282, 742, 15, 27, 426, 38, 43, 133, 92, 26, 011, 44	277, 520. 0 141, 222. 1 8, 774. 6 102, 465. 6 11, 761. 0	
th Kentucky	16,678.08	42, 389. 59	15, 768. 12	24, 894. 02	43, 133. 92	34, 541. 9	
EU PERINICKA	11, 830, 40	22, 586. 58		10, 110.11	26, 011. 44		
dana land 5	91, 199. 19	375, 378, 07	232, 073. 06	67, 079. 98	443, 294. 03	284, 703.	
Tand 9	124, 487.01	647, 350. 01	1, 235, 139. 91	202, 939. 46	1,823,665.44		
BULLINGUES	234, 800. 57	1,860,507.74	2, 674, 436. 54	369, 492. 97	2, 842, 785, 11 1, 808, 172, 33 363, 547, 92 1, 913, 379, 25 1, 084, 456, 30 536, 541, 01 824, 743, 64	254, 703. 2, 777, 454. 4, 230, 784. 1, 842, 910. 145, 412. 961, 794. 817, 773. 375, 330. 261, 548.	
Michigan th Michigan	96, 912. 16	1,059,375.69	117 526 90	168, 474. 94	363 547 99	145 419	
esota.	99 384 99	275, 428. 61	674 735 92	60, 168, 48 180, 413, 25	1 913 379 25	961.794	
esota. Missouri	235, 115, 16	748, 597, 25	708, 188, 98	326, 944, 68	1,084,456.30	817, 773.	
I M ISSOUP	37, 955, 73 99, 384, 29 235, 115, 16 78, 142, 18 53, 345, 42	1, 224, 128, 48 748, 597, 25 376, 789, 95	1, 403, 856, 95 117, 536, 28 674, 735, 92 708, 188, 98 289, 823, 52 150, 688, 57	180, 413. 25 326, 944. 68 115, 702. 75 96, 013. 13	536, 541. 01	375, 330.8	
ana a	53, 345. 62	459, 171. 16	150, 688. 57	96, 013. 13	CAMPA CADA OA		
aska Hampshire i	09. 701. 42	459, 171. 16 227, 387. 38	100,007.94	99, 408. 19		160, 273.	
New Jersey New Jersey New Jersey Mexico ⁸ New York	48,712.76	424,060.62	448, 559, 86	78, 792. 96	518, 977. 50	496, 118.	
New Tersey	32,369.73	252, 599. 90 1, 157, 751. 71	307, 143. 24 1, 053, 847. 78	62, 474. 58	360, 069. 93 1, 320, 090. 60	9 245 248	
Mexico 8	82, 940. 69 21, 329. 24	126 805 98	71 154 01	151, 142. 41	299 239 63	99 062	
New York	82, 200. 29	437, 345, 32	1, 137, 837, 70	95, 707, 61	613, 656, 96	1, 666, 541.	
od New York. I New York. teenth New York.	1,589,031.00	7,025,705.34	71, 154. 01 1, 137, 837. 70 8, 696, 803. 81 7, 114, 744. 21	1, 975, 636. 52	299, 339. 63 613, 656. 96 9, 685, 820. 10 2, 466, 172. 07	160, 273, 496, 118, 1 660, 042, 2 2, 245, 248, 6 99, 062, 1 1, 666, 541, 1 15, 666, 080, 1 9, 762, 536, 1	
1 New York	65, 866. 44 81, 017. 43	1,631,678.49	7, 114, 744. 21	111, 117. 60	2, 466, 172.07	9, 762, 536.	
teenth New York	81,017.43	1, 137, 731, 71 136, 805, 98 437, 345, 32 7, 025, 705, 34 1, 631, 678, 49 533, 187, 36	1, 148, 280, 75 303, 235, 15	25, 112. 05 95, 707. 61 1, 975, 636. 52 111, 117. 60 120, 052. 75	000, 100- 10	1,040,001.	
ty-first New York. ty-first New York. ty-eighth New rk. th North Carolina.	62, 018. 97	297, 934. 84	303, 235. 15	81, 807. 52	446, 487. 23	513, 245. 2	
rk-eighth New	61 000 00	e 15 con no	004 450 50	050 055 00	1 110 110 50	1 999 998	
th North Carolina	61, 922. 30 30, 912. 97			253, 977. 92	1,110,119.58	52 485 6	
	17, 383, 63	88, 339, 70 162, 490, 30	62, 566, 16	33, 279. 54 29, 933. 38	198, 741, 90	120, 471,	
	48,007.95	133, 704, 78	40, 018, 89	79,069.01	180, 664, 30	61, 708.	
Cillia	68, 791. 71	514, 033, 16	459,062.91	123, 416, 95	736, 835. 15	1, 223, 328. 52, 485. 120, 471. 61, 708. 551, 033.	
	48, 007. 95 68, 791. 71 41, 688. 53	88, 339, 70 162, 490, 30 133, 704, 78 514, 033, 16 381, 722, 51 217, 876, 20 1, 156, 584, 49 253, 685, 74	50, 884, 69 62, 566, 16 40, 018, 89 459, 062, 91 194, 782, 38 105, 161, 43 807, 142, 54	123, 416, 95 64, 144, 95 66, 904, 36 117, 947, 42	114, 094. 04 198, 741. 90 180, 664. 30 736, 835. 15 763, 391. 66 293, 324. 50	1,344,306. 236,245.	
	2, 135, 146. 96 75, 902. 17	217, 876. 20	105, 161. 43	66, 904. 36	293, 324. 50	236, 245.	
teenth Ohio homa	75, 902. 17	1, 156, 584, 49	807, 142. 54	117, 947. 42	£, 000, 100. El	1, 468, 173. 5 526, 149. 5	
	54, 892. 51 33, 812. 32	253, 685, 74 175, 847, 98		102, 024. 33 48, 498. 64	429, 444. 50 205, 318. 89	181, 197.	
	235, 480. 15	2 314 551 17	2, 803, 178. 22	392, 011. 49	3, 201, 527. 37	3 684 959 9	
	108, 147, 92	2,314,551.17 590,006.33	373, 971.37	60, 621. 08	202, 413. 73	170, 416. 6	
dy third Pennsylvania	108, 147, 92 1, 787, 28	59, 873. 85	65, 812. 81	44, 389. 86	202, 413. 73 572, 476. 99	3,684,959.5 170,416.6 462,397.8	
Corolina	189,020.67	1,868,607.69	1,580,853.63	296, 616. 45 49, 305. 27 86, 293. 44	3,027,341.15 175,695.89	1, 946, 478.	
DOGGO CHILD	39, 827. 62 75, 882. 74	94, 798. 02 251, 460. 25	39, 446. 04 172, 781. 79	49,305.27	175, 695. 89 325, 633. 48	77, 685. 3 209, 062. 6	
1 Texas	173 910 34	690 195 17	464 402 02	247, 379, 45	921, 196. 32	687 910 9	
d Virginia Virginia	60, 142, 83	289, 479, 15	140, 676. 95	62 353 94	375, 391. 62	687, 910. 8 239, 911. 3	
i Virginia	62, 677. 27	148, 077. 67	63, 923, 56	207 554 26	283, 251. 95	62, 360. 2	
lington #	60, 142, 83 62, 677, 27 65, 951, 46	329, 526. 99	213, 278. 61	103, 293, 49	283, 251. 95 468, 779. 09	62, 360. 2 234, 222. 4	
Wisconnie	33, 468, 97	289, 479, 15 148, 077, 67 329, 526, 99 328, 418, 58 465, 557, 86	63, 923. 56 213, 278. 61 141, 082. 50 279, 865. 49	52, 837. 75	354, 484. 11	138, 467. 8	
Wisconsin.	51, 492, 50	465, 557. 86	279, 865, 49	103, 293, 49 52, 837, 75 112, 399, 65 58, 830, 76	354, 484, 11 641, 324, 10 180, 990, 62	138, 467. 8 463, 265. 2 58, 531. 3	
Thetal	38, 303. 41	100, 071, 01	44, 783.70				
Total	11, 501, 643. 10	39, 984, 000. 45	44, 719, 720.09	10, 338, 629. 20	58, 371, 507. 66	69, 363, 105. 8	
Grand total							

¹ Includes Mississippi.
2 Includes Neveda.
3 Includes Wyoming.
Includes Rhode Island. · Includes Delaware, District of Columbia, and two counties of Virginia.

⁶ Includes Idaho and Utah. ⁷ Includes Maine and Vermont. 8 Includes Arizona.

⁹ Includes Alaska.

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

Description of taxes.		ring fiscal year June 30—		Increase or decrease of assessments, fiscal year 1916.	
x assessed ou distilled spirits (excess materials leficiency in production, seized for fraud asualties, etc.). rmented liquors, boacco, snuif, cigars, and cigarettes. somargarine. ulterated butter. xed flour. ium. yying cards. scial tax, bankers. nes and cordials. nedule A. nedule B. scial, assessed on occupations. nalties, assessed on occupations. sassessable penalties, interest, costs, fines, udgments, offers in compromise, sale of Gov- rmment and forfeited property, etc.	1915	1916	Increase.	Decrease.	
Tax assessed on distilled spirits (excess materials, deficiency in production, seized for fraud, casualities, etc.) Fermented liquors Tobacco, snuif, cigars, and cigarettes Oleomargarine Adulterated butter Mixed flour Optium Playing cards. Special tax, bankers Wines and cordials. Schedule A. Schedule B. Special, assessed on occupations. Penalties, assessed on occupations. Penalties, assessed on occupations. Unassessable penalties, interest, costs, fines, judgments, offers in compromise, sale of Government and forfeited property, etc. Special excise and income tax assessed against corporations. Unassessable penalties, interest, fines, costs, offers in compromise, corporations Unassessable penalties, interest, fines, costs, offers in compromise, corporations Individual income tax assessed against individuals, fiduciaries, withholding agents, etc 50 and 100 per cent additional assessed against individuals under the income law. Unassessable penalties, interest, fines, costs, offers in compromise received from individuals under the income law.	\$952, 320. 84 382, 642. 10 38, 984. 48 4, 769, 898. 53 24, 977. 10 31. 61 11, 296. 98 116. 22 2, 839, 964. 77 10, 998. 90 1, 228, 188. 84 796. 46 216, 694. 19	\$901, 718. 81 41, \$58. 67 49, 945. 77 140, 355. 22 80, 254. 06 60. 00 1, 728. 13. 29 217, 154. 69 3, 039, 911. 74 342, 900. 87 840, 438. 03 528, 925. 16 57, 494, 385. 62 222, 343. 36 654, 778. 68 68, 981, 412. 47 176, 558. 53 205, 134. 83	1, 168.90 1, 305, 348.52 206, 155.79 1, 811, 722.90 7, 536.13 126, 206.68 334, 354.20 10, 277.09 17, 890, 138.68 84, 313.36	340, 783, 45 4, 629, 543, 31 11, 121, 98	
Total	96, 205, 363. 64	138, 073, 242. 69	46, 901, 549. 84	5, 033, 670. 79	

DISTILLED SPIRITS.

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

Districts.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.							all yells
A Johama	141, 186, 8	342.2	1,457.0				142, 643, 8, 480, 6 110, 293, 6 43, 447, 12, 605, 24, 995, 45, 193, 10, 823, 889, 276, 4, 885, 499, 4, 885, 499, 4, 885, 199, 860, 711, 159, 860,
Alabama Arkansas First California	8, 480.6		********			**********	8, 480.
First California	4,625.8	040 9	1,843.9	221.6	81,528.5	22,073.8	110, 293.
Connecticut	12 605 1	342. 2	43, 105.5	\$655 Y	To brenera		12 605
Jorgai	12,00011	17, 235.0	531.8		7, 228.4		24, 995.
irst Illinois	45, 193.3				1000000000	*********	45, 193.
ifth Illinois	10,513,159.5	********	11, 156. 0		102,055.0	197, 519. 2	10, 823, 889.
ighth Illinois	4 879 341 5		E1 9		60, 619. 5	12 642 2	2,839,276.
xth Indiana	1 741 832.7		6 207.1	*******	644.5	114 159 7	1 862 934
good Kentucky	18, 034, 005, 7	C. WILL TOO	0,20112	A100 (4.25)		121, 100.1	18, 034, 005.
ifth Kentucky	71, 159, 860. 2						71, 159, 860.
onnecticut lorida lorid	13, 981, 621, 5 27, 794, 689, 1 16, 962, 761, 2 3, 313, 8 20, 447, 037, 8 62, 430, 6 1, 118, 585, 4 50, 282, 6 942, 191, 0	30,559.4	9,531.3		4,793.0		14, 026, 505.
eventh Kentucky	16 069 761 9				teraterett	********	27, 794, 689.
ixth Indiana eventh Indiana eventh (Indiana eventh Kentucky iith Kentucky eventh Kentucky ighth Kentucky outsiana	27, 794, 689. 1 16, 962, 761. 2 3, 313. 8 20, 447, 037. 8		4 831 0	******	88 010 9	38 840 0	71, 159, 860. 14, 026, 505. 27, 794, 689. 16, 962, 761. 135, 905. 20, 472, 373. 1, 228, 819. 274, 208. 62, 430. 1, 118, 585. 50, 282. 1, 436, 587. 3, 200.
aryland	20, 447, 037, 8		25, 075, 2	141276	260. 2	00,040.9	20, 472, 373
hird Wassachusetts	20, 221, 0011	1,146,985.5	28, 148, 2	4-71-614	53, 685. 6		1, 228, 819.
irst Michigan					146, 451.8	127, 816. 2	274, 268.
aryland hird Massachusetts irst Michigan irst Missouri ixth Missouri	62, 430.6						62, 430.
ixth Missouri	1,118,585.4		*********		3511011110		1, 118, 585.
lontana	942 191 0		10 433 7		136, 233, 0	347 729 5	1 436 587
ebraska	92.9	1	10, 400. 7	603.5	100, 200.0	2,503.7	3, 200.
irst New York			450.0		92,425.5	17,512.6	3, 200. 110, 388.
ourteenth New York	1,546,655.5	.,	26,045.5		27, 036. 4	51,362.8	1,651,100.
ew Hampshire. irst New York. ourteenth New York. wenty-first New York.	486, 604. 6			786.2	8,277.6	37,514.7	110,388, 1,651,100,533,183,16,461,14,446,269,8,619,317,415,3,674,371,1,804,819,663,820,
wenty-eighth New York. irst Ohio	16, 461.3		07 704 4		6 594 9	0.774.9	16,461.
leventh Ohio	8 619 5	100000000000000000000000000000000000000	21, 104. 4	*******	0,004.0	9, 114.0	8 610
ightoonth Ohio	317, 415, 4		3.50	Per State Service	150,000,000		317, 415.
irst Pennsylvania	3,625,557.2		1,900.8	12,804.2	19, 268. 7	14,840.1	3,674,371.
inth Pennsylvania	62, 430. 6 1,118, 885. 4 50, 282. 6 942, 191. 0 92. 9 1,546, 655. 5 486, 604. 6 16, 461. 3 8, 619. 5 317, 415. 4 3, 625, 557. 2 1, 804, 819. 5 66, 711. 4			100 5			1,804,819.
welfth Pennsylvania	663, 711.4		********	108.7	317851185		663, 820.
irst Pennsylvania iinth Pennsylvania welfth Pennsylvania weuty-third Pennsyl- vania.	33, 268, 117. 2	88.0	1 320 2	5 264.8	12 078.7	2,800.2	33, 289, 669. 17, 055. 85, 896. 7, 374. 235, 491. 994, 823. 706, 550.
outh Carolina			1,020.2	0,20110	17,055.7	2,000.2	17,055.
outh Carolinaennessee	85, 896. 5 7, 374. 6 235, 491. 6 994, 823. 8						85, 896.
econd Virginia ixth Virginia Vest Virginia irst Wisconsin	7,374.6						7,374.
xth Virginia	235, 491. 6	1-114-11-1	*********		*********		235, 491.
rst Wisconein	688 677 3		16 116 0		18 819.6	2,937.6	706 550
Total	248, 487, 265, 2	_	-	_			
ENERAL BONDED WARE-				5 (1)	20010 0001	St. 1504, 1946.	
HOUSES.	a man hall that	TV) (- 18174)	100000			N. Lati	
irst California ixth California olorado	448, 069. 0	19,003.8 615.2 699.6 2,676.1 187.9	13,564.1	1,180.5	43,094.1	147, 080. 5 32, 653. 3	671, 992.
xth California	65, 277. 5	615.2	3, 207. 2		9,347.9	32,653.3	111, 101.
olorado	11,345.4				1,914.2	4, 430.5	17, 690.
lorida awaii	19, 730.0		604 3	*******	701 9		99, 730. 14, 093.
ifth Kentucky	99, 619, 5	699.6	054.0		101.2		100, 319.
ifth Kentuckyixth Missouri	178, 294, 2	2,676.1			5,734.9	867.5	187, 572.
	20, 639. 4	187.9			12,709.8	867.5 9,834.8	43, 371.
econd Virginia	287, 494.1		94.8				287.000
asumgton	4,578.6		1, 126. 2		5,332.1	1,002.7	12,039.
Total		23, 182. 6	18, 886. 6	1, 180.5	78, 924. 2	195, 869. 3	1, 545, 499.
		1000					

Different kinds of distilled spirits produced from materials other than fruit, deposited in distillery warehouses or removed to denaturing warehouses direct from cistern rooms of distilleries, during the fiscal year ended June 30, 1916.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	High wines,	Alcohol.	Neutral or Cologne spirits.	Aggregate.
DISTILLERY WARE- HOUSES.	aku Leg					Jet tomactat	9.730.1
HOUSES. Arkanses. First California. Connecticut. Florida. Hawaii. Fifth Illinois. Fifth Illinois. Fifth Illinois. Fifth Illinois. Fifth Hollana. Feventh Indiana. Feventh Indiana. Feventh Kentucky. Fifth Ken	1.5		**********		***********	*:*******	1.
First California	77,788.9		12,132.8		6,635,786.2	1,340,010.7	8,065,718
Onnecticut	9 715 1	85.0	111,343.0	*******	***************************************	*********	117, 428, 2, 715, 13, 671.
Tawaii	2,110.1	7.169.2	4.940.7		1, 562, 0		13 671
ifth Illinois	8, 427, 386, 8	7,200.2	1,002,995.1	1,703.7	21, 290, 220, 5	20, 262, 486, 3	50, 984, 792.
lighth Illinois	745, 860.9		173,354.3		8,557,703.9	5, 782, 906. 8	15, 259, 825.
ixth Indiana	4,727,280.9		164, 169. 5	92.6	2,525,948.2	3,661,362.9	11,078,854.
eventh Indiana	3, 176, 581.1		312, 885. 0	1,046.6	21,655,568.0	13, 225, 926, 4	38, 372, 007
econd Kentucky	3, 124, 336.1	**********			970, 456.3		4,094,792.
ifth Kentucky	4 024 184 0	40 500 6	70 200 7	9 005 0	4,497,705.8	220 010	17, 065, 458.
aventh Kentucky	2 626 667 7	42,508.8	79,390.7	2,080.9	620, 213. 9	000, 910. 4	5,392,874
Wighth Kontucky	2 328 676 0				020, 100.9		4, 246, 821. 2, 328, 676.
onisiana	2,020,010.0	Children Services	260, 738, 0	117,117	19, 335, 387, 6	3, 695, 535, 5	23, 291, 661.
farvland	2, 259, 439, 4		14, 476. 8		1,361,976.0	,	3,635,892
hird Massachusetts		2,053,358.2	157, 699. 7		3, 746, 597. 6		5, 957, 655.
irst Michigan	**********				2,346,393.5	228, 869, 8	2, 575, 263.
irst Missouri	92,956.7			******			92, 950.
ixth Missouri	88,400.9				**************************************	**********	88, 400.
lontana	110 010 0	*********	00.050.9		52,385.0	1 200 001 0	52, 385. 2, 476, 219.
livet Naw York	490, 915. 6	**********	197 603 6		4 605 303 5	2 162 012 4	6,985,009.
irst New York ourteenth New			127,090.0		4,000,000.0	2, 102, 015.	0, 500,000
York	364, 057, 8		761, 436.7	476.4	648, 534, 4	2,291,909,8	4,066,415.
wenty-first New							
York. wenty-first New York.	352, 214. 9		35,667.1		1,222,805.3 3,541,507.7	972, 447.3	2,583,134
irst Ohio	4, 183, 553. 7		506, 561. 8	1,622.9	3,541,507.7	3,972,663.9	12, 205, 910.
leventh Ohio	3,044.7				**********	**********	3,044.
lighteenth Ohio	111,851.4	*********		27 070 0	0 005 000 0	1 050 000 1	111,851,
irst Pennsylvania Inth Pennsylvania	970, 130. 1	********		47,302.3	3,865,892.9	1,000,280.1	6,038,661. 232,361.
welfth Pennsylva-	202,001.0	***********			1.011.11		202,001
nia	6.005.1	S-NETTY	8999 ME_003:9				6,005.
wenty-third Penn-							
sylvania	5,824,118.1		1,670.3	4,265.7	31,139.5		5, 861, 193.
outh Carolina					1,179,890.0		1, 179, 890.
econd Virginia	44,730.6	*********					44, 730.
ixth Virginia	428, 423.1				100 117 4	70 070 4	428, 423. 2, 428, 480.
irst Wisconsin	1,498,310.0		363,949.0		31, 139. 5 1, 179, 890. 0 493, 147. 6	75,075.4	2, 420, 100
Total	50 240 671 8	9 103 191 9	4 118 064 0	59 246 1	110,929,023.4	60 919 057 6	237, 369, 183,
Removed to denatur-	00,210,011.0	2, 100, 121.2	2, 220, 004.0	30,210.1	223,000,000,0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
ing warehouses di-	a series of		774 27		C1200/488	CHARAG	
rect from cistern	cult men total		arra san la l	or not a	August State Victor		
rooms		883, 819. 2			10,870,918.7		11,754,737.
		-					
Grand total	59, 240, 671. 6	2,986,940,4	4, 118, 064, 0	59, 246. 1	121, 799, 942. 1	00,919,057.6	249, 120, 921.

Different kinds of distilled spirits withdrawn from distillery and general bonded warehouses, tax paid, during the fiscal year ended June 30, 1916, exclusive of tax-paid spirits transferred to bottling warehouses.

District.	Whisky.	Rum.	Gin.	High wines.	AlcoItol.	Neutral or Cologne spirits.	Aggregate.
DISTILLERY WARE- HOUSES.	- 62	16					
1.1.cmo	49, 894, 6	THE PARTY	89.7				49,984.3 3,183.3 1,259,515.4 128,853.3 9,860.4 9,431.9
rkansas	3,483.3				959 300 1	998 950 9	1 250 515 4
irst California	55, 625. 6	174 1	128 679 2		000,000.1	000, 200.0	128, 853.
Connecticut	9,860,4	413.4	120,010.2				9,860.
Tawaii		1,125.6	4,021.6		4, 284. 7	**********	9, 431.1
irst Illinois	0 994 947 1		1 010 346 8	1.703.7	1,663,291.6	12, 387, 992, 7	24, 887, 681.
With Illinois	881.793.5		173, 219. 4		1,064,366.5	3, 538, 136.3	5, 657, 515.
ixth Indiana	4, 811, 159.0		164,218.8	92.2	535, 395. 1	2,757,700.1	8, 268, 565.
eventh Indiana	3,079,107.7		311,449.4	1,041.4	545,079.2	10, 813, 729. 5	2. 865, 471.
second Kentucky	10.526.142.3				211.3		10, 526, 353.
Exth Kentucky	2,742,415.4	36,930.0	88,915.3	2,219.2	84, 292. 2	320, 222.3	3, 274, 994.
Seventh Kentucky	2,380,291.6	********			1,315.9	*******	47. 24, 887, 681. 5, 657, 515. 8, 268, 565. 14, 751, 007. 2, 865, 471. 10, 526, 353. 3, 274, 994. 2, 381, 607. 1, 394, 759. 5, 554, 105. 3, 422, 503. 2, 032, 022. 619, 376.
Eighth Kentucky	201.1	********	261, 567, 8	*******	2,097,423.4	3,494,822.7	5, 854, 105.
farviand	3,059,287.4		28, 645. 1		334,570.7	***********	3, 422, 503.
Chird Massachusetts		580,830.4	154,809.7		1,296,382.0	265 880 8	2,032,022. 619,376.
First Michigan	52 913 4				300, 400.0	200,000.0	53, 213,
Sixth Missouri	171, 088.1		0.710.0274.14.5				53, 213, 171, 088, 24, 109,
Montana	7,312.6				16,797.1	1 205 252 0	24, 109.
Nebraska	378, 580.0		28, 508. 6	39.0	000, 933. 1	955.9	994.
Pirst New York		anning o	126, 378. 4		1,026,316.9	2, 148, 356.7	3,301,052.
Courteenth New York	420,042.3		730,337.4	476.4	219, 426. 4	1,626,146.7	2,996,429. 1,254,136.
pistillery ware- Houses. labama rkansas rkansas rist California connecticut lorida lavaii rist Illinois lighth Illinois lighth Illinois lighth Illinois lighth Illinois lighth Indiana ecenth Indiana ecenth Kentucky lighth Remarks lighth Illinois lighth Illin	394,645.0		35,642.2		08, 202. 0	155, 647. 2	1, 254, 150.
First Ohio	4, 468, 189, 2		496, 858.7	1,622.5	447,051.9	3, 263, 203.0	8,676,925.
Eleventh Ohio	4,780.1						4,780. 107,136.
Eighteenth Ohio	107, 130. 8		1 900 8	51, 386, 3	54,748,6	1, 472, 730, 4	2, 123, 131.
Ninth Pennsylvania	296, 366, 5		1,000.0				2,123,131. 296,366. 86,751.
York. First Ohio. Eleventh Ohio. Eleventh Ohio. First Pennsylvania. Vinth Pennsylvania. Twenty-third Pennsylvania. Twenty-third Pennsylvania. Funnssee. Second Virginia. West Virginia. West Virginia. First Wisconsin.	86, 643. 2		Por #	6 740 0	69.5	3, 263, 203. 0 1, 472, 730. 4	86,751.
South Carolina	3,773,211.5		895.0	0,749.0	10.4	350.0	10.
Pennessee	30,859.1						30,859.
Second Virginia	28,010.5						28,010.
West Virginia	108 493 4		Jakowi udi				108, 493.
First Wisconsin	1,518,946.7		357,864.0		478,787.0	71,974.8	2,427,572.
Total	54, 583, 698. 0	619,060.1	4, 111, 597. 1	65, 438. 4	11,810,935.6	44,561,344.2	115, 752, 073.
GENERAL BONDED WARE- HOUSES.	11/14	116/11	This ?		T 25	The same	
First California	1 100 700 5	15 279 7	11 700 4	146 0	215 640 0	1 600 412 9	3,013,135
Sixth California	160, 083, 1	298.6	3,149.6		84,923.8	111,890.8	360,345
First California Sixth California Colorado Florida	20,096.8				5,109.9	26,864.1	52,070 91,304
Hawaii	91,304.9		3 727 1	******	1.757.9	1.004.8	25,988
Fifth Kentucky	77, 734. 0	1,764.0	5,121.3				79, 498
Fifth Kentucky Sixth Missouri	426, 064. 6	2,034.7	895.9		46, 247. 0	59,329.9	534, 572
Second Virginia	33, 874. 3	157.6	188 6		85, 500.8	91, 333. 9	210, 866 312, 123
Oregon Second Virginia Washington	3,751.7		100.0		4,628.	1,600,412.9 111,890.8 26,864.1 1,004.8 59,329.9 91,333.9	15, 538
Total	2, 314, 105. 2	19,628.6	19,751.8	146.9	443, 816.	1,897,995.1	4,695,444
						- Company of the Comp	

Statement of the quantity of each kind of distilled spirits, tax paid, transferred to bottling warehouses for bottling in bond during the fiscal year ended June 30, 1916.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Aggregate.
Fifth Illinois	507,053.9		507,053.0
Eighth Illinois	304, 190, 1		304, 190,
Sixth Indiana	268,098.6		268.098.6
Seventh Indiana	93,398.0		93,398.0
Second Kentucky	696, 146. 1	171.9	696, 146, 1
Fifth Kentucky	4,399,263.9		4,399,263
Sixth Kentucky	623, 863, 6		623,863.6
Seventh Kentucky	1,608,122.2	IPLOS CONTRACTOR	1,608,122
Eighth Kentucky	777, 450. 5		777, 450, 8
Maryland	88,790.9		88,790.9
Phird Massachusetts	640 1885 2	8,211.7	8,211.7
Sixth Missouri	59, 166, 1		59, 166, 1
Nebraska	134,682.6		134,682,6
Fourteenth New York	4,960.6		4,960.6
Cwenty-first New York.	1, 116. 0		1,110.0
	1,044,003.0		1,004,003
First Ohio. First Pennsylvania	15, 508, 5	100	15, 508. 5
Vinth Pennsylvania	5,063,4		5.063.4
Twelfth Pennsylvania	29, 933, 1		29, 933. 1
Twenty-third Pennsylvania	1,860,203.6		1,860,203.6
Sixth Virginia.	11,995.4		11,995.4
West Virginia	26, 729. 8		26, 729. 8
First Wisconsin	10, 500. 3		10,500.
Total	12,570,240.2	8,211.7	12,578,451.9

Spirits upon which tax was paid by stamp during the fiscal years ended June 30, 1915, and June 30, 1916.

[Quantities in taxable gallons.]

Part College College State Sta	Fiscal year end	led June 30—
Compared transport virtuals Fixed Compared to the Compared Compared to the Compared Compared to the Compared Co	1915	1916
Withdrawn tax paid from distillery warehouses. Withdrawn tax paid from general bonded warehouses. Withdrawn tax paid for bottling in bond. Spirits upon which a customs duty equal to the internal-revenue tax was paid upon reimportation. Porto Rico rum tax paid by stamp. Tax paid by stamp on spirits seized and forfeited, illicit spirits, etc., and	106, 775, 530. 5 4, 973, 815. 6 9, 748, 978. 9 51, 472. 0 103, 824. 3	115, 752, 073. 4 4, 695, 444. 1 12, 578, 451. 9 26, 018. 0 89, 996. 1
coupons issued in excess Fruit brandy tax paid and withdrawn from special bonded warehouses Fruit brandy tax paid at fruit distilleries.	6, 723. 1 2, 362, 289. 2 147, 056. 7	31, 133. 8 2, 830, 144. 1 135, 662. 5
Total	124, 169, 690. 3	136, 138, 923 9

Distilled spirits withdrawn from distillery and general bonded warehouses, including the quantity removed from cistern rooms of distilleries for denaturation, during the fiscal year ended June 30, 1916, by seasons of production.

[Quantities in taxable gallons.]

Season and year of production.	In warehouses, July 1, 1915, and produced during the fis- cal year ended June 30, 1916.	Withdrawn during the fis- cal year ended June 30, 1916.	Remaining in warehouses June 30, 1916.
1907—Spring. Fall. 1908—Spring. Fall. 1909—Spring. Fall. 1910—Spring. Fall. 1911—Spring. Fall. 1912—Spring. Fall. 1913—Spring. Fall. 1914—Spring. Fall. 1914—Spring. Fall. 1915—Spring. Fall. 1915—Spring. Fall. 1916—Spring. Fall.	133, 415. 7 190, 563. 7 1, 161, 399. 0 455, 556. 0 3, 734, 924. 3 1, 623, 446. 5 11, 469, 740. 6 4, 832, 021. 2 20, 146, 023. 3 10, 505, 469. 6 30, 441, 403. 1 10, 037, 629. 5 50, 743, 791. 7 13, 808, 984. 4 45, 267, 673. 1 7, 782, 049. 1 23, 354, 250. 5 88, 171, 132. 3 160, 932, 789. 5	133, 415. 7 190, 563. 7 1, 108, 920. 6 240, 918. 8 1, 854, 395. 7 5, 171, 461. 5 2, 382, 695. 5 14, 179, 714. 9 4, 500, 944. 3 10, 239, 697. 9 2, 059, 578. 6 6, 816, 061. 0 2, 161, 401. 9 4, 408, 277. 4 2, 731, 735. 6 5, 731, 097. 8 82, 040, 217. 7 123, 640, 599. 6	37, 312, 189. 9
Total	502, 192, 205.1	210, 900, 304. 0	202, 102, 013, 0

Different kinds of spirits lost by leakage or evaporation from distillery and general bonded warehouses during the fiscal year ended June 30, 1916.

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or Cologne spirits.	Aggregate
DISTILLERY WAR EHOUSES.					HE		6,096
labama	6,092.4		3.8				320
Planaged	320.5		*******	*******		78.1	1,550
First California	1,463.0						1,106
connecticut		7.0	1,099.5				203
Florida	203.7						20.5
iawaii		18.6	38.2		160.2		
itst Illinois	1.5						1
Fifth Illinois			17.7		1,231.3	47, 456. 3	660, 768
Eighth Illinois	108, 565. 0	200000000000000000000000000000000000000			919.9	18,920.0	128, 404
Sixth Indiana	280, 081.1		1.9	0.4	1,101.9	12, 245. 2	293, 430
Seventh Indiana	112,664.2		129.4	5.2	211.4	53, 376. 7	166,386
evenu manana				13 5 4 4 5			642, 859
second Kentucky				1000	502.7		3,039,309
Fifth Kentucky		1,753.7	6.7	2.4	163.9	1,460.4	553, 301
sixth Kentucky		1,100.1	0.1	2,4			998, 584
Seventh Kentucky		*******					509, 86
Eighth Kentucky	509, 864. 6		********		112.9	6,893.9	7,449
ouisiana	438.0	********			112,0	0,0000	755, 201
Maryland	755, 155. 6	39,577.5	01.0		480.2		40,50
Third Massachusetts		39,511.5			2,933.7	3,440.2	6, 37
First Michigan					2, 900. 1	0,910,2	4,48
First Missouri	4,485.2						39, 85
Sixth Missouri	39,856.3				101 7		1, 40
Montana	1,208.5				191.7	0 001 9	69, 71
Nebraska	. 59.899.5		2.1		534.8	9,281.3	3
New Hampshire				2.0			4,75
First New York					76.2	4,677.8	
Fourteenth New York	. 54,478.7		295.8	*******		7,011.2	61,78
Pwenty-first New York	. 33, 429. 4				168.1	1,396.0	34, 99
Twenty-eighth New York	243.6						24
First Obio	614,648.7		571.6	.4	79.9	14,621.7	629, 92
Eleventh Ohio	568.5						. 56
Eighteenth Ohio	15,070.4						15, 07
First Pennsylvania					70.5	1,755.5	143,63
Amth Ponneylyania	61, 715, 3						. 61,71
Twelich Penneylvenie	29 677.8	1					29, 67
Twelfih Pennsylvania Twenty-third Pennsylvania.	1 335 238 6	150000000	77.9	384.9	16.5	246. 9	1,335,96
South Carolina	0,000,200.0	7	1		634.1		.] 63
Tennessee.	11,591.8						. 11,59
Second Virginia	113.9						. 11

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

District.	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Natural or Cologne spirits.	Agregate.
DISTILLERY WAREHOUSES— continued. Sixth Virginia. West Virginia. First Wisconsin.	21, 200. 3 34, 461. 5 37, 043. 2						21, 200, 3 34, 461, 3 38, 35%, 9
Total	10, 113, 516. 1	41, 356. 8	3,378-0	695.5	10,061.0	183, 117. 2	10, 352, 124.6
First California Sixth California Colorado Florida Hawaii Fifth Kentucky Sixth Missouri	247, 134, 5 33, 687, 5 4, 374, 6 6, 623, 9 3, 425, 4 17, 788, 2 75, 553, 7	998.3 16.2 	258. 0 28. 3 19. 7		1,059.9 462.4 54.9	4,450.1 1,319.9 254.8	253, 915, 8 35, 511, 3 4, 684, 3 6, 623, 9 3, 445, 1 17, 858, 6
Oregon Second Virginia. Washington	7, 648. 5 20, 130. 3 879. 4	30.3	.4		55. 2 31. 1	371.8	76, 420.3 8, 105.8 20, 130.7 931.4
Total	417, 246. 0	1, 285.0	313.0	15.0	1,945.8	6, 825.4	427, 630. 2
Grand total	10, 530, 762. 1	42, 641. 8	3,691.0	710.5	12, 006. 8	189, 942. 6	10, 779, 754. 8

EXPORTATION OF DISTILLED SPIRITS.

 By districts and kinds withdrawn from distillery and general bonded warehouses during the fiscal year ended June 30, 1916.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or Cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.	100	LICE .		200 A C		
First California. Fitth Illinois. Fighth Illinois. Sixth Indiana. Seventh Indiana. Second Kentucky. Fifth Kentucky. Sixth Kentucky. Seventh Kentucky. Lighth Kentucky. Lighth Kentucky.	1,740.7 10,753.2 199.9 12,562.1 12,905.0 25,630.9 2,555.5 52,432.2 3,314.6 2,341.0		240.3	647, 854. 9 824, 053. 6 526, 804. 2	.,	3, 341. 10, 347, 599. 5, 947, 592. 2, 335, 947. 7, 581, 755. 912, 808. 673, 489. 826, 609. 579, 336. 3, 3344.
Maryland Third Massachusetts	1,631.8			20 17 19 0 h.m.	159, 101. 7	1,806,116.
Nebraska First New York	29, 890. 5	7	95.1	A CONTRACTOR OF THE PARTY OF TH		2, 078, 232. 20, 918.
Fourteenth New York. Twenty-first New York. First Ohio First Pennsylvania Twenty - third Pennsyl-	79.0 10,076.4			389, 077. 1	13, 684, 2 583, 063, 6 246, 173, 2 512, 265, 1 154, 329, 4	25, 0 11.3 626, 0 16.5 635, 259.3 3, 386, 753.4 410, 913.7
rania	3,028.9 1,344.4			31, 139. 5		34, 168 4 1, 344. 4
houses, June 30, 1915	642.0	~········				642.0
Total	171, 128. 1	1,677,699.0	1.585.7	22, 191, 571, 2	14,625,840.4	38, 667, 824, 4
GENERAL RONDED WARE- (ROUSES.		14.13				
First California Sixth California First Ohio		110.8	155. 7 77. 5	715. 7 59. 2 183, 810. 1	11, 122.5 1, 777.9 137, 595.1	19. 754-6 2, 801-1 321, 405, 2
Total	8, 538. 4	110.8	233.2	184, 585. 0	150, 405, 5	343, 960. 9
Grand total	179,604.5	1, 677, 809. 8	1,818.9	22, 376, 156. 2	14, 776, 335. 9	39, 011, 785-3

2. By foreign countries and kinds.

[Quantities in taxable gallons.]

Exported to—	Whisky-	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
Acajulta	144	1, 196, 905. 1		40, 406. 9	**************	202. 2 1, 237, 311. 2
Algeria Argentina, Australia	109.5					55, 265, 9 109, 5 4, 894, 9
Bahama Islands Bermi ¹⁴	46, 201. 8			90.1	8,583.1	90. 1 55, 717. 8
Brazil		200000000000000000000000000000000000000		88 6	97.3	240, 2 203, 841, 3
Chile Chili	34. 6 411. 8	61,035.8			6, 178. 0	34. 6 67, 625. 6
Costa Rica	76. 2 1, 362. 3		26.0			76. 2 1,388. 3
Cure, 90 Denmerk Rouadof	21. 8 34. 9 53. 0			189.6		21. 8 34. 9 242. 6
England France	63, 409. 8	268, 908. 7			101, 904. 0 9, 336, 345, 7	447, 277, 0 25, 657, 122, 9
Greece	4, 866. 9 423. 5			190. 8 180. 8		5,057.7 615.0
Haiti Holland Hondures		58, 409. 3	100.2	168. 8 400. 0	18, 074, 6	168. 8 58, 409. 3 20, 099. 1
India Italy				81. 2	18,074.0	84. 2 31, 771. 9
Jamaica Japan		15,821,8		1, 298. 2		1, 298. 2 15, 821. 8
Java Mexico		110.8	1,583.9	595. 2	6,657.7	33, 294. 1
New Zealand Nicaragua Panama	4,366.1			1,856.3		344. 9 4, 366. 1 5, 709. 2
Philippine Islands Porto Rico	6, 585. 7 260. 5			1,000.0		6, 585. 7 260. 5
St. Thomas Island San Salvador	202. 2					15. 8 202. 2
Santo Domingo Scotland Switzerland	9, 886, 3	************		2		262. 1 9, 886. 3 71, 298. 6
Pahiti Uruguay	79. 0			179. 7		179. 7 79. 0
Foreign port not designated Fax paid	5, 117. 4 101. 5			5,837,918.	5, 170, 604. 9	11,013,611.2 101.3
In storage warehouses for export, June 30, 1916	632.4		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			682.4
Total	179, 664. 5	1,677,809.8	1,818.9	22, 376, 156. 2	14, 778, 295. 9	39,011,785.8

Statement, by districts, of the quantity of distilled spirits transferred to bottling warehouses for bottling in bond for export during the fiscal year ended June 30, 1916.

[Quantities in taxable gallons.]

District.	Whisky.	District.	Whisky.
Fifth Illinois Eighth Illinois Second Kentucky Fifth Kentucky Seventh Kentucky Seventh Kentucky Eighth Kentucky	1,605.0 6,447.7	Maryland . First Chio	1,747.6 2,954.1 1,344.4

63546°—16——7

Statement, by districts and kinds, of the quantity of spirits withdrawn from distillery and general bonded warehouses for scientific purposes and for the use of the United States during the fiscal year ended June 30, 1916.

[Quantities in taxable gallons.]

District.	Whisky.	Alcohol.	Neutral or cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.	113 30			
First California Fitth Illinois Eighth Illinois Sixth Indiana Seventh Indiana Seventh Indiana Seventh Indiana Seventh Indiana Seventh Kentucky Fitth Kentucky Sixth Kentucky Louisiana Maryland Third Massachusetts First Michigan Montana Nebraska First New York Fourteenth New York Twenty-first New York Trist Oho First Pennsylvania Twenty-third Pennsylvania First Wiconsin	76. 7 696. 4 3. 2 554. 8 75. 4	108, 955. 7 206, 362. 3 163, 684. 4 12, 534. 8 126, 210. 5 2, 108. 8 1, 023, 621. 2 7, 457. 8 13, 199. 1 488. 9 1, 657. 8 12, 807. 4 550, 608. 9 5, 553. 0 5, 202. 3 13, 090. 0 392, 735. 9 83. 7 12, 745. 8	52.9 92.0 3,880.9 799.7 413.5 453.3 191.8 276.7	109, 008, 106, 454, 167, 622, 13, 334, 126, 210, 696, 3, 12, 12, 12, 12, 12, 12, 12, 12, 12, 12
Total	1,440.8	2,666,058.3	24,618.9	2,692,118.0
GENERAL BONDED WAREHOUSES.	2117			
First California Sixth California Fifth Kentucky Sixth Missouri Oregon Washington	32.0	26, 435. 0 6, 846. 6 1, 873. 9 2, 222. 4 681. 4	12,693.3 197.0 2,067.2 380.9	39,370.8 7,043.6 32.0 3,941.1 2,603.3 681.4
Total	-	38,059.3	15, 338. 4	53, 672. 2
Grand total	1,715.3	2,704,117.6	39, 957. 3	2, 745, 790, 2

Statement, by districts and kinds, of the quantity of distilled spirits removed to denaturing warehouses for denaturation, from distillery warehouses and cistern rooms of distilleries, during the fiscal year ended June 30, 1916.

District.	Rum,	Alcohol.	Neutral or cologue spirits.	Aggregate.
DISTILLERY WAREHOUSES.	· Land	17.77	9.75	W.
First California		5, 316, 730.0		5,316,730.0
Fifth Illinois		16,360,955.3	3,746.9	16,364,702.2
Eighth Illinois				3,912,744.5
Sixth Indiana		498,049.2		498, 049. 2
Seventh Indiana		15, 339, 620. 5		15,339,620.5
second Kentucky		60,804.0		60,804.0
Fifth Kentucky		3,668,480.5		3,668,480.5
Louisiana		13,971,857.0	1,542.6	13, 973, 399. 6
Maryland	15 500 5	1,004,270.2		1,004,270.2
Third Massachusetts		2,031,842.1		2,049,551.6
First Michigan		2,051,812.8	· · · · · · · · · · · · · · · · · · ·	2,051,812.8
Montana Nebraska		32,879.1 50,295.2		32,879.1
First New York		3, 107, 351. 6		50, 295. 2 3, 107, 351. 6
Fourteenth New York		311,598.0		311,598.0
Pwenty-first New York		740, 787. 7		740, 787. 7
First Ohio		15,092.4		15,092.4
First Pennsylvania		3,091,345.6	3,363.0	3,094,708.6
South Carolina		1, 155, 200. 0		1, 155, 200. 0
Total	17,709.5	72, 721, 715. 7	8,652.5	72, 748, 077. 7
GENERAL BONDED WAREHOUSES.	TEADLES	BANK B		
First California	ARRETTE .	10,629.5	14,939.2	25,568.7
Sixth California		2 699 3	21,000.2	2,699.3
Oregon		2,699.3 1,169.5		1,169.5
Total		11077		
Total		14, 498.3	14,939.2	29, 437. 5
FROM CISTERN ROOMS OF DISTILLERIES DIRECT.	THE RESERVE			1 25
Fifth Illinois	3.11.310.29	623, 180.0	and the second	623, 180, 0
Sixth Indiana				1,650,647.7
Sixth Indiana Sixth Kentucky	78,041,7	2,000,01111		78,041.7
Maryland		1,350,929.2		1,350,929.2
Third Massachusetts	805,777.5	4, 845, 668. 6		5,651,446.1
Twenty-first New York		141,683.1		141,683.1
Eleventh Ohio		2,149.6		2, 149. 6
First Pennsylvania		2, 256, 660. 5		2, 256, 660. 5
Total		10, 870, 918. 7		11, 754, 737-9
Grand total	901, 528. 7	83,607,132.7	23,591.7	84, 532, 253. 1

		On hand J	Tuly 1, 1915.		e as per luge.	Dens	stured.	Removed an	d disposed of,		shrinkage naturation.	On hand	
District.	No.	Com- pletely.	Specially.	Com- pletely.	Specially.	Completely.	Specially.	Completely.	Specially.	Com- pletely.	Specially.	Com- pletely.	Specially
First California Fifth Illinois Sixth Indiana Second Kentucky		2, 986. 76 1, 805. 00 4, 841. 00	2,400.00 4,324.00	609. 87	62.32 54.06	963, 940. 70 2, 024, 765. 69 626, 129. 47	504, 490. 89 1, 197, 986. 80 340, 623. 90 32, 161. 60	964, 340. 80 2, 009, 804. 58 630, 052. 23	504, 360, 40 1, 194, 773, 39 342, 532, 68 32, 161, 60	1,936.66 7,068.93 383.26	192. 81 4, 366. 97 1, 332. 21	650. 00 10, 308. 05 534. 98	1,300.00 1,083.01
Sixth Kentucky Louisiana Maryland Third Massachusetts Moutana First New Jersey	1 3 3 3	2, 378. 15 445. 51	4, 322. 08		3, 395. 40 90. 92 2. 36	1,940,848.86 85,973.62 993,351.58 18,505.78	48, 886. 26 1, 807, 540. 42 3, 484, 780. 70 2, 528, 194. 00 18, 769, 521. 89	1,924,433.05 84,876.69 989,445.95	49, 802. 89 1, 807, 628. 30 3, 343, 255. 56 2, 514, 242. 39 18, 769, 521. 89	1 1, 694. 80 249. 20 2, 223. 75	2,706.10 38,833.88 5,160.36	22, 635, 05 906, 00 2, 163, 68 1, 215, 33	3, 831. 6 4, 923. 50 102, 880. 00 17, 939. 23
Fifth New Jorsey Fourteenth New York Twenty-first New York Eleventh Ohio	1	33.07				223, 275. 93 102, 053, 49	6, 388, 606. 03 72, 484. 07 51, 343. 94 1, 229. 64	223, 271. 89 101, 074. 79 29, 028. 16	6, 388, 475. 92 72, 161. 75 50, 975. 57 1, 229. 64	4. 04 536, 77 83, 50	130. 11 343. 97 160. 29	475. 00 217. 70	3. 90 208. 0
First Pennsylvania Ninth Pennsylvania I wenty-third Pennsylva-	3	1,759,71	2,600.57		***********	2 863, 777. 34	873, 114. 45 1, 344, 098. 61	857, 835. 62	872, 828. 93 1, 344, 098. 61	554.09	1,551.78	8,575.60	2, 185. 1
nia	1						1,362,090.36		1, 361, 671. 86		418, 50		
Total Statement for year ending	33	14, 249. 20	27, 658. 70	7,668.58		7, 871, 952. 82	3 38,807, 153.56	7, 831, 454, 21	38, 649, 721. 88	14, 735.00	55, 196. 98	47,681.39	134, 354. 40
June 30, 1915 Redenaturing plant in Connecticut	23	74, 222. 55	60, 602. 17 1, 838. 56	6, 947. 07	6,390.80	5,386,646.96 7,337.27	8, 599, 821. 81 118, 045. 46	5, 433, 207. 55 7, 337. 27	8, 617, 461. 48 115, 866. 57	20, 359. 83	21,694.60	14, 249, 20	27, 658. 70 4, 017. 4

		Specially denut	ared alcohol us	ed by manufact	turers.	Wholesale dealers in specially denatured alcohol.			Wholesale dealers in completely denatured alcohol.		
Districts.	Manu- factur- ers.	Received.	Used.	Recovered on manufac- turers' premises.	Shipped to restoring and redenaturing plants.	Whole- sale dealers.	Received.	Sold and removed.	Whole sale dealers.	Received.	Sold and removed
1977-601-1	2.00	of the thin "year less	SECTION AND ADDRESS OF	TURNET SOCIAL	DELIVER WIT	- 12	FILERICAL		1	4,935.52	4,795.
labama									4	2,405.79	2, 405.
rkansas										2, 900. 79	376, 111.
irst California	. 6	37, 350.71	40, 696, 84	4,702.50		****			29	377,012.00	129.548
ixth California	. 1		4,390.00			Acres			23	122, 239. 74	129.048
olorado				540,340.12			*************		8	50, 702. 41	41,113
onnecticut	. 48	580,677.15	1,081,286.82	540, 340. 12	107.38	2	84, 114.50	81,680.44	29	201, 543. 33	191,350
lorida									- 4	12, 302, 14	11,454
leorgia	. 4	854.62	786.51						-4	4, 146.55	4,371
lawaii									_ 11	153.94	205
irst Illinois	. 115	864, 433.34	862, 966. 45	7, 165, 04		5	275, 898. 47	278,574.31	47	888, 403, 41	900, 475
ifth Illinois	. 1	1,495.43	1,417.72		. 540.00				9	242, 867. 63	242,017
ighth Illinois	9	24, 158, 78	12, 192, 67						2	3, 208. 72	3, 27
hirteenth Illinois	. 1	1,319.40	1 370 51	The state of the state of the state of	A STATE OF THE PARTY OF THE PAR	Providence of			1	674.34	589
ixth Indiana	. 22	81,845.07	77, 106, 23	1, 172. 31		2	45, 105, 33	46, 305, 66	17	196, 457. 15	203,448
eventh Indiana	. 2	3, 191, 37	3, 904, 49						(5)	15, 521.	15,875
hird Iowa	. 3	9,094.19	9.027.86			2 3 3 3 5 6 6			. 19	210, 485.43	220,269
ansas	9	11, 826, 84	15 501 20		the Atlanta of the St. of the		Table Development		3	38, 282, 42	19,060
ifth Kentucky	2 7	28, 451, 61	29 690 89		President at an auto-	SATISFIELD STATE			4	110, 586. 81	94,34
ifth Kentuckyxth Kentucky	. 2	1,300.66	1 326 20			Transition of the last					
ouisiana	1	2,564.35	9 163 34				and the feetings		4	22, 381, 46	22, 13
formland	18	3, 285, 921.16	3, 289, 211. 90	46.61					1.4	207, 796.38	195,336
arylandhird Massachusetts	. 96	506, 028.78	507 393 74	10.02		4	414, 249, 95	413, 127.11	71	937, 063, 46	929.08
irst Michigan	. 19	242, 632. 95	500 361 37	346, 628. 15	7	1	24 046 97	38, 333, 00	Q	304, 020. 44	300,34
ourth Michigan	24	135, 056, 69	139 750 49			2	87, 215, 45	87, 096, 62	6	58, 246, 07	56,08
ourth Michigan	11	32, 034. 63	31, 884, 89	445, 767.00		1	20 814 02	28, 056, 55	21	346, 331. 28	255, 19
irst Missouri	24	763, 703. 11	755, 829, 34	445 707 00		9	44 657 79	44, 456, 55	7	222, 535, 42	224, 01
ixth Missouri	1	2, 201. 17	2, 201. 17	340, 101.00			21,001110	11, 200.00	0.	151,679.37	144, 10
NH MISSORTA	2	18, 115, 20	18, 189, 25						8	92, 684. 41	92, 13
ebraska	. 2	18, 110. 20	23,124.94				DE CVALE COLUMN			48, 136.62	46,22
ew Hampshire irst New Jersey ifth New Jersey	. 8	24, 253. 80 18, 860, 212. 69	27, 802, 286, 19	10 200 650 49		The attendant			4	3,788.61	3,85
irst New Jersey	. 14			2 671 170 50	77 116 97		*****		20	229, 942.01	217, 13
Ilth New Jersey	. 94	8, 457, 217. 55	7, 496, 818. 80	3, 011, 119. 50	77, 116. 27	bearing age			20	1.784.10	
ew Mexico		**************			530.01				10	361,024.42	
irst New York	- 74	454, 072. 47	444, 128. 79	3, 954. 15	530.01	1 1	197,000.71	1 071 947 49	40		509 07
econd New Yorkhird New York	46	240, 304. 70	232, 837.06			. 3	1,074,540.34	1,071,347.42	40	1,528,360.36 52,551.82	1,502,97 52,58
hird New York	- 40	189, 442. 97	185, 881.44	PRANCE PRODUCE CANAL					. 13	02,001.82	23,42
ourteenth New York	_ 26	181, 564. 60	230, 172. 42	59, 892. 46	11,597.19	*******			. 5	24, 188. 44	
Wenty-first New York	8	27, 972. 59	243, 343. 22	218, 289, 00		deares area			. 10	200,623.30	178, 82

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

¹ Including 0.49 error in October report.
2 Including 7.00 error in September report.
3 Including 600,169.67 wine gallons of rum denstured in the sixth district of Kentucky and the third district of Massachusetts.

	- Page	Specially denat	ured alcohol us	Specially denatured alcohol used by manufacturers.	turers.	Whol	Wholesale dealors in specially denatured alcohol.	n specially ohol.	Wholes	Wholesale dealers in completely denatured alcohol.	completely shol.
Districts.	Manu- factur- ers.	Received.	Used.	Recovered on manufac- turers' premises.	Shipped to restoring and redenaturing plants.	Whole- sale dealers.	Received.	Sold and removed.	Whole- sale dealers.	Received.	Sold and removed.
Twenty-eighth New York.	31	127, 655. 22	677, 763. 81	563, 429.34		1	15,838.70	15, 924.31	217	203, 712. 07	202, 948. 87
Fourth North Carolina		727	97, 149. 24							99,411.24	52, 522. 41
First Ohio Tenth Ohio	4120	99, 720. 69	88, 751.33	6, 958. 06		63	77,810.88	77, 708 23	28-	873.	360.
Eleventh Ohio. Eighteenth Ohio. Oktahoma		551.	4, 195.94			8	24, 935. 00	25, 497.00	16.13-	31, 512.98 264, 036.00	31,365.16 261,907.00
	240	255, 291. 13 1, 345, 600. 39	886. 61 245, 609. 94 2, 111, 451. 20	4, 608. 00 856, 181. 11	986.30	4	113, 894. 25	114, 390. 85	83	548.	718
ia		896. 595.	2, 229, 132. 16	795, 578. 87	2, 326, 951.11	1	32, 499.70	25, 176. 47	16	277.	. 298
Tennessee		1,794.79	1,605.27						150		14,811.25 25,731.41
Second Virginia	12	19,087.47	17, 479. 32						20 0	630.	793.
wasmuguu West Virginia. First Wisconsin. Second Wisconsin.	16.3	1,023.36 72,175.94	912.98 65,851.26	16.00			16, 216.86	14, 935. 47	38 = 3	234, 945. 45 9, 626. 96	225, 741, 28 9, 635, 60
Total Statement for 1915	933	38, 953, 381. 27 6, 935, 417. 02	50, 020, 117. 49 7, 330, 574. 18	17, 766, 506. 64 2, 276, 261. 11	2,417,828.26	36	2,519,801.92 1,844,779.58	2, 406, 032, 03 1, 833, 152, 17	678 662	9, 997, 756. 77	9,858,162.09

DENATURED ALCOHOL.

Statement showing the quantity of alcohol denatured under various formulas during the fiscal year ending June 30, 1916, and the industrial purposes for which such alcohol is used. COMPLETELY DENATURED ALCOHOL.

		_
Formula,	Purpose for which used,	Wine gallons.
No. 1: 100 gallons of ethyl alcohol, 10 of approved wood alcohol, and ½ of 1 gallon of approved benzine.	General uses, fuel, light and power, cleaning automobile combustion chambers, clean- ing and polishing brass, glass, silver, shoes, etc., etching, preparing subjects for exhi- bition purposes, starting gasdine lamps, antifreezing solutions, testing fruit, for	7, 184, 620. 75
ger — — — — — — — — — — — — — — — — — — —	scientific purposes, cleaning fabrics, decar- bonizing agent, engine cleaning, manufac- turing purposes, recovering processes, dip- ping fluids, insect powders, fumigating lemps, disinfectants, cements, gas mantles, medicinal tablets, oils, cartridges, flux, starch, hats, annowing jewelry, paint and varnish, sonp, dyes, shoo blacking, etc.	y 159 Selb 1 21 old 2 de de 1 de de de de 1 de de 1 de de 1 de de 1 de de de de de de de de 1 de de de de de de de de 1 de de de de de de 1 de de de de de de de de de de 1 de de de de de de de de 1 de de 1 de de de de de de de de 1 de de de de de de de de 1 de de 1 de
No. 2: 100 gallons of ethyl alcohol, 2 gallons of approved wood alcohol, and ½ of 1 gallon	do	687, 332. 07
of approved pyridine bases. Total.	Asi as to english to the tile	7, 871, 952. 85
	The second secon	The second second

SPECIALLY	DENATURED ALCOHOL.	Les hilles
No. 1: 100 gallons of ethyl alcohol and 5 gallons of approved wood alcohol.	Acetaldehyde, acetphenitidin, acetic ether, aconite, alkaloids and alkaloidal salts, aletin, aloin, apocynin, arbutin, ascelepidin, avenin, artificial flowers, baptisin, barometer and thermometer tubes, brushes, chemicals and pharmaceuticals, chelonin, cimicifugin, collonsomin, nonliquid concentrations, confectioner's colors, coumann, cutlery, dental alloy, solid and powdered extracts and resin of dandelion and digitalis, disinfectant germloide, door checks, extracts (solid), essential oil ortis, ethyl chloride, embalming fluid, flaments for incundescent lamps, gaduol, gelatin capsules, gentian (solid extract), glycero-	4, 504, 202. 02
alian ; where a multillare rate to the control of t	capsines, gentian can extend extended property phosphates, hats, incliotropin, hydrashs (alkaloid of), inks, izului and iriscin Jalapin (nonliquid concentration of), imitation leather, jewelry and watehes, juglandin (concentration), lacquers, pastes, and varnishes from soluble cottort, paints, mandrake (powdered and solid extract of), mirrors, mouldings and picture frames, monorated camphor, moth repellent, orthotolosulfamid, phenolphthalein; phytololaecin (concentration of), photographic dry plates and films, print paper and en-	
No. 2: 100 gallons of ethyl sleehol, 7 pourids	largements, post cards and colors, polish preparations for metals and furniture, resin of podophyllit and similar products, santonine and strychnine, solid extracts, sonps (transparent and liquid), shellae varuish, shee polish, silverware and bronze, smokeless powder, surgical ligatures, solidering flux, terpin hydract, textile cleaning soap, varnish remover, viburmin (concentration), wood finish, wool fat, etc. Pyralin and similar products.	421, 849. 00
methyl alcohol. No. 2a (alternative): 100 gallons of ethyl alcohol, 2gallons of approved wood alcohol,	Celluloid, pyralin, and similar products	319, 462. 86
and 2 gallons benzol. No. 2b: 100 gallons of ethyol alcohol, add ½ gallon of benzol. No. 3: 100 gallons of ethyl alcohol, to which is added 6½ gallons of the following mix- ture: 5 gallons of commercially pure methyl alcohol, 1 gallon of castor oil, ½ gallon of 36° Baumé caustae soda lye.	Pyroxylin plastics, trinitrotoluol, sulphunc ether (conditional), viscaloid. Transparent scap, shampoo, shampoo jeliy.	27,855,774.23 3,944.82

Statement showing the quantity of alcohol denatured under various formulas during the fiscal year ending June 30, 1916, and the industrial purposes for which such alcohol is used—Continued.

SPECIALLY DENATURED ALCOHOL-Continued.

		Purpose for which used	TXT.
No. 3a: 100 gallons of ethyl alcohol, t is added 6 gallons of the following n 5 gallons of commercially pure meth hol and 1 gallon of caster oil		Transparent soan shampes	Wine gallon 274,945.7
hol and 1 gallon of castor oil. No. 3b: 100 gallon of castor oil. No. 3b: 100 gallons of thyl alcohol, to is added 1 gallon of liquid pine tar (rary formula). No. 4: 100 gallons of ethyl alcohol, to is added 1 gallon of the following salton of the following salton of the following salton.	which	Production becomes an annual	
ing 40 per cent nicotine, 0.4 acid velle (fast color Y), 0.4 pounds tetrazo b blue, 12 B conct., and water to me	ontain- ow dye illiant	Cmali	end 664,787.04
No. 5: 100 gallons of ethyl alcohol, 65 p sulphuric other, 3 pounds cadmium is and 2 pounds ammonium iodide. No. 6: 100 gallons of ethyl alcohol, 3 ga commercially pure methyl alcohol, gallon of pyridine bases. No. 6a (alternative): 100 gallons of	allons	Photoenlargements, photoprints, photo- gravings, and photographic collodion.	en- 7,228.91
gation of pyridine bases. No. 6a (alternative): 100 gallons of alcohol and 15 gallons of condensed for recovered in process of manufacture.	ethyl	Fulminate of mercurydo	
alcohol and ½ gallon of pyridine bases stricted to factories operating in con- tion with either a distiller	ethyl .	do	456,091.25
No. 8: 100 gallons of ethyl alcohol, 1 ga of pyridine bases, and 1 gallon of benzo No. 9: 100 gallons of ethyl alcohol, 10 gall of acetome, and 2 gallons of petrole naphtha. No. 10: 100 gallons of ethyl alcohol, 2 gall of approved wood alcohol, and 2 gallons of penzol. No. 11: 100 gallons of ethyl alcohol, 100 g lons sulphuric ether, 10 gallons of	llon llons lons lons lons lons lons lons	Ethyl chloride, sulphonmethane. Ionobromated camphor, santonine, purification of rubber, strychnine, tannie acid. acquers, pastes, and varnishes from soluble cotton, ethyl acetate. hotographic collodion.	1,124.40 112.10 49,700.81
10. 12: 100 gallons of ethyl alcohol, 1 gallon of pyridine bases, and 2 gallons of coal-thenzol. No. 12a: 100 gallons of ethyl alcohol, 5 gallons of coal-tar benzol. No. 13: 100 gallons of ethyl alcohol, 5 gallon of sulphuric acid, archyl alcohol, 5 gallons of coal-tar benzolens.	on In ar il- Im	nitation leather, smokeless nowder will	
No. 13a: 100 gallons of ethyl alcohol and it gallons of sulphuric ether. Yo. 14: 100 gallons of ethyl alcohol, it pounds arrhydrous zinc chloride, and gallons of commercially pure matter.	10 Sul 10 Eth	iphuric ether, celery oil, dry extracts for ood products.	888, 915. 9 2 2, 613. 48
of sulphure scid, and I gallon of kerosene	s Niti	rous ether.	6, 103. 43
0 17: 100 coll	100	od containers, salol.	9, 235. 51
o. 18: 100 gallons of ethyl alcohol and 100	tat	phenetidin, chloral hydrate, ethyl ace- c, ethyl chloride, dichlorethane, para- gar	95, 164. 40
allons of ethyl ether.	Artifi	icial silk, by-products from distillery o, collodiou (conditional), backing for is, ethyl acetate (conditional)	240, 912. 30 104, 426. 82
. 20: 100 gallons of ethyl alcohol and 5 gal- ns of crude chloroform. . 21: 100 gallons ethyl alcohol and 100 gal- ns of a solution containing not be seen	Chlor	oform, solvent	12, 415. 40
ons of a solution containing not less than the recent acctic acid. 22: To 100 gallons of ethyl alcohol add gallons of solution formaldehyde, containing to the specifications of the United acts Pharmacopecia.	210000	te of time	.832,717.16

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

Different kinds of spirits withdrawn from distillery and general bonded warehouses for transfer to bonded manufacturing warehouses during the fiscal year ended June 30, 1916.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol-	Neutral or Cologne spirits.	Aggregate
DISTILLERY WAREHOUSES.	100					m(67_45)
Fifth Illinois. Seventh Indiana Second Kentucky	1,826,4 3,108,2 328,0		47.5		39,711.4 66,009.0	41,537.8 69,164.7 328.0
Fifth Kentucky	108. 8 368. 3			*********		108.8
Maryland Third Massachusetts First New York	6, 322. 1	30, 409. 9	138. 4	7, 188. 1		6, 460. 8 37, 598. 0 5, 865. 1
Fourteenth New York Twenty-first New York First Bennsylvania	101. 3 1, 903. 4 584. 7	***********			172, 7	274.0 2,852.6
Twenty-third Pennsylvania	1, 132. 8					584. 7 1, 132. 8
Total	15, 784. 0	30, 409. 9	185. 9	10, 147. 3	109, 748. 2	166, 275. 8
GENERAL BONDED WAREHOUSES.						
Second Virginia	9, 248. 6	*********				9, 248. 6
Grand total	25,032.6	30, 409. 9	185.9	10, 147. 3	109, 748. 2	175, 523. 9

CASUALTIES.

1. Distilled spirits reported lost by casualty in distillery and general bonded warehouses, including seizures, fraudulent removals, errors in gauge, etc., during the fiscal year ended June 30, 1916.

District.	Whisky.	Alcohol.	Gin.	Neutral or Cologne spirits.	Aggregate.
DISTILLERY WAREHOUSES.	us a sin	u - Sia	a.	II. W. S.L.	OFF.
itth Illinois. itth Indiana econd Kentucky itth Kentucky. itth Kentucky. itth Kentucky. itth Kentucky. ighth Kentucky. ighth Kentucky. ighth Kentucky. ighth Kentucky. ighth Kentucky. isth Missouri. isth Missouri. isth Ontana. wenty-first New York. irst Ohio. irst Pennsylvania. wenty-third Pennsylvania econd Virginia. ixth Virginia.	119.3 54,246.2 19.0 3.2 53.8 300.7 4 54 18.1 19.7 20.3 200.3			280.3	400. 54, 246. 19. 3. 53. 300. 5, 1, 995. 19. 41. 1. 200.
IISU WISCONSIII	894. 5	.1	14.0		908.
Total. GENERAL BONDED WAREHOUSES. First California.	55,885,3	1,977.8	14.0	= 321.0	58,198.
ixth Missouri	96. 7 100. 6	. 4		.9 .5	96. 100.
Total	200. 3	.4		1.4	202
Grand total	56, 085. 6	1,978.2	14.0	322.4	58, 400, 2

2. Nature of casualty.

[Quantities in taxable gallons.]

District.	Fire.	Errors in gauge.	Other casualties.	Stolen.	Aggregate.
DISTILLERY WAREHOUSES.					
Fifth Illinois		303. 9	96.3		400. 2
Sixth Indiana		. 5			
Second Kentucky		12.1	.2	40.5	54, 246. 2
Fifth Kentucky		19. 0 3. 2			19.0
Sixth Kentucky		4.7	49.1		53. 8
Eighth Kentucky		2.0	40.1		300. 7
Maryland		.9			. 9
Sixth Missouri		.4			.4
Montana		5.9			5. 9
Twenty-first New York		18. 1			1,995.1
First Ohio		19. 7			19. 7 41. 0
First Pennsylvania. Twenty-third Pennsylvania.		41. 0 1. 6			1.6
Second Virginia		1.0	107.6	50.7	200. 3
Sixth Virginia.		1.0	101.0		1.0
First Wisconsin	668. 9	239.7			908. 6
Total	57, 165. 4	673. 7	252. 6	106. 4	58, 198. 1
GENERAL BONDED WAREHOUSES.					
	Adxid.	1.429		FILE	THE STATE OF THE S
First California		3.0			3.0
Sixth California Sixth Missouri		.9	96.7		96.7
Oregon.		.9	30. 7		50.7
Second Virginia		.8	99.8		100. €
Total		5.6	196.5		202.1
Grand total	57, 165. 4	679.3	449.1	106. 4	58, 400. 2

Different kinds of spirits withdrawn from distillery warehouses for transfer to general bonded warehouses during the fiscal year ended June 30, 1916.

[Quantities in taxable gallons.]

District.	Whisky.	Rum.	Gin.	Alcohol.	Neutral or cologne spirits.	Aggregate.
First California. Connecticut. Florida. Hawaii. Fifth Illinois. Eighth Illinois	5. 256. 1		6,021.5 2,394.2	382,041.4	1,001,842.7	1,389,905. 2,394. 5,256.
Hawaii Fifth Illinois	176, 299. 6	3,126.9	557.3	6, 566. 9	539, 131. 3	3, 126, 1722, 555. 22, 396,
Seventh Indiana	48, 532, 4 346, 830, 6		3,394.5		28, 082, 4	80,009.
Fifth Kentucky Sixth Kentucky Seventh Kentucky	178, 863. 2 394, 946. 3					178,863. 394,946.
Eighth Kentucky	10, 372, 9		1,051.7	The state of the s	36, 280. 6	10, 372.
Phird Massachusetts Nebraska Fourteenth New York			1,582.3	85, 855.1	275, 072. 2	10, 212. 405, 493. 2, 187.
Pwenty-first New York Pirst Ohio First Pennsylvania	4,251.7 60,800.1			197, 822. 5	165, 438. 0	7, 775.
Cwenty-third Pennsylvania Second Virginia Bixth Virginia	72, 227. 1 23, 780. 5					72, 227. 23, 780.
Total		13,339.1	15, 001. 5	685, 444. 8	2, 045, 847. 2	5, 024, 784.

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

District.	Whisky.	Rum.	Gin.	High wines.	Aleohoi.	Neutral or cologne spirits.	Aggregats.
DISTILLERY WARE- HOUSES.		-					
A labama	85, 199, 8	5000	1 262 5	111000000000000000000000000000000000000			86,563.3
Arkansas	4 678 3		1,363.5				4,678.3
First California	23, 585. 4		173.2	221.6	51, 197. 5	20,783.2	95 960 9
Connecticut		246.1 20,133.1	28, 276, 2				28, 522.3
Hawaii First Illinois	45, 144, 4 7, 808, 083, 7 1, 887, 256, 0 4, 240, 283, 2 1, 569, 041, 2 16, 538, 858, 0 64, 995, 615, 3 13, 908, 171, 0 25, 986, 558, 1 16, 486, 397, 9	20, 133. 1	1,412.7		4,345.5		25,891.3 45,144.4
Fifth Illinois	7.808 083 7		2 667.9		133, 881, 5	125, 295. 9 46, 332. 3 19, 022. 8 118, 976. 2	8,069,929,0
Fifth Illinois Eighth Illinois Sixth Indiana	1,887,256.0		2,657.9 134.9		133, 881, 5 24, 913, 4 27, 601, 9 35, 450, 5	46, 332, 3	1,958,626.6
Sixth Indiana	4, 240, 283. 2				27,601.9	19,022.8	4, 286, 907.9
seventa Indiana	1,569,041.2	one on	3,921.0	,	35, 450. 5	118,976,2	1, 727, 388. 9
Second Kentucky	64 995 615 3		********		9,751.2 180,716.4 7,388.4		65, 176, 331, 7
Sixth Kentucky	13,908,171.0	34,384.5		464.3	7,388,4	8,814.2	13, 959, 222, 4
Fifth Kentucky Sixth Kentucky Seventh Kentucky	25, 986, 558. 1				91,943.8		45, 144, 48, 699, 26, 652, 388, 697, 26, 697, 27, 388, 61, 548, 609, 265, 176, 331, 713, 959, 222, 678, 501, 916, 486, 397, 962, 388, 11, 11, 11, 11, 11, 11, 11, 11, 11,
Eighth Kentucky	16, 486, 397. 9 243. 7	********			613, 669. 0	35, 734. 9	16,486,397.9
Louisiana			2,740.4 10,717.0 30,588.6		15, 937. 5	30, 134. 8	18, 811, 015. 3
Third Massachusetts	20,101,001,0	835, 693, 5	30, 588, 6		50, 658. 0		916, 940. 1
First Michigan				,	84, 163. 9	87, 365. 5	171,529.4
First Missouri	97, 688. 7 936, 875. 4 41, 681. 1 743, 068. 2						97,688.7
Montana	41 681 1		********	,	859.2		936, 875. 4 42, 540. 2
Nahraska	743,068.2		1,274.9		58,991.5	26, 326. 6	APO 661 9
New Hampshire	92.9			562.5		1,514.0	2, 169, 4 100, 532, 9 1, 648, 710, 8 435, 455, 4
New Hampshire First New York Fourteenth New York			1,765.2 56,823.0 24.9		89,059.1	1,514.0 9,708.6 126,878.4	100,532.9
Twenty first New York	1, 428, 864. 2 403, 455. 9		56, 823. 0	786.2	36, 145. 2 25, 668. 7	5, 519. 7	1,048,710.3
Twenty-first New York. Twenty-eighth New	400, 400. 5		24. 5	100.2	20,000.1	0,010.1	1 12-1
York	14,798.3 12,387,942.9						14,798.3 12,462,313.1 6,315.6 307,059.6
First Ohio	12, 387, 942. 9		36,915.9		10,543.9	26,910.4	12,462,313.1
Eleventh Ohio	6,315,6 307,059.6		*******				207 050 6
Eighteenth Ohio	3,392,951.6			8.470.0	89,676.7	16, 447, 5	3, 507, 545, 8
First Pennsylvania Ninth Pennsylvania Twelfth Pennsylvania	1, 674, 036, 1						3,507,545.8 1,674,036.1
Twelfth Pennsylvania	523, 462, 4						523, 462. 4
Twenty-third Pennsyl-	32,047,156.9	88.0	2,017.0	9 208 8	11,914.7	192.1	29 062 765 2
vania South Carolina		00.0	2,017.0	2,090.0	41, 101.2	192.1	32,063,765.3 41,101.2
Tennessee	42, 101.2						42, 101. 2
Sixth Virginia	115, 965. 4						115, 965. 4
Tennessee Sixth Virginia West Virginia First Wisconsin	42, 101. 2 115, 965. 4 825, 139. 1 599, 602. 6		21,564.3		19,963.5	3,814.0	42, 101. 2 115, 965. 4 825, 139. 1 644, 941. 4
F IIST W ISCOUSIII	399, 902.0		-		71 71 11 11		
Total	227, 951, 734. 9	890, 545. 2	202,380.6	12,901.2	1,715,542.2	679,636.3	231, 452, 740. 4
GENERAL BONDED WAREHOUSES.		TAB	£.1	200			3
First California	277 600 0	19 609 4	10 521 7	1 019 6	17 670 0	00 285 7	520, 288. 2
First California	377, 688. 9 53, 063. 4	13,992.4 754.3	10,531.7 3,271.1	1,018.6	17,670.9 10,704.9	99,385.7 22,805.6	90,599.3
Florida	21, 661, 5				20,10110		21,661.
Hawaii	13, 078. 7		482.5				13,561.2 71,093.9
Fifth Kentucky Sixth Missouri First Ohio	70, 814. 9 78, 640. 8	279.0 471.6	149.2		6 079 0	9,745.5	71,093.9 95,079.9
First Obio	10,090.8	471.0	149.2		6,072.8 14,012.4 7,353.2		14, 019, 4
Oregon					7,353.2	5,300.9	14, 012.4 12, 654.1 111, 187.4
Oregon Second Virginia	111,091.0		96.4				111, 187.
Maket.	726, 039, 2	15,497.3	14, 530. 9	1,018.6	55, 814. 2	137, 237. 7	950, 137.9
Total	120, 000. 2	1 200 200 17.00	Section 1		100,000	and government	

Different kinds of distilled spirits, as known to the trade, produced, withdrawn from, and remaining in distillery and general bonded warehouses for the fiscal year ended June 30, 1916.

	Distilled spirits.								
	Whisky.	Rum.	Gin.	High wines.	Alcohol.	Neutral or cologne spirits.	Aggregate.		
DISTILLERY WAREHOUSES. Dr.				3 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	H	1 =	- 13		
Remaining in warehouses July 1, 1915. Produced and deposited in distillery warehouses during the year. Produced and removed to denaturing warehouses direct from cistern rooms	248, 487, 265. 2 59, 240, 671. 6	1, 195, 210. 1 2, 103, 121. 2 883, 819. 2	216,078.8 4,118,064.0		884, 430. 5 110, 929, 023. 4 10, 870, 918. 7	1,320,068.3 60,919,057.6	252, 122, 841. 9 237, 369, 183. 9 11, 754, 737. 9		
Total	307, 727, 936. 8	4, 182, 150. 5	4,334,142.8	79,035.1	122, 684, 372. 6	62, 239, 125. 9	501, 246, 763. 7		
CR. Withdrawn on payment of tax during the year. Tax paid and bottled in bond. Lost by leakage or evaporation in warehouses. Withdrawn for scientific purposes and for use of the United States. Withdrawn for denaturation from distillery warehouses. Withdrawn for denaturation direct from cistern rooms of distilleries. Withdrawn for export in packages. Transferred to bottling warehouses for bottling in bond for export. Lost by casualty, etc., during the year. Withdrawn for transfer to manufacturing warehouses. Withdrawn for transfer to general bonded warehouses. Remaining in warehouses June 30, 1916.	12, 570, 240. 2 10, 113, 516. 1 1, 440. 8 25, 929. 8 55, 885. 3 15, 784. 0 2, 265, 151. 4 227, 951, 734. 9	41,356.8 17,709.5 883,819.2 1,677,699.0 30,409.9 13,339.1 890,545.2	1,585.7 14.0 185.9 15,001.5 202,380.6	12, 901. 2	10,061.0 2,666,058.3 72,721,715.7 10,870,918.7 22,191,571.2 1,977.8 10,147.3 685,444.8 1,715,542.2	44, 561, 344. 2 183, 117. 2 24, 618. 9 8, 652. 5 14, 625, 840. 4 321. 0 109, 748. 2 2, 045, 847. 2 679, 636. 3	115, 752, 073. 4 12, 578, 451. 4 10, 352, 124. 6 2, 692, 118. 0 72, 748, 077. 7 11, 754, 737. 9 38, 641, 252. 6 58, 198. 1 166, 275. 3 5, 024, 784. 0 231, 452, 740. 4		
Total	307, 727, 936. 8	4, 182, 150. 5	4, 334, 142, 8	79, 035. 1	122, 684, 372. 6	62, 239, 125, 9	501, 246, 763. 7		
GENERAL BONDED WAREHOUSES. DR. Remaining in warehouses July 1, 1915. Deposited during the year from distillery warehouses. Deposited during the year from general bonded warehouses in other districts. Excess ascertained on regauge.	1, 227, 456, 2 2, 248, 190, 5 1, 937, 2 3, 5	23, 182. 6 13, 339. 1		1,180.5	78, 924, 2 659, 784, 4 7, 625, 7 10, 9	195,869.3 2,026,477.4 26,122.2 5.6	1, 545, 499. 4 4, 963, 733. 7 36, 811. 3 20. 0		
Total.		36, 521. 7	35, 955. 1	1, 180. 5	746, 345. 2	2, 248, 474. 5	6, 546, 064. 4		

Cr.		-80.0				4 1 1	
Withdrawn on payment of tax during the year	2,314,105.2 417,246.0 274.5	19, 628. 6 1, 285. 0	19, 751. 8 313. 0	146.9 15.0	443, 816. 5 1, 945. 8 38, 059. 3	1, 897, 995. 1 6, 825. 4 15, 338. 4	4,695,444.1 427,630.2 53,672.2
Withdrawn for denaturation. Withdrawn for export. Lost by casualty	8, 536. 4 200. 3	110.8	233.2		14, 498. 3 184, 585. 0	14,939.2 150,495.5 1.4	29, 437. 5 343, 960. 9 202. 1
Withdrawn for transfer to other general bonded warehouses. Withdrawn for transfer to manufacturing warehouses.	1,937.2 9,248.6		1, 126. 2		7,625.7	25,641.8	36,330.9 9,248.6
Remaining in general bonded warehouses June 30, 1916	726,039.2	15, 497.3	14,530.9	1,018.6	55,814.2	137, 237.7	950, 137. 9
Total	3,477,587.4	36, 521. 7	35, 955. 1	1, 180. 5	746, 345. 2	2, 248, 474. 5	6, 546, 064. 4

[Quantities in taxable gallons.]

	Distilled spirits.	Total.
Actually remaining in distillery warehouses July 1, 1915	252, 122, 841. 9 1, 545, 499. 4	
		253, 668, 341.3
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1915.	478, 415. 4	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1915	4,561.2	
Lost by casualty from distillery warehouses and unaccounted for June	9,560.3	
30, 1915. Lost by casualty from general bonded warehouses and unaccounted for	1.56.001113.000	
	.2	
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1915.	1,798.3	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1915.	132, 497. 2	
Withdrawn from general bonded warehouses for transfer to other general bonded warehouses and unaccounted for June 30, 1915.	480.4	
	237, 369, 183. 9	627,313.0
Deposited in distillery warehouses during the year Produced and removed to denaturing warehouses direct from cistern		
rooms of distilleries	11,754,737.9	
warehouses Received into general bonded warehouses during the year from other	4,963,733.7	
	36,811.3	
Excess ascertained by regauge at general bonded warehouses	20.0	254, 124, 486. 8
Aggregate.		508, 420, 141.
Withdrawn from distillery warehouses tax paid during the year.	115, 752, 073. 4	
Withdrawn from distillery warehouses tax paid for bottling in bond		
during the year	12, 578, 451. 9 4, 695, 444. 1 10, 352, 124. 6	15 775
Loss allowed on account of leakage or evaporation in distillery warehouses. Loss allowed on account of loakage or evaporation in general boulded	10, 352, 124. 6	
THO PO POLICOS	427,630.2	
Withdrawn for scientific purposes and for use of the United States from distillery warehouses.	2,692,118.0	
Withdrawn for scientific purposes and for use of the United States from general bonded warehouses.	53,672.2	
Withdrawn free of tax from distillery warehouses for denaturation	53,672.2 72,748,077.7 29,437.5	
Withdrawn free of tax from general bonded warehouses for denaturation. Removed from cistern rooms of distilleries direct to denaturing ware-	,	100
houses Withdrawn from distillery warehouses for bottling in bond for export	11,754,737.9	
(transferred to bottling warehouse account)	25,929.8	
Loss allowed on account of leakage in transportation for export from distillery warehouses.	1,290.7	
Loss allowed on account of leakage in transportation for export from	21. 2	
Tax paid on loss of leakage in transportation for export from distinctly	308.3	
warehouses. Tax paid on loss of leakage in transportation for export from general		1 1 1 1 1 1
bonded warehouses. Exported from distillery warehouses, proofs of landing received.	6, 494, 929. 2	1.500
Exported from general bonded warehouses, proofs of landing received Tax paid on spirits reported lost by casualty, etc., from distillery ware-	190, 463. 7	
	650.9	I LEE
Tax paid on spirits reported lost by casualty, etc., from general bonded warehouses.	5.8	1455
warehouses. Loss allowed on account of casualties from distillery warehouses. Loss allowed on account of casualties from general bonded warehouses. Leakage allowed on transfers to manufacturing warehouses from distillery.	2, 687. 1 99. 9	MATERIAL PROPERTY.
Leakage allowed on transfers to manufacturing warehouses from distillery.	22. 4	ELLARE.
Tax paid on deliciencies in transfers to manufacturing warehouses from	3.6	CLUATE
Deposited in manufacturing warehouses from distillery warehouses. Deposited in general bonded warehouses from distillery warehouses. Deposited in general bonded warehouses from general bonded warehouses	94,025.2 4,963,733.7	3 1 5 5 5
	36, 811.3	1781151
in other districts. Tax paid on spirits lost in transit from distillery warehouses to general	193. 5	223535
bonded warehouses. Tax paid on spirits withdrawn from distillery warehouses for export and		TITLE!
not exported. Tax paid on spirits withdrawn from general bonded warehouses for ex-	987.4	
port and not exported	377.2	242, 896, 317.

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE. 109

Summary of operations at distillery and general bonded warehouses during the fiscal year ended June 30, 1916.

They was to bright the Washingt Agreem	Distilled spirits,	Total.
and the state of t	7 8 27 (-27.5)	
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1916.	32, 622, 152. 4	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1916.	157, 651. 1	
Lost by casualty from distillery warehouses and unaccounted for June 30, 1916.	64, 420. 4	
Lost by casualty from general bonded warehouses and unaccounted for June 30, 1916.	96.6	
Withdrawn for transfer to manufacturing warehouses from distillery warehouses and unaccounted for June 30, 1916.	74,022.4	
Withdrawn for transfer to manufacturing warehouses from general bonded warehouses and unaccounted for June 30, 1916	9, 248. 6	
Withdrawn from distillery warehouses for transfer to general bonded warehouses and unaccounted for June 30, 1916.	193, 354. 0	w Tarmerhill II
Remaining in distillery warehouses June 30, 1916	231, 452, 740. 4	33, 120, 945. 5
Remaining in general bonded warehouses June 30, 1916	950, 137. 9	232, 402, 878. 3
Aggregate.		508, 420, 141. 1

Summary of monthly statements furnished by collectors during the fiscal year ended June 30, 1916, accounting for discrepancies between the value of tax-paid stamps sold during the year and the tax on spirits withdrawn from bonded warehouses.

Arrive Market Course Council Dr. Market Dr.	
Value of tax-paid spirits stamps (less export stamps) sold as per Form 68 (Stamp Division). Tax on spirits reported regularly withdrawn free of tax for export, scientific purposes, etc., tax paid by receipt and charged on Form 58. Tax on spirits withdrawn during the fiscal year ended June 30, 1916, but included in the receipts for the fiscal year ended June 30, 1915. Tax on spirits withdrawn during the fiscal year ended June 30, 1916, but included in the receipts for the fiscal year ended June 30, 1917.	\$149,716,676.23 4,756.07 28,481.97 9,442.84
Total	149, 759, 357. 11
CR.	25 025 4
Tax on spirits reported regularly withdrawn, tax paid from distillery warehouses, including spirits fax paid for bottling in bond. Tax on spirits reported regularly withdrawn, tax paid from general bonded warehouses Tax on brandy reported regularly withdrawn from special bonded warehouses, including brandy tax paid for bottling in bond. Tax paid by stamp upon fruit brandy at fruit brandy distifleries. Tax paid by stamp on Porto Rican rum. Tax-paid stamp on spirits seized and forfeited, illicit spirits, etc., coupons issued in excess, spirits withdrawn free of tax and afterwards tax paid and not reported in regular tax-paid withdrawals. Tax paid on spirits during the fiscal year ended June 30, 1916, and included in the receipts for that year but which were withdrawn during the fiscal year ended June 30, 1916, and included in the receipts for that year but which were withdrawn during the fiscal year ended June 30, 1916.	141, 163, 577, 88 5, 164, 988, 51 3, 113, 158, 51 149, 228, 75 98, 995, 71 34, 247, 18 7, 779, 75 27, 380, 87
Total	149, 759, 357. 11

Comparative statement showing the quantities of distilled spirits in distillery and general bonded warehouses at the beginning and the end of the fiscal years ended June 30, 1915 and 1916, the quantity produced, entered into and removed from such warehouses during such periods, and the increases and decreases in each class of transactions.

[Quantities in taxable gallons.]

-	June	30—	anger and	
	1915	1916	Decrease.	Increase.
In warehouses at the beginning of the year. Produced during the year Received into general bonded warehouses.	282,036,460.2 132,134,152.2 5,009,777.3	253, 668, 341. 3 249, 123, 921. 8 5, 000, 565. 0	28,368,118.9 9,212.3	116,989,769.6
Total	419, 180, 389. 7	507, 792, 828. 1	28,377,331.2	116,989,769.6
Withdrawn tax paid. Withdrawn tax paid for bottling in bond. Allowed as leawinge. Withdrawn for scientific purposes and for	111,749,346.1 9,748,978.9 9,513,503.6	120, 447, 517. 5 12, 578, 451. 9 10, 779, 754. 8		8,698,171.4 2,829,473.0 1,266,251.2
use of the United States Lost as casualty, etc. Withdrawn for export. Withdrawn for denaturation	2,324,021.0 1,774.3 1,662,658.9 25,411,718.8	2,745,790.2 58,400.2 39,011,143.3 84,532,253.1		421,769.2 56,625.9 37,348,484.4 59,120,534.3
Removed to manufacturing warehouses Removed to other warehouses In warehouses at the end of the year	187,009.1 4,913,037.7 253,668,341.3	175,523.9 5,061,114.9 232,402,878.3	11, 485. 2 21, 265, 463. 0	148,077.2
Total	419, 180, 389. 7	507, 792, 828. 1	21, 276, 948. 2	109, 889, 386. 6

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

[Quantities in taxable gallons.]

Years.	Production.	Tax-paid withdrawals.	Leakage allowed.	Withdrawn for export.	Remaining in warehouses.
1907	168, 573, 913. 2	134, 031, 066. 7	9, 127, 207. 7	1,586,602.6	245, 438, 816.0
	127, 140, 924. 7	119, 703, 594. 4	8, 762, 311, 4	1,383,151.5	235, 026, 128.2
1909	133, 450, 755. 1	114,693,578.2	9, 808, 124, 6	1, 489, 525, 2	229, 141, 434.6
	156, 237, 526. 4	126,381,726.7	11, 069, 588, 5	1, 569, 989, 7	233, 508, 674.6
	175, 402, 395. 5	132,058,636.5	11, 228, 168, 7	1, 292, 625, 9	249, 279, 346.6
1912.	178, 249, 985. 0	133, 259, 147.6	10, 738, 035, 0	1,612,778.8	263, 785, 831.8
1913	185, 353, 383. 1	140, 289, 424.8	11, 006, 491, 9	1.511,986.0	276, 784, 540.0
1914	174, 611, 645. 0	136, 269, 752.6	10, 304, 873, 5	1,644,890.2	282, 036, 460.5
1915	132, 134, 152. 2	121, 498, 325. 0	9,513,503.6	1,662,658.9	253, 668, 341.
1916	249, 123, 921. 8	133, 025, 969. 4	10,779,754.8	39,011,143.3	232, 402, 878.

Statement, by seasons of production, of spirits remaining in distillery and general bonded warehouses, June 30, 1916.

District.		1908	W AN	909	1	1910
DESCRIPTION.	Spring.	Fall.	Spring.	Fall.	Spring.	Fall,
DISTILLERY WAREHOUSES.	1-17	To Table	1.1.1			Tel Jine
Arkansas			and the second	4		General Land
Fifth Illinois	. 1,015,6	2, 236.3	7,302.2	13,460.4	0 100	3,625
Eighth Illinois	Charles Tropics	00 6				
Sixth Indiana	1 589 4	1 1 157 6		11, 203, 5		
Seventh Indiana	of Personal Victoria	007 0				
Second Kentucky	480.4	5 014 1				
FILL Kenlucky	015 4	00 250 0				
Sixth Kentucky	910.4	23,750.8				
				8. 234. 3	357, 667. 5	133, 094.
Eighth Kentucky Maryland Third Massachusetts Sixth Missouri	. 32, 392. 9	76, 111.0		159, 900, 9		277, 506.
Moryland	734.9	7, 395. 1		56,091.7		169, 286.
Third Moonecharatte	7,442.8	35, 852. 5	72,919.4	59.384.9	217, 741.6	
Till Massachusetts		280.7	231.9	1,435.1		
Sixth Missouri Montana	*********	239.8	845.3	1,498,8		
Montana	3.899.6	191.6	5, 424.7	1,503.9		229.
				373.0		
				1, 792. 6		
I wenty-first New York			. 133.5	1, 192.0		
First Ohio.	230.0	4 951 9	10, 217, 7	00 140 .	2, 841.1	3,003.
			10, 217-7	92, 149. 1	61,940.3	143, 882.
urst Pennsylvania	460 0	8,272.3	94.1		517.6	621.
			35, 432, 1	1,756.9	104,659.7	22, 384.
Twelfth Pannsylvania		140.9	5,803.9	1,743.3	18.561.8	12,003.
Rinta Pennsylvania Twenty-third Pennsylvania Tennessee. Sixth Virginia West Virginia	********	1, 147. 7	13,649.1	65, 545, 7	25, 094, 7	68, 118.
Ponnaceae	139.2	15, 439.7	289, 774.1	103,004.7	772. 797. 0	277, 839.
leth Vincipia	1,045.3	5, 146. 0	22, 735.3	10, 723, 4		21170001
West Vincinia	*******			3, 123. 0	10,651.5	8, 286, 8
West Virginia.	Herestake	283.4	4,705.3	22, 012.8	18, 215, 2	5, 525. 0
First Wisconsin			3, 395.4	278,3	1,013.3	812.7
				2111,0	1,010.0	012.1
Total	50, 555. 7	193, 436. 2	1,830,773.4	830.830.6	6, 219, 668.3	2,433,986,0
GENERAL BONDED WAREHOUSES.	727 77 6		57797X L	10000		
First California	A TOTAL PROPERTY.		SCAPAGE IN	And the contract of	100	
irst California	1, 816, 1	Arrest and	10 413 3	6,373,3	46, 492, 8	0.000.0
			1,342.8	0,010.0	2,859.1	9, 299. 8
						1,040.7
			25, 278, 7	2 050 1	96.1	
ixth Missouri econd Virginia	ALC: NO	232.8	5 600 4	3, 250.1	20,069.2	2, 591.6
econd Virginia.	07.6	1,868,2	5, 600.4	540.4	7,458.9	2,404.6
		1,000.2	7, 120.0	3,874.5	1,634.7	
Total	1,913.7	2, 101.0	49,755.2	14,038,3	78, 610, 8	15, 339, 7
Grand total	Wall to alkali al			-11-001-4-0	10,010.8	10, 509. 7
Grand total	52, 469.4	195, 537.2	1,880,528.6	844.868.9	6, 298, 279.1	2, 449, 325. 7

	19	11	19	12	19	13
District.	Spring.	Fall.	Spring.	Fall.	Spring.	Fall.
DISTILLERY WAREHOUSES.	-		50, 11- 7, 500			
Alabama. First California.				145. 7	5,170.6	7,218.5
Connecticut	54.0		48.6	46.6	1,089.3	221. 6 327. 1
Hawaii Fifth Illinois Eighth Illinois Sixth Indiana Seventh Indiana Second Kentucky Fifth Kentucky Sixth Kentucky Seventh Kentucky	102,044.1 18,503.5 1,344,108.2 4,428,466.0 1,046,646.7 3,143,545.3	192, 808. 9 311, 729. 8 76, 088. 5 27, 878. 9 401, 206. 5 1, 306, 541. 6 355, 427. 5 449, 701. 3 321, 746. 5	343,384.5 351,786.9 325,299.7 33,252.7 2,122,182.8 9,201,374.1 2,177,850.7 4,003,708.8 2,108,558.5	486, 543. 7 204, 347. 8 264, 287. 3 50, 328. 9 415, 086. 3 1, 590, 701. 4 317, 114. 5 709, 839. 1 295, 525. 1	5, 371, 2 965, 792, 6 287, 981, 7 500, 097, 6 210, 204, 3 3, 195, 239, 6 13, 500, 318, 5 2, 717, 313, 6 4, 936, 043, 8 3, 399, 676, 0	1, 121. 2 987, 842. 9 74, 945. 9 357, 426. 2 46, 024. 5 1, 006, 512. 3 2, 318, 346. 9 251, 156. 2 846, 708. 8 299, 979, 7
Louisiana Maryland Third Massachusetts First Missouri Sixth Missouri	819,046.0 21,396.1 214.9 34,907.7	707, 564. 1 81, 408. 4 1, 865. 8 30, 360. 6	2,064,759.3 25,948.8 456.6 113,014.2	885, 510. 3 20, 845. 5 890. 2 24, 341. 3	243.7	1,095,445.2 82,871.6 590.4
Montana Nebraska Fourteenth New York Twenty-first New York Twenty-eighth New York First Ohio	17, 305. 4 12, 869. 8 1, 996. 2	233. 6 5, 163. 0 2, 410. 6 598, 560. 1	90, 521. 6 148, 311. 5 30, 572. 0 5, 651. 8 1, 449, 256. 5	48,242.5 96,403.0 244.5 1,183.2 606,427.4	229,300.7 182,903.8 22,405.7 7,903.3 1,873,957.8	24, 763. 9 208, 933. 7 1, 179, 819. 4
Eleventh Ohio. Eighteenth Ohio. First Pennsylvania. Ninth Pennsylvania. Twelfth Pennsylvania. Twenty-third Pennsyl-	282,344.3	69, 548. 8 60, 322. 4 141, 134. 3	528. 3 432, 854. 1 213, 951. 5 166, 149. 3	295. 3 185. 6 110, 186. 2 108, 451. 0 2, 795. 6	10,820.7 662,738.4 344,264.7 4,200.9	587. 0 25, 348. 6 184, 449. 9 137, 461. 7 1, 761. 4
vania	1,617,263.5	776, 591. 5	3,344,944.5 2,451.2	1,590,655.3	6,074,856.3	2, 322, 804. 5
Tennessee. Sixth Virginia. West Virginia. First Wisconsin.	12,543.5 22,408.5 13,620.2	41,048.3 22,142.3	166. 4 164, 613. 6 27, 840. 6	46. 6 65, 939. 2 40, 992. 7	213, 192. 9 91, 452. 7	53, 770. 5 36, 972. 7
Total	14,840,772.9	5,981,483.3	29, 039, 439. 1	7, 937, 592. 8	43, 805, 204. 0	11, 625, 576. 6
GENERAL BONDED WARE- HOUSES.	111 1 0	ent it	Est laib			dissipilita Dist
First California. Sixth California. Florida. Ilawaii. Fith Kentucky. Sixth Missouri. Second Virginia.	518.6 391.0 8,282.8 14,496.0	13,092.3 588.6 532.0 1,732.3 7,096.8	104, 212. 5 18, 569. 4 2, 474. 7 239. 2 14, 911. 5 1, 858. 8	19,049.9 4,775.2 3,033.8 13,599.2	10, 216. 9 948. 3 728. 1 3, 196. 2	1,504.7
Total	125, 535. 5	23,042.0	142, 266. 1	40,458.1	122, 526. 7	22,005.9
Grand total	14,966,308.4	6,004,525.3	29, 181, 705. 2	7, 978, 050. 9	43, 927, 730. 7	11, 647, 582. 5

Statement, by seasons of production, of spirits remaining in distillery and general bonded warehouses, June 30, 1916—Continued.

	19	14	19	15	1916	1000
District.	Novigney alle		-	T		
	Spring.	Fall.	Spring.	Fall.	Spring.	Aggregate.
- The county		orgoty	mid [DIEBER	-
DISTILLERY WAREHOUSES.	and inches	21,7486	1	- X-		
Alabama	24,747.0	22,001.2	27, 280, 3 1, 053, 1			86, 563. 3 4, 678. 3
Arkansas	106.8		1,000.1	51.6	95, 526. 9	95, 960. 9
Connecticut	144.0	284.3	989.9	1.487.8	24, 104. 7	28, 522. 3
Hawaii	1,954.3	7,710.5	1,600.9	2,383.9	5, 749.3	25, 891. 3
First Illinois	**********	1,449.7	43, 694. 7	1.454.144.4	**********	45, 144. 4
Fifth Illinois	980, 336, 4	714, 775. 5	625, 894. 8	1, 259, 103. 3	1,397,517.1	8,069,929.0
Eighth Illinois	140, 097. 4	64,606.0	191, 627. 8	34, 732. 7	103, 268. 9	1, 958, 636. 6 4, 286, 907. 9
Sixth Indiana	655, 769, 8	220, 523. 4 57, 826. 0	362, 954. 8 70, 621. 4	474, 984. 8	850, 690. 7 930, 392. 6	1, 727, 388.
Seventh indiana	0 750 509 0	195, 560. 8 -538, 955. 1 -72, 730. 0 454, 255. 6	1 960 785 7	181, 775. 2 515, 787. 3 741, 922. 1 316, 939. 9 336, 015. 8	0 140 111 4	16, 548, 609. 2
Seventh Indiana Second Kentucky Fifth Kentucky Sixth Kentucky Seventh Kentucky Lighth Kentucky	12 758 558 0	539 055 1	1,260,785.7 4,567,526.5 554,117.5 1,457,937.7 1,949,709.9	741 022 1	11 363 210 7	05 170 991 5
Sixth Kentucky	2 525 517 6	72, 730, 0	554, 117, 5	316, 939, 9	3, 046, 433, 0	13, 959, 222, 4
Seventh Kentucky	3, 722, 683, 7	454, 255, 6	1, 457, 937, 7	336, 015, 8	3, 376, 217, 2	26, 078, 501, 9
Eighth Kentucky	3, 239, 621, 4	185, 029, 9	1, 949, 709, 9	139, 662. 8	2,037,714.0	16, 486, 397, 9
Louisiana		6,874.2			2, 140, 111, 4 11, 363, 219, 7 3, 046, 433, 0 3, 376, 217, 2 2, 037, 714, 0 645, 270, 1 2, 133, 145, 4	652, 388. 0
Maryland Third Massachusetts First Michigan First Missouri	3, 781, 085. 2	6, 874. 2 558, 135. 5	1,974,243.8	125, 714. 1	2, 133, 145. 4	13, 959, 222. 4 26, 078, 501. 9 16, 486, 397. 9 652, 388. 0 18, 811, 015. 3
Third Massachusetts	103, 547, 7	106, 299. 9	97, 771. 4	114, 838. 3		916, 940. 1 171, 529. 4
First Michigan		*********	**********		171, 529. 4	171, 529. 4
First Missouri	1,970,8	1,125.7 18,402.2	4,095.3	8, 865. 4	75, 322. 3	97, 688. 7
SIXUI MISSOULL	100, 317.0	18, 402. 2	202, 521. 8	15, 939. 9	70, 954. 4	936, 875. 4
Montana	19,604.3	002 0	0 450 6	162.2	697. 0	42, 540. 3 829, 661. 2
Nebraska	120, 911. 7 117. 7	963. 2 1,742. 4	2, 453. 5 309. 3	39, 358. 1	251, 111. 9	2, 169. 4
New Hampshire First New York Fourteenth New York Twenty-first New York	117.7	1, 192, 4	309. 5		100, 532, 9	100, 532. 9
Fourteenth New York	250, 334. 4	141, 334. 5	106, 099. 6	135, 288. 9	354, 058. 3	1,648,710.8
Twenty-first New York	14,053.3	115,904.6	6,201.5	183, 410, 0	52,278.9	435, 455, 4
Twenty-eighth New York.	22,000.0					435, 455. 4 14, 798. 3
Twenty-eighth New York. First Ohio	2, 295, 423. 1	391,669.2	1,163,630.6	391, 754. 1	1, 795, 168. 6	12, 402, 313. 1
Eleventh Ohio	1, 421. 8 76, 852. 5	*********	990.8	3,020.7		6, 315. 6
Eighteenth Ohio	76, 852. 5	31,087.0	46, 952. 3	1,280.7	110, 567. 7	307, 059. 6
First Pennsylvania	679, 990. 1	50, 656. 6	287, 532. 1	70, 975, 1	503, 297. 4	3, 507, 545. 8
Ninth Pennsylvania	273, 568. 9	66, 150. 1	137, 233. 8	17,356.9	205, 650. 6	1,674,036.1
Twelfth Pennsylvania	2,797.0	1,724.9	1,770.6	911.4	3,043.0	523, 462. 4
Twenty-third Pennsyl-	5,801,506.8	972,747.4	9 957 004 9	987, 469. 4	4, 758, 847. 6	32,063,765.3
vaniaSouth Carolina	5, 501, 500. 5	912, 141.4	2,357,084.2	901, 409. 4	41, 101. 2	41, 101. 2
Tonnoccoo					24, 101. 2	42, 101. 2
Sixth Virginia	3, 258, 9	49.2	25, 625. 6	6, 539. 3	45,674.6	115, 965. 4
West Virginia	213, 424, 4					825, 139. 1
Sixth Virginia West Virginia First Wisconsin	3, 258. 9 213, 424. 4 91, 701. 6	39, 424. 5	50, 917. 8	9,899.6	214, 462. 0	644, 944. 4
Total	40, 795, 369. 7	5,039,999.1	17,581,229.0	6, 117, 686, 3	37, 129, 187. 4	231, 452, 740. 4
GENERAL BONDED WARE- HOUSES.	ATT C A		171.77	EA-IVIII-VA		
First California Sixth California Florida Hawaii Fiith Kentucky Sixth Missouri First Ohio	36 965 9	2,777.5	11,646.9	4,841.0	98, 261. 4	520, 288, 2
Sixth California	6, 625, 7	1,982.7	2,834.6	2,330.9	25, 459. 5	90, 599. 3
Florida	0,020.1	1, 186. 7	19,007.9	2,000.0	20, 100.0	21,661.5
Hawaii	7, 435, 8		1,953.0		482.5	13, 561. 2
Fifth Kentucky	291.1	616.3	1,786.3	465.6	4,396.1	71,093.9 95,079.9
Sixth Missouri	6, 198. 4	1,478.8	2,866.9	818.9	20,548.5	95,079.9
First Ohio		**********			14,012.4	14,012.4 12,654.1 111,187.4
OregonSecond Virginia		***********		998.8	11, 655. 3	12,654.1
Second Virginia	6, 509. 2	2, 272. 4	1,828.1	3,823.1	8, 186. 8	111, 187.4
Total	64, 026. 0	10,314.4	41,923.7	13, 278. 3	183, 002. 5	950, 137. 9
Grand total		W 222 222 W		0 100 011 0	am 010 100 0	1000 400 070 0

[Quantities in taxable gallons.]

Хидеерик	guingft mark-	ominima (tert	Brandy receive houses	ed into ware- from—	APRICE
		In ware- houses July 1, 1915.	Distilleries.	Special bonded ware- houses.	Aggregate.
Second New Y Twenty-first N Twenty-eighth First Ohio Tenth Ohio	a a y sey ork ork New York New York Pennsylvania	41,726.8 3,314,396.9 206,702.4 23,417.7 473,174.7 222,961.1 53,917.3 30,293.4 57,148.0 116,460.2 958,377.6 60,123.4 148,480.4 104,297.6 68,710.3	1,850,588.1 153,078.5 3,428.9 248,012.3 65,573.1 14,988.3 5,790.3 3,799.2 32,249.5 337,573.0 65,085.6 71,533.2 91,154.5 34,860.7 22,119.9	2,593.0 263,189.7 24,147.5 4,327.2 7,955.5 10,638.0 31,590.4 468,351.6 4,259.7 11,256.6 127,295.7 891.8 -36,987.6 638.2	41, 726.8 5, 164, 985.0 362, 373.9 26, 846.6 984, 376.7 312, 681.7 73, 242.8 44, 039.2 71, 495.2 180, 300.1 1, 764, 300.2 67, 884.1 224, 822.6 303, 126.5 160, 756.6 142, 408.6 15, 157.2 40, 103.6 5, 504.0
Total		6,143,372.3	3,013,115.8	994, 122.5	10, 150, 610. 6

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1916.

[Quantities in taxable gallons.]

District.	Withdrawn, tax paid.	Tax paid for bottling.	Leakage allowed.	With- drawn for use of United States.	Grape brandy withdrawn to fortify wines.
Arkansas First California Sixth California Connecticut First Illinois Fifth Kentucky Maryland First Missouri Sixth Missouri Fifth New Jersey Second New York Twenty-first New York Twenty-eighth New York First Ohio First Pennsylvania Twenty-third Pennsylvania Tennessee	32,103.8 135,484.2 127,262.9 55,561.9 61,709.7 97.9	9,006.1 252.4 2,963.5 1,399.1	54, 888. 2 5, 575. 8 586. 1 25, 787. 4 10, 474. 2 2, 142. 1 1, 768. 9 3, 100. 9 5, 150. 0 61, 438. 6 1, 042. 5 2, 777. 6 2, 777. 6 4, 022. 3 5, 757. 1 20. 6		23,762.3
Sixth Virginia Washington	1,030.3		116.9		
Total	0 014 000 1	16,112.0	196,916.3	111.0	216,891.1

Brandy withdrawn from special bonded warehouses during the year and remaining in special bonded warehouses at the end of the fiscal year June 30, 1916—Continued.

District.	For export.	Lost by casualty.	Transferred to manu- facturing ware- houses.	Transferred to ware- houses in other districts.	In ware- houses June 30, 1916.
Arkansas First California Sixth California Connecticut	165.1	1.6 4.6		974, 460. 6 46, 012. 9	30,275.6 3,252,775.0 239,422.3 16,612.9
First Illinois. Fifth Kentucky Maryland	512.5			1,112.7	471, 876. 3 147, 854. 3 41, 548. 8
First Missouri					25, 372. 8 29, 150. 2 109. 267. 4
Fitth New Jersey Second New York Twenty First New York Twenty eighth New York	21,003.1	70.9	100.4	4,100.7	889,315.4 54,301.0 125,815.2
Tenth Ohio					160,386.9 30,583.3
First Pennsylvania Twenty-third Pennsylvania Tennessee					104,892.4 74,941.8 15,038.7
Sixth Virginia					25,228.3 4,356.8
Total	28,310.6	77.1	100.4	1,028,721.2	5,849,015.4

Summary of operations at special bonded warehouses during the fiscal year ended June 30, 1916.

(2) 第一次では、重要した。可以には、そのないできる。	Brandy.
Dr.	
Withdrawn for export and unaccounted for July 1, 1915. Lost by casualty, etc., and unaccounted for July 1, 1915. Withdrawn for transfer to special bonded warehouses in other districts and unacc for July 1, 1915. Remaining in special bonded warehouses July 1, 1915. Deposited in special bonded warehouses: Brandy received from distilleries in same district. 2,45 Brandy received from distilleries in other districts. 55	6, 143, 372.
Brandy received from distilleries in other districts	9,074.1 4,122.5 4,007,238.3
Total	10, 197, 308. 1
Cr.	
Withdrawn tax-paid from special bonded warehouses during the year. Withdrawn tax-paid for bottling in bond. Loss allowed on account of leakage or evaporation in warehouse. Withdrawn for use of the United States. Grape brandy withdrawn for the fortification of wine. Tax paid on loss or leakage in transportation for export. Exported and accounted for. Tax paid on brandy heretofore reported lost by casualty. Tax paid on brandy withdrawn for export and not exported. Deposited in manufacturing warehouses. Deposited in special bonded warehouses in other districts. Withdrawn for export and unaccounted for June 30, 1916.	10, 112. 106, 916. 111. 216, 891. 28. 8, 374. 21. 24. 100. 994, 122. 21.85.
Lost by casualty, etc., and unaccounted for June 30, 1916. Withdrawn for transfer to special bonded warehouses in other districts and unacc for June 30, 1916. Withdrawn for transfer to special bonded warehouses in same district and unacc for June 30, 1916. Remaining in special bonded warehouses June 30, 1916.	79, 315. ounted 323.

Oct. year acts of June 7, 1906, and purpose during the fiscal e amendatory a used for this 1 1, 1890, and the a t of Oct. under the act c fortified with grape brandy withdrawn from distilleries f sweet wines, by districts and kinds, 4, and the guartity of such brandy Trace 30, 1916. Quantity of s 22, 1914 ended J

ethe		Angelica	elica.	Malaga	aga.	Muscatel.	atel.	Port.	tine tine
District.	Brandy used (tax gallons).	Before forti- fication.	After forti- fication.	Before forti- fication.	After forti- fication.	Before forti- fication.	After forti- fication.	Before forti- fication.	After forti- fication.
First California Sixth California First Nav Jersey. Twenty-aighth New York	819, 886. 5 336, 219, 4 1, 716. 9	480, 255. 70 128, 502. 44	522, 611. 16 145, 033. 56	92,005.35	103, 984. 30	570, 653. 55 114, 612. 16	627, 863. 54 130, 572. 75	2, 391, 984. 01 622, 341. 69 9, 922. 00 81, 240. 89	2, 641, 236. 20 706, 721. 19 11, 334. 10 91, 397. 69
Total	1,257,399,0	608, 758.14	667, 644. 72	92, 005.35	103, 984.30	685, 265. 71	758, 436. 29	3, 105, 491. 59	3, 450, 689.27
Stanton of the control of the contro		She	Sherry,	Sweet catawha,	atawba.	Tok	Tokay.	Total sweet wine, by districts.	e, by districts.
District.		Before forti- fication.	After forti- fication.	Before forti- fication.	After forti- fication.	Before forti- fication.	After forti- fication.	Before forti- fication.	After forti- fication.
First California Sixth California First New Jersey Twenty-eighth New York		951, 081, 02 558, 286, 57	1,062,053.27	1,404.00 276.861.42	1,561.69	1, 146.04	1, 284. 26	4, 487, 125. 67 1, 427, 449. 53 11, 326. 00 358, 102. 31	4, 959, 032, 82 1, 619, 478, 07 12, 895, 79 410, 600, 54
Total				278, 265. 42	100	4,849.71	5, 603. 69	6, 284, 003. 51	7,002,007.22

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

FOR THE FISCAL VEAR ENDED THE SO 1919

Settling Start and attracted infrared contains of the contained between the contained		Wine gallons	wine fortified.
Age Sully Continuation or purposed of the Sulling Sull	Brandy used (tax gallons).	Before fortifi- cation.	After fortifi- cation.
First California. Fourth California. Sixth California. Hawaii. First New Jresey Twenty-eighth New York Fourth North Carolina. Second Virginia.	3, 777, 862, 3 56, 010, 0 837, 543, 4 7, 776, 3 977, 9 154, 151, 8 16, 936, 6 88, 206, 4	12, 358, 673, 80 176, 036, 34 2, 722, 558, 90 30, 143, 77 7, 076, 00 552, 032, 29 82, 587, 00 533, 585, 33	14, 520, 504, 75 208, 699, 17 3, 198, 608, 64 34, 406, 83 8, 045, 15 637, 789, 64 92, 031, 06 581, 672, 84
Total	4, 939, 464. 7	16, 462, 693. 43	19, 281, 758. 12
FOR THE FISCAL YEAR E	NDED JUNE	30, 1914.	
First California. Sixth California. Hawafi First New Jersey. Twenty-eighth New York. Fourth North Carolina. Second Virginia.	3,840,987.5 802,825.8 10,403.1 2,311.9 139,708.2 8,070.0 48,542.2	12, 185, 199, 21 2, 672, 071, 29 46, 156, 31 17, 278, 00 493, 374, 39 43, 298, 00 188, 714, 36	14, 545, 924, 95 3, 127, 427, 82 51, 932, 53 19, 561, 72 572, 224, 16 47, 752, 45 215, 550, 09
Total	4,852,848.7	15, 646, 086. 56	18, 580, 373. 72
FOR THE FISCAL YEAR EX	NDING JUNE	30, 1915.	THE
Pirst Californis Sixth California Hawsii First New Jersey Twenty-eighth New York Tenth Ohio	3,770,166.6 655,581.7 9,149.3 2,347.6 66,641.8 1,331.7	12, 239, 866, 4 2, 137, 167, 4 44, 861, 1 17, 052, 0 235, 897, 7 7, 079, 9	14, 354, 254. 2 2, 514, 120. 3 49, 962. 5 19, 355. 2 273, 091. 0 7, 878. 7
Total	4,505,218.7	14, 681, 924. 5	17, 218, 661. 9
FOR THE FISCAL YEAR E	NDED JUNE	30, 1910.	ile julionile
First California Sixth California First New Jersey Iwenty-eighth New York	819, 886. 5 336, 219. 4 1, 716. 9 99, 576. 2	4,487,125.67 1,427,449.53 11,326.00 358,102.41	4,959,032.82 1,619,478.07 12,895.79 410,600.54
Fwenty-eighth New York	00,010.2	0.90, 202	,

[Expressed in full pounds.]

Districts.	Quantity unac- counted for July 1, 1915.	Quantity removed for expor- tation dur- ing year.	Quantity actually exported,	Tax paid and returned to factory.	Quantity unac- counted for June 30, 1916.
Connecticut First Illinois Firth Kentucky Sixth Kentucky Louisiana Maryland First Michigan First Missouri New Mexico Fifth New Jersey	778 1,291 473 360 12,509 76,924 22,571	6,627 14,273 15,383 30 70,901 14,562 487 487,431 2,037 172,179	8, 052 13, 478 16, 068 503 71, 261 15, 543 500 483, 627 2, 037 176, 728	64	633 437 80,664
Second New York Third New York Fourth North Carolina Flith North Carolina Flith North Carolina Flith North Carolina Flist Ohlo Ninth Pennsylvania Tennessee Second Virginia	83,956 16,753 28,621 60 58 182,111	127, 363 1, 903, 981 141, 480 252, 033 18, 648 1, 036, 817 275 1, 303, 509 33, 766	87,076 1,689,075 106,709 235,158 18,195 697,809 180 1,237,075 33,940	1,902 1,114 7,940	40, 497 296, 960 51, 524 44, 382 513 339, 008 153 240, 605 5, 050
Sixth Virginia. West Virginia. Total.	. 225	14, 238 5, 616, 020	756 4,893,319		13,700

Exportation of cigars and cigarettes in bond during fiscal year ended June 30, 1916.

. District.	Cigars weighing more than 3 pounds per M.	Cigarettes weighing not more than 3 pounds per M.	Cigars weighing not more than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.
Dr.			No.	to disell
Unaccounted for July 1, 1915: Fifth New Jersey. Second New York. Third New York. Fifth North Carolina. First Pennsylvania. Second Virginia.		107,000 4,320,500 650,000 5,000	5,000	9,000
Total	126,000	6, 629, 000	5,000	9,000
Bonded for export: Louisiana Maryland Third Massachusetts Fifth New Jersey New Mexico First New York Second New York Second New York	39,875	900,000 20,000 3,547,800 974,940 2,000 110,538,790	30,000 4,500	
Third New York Fifth North Carolina First Pennsylvania Ninth Pennsylvania Twenty-third Pennsylvania Second Virginia Sixth Virginia	72,750 40,000 5,700 443,500	8, 818, 810 2, 321, 540 109, 500 43, 446, 400 1, 000, 000		146,000
Total	601,825	171, 689, 780	34,500	146,000
Grand total	727, 825	178, 318, 780	39,500	155,000
CR. Exported during year: Louisiana. Maryland Third Massachusetts Fifth New Jersey.		900,000 20,000 3,343,300		

Exportation of cigars and cigarettes in bond during fiscal year ended June 30, 1916-Con.

District,	Cigars weighing more than 3 pounds per M.	Cigarettes weighing not more than 3 pounds per M.	Cigars weighing not more than 3 pounds per M.	Cigarettes weighing more than 3 pounds per M.
Cr.—Continued,	year or see	Set Vitorea 5th	Jakia W	Airelande
Exported during year—Continued, New Mexico. First New York. Second New York. Third New York. Fifth North Carolina. First Pennsylvania. Second Virginia.	65, 750	974, 940 2, 000 62, 395, 790 9, 254, 810 886, 540 85, 000 20, 522, 900	5,000	110,000
Total	568, 625	98, 385, 280	39,500	110,000
Returned to factory, Second Virginia		1,000	alb.00	
Total	الموسل	1,000		.ahan
Unaccounted for June 30, 1916: Louisiana Fifth New Jersey. Second New York. Third New York. Fifth North Carolina. First Pennsylvania. Ninth Pennsylvania Twenty-third Pennsylvania. Second Virginia. Sixth Virginia.	22,000 40,000 5,700 61,500	311, 500 52, 463, 500 224, 000 1, 440, 000 24, 500 24, 469, 000 1, 000, 000		45,000
Total	159, 200	79, 933, 500		45,000
Grand total	727, 825	178, 318, 780	39,500	155,000

Fermented liquors removed from breweries in bond for export free of tax during fiscal year ended June 30, 1916.

District.	Gallons.	District.	Gallons.
First California. Sixth California. Hawaii. Sixth Indiana. Sixth Kentucky Louisiana. Maryland. Third Massachusetts First Michigan First Missouri. Sixth Missouri. Fitth New Jersey. First New York.	72, 072 137, 747 11, 454 1, 200 5, 022 68, 697 19, 669 32, 859 7, 409 280, 656 20, 181 143, 162 527, 115 2, 790	Third New York. Fourteenth New York. Twenty-eighth New York. First Ohio. Fleventh Ohio. Twenty-third Pennsylvania. Tennessee. Third Texas Washington. First Wisconsin. Second Wisconsin	6, 266

Statement of fermented liquors removed from breweries in bond free of tax July 1, 1915, to June 30, 1916.

District.	Gallons.	District.	Gallons.
Dr.		CR.	and Jones
Removed for export and unaccounted for July 1, 1915. Removed for direct exportation. Removed in original packages to be bottled for export. Removed by pipe line to be bottled for export. Excess reported by bottlers.	216,521 441,828 1.484.009	Exported in original packages, proofs received. Exported in bottles, proofs received. Removed for export unaccounted for, tax paid Excess reported by bottlers. Removed for export and unaccounted for June 30, 1916.	232, 28 1, 789, 72 25, 14 28, 890 272, 32
Total	2,348,375	Total	2,348,37

supplies integries runtines (supplies runtines)	Packs of cards.
Removed for export and unaccounted for July 1, 1915	901,736 6,855,342
Total	7,757,078
Removed for export and accounted for during year	5,856,419 5,916 1,894,743
Total	7,757,078

EXPORTATION OF TOILET ARTICLES AND CHEWING GUM, FREE OF TAX, DURING THE FISCAL YEAR ENDED JUNE 30, 1916.

During the fiscal year there were removed in bond, free of tax, under the provisions of section 19, act of October 22, 1914, toilet preparations and other articles mentioned in Schedule B of that act, on which the tax, amounting to \$255,467.91, has been remitted.

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

Drawback of internal-revenue taxes allowed on exported merchandise during the fiscal year ended June 30, 1916.

45,000	Ports	001,882,68 178,818,750	Claims.	Tebacco.	Cigars and cigarettes.	Distilled spirits.	Proprie- tary arti- cles.	Total.
Buffalo. Chattand Clevelan Des Moin Detroit. New Orl New You Ogdensb Petersbu Philadel Richmon Rocheste San Fran St. Louis Seattle	ooga. des. eans. rk. urg. urg. phia.		27 10 50 5 34 153 11 2,293 9 2 29 8 5 14 53 12		\$16, 212. 43 312. 50 13, 188. 14 1,872. 85	\$4,002.97 42.22 3,375.24 277.29 1,501.07 12,366.89 130.97 132,815.29 111.15 8,468.90 161.13 4.02 1,286.24 1,286.24 1,64.445.26	\$1,401.24 249.48	\$4,002.97 42.22 3,375.24 277.29 1,501.07 12,366.89 130.97 164,819.00 8,718.38 15,128.34 15,128.34 15,28.34 2,027.67 8,378.26 843.00

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

Years.	Claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
1907	31		\$5,469.09		\$6,011.55			\$11,480.64
1908		\$303.81	7,359.26		10,944.70			18,607.77
1909		*********	4,222.73		11,281,22			15, 503. 95
1910			4, 399. 44		10,094.08	\$2,915.22		17, 408. 74
1911	550	***********	10, 180, 13		13, 735. 86	46, 734. 29		70, 650. 28
1912	863		15, 066, 04		18, 899, 97	93, 291. 73	\$40.00	127, 297, 74
1913	976		6, 854, 79		15, 846, 35	1 98,079.17		120, 780. 31
1914	1,012		19, 120, 60		36, 799, 59	1 105, 535, 51	60.00	161, 515, 70
1915	1.331	873. 27	15, 065, 93		53, 161, 81	1 107, 289, 06		176, 390, 07
1916	2,715	1,650.72	24, 414. 18		31, 585. 92	1 164, 445. 26		222,096.08
Total	7,593	2,827.80	112, 152. 19		208, 361. 05	618, 290. 24	100.00	941, 731. 28

¹ Domestic alcohol used in preparations for export.

CHEMISTRY DIVISION.

The following table shows the number and character of the samples received and analyzed in this division during the fiscal year ended June 30, 1916:

Butter	5, 039
Distilled spirits.	831
Distillery beer	84
Fermented beverages.	463
Medicinal preparations	198
Miscellaneous	214
Oils	4,895
Oleomargarine	852
Narcotics.	2,074
Wines	343
Total	14, 993
Increase over last year.	2,799

CLAIMS DIVISION.

Report of claims received and disposed of in the fiscal year ended June 30, 1916, and three months ended Sept. 30, 1916.

CLAIMS FOR THE REFUNDING OF TAXES AND REDEMPTION OF STAMPS.

A SWEET OF THE SWE	Number.	Amount.
On hand July 1, 1915 New claims received during year Allowed during year Rejected during year On hand July 1, 1916 Received to Oct. 1, 1916 Allowed to Oct. 1, 1916 Rejected to Oct. 1, 1916 On hand Oct. 1, 1916	3,512 18,583 11,783 2,280 8,032 5,874 2,607 408 10,891	\$3,799,526.1.5,664,269.96 2,971,406.96 2,502,776.76 3,989,612.46 1,893,362.66 224,442.44 442,135.86 5,216,396.86

ABATEMENT CLAIMS.

On hand July 1, 1915.	2.623	\$516,632.31
New claims received during year	2,623	2, 461, 297, 31
Allowed during year.	18,928	1,313,863.97
Rejected during year	3, 402	1,074,403.79
On hand July 1, 1916	2,060 4,761	589, 661. 86
Received to Oct. 1, 1916.	4,761	775, 975, 64
Allowed to Oct. 1, 1916.	4,016	452, 087. 21
Rejected to Oct. 1, 1916.	702	225, 933, 77
On hand Oct. 1, 1916	2,103	687,616.52

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

On hand July 1, 1915.	5,847 5,903	\$9,495.03
New claims received during year	5,847	2, 274, 476, 22 2, 283, 785, 14 186, 11
Allowed during year.		2, 283, 785, 14
Rejected during year		
On hand July 1, 1916	********	***********
Received to Oct. 1, 1916	1,207	72,720.00
		72,698.25 21.75
Rejected to Oct. 1, 1916		
On hand Oct. 1, 1916		

Report of claims received and disposed of in the fiscal year ended June 30, 1916, and three months ended Sept. 30, 1916—Continued.

CLAIMS FOR CREDIT TO COLLECTORS ON ACCOUNT OF DUPLICATE CHARGES.

the state of the s	Number.	Amount.
On hand July 1, 1915. New claims received during year Allowed during year Rejected during year On hand July 1, 1916. Received to Oct. 1, 1916. Allowed to Oct. 1, 1916. Rejected to Oct. 1, 1916. On hand Oct. 1, 1916.	7 100 85 21 1 15 8	\$3,966.91 6,179.42 8,004.33 2,055.77 86.23 698.49 53.22

RECAPITULATION OF AMOUNTS REFUNDED FROM EACH GENERAL SOURCE OF INTERNAL REVENUE IN THE FISCAL YEAR ENDED JUNE 30, 1916.

der the provinces of spointyin antació delse 22 de	Amount.
Distilled spirits. Tobacco. Fermented liquors. Oleomargarine. Adulterated and process or renovated butter. Additional special taxes under the act of Oct. 22, 1914. Stamp taxes under the act of Oct. 22, 1914. Taxes under the act of June 13, 1898. Judgments. Miscellaneous. Corporation income tax Individual income tax	\$36, 313. 54 48, 188. 21 18, 611. 82 4, 678. 66 2, 659. 96 45, 846. 11 106, 259. 66 938, 487. 66 555, 034. 66 1, 036. 33 1, 024, 491. 55
Total for fiscal year ended June 30, 1916.	2,971,406.9

INCOME TAX.

ana revenue agents ecamenations.	300			100				4,100,00	GR. STATE	20000000
e se en	Returns	Taxable	On basis of returns	furns filed.	Account revenue agents reports.	enue agents' ets.	Interest	Aecount offic ment	Account office adjust- ments.	Total nax
. DISCHOL.	received.	returns.	Original.	50 per cent additional.	Income,	Excise.	and penalty.	Income.	Excise.	assessed.
Alabama		2,971	600	\$2,732.	456	582	815	4119	\$21.09	036
First California	13, 937	6,003	1,367,412 64	951.97	53, 415. 68	62, 986. 42	1,884.17	54, 039.97	382.87	1, 541, 073, 72
Sixth California		3, 025	527	1,170.	784	301	679	681	235.53	380
Connecticut		4,081	596.	1.623	038	426	2,818.61	095	532.61	132
Florida		1,419	739	835.	763.	143	1,842.23	347		672
Georgia		3,146	613	8,09L	588	857	2,910.54	126	1,947.02	049
First Illinois.	15,817	7, 982	814	4,516.	844	989	326	17, 707, 52	530.90	736
Fifth Illinois		819	317.	131	873.	347	1, 423.01	917.		033
Eighen illinois. Thirteenth Illinois.		1,924	10. 10.	355	148	957	854.54	305.53	26.20	213
Sixth Indiana	6, 137	3,968	258	2,236.	868	17	6,690.30	343	405.88	973
Seventh Indiana		1,644	797	.199	004	753	1,374.61	921.		519
Kansas		3, 151	719	2, 383	660	790	11, 951, 08	6, 259, 55	32.30	179
Second Kentucky		7111	813.	259.	663.	687	824.51	144.	2	893
Fifth Kentucky		1,117	167.	238.	18, 248, 47	447.	705.05	517.28	27.66	SEL
Sinth Kentucky	200	282	392.	- COOL	885	666	113.20	27.09		450
Righth Kentucky	200	304	569	133	9, 173, 13	747	816.18	77.01		363
Louisiana			635.	1,911.	410.	S	4, 656, 59	708		503
Maryland	-		420.	862.	756.	324	1,268.16		112.77	752.
Massachusetts			173.	3,835.	188	856.	6, 875, 10	740.	1,743.81	713.
First Michigan	6, 141		325.	4, 919.	230.	982	3, 926. 77	342.		1,811,728.14
Fourth Michigan			105	1, 228.	098.	584	6, 628, 04	40.	211.20	341, 194.07
Minnesota Biret Missonni	9,321	5, 227	646	7,359.	959.	665	2, 997. 75	4,322.59	1,398.42	1,900,349.80
Sixth Missouri	6,100		050	4 5.17	890	623		980	138.20	544 049 01

Statement showing number of returns received, number of returns showing tax liability, and amount of tax assessed on the basis of returns filed pursuant to the requirements of the acts of Aug. 5, 1909, and Oct. 3, 1913, by districts, during the year ended June 30, 1916; also on the basis of office adjustments and revenue agents' examinations—Continued.

Pilling	Returns	Taxable	On basis of re	turns filed.		enue agents, orts.	Interest		flice adjust- nts.	Total tax
District,	received.	returns.	Original.	50 per cent additional.	Income.	Excise.	and penalty.	Income.	Excise.	assessed.
Montana	11, 943	3,993	\$710, 358, 23	\$2, 493. 42	\$58, 917. 32	\$27, 781. 80	\$3, 332, 76	\$15, 181.91		\$818, 065, 4
Nebraska	5,078	3,289	266, 109, 34	165, 92	19, 717. 32	41, 400, 29	1,009.23	2,613.04		331, 015. 14
New Hampshire	5,700	3,278	457, 633, 50	1, 642, 04	26, 033, 39	19, 493, 29	3,827.20	1,615.19	8462.28	510, 706, 89
Pinet Manupolitie	3, 700									
First New Jersey	2,473	1,353	315, 416. 13	643.53	16, 335. 51	27, 659. 61	2,834.23	1,578.22	42.28	364, 509. 5
Fifth New Jersey		4, 208	1, 240, 302. 02	8,061.30	23, 318. 78	41,875.35	5, 305. 78	1, 835. 14		1,320,698.3
New Mexico	2, 344	911	250, 376, 53	1, 192.00	38, 202, 85	5, 761, 49	3, 248. 79	1, 213. 76		299, 998, 4
First New York	7, 144	3,069	562, 761. 82	5, 681, 42	20, 514, 38	13, 750, 07	5, 757, 80	91.06	275.30	608, 831, 8
Second New York	14,342	6,696	8,840,429,71	30, 251, 69	790, 873, 38	271, 651, 76	12,634.06	128, 986, 68	18, 287, 05	10, 093, 117, 3
Third New York		5,346	2, 179, 392-44	5, 821. 43	88, 184, 20	159, 036, 87	3, 816, 85	6, 939, 56		2, 443, 191. 3
Fourteenth New York.	10,000								20. 22	
ourteenth New York	5,934	3,112	548, 237. 58	2,001.38	49,666.40	59, 645. 98	3, 330. 67	7, 486. 97	60.26	670, 429. 2
Twenty-first New York	4,238	2,448	404, 213. 32	671.13	8, 149. 21	16,810.41	1,421.67	1,529.72	*********	432, 795. 4
wenly-eighth New York	6,320	3,498	1,037,004.69	1,771.61	30, 158. 75	28, 171. 36	3, 875.60	2,010.51	1,217.72	1, 104, 210. 2
Fourth North Carolina	2, 561	1,597	88, 783, 85	1, 282, 02	8, 272, 84	11, 178, 32	2, 787, 84	896.30	110.24	113, 311.4
Filth North Carolina	2,373	1,525	185, 969, 05	346. 19	8, 192, 35	6, 889, 47	660.78	153.47		202, 211, 3
North and South Dakota	5, 059	3,906	161, 115, 63	2, 852, 41	4, 135, 72	6,604.84	2,960.84	49.03		177, 718, 4
First Ohio		2,482	672, 243, 95	1, 341. 57	18, 456, 34	37, 172, 07	2,043.20	3, 438, 52	75.40	734, 771. 0
Centh Ohio		2,080		340.56			876.77			707, 771.0
			639, 476. 23		63, 649, 56	59, 870. 57		1, 107.38	7.50	765, 328-5
Eleventh Ohio	3,165	1,931	234, 458. 59	1, 631. 41	18, 301. 33	24, 047. 84	2, 271. 45	4, 458, 02	97.33	285, 265. 9
Eighteenth Ohio	6, 753	4,589	1, 810, 168. 33	959.80	23, 482. 38	40, 191.34	1, 539. 26	4,096.47	1,217.42	1,881,655.0
Oklahoma	7, 788	3,068	360, 826.38	1,064.26	25,070.97	22, 577, 29	3,988.37	8,681.82		422, 209. 0
Oregon	5, 461	2, 103	137, 821, 87	715.83	21, 263, 15	33, 052. 24	1, 808, 03	1,140,01860	THE ASSESSMENT	194, 661. 1
First Pennsylvania	7,923	4, 10/3	2, 752, 661. 82	10, 276, 06	268, 847, 84	122, 288, 00	7, 540. 87	40, 100, 04	1,680.24	3, 203, 394. 8
Ninth Pennsylvania	1, 754	1, 198	183, 702, 98	2, 581, 71	4, 582. 93	2, 739. 80	1, 779, 00	6, 087, 85	9,98	201, 481. 2
Smalfth Dannaylean's	0.007									
Cwelfth Pennsylvania	2,667	1,614	473, 979. 62	2, 595. 13	43, 485. 43	62, 397. 14	1,891.36	1,921.69	. 20	586, 270. 5
wenty-third Pennsylvania	9, 227	4,725	2, 774, 967. 80	3, 159. 58	79, 583. 19	114, 111. 21	5, 377. 65	2,857.90	406.68	2,980,464.0
outh Carolina	5, 827	2,656	146, 021. 79	1,441.25	12, 103. 93	13, 501. 51	3, 100.34	115.31		176, 284. 1
ennessee	4,784	2,543	253, 796, 87	688, 17	20, 520, 87	46, 552, 45	2, 764, 44	279. 20	222.88	324, 824, 8
Third Texas	10,606	6,412	798, 106, 30	6,482.99	61, 566, 53	74, 723.49	3,555.94	5, 166, 09	385.30	949, 986. 6
econd Virginia	3,799	1,659	298, 477, 02	1, 265, 71	29, 902, 70	35, 489, 18	2, 539, 56	8.80	000100	367, 682, 9
Sixth Virginia	2,316	1,361	215, 758, 98	650.11	17, 594, 36	47, 156, 67	1,328.62	115.44		282, 604. 1
Vashington	2,510								**********	
Track Milesia is	9,931	3,533	351, 541. 14	2,848.91	34, 226. 74	54, 473. 86	7, 983. 96	83.33		454, 160. 9
West Virginia	4, 229	2, 195	303, 073. 98	483.44	32, 641. 86	18, 567. 54	2, 139. 15	600.68	215.58	357, 702. 2
Pirst Wisconsin	6, 754	3,375	568, 512. 52	328.70	15, 547. 32	39, 829. 39	922, 48	3,391.97	215.75	628, 748. 1
Second Wisconsin	4, 513	2,740	145, 414. 79	453.97	15, 222, 64	12, 611. 20	1,210.83	663.35	368.83	175, 945. 6
Total	366, 413	190, 911	51, 844, 423, 89	159, 240. 10	3, 062, 304, 41	2,746,089,24	211, 915, 12	488, 937, 98	34, 170, 97	58, 547, 081. 7

Statement showing number of returns received, number of returns showing tax liability, and amount of tax assessed on the basis of returns filed pursuant to the requirements of the acts of Aug. 5, 1909, and Oct. 3, 1913, by States and Territories, during the year ended June 30, 1916; also on the basis of office adjustments and revenue agents' examinations.

States and Territories.	Returns	Taxable	On basis of re	turns filed.	Account reve		Interest		Mice adjust- ents.	Total tax
	received.	returns.	Original.	50 per cent additional.	Income.	Excise.	and penalty.	Income.	Excise.	assessed.
Mabama	4,244	1,790	\$177,838.72	\$1,609.94	\$14,875.10	\$7,682.10	\$3,842.96	\$328, 76	\$21.09	\$206, 198, 67
Alaska	208	88	28,043.85	174. 46	********	**,********	313. 78	\$320.70	\$21.00	28, 532, 09
Arizona	1,286	467	149, 933. 02	778. 77	9, 025, 70	3, 454, 28	1, 593, 16	447. 39		165, 232, 33
Arkansas		1,518	86, 914, 69	808.37	5,348.18	14, 179, 98	1,384,46	2,322,98		110, 958, 64
California	20,849	8,709	1,717,633.82	2,000.48	176, 199, 70	71,093.21	9,467.05	54, 451. 04	618.40	2,031,463.70
Colorado		3, 165	575, 361, 98	371.10	29, 784, 21	14, 717, 20	3,710.60	8,117,97	145, 16 [632, 208. 3
Connecticut	6,288	2,887	1,048,373.71	1,469.20	80,369.69	116, 103, 88	2,319.37	12, 492, 86	492, 37	1, 261, 621, 08
Delaware	981	533	1,097,865.58	114. 70	790.38	658, 79	99, 99	797. 22	13.90	1, 100, 340, 56
District of Columbia	1, 165	605	145, 449. 65	101.37	4,997.01	4, 403, 05	222, 95	1, 152, 92	30, 94	156, 357. 89
Florida	3,023	1,419	91, 739. 12	835. 76	2,763.75	6, 143, 77	1,842.23	2,347.73	00.01	108, 672, 36
Georgia	4, 246	3, 146	378, 613. 47	8,091.00	15, 243, 38	23, 622, 58	2,910.54	4, 175, 49	1,947,02	434, 603, 48
Iawaii	551	378	321, 692. 36	8. 13	5, 588, 27	13, 357, 82	276, 48	126, 93	2,000.02	341, 049. 99
daho	2,429	847	96, 788. 09	1, 509. 28	8,057.98	14, 488, 67	1,236.52		to ST consistency	122, 080, 51
llinois	22,009	12,010	4, 493, 044. 06	5, 179, 84	231, 731. 96	293, 459, 16	6, 454, 46	19, 058, 72	557, 10	5, 049, 485, 30
ndiana		5,612	687, 055, 85	2,901.67	39, 872, 88	78, 924, 71	8,064.91	15, 267, 37	405, 88	832, 493, 27
owa	9,401	6, 233	461, 798, 78	2,709.08	11, 810, 68	23,093.14	11,951,08	5, 259, 53	32.36	516, 654.67
Kansas	4, 355	3, 151	648, 712. 20	383. 46	660, 03	1,790.69	466, 02	6,017,54	449, 43	659, 479, 37
Centucky	5,319	3,054	361, 537. 94	841.47	26,050.66	24,734,30	3, 752. 38	711.14	27, 66	417, 655, 53
ouisiană	3,996	2,149	336,635.08	1,911.38	59, 410, 57	32, 181, 63	4, 656, 59	3, 708, 36		438, 503, 61
faine	3,436	1,854	287, 535, 07	1,145.60	20, 870, 72	10,031,75	2,433,64	21. 26	304.63	322, 342, 67
daryland	3,883	2,034	492, 264. 90	631.54	31,969.51	15, 262, 90	905. 22	8,926,12	26, 88	549, 987. 07
lassachusetts	16,382	7,500	2, 753, 173. 71	3, 835. 21	16, 488, 71	29, 856, 21	6, 875, 10	46, 740, 35	1.743.81	2,858, 713.10
lichigan	9,733	5,941	1, 991, 728. 31	6, 148, 31	64, 328, 88	65, 567, 14	10, 554, 81	14, 383, 56	211. 20	2, 152, 922, 21
finnesota	9,321	5,227	1, 575, 646, 58	7, 359. 15	153, 959. 34	154, 065, 97	2,997.75	4, 322, 59	1,398,42	1,900,349.80
lississippi		1, 181	67, 170, 58	1,122.07	9,581.69	11, 899, 93	5, 972, 98	90, 43		95, 837, 68
lissouri	13,844	7,867	1, 417, 385, 86	5, 955. 89	73, 976, 21	114, 392, 85	10, 138, 84	7,338,36	609.84	1,620,797.83
Iontana	4, 443	1,699	241, 676, 04	644.38	14, 527, 18	7,080,77	1,091,59	107.67	040701	285, 127. 6
Kebraska	5,078	3,289	266, 109. 34	165. 92	19, 717. 32	41, 400, 29	1,009.23	2,613.04		331, 015, 14
Vevada	1,052	319	53, 306, 26	122.14	**********	194. 70	96.42	1, 270, 78	************	54, 990. 28
New Hampshire	1, 141	729	95, 417. 87	251.63	2,652.52	5, 157. 10	676.92	1,593,93	157, 65	105, 907, 62
New Jersey	12, 424	5,561	1, 555, 718. 15	8, 704. 83	39, 654. 29	69, 534, 96	8, 140, 01	3,413.36	42.28	1, 685, 207, 88
New Mexico	1,058	444	100, 443, 51	413. 23	29, 177. 15	2, 310, 21	1,655.63	766.37	Tel Solitate	134, 766, 10
Vew York	48,644	24, 169	13, 572, 039. 56	46, 201, 66	987, 546. 32	549, 066, 45	30, 836, 65	147,044,50	19,840.33	15, 352, 575, 47
North Carolina	4,934	3,122	274, 752.90	1, 628. 21	16, 465, 19	18, 057, 79	3, 448, 62	1,049,77	110. 24	315, 522, 72
North Dakota	2,674	2,189	94, 200. 87	1,880.80	1, 728. 36	2,303.02	1,513.08	49, 03		101, 675, 16
Ohio	17,002	11,082	3, 356, 347. 10	4, 273. 34	123, 889, 61	161, 281, 82	6,730.68	13, 100. 37	1,397.65	3,667,020.57

Statement showing number of returns received, number of returns showing tax hisbility, and amount of tax assessed on the busis of returns filed pursuant to the requirements of the acts of Aug. 5, 1966, and Oct. 3, 1913, by States and Territories, during the year ended June 30, 1916; also on the basis of office adjustments and revenue agents' examinations—Continued.

	Baturms	Taxable	On basis of returns filed	turns filed.	Account revenue agents' reports.	anue agents' rts.	Interest	Account office adjust ments.	ice adjust- its.	Totaltax
Stares and Territories.	eceived.	returns.	Original.	50 per cent additional.	Income.	Excise.	and penalty.	Income.	Excise.	assessed.
klahoma. Pregon Pensylvania Pensylvania Pensylvania Pensylvania Pensylvania Pensylvania Pensylvania Pensylvania Pensylvania Pensylvirginia	7.9.1.2.2.4.0.0.1.0.0.4.1.1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2	2,2,1,1,2,2,3,3,4,1,1,2,3,3,4,1,2,4,1,2,4,1,2,4,1,2,4,1,2,4,4,1,2,4,4,1,3,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4	\$300 \$26.38 [37.521.88 [4.85,321.22 [4.6,021.73 [6.6] 14.76 [6.6] 170.8 [6.6]	91, 064-28 175-88 18, 612-48 19, 411-28 6, 741-28 6, 741-28 19, 741-28 19, 741-28 19, 741-28 11, 782-29 11, 782-29 11, 782-29 12, 674-68 12, 674-68 13, 674-68 14, 67	225, 070.97 21, 503.14 21, 503.14 26, 469.39 7, 669.17 20, 220.83 20, 220.83 20, 220.83 20, 220.83 36, 320.10 2, 310.15 33, 320.15 33, 320.75 33, 320.75 33, 320.75 33, 320.75 33, 320.75 33, 320.75 33, 320.75 33, 320.75 33, 320.75	\$22, 777, 29 \$3, 632, 24 \$3, 632, 24 \$4, 632, 24 \$4, 501, 51 \$4, 501, 51 \$4, 501, 51 \$4, 501, 54 \$4, 501, 501, 501, 501, 501, 501, 501, 501	83, 988, 83, 84, 84, 84, 84, 84, 84, 84, 84, 84, 84	88, (81, 82 50, 907.45 11, 53, 166, 69 15, 166, 69 15, 774, 24 15, 774, 24 88, 38 600, 68 2, 441, 38	\$2,097.10 40.24 40.24 222.88 385.30 41.05 215.38 584.38	\$422, 209. 09 194, 661. 12 6, 971, 613. 70 466, 511. 04 176, 284. 13 76, 043. 31 76, 044. 22 80, 66, 67 76, 68, 77 76, 68, 77
Total	366, 443	116,911	51,844,423.89	159, 240, 10	3.062, 304. 41	2, 746, 089. 24	211,915.12	488,937,98	34, 170, 97	58, 547, 081. 71

Comparative statement of returns received, number of taxable returns, and the amount of tax assessed against corporations during the years ended June 30, 1915, and June 30 1916, with percentage of increase of tax assessed during the latter year, by districts.

		191	15		191	16	
District.	Re- turns re- ceived.	Re- turns show- ing tax due,	Total tax	Re- turns re- ceived	Re- turns show- ing tax due.	Total tax	Per cent in- crease
labama	3,104	2,591	\$235,014.52	6,189	2,971	\$302,036.35	28
rkansas	2,363	1,570	85, 895, 89	2,353	1,518	\$302,036.35 110,958.64	27
irst California	12, 207	6.040	1,249,799.44	13.937	6,003	1,541,073.72	23
xth Californiablorado	8 1112	3,091	467, 513. 31	7,964	3,025	545, 380. 26	16
nnecticut	2 816	3,453 3,229	994 017 90	9,544 8,922	3, S71 4, 031	1 798 122 12	72 87
orida	9,114 3,816 2,693	1 412	107, 433, 28	3,023	1,419	108 672 36	1
eorgia	4,763	3,009	410, 112.01 924, 017.20 107, 433.28 319, 793.51 198, 655.07	4,246	1,419 3,146	708, 112. 53 1,728, 132. 12 108, 672. 36 434, 603. 48 341, 049. 99	35
awaii	564	379	198, 655, 07	551	378	341,049.99	71
rst Illinois	16,057	7,644	3,277,581.10 141,295.17	15, 817	7,982	4,591,730.23 166,033.61	40
fth Illinois	1,059	640	141, 295. 17	1,352		166, 033. 61	17
fth Illinois ighth Illinois hirteenth Illinois	2,788 $2,156$	1,818	141, 253, 17 145, 238, 28 98, 118, 28 523, 848, 68 119, 663, 41 449, 027, 76	2,882 1,958	1,924 1,285 3,968	171, 176, 74 120, 544, 72 683, 973, 72 148, 519, 55 516, 654, 65	17
xth Indiana	5.399	1,250 3,497	523 848 68	6, 137	3,968	683 973 72	22 30
venth Indiana	2, 149	1,521	119,663,41	2, 423	1.014	148, 519, 55	24
nird Iowa	2, 149 8, 142	5,342	440,027,76	9,401	6, 233	516, 654, 65	17
ansas	4,346	3,070	231, 020, 48	4,355	3, 151	658, 479. 37	180
cond Kentucky	1,251	754	38, 232, 97	1,177	711	34,893.80	8
ansas cond Kentucky fth Kentucky xth Kentucky weath Kentucky ighth Kentucky juisiana,	1,917 477	1,151	256, 648, 80	2,020 473	1,117 292	203, 351, 49	10 12
venth Kentucky	899	515	39 307 11	943	530	45 595 62	16
ghth Kentucky	671	396	21,344.83 39,307.11 19,600.56 362,804.05	706	404	658, 479, 37 34, 893, 80 283, 351, 49 27, 450, 34 45, 590, 52 26, 363, 40	34
ouisiana	3,772	2,014	362, 804, 05	3,996	2,149	438, 503, 61	20
aryland	5,781	3,058	634, 923. 87	6,084	2 206	1,807,752.93	184
nird Massachusettsrst Michigan. purth Michigan	7,017 5,754	6,325	1,773,733.70	16,382	7,500	2,858,713-10	61
rst Michigan	0,734	3,411	970 490 50	6,141 3,592	3,885	1, 21, 728.14	73 26
innesota	3,326 8,828	1,813 5,424	1 233 436 95	9 321	2,056 5,227	1 900 349 80	54
rst Missouri	8,004	4.187	1,773,733.70 1,047,007.12 270,439.26 1,233,436.95 728,659.50	9,321 7,765	4, 166	29, 505: 10 438, 508: 61 1, 807, 752: 93 2, 858, 713: 10 1, 521, 728: 14 3 41, 194: 07 1, 900, 349; 80 1, 084, 854; 04	48
xth Missouri	5,665	3.583	909,070701	6,079	3,701	044, 342, 31	49
ontana	3.937	3.724	472, 378. 80	11,943	3,993	Q12 065 44	73
ebraska ew Hampshire, rst New Jersey fth New Jersey	1,684	3,084	225,685,56 416,491,90 245,572,25 1,163,120,57 132,821,97 435,935,36 6,542,258,98	5,078	3,289	331, 015. 14 510, 706. 89 364, 509. 51 1, 320, 608. 37 299, 998. 42	46
ref Now Jorean	4,577 2,516	3,058 1,326	245 572 25	5,700 2,473 9,951	3,278 1,353	364 500 51	22 48
fth New Jersey	4,319	3,626	1, 163, 120, 57	9,951	4, 208	1,320,698,37	13
		854	132, 821. 97	2,344	911	299, 998, 42	125
rst New Yorkcond New York	5,631	2,003	435, 935. 36	7.144	3,069		39
cond New York	12, 183	5,859	430,935,36 6,512,358,98 1,633,787,92 527,786,07 294,348,33 643,098,99	14,342	6,696	10,093,117.33	54
urteenth New York	4,875 5,076	4,310	1,033,787.92	10,666 5,934	5,316	670 490 94	49 27
ond New York ourteenth New York wenty-first New York wenty-eighth New York ourth North Carolina	3 398	2, 459 1, 982 3, 251	294 348 33	4, 238	3,112 2,448 3,498	2, 443, 191. 35 670, 429. 24 432, 795. 46 1, 104, 210. 24	47
wenty-eighth New York	3,398 6,260	3, 251	643, 098, 99	6,320	3,498	1, 104, 210. 24	71
ourth North Carolina	2,277	1.000	01, 102, 00	2,561	1 597	113.311.41	31
fth North Carolina orth and South Dakota	2,322	1,407		2,373	1,525	202, 211.31 177, 718.47	27
rst Ohio	4 408	3, 182 2, 061	504 597 50	5,059 3,935	3,906 2,482	734 771 05	37 45
anth Ohio	3,410	1,952	377,061,66	3, 149	2,482	765, 328, 55	102
nth Ohioeventh Ohio	3, 171	1,953 1,851	133, 104, 51 129, 107, 37 504, 527, 50 377, 061, 66 212, 269, 20 1, 153, 727, 64 260, 992, 63 176, 708, 10	2 165	1,931	734, 771. 05 765, 328. 55 285, 265. 97	34
ghteenth Ohio	6,346	4, 200	1, 153, 727. 64	6,753 7,788	4,589	1,881,655.00 422,209.09	63
lahoma	5,839	2,729	260, 992, 63	7,788	3,068	422, 209. 09	61
egonrst Pennsylvania	4,854 6,936	2,073	2 274 774 91	5.461	2,103	2 202 204 97	10 40
nth Pennsylvania	3,603	3,799 2,607	176,708.10 2,274,774.81 594,902.51	7,923 1,751	4,106 1,198	194,661.12 3,203,394.87 201,484.25 586,270.57 2,980,464.01	-66
nth Pennsylvania 1velith Pennsylvania 2	83	47	39, 407, 98	2,667	1 614	586, 270, 57	1,387
venty-third Pennsylvania	7,222	4.095	39,407.98 1,857,832.77 88,129.67	9,227	4,725	2,980,464.01	69
uth Carolina	2,075	1.532	88, 129, 67	5,827	2,656		100
nnessee	4,323	2,594		1,784	2, 543	324, 824. 88	32
cond Virginia	8,513 2,896 2,039	5,071	287,055,69	10,606 3,799	6, 412 1,659	367, 689, 07	49 28
xth Virginia	2,039	1,277	148, 249, 01	2,316	1,361	282,604.18	90
hind Texas cond Virginia xth Virginia ashington	8,504	1,531 1,277 3,490	631,204.97 287,055.68 148,249.01 322,984.13	9,934	3,533	176, 284, 13 324, 824, 88 919, 986, 64 367, 682, 97 282, 604, 18 454, 160, 94	40
		2.485	318,683.28	4,229	3,533 2,195	357, 702. 23	12
rst Wisconsiacond Wisconsin	6,500	3,270 2,645	318,683.28 461,612.79 151,484.37	6,754	3,375	357, 702. 23 628, 748. 13 175, 945. 61	36 16
		-	-			THE R. P. LEWIS CO., LANSING	000
Total	200 445	174,205	38, 986, 952, 28	366, 443	100 011	18,547,081.71	2505

Decrease of tax due to reestablishment of twelfth out of minth district territory.
 Reestablished May 1, 1915. Tax for 1915 represents assessments for one month only.

63546 - 16 - - 9

Comparative statement of returns received, number of taxable returns, and the amount of tax assessed against corporations during the years ended June 30, 1915, and June 30, 1916, with percentage of increase of tax assessed during the latter year, by States and Territories.

		191	.5		191	.6	
States and Territories.	Re- turns re- ceived.	Re- turns show- ing tax due.	Total tax assessed.	Re- turns re- ceived.	Re- turns show- ing tax due.	Total tax assessed.	Per cent in- crease
Mahama	1,912	1,576	\$170,904.79	4,244	1,790	\$206, 198. 67	20
laska	157	82	6,274.98	208	88	28, 532, 09	354
rizona	1,026	346	69, 509. 64	1,286	467	28, 532. 09 165, 232. 32	137
rkansas	2,363	1,570	86, 895, 89	2,353	1,518	110, 958. 64	27
alifornia	19,939	8,816	1,666,909.14	20,849	8,709	2,031,463.70	21
olorado	7,803	2,842	357, 295, 80	8,177	3,165	632, 208. 31	76
onnecticut	2,667	2,268	357, 295, 80 644, 708, 49	6,288	2,887	1,261,621.08	9.5
elaware	843	448	117, 977. 27	981	533	1,100,340.53	832
Strict of Columbia	966	564	125,835.92	1,165	605	156, 357. 89	24
lorida	2,693	1,412	107, 433. 28	3,023	1,419	108,672.36	
eorgia	4,763	3,009	319, 793. 51	4,216	3,146	434,603,48	38
awaii	564	379	198, 655. 07	551	378	341,049.99	71
labo	968	878	95, 803, 76	2,429	847	122,080.54	2
linois		11,352	3,662,232.83	22,009	12,010	5,049,485.30	3
idiana	7,848	5,018	643, 512.09	8,560	5,612	832, 493. 27	2
Wa	8,142	5,342	440,027.76	9,401	6,233	516,654.65	1
ansas	4,346	3,070	234, 625. 48	4,355	3, 151	658, 479. 37	18.
entucky	5, 215	3,114	378, 134. 33	5,319	3,054	417,655.55	1
ouisiana	3,772	2,014	362, 804.05	3,996	2,149	438, 503. 61	2
aine	2,824	1,829	282, 128. 56	3 436	1,854	322 342 67	ĩ
aryland	3,928	2,016	389, 268. 01	3,883	2,034	322,342.67 549,987.07	4
assachusetts	7,017	6,325	1, 773, 733.70	16,382	7,500	2,858,713.10	6
ichigan	9,080	5,224	1,317,446.38	9,733	5,941	2, 152, 922. 21	6
linnesota	8,828	5, 424	1,233,436.95	9,321	5, 227	1,900,349.80	5
ississippi	1,192	1,015	64, 109. 73	1,945	1, 181	95,837.68	4
issouri	13,669	7,770	1,092,335.01	13,844	7,867	1,629,797.85	49
ontana	1,551	1,492	140, 109. 58	4,448	1,699	265, 127, 63	8:
ebraska	4,684	3,084	225, 685, 56	5,078	3,289	331,015.14	40
evada	370	315	50 403 61	1,052	319	54, 990. 28 105, 907. 62	1
ew Hampshire	940	666	77, 720. 18	1,141	729	105, 907, 62	30
ew Jersey	6,835	4,952	1,408,692.82	12, 424	5,561	1,685,207.88	1
ew Mexico	915	508	63, 312. 33	1,058	444	134, 766. 10	11
ew York	37,423	20,469	10,077,315.65	48 644	24, 169	15, 352, 575. 47	5
orth Carolina	4,599 2,353	2,997	10,077,315.65 242,616.91	4,934	3,122	315,522.72 101,675.16	1100
orth Dakota	2,353	1,714	69,828.69	2,674	2,189	101, 675, 16	4
hio	16,014	10,155	2,247,586.00	17,002	11,082	3,667,020.57	6
klahoma	5,839	2,729	260, 992, 63	7.788	3,068	422, 209.09	6
regon	4,854	2,073	176, 708. 10	5,461	2,103	194,661.12	10
ennsylvania	4,854 17,844	10,548	176, 708. 10 4, 766, 918. 07	21,571	11,643	6,971,613.70	46
hode Island	1,149	961	279, 308. 71	2,634	1,144	466.511.04	6
outh Carolina	2,075	1,532	88, 129. 67	5,827	2,656	176, 284. 13	100
outh Dakota	2,105	1,468	59, 278. 68 244, 785. 92	2,385	1,717	76.043.31	2
ennessee	4,323	2,594	244, 785. 92	4,784	2,543	324,824.88	3:
exas	8,513	5,071	634, 204. 97	10,606	6,412	949, 986. 64	49
tah	1,418	1,354	236, 465. 46	5,066	1,447	430,857.27	8:
ermont	813	563	56,643.16	1,123	695	82, 456.60	4.
irginia	4,979	2,838	437, 147. 36	6,170	3,054	651, 354. 56	49
ashington	8,347	3,408	316,709.15	9,726	3,445	425, 628. 85	34
est Virginia	4,647	2,485	318,683.28	4,229	2, 195	357, 702. 23	15
isconsin	10,959	5,915	613,097.16	11,267	6, 115	804, 693. 74	3
yoming	1,311	611	52, 816. 21	1,367	706	75, 904. 22	4:
Total	299, 445	174 005	38, 986, 952. 28	366, 443	100 011	58, 547, 081. 71	66. 8

Tax assessed during the year ended June 30, 1916, on basis of revenue agents' examinations of returns for the years 1909 to to 1915, by divisions.

Division.	1909	1910	1911	1912	1913	1914	1915	Total.
Atlanta	\$5, 193.97				\$7,429.15	\$10,356.30	\$221.68	\$47,773.48
Baltimore	3,653.29		4, 932. 47	8,093.81	24,636.83	11,507.53		58,081.64
Boston	8,683.01	11, 931. 38	10, 114.82	18,641.74	21,904.28	15,342.06	5,254.31	91,871.60
Buffalo	10,981.75			12, 527.70	21,774.05	15, 153. 79	1,375.12	83, 289, 73
Chicago	59, 119. 14			77, 973.44	120, 441.05	105, 248. 22		519, 785, 46
Cincinnati	18,864.63		31, 140. 98	39,850.76	41, 322. 81	41,763.07	17,374.67	221, 497, 71
Denver	2, 528. 72			12,817.22	38,700.48	30,493.40	905. 18	91, 295, 40
Detroit	12, 551.03			28,929.09	24,690.73	22, 405. 74	17, 263. 24	
Elizabeth	15, 707. 01	14,973.93		18,485.93	26,026.34	9,305.29	4,322.66	
Greensboro	6,663.17			11,428.14	14, 763. 10	12,032.03	1,766.49	
Huntington	8,960.28	3,702.64	3,882.71	6,788.61	17, 217.88	14, 139, 59		
Indianapolis	17,048.08	27,654.03	12, 708. 97	21,544.32	22,809.39	14, 127, 49	2, 905. 31	118, 797, 59
Little Rock	6,614.83	10, 180, 20	11,687.68	10,085.25	13,704.12	14,583.05	2, 791. 99	
Lonisville	4,718.68	4,536.52	4,466.15	6, 159, 53	13, 124, 12	7,016.71	1,731.10	
Milwaukee	9, 992.89	11,464.89	10,814.09	20, 169. 72	12,735.07		2, 979. 16	83, 210, 55
Nashville	12,607.63	12,863.34	13, 250. 73	17,026.05	20,665.83	13,950.64	1,969.70	92,333.92
New Haven	35,010.51	33, 393, 89	35, 155.08	63, 936, 65	69, 131, 88	44, 207.86	1,270.70	282, 106, 57
New Orleans	7, 108.48	7,784.02	7,915.00	19,601.58	38, 194, 59	26,602.30	3, 164, 45	110, 370, 42
New York	116, 810. 10	114, 536. 50	122, 293.41	127, 374, 60	523,093.61	389, 855, 74	9,717.43	1,403,681,39
Omaha	19,042.35		13,085.10	14, 553. 28	18, 346, 51	10,786.66		96,021.43
Philadelphia	31, 736. 36		48, 160. 65	67, 407. 26	162, 240, 92	146,861.01		504.341.14
Pittsburgh	44,009.06		12,219.26	71,080,16	51,945.74	22,646.60		257, 368, 12
Portland	19, 177, 82	28,078.02	20, 448. 51	19,821.75	32, 106, 85	19, 432, 35		143,015.99
Richmond	6,642.23	29, 267. 55	24,605.95	22, 139, 23	32,801.10	13, 319, 93		130, 142, 91
St. Louis	19,628.57		26, 103.08	41, 450, 37	37, 527, 50	34,825.26		193, 774, 72
St. Paul	21,065.13	26, 305. 67	16,891.44	97,008.57	89.348.86	68, 349, 04	397.16	319, 365, 87
Salt Lake	2,859.59	2,857.37	3,971.52	18,057.21	18,963.04	19,676.51	20, 313.88	86, 699, 12
San Antonio	18,754.89	11,513.17	12,841.41	31,614.02	43,858.29	17,060.57	647.67	136, 290, 02
San Francisco	12,864.39		22, 408. 80	29,043.79	142,076.07	34, 682. 30		266, 433. 70
Total	558, 595. 59	642, 757.47	605, 552, 65	941.886.03	1,701,580.19	1.200.785.77	157, 235, 95	5 808 303 65

PERSONAL INCOME TAX DIVISION.

The following tables show the number of individuals making returns under the act of October 3, 1913, for the calendar year 1915:

Personal income tax-Statistical record, by districts, based on net incomes as shown by returns.

Name :			c.	.00	.00	.00	.00	.00	.00	.00	.000	,000	\$200,000.	\$250,000.	\$300,000.	.000	.000	0,000.	over.		Sing	de.	men ren- separate	
Collection district.	\$3,000 to \$4,000.	\$4,000 to \$5,000.	\$5,000 to \$10,000.	\$10,000 to \$15,000.	\$15,000 to \$20,000.	\$20,000 to \$25,000.	\$25,000 to \$30,000.	\$30,000 to \$40,000.	\$40,000 to \$50,000.	\$50,000 to \$75,000.	\$75,000 to \$100,000.	\$100,000 to \$150,000	\$150,000 to \$200	\$200,000 to \$250	\$250,000 to \$300	\$300,000 to \$400,000	\$100,000 to \$500,000.	\$500,000 to \$1,000,000.	\$1,000,000 and o	Married.	Men.	Wомев.	Married women dering sept returns.	Total.
Alabama Arkansus First California Sixth California Colorado Comecticut Florida Georgia Hawaii First Illinois Fifth Illinois Eighth Illinois Sixth Indiana Seventh Indiana Seventh Indiana Seventh Kentucky Fifth Kentucky Sixth Kentuck	700 412 3, 102 1, 448 1, 829 450 683 172 3, 868 371 1, 102 3, 178 96 339 865 1, 789 86 120 795 3, 1196 1, 200 519 1, 200	232 853 237 1,320 617 74 269 76 111 53 675 2,588 3,151 1,079 424	1,069 4,260 2,150 1,241 3,630 557 1,135 234 8,065 234 4,77 1,512 540 2,477 1,155 137 541 188 8,293 4,293 4,293 4,293 1,2	666 356 1,055 157	129 45 560 268 138 530 64 137 45 1,111 566 124 41 166 49 211 80 01 11 66 7 7 18 2 166 559 1,085 90 271	62 222 252 159 31 33 349 31 698 33 33 88 11 43 38 11 22 55 306 748 2100 57 193	33 8 163 82 499 227 26 35 222 455 21 34 45 13 3 57 33 3 4 11 11 3 3 5 7 12 3 5 12 13 13 13 13 13 13 13 13 13 13 13 13 13	102 48 257 14 33 20 486 23 23 6 54 7 81 21	15 3 91 55 38 154 8 12 23 306 8 12 3 3 7 7 1 17 17 17 17 17 17 17 17 17 17 17	4 1055 611 288 1771 9 200 13 3722 4 4 112 12 2 2 37 149 4466 99 22	466 188 133 655 53 312 1711 55 22 28 89 91 112 51 188 555 13	8 8 131 1 3 3 16 3	2 2 11 4 4 4 26 21 1 1 1 2 2 2 2 63 21 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 6 3 2 1 1 4 4 4 2 2 2 2 6 3 2 1 1 4 4 4 2 2 2 2 6 3 2 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 2 6 3 2 2 1 1 1 4 4 4 2 2 2 2 2 2 2 2 2 2 2 2	1 21 25 1 25 1 25 1 1 2 2 1 1 2 2 1 2 1	1 1 8 14 1	23	10	33 1 8 1 1 15 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5	2, 319 1, 258 9, 473 4, 812 3, 080 7, 660 2, 4662 17, 918 1, 201 3, 134 4, 1, 086 5, 731 2, 690 3, 554 1, 185 279 9, 953 15, 478 5, 310 1, 919 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3	369 180 1,709 695 436 1,355 187 370 105 2,945 174 501 1153 499 182 708 314 477 229 32 29 52 29 52 29 52 29 53 54 54 54 54 54 54 54 54 54 54 54 54 54	171 80 997 593 159 992 71 146 54 1,175 86 268 59 205 51 44 40 95 114 40 1,104 1,41 40 1,104 1,10	12 19 131 955 38 204 4 10 32 5 324 10 32 5 32 5 32 11 11 13 7 7 7 32 32 32 32 32 4 10 10 10 10 10 10 10 10 10 10 10 10 10	2,859 1,518 12,179 6,100 3,675 10,007 1,618 2,982 2,982 1,481 3,902 1,47 4,258 3,102 3,730 3,102 3,730 3,142 19,399 2,286 4,168

Sale of the second	· ·		0	.000	900.	.000	.000	.000	.000	.000	,000	\$150,000.	\$200,000.	\$250,000.	\$300,000.	\$400,000.	\$500,000.	\$1,000,000.	over.		Sing	de.	n ren-	
States and Territories.	\$3,000 to \$4,000.	\$4,000 to \$5,000.	\$5,000 to \$10,000.	\$10,000 to \$15,000.	\$15,000 to \$20,000.	\$20,000 to \$25,000.	\$25,000 to \$30,000.	\$30,000 to \$40,000.	\$40,000 to \$50,000.	\$50,000 to \$75,000.	\$75,000 to \$100,000.	\$100,000 to \$15	\$150,000 to \$20	\$200,000 to \$25	\$250,000 to \$30	\$300,000 to \$40	\$400,000 to \$50	\$500,000 to \$1,0	\$1,000,000 and	Married.	Men.	Women.	Married women rendering separate returns.	Total.
labama. laska laska trizona trizona trikansas alifornia olorado olorad	1,317 202 1,417 450 683 172 1145 5,660 1,358 1,789 865 718 950 432 1,487 3,176 1,511 263 1,013 2,598 2,598 2,598 2,101 3,473 1,611 1	296 3, 209 1, 184 1, 171 1, 073 293 1, 544 135 544 135 544 137 1, 553 300 1, 327 1, 320 1, 320 1, 327 1, 32	101 503 5,844 248 25,663 700 452	72 52 2, 762 532 582 257 350 206 606 106 106 107 156 280 23 130 1, 538 130 1, 538 131 1, 538	5 40 45 8199 1255 390 62 151 151 151 152 153 153 104 166 166 1,085 451 1,085 451 127 1127 127 127 127 127 127 127 127 1	36 11 16 22 249 48 104 31 63 249 48 104 113 38 792 113 38 702 154 154 748 154 154 164 174 185 185 185 185 185 185 185 185 185 185	100 8 244 42 158 22 67, 26 35, 519 71, 57, 71 57, 11, 11, 17, 15, 18, 10, 11, 11, 17, 15, 12, 17, 15, 12, 17, 15, 12, 17, 15, 12, 17, 15, 12, 17, 15, 12, 17, 15, 12, 17, 17, 17, 17, 17, 17, 17, 17, 17, 17	38 180 36 51 14 33 20 8 5388 61 43 44 41 18 603 190 137 41 11 27 322 12 13 14 15 16 19 10 11 11 11 11 11 11 11 11 11	35 106 111 37 8 8 144 222 5 329 41 32 7 223 600 81 11 10 11 18 161 18 161 18	266 1266 308 388 99 20 133 22 391 125 377 266 816 121 181 151 104 113 119 111 119 111 110 111 110 111 110 111 110 111 110	12 377 100 177 15 3 3 12 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	53 34 31 1 2 4 78 1	153 4 133 8 8 7 2 2 1 1 1 54 4 6 6 2 2 2 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	14 55 55 26 4 4 21 3 2 3 26 9 8 8	5 1 1 1 1 1 1 1 1 2 2 2 2 1 1 1 1 1 1 1	5 1 3 77 5 5 1 2 2 1 18 3 3 4 4 5 5 5 1 1 1 1 5 1 1 1 1 1 1 1 1 1 1	122 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1 1 7		242 222 131 180 2,367 375 9088 187 3705 105 82 3,773 681 708 314 422 625 52,935 1,018 549 127 1,512 1,125 367 1,125 37 1	121 2 7 80 81,582 1366 728 87 87 4288 87 146 145 54 15 588 156 50 1441 438 158 50 65 65 88 8 8 1,307 65 67 67	4 4 19 225 37 142 233 354 37 37 31 1 433 366 77 16 1 1 15 207 7 16 74 10 10 10 10 10 10 10 10 10 10 10 10 10	1,5 3,1 1,5 3,1 1,1 1,6 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0

Oklahoma	338	300	540	148	56	31	29	26]	23	33	13	12	4	31		1	1	3	1	1,311	2001	51	191	1,562
Oregon	736	491	785	188	88	44	20	31	11	12	7	3	3		2					2,002	269	150	10	2, 421
Pennsylvania	6,049	5,513	12,143	3,717	1,877	995	692	723	487	537	211	196	77	47	26	28	10	12	10	25, 494	4,982	2,874	614	33,350
Rhode Island	512	431	1,020	325	140	100	69	77	48	45	28	22	13	7	5	4	3	4	1	2,203	387	264	62	2,854
South Carolina	316	229	413	92	34	20	8	9	3	5	2	2	1				1			940	155	40	2	1, 135
South Dakota	64	140	283	77	25	14	9	6	3 .				· · · · ·							536	73	12	2	621
Tennessee	886	636	1,162	324	145	68	38	42	15	22	9	5	2	1	1					2.762	419	175	16	3, 356
Texas			2,905	762	353	184	105	122	67	72	23	16	51	3	1	I	1	1		6,631	1,013	482	43	8, 127
Utah	188	173	371	96	47	34	13	27	6	16	3	4	2				1000		2000	846	99	35	21	980
Vermont	194	147	322	68	28	21	1.3	21	.5	10	6	4		1		· · · · ·	1	1	1	682	107	54	13	843
Virginia	861	644	1,226	335	163	78	46	46	27	19	9	5			1	1		1.		2,759	512	192	17	3,463
Washington		854	1,280	318	138	68	43	47	29	27	5	9		4	- 1	1				3,519	468	152	22	4, 139
West Virginia	417	375	711	195	87	41	31	34	11	14	9	6	2	11		2			2000	1,590	285	91	13	1,966
	1,900		2,213	609	261	138	80	79	46	51	18	25	10	3	2		1	2.		5, 469	850	400	14	6,719
Wyoming	149	108	189	55	13	8	7	10	3	2	1				cere		1			462	61	23	1	546
m 4.3	20 018	50.040	100						2.50	-			-	254	es al	wa.	-	1000	-		15 500		1 644	- AL CO.
Total	69,045	58, 949	120, 402	34, 102	18,475	3, 707	5, 196 7	,005,4	,100	, 791	2,056	1,793	724	386	216	254	122	209	120	266, 153	47,583	22,916	4,819	336, 652
				12.				- 1						- 1	-			- 1	-1					

DISTILLED SPIRITS DIVISION.

The statements under the above heading relating to the fiscal year ended June 30, 1916, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State; the number of fruit distilleries registered and operated in each collection district; the number of grain distilleries, classified according to their different capacities, registered and operated in each collection district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each collection district and State; the production of distilled spirits during the fiscal years 1915 and 1916 in each collection district and State; the quantity of distilled spirits gauged in each collection district; and the quantity of distilled spirits gauged in each collection district and State; and the quantity of fermented liquors produced in each collection district and State.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1916:

	Gr	ain.	Mol	asses.	Fr	iit.	Total	Total
States and Territories.	Regis- tered.	Operated.	Regis- tered.	Operated.	Regis- tered.	Oper- ated.	regis- tered.	oper- ated.
Alsbama. Arkansas. California. Connecticut. District of Columbia. Florida. Hawaii.	2 2 1 2	2 1 1	2	2	2 163 10	2 139 7	2 2 165 12 1 2	2 141 . 9 1
Illinois Indians Kentucky Louisiana	7 10 166	6 10 150	1 6	1	10 35	1 9 34	11 20 202 6	10 19 185
Maryland Massachusetts Michigan Missouri Montana Nobraska	26 1 22	14 1 17	1 6 1	1 1	1 1 1 6	1 1 1 6	28 8 2 28 1	16 8 2 23 1
New Hampshire New Jersey New Mexico New York Ohio Pennsylvania Rhode Island South Carolina	1 3 14 63	2 9 51	2 2 1	2 2 1	24 3 15 30 3 1	22 3 11 29 3 1	1 24 3 20 44 68	22 8 15 38 56
Virginia. Washington. Wisconsin. Wyoming.		9			26 1	26 1	38 1 5 1	35 1 5 1
Total	338	279	25	25	337	301	700	605
Total for year ended June 30, 1915	438	249	23	23	386	363	847	635

FRUIT DISTILLERIES REGISTERED AND OPERATED.

Statement showing the number of fruit distilleries registered and operated during the fiscal year ended June 30, 1916, by collection districts.

Districts.	Regis- tered.	Operated.	Districts.	Registered.	Oper- ated.
Arkansas	2	2	New Jersey:	1.0	
California: First district	117	94	First districtFifth district	13 11	11
Sixth district.	46	45	New Mexico.	2	11
Colorado		1	Mary Vorly		
Connecticut	11	ŝ	First district	2	1
Illinois:	1 5		Fourteenth district	6	ě
First district	1	1	Twenty-first district	2	2
Eighth district	1	1	Twenty-eighth district	5	4
Thirteenth district	2	2	Ohio:	1.50	
Indiana: Sixth district	- 100		First district	$\frac{1}{12}$	1
Sixth district	5	5	Tenth district	12	11
Seventh district	9	4	Eighteenth district	17	17
Second district	6	6	Pennsylvania: First district	2	
Fifth district	8	0	Ninth district	1	1
Seventh district	5	8 5	Virginia:		1
Eighth district	16	15	Second district	11	1
Maryland	1	ĩ	Sixth district	25	25
Massachusetts, Third district	1	1	Washington	1	1
Michigan, Fourth district	1	1			_
Missouri, First district	6	6	Total	337	301

and not exceeding 20 bushels.

Operated

Registered

Daily grain capacity exceeding 5 bushels and not

exceeding 10 bushels.

Operated

11

1 2

3 2

1

5

2 ĩ

i

1

3 1

2 2

1

Registered

Daily spirit capacity not exceeding 30 gallons.

Daily grain capacity not exceeding 5 bushels.

Registered

4 17

1 1

16

15

2

Operated

Operated.

Registered.

41 34 28 23 13

18

Districts.

Alabama...Connecticut...Florida...Illinois:

Indiana: Sixth district

Pennsylvania: First district. Ninth district.

Seventh district.

First district... Fifth district... Eighth district.

Seventa district.

Kentucky:
Second district.
Fifth district.
Sixth district.
Seventh district.
Eighth district.

Maryland

Eighth district.

Maryland

Massachusetts: Third district

Missouri:

First district.

Sixth district.

Nebraska

New Hampshire.

New York:

v York: Fourtcenth district. Twenty-first district. Twenty-eighth district.

Ohio:
First district.
Eleventh district
Eighteenth district

Daily grain capacity exceeding excee

exceeding 40 bushels.

Operated

Registered

and not exceeding 60 bushels.

Operated

Registered

1

and not exceeding 100 bushels.

Operated

Registered.

2

3 3

2 2 Daily grain capacity exceeding 100 bushels

and not exceeding 500 bushels

Operated

2

5 12

5

1

Registered.

1 2

1 1 1

2 3

2

Daily grain capacity exceeding 500 bushels.

Operated.

î

1 1 1 1

2 7

Registered

4 5 5 46

21 6 8

11

Total.

Operated.

4 2

6

981

522

Registered

2 2 2 2 1

2 2

9 13

1

7 3 4 5

REPORT
OF.
THE
COMMISSIONER
OF
INTERNAL
REVENUE.

Twelfth district			1	1	4	1111			8	8	8	8	9	8	5	4	10	10	40	38
Virginia: Second district								E							1	1			,1	1
Sixth district. Wisconsin: First district.	1	1			1	1			1	1	1	1					2	2	5	0
Total	69	58	52	45	27	19	15	12	23	17	19	14	26	20	79	62	97	90	338	279

Number of grain distilleries of different capacities registered and operated during the fiscal year ended June 30, 1916, by States and Territories.

States and Territories.	Daily capa not ex ing 30	city ceed- gal-	Daily capa not ceedi bush	ex- ng 5	Daily capa excee 5 bus and excee 10 bu	city eding shels not eding	Daily capa excee 10 bu and excee 20 bu	city eding shels not eding	excee	ding shels not eding	excee 40 bu	eding ishels not eding	excee 60 bu and	eding shels not eding	exced 100 bi		Daily caps excee 50 busl	city eding
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registored.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama Connecticut. District of Columbia Florida Illinois											1		2	i	1 2	2	1	
ndiana Kentucky faryland fassachusetts	64 2	55	49	42	15	13	5	4		1	1	1	, , , , , , , , , , , , , , , , , , ,	5	45 9	41 5	9 46 11	4
nasaeriuseus. Tassouri Lebraska Lew Hampshire Jew York	2							6	2	2	6	4	i		4	i	1	
blio Penusylvania Tirginia			2	2	6	2	2 1	i	1113	1 9 2	2 8	8	12 5	10 4	3 10 3	2 7 3	6 14	
Visconsin. Total	69	58	52	45	27	19	15	12	23	17	19	14	26	20	79	62	97	
Potal for year ended June 30, 1915.	74	55	50	40	32	18	28	11	55	17	27	8	42	22	101	59	103	

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1916, by collection districts.

District.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	То	tal.
Callfornia, first district	Bushels. 35, 580	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons. 10, 756, 618	Bushels. 35, 580	Gallons. 10,756,61
Connecticut	9,654	13, 599 90	7,371 135					23, 784	30, 624 864	23, 78
Hawaii								29, 346		29, 34
Fifth district	9, 662, 365 2, 609, 844	203, 623 29, 903	978, 442 274, 613					399,040 2,221,411	10, 844, 430 2, 914, 360	399, 04 2, 221, 41
Sixth district	2, 417, 631 7, 132, 864	75, 044 146, 586	272, 240 872, 882					77, 112	2,770,732 8,152,332	77, 11
Kentucky: Second district. Fifth district.	733, 766 2, 873, 287	38, 282 403, 978	96, 792					and the same	868, 840	
Sixth district	934, 050 765, 851	123, 554 95, 420	83, 816			•••••			3, 721, 514 1, 185, 304 945, 087	144,68
Eighth district. Louisiana Maryland	377, 416 33, 564 178, 467	65, 871 1, 228 331, 354	61, 088 4, 812 213, 457	18	56			30, 360, 271 1, 753, 888	504, 431 . 39, 604 788, 315	30, 360, 27 1, 753, 88
Massachusetts, third district Michigan, first district Missouri:	14, 227	12, 777	7, 435					15, 007, 189 16, 712, 109	34, 439	15, 007, 18 16, 712, 10
First district	19, 209 17, 051	2,742 2,507	2,569 2,476	262					24, 520 22, 296	
Montana Nebraska New York:	484, 181	10, 176	50, 570					74, 532	544, 927	74, 53
First district	414, 923	1, 244 221, 689	1, 244 200, 058					9, 118, 160 33, 981, 618	2,488 836,670	9, 118, 16 33, 981, 61
Twenty-first district	474, 250	9,004	92, 359					160, 470	575, 613	160, 47
First district. Eleventh district. Eighteenth district.	2, 206, 575 1, 171	188, 802 191 20, 828	331, 432 213						2,730,799 1,575	
Pennsylvania: First district	52, 229	94, 255	3, 918 25, 221	Charles and		711		10, 272, 400	26, 627 171, 705	10, 272, 40
Ninth district Twelfth district.	6, 746	40, 735 1, 727	7,344 176					10, 212, 100	54, 825 1, 903	10, 272, 10
Twenty-third district		893, 511	233, 689	697				21,049,602	1, 238, 040 2, 900	21,049,60

Virginia: Second district.	8.935	1.016	1 230		CHAR.		2500		11 181	
Sixth district	8,935 82,696 412,228	1,016 10,151 76,725	1,230 13,338 69,719	515	92		903		106, 700 559, 667	
Total	32, 069, 542	3, 116, 612	4, 480, 588	3, 373	148	9,807	68, 822	152, 142, 232	39, 748, 892	152, 142, 232

Statement showing the quantities of grain and other materials used for the production of distilled spirits during the fiscal year ended June 30, 1916, by States and Territories.

States and Territories.	Corn.	Rye.	Malt.	Wheat.	Barley.	Oats.	Other materials.	Molasses.	То	otal.					
California	Bushels. 35,580	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Bushels.	Gallons. 10,756,618	Bushels. 35,580	Gallons. 10,756,61					
Connecticut	9,654	13,599	7,371					10,700,010	30,624	20,100,02					
District of Columbia	82, 224	90	112,003	18			65,019								
Jawaii Ilinois		233, 526						29,346	13,758,790	29, 34 2, 620, 45					
ndiana	9,550,495 5,684,370	221, 630 727, 105	1,145,122		56	5,817		77,112 144,682	10,923,064 7,225,176	77, 11 144, 68					
ouisianafaryland	33, 564 96, 243	$\frac{1,228}{331,354}$	4,812 101,454					1,753,888	39,604 529,051	30, 360, 27 1, 753, 88					
fassachusetts	14,227	12,777						15,007,189 16,712,109	34,439	1,753,88 15,007,18 16,712,10					
fissourifontana		5, 249	5,045					74,532	46,816	74,5					
Vebraska	484, 181	10,176	50,570						544,927						
lew York	889, 173 2, 207, 746	231,937 209,821	293, 661 335, 563	293, 661 335, 563	293, 661 335, 563	293, 661 335, 563	293, 661 335, 563	293, 661 335, 563	1.881		3,990		43, 260, 248	1,414,771 2,759,001	43, 260, 24
Pennsylvania	169,118	1,030,228	266, 430	097	**********			10, 272, 400 23, 784	1,466,473	10, 272, 40					
South Carolina								21,049,602	2,900	21,049,60					
VirginiaVisconsin		11, 167 76, 725	14,568 69,719		92			2,900	117, 881 559, 667						
Total Potal for fiscal year ended June 30, 1915	32,069,542 14,259,842	3,116,612 2,440,557	4,480,588 2,357,449	3,373 4,550	148 1,137	9,807 5,460	68,822 69,123	152,142,232 123,301,496	39,748,892 19,138,118	1 152, 142, 23 123, 301, 49					

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

The estimated average yield per bushel of grain used for the production of spirits was 4.63+gallons of spirits.

The estimated average yield per gallon of commercial molasses used for the production of spirits was 0.753+of a gallon.

The average yield per gallon of commercial molasses used for the production of rum was 0.737+of a gallon.

The average yield per gallon of dilute liquids containing small quantities of saccharine matter used for the production of spirits was 0.057 of a gallon.

Comparative statement of materials used and spirits produced during the last two fiscal years, except for dilute saccharine liquid, of which no previous report has been made, same having been included with commercial molasses.

Years.	Grain used.	Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses,	Molasses used to produce rum.	Rum produced from molasses.	Dilute saccha- rine liquid used to produce spirits.	Spirits produced from dilute saccha- rine liquid.
1915 1916	Bushels. 19,138,118 39,748,892	Gallons. 89,553,291 2184,091,810	Gallons. 1119,467,918 77,034,173					Gallons. 4,070,288

¹ Includes dilute saccharine liquid.

2 Estimated.

Statement showing, by collection districts, the production of distilled spirits during the fiscal years 1915 and 1916 compared.

		Fiscal year 1916.	. T.L. &	1 1 1 1
Districts.	Spirits pro- duced from materials other than fruit.	Fruit brandy.	Total pro- duction.	Total pro- duction, fiscal year 1915
A REFERENCE	Gallons.	Gallons.	Gallons.	Gallons.
Alabama				81,890.
Arkansas First California Sixth California	************	176. 9 3, 213, 266. 8 566, 265. 7	178. 4 11, 278, 985. 4 566, 265. 7	31, 438. 14, 103, 877. 632, 101.
Colorado	110 100 0	103.7	103.7	57.4
Connecticut	117, 428. 6 2, 715. 1	10,023.0	127, 451.6 $2, 715.1$	143,797.0 142,388.9
Hawaŭ	13,671.9		13,671.9	18,666.
First Illinois		110.0	110.0	45, 193.
Fifth Illinois	51, 607, 972, 4 15, 259, 825, 9	125.0	51, 607, 972. 4 15, 259, 950. 9	24, 460, 051. 1 8, 760, 227. 3
Thirteenth Illinois	10, 200, 020, 0	831.9	831.9	0,100,221.
Sixth Indiana	12, 729, 501, 8	1,067.7	12,730,569.5	6,879,770.
Seventh Indiana	38, 372, 007, 1 4, 094, 792, 4	5, 818. 7 9, 775. 4	38, 377, 825. 8 4, 104, 567. 8	12, 193, 318. 3 1, 998, 651. 3
Second Kentucky Fifth Kentucky	17,065,458.6	34, 222, 9	17,099,681.5	6, 198, 840.
Sixth Kentucky	5, 470, 916. 3		5, 470, 916. 3	1,547,021.
Seventh Kentucky	4, 246, 821. 6	598. 4	1.247.420.0	1,936,779.
Eighth KentuckyLouisiana	2,328,676.0	2,867.8	2,331,543.8 23,291,661.1	2, 260, 119, 1 12, 974, 076,
Maryland	23, 291, 661, 1 4, 986, 821, 4	5, 409, 9	4,992,231,3	3, 223, 495.
Third Massachusetts	11,609,101.6	87.5	11,609,189.1	7,910,429.0
First Michigan	2, 575, 263, 3		2,575,263.3	1,901,776.
Fourth Michigan	00 056 7	112, 1	112.1 105,771.0	236.1 38,618.
Sixth Missouri	88,400.9	12,014.0	88,400.9	251, 262.
Fourth Allengal First Missouri Sixth Missouri Montana Neturska New Hampshire First New Jersey Fifth New Jersey	52, 385. 8		52,385.8	19, 190.
Netaraska	2, 476, 219. 1		2,476,219.1	1,659,946. 4,692.
New Hampsoure		29 438 3	29, 436, 3	37,629.
Fifth New Jersey		26, 722. 0	26,722.0	58, 149.
			295. 9	555.
First New York	6, 985, 009. 5	198.7	6,985,208.2 4,079,696.8	6,717,550.1 2,768.147.
Twenty-first New York	2 724 817. 7	13, 281. 7 7, 898. 2	2,732,715.9	1, 192, 033.
First New York Fourteenth New York Twenty-first New York Twenty-eighth New York	-,,,-,,,,,,,	4, 403. 3	4,403.3	39,568.
Fourth North Carolina			10 015 016 0	1,114.
First Ohio	12,205,910.0	11, 406. 3 92, 084. 0	12,217,316.3 92,084.0	7, 285, 884. 1 77, 759. 1
Eleventh Ohio	5, 194. 3	92,001.0	5, 194. 3	990.
Eighteenth Ohio	111, 851. 4	21,901.7	133, 753. 1	123, 163.
First Pennsylvania	8, 295, 321. 9	4,732.1	8,300,054.0	5, 312, 837.
Ninth Pennsylvania	232, 361. 8 6, 005. 1	8,515.8	240, 877. 6 6, 005. 1	225, 257. 2, 280.
Twelfth Pennsylvania Twenty-third Pennsylvania	5, 861, 193, 6		5,861,193.6	3, 414, 204.
South Carolina	1,179,890.0	Life St. Lif	1,179,890.0	836, 258.
Second Virginia	44,730.6	1,049.0	45,779.6 501,779.9	532, 231. 478, 324.
Sixth Virginia Washington	428, 423.1	392.1	392.1	270.
First Wisconsin	2, 428, 480, 0			
Second Wisconsin			2,428,480.0	2, 133, 977.
Total	249, 123, 921, 8	4, 159, 351. 6	253, 283, 273. 4	140, 656, 103.

Statement showing, by States and Territories, the production of distilled spirits during the years 1915 and 1916, compared.

		Fiscal year 1916.		
States and Territories,	Spirits pro- duced from materials other than fruit.	Fruit brandy.	Total pro- duction.	Total pro- duction, fiscal year 1015.
Alabama	Gallons.	Gallons.	Gallons.	Gallons.
ArkansasCalifornia	1.5 8,065,718.6	3,779,532.5	178.4 11,845,251.1	81,800. 31.438. 14,735,07 <u>8</u> .
Colorado Connecticut District of Columbia Florida Hawaii Illinois Indiana Kentucky Louisiana Maryland Massachusetts Michigan Missouri Montana Nebraska	117, 343, 6 1, 664, 389, 3 2, 715, 1 13, 671, 9 66, 897, 798, 3 51, 101, 508, 9 33, 206, 664, 9 23, 291, 661, 1 3, 322, 432, 1 11, 609, 101, 6 2, 575, 263, 3 181, 357, 6 52, 385, 8 2, 478, 219, 1	9,871.8 1,066.9 6,886.4 47,464.5 5,409.9 87.5 112.1 12,814.3	127, 214, 6 1, 664, 389, 3 2, 715, 1 13, 671, 9 66, 868, 855, 2 51, 108, 305, 3 33, 254, 129, 4 23, 281, 661, 1 3, 327, 842, 0 11, 669, 189, 1 2, 575, 375, 4 124, 171, 9 127, 875, 8 2, 476, 219, 1	142, 572, 820, 728, 142, 388, 142, 388, 142, 388, 142, 388, 142, 388, 142, 389, 142, 142, 974, 976, 429, 14902, 013, 289, 880, 19, 190, 1, 659, 946, 1
New Hampshire New Jersey New Mexico: New York	13,776,242.3	56,158.3 295.9 25,781.9	56, 158.3 295.9 13, 802, 024.2	4,692, 95,778, 555. 10,717,299.
North Carolina Ohio Pennsylvania Rhode Island South Carolina Virginia Washington Wisconsin Wysomisin Wyoming	12, 322, 955, 7 14, 394, 882, 4 85, 0 1, 179, 890, 0 473, 153, 7 2, 428, 480, 0	125, 392. 0 13, 247. 9 151. 7 74, 405. 8 392. 1	12,448,347.7 14,408,130.3 236.7 1,179,890.0 547,559.5 392.1 2,428,480.0 103.7	1,114 7,487,799 8,954,580 944 856,258 1,010,556 270 2,133,977
Total	249,123,921.8	4,159,351.6	253, 283, 273. 4	140,656,103.

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

	Gallons.		Gallons.
1911	183, 355, 527	1914	181, 919, 542
1912	187, 571, 808	1915	140,656,103
1913	193,606,258	1916	253, 283, 273

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1916, by collection districts.

District.	Gallons.	District.	Gallons.
Arkansas	34,087.0	New Hampshire.	90, 274. 9
California:	,	Naw Jersov.	
First district	3,106,353.6	First district	176, 335. (
Sixth district	149,683.7	Fifth district	1,865,027.0
Colorado	30,050.9	New Mexico	21, 124. 3
Connecticut	1,659,872.0	New York:	22, 22.0
Florida	950, 938. 9	First district	2, 280, 045, 5
Hawaii	39,625.1	Second district	10, 945, 118.
	39,020.1		
Illinois: First district		Third district	3,405,361.3
First district	6,353,957.6	Fourteenth district	510, 444. 3
Fifth district	5,315,169.6 13,777.8	Twenty-first district	398, 218. 8
Eighth district	13,777.8	Twenty-eighth district	2, 515, 440.8
Eighth district	145,011.4	Ohio:	
Indiana:		First district	8, 173, 460. 6
Sixth district	1,133,703.0	Tenth district	462, 356, 0
Seventh district	191,916.9	Eleventh district	465, 882. 5
Iowa, third district	74, 358, 4	Eighteenth district	2,319,651.2
Kontucky.	, 2,000. 2	Oregon	128,741.8
Second district	229,150.0	Pennsylvania:	
Fifth district	5, 236, 032.3	First district	8,143,664.5
Sixth district	752,581.6	Ninth district	331,145.1
Seventh district.	31,033.9	Twelfth district	911,817.3
		Twenty-third district	4 969 109 1
Eighth district	58, 789.0	Twenty-trara district	4, 268, 102. 1
Louisiana	888,033.7	Tennessee	1,665,623.2
Maryland	5,000,117.0	Texas, third district	342,779.4
Massachusetts, third district	5, 113, 592.0	Virginia:	
Michigan:		Second district	1,695,768.9
First district	692, 290.3	Sixth district	198, 227.
Fourth district	68,689.5	Washington	174,023.0
Minnesota	2,054,071.5	Wisconsin:	111.0
Missourit	1 1 1	First district	2,178,484.6
First district	2, 229, 888.9	Second district	95, 867.
Sixth district	1,331,909.4		20,0017
Montana	119,877.0	Total	97, 161, 438. 8
Nebraska	387, 890.5	1 Stat	01, 101, 200.0

Statement showing the number of gallons of spirits rectified in the United States during the year ended June 30, 1916, by States and Territories.

State or Territory.	Gallons.	State or Territory.	Gallons.
Arkansas	34,087.0	Montana.	24,023.
California	. 3,256,037.3	Nebraska	387,890.
Colorado	. 30,050.9	New Hampshire	90, 274.
Connecticut	1,340,849.5	New Jersev	2,041,362.
Delaware		New Mexico	21,124.
District of Columbia	223, 678, 8	New York	20,054,629.
Florida		Ohio	11, 421, 350.
Hawaii		Oregon	128,741.
Illinois		Pennsylvania	13,654,729.
Indiana		Rhode Island	319,022.
Iowa		Tennessee	1,665,623.
Kentucky		Texas	342,779.
Louisiana		Utah	95,853.
Maryland		Virgiuia	1,893,996.
Massachusetts	5,113,592.0	Washington	174,023.0
Michigan		Wisconsin	2, 274, 352.
Minnesota	2,054,071.5	17 2000000000000000000000000000000000000	-, -, -, -, -
Missouri		Total	97, 161, 438.

SPIRITS GAUGED IN 1916.

	NO.	Total gauged.	49, 984. 3 82, 772. 8 82, 772. 8 1, 439, 188. 6 1, 439, 188. 6 1, 536, 800. 6 1, 20, 211. 4 20, 112. 134. 1 20, 112. 134. 1 20, 112. 134. 1 20, 12. 20. 20. 3 20, 121. 121. 20. 1 20, 121. 20. 20. 3 20, 121. 124. 1 20, 121. 20. 20. 3 20, 20. 20. 20. 20. 20. 20. 20. 20. 20. 20.	5.801.611.0
Fruit bran-	and with- drawn from special	bonded ware houses, tax paid and free of tax; also that used for fortification of sweet wine	6,001,778.3 776,278.3 776,103.7 757,588.4 757,588.4 1,057.7 6,818.7 5,818.7 2,867.8 2,867.8 82,102.2 87.5 112.1	
		Rectified.	34, 087.0 3, 067.0 3, 065.0 3, 065.0 3, 065.0 3, 065.0 3, 105.0 3, 105.0 1, 133.0 1, 13	387,890.5
		Dumped for rectification.	33, 522.9 120, 336.7 120, 336.7 120, 336.7 120, 336.7 120, 120, 120, 120, 120, 120, 120, 120,	399, 567, 6
idies.	238.5	For transfer to manufac- turing ware- houses.	41,537.8 69,164.7 328.0 108.8 368.3 5,460.5 37,588.0	
than fruit brar	house.	For export.	2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	90 015 0
Distilled spirits other than fruit brandies.	Withdrawn from warehouse	For scientific purposes and for use of United States.	148, 379, 4 7, 043, 6 167, 622, 0 18, 334, 5 126, 210, 5 686, 4 36, 210, 5 2, 522, 3 2, 522, 3 1, 623, 621, 2 8, 012, 6 13, 199, 1 1, 193, 621, 2 8, 1012, 6 13, 199, 1 1, 193, 621, 2 8, 1012, 6 13, 199, 1 1, 193, 1012, 1 1, 193, 1 1, 19	20,060 7
Distille	Withdr	For dena- turation.	තු ක්තු ක් සූහදුන	50 905 9
CCD and		On payment of the tax.	49, 984.3 380, 345.9 380, 345.9 380, 345.9 380, 345.8 39, 420.3 39, 420.3 39, 473.8 5, 901, 705.8 3, 561, 705.8 3,	0 691 707 6
	69	Deposited in warehouse.	8, 065, 718, 6 2, 715, 18 2, 715, 19 11, 788, 6 2, 715, 19 11, 788, 6 11, 789, 885, 9 11, 792, 4 11, 793, 458, 6 11, 793, 458, 6 11, 793, 458, 6 11, 793, 458, 6 11, 793, 828, 716, 6 12, 208, 221, 6 13, 238, 675, 283, 3 2, 575, 285, 285, 285, 285, 285, 285, 285, 28	9, 476, 919, 1
		Collection district.	Alabama. Arkansas Arkansas Sixth California Gounedicut Colonedicut Florida Hawaii Florida Elight Illinois Firth Illinois Sixth Indiana Seventh Indiana Thirreenth Illinois Sixth Indiana Seventh Indiana Third Iowa Seventh Indiana Third Iowa Seventh Kentucky Filth Kentucky Filth Kentucky Elighth Kentucky Elighth Kentucky Elighth Kentucky Elighth Kentucky Elighth Kentucky Elighth Kentucky Flurid Massenhusetts Friet Michican Anyland Anyland Anyland Fourth Michigan Minnesoch First Michican Fourth Michigan Minnesoch	Nebroska

Quantities, in taxable gallons, of distilled spirits gauged during the fiscal year ended June 30, 1916, by collection districts

	Table of the last		Dastille	Distilled spirits other than fruit brandles.	than fruit bran	ndies.			Fruit bran-	
	Charles of the Control		Withdr	Withdrawn from warehouse	shouse.	31,384.6			and with- drawn from special	
Collection district.	Deposited in warehouse.	On payment of the tax.	For dena- turation.	Forselentific purposesand for use of United States.	For export.	For transfer to manufac- turing ware- houses.	Dumped for rectification.	Rectified.	bonded ware- houses, tax paid and free oftax; also that used for fortification of sweet wine.	Fotal gauged.
New Hampshire First New Jersey		994.9					75, 216.8 156, 875.9	90,274.9	29, 436.3	166, 486. 6 362, 647. 2 3, 867, 337. 0
Fifth New Jorsey New Mexico First New York	6,985,009.5	3, 301, 052. 0	3, 107, 351.6	550, 800. 7	25,041.3	5,865.1	17, 904. 7 1, 992, 513. 4 9, 299, 926. 7	2, 280, 045. 5 10, 945, 118. 7	1, 208,	39, 325. 1 18, 247, 877. 8 21, 453, 434.
Second New York Third New York Fourteenth New York Twenty-first New York	4,066,415.1		311, 598. 0 882, 470. 8	5,553.0	686,016.8 635,250.3	274.0	2, 985, 426. 0 439, 485. 7 341, 707. 3	3, 405, 361. 3 510, 444. 3 398, 218. 8	13,281.7 24,982.3 168,496.3	6, 129, 348. 4, 899, 930.
Twenty-eighth New York	12, 205, 910. 0	9, 720, 928. 3	17,242.0	13,090.0	3, 708, 158.6		6,914,731.7	8, 173, 460.6 462, 356.0	313, 411.8	40, 979, 200.
Tenth Ohio Eleventh Ohio	3,044.7	4, 780.1					409,020.9	465,882.5 2,319,651.2		4, 426, 869.
Oregonical Odio Oregon First Pennsylvania Ninth Pennsylvania	6,038,661.4	2, 138, 639. 9 301, 429. 9	1,169.5 5,351,369.1	2,603.3 409,189.6	410,913.7	584.7	7,222,597.1	8, 143, 664. 5 331, 145.1	99, 177. 0 8, 515. 8	29, 814, 797. 1, 153, 539.
Twelfth Pennsylvania. Twenty-third Pennsylvania.	6,005.1		1.1	2, 142. 4	34, 168. 4	1,132.8	3,826,222.7	4, 268, 102. 1	89, 586. 7	19, 724, 008. 2, 335, 100.
South Carolina	1,179,890.0	30,859.1	1, 139, 200. 0		1,344.4		1,462,095.1	-	118.5	3, 160, 040.
Third Tevas.	44, 730.6					9,248.6	1,332,889.3	1,695,768.9	1,049.0	3, 423, 820.
Sixth Virginia	428, 423. 1	15,538.5		. 681.4			142,717.8		1,539.	334, 500.0
West Virginia First Wisconsin Second Wisconsin	2, 428, 480.0	7		12,745.8			1,811,692.2	2,178,484.6 95,867.7		8,869,475.
Total	237 369 183.9	133, 025, 969. 4	84, 532, 253. 1	2,745,790.2	39, 011, 143. 3	175, 523.9	83, 998, 736. 9	97, 161, 438.8	10,444,940.9	688, 464, 980. 4

FERMENTED LIQUORS.

Statement showing, by collection districts, the production of fermented liquors during the fiscal year 1916.

Districts.	Barrels.	Districts.	Barrels.
Arkansas	6,004	First New Jersey	193, 516
First California	1,040,997	Fifth New Jersey	3,085,097
Sixth California	356, 107	New Mexico	12, 360
Colorado	182,876	First New York	2,874,400
Connecticut	1,559,889	Second New York.	195, 528
Florida	28, 218	Third New York	5, 168, 070
Georgia	80, 387	Fourteenth New York	1,612,977
Hawaii	40,858	Twenty-first New York	930, 473
First Illinois	5,045,561	Twenty-eighth New York	1,951,081
Fifth Illinois	288, 966	North and South Dakota.	43, 403
Fighth Illinois	225, 375	First Ohio	1,726,011
Eighth Illinois			
Thirteenth Illinois	395, 329	Tenth Ohio	710, 088
Sixth Indiana	744,636	Eleventh Ohio	534, 022
Seventh Indiana	691, 463	Eighteenth Ohio	1,874,118
Third Iowa	210, 498	Oklahoma	55
Second Kentucky	22,050	Oregon	106,260
Fifth Kentucky	342, 393	First Pennsylvania	3, 131, 472
Sixth Kentucky	264,544	Ninth Pennsylvania	274, 355
Seventh Kentucky	37,060	Twelfth Pennsylvania	1,407,872
Eighth Kentucky	6,370	Twenty-third Pennsylvania	2, 820, 512
Louisiana	547,014	South Carolina	812
Maryland	1,374,711	Tennessee	48, 548
Third Massachusetts	2, 450, 411	Third Texas	706, 910
First Michigan	1,771,623	Second Virginia	68, 465
Fourth Michigan	383, 179	Sixth Virginia.	85, 341
Minnesota	1,511,916	Washington	474,663
First Missouri	2,852,003	First Wisconsin	3,723,400
Sixth Missouri	492,089	Second Wisconsin	801, 627
Montana.	427, 509	DOCOMA TI INCOMMENTALISMAN	001, 021
Nebraska	412, 924	Total	58,633,624
New Hampshire	279, 228	10ta1	00,000,024

Statement showing, by States and Territories, the production of fermented liquors during the fiscal year 1916.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alaska Arizona	6,590 2,510	Montana Nebraska	276, 567 412, 924
Arkansas	6,004	Nevada	14, 515
California Colorado	1,382,589 163,544	New Hampshire New Jersey	279, 124 3, 278, 613
Connecticut	909, 114	New Mexico	9,850
Delaware	132,530	New York	12,732,529
District of Columbia	122, 285 28, 218	OhioOklahoma	4,844,239
Georgia	80.387	Oregon	106, 260
HawaiiIdaho	40,858 11,830	Pennsylvania	7,634,211 650,775
Illinois	5,955,231	South Carolina.	812
Indiana	1,436,099	South Dakota	43,403
Iowa Kentucky	210, 498 672, 417	Tennessee Texas	48, 548 706, 910
Louisiana	547,014	Utah	139, 112
Maine Maryland	1.119.896	Virginia. Washington.	153, 800 468, 073
Massachusetts	2, 450, 411	Wisconsin	4,525,027
Michigan	2, 154, 802	Wyoming	19, 332
Minnesota	1,511,916 3,344,092	Total	1 58, 633, 624

 $^{^{\}rm 1}$ Includes 69,116 barrels removed from breweries for export free of tax. See p. 48 for number of barrels of fermented liquors tax paid.

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

	Barrels.		Barrels.
1912	62, 176, 694	1914. 1915. 1916.	59, 808, 210

SEIZURES.

Seizures of property for violation of internal-revenue laws made during the year ended June 30, 1916.

Articles.	Quantity.	Value.
tilled spirits gallons bacco pointds ars pointds ars pointds ars pointds ars pointds are pointds are pointds are pointds pointds pointds are pointds pointds are pointds pointds pointds are pointds p	400,061 7,115,984 86,618 16,591 14 99	\$99,050.31 60,250.76 32,163.10 21,267.32 1,593.05 2,239.84 (1) 1,558.05
ransportation of illicit spirits, and other personal property	3,601	234, 235. 26
Total		452, 408. 19
tal value of seizures during fiscal year ended June 30, 1915	4.607	
	7	ŗ

¹Included in values of tobacco and eights.

ABSTRACT OF SEIZURES.

according to States and Territories Abstract of seizures of property for violation of internal-revenue laws for the fiscal year ended June 30, 1916,

State or Territory	Saintras	Distilled	Distilled spirits.	. Tot	Tobacco.	Cigars.	IFS.	Cigar factories.	ctories.	Adultera	Adulterated butter
	conguica.	Gallons.	Value.	Pounds.	Value.	Number.	Value,	Number.	Value.	Pounds.	Value.
Alabama (includes Mississippi)	573	1,027	\$1,804.73					0			
California (includes Nevada)	- I	26	50.00								
Connecticut (includes Rhode Island).	711	278	585.00	7,959	\$1, 294.63	135,543	\$631.85	10		438	\$134.40
Georgia. Hawaii	946	570	678.50			67, 200	200.00				
Illinois Indiana Indiana Illinois	12 × 2	1,405 83 63	1,686.75 75.00 127.50	11,037	1,382.20	28,650	268.80	60		1,950	195,00
ζy. 1a	230	2,297	2, 532, 48	7.4	12.	1 99%	04 04				
Maryland (includes Delaware and District of Columbia). Massachusetts. Michigan. Michigan.	1.120	841 23	1, 206.50	121	17.60	3,037	32.00 679.50			8	1.72
Missouri Massouri Montana (includes Utah and Idaho) Nebraska	10	33, 121	54,362.34							20	6.00
Now Hampshire (includes Maine and Vermont). Now Jersey. Now Mexico (includes Arizona).	24.7	206	75.00 225.00	1,156	231.20	22, 761	433.80	1		4,603	1,155.00
New York. North Carolina. North and South Dakets.	155	539 822	681.56	179, 224	32,850.66	5,611,694	23, 027. 20	2#		1,461	118.90
Oklabona Oramo	88 69	5, 439	13, 200. 72			3,842	140.00			23,905	7,171.50
Pennsylvania. South Carolina.	113	286	378. 71	200, 459	24, 472. 73	1, 405, 031	6,668.74	23		41,052	8,721.55
Texas Texas Viroinia	6118	5,987	13, 631. 16			465	14.20				
Washington (includes Alaska). West Virginia	7 7 2	2, 903	3, 948. 02			150	4.25			02	18.90
Wisconsin	00	1,101	1, 599.78							13, 033	3, 744.85
Total	4,607	57, 469	99, 050.31	400,061	60, 250.76	7, 415, 934	32, 163. 10	86	Comments.	86,618	21, 267.82

seizures of property for violation of internal-revenue laws for the fiscal year ended June 30, 1916, etc. —Continued.

Charle on County over	Oleomargarine.	rgarine.	Oleom	Oleomargarine factories.	Miscellaneous property.	8	Registered distilleries.	Illicit	Illicit stills.	Total value.
plate of Telliony.	Pounds.	Value.	Number.	Value.	Value.	Number.	Value.	Number.	Value.	
bama (includes Mississippl)	6,360	\$477.00			\$1,933.00			564	\$28, 103.00 120.00	\$32,317.71
isas mia fincludes Nevada)						1	\$50.00		5.00	105.00
orado (includes Wyoming) precticut (includes Rhode Island)	451	138.40			877.50			136	5.00	3,716.78
ida gia					2,944.00			929	67, 502. 18	71, 324. 6
vait Ois ana	2,000	30.00	T		110.00 436.05	1	37.25			3,672.75 548.30 127.50
nasas antucky	190	28.75			149.33	8	1, 473.50	1771	6, 714.00	10,898.06
nisana Tyland (includes Delaware and District of Columbia seachneeds					71.00					
higan	59									
nnesota ssouri ntana (includes Utah and Idaho)	5, 629	621.00			5,095.77 2,080.94					60, 085. 11 2, 505. 52
braska w Hampshire (includes Maine and Vermont).	430	98 90			33.40					2,157.20
Jersey Mexico fineludes Arizonal	064	70.00			33.00				00 2	
w york W York Th Carolina	835	97.50	1		2,677.85			016	60, 222. 60	
th and South Dakota o ahoma	250	62.00	I	\$1,558.05	1,556.05			164	20.00 225.00	22, 336. 27 1, 781. 06
egon nnsylvania uth Carolina.	252	82.80			359.55			239	7, 436.50	
nnessee xas gina spina sainaron (includes Alaska)	137	27.40			169.60 	4	729.09	288	17, 145. 50 17, 145. 50 10. 00 854. 60	13,879.96 22,443.61 164.25 854.60
st Virginia. Sconsin					125.00			1	50.00	
Potal	16,594	1,593.05		1,558.05	21, 373. 49	14	2,289.84	109'8	212, 861. 77	452, 408. 19

STATEMENT OF SALES.

The following is a statement of sales of Government property, sales under the provisions of section 3460, Revised Statutes, and under distraint, during the fiscal year 1916:

Sales under section 3460. 18	
Sales under section 3460. Gross proceeds	
Gross proceeds. 12	1,831.08
Gross proceeds. \$3, 502, 42 Expenses incident to seizure and sale. \$3, 502, 42 Expenses incident to seizure and sale. \$7 Net proceeds. \$2 Net proceeds. \$3, 502, 42 Sales under distraint. Gross proceeds. \$12, 95 Expenses 2. \$143, 01 Net proceeds. \$12, 95 Expenses 2. \$143, 01 Net proceeds. \$12, 95 Expenses 2. \$143, 01 Net proceeds. \$12, 95 Expenses 2. \$143, 01 OFFERS IN COMPROMISE. The following statement shows the number of offers in comise on hand July 1, 1915; the number received during the ended June 30, 1916; the number of such offers accepted an number of such offers rejected during the year and remains hand, no additional offers having been received: On hand July 1, 1915, not acted on. On hand July 1, 1915, rejected. \$100 Received during year ended June 30, 1916. \$100 Total to be accounted for. \$100 Accepted: \$100 Corporation excise tax (delinquent returns) \$100 Corporation excise tax	
Net proceeds. Sales under distraint. Gross proceeds. Tax paid by stamps. Sales under distraint. S	5, 445. 18
Net proceeds	
Gross proceeds. 2 Tax paid by stamps 812.95 Expenses 2 143.01 Net proceeds. 1 OFFERS IN COMPROMISE. The following statement shows the number of offers in comise on hand July 1, 1915; the number received during the ended June 30, 1916; the number of such offers accepted an number of such offers rejected during the year and remains hand, no additional offers having been received: On hand July 1, 1915, not acted on On hand July 1, 1915, rejected. Received during year ended June 30, 1916. Total to be accounted for. Accepted: Corporation excise tax (delinquent returns) 9, 227 Income tax (corporations, delinquent returns) 9, 227 Income tax (individuals, delinquent returns) 12, 934 Miscellaneous 5, 784 Total accepted. 28, 013 Otherwise disposed of 1, 431 Rejected. 461	7, 728. 27
Gross proceeds. 2 Tax paid by stamps 812.95 Expenses 2 143.01 Net proceeds. 1 OFFERS IN COMPROMISE. The following statement shows the number of offers in comise on hand July 1, 1915; the number received during the ended June 30, 1916; the number of such offers accepted an number of such offers rejected during the year and remains hand, no additional offers having been received: On hand July 1, 1915, not acted on On hand July 1, 1915, rejected. Received during year ended June 30, 1916. Total to be accounted for. Accepted: Corporation excise tax (delinquent returns) 9, 227 Income tax (corporations, delinquent returns) 9, 227 Income tax (individuals, delinquent returns) 12, 934 Miscellaneous 5, 784 Total accepted. 28, 013 Otherwise disposed of 1, 431 Rejected. 461	7, 716. 91
Gross proceeds. 2 Tax paid by stamps 812.95 Expenses 2. 143.01 Net proceeds 1 OFFERS IN COMPROMISE. The following statement shows the number of offers in comise on hand July 1, 1915; the number received during the ended June 30, 1916; the number of such offers accepted an number of such offers rejected during the year and remains hand, no additional offers having been received: On hand July 1, 1915, not acted on On hand July 1, 1915, rejected 1. Received during year ended June 30, 1916. Total to be accounted for 68 Income tax (corporations, delinquent returns) 9, 227 Income tax (individuals, delinquent returns) 9, 227 Income tax (individuals, delinquent returns) 12, 934 Miscellaneous 5, 784 Total accepted 28, 013 Otherwise disposed of 1, 431 Rejected 461	,,,,,,,,,
Net proceeds	2, 093. 79
Net proceeds	2,000.70
The following statement shows the number of offers in comise on hand July 1, 1915; the number received during the ended June 30, 1916; the number of such offers accepted an number of such offers rejected during the year and remaining hand, no additional offers having been received: On hand July 1, 1915, not acted on On hand July 1, 1915, rejected. Received during year ended June 30, 1916. Total to be accounted for 68 Income tax (corporations, delinquent returns) 9, 227 Income tax (individuals, delinquent returns) 12, 934 Miscellaneous 5, 784 Total accepted 28, 013 Otherwise disposed of 1, 431 Rejected 461	955. 96
The following statement shows the number of offers in comise on hand July 1, 1915; the number received during the ended June 30, 1916; the number of such offers accepted an number of such offers rejected during the year and remains hand, no additional offers having been received: On hand July 1, 1915, not acted on. On hand July 1, 1915, rejected. Received during year ended June 30, 1916. Total to be accounted for. Accepted: Corporation excise tax (delinquent returns). Income tax (corporations, delinquent returns). Miscellaneous. Total accepted. Otherwise disposed of. Rejected. Rejected. Accepted.	1, 137. 83
The following statement shows the number of offers in comise on hand July 1, 1915; the number received during the ended June 30, 1916; the number of such offers accepted an number of such offers rejected during the year and remains hand, no additional offers having been received: On hand July 1, 1915, not acted on	-
mise on hand July 1, 1915; the number received during the ended June 30, 1916; the number of such offers accepted an number of such offers rejected during the year and remains hand, no additional offers having been received: On hand July 1, 1915, not acted on	
Total to be accounted for	1, 894 170 36, 829
Corporation excise tax (delinquent returns)	38, 893
Corporation excise tax (delinquent returns)	
Income tax (individuals, delinquent returns) 12, 934 Miscellaneous 5, 784 Total accepted 28, 013 Otherwise disposed of 1, 431 Rejected 461	PRINT.
Miscellaneous 5,784 Total accepted 28,013 Otherwise disposed of 1,431 Rejected 461	
Otherwise disposed of	
Otherwise disposed of	
Rejected. 461	
On hand June 30, 1916, not acted on	29, 444
The state of the s	9, 449
The state of the s	38, 893
Amounts accepted.	
- The state of the	CHICAGO WIT
Income tax, corporation delinquent returns	1, 737. 50 2, 516. 50
	4, 737. 88
Miscellaneous. 319	9, 389. 43
Total 508	8, 381. 31

¹ Represents sale of seized and distrained property bid in by the Government where there were no purchasers, and afterwards sold, and includes money derived from the sale of old typewriting machines, waste paper, old records, etc.
² The deficiencies arising in certain cases were paid from the proper appropriation. There are not included in the expenses reported herein amounts paid on seized property which has not been sold. For this reason the expenses reported herein differ from the expenses shown on page —.

MONEY PAID TO COLLECTORS.

The following is a statement of the amounts paid to collectors arising from the proceeds of in rem actions, judgments recovered in civil suits, fines, and penalties received in criminal actions, and as costs during the fiscal year ended June 30, 1916, as reported by clerks of United States courts (Form 158):

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

El 3400 T		Judg	ments.	TIME OF		meanity of
Districts.	In rem cases, pro- ceeds.	Civil suits (suits on bonds, etc.).	Fines and penalties.	Interest.	Costs.	Total.
Alabama. Arkansas.	\$308.80		\$677.50 272.14		\$140.70 55.48	\$818.20 636.42
California: First district			1,784.20		12.90	1,797.10
Sixth district Colorado Connecticut Florida ^{1 2} Georgia Hawaii			525.00 1,726.00 1,116.00 5,510.00		36. 62 63. 53 45. 80 121. 17	561. 62 1,789. 53 1,161. 80 5,831. 17
Illinois:					47.00	147.00
First district Fifth district Eighth district Thirteenth district Indiana:	THE RESERVE	1000人不为此 1000.TE	305, 00 575, 00 2, 123, 85 50, 60		249. 42 113. 55 316. 03 17. 86	554. 42 688. 55 2, 439. 88 67. 86
Sixth district. Seventh district. Iowa, third district. Kansas.	y with		3,418.40 10.00 650.00 100.00		181.76 11.70 105.61 91.53	3,600.16 21.70 755.61 191.53
Kentucky: Second district Fifth district Sixth district Seventh district Eighth district		The second second second	260.00 3.00 1,100.00 1,101.50 3,020.00	\$1.50	8.95 3.00 35.30 42.63	268.95 6.00 1,135.30 1,103.00 3,062.63
Seventh district. Eighth district Louisiane. Maryland. Massachusetts. Michigan:		Coverage 2			138. 47 15. 80 50. 57	183, 47 495, 80 50, 57
Michigan: First district Fourth district Minnesota Missouri:		987.56	200.00 2,768.57 100.00	411.39	91.68 68.65	200.00 4,025.03 1,156.21
First district Sixth district ³ Montana			350.00 350.00 350.00 700.00		50.59 158.05 15.80	400.59 16,674.30 365.80 700.00
Nebraska New Hampshire New Jersey:			345.00	irringer	280.32	625.32
First district. First district. New Mexico New York:	1,394.47	***************************************	693.75 950.00		25. 15 38. 40	2,113.37 988.40
First district Second district Third district			2,006.00 261.00 1,675.00		159.71 143.42	2,165.71 404.42 1,675.00
Fourteenth district			1.511.00		20. 40 230. 47	1,531.40 1,065.47
North Carolina: Fourth district. Fifth district. North and South Dakota.	e Lucio	and motor	520.00 6,180.00 250.00		3,138.81 22.76	3, 658. 81 6, 202. 76 250. 00
Ohio: First district Tenth district Eleventh district Eighteenth district Oklahoma 4 Oregon			225.00 4,670.00 400.00		57. 86 658. 42 159. 69 47. 35 20. 20	282. 86 5, 328. 42 559. 69 47. 35 20. 20 50. 00

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

	100	Judgments.		13 13110	21446	COURT OF			
Districts.	In rem cases, pro- ceeds.	Civil suits (suits on bonds, etc.).	Fines and penalties.	Interest.	Costs.	Total			
Pennsylvania: First district. Ninth district. Twenty-third district. South Carolina Tennessee 1. Texas. Virginia: Second district 2 3. Sixth district. West Virginia. Wisconsin: First district. Second district. Second district.	\$1,578.77	\$380.40	\$535.00 2,500.00 50.00 1,095.00 2,240.00 3,950.50 600.00 126.75 600.00 2,386.00 1,000.00	\$17.18	\$66. 82 225. 67 531.12 1, 155.15 30. 45 150.75 133. 63 96. 37	\$535.00 2,566.82 275.67 1,626.12 3,395.15 3,980.95 2,329.52 657.96 696.37			
Total	19,708.29	2, 121. 35	65, 366. 16	430.07	9,683.07	97, 308. 94			
Total for fiscal year 1915	5, 251. 84	5,907.78	49, 480. 82	524.76	9,017.85	70, 183. 05			

CLAIMS FOR REWARD.

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

Claims pending July 1, 1915	0
Claims presented during the fiscal year ended June 30, 1916. Claims disposed of during the fiscal year ended June 30, 1916.	11 9
Claims pending July 1, 1916.	2

TAXES IN LITIGATION.

The following is a statement of taxes in litigation:

District.	Amount of taxes.	Remarks.
First California	\$1,423.56 18,833.51 9,496.09	Special excise tax.
Second Kentucky	522.32	Corporation excise tax.
Louisiana	21,948.73	In hands of receiver
Third Massachusetts Minnesota	2,349.71 2,840.34	Commence of the Party of States of S
First Missouri	16, 146, 87	Do.
Second New York	5,520.07	SAMON BOYS THE ATTENDED IN WAY THE
Third New York	302.67	SHIPS IN SALES ARE NOTED
Fifth North Carolina	185. 91 57, 346. 25	Distiller's bonds.
First Ohio.	12.39	
Eleventh Ohio	2,090,027.45	Oleomargarine.
Eighteenth Ohio	2,653,72 2,815,68	Corporation excise tax.
Pennsylvania South Carolina	42.98	
Tennessee.	7,384.37	20
Third Texas	21, 468. 85	Do.
Washington	118, 73 531, 89	
west viiginia	331.68	
Total	2, 261, 972. 09	

Additional amount received from sale of real estate, \$1.
 Additional amount received in compromise of judgment, \$15.
 Additional amount received in compromise of judgment, \$50.
 Additional amount received in compromise of judgment, \$10.

Additional amount received from sale of real estate, \$30.50.
 Additional amount received from sale of real estate, \$500.
 Additional amount received from sale of personal property, \$600.

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

The Commissioner of Internal Revenue has charge of all real estate acquired under the provisions of the internal-revenue laws and is authorized, with the approval of the Secretary of the Treasury, to sell at public vendue the interest of the United States in such realty.

During the fiscal year ended June 30, 1916, the interest of the United States in and to realty acquired in five cases was sold and quit-claim deeds were executed to the purchasers.

The United States acquired title to real estate in two cases by sales by collectors of internal revenue under distraint; and in two cases by decrees of forfeiture by United States district courts. In one such case the realty was forfeited in 1915 but was not placed in the custody of this office until 1916.

The following is a statement of the tracts or lots of land acquired under the internal-revenue laws and owned by the United States on the 30th day of June, 1916, aggregating about 1,800 acres:

Alabama	8
Arkansas	1
Florida	2
Georgia	0
Georgia	0
Kentucky, second district	2
Louisiana	2
North Carolina, fifth district.	4
Oklahoma.	3
Tennessee	6
Texas	
Virginia, sixth district	197
Virginia, sixth district	11
AUUL I WILLIAM AND	-
Total	49

SUITS AND PROSECUTIONS.

The following is a statement of internal-revenue cases handled by the district courts of the United States during the fiscal year ended June 30, 1916, as furnished this office by the Attorney General: 1

Civil cases.

Pending July 1, 1915. Commenced during fiscal year ended June 30, 1916..... Terminated during the same period..... Pending at the close of business on June 30, 1916..... Criminal cases

Criminal cases.	
Pending July 1, 1915	5, 676 5, 575

¹ The number of cases reported as pending on July 1, 1915, does not agree with the number of cases shown in the annual report for the fiscal year 1915, but this discrepancy exists because of errors and corrections reported by various district attorneys subsequent to the preparation and publication of the report in

MISCELLANEOUS DIVISION.

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

The following tables show the volume of operations in oleomargarine, adulterated butter, renovated butter, and mixed flour during the fiscal year ended June 30, 1916, and also the results of the enforcement of the act of December 17, 1914, known as the Harrison anti-

narcotic law, for the same period.

The manufacture of filled cheese under the act of June 6, 1896, was discontinued in this country at the end of the fiscal year 1909.

A comparison of the figures for this year with those for 1915 relating to oleomargarine, adulterated butter, and renovated butter, together with statement of violations and recommendation for amendatory legislation upon these subjects and the narcotic law, will be found in the introductory under the several subject headings mentioned

Summary of operations in the product taxed at 10 cents per pound at oleomargarine factories during the fiscal year ended June 30, 1916.

SO THE ENGLISH SHOWS AND SECURITION OF THE PARTY OF THE P	Pounds.
Dr.	100
Stock on hand July 1, 1915. Exported and remaining unaccounted for July 1, 1915. Removed free of tax for use United States and unaccounted for July 1, 1915. Quantity produced this year.	105,654 $339,736$ $30,776$ $6,745,946$
Total	7, 225, 106
CR.	The state of the s
Quantity withdrawn tax paid. Exported and accounted for by evidence of exportation. Exported and unaccounted for June 30, 1916. Withdrawn free of tax for use United States and accounted for. Withdrawn free of tax for use United States and unaccounted for June 30, 1916. On hand June 30, 1916.	3, 403, 287 2, 313, 044 731, 957 558, 305 45, 100 143, 413
Total	7, 225, 100

The statement following, by districts, shows the quantity, in pounds, of oleomargarine taxed at the rate of 10 cents per pound produced at manufactories; the quantity withdrawn therefrom tax paid; the quantity withdrawn free of tax for use of United States; and the quantity withdrawn for export for the fiscal year ended June 30, 1916: also stock remaining in manufactories June 30, 1916:

District.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.	On hand June 30, 1916.
Colorado Connecticut ² First Illinois Thirteenth Illinois Sixth Indiana Kansas Maryland ²	41, 470 810, 714 2, 707, 871 252, 338 50, 600 433, 351 27, 930	36, 230 1, 714, 557 209, 740 50, 870 295, 140 27, 930	774, 130 459, 122 500	5,800 41,600 527,461 40,508	100 10, 334 36, 409 4, 870 960 14, 055
First Missouri Fifth New Jersey First Ohio. Third Texas	325, 214 1,385,562 632,578 81,312	328,754 33,740 621,848 81,478			4,234 54,793 15,560 2,098
Total	6,748,940	3, 403, 287	2,561,613	746, 281	143, 413

For detailed balance sheet, see summary of operations.
 Including State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.
 Including Delaware and the District of Columbia. No oleomargarine was manufactured in either.

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

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

Months.	Produced.	Withdrawn tax paid.	Withdrawn for export.	Withdrawn free of tax for use of the United States.
July	472,040	214, 181	194,834	69,576
	435,949	189, 500	205,251	53,818
	443,251	214, 622	158,046	60,072
	547,875	233, 467	255,359	65,018
	556,866	252, 411	221,462	66,110
	596,658	303, 488	222,329	70,814
January. February March. April. May. June.	560, 517	296,004	191, 791	65,702
	569, 469	291,531	215, 850	62,044
	684, 046	366,626	235, 555	61,186
	676, 588	387,537	250, 043	58,682
	652, 155	358,852	228, 836	54,595
	553, 526	295,068	182, 257	58,664
Total	6,748,940	3,403,287	2,561,613	746, 281

Summary of operations in the product tax paid at one-fourth cent per pound at oleomarga-rine factories during the fiscal year ended June 30, 1916.

The first term of the first property of the second for the first property of the first p	Pounds.
Stock on hand July 1, 1915 Overstatement of withdrawals. Exported and unaccounted for July 1, 1915 Withdrawn free of tax for use United States and unaccounted for July 1, 1915 Quantity produced this year	1,555,905 9,98 11,346 145,760,973
Total	147,338,198
CR. Exported and accounted for by evidence of exportation. Exported and unaccounted for June 30, 1916. Withdrawn free of tax for use United States and accounted for. Understatement of withdrawals. Lost or destroyed in manufactories and allowed. Reworked and transferred to colored account. On hand June 30, 1916.	145, 443, 578 28, 280 9, 136 2, 250 3, 481 660 1, 500 1, 849, 313
Total	147, 338, 19

The following statement, by districts, shows the quantity, in pounds, of oleomargarine, taxed at the rate of one-fourth cent per pound, produced at manufactories; the quantity withdrawn therefrom tax paid; quantity withdrawn for export; quantity withdrawn for use of the United States; the quantity lost or destroyed at manufactories; and the quantity reworked and transferred to colored account during the fiscal year ended June 30, 1916; also the stock remaining in manufactories June 30, 1916.

Districts.	Produced.	Withdrawn tax paid.	With- drawn for export.	With- drawn for use of United States.	Lost or de- stroyed.	worked and trans- ferred to colored account.	Remaining in manufactories June 30, 1916.
Colorado. Connecticut ² First Illinois. Thirteenth Illinois. Sixth Indiana. Kansas. Maryland ³ Massachusotts. First Michigan. Minnesota. First Missouri. Nobraska. Fifth New Jersey.	3,165,431 95,824,465 2,164,102 1,016,100 8,046,321 275,380 2,128,470 170,494 1,304,365 4,862,043 1,119,135 9,697,253	418,780 3,108,517 95,725,369 2,156,509 1,012,695 8,064,287 276,070 2,112,030 171,210 1,310,796 4,882,863 1,114,978 9,615,854	17, 400 180 8, 496	2,250	600	1,560	6,070 88,334 1,116,488 32,444 19,026 107,136 33,594 1,268 16,434 53,960 27,767 157,557 81,571
First OhioEleventh OhioThird TexasFirst Wisconsin	6,150,409 585,591	7,990,243 6,144,439 588,356 780,582					80,725 11,449 15,490

For detailed balance sheet, see summary of operations.
 Including the State of Rhode Island. No eleomargarine was manufactured in the State of Connecticut.
 Including Delaware and the District of Columbia. No eleomargarine was manufactured in either.

Statement. by months, showing the quantity, in pounds, of oleomargarine free from artificial coloration produced at manufactories; the quantity withdrawn therefrom tax paid; quantity withdrawn for export; quantity withdrawn for use of the United States; the quantity lost or destroyed; and the quantity reworked and transferred to colored account; also the stock remaining in manufactories June 30, 1916.

Months.	Produced.	Withdrawn tax paid.	With- drawn for export.	With- drawn free of tax for use of the United States.	Lost or de- stroyed.	Re- worked and trans- ferred to colored account.	Remaining in manufactories June 30, 1916.
JulyAugust September. October November Docember.	8,710,926 9,182,815 10,491,530 12,393,672 11,781,677 13,379,604	8, 802, 414 9, 166, 080 10, 024, 166 12, 317, 292 11, 955, 674 13, 322, 436	5,250 900 4,300 900 3,940		600		
1916. February March Ppril Msy June	11,992,828 13,034,565 15,243,351 13,973,844 13,746,436 11,829,725	12,142,332 12,799,179 15,104,869 14,507,361 13,558,703 11,743,072	180 1,700 2,466 1,970	300 900 600 150 300			
Total	145,760,973	145,443,578	26,076	2,250	600	1,500	1,849,31

Comparative table of the production, withdrawal tax paid, withdrawal for export, and withdrawal for use of the United States of the two classes of oleomargarine as defined by the act of May 9, 1902, which became effective July 1 of that year.

	Produ	ct taxed at pour	rate of 10 ce nd.	nts per	Product taxed at rate of one-fourth cent per pound.				
Year.	Produced.	With- drawn tax paid.	With- drawn for export.	With- drawn free of tax for the use of the United States.	Produced.	Withdrawn tax paid.	With- drawn for export.	With- drawn free of tax for use of United States.	
1903 1904 1905 1906 1906 1907 1908 1909 1910 1911 1912 1913 1914 1915 1916	5,560,304 4,888,986 7,758,529 7,452,800 5,710,301 6,176,991 5,830,995 6,235,639 6,520,436 6,384,222	Pounds. 2, 312, 493 1, 297, 068 3, 121, 640 2, 503, 095 5, 009, 094 4, 982, 029 3, 275, 968 3, 416, 286 2, 764, 971 4, 090, 658 3, 831, 706 3, 753, 012 3, 403, 287	Pounds. 3, 334, 969 2, 504, 940 2, 405, 763 2, 422, 320 2, 695, 276 2, 522, 188 2, 403, 742 2, 767, 195 3, 054, 344 122 2, 417, 973 2, 121, 162 2, 121, 162 2, 561, 613	3,300 469,340 734,030 746,281	46, 427, 032 50, 545, 914 63, 608, 246 74, 072, 800 86, 572, 514 135, 685, 289	Pounds. 66, 785, 796 46, 397, 984 46, 223, 691 50, 536, 466 63, 303, 016 73, 916, 869 86, 221, 310 115, 448, 006 121, 945, 038 138, 242, 848 137, 747, 982 137, 693, 610	Pounds. 151,693 123,425 137,670 78,750 129,350 109,480 97,575 91,750 106,160 59,686 22,540 31,172 26,076	Pounds. 110,020 2,250	
Total	86, 359, 361	16, 935, 638	37, 336, 963	1,952,951	1,368,917,030	1,365,065,623	1, 278, 285	112, 270	

Statement, by districts, showing quantity, in pounds, of adulterated butter produced by qualified manufacturers thereof, the quantity withdrawn for export, etc., during the fiscal year ended June 30, 1916, also quantity remaining in factories June 30, 1916.

SECOND DISTRICT, NEW YORK.

And the second of the second o	Pounds.
Dr.	
Stock on hand in factories July 1, 1915. Exported and unaccounted for July 1, 1915. Quantity produced this year.	31, 496 57, 193 1, 675, 327
Total	1,764,016
Cr.	umarking a
Exported and accounted for by evidence of exportation. Exported and unaccounted for June 30, 1916. Lost in transit for export, allowed. On hand in factories June 30, 1916.	1,633,016 85,684 21,608 23,708
Total	1,764,016

Summary of operations in renovated butter at factories during the fiscal year ended June 30, 1916.

	Pounds.
Dr.	
Quantity on hand July 1, 1915 Quantity produced during the year.	409, 395 34, 514, 527
Total	34, 923, 922
Cr.	
Quantity withdrawn tax paid during the year	34, 572, 335 351, 587
Total	34, 923, 922

Statement, by districts, showing the quantity, in pounds, of renovated butter produced at manufactories and the quantity withdrawn therefrom tax paid during the fiscal year ended June 30, 1916; also quantities on hand July 1, 1915, and June 30, 1916.

Districts.	Stock on hand July 1, 1915.	Produced.	Quantity withdrawn tax paid.	Balance on hand June 30, 1916.
Colorado ¹ . First Illinois. Third Jowa Kansas. Maryland ² . Massachusetts. Minnesota. Sixth Missouri Nebraska. Tenth Ohio. Eighteenth Ohio Texas. West Virginla. Second Wisconsin.	305,066 17,967 31,825 17,184 11,602 14,076	921, 805 13, 503, 592 2, 913, 000 3, 109, 358 1, 346, 696 721, 185 4, 805, 217 182, 235 1, 842, 095 204, 685 10, 800 9, 424 4, 167, 071	921, 805 13, 578, 253 2, 902, 768 3, 108, 835 1, 347, 758 708, 749 4, 866, 567 717, 364 187, 162 1, 842, 905 204, 685 10, 800 9, 424 4, 166, 070	230, 405 28, 199 32, 348 16, 122 24, 038 12, 726 1, 579
Total	409,395	34,514,527	34, 572, 335	351,587

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

Statement, by months, showing quantity, in pounds, of renovated butter produced at manufactories, the quantity withdrawn therefrom tax paid during the fiscal year ended June 30, 1916, and quantity on hand July 1, 1915; also June 30, 1916.

Month.	Stock on hand July 1, 1915.	Quantity produced.	Quantity withdrawn tax paid.	Balance on hand June 30, 1916.
July		2,726,592 2,601,892 2,854,576 2,836,015 2,572,077 3,304,027	2,799,227 2,631,012 2,790,417 2,737,168 2,706,305 3,418,327	
January		3, 207, 611 3, 109, 757 4, 366, 223 2, 802, 063 2, 076, 687 2, 057, 007	3,055,115 3,164,082 4,437,629 2,905,836 1,969,699 1,957,518	
Total	409,395	34,514,527	34,572,335	351,587

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

Year.	Productiou.	With- drawn, tax paid.	Year.	Production.	With- drawn, tax paid.
1903	Pounds. 54, 658, 790 54, 171, 183 60, 029, 421 53, 549, 900 62, 965, 613 50, 479, 489 47, 345, 361 47, 433, 575	Pounds. 54, 223, 234 54, 204, 478 60, 171, 504 53, 361, 088 63, 078, 504 50, 411, 446 47, 402, 382 47, 378, 446	1911. 1912. 1913. 1914. 1915. 1916.	39, 056, 180 34, 514, 527	Pounds. 39,352,445 46,413,895 38,285,114 32,513,244 38,924,528 34,572,335

Statement, by districts, showing quantity, in pounds, of butter produced by creameries and butter manufactories which was found to contain excessive moisture and tax paid as adulterated butter during the fiscal year ended June 30, 1916.

District.	Produced.	With- drawn, tax paid.
	0. 500	
First California	3,500	3,500
First Illinois	11,784	11,784
Fifth Illinois	570	570
Eighth Illinois	5,730	5, 730
Thirteenth Illinois	2,160	2, 160
Sixth Indiana.	13, 110	13, 110
Seventh Indiana	1,995	1,995
Third Iowa	5,626	5, 626
Kansas	2,040	2,040
Fifth Kentucky.	173	173
First Michigan	19,683	19,683
Fourth Michigan	9,218	9, 218
Minnesota	22, 190	22, 190
First Missouri	360	360
Nebraska	669	669
New Hampshire	4,100	4, 100
First New Jersey	180	180
Fifth New Jersey	1,444	1.444
First New York	100	100
Third New York	46	46
Fifth North Carolina	240	240
First Ohio	8,280	8, 280
Tenth Ohio	5,160	5, 160
	7,749	
Eleventh Ohio		7,749
Eighteenth OhioOregon	23,865	23,865
	240	240
First Pennsylvania	2, 160	2,160
Twelfth Pennsylvania	1,800	1,800
Twenty-third Pennsylvania.	360	360
Third Texas	. 300	300
Sixth Virginia	480	480
Washington	5,906	5,906
First Wisconsin.	9,012	9,012
Second Wisconsin	7, 221	7, 221
Total	177, 451	177, 451

Summary of operations in mixed flour at manufactories during the fiscal year ended June 30, 1916.

	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
Dr.		1755 (1)		2/22	100
Stock on hand July 1, 1915	219	142	1,506	4, 243	208, 506
1, 1915. Quantity produced this year	2,310 1,624	30, 445	42,644	135,637	226, 380 6, 593, 471
Total	4, 153	30,587	44, 150	139,880	7,028,357
CR.		- 18	-		
Quantity withdrawn, tax paid. Withdrawn for export and accounted for	1,742 2,310	30, 473	43,925	136, 475	6, 678, 582 226, 380
Lost or destroyed in manufactories	101	3 111	3 222	3,399	563 122, 832
Total	4, 153	30, 587	44,150	139,880	7, 028, 357

Statement showing quantity of mixed flour produced, withdrawn tax paid, withdrawn for export free of tax, and lost or destroyed; likewise quantity remaining in manufactories June 30, 1916.

PRODUCED JULY 1, 1915, TO JUNE 30, 1916.

Month.	Barrels.	Half barrels,	Quarter barrels.	Eighth barrels.	Pounds.
Stock on hand July 1, 1915	219	142	1,506	4, 243	208, 506
July 1915. August. September. October. November. December.	33 18 49 1,442 13 14	530 629 5,723 7,155 4,479 3,620	3,013 4,280 5,782 9,035 3,991 3,617	4, 134 1, 675 22, 062 28, 370 16, 319 20, 946	236, 069 208, 031 1, 043, 082 1, 511, 431 789, 218 831, 460
January 1916. February March April May June.	18 11 16 3 5	3,517 1,868 1,058 604 494 768	3,456 3,922 2,336 1,379 999 834	10, 490 9, 334 11, 828 4, 608 2, 560 3, 311	584, 370 483, 552 430, 564 191, 729 124, 097 159, 868
Total produced	1,624	30,445	42, 644	135, 637	6,593,471
Grand total	1,843	30, 587	44, 150	139, 880	6,801,977

MIXED FLOUR WITHDRAWN, TAX PAID JULY 1, 1915, TO JUNE 30, 1916.

Month,	Barrels.	Half barrels.	Quarter barrels.	Eighth barrels.	Pounds.
July	122 48 48 1,442 13 15	544 365 5,430 6,797 4,333 4,294	3,593 4,470 6,148 8,565 4,272 3,743	5, 393 2, 192 17, 057 28, 666 17, 420 17, 760	301, 474 219, 791 920, 693 1, 489, 768 811, 779 784, 718
January. 1916. February. March. April May. June	18 11 16 3 5	3,566 2,111 1,150 644 470 769	3,576 3,899 2,479 1,389 920 871	14, 138 11, 683 11, 363 4, 445 2, 900 3, 458	681, 125 550, 133 429, 260 192, 726 128, 504 168, 611
Total withdrawn tax paid	1,742	30,473 3 111	43,925 3 222	136, 475 6 3, 399	6,678,582 563 122,832
Grand total	1,843	30,587	44, 150	139,880	6,801,977

Statement, by States, showing number of establishments for which special tax was paid to carry on during the fiscal year ended June 30, 1916, the business of manufacturing, packing, and repacking mixed flour.

States.	Number of estab- lishments.	States.	Number of estab- lishments.
Colorado Illimois Lowa Kansas Kissouri Nebraska New Jorsey New York	1 3 1 6 9 3	Ohio. Oklahoma. Pennsylvania. Tennessee. Total Fiscal year ended June 30, 1915.	1

63546--16----11

Number of persons registered under the provisions of the Harrison narcotic law, by classes, in each collection district, for the fiscal year ended June 30, 1916.

Districts.	Physicians.	Dentists.	Veterina- rians.	Hospitals, etc.	Retail dealers.	Wholesale dealers.	Manufac- turers.	Importers.	Educa- tional insti- tutions.	Miscella- neous.	Total.
Mabama 1	4,564	905	245	of the last	1,352	14	4		15 E	1.35	7.0
Arkansas	2,682	320	244	10	818	10	6			12	4, 1
First California 2.	2,904	1,437	195	84	976	12	19	60	4		5,6
ixth California	2,317	910	82	84	687	3	- 8		5	2	4,0
olorado 3	1,856	543	137	82	749	6	13		2	1	3,2
onnecticut 4	2,058	923	154	116	779	. 20	11	1	7	21	4,0
lorida	1, 184	322	56	18	588	5	5	3		7	2,
eorgia	3, 282	733	71	34	1,024	12	23	1	6	35	5,
awaii	133	28	9	45	32	9	*********	**********	2	1	
irst Illinois	5,984	2,309	302	166	2,006	37	132	1	9	2	10,
ifth Illinois	643	193	84	10	216	13				*********	1,
ighth Illinois	1,910	604	394	34	640	4	5		1	1	3,
urteenth Illinois	1,267	295	187	6	411	_ 2			***********		2,
kth Indiana	3, 137	934	501	62	1,253	31	35	8	8	0	3,
venth Indiana	1,386	310	223	16	548	11 22	17	E.S. 2.2		19	7
ird Iowa	3, 434	1,259	757	113	1,729 1,105	6	26	1	1 2	19	5
msas	2,540	852	572	2	365	23	0	**********	3	**********	1
cond Kentuckyfth Kentucky	1,081	185 203	145	18	263	4	16	***********	9		1
	329	71	50	8	111	1	10		-		1,
venth Kentucky	571	101	63	8	103			***********	,,	2	
ghth Kentucky	529	112	31	6	125	*********			,		
puisiana	1, 162	455	72	23	699	11	6		4	8	2
aryland 5	3, 172	954	177	96	999	16	42			18	5
urd Massachusetts		2,020	194	156	1,970	31	38	1	6	8	9
rst Michigan		885	251	45	1, 162		31	î		4	4
urth Michigan		489	205	62	666	4	14				2
nnesota		1,008	260	97	1.018	6	19				4
st Missouri	2,966	847	146	52	1,236	16	51			25	5
th Missouri	2,906	763	272	34	1,335	15	12	6	3	5	5
ntana 6	1,514	677	194	48	745	14	10	**********		32	3
braska	1,860	666	365	44	1,009	4	7	4	6	17	3
w Hampshire?	2, 119	666	237	61	873	4	11		ō	5	3
st New Jersey	843	247	58	32	367		15		3	5	1
th New Jersey	1,904	786	105	65	966	Ö	28	3	1	55	3
w Mexico 8	723	138	57	52	240				*********	10	$=\frac{1}{5}$
rst New York	2,705	917	102	74	1,374	21	70	39			9
cond New York	276	70	10		148	60	45	39		3	6
nird New York		1,395	58	74	966	14	21	9	2	3 2	4
ourteenth New York		702	147	110	966	12	33		2	4	3
wenty-first New York		530	195	37	557	11	24	**********	7	9	3
enty-eighth New York	2, 111	707	152	49	642	11	51	5 2	ALEXANDER A	9	

Total	132, 955	41, 322	11,683	3,381	50,604	709	1,254	214	147	657	242.9
cond Wisconsin	1,190	551	285	43	513	1	7		3	5	2,5
rst Wisconsin	1,515	689	204	58	581	2	21	2	3	1000	3 0
st Virginia	1,781	442	216	28	285	9	17	10	1	6	2
at Vinginia	1,656	730	133	94	806	2	8	3		95	3.
shington 9.	1,377	273	70	23	342		15	2		4	2.
th Virginia		197	39	29	413		5		4		1.
ond Virginia.	909	1,175	550	85	3,084	33	11	1	6	1	11.
ird Texas.	6, 170	614	154	41	865	10	33		3	3	5.
inessee	3,601	336	87	31	556	11	8		1		2.
ith Carolina	1.383	1,237	167	163	1,293	15	25		15	48	6.
enty-third Pennsylvania	3,632		123	33	547	2	17			5	2.
elfth Pennsylvania	1,532	484	149	17	341	21	16			il	2.
nth Pennsylvania	1, 184	1,300	215	197	1,522	17	104	16		119	7.
egon st Pennsylvania	4, 235	1.306		64	562	6	I I		4	1	2,
Agon	959	567	78	31	1, 158	5			2	18	4.
dahoma	2,551	497	189 291	47	888	31	24		2		4,
ghteenth Ohio.	2,582	1.035	147	30	446	11	16		1		2,
eventh Ohio.	1,500 1,756	442 479	238	35	477	4	10				2.
nth Ohio.	1,759	570	168	35	503	7	31	4	3	7	3.
rst Ohio	1,170	404	278	30	835	2			3	9	2.
th North Carolina orth and South Dakola,	1,025		59	34	326	5	8			5	1.
urth North Carolina	1,047	268	50	31	443	4	1				1.

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

Includes Rhode Island.
 Includes Delaware, District of Columbia, and two counties of Virginia.
 Includes Idaho and Utah.

Includes Maine and Vermont.
 Includes Arizona.
 Includes Alaska.

Statement of violations of the Harrison narcotic law during the fiscal year ended June 30, 1916, by districts, as reported by collectors of the various districts, covering the different classes of registered and unregistered parties.

					,	Viol	ation	s.							-					Dis	spos	itio	n.					TW.		-Sa	-loo
			Reg	ister	ed.	J				Un	regi	ster	ed.					Regis	tere	ed.				regi		ed.			1	alty	
Districts.	Physicians.	Dentists.	Veterinarians.	Manufacturers.	Importers.	Wholesale dealers.	Retail dealers.	Miscellaneous.	Physicians.	Dentists.	Veterinarians.	Manufacturers.	Ketail dealers.	Miscellaneous.	Total.	Convictions.	Aequittals.	Under indictment or held for grand jury.	Compromised.	Dropped.	Pending.	Convictions.	Aequittals.	Under indictment or held for grand jury.	Compromised.	Dropped.	Pending.	Fines.	Compromises.	Special tax and penalty sessed.	Special tax and penalty lected.
Alabama ¹	427 117	2 3		2		4	212						14.		648					569 118	56		 i					\$25.00 220.00	\$385.00 50.00	\$532.55 168.28	\$532.55 168.28
California; ² First First Sixth Colorado ³ Connecticut ⁴ Florida Georgia Hawaii	329 201 153 192 94 320 10	40 62	1: 1: 1:	3		2	32	4					3	5 16 11 9 97 29	373 183 619	3 10	0	1	11	363	2 20	1 8 5 24		3		1		1,795.00 500.00 1,726.00 1,040.00 47.00	425.00 845.00	670. 50 435. 53 301. 07 645. 03 237. 83 209. 63 26. 65	659. 50 425. 51 301. 07 645. 03 237. 83 201. 95 26. 65
Illinois: First. Fifth. Eighth. Thirteenth.	828 16 19 72	4 6		5 3 6			302 3 6 47	3						207 19 6 4	4	2	3 i	i		95		1 4		13	1	156	5		25.00		1, 114. 22 42. 50
Indiana: Sixth. Seventh Lowa, third Kansas	194 50 847 284	16	29	7 23	3	6	29 294 52	76) 		2		2	32 10		9	1 i	i	13 22 14	384 88 1,90 424	13	10		i	3	15	7		1, 155.00 790.00 1, 100.00		560.32 116.58 2,061.45 607.17
Kentucky: Second Fifth Sixth Seventh Eighth Louisiana Maryland 3 Massachusetts, third.	19 40 43 224 381	4	1	0 9 1 6 4 1 1	5 2	1	143	2 2 2 2 3 12 6						21 1 76 53 9	5 6 54	9 8 6 9	i			21- 20 5- 5- 420	1 16 3 7 7 27	1 1 2 46 24	1 2 3	10	i	20	i	900.00	265.00	248. 23 28. 14 79. 02 77. 13 536. 08 622. 65	28. 14 79. 02 76. 63 532. 58 622. 65
Michigan: First	268			7		··i	77 56							21	46 41	8			12	434		18	3					200.00	6,794.00 35.00		

First. 908 17 12 1 1 28 3 2 4 38 400 2 21 339 32 1 15 700,00 497,61 491,49 Sixth. 235 55 6 1 28 1 1 1 337 4 372 3 4 306 12 9 1 1 2220 381,00 Montana	Minnesota	117.	99,	21,	3	-	20, 14				14	288		1,	9	273	5	1.		-, 8		100.00		396.75	396.	75
First. 45 10 4 1 33 2 1 1 1 16 113 1 1 3 2 86 2 2 2 8 1 5 200,00 235.00 89.84 89.84 Fifth 49 82 11 3 42 25 25 23 280 1 5 5 235 12 2 2 3 1 100.00 305.31 305.31 New Mexico * 77 6 10 20 27 1 18 167 2 5 133 14 13 3 2 100.00 790.00 305.31 305.31 New York: First. 12 4 1 32 1 1 7 5 7 1 8 31 9 5 2 1 1500.00 790.00 3.51 3.51 Second. 70 16 3 6 1 10 24 1 1 7 1 7 5 7 1 8 31 9 5 2 1 1 500.00 790.00 35.31 3.51 Third 17 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Sixth	235 199 119	55 78 60	6 39 31	i	1	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		i	-	11 1 12	337 374 262	1	3	4	306 372 244	5 9	1.		. 2	3		225. 00 65. 68 25. 00	381.00 499.95 258.77	381. 499. 258.	00 95 77
First. 12 4	First. Fifth New Mexico 8.	94	82	11	3		42 25				23	280		- 5		235	12			_ 23			165.00	305.31	305.	31
Fourth 180 39 5 205 9215 33 686 4 5 422 7	First. Second. Third. Fourteenth. Twenty-first. Twenty-eighth.	70 17 286 276	16 6 124 92	22 46	6 1 4 6	10	24 1 11 69 20 26 4				17 16 12	131 51 541 462	i		8 4 1 2 9	127 30 519 441	5 10 6 7	3.	i	7 1	5	650.00	770.00 50.00 325.00	280.60 2.10 712.70 543.54	280. 2. 710. 543.	.60 .10 .69 .54
First. 76 29 14 2 3 10 3 44 56 294 1 11 125 18 2 2 24 3 20.00 1,070.00 177.48 177.48 Tenth 134 38 22 4 11 10 275 14 6 12 18 4,305.00 380.00 316.56 3	Fourth	79	. 29	5 2 30			11 18	3		i .		145	2 2	4		130	7		2	2 2		10.00	20.00	160.90	156.	88
First. 121 82 20 2 1 36 23 2 3 279 589 1 5 30 244 5116 01 31 37 90.00 155.00 365.32 362.32 Ninth	First. Tenth Eleventh Eighteenth Oklahoma Oregon	134 190 118 328	38 53 39 3	22 23 4	5		44 33 21 2 312				56 18 1 4	294 322 181 651	1	1	13	224 275 171 614	26 14 6	i .	12	1 18 1 10	1 	4,305.00 400.00	380.00 975.00 215.00 160.00	316.56 270.37 82.00 580.72	316. 270. 81. 576.	.56 .37 .50 .72
Second 98 21 4 3 60 25 211 1 3 2 175 5 2 19 4 150 00 252 48 252	First. Ninth Twelftth. Twenty-third. South Carolina Tennessee Texas, third.	88 102 182 68 308	72 98 112 19 43	13 17 16 7 18	i	1 	22 23 36 7 37 1 191 7	15		2	6 8	232 244 364 141 591	i i i i i i i i i i i i i i i i i i i	2 4	7 4 4 4 4 4 2 8	167 202 350 84 514	21 2 35 1 2 1 3	2 . 3 .	1	31	3	50.00 542.89	80.00 35.00 950.00 715.00	15.09 291.65 481.08 92.77 403.21	15. 291. 481. 92. 403.	.09 .65 .08 .77 .21
	Second Sixth Washington ⁹ West Virginia	172 128	31 65	12		:::	$\frac{28}{45} \frac{2}{32}$				39 68	211 280 350	1 4 2	3 16	79	168 201	51 2 2 42	2 18	19	. 4	7	1, 037. 50	150.00 2,175.00	183.06 251.01	183. 249.	.00
First. 82 49 2 2 15 17 2 2 171 1 1 3 160 2 4 25.00 160.00 162.50 Second 83 73 34 2 15 17 22 21 224 2 1 221 25.00 300.10	First	82 83	49 73	2 34	2 2 	:::	15 17 15 17					171 224	1		3	160 221	2		12:	4		25.00				

Includes Mississippi.
 Includes Nevada.
 Includes Wyoming.

Includes Rhode Island.
 Includes Delaware, District of Columbia, and two counties of Virginia.
 Includes Idaho and Utah.

⁷ Includes Maine and Vermont. 8 Includes Arizona. 9 Includes Alaska.

REVENUE AGENTS: DIVISION.

During the last fiscal year there were employed 40 revenue agents under section 3152, Revised Statutes, as amended, assigned to duty as follows: One as chief of revenue agents in this office, 29 in charge of territorial divisions, 6 in examination of offices and accounts of collectors of internal revenue, and 4 in assisting agents in charge of divisions on special duty.

There were also employed 77 agents and 113 inspectors under the income-tax law. Four agents resigned, 4 were transferred, and 1 died during the year, leaving 68 agents on duty June 30, 1916. Eighteen inspectors died, resigned, or were transferred or promoted during the year, leaving 95 inspectors on duty June 30, 1916.

Ernenses of revenue agents under section 3159

Salaries of revenue agents. Expenses of revenue agents.	
Total	157, 610. 67
Expenses of revenue agents and inspectors under income	e-tax law.
Salaries of revenue agents. Expenses of revenue agents. Salaries of inspectors. Expenses of inspectors.	61, 183, 76 162, 880, 00
Total	447, 169. 82
The fire and the state of the s	
Expenditures from the appropriation "Collecting cotton-fr	uturės lāx.''
Expenditures from the appropriation "Collecting cotton-fr Salary, cotton-futures attorney. Expenses, cotton-futures agents. Expenses, cotton-futures agents.	\$4,000.00 1,737.95 8,646.00
Salary, cotton-futures attorney. Expenses, cotton-futures attorney. Salaries, cotton-futures agents.	\$4,000.00 1,737.95 8,646.00 4,671.33
Salary, cotton-futures attorney. Expenses, cotton-futures attorney. Salaries, cotton-futures agents. Expenses, cotton-futures agents. Total.	\$4,000.00 1,737.95 8,646.00 4,671.33
Salary, cotton-futures attorney Expenses, cotton-futures attorney Salaries, cotton-futures agents. Expenses, cotton-futures agents.	\$4,000.00 1,737.95 8,646.00 4,671.33 19,055.28

	June
	0
,	CIGI
,	,
7	63
2	70
2	-
Joans	STATIO
nternal_reconne	Sections of the control
f.	2
for violation	
nt	
rishme	Chatan
Pun	han
". Pun	16 ha
appropriation "Pun	90 1916 ha
I from appropriation "Pun	. 40 1016 hu
reven	

Total taxes and pen reported for assessme	1 98	6, 340.			101.71	33.8	200	- 110	4988	00 17	58223		1 1		8728
ned bus sexul faloT emszeszerot befroger	1 98	3.19		-		5,2	4, 416. 226.	5,014.	315. 11, 792.	4,898.	388. 662.			354	26, 499.
			231	80	159 642 642	183 283 283	28	24, 698. 23 434, 135. 62	318	321	13	25	88.88	51.	53.
requiq to enfay lateT equification to the control of the control o	831, 192. 00			1,994.	1,690.00	18,284		5,627.00	516.85	4,818.80	20.00			300	89, 308, 22 3, 832, 00
Persons arrested.	16	7 6:	6	10 0	400 6	324 <u>m</u>	H	32	22	- 12 ×	m 50	es :		=-	122
Prosecutions recomme	202	4	1119	12	133.	862	4	274	24	22.0	222	a		2	3111
ns bezies sills seized an stroyed,	520	1			126			911	del	61	60	ini	H		123
Pounds of smoking opium and narcotic diugs.											odala nio i				=
Pounds of adulterated butter,						9,782			0.00	I 000					8
Pounds of oleomarga- rine,						65		128		0.2	2,0 %				370
Oleomargarine facto- ries.						1	ij	111	iii	11	1817				Π
Cigars or cigarettes,				333		25,063								27 016	47, 010
Pounds of tobacco.						7, 111									
Tobacco and cigar factories.		1	1	0	11	2	11	hid		i			H	8	
atitide lo anollas.		-			1,227	1.649		2, 529	328 1,410					605	678
Illicit distilleries.	603				135			130			5			-	882
Distilleries.	11				i÷			in	1	i	Hii				7
	Tilicit distilleries. (iallons of spirits.) Tobacco and cigal detories. Pounds of tobacco. Cigars or cigarentes. Oleomargarine lactories. Ties. Pounds of oleomargarine lactories. Pounds of adulterated butter. Pounds of adulterated butter. Pounds of adulterated dings.	Tillicit distilleries. (iallons of spirits. Tobacco and eight distilleries. Tobacco and eight dedories. Pounds of tobacco. Ties. Pounds of adulterated. Pounds of adulterated and optima and narcotic butter. Tounds of adulterated and optima and narcotic butter. Tounds of adulterated and princit stills seized and sand narcotic directions.	Tillicit distilleries. (isallons of spirits. Tobacco and olgan fectories, Pounds of tobacco. Cigars or cigarettes. Cigars or cigarettes. Tounds of tobacco. Ties. Pounds of adulterated Pounds of adulterated Optune and naroting optune and naroting Timeit stills seived an attract.	Titalileries. (isallons of spirits. (isallons of smoking optime and narootic spirits. (inc.) (inc.	Distilleries. (isalons of spirits. (isalons of spirits. (isalons of spirits. (isalons of spirits. (isalons and offs. (igars or cigarettes. (igars or ciga	Distilleries. Distilleries	Pounds of allicit distillaries. 1	Distilleries. 1	Distillaries. Distil	Distillentes. 10. 1. 1. 1. 1. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	Distilleries. Distil	Distillaries. Compact	The company of the co	The interior of the interior o	The interior of the complex of the c

07

July 1, 1915,

internal-revenue laws,"

done by

				Y	eported	Reported for seizure	ure.				эp	pəp	4	. L6-	solities .it.		Expenditures.	cures.	
States and Territories.	Distilleries.	Illicit distilleries.	Callons of spirits.	factories.	Pounds of tobacco.	Cigars or eigarettes.	Oleomargarine facto- ries.	Pounds of oleomarga- rine.	Pounds of adulterated butter.	Pounds of smoking opium and narcotio drugs.	Illicit stills seized and stroyed.	Prosecutions recommen	Persons arrested.	Total value of property ported for seizure.	the saxes and pena namesesse to be to essence	Special employees.	Possemen, informers, and guides.	Miscellaneous.	
		-	4,063	131				17,491	7,994			1,084	8 69	\$14,064.07	\$10, 958. 91 820, 408. 47 192, 592. 71	\$2,090.35	\$18.95	\$0,70	\$0.70 2,102.55 18.95
Oregon Pennsylvania. Rhode Island		7	2,817	90 27	275.241 20	206,447	il	666	1,010.14		1	57	81	45, 925. 65	897.			46.67	807.6
		238	31				ii				127	12	16		271.	6,096.06	1,803.42	3.65	7, 903.1
		330	1,064								212	1,063	154	21,684.40	462.	5,477.84	6,119.57	86.99	11, 766.57
Vermont			151	: :			1		-		3	9	_	75.	535		-		
		336	2,284	:			:	120	- 02		237	314	128	25, 425. 50	108	14, 578. 71	4,464.08	15.22	19,058.64
West Virginia Wisconsin		16	32		0.00		1	20			12	77	6	502.10	222	1,861.70	217.05	23.45	2,102.20
Columbia						10		on a	581			23		58.10	656.	570.82		6.80	6.80
Alaska	11			11			ii								648.				
Paid by direct settle-	=	3,376	28,808 19	82, 161	283, 803 34	343, 780	7 2	26,336	122,0.7	=	2, 595	5,469 1	1,314 3	339, 223. 32	17, 174, 958.33	114, 0.3.98	38, 987.00	2, 385. 59	155, 797.66
4	Total Control				-	-			(ala)					9	7		2,206.90	350.46	2, 557.36
Total		11 3,376 2	28,868 119	191 28	283,803 34	343, 780	7 2	26,336 1	122,047	11 2	2, 595	5,469 1	1.314 3	339, 223, 32	17, 174, 958. 33	114.073.98	41.193.90	2, 786, 05	158 355 02

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

Ballimgra Legislenia	1910	1911	1912	1913	1914	1915	1916	Total.
Illicit distilleries seized	1,911	2,471	2,466	2,375	2,677	3,832	3,286	19,018
Officers and employees wounded Persons arrested	3 470	529	1 494	2 459	504	893	1 3 1,314	4, 663

¹ Posseman A. A. Holder was injured on a raid near Howard's Saw Mills, James County, Tenn., on Sept. 11, 1915. Special employee J. A. Galloway was seriously injured while returning from a raid in Jackson County, North Carolina, on Nov. 5, 1915. Posseman A. L. Owen was injured at the same time and place.

COLLECTORS' ACCOUNTS AND OFFICES.

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

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

Tame of agent.	Informers, guides, possemen.	Salaries and expenses of special employees.	Samples for chemical analysis	Miscellane- ous.	Total.
Amen, S. D		\$680, 43	\$2,63	\$7.50	8690, 56
Anderson W W		56, 13	10, 46	4. 20	70, 79
Parkman I S	\$65.45	6,340,46	1.00	4.20	6, 406, 91
Bender, J. O	43 99	519.05	6. 72	15. 17	584. 16
Blair, R. W	10. 22	013.00	1, 05	10. 11	1.05
Bouldin, B. B.	3 080 38	4,504.05	13, 60	152, 97	8,651.00
Boulden, C. E.	0,000.00	226. 50	28.44	120.63	375. 57
Brame, S. R.	50 00	220.00	20.11	120.00	50, 00
Byxbee, T. M	00.00	2, 024. 41	.85	66, 80	2,092.06
Chandler, W. D		2,021.11	5, 70	5. 75	11. 45
Carnes, Allen		1,119,60	3, 40	5.01	1, 128, 01
Chapin, D. J		4, 605. 59	45, 79	75, 68	4, 727. 06
Chapman, W. H	4 667 73	9, 761. 42	1, 40	13, 65	14, 444, 20
Drakeford, J. J	2 215 81	6, 859. 20	. 75	4, 43	9,080,19
Elliott, L. W.	2, 210. 01	0,000.20	45, 52	1. 15	46, 67
Forbes, E. A		2, 407, 99	8, 25	520, 64	2, 936, 88
Gantt, D. J.	5 676 19	3, 119, 08	0. 20	16, 21	8,811,41
Love, R. H.	0,010.12	354. 80	52, 77	41.50	449.07
McCabe, J. A.		30J. 71	. 30	11.35	316, 36
Nutt, L. G.		26, 129, 77	40, 80	1,286.34	27, 456, 91
Smith, W. P.	1 110 02	2, 352, 81	12.49	48. 45	3,824.67
Sams, R. B.	492, 81	1,924.65	12. 73	23, 45	2, 440, 91
Slusser, H. H.		1,021.00	2.45	7. 26	9.71
Shellev, R. C.	***************************************	5, 214, 23	1.58	1.20	5, 215, 81
Sinsel, J. W			4. 25	8.18	798, 92
Stiver, C. B.		100. 10	1. 20	13. 02	13, 02
Stone, T. E	3, 320. 24	1,786.37		51, 41	5, 158, 02
Trowbridge, G. W.	0,020.21	1,100.01	4. 79	6, 35	11. 14
Vanderford, T. H	8, 310, 90	20,620.17	3. 35	16, 96	28, 951, 38
Van Voorhis, J. R.		20,020.11	0.00	96, 95	96. 95
Yellowley, E. C	10, 960, 32	12, 376. 07	52. 75	115.04	23, 504. 18
	41, 193, 90	114,073.98	351, 09	2, 736, 05	158, 355, 02
Paid under provisions of Circular No. 99				-,	2, 963, 29
Transportation requests furnished special	2,000.20				-, 000, 20
employees	U.S. Carrier	629, 51			629, 51
Total	44, 157. 19	114, 703, 49	351.09	2,736.05	161, 947, 82

Recapitulation of expenditures.

the contract of the contract o	Number employed.	Amount expended.
Special employees (average per month) Informers Guides Possemen Samples purchased Miscellaneous expenses Amount expended under Circular No. 99	56 1,447 125 4,113	\$114, 703, 49 17, 917, 23 447, 33 22, 829, 34 351, 09 2, 736, 05 2, 963, 29
Total	payar jida L	161, 947. 82

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts receive the administrative approval of the Commissioner of Internal Revenue and are settled by the Auditor for the Treasury Department, in whose office they are filed.

STAMP DIVISION.

Number and value of internal-revenue stamps issued to collectors during the fiscal year ended June 30, 1916 (including all stamps returned by collectors and reissued, which reissues amounted in number to 11,239,310).

Kind of stamps.	Number.	Value.
Spirits:	A state of the same	
Tax paid	2,681,400	\$171,936,996.00
Exportation.	588,800	58,800.00
Case	4,430,600	443,060.00
Imported	1,800	440,000.00
Distillery warehouse	2,612,400	Carlos Barbara
Special bonded warehouse		
	56, 400 18, 400	
Special bonded rewarehousing		
General bonded warehouse.	87,600	*************
General bonded warehouse retransfer	6,800	
Rectified	2, 192, 500	
Wholseale liquor dealers	512,600	
Denatured alcohol	328, 400	*************
Transfer grape brandy	600	
Wine, fortified sweet	200	
Wine, imitation sparkling	80	12.00
Pobacco:		COLLEGE AND SHEET
Tax paid	2,099,619,415	34, 997, 275, 10
Tin-foil wrappers for tobacco.	11,658,180	58, 335. 90
Snuff, tax paid.	268, 572, 608	2, 573, 685. 94
Exportation tobacco or snuff	37, 200	2,010,000101
Cigars:	01,200	
Tax paid		CALL ST LINES
Large	183, 721, 010	22,748,365.68
Small	93,661,400	712, 908. 75
Exportation	2,000	112, 900, 13
Cigarettes:	2,000	
		100000
Tax paid— Large	1 070 040	. 50 405 40
	1,376,640	76, 425. 48
Small	1,666,065,460	27, 159, 774. 75
Special tax:		
Regular	584, 420	8,510,193.334
Emergency.	1,319,841	10,051,795.00
Fermented liquors:	10.00	CONTRACTOR OF
Tax paid	93,694,700	87, 551, 962. 50
Exportation	89, 200	
Brewers' permit	24, 400	
Oleomargarine:		
Tax paid—		
Colored	81,200	441,680.00
Uncolored book	3,070,200	319, 124, 50
Uncolored sheet.	1,830,000	138, 100.00
Exportation	29,200	
Butter:		
Tax paid—		1 1 1 1 1 1 1
Adulterated	1,000	5,300.00
Process	1,063,800	105, 175, 50
Renovated	800	68.00

Number and value of internal-revenue stamps issued to collectors during the fiscal year ended June 30, 1916, etc.—Continued.

Kind of stamps, The Hord Tory along to	Number.	Value.
Mixed flour Playing cards. Documentary (emergency) Documentary (series 1898). Proprietary (emergency) Wines, cordials, etc. (emergency) Order forms for opium	298, \$00 43, 239, 000 661, 344, 932 20 348, 253, \$00 51, \$37, 450 1, 109, 700	\$11,952.00 864,780.00 33,304,210.00 9.48 3,728,769.00 1,771,497.00 11,097.00
Total	5, 546, 104, 956	407, 581, 352. 91

TOBACCO DIVISION.

The receipts from internal-revenue taxes levied and collected on domestic and imported tobacco manufactures paid by stamps, and including collections by assessment, during the fiscal year ended June 30, 1916, amounted to \$85,324,094.46; the receipts from special taxes levied under the act of October 22, 1914, amounted to \$2,739,853.05; total collections, \$88,063,947.51.

MANUFACTURE OF TOBACCO PRODUCTS, CALENDAR YEAR 1915.

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

The total number of cigar factories in operation at the beginning of the calendar year 1915 was 16,754, the number opened during the year was 3,506, the number closed was 4,528, and the number in operation at the close of the year was 15,732.

The total number of cigarette factories in operation at the beginning of the calendar year 1915 was 381, the number opened during the year was 137, the number closed was 151, and the number in operation at the close of the year was 367.

The total number of cigars made weighing more than 3 pounds per thousand was 6,599,188,078, a decrease of 575,003,866 compared with the production for 1914.

The total number of cigars made weighing not more than 3 pounds per thousand was 965,135,187, a decrease of 109,563,916 cigars as compared with the production for the previous year.

The total number of cigarettes made weighing more than 3 pounds per thousand was 15,816,210, an increase of 1,921,851 over the previous year.

The total number of cigarettes made weighing not more than 3 pounds per thousand was 17,964,348,272, an increase of 1,108,722,168 over the previous year.

The average quantity of unstemmed tobacco used in making 1,000 cigars weighing more than 3 pounds per thousand was 21.49 pounds;

in making 1,000 cigars weighing not more than 3 pounds per thousand, 4.76 pounds; in making 1,000 cigarettes weighing more than 3 pounds per thousand, 5.84 pounds; in making 1,000 cigarettes weighing not more than 3 pounds per thousand, 3.71 pounds.

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

There were in operation at the beginning of the calendar year 1915, 2,432 tobacco and snuff factories. There were opened 444 factories; closed, 591; and in operation at the close of the year,

There was an increase of 8,284,392 pounds unstemmed leaf, decreases of 1,835,771 pounds stemmed leaf, 2,477,769 pounds scraps, cuttings, and clippings, and 1,765,521 pounds tobacco in process, an increase of 593,534 pounds stems, a decrease of 1,934,946 pounds licorice, and increases of 2,347,590 pounds sugar and 450,553 pounds of other materials used in manufacturing tobacco and snuff, as compared with the previous year.

There was a total increase of 3,662,062 pounds of materials of

all kinds used as compared with the previous year.

There were decreases of 5,844,168 pounds of plug, 1,157,963 pounds of twist, and 916,099 pounds of fine-cut chewing tobacco and increases of 8,038,961 pounds of smoking tobacco and 1,302,767 pounds of snuff manufactured as compared with the previous year.

Snuff was manufactured in 22 districts. The district of Tennessee produced 14,967,840 pounds, the fifth district of New Jersey produced 8,620,430 pounds, the first district of Illinois produced 5,866,661 pounds, and the district of Maryland produced 2,009,489 pounds, the aggregate production of the districts named being 31,464,420 pounds out of a total production amounting to 31,898,407 pounds.

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

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

TOBACCO AND SNUFF MANUFACTURED.

Year.	Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total.
richislantic of t	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
1906	165, 069, 127	11,680,674	12,742,345	175, 664, 091	26, 115, 285	391, 271, 522
1907	159, 745, 491 164, 712, 863	12, 257, 022 14, 476, 730	12, 457, 917 12, 086, 725	179, 172, 512 192, 229, 890	24, 175, 219 24, 035, 738	387, 808, 161 407, 541, 946
1909	173, 418, 223	14, 625, 975	12, 481, 100	202, 374, 654	28, 454, 958	431, 354, 910
1910	174, 352, 625	14,580,022	12, 857, 930	214, 056, 402	31, 445, 178	447, 292, 157
1911	160, 895, 589	13, 845, 761	11,027,986	209, 367, 475	28, 943, 754	424, 080, 565
1912	160, 248, 195 164, 338, 510	15, 531, 133 14, 893, 789	11,006,561 10,934,526	217, 330, 409 220, 809, 688	31, 363, 651 32, 898, 056	435, 479, 949 443, 874, 569
1914	156, 502, 776	15, 987, 339	10, 961, 100	228, 888, 866	30, 595, 640	440, 935, 721
1915	150, 658, 608	14,829,376	10, 045, 001	234, 927, 827	31,898,407	442, 359, 219

remarker of ourselves made wanging more United Policies and

than atom for guidaline and all the

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

CIGARS AND CIGARETTES MANUFACTURED.

		Cig	ars.	Cigarettes.			
	Year.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.	Weighing more than 3 pounds per thousand.	Weighing not more than 3 pounds per thousand.		
1907 1908 1909 1910 1911 1912			Number. 989, 751, 253 1, 074, 083, 976 1, 072, 512, 540 1, 043, 023, 559 1, 118, 135, 635 1, 213, 832, 840 1, 055, 191, 495 959, 409, 161 1, 074, 699, 103 965, 135, 187	Number, 10,742,354 14,984,493 17,968,772 17,794,163 19,374,077 17,058,718 16,600,384 15,105,776 13,894,359 15,816,210	Number. 4, 501, 254, 783 5, 255, 572, 445 5, 742, 832, 524 6, 818, 858, 272 8, 644, 335, 407 10, 469, 321, 101 13, 167, 903, 516 15, 555, 692, 601 16, 855, 626, 104 17, 964, 348, 272		

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

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

Year.	Cigar	rs.	Ciga	rettes.	Tobacco and	Total.	
	Large.	Small.	Large.	Small.	snuff.		
1906	Pounds. 136, 335, 003 142, 554, 647 126, 057, 483 132, 259, 693 136, 462, 219 144, 680, 920 145, 781, 078 158, 755, 358 153, 954, 271	Pounds. 3, 943, 688 4, 971, 198 4, 382, 765 4, 410, 407 4, 654, 241 5, 236, 325 3, 909, 572 4, 230, 400 4, 803, 186	Pounds. 99,550 131,238 156,488 156,558 172,994 151,897 150,910 138,534 92,400	Pounds. 16,011,385 18,498,212 20,509,433 23,558,287 31,099,325 38,446,231 46,966,201 56,420,334 62,116,966	Pounds. 325, 370, 642 320, 729, 538 331, 729, 538 344, 325, 330 350, 480, 900 346, 544, 032 350, 549, 373 338, 870, 673 333, 883, 676	Pounds. 481, 760, 268 486, 884, 833 483, 013, 506 504, 709, 976 522, 869, 679 535, 059, 400 547, 357, 134 558, 415, 298 554, 850, 498	

Section IV, paragraph M, of the tariff act of October 3, 1913, provided for the establishment of bonded warehouses for the manufacture of cigars wholly from tobacco imported from any one country and for the withdrawal of such cigars for home consumption on the payment of the duty on such tobacco and the payment of the internal-revenue tax accruing on such cigars in the condition as withdrawn. These bonded manufacturing warehouses are wholly under customs supervision and business done by them is not included in these tables, which show the operations of internal-revenue factories only. Reports received from collectors of internal revenue show receipts from the sale of stamps to these bonded manufacturing warehouses during the calendar year 1915, aggregating \$301,264.63. The stamps so sold, if used during that year, would cover the tax on 100,421,543 cigars weighing over 3 pounds per thousand, and tax paid at the rate of \$3 per thousand. The greater number of the bonded manufacturing warehouses are located in the State and district of Florida.

Cigars reported used for personal consumption.

District.	Nun	nber.	District.	Number.			
15 yellengi t	1914	1915		1914	1915		
Alabama	57,900	52,838	Fifth New Jersey	275, 829	272, 203		
Arkansas	21,260	17,309	New Mexico	33,981	15, 348		
First California	301,729	294, 335	First New York	598, 378	551,043		
Sixth California	137, 373	134, 562	Second New York	1,679,478	1,381,65		
Colorado	262,919	241, 763	Third New York	2,345,110	2, 291, 44		
Connecticut	1, 565, 974	1,083,378	Fourteenth New York	371,852	299, 29		
Florida	5,686,517	7, 246, 562	Twenty-first New York	128, 712	100, 260		
Georgia	122,072	119,619	Twenty-nst New York	129,592	111,008		
Hawaii	2,604	2,164	Fourth North Carolina	2,384	2,240		
First Illinois	2,866,872	3, 258, 559	Fifth North Carolina	13, 958			
Fifth Illinois	204, 769	183,011	North and South Dakota	46, 194	44,71		
Eighth Illinois	313, 169	285,943	First Ohio	356, 285	45,93		
Chirtcenth Illinois	77, 173	59, 101	Tenth Ohio		404,85		
Sixth Indiana	338, 276	338,679		366,098	357, 73		
Seventh Indiana	77, 510	77, 409	Eleventh Ohio	69, 130 445, 742	52, 35		
Chird Iowa	192, 241		Eigliteenth Ohio		779,09		
Kansas	50, 457	177, 114 45, 421	Oklahoma	51,876	35,96		
Second Kentucky	16,998		Oregon	87,800	66,06		
Fifth Kentucky		16,959 86,361	First Pennsylvania	2,071,918	2,078,18		
Sixth Kentucky	71,940		Ninth Pennsylvania	932, 494	921,30		
Seventh Kentucky	27,015 2,659	30,097 2,545	Twelfth Pennsylvania	302, 481	88, 29		
Louisiana	146,631		Twenty-fhird Pennsylvania South Carolina		237,07		
	255, 479	98, 713 292, 334		10, 133	4,97		
Maryland			Tennessee	139, 753	118, 55		
Massachuse its	790, 178	734,816	Third Texas	107, 985	106, 41.		
First Michigan	437,389	418, 729	Second Virginia	30,601	29, 93		
Fourth Michigan	283, 465	254,605	Sixth Virginia	12,793	6,01		
Minnesota	175, 782	156,862	Washington	150, 470	130, 89		
	302, 197	290,027	West Virginia	7,627	5,90		
Sixth Missouri	128, 082 136, 042	111, 767	First Wisconsin	701,023	666, 10		
		123, 464 107, 837	Second wisconsin	240,041	203, 39		
Nebraska	120, 184		Metal.	07 570 070	00 440 ==		
New Hampshire	663,391 27,884	649,878 39,561	Total	21,513,879	28,440,552		

The following table shows the operations of producers of, and dealers in, perique tobacco, who are registered as manufacturers of tobacco, all of them being in the district of Louisiana, during the calendar year 1915:

Perique	to bacco.	
GM1 - 60 TV - 1		

987 (267) 168 (278) 268 (278) 169 (271)	Pounds.		Pounds.
On hand Jan. 1, 1915. Grown. Purchased.	187, 818 339, 416	Tax paid Exported and in bond Sold On hand Jan. 1, 1916	78, 820 477, 661
Total	1,053,843	Total	1,053,84

such tebacco and the payment of the internal-reverne

a stick ingree in the condition as withdrawn. These

the internal reverne as withdrawn, These

consections by them a not included in these tables, which

rations of internal revenue factories only. Reports

collectors of internal revenue show receipts from the

bottless bonded manufacturing warchouses during the

latter bonded manufacturing warchouses during the

collectors of internal revenue above receipts from the

latter bonded manufacturing warchouses during the

collectors of internal cover the far and at the rate of 58

control of the far on the far of the rate of 58

control of the far on the rate of 58

control of the far on the rate of 58

control of the far on the rate of 58

control of of 58

contro

SUMMARY.

Operations of manufacturers of tobacco and cigars during the calendar year 1915.

Registered manufacturers of	tobacco in	business at	close of year	2, 285
-----------------------------	------------	-------------	---------------	--------

THE REPORT OF THE PARTY OF THE PROPERTY OF	Factories-						
Classification of business.	In business Jan. 1, 1915.	Opened.	Closed.	In business Jan. 1, 1916.			
Registered as manufacturers for the purpose of buying and sell- ing refuse scraps, cuttings, and clippings Registered as manufacturers for the purpose of disposing of old stock of manufactured tobacco. Produced perique tobacco. Manufacturing plug tobacco exclusively. Manufacturing twist tobacco exclusively. Manufacturing smoking tobacco exclusively. Manufacturing sunf exclusively Manufacturing two or more kinds.	11 67 15 21 1,908 37	45 16 17 2 9 346 7 15	54 15 6 3 6 483 7 17	235 12 65 14 24 1,771 37			
Total	2,432	444	591	2, 285			

Quantity of tobacco and snuff manufactured.	Pounds.
Plug tobacco produced	150, 658, 608 14, 829, 376 10, 045, 001
Total tobacco produced	410, 460, 812 31, 898, 407
Total	442, 359, 219

Cigar manufacturers.

		Factories—				
Classification of business.	In business Jan. 1, 1915.	Opened.	Closed.	In business Jan. 1, 1916.		
Manufacturing— Large cigars exclusively. Small cigars exclusively. Small cigarettes exclusively. Large cigarettes exclusively. Large cigars and small cigarettes. Large and small cigars and small cigarettes. Small cigars and small cigarettes. Small cigars, small and large cigarettes. Small cigars that large cigarettes. Large and small cigars. Large and small cigars. Large and small cigars, small and large cigarettes. Large and small cigars.	5 251 21 21 1 5 1 101 41	17 18	4,534 3 110 6 2 15 8	15, 674 5 236 22 1 3 2 103 51		
Total	17, 135	3,643	4,679	16,099		

Summary of cigar and cigarette manufacture.

Description of manufactures.	Leaf tobacco used in manu- facturing.	A verage leaf tobacco used per thousand.	Number manu- factured.
Cigars weighing more than 3 pounds per 1,000 Cigars weighing not more than 3 pounds per 1,000. Cigarettes weighing more than 3 pounds per 1,000. Cigarettes weighing not more than 3 pounds per 1,000.	Pounds. 141, 854, 038 4, 594, 293 92, 374 66, 699, 013	Pounds. 21.49 4.74 5.84 3.71	6, 599, 188, 078 965, 135, 187 15, 816, 210 17, 964, 348, 272

Consolidated statement, by districts, showing the number of cigar factories operated, the quantity of tobacco used, and the number of cigars made during the calendar year ended Dec. 31, 1915.

1.48		* IE: 7	Fact	ories.		THE ST	Pounds of	tobacco use	ed in making o	eigars.	65 %	Cigars m	anufactured.						
State.	Dis- trict.	In busi-	0	Closed.	In busi-	Weighing	more than 3 per 1,000.	pounds	Weighing n	ot more than per 1,000.	3 pounds	Weighing more than	Weighing not more than						
	The state					THE THE		ness Jan. 1, 1915.	Opened.	Closed.	ness Jan. 1, 1916.	Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.	3 pounds per 1,000.	3 pounds per 1,000.
Alabama		55 16	18 3	18 2	55 17	64, 241 41, 003	3,050 586	19,959 297				4,159,765 1,952,168							
California	1 6	305 113	87 39	92 44	300 108	813,486 227,542	79,033 20,017	26,744 6,240				42,526,129 13,082,185							
Total		418	126	136	408	1,041,028	99,050	32,984	1			55,608,314							
Colorado Connecticut Florida Georgia. Hawaii		109 374 356 89 2	44 62 119 37 0	49 88 134 39 1	104 348 341 87 1	323, 464 1, 674, 833 2, 625, 096 155, 372 2, 828	23, 357 134, 225 1, 059, 500 2, 679 109	1, 118 13, 683 645, 008 100, 993 201	20			16, 153, 507 88, 946, 510 236, 831, 923 13, 167, 548 136, 664	4, 000 250						
Illinois	1 5 8 13	1,269 111 359 158	209 43 75 34	495 45 90 35	983 109 344 157	3,569,401 402,233 943,034 283,367	542,809 6,172 14,507 3,896	219,018 5,043 4,761 3,608	1			214,353,844 20,663,486 45,992,895 13,817,822	200						
Total		1,897	361	665	1,593	5, 198, 035	567,384	232, 430	1		I	294, 828, 047	200						
Indiana	6 7	352 113	101 29	97 39	356 103	1, 124, 508 1, 942, 516	22,559 158,399	14, 405 13, 584											
Total		465	130	136	459	3,067,024	180,958	27,989				161, 758, 765							
Iowa. Kansas	3	336 147	81 31	91 35	326 143	1,573,588 385,757	19,733 9,430	7,754 1,136	497 38		25	75, 490, 001 18, 330, 726	120,000 5,450						
Kentucky Do Do Do Do Do Do Do	7	12 61 55 11 4	4 6 10 0 0	3 11 18 1 1	13 56 47 10 3	40,596 573,878 103,268 41,806 708	1,271 171,468 1,164 130					38, 646, 051 4, 801, 565 1, 818, 817							
Total		143	20	34	129	760, 256	174,033	2,756	i			47,300,787							

ouisiana aryland assachusetts		63 340 401	17 36 114	22 52 131	58 324 384	669, 763 2, 195, 827 3, 170, 237	29,421 357,371 431,293	71, 222 68, 995 10, 672	979,806 7	334, 158	50, 450 13	37,335,698 123,983,416 188,570,198	404, 237, 260 7, 000
lichigan Do		47.0 298	81 59	133 65	418 292	6,240,927 994,927	479, 353 73, 098	14,067 3,522	5			303,869,165 53,587,746	1,000
Total		768	140	198	710	7,235,854	552, 451	17,589	5			357,456,911	1,000
innesota		352	88	95	345	1,054,071	95, 941	7,885	8			54, 851, 420	1,800
lssouri Do	1 6	341 135	49 54	58 50	322 139	624, 134 439, 550	40, 210 6, 436	19,024 1,058				34,582,085 19,727,881	
Total		476	103	118	461	1,063,684	46, 646	20,082				54, 309, 966	
ontana ebraska ew Hampshire		145 132 176	37 30 29	39 26 33	143 136 172	160,746 572,645 1,095,377	21,054 8 367 2,264	1,470 94 637				8,488,837 25,961,243 55,626,637	
ew Jersey Do	1 5	98	19 81	20 96	97 384	668,990 5,822,228	778,041 2,300,164	1,870 199,434		438, 793	9	82,088,234 420,609,626	147,046,950
Total		497	100	116	481	6,491,218	3,078,205	201,304		438, 793	9	502,697,860	147,046,950
ew Mexico		23	3	8	18	24,300	349	2,400				1,180,864	
ew York	14	869 219 783 628 419 497	215 67 209 104 66 83	214 72 244 124 87 101	870 214 748 608 398 479	2,897,651 1,731,867 6,634,017 1,644,458 2,532,044 922,429	170,148 514,465 1,793,228 650,385 273,401 36,498	42,972 25,019 436,812 60,630 11,111 20,665	50,425 23,554 274,123 2,494	50,621 7,763		159,554,813 117,147,741 453,310,690 125,413,083 139,053,707 47,299,325	32,440,220 5,438,690 6,517,391 662,800
Total		3,415	744	842	3,317	16, 362, 466	3,443,125	597,209	350,599	58,384	2,208	1,041,779,357	45, 039, 801
orth Carolina	5	6 15	0 4	2 6	13 13	4,518 97,148	194,666	227 215				252,650 15,706,737	
Total		21	4	8	17	101,666	195,095	442				15,959,387	
orth and South Dakota		73	30	17	86 }	246, 788	4,865	461			C'RANARO	11,884,641	
hio	1 10 11 18	343 197 161 453	150 46 27 108	180 45 35 126	313 198 153 435	3,373,349 3,168,856 1,584,540 3,317,986	308,405 8,833 32,124 594,618	12,461 36,107 244,824 242,581	78 898	33		170,405,421 155,391,671 111,694,263 212,805,451	19,500 351,150
Total		1,154	331	386	1,000	11, 444, 731	943,980	535, 973	976	33		650, 296, 806	370,650
klahomaregon		41 75	20 18	30 27	31 66	97,075 126,386	1,702 8,5.3	375 1,497				4,363,386 6,120,403	

Consolidated statement, by districts, showing the number of cigar factories operated, the quantity of tobacco used, and the number of cigars made during the calendar year ended Dec. 31, 1915—Continued.

		-101	Facto	ories.		1 10 80	Pounds of	tobacco use	ed in making o	eigars.		Cigars man	ufactured.
State.	Dis- trict.	In busi- ness	Opened.	Closed.	In busi- ness	Weighing	more than 3 per 1,000.	pounds	Weighing no	ot more than per 1,000.	3 pounds	Weighing more than 3 pounds	Weighing not more than 3 pounds
		Jan. 1, 1915.		Ų	Jan. 1, 1916.	Unstemmed.	Stemmed.	Scraps.	Unstemmed.	Stemmed.	Scraps.	per 1,000.	per 1,000.
Pennsylvania Do	1 9 12 23	959 1,384 179 399	122 146 21 84	183 343 26 91	898 1, 187 174 392	13, 423, 170 9, 117, 257 764, 892 3, 106, 672	3, 239, 551 1, 988, 955 323, 370 263, 356	264,714 673,218 4,287 98,166	434,987 262 12,475	792,940	119	741,858,057 619,106,632 135,667,749 316,820,883	361, 129, 446 84, 700 2, 818, 540
Total		2,921	373	643	2,651	26, 411, 991	5,815,232	1,040,385	447,724	792,940	119	1, 813, 453, 321	364, 032, 686
South Carolina		15 33 72	1 10 25	5 11 28	11 32 69	151, 543 106, 476 251, 271	296, 655 6, 794 24, 604	8,460 35,411 1,406	79			24,818,853 6,655,610 12,848,780	14,300
Virginia Do	2 6	46 35	7	7 6	46 30	2, 200, 074 75, 227	220, 119 2, 560	1,561,633 11,461	1,578	10,500		316, 240, 074 4, 685, 257	4,155,840
Total	1	81	8	13	76	2, 27 5, 301	. 222,679	1,573,094	1,578	10, 500		320, 925, 331	4, 155, 840
Washington West Virginia		130 108	31 24	48 33	113 99	193, 844 2, 419, 132	13,349 24,390	2,668 266	234			9, 595, 547 145, 290, 952	78,000
Wisconsin	1 2	587 248	118 40	122 49	583 239	1,398,146 - 679,662	84,674 16,688	74,890 3,742				76, 391, 414 33, 676, 545	
Total		835	. 158	171	822	2,077,808	101,362	78,632				110,067,959	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Total, calendar year 1915 Potal, calendar year 1914		16,754 17,137	3,506 3,824	4,528 4,207	15,732 16,754	102, 912, 725 114, 524, 540	17,999,851 18,704,097	5,364,937 4,953,774	1,781,572 1,919,116	1,634,809 1,338,031	52,824 392,412	6,599,188,078 7,174,191,944	965, 135, 187 1, 074, 699, 103
Increase		383	318	321	1,022	11,611,815	704, 246	411, 163	137,544	296,778	339,588	575,003,866	109, 563, 916

Average quantity of leaf tobacco used per 1,071 large eigars.

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

21.49
4.76

TABLE No. 2-CIGARETTES.

Consolidated statement, by districts, showing the number of cigarette factories operated, the quantity of tobacco used, and the number of cigarettes made during the calendar year ended Dec. 31, 1915.

			Fact	ories.	,		Poun	ds of toba	cco used in mal	king eigarettes.	ile =	Cigarettes 1	nanufactured.
State.	Dis- trict.	In busi- ness Jan. 1.	Opened.	. Closed.	In busi- ness	Weighin	g more that per 1,000.	n 3 pounds	Weighing	not more than :	3 pounds per	Weighing	Weighing no
		1915.			Jan. 1, 1916.	Un- stemmed	Stemmed	Scrap.	Unstemmed.	Stemmed.	Scrap.	more than 3 pounds per 1,000.	more than 3 pounds per 1,000.
labania		100	mali rhe	771	F	-				Visit I			
alifornia Do. olorado onnecticut	6	8 3 1	1	2 2	10 2	337	22		93,048 1,437	476, 245 692	2, 273	38, 260	12, 2 278, 961, 0 368, 8
lorida		7 9	4	4	7	111		*********	2,882	282	70	12,000	18,7
inois	1	3 37 1	20	2 20 1	37	6, 729	237	8	7, 680 332 6, 641	1,327	23,631 104 3,237	4,500 241,380	801, 3 10, 007, 8 159, 3
ouisiana aryland	- 3	2			2				16	53,535		241,380	3,454,3
ssachusetts chigan ssouri	I I	30 2 2 2	1 11 3	3 9 2 1	2 32 3 1	1,231	56	388	358 52,451	55,535 379 535 82 12,331	1,558,740 57 7,157 23 18	93,620	788, 292.1 241, 9 19, 593, 8 53, 5
w Jersey		1		1	1					72	18		4,974,6
Do	1 5 1 2 3 14 28	3 10 35 54 104 12 1	3 17 17 35 6 1	19 14 43 5	2 10 33 57 96 13	1,212 17,691 47,942 414 17	356 12	898 348 7	1,397,588 1,826,344 2,265,947 6,821,230 1,812 717	242 2,929,662 3,503,852 4,330,416 31,645 216	342 41,332 12,074 90,997 2,830 120	3, 190 210, 730 3, 330, 719 11, 409, 080 80, 750	186, 4 1, 646, 667, 3 1, 988, 453, 8 2, 466, 621, 8 2, 412, 879, 2 666, 9
Do ogon	5	1 1	····i	1	1 1				513,383 844,419 20	6,345,373 4,992,897	750	790	209, 8 2, 753, 345, 6 2, 463, 981, 4
nsylvania Doas.	1 12 3	37	5	8 1 .	34	9, 479	74	1,798	136 230, 623 15	329	4,322	380, 200	6, 5 50, 6 81, 060, 4

Consolidated statement, by districts, showing the number of cigarette factories operated, the quantity of tobacco used, and the number of cigarettes made during the calendar year ended Dec. 31, 1915—Continued.

A SECTIONAL	- 9	1	Facto	ories.			Pound	ls of tobac	co used in mak	ing cigarettes.	117-1-1	Cigarettes n	anufactured.
State.	Dis- trict.	In busi-	Opened.	Classid	In business		more than per 1,000.		Weighing no	ot more than 3 1,000.	pounds per	Weighing more than 3	Weighing not more than 3
		Jan. 1, 1915.	Opened.	Closed.	Jan. 1, 1916.	Un- stemmed.	Stemmed.	Scrap.	Unstemmed.	Stemmed.	Scrap.	pounds per 1,000.	pounds per 1,000.
Virginia Do Washington	2 6	5 1 1	2 2	i	5 2 2		105		1,424,405 9,564 934	6, 111, 142	177, 827 1	11,000	3,039,632,110 2,996,780 337,438
TotalCalendar year 1914		381 368	137 137	151 124	367 381	85, 163 86, 842	862 1,862	3,465 1,482	15, 502, 448 16, 710, 706	28, 792, 028 25, 187, 117	1,925,911 2,056,645	15,816,210 13,894,359	17, 964, 348, 27, 16, 855, 626, 10
Increase		13		27	14	1,679	1,000	1,983	1, 208, 258	3,604,911	130,734	1,921,851	1, 108, 722, 168

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

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

5.8

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

TABLE No. 3.—TOBACCO—MATERIAL ACCOUNT.

Detailed statement of the number of tobacco factories in each district and State, and the aggregate quantity of leaf tobacco and other materials used during the calendar year ended Dec. 31, 1915.

Arkansas California 1 Do 6 Connecticut Florida Georgia Illinois 1 Do 5 Do 5 Do 8 Do 13	70 15 1 1915.	. Opened. 2	Closed.	9181 .1 .1916. 28 14 42	1,233	Pounds.	20 de 30 de	Povnds.	Spands.	eturing tobac	Pounds.	Other ma- terials.	Total.
California 1 6 Total 6 Total 6 Connecticut Plorida Georgia 1 Illinois 1 5 Do 5 Do 8 Do 13	29 15 44 20 48 20	5 2 9	7 4	14	67, 499 1, 233		55,949		Pounds.	Pounds.	-	-	
Do. 6	20 48 20	5 2 9	7 4	14	1,233	10,916				4		Partition.	Pounds.
Colorado Connecticut Florida Georgia	20 48 20	2 9	4	42	60 700		20, 496	1,753	1,126	3,723	2,055	7,785	150, 806
Plorida Georgia Total Total	48	9 5		A	58,732	10,916	76, 445	1, 753	1,126	3,723	2,055	7,785	21,729
Do. 5 Bo 8 Bo 13		1	10	18 45 15 2	78,530 4,886	1,172	56,411 46,979 13,378 2,012	906 2,729	15, 497 503			2	56, 411 136, 912 19, 941
mate1	196 29 82	50 9 17	61 13 20	185 25 79	11,704,542 2,604 225,995	5,602,364 209	1,3(32,157 54,921 252,321	253,537	2,331,647	1,314,765	3,135,400	1,392 4,133,760	6,133 29,778,172
100011	319	86	102	303	11,016	125	21,966	2,442	•••••••	53, 294 5	27, 125	16,282	57,734 577,459 33,112
Indiana	67	16	15	68	25, 764	5,602,698	1,631,365	255, 979	2,331,647	1,368,064	3, 162, 525	4, 150, 042	30,446,477
77-4-1	84	20	5	16	556, 278	5,714	203,509 25,446	65	300	138 934	4,963 477	4, 103	239, 5.13 \$89, \$44
Iowa	105	9	20	91	582,042	6,480	229, 955	65	300	1,072	5,440	4,133	829,487
Kantuck	44	2	7	39	420,502	140	360,318 58,240	32.7	47,767	11,822	105, 537	36, 475	982, \$88 58, 240
Do	24 28 6 4 	3 5 2	5 4 1	22 29 7	2,758,607 11,665,449 1,829,605	9,996,934 5,967	1, 789 606, 071 429, 795 1, 800	11,224 70,090 10,340	119,858 98,330	57,072 3,142,723 127,827	3,013,034 322,384	16,439 1,758,455 202,580	2,898,942 30,372,615 3,026,778
Total	_	13	16	65	23, 176 16, 276, 837	10,011,607	1,039,455	91,654	218, 188	3,328,224	721	21	1, 800 24, 556

invitati i	3 (Nu	mber'	of facto	ries.	2, 190, 402		N.	laterials use	d in manufa	cturing toba	cco.		
State.	District.	In business Jan. 1, 1915.	Opened.	Closed.	In business Jan. 1, 1916.	Unstemmed leaf.	Stemmed leaf.	Scraps.	In process.	Stems.	Licorice.	Sugar.	Other materials.	Total.
Louisiana Maryland Massachusetts.		70 21 45	2 1 10	5 5 14	67 17 41	Pounds. 1,141,417 6,233,278 340,680	Pounds. 1,401,885 2,062,329 410	Pounds. 186,586 422,595 89,387	Pounds. 76,417 16,530	Pounds. 116,153 1,622,810 726	Pounds. 146, 984 541, 737	Pounds. 237, 603 1, 280, 907	Pounds. 164, 380 684, 843 13	Pounds. 3,395,008 12,904,916 447,746
Michigan Do	1 4	65 40	6 3	11 5	60 38	14,503,293 905	3,504,416 288	1,053,453 68,298	38,637	6,518 425	2,757,334	4,571,310	2,662,175	29, 697, 136 69, 916
Total		105	9	16	98	14,504,198	3,504,704	1, 121, 751	38,637	6,943	2,757,334	4,571,310	2,662,175	29, 167, 052
Innesota		76	8	13	71	2,101	3,842	208,909		80				214, 935
Missouri	1 6	21 15	2 5	4 2	19 18	5,795,550 76,948	32, 742, 150	481, 334 22, 755	4,348 6,650	10, 403 1, 124	12, 233, 703 650	9,033,735 1,548	3,938,368 314	64, 239, 591 109, 989
Total		36	7	6	37	5, 872, 498	32,742,150	504,089	10,998	11,527	12, 234, 353	9,035,283	3,938,682	64, 349, 580
Montana Nebraska New Hampshire	:::	26 35 11	6 8	5 7 2	27 36 9	1,418 3,256		14,742 76,609 6,987		72				14, 742 78, 099 10, 243
New Jersey	1 5	6 37	2 7	1 8	7 36	14,070 13,229,453	10,558,413	4,645 1,742,668	171,565	6,669,643	4,234,764	5,073,016	2,347,897	18,718 44,027,419
Total		43	9	9	43	13, 243, 523	10,558,413	1,747,313	171,565	6,669,643	4, 234, 764	5, 073, 016	2,347,897	44, 046, 13
New Mexico		6		1	5	3,356	504	2,450	50		· · · · · · · · · · · · · · · · · · ·			6,360
New York	1 2 3 14	48 111 103 48	20 30 28 6	20 41 30 7	48 100 101 47	47,392 4,507,151 566,220 948,435	325 498, 214 44, 306 6, 842	722,542 18,944 1,283,280 108,430	1,928 3,148 3,428	181,967	559, 387 718 25, 401	2, 835 381 134, 298	227, 783 255 40, 917	770, 350 5, 998, 208 1, 898, 308 1, 300, 751

Do	2			23 23	100			949, 501 560, 110	9,140	18, 808 12, 365	6,712 18,531		12, 212 13, 032	1,393,18 803,87
Total		. 496	110	144	465	6, 557, 43	3 565, 653	3,642,807	17,644	-			294, 290	12, 164, 073
North Carolina	8	26		5	2		317,892 1 22,504,990	807, 211 2, 384, 978	152, 100	. 866, 197 38, 655	105, 212		400,880	33,620,658
Total		. 30	4	5	25	74, 293, 921	22, 822, 882	3, 192, 189	152, 100	904, 852	7		4,988,377	92, 622, 290
North and South Dakota		- 6	1	0				9,215	14.4		0,311,300	10, 109, 847	5, 380, 257	126, 242, 948
Ohio	1	60	7	24	42	700 570	0 105 001						*********	9,215
Do Do	10	20	6 2	3	20	2,571,150	2,843,562	7,536,107 2,239,965 11,320	10,361	576, 211 335, 175	2,748,589 1,505,981	6,094,213 2,361,275	3,461,996 809,312	30,759,631 12,666,426
	1 1111	-	3	11	78	-	-	439, 633	24,090	650	14,662	50,358	12,926	11,320
TotalOklahoma	1	174	18	44	148	3,768,811	12, 448, 945	10, 227, 025	34, 451	912,036	4, 269, 232	8, 505, 846	4,284.234	44,450,580
Oregon	- 0	15	2 4	5	14			1,806 13,923			1	7	1 487	3,841 14,489
Pennsylvania. Do. Do. Do. Do.	12 23	110 86 27 31	19 32 3 10	24 22 5 4	105 89 25 37	756, 723	17,833 73,917 53,663 5,085	611,327 407,486 32,232 117,054	1,150 1,532 1,449	277 4,701	10,814 5,415 128,778	14,078 23,191 237,708	7,486 1,167 271,350 2,364	829,941 1,209,431 3,900,317 146,129
Total	-	254	.64	62	.256	4, 115, 761	150,498	1, 168, 099	4,131	4,978	145,007	271.977	282,307	6,145,818
South Carolina. Tennessee. Texas.	3	1 27 19	3 4	3 6	27 17	8,357,921 49,820	322,165	34, 272 203, 644 36, 590	10, 402, 253 153	894, 709	435 160,075	545 64,322	566 89,459	35,881 20,494,548 96,563
Virginia. Do.	6	22 20	3 3	3 7	22 16	4,454,049 2,178,480	7,606,027 8,072	526,016 694	93,026 15,337	633, 208	1,178,426	2,012,136 85,272	1,255,805 188,351	17,768,693
Total		42	6	10	38	6, 632, 529	7,614,099	526, 710	108, 363	633, 208	1,375,720	2,098 408	1,454,156	2,674,500
Washington. West Virginia.		20 16	3	2	19 17	75 710	1,911,134	12, 243 4, 082, 910	919	***********	549, 368	372,556	2,027,308	12,318
Wisconsin Do	1 2	59 39	6	10 10	53 35	5, 453, 656 63		88, 206 254, 691	8,361	726,344	133,041	4,97)	324,271	6, 73.8, 35.8
Total		98	10	20	88	5, 453, 719		342, 897	8,361	726,344	133, 045	4,993	6/4 000	254,883
Total calendar year, 1915 Total, calendar year, 1914		2,432 2,502	444	5.91 527	2,285 2,432	179, 949, 216 171, 664, 824		31, 390, 971 33, 868, 740	11,395,3835 13,161,506	15, 365, 249	41, 249, 609	48,516,413	324,732	6,993,691
Increase		N OF		64	The Court of	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, 000, 110	10, 101, 200		43,184,555	46, 168, 813		466, 049, 729
Decrease		70	13		147	8,284,392	1, 835, 771	2, 477, 769	1,765,521	593, 534	1,934,946	2,347,590	450, 556	3,662,002

TABLE No. 4.—TOBACCO-PRODUCTION ACCOUNT.

Detailed statement of the aggregate quantities of the different kinds of tobacco produced in each district and State during the catendar year ended Dec. 31, 1915, 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.

	1.3					Tobacco	manufacture	ed.					11/10
State.	District.	Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total manufac- tured.	On hand Jan. 1, 1915.	Total to be accounted for.	On hand Jan. 1, 1916.	Exported in bond.	Tax-paid during 1915.	Value of stamps used.
Arkansas		Pounds.	Pounds.	Pounds.	Pounds. 665	Pounds.	Pounds. 665	Pounds.	Pounds. 665	Pounds.	Pounds.	Pounds. 665	\$53.20
California	1 6	6,092			124,730 21,209		130,822 21,209	2,327 12	133, 149 21, 221	1,727 1	187	131,235 21,220	10,498,80 1,697.60
Total		6,092			145,939		152,031	2,339	154,370	1,728	187	152,455	12, 196. 40
Colorado. Connecticut Florida Georgia.					57,062 116,924 20,077 6,165		57,062 116,924 20,077 6,165	37 6,635 495	57,099 123,559 20,077 6,660	77 3,623 922	5,411 17	57,022 114,525 20,060 5,738	4,561.76 9,162.00 1,604.80 459.04
Illinois	. 5	217,476	6,348 43,835 6,800	3,793,196	19,523,457 57,288 255,012 22,098	5,866,661	29, 199, 662 57, 288 516, 323 28, 898	445,715 10,891 2	29,645,377 57,288 527,214 28,900	279,059 15,780	15,740	29,350,578 57,288 511,434 28,900	2,348,046.24 4,583.04 40,914.72 2,312.00
Total		217,476	56,983	3,793,196	19,867,855	5,866,661	29, 802, 171	456,608	30, 258, 779	294,839	15,740	29,948,200	2,395,856.00
IndianaDo	6 7		408,637		215, 221 46, 451	20,698 6,646	235, 919 461, 734	2,951 93,162	238, 870 554, 896	2,880 100,670		235, 990 454, 226	18,879.20 36,338.08
Total			408,637		261,672	27,344	697,653	96,113	793,766	103,550		690,216	55, 217. 28
Iowa. Kansas.	. 3			32,479	931,708 58,175		964, 187 58, 175	16, 104 297	980, 291 58, 472	15,125		965,166 58,472	77, 213. 28 4, 677. 76
Kentucky. Do. Do. Do. Do. Do. Do.	. 6 . 7	374,872 10,965,889 67,140	1,649,367 870,008 890,756	69, 242	186,854 17,731,346 1,751,033 1,800 43	999	2,211,093 29,568,242 2,778,171 1,800 18,133	894,351 1,293,809 106,667 2,820 10,415	3,105,444 30,862,051 2,884,838 4,620 28,548	789,756 1,103,889 122,653 1,965 6,354	22,199 763	2,315,688 29,735,963 2,761,422 2,655 22,194	185, 255, 04 2,378,877, 04 220,913, 76 212, 40 1,775, 52
Total		11,408,501	3,427,621	69,242	19,671,076	999	34,577,439	2,308,062	36,885,501	2,024,617	22,962	34,837,922	2,787,033.76

Louisiana					3,148,995 9,793,895 224,317	5,573 2,009,489 197,622	3,367,816 11,803,384 421,939	29,619 534 6,328	3,397,435 11,803,918 428,267	17,141 501 4,519	2,820 62,413	3,377,472 11,741,004 423,748	270, 197. 7 939, 280. 3 33, 899. 8
Michigan	1 4	6,069,411	115, 260	1,805,731	17,930,541 69,695	78,555 1,792	25,999,498 71,487	451, 146 142	26, 450, 644 71, 629	281, 173 146	50	26, 169, 421 71, 483	2,093,553.6 5,718.6
Total		6,069,411	115, 260	1,805,731	18,000,236	80,347	26,070,985	451, 288	26, 522, 273	281,319	50	26, 240, 904	2,099,272.3
Minnesota					215, 184	300	215, 484	1,283	216, 767	1,792		214,975	17, 198. 0
Missouri Do	1 6	56, 156, 365	7,640,791 25,032		1,867,065 68,471	2,287 50	65,666,508 93,553	4,507,726 9,516	70, 174, 234 103, 069	2,054,605 6,698	474, 333	67, 645, 296 96, 371	5,411,623.6 7,709.6
Total		56, 156, 365	7, 665, 823		1,935,536	2,337	65, 760, 061	4,517,242	70, 277, 303	2,061,303	474,333	67,741,667	5,419,333.36
Montana Nebraska. New Hampshire	-				14,675 78,313 9,586		14,675 78,313 9,586	54 2, 203 105	14,729 80,516 9,691			14, 728 79, 194 9, 691	1,178.2 6,335.5 775.2
New Jersey Do	1 5	10,383,181		2,992,243	17, 160 19, 549, 264	8,620,430	17, 160 41, 545, 118	3,545 1,070,824	20, 705 42, 615, 942	3,491 1,296,762	120,360	17, 214 41, 198, 820	1,377.13 3,295,905.60
Total		10, 383, 181		2,992,243	19, 566, 424	8,620,430	41,562,278	1,074,369	42,636,647		120,360	41, 216, 034	3, 297, 282. 7
New Mexico					5, 763		5,763		5,763	2,000,200	120,300	5, 763	461.0
New York	1 2 3 14 21 28		841	1,185,795 14,024 123,310 28,586	763, 312 4, 673, 908 1, 646, 436 1, 128, 722 1, 310, 817 742, 226	47,882 18,638	764, 153 5, 859, 708 1, 708, 342 1, 252, 032 1, 339, 403 760, 864	18,510 14,671 29,629 2,935 46,129 1,261	782,663 5,874,379 1,737,971 1,254,967 1,385,532 762,125	19,531 17,976 39,785 3,010 53,117 1,958	768 1,459,626	763, 132 5, 855, 635 238, 560 1, 251, 957 1, 332, 415 760, 167	61, 050, 56 468, 450, 86 19, 084, 86 100, 156, 56 106, 593, 20 60, 813, 36
Total		Versiods.	841	1,351,715	10, 265, 421	66,525	11,684,502	113, 135	11,797,637	135,377	1,460,394	10, 201, 866	816, 149, 28
North Carolina Do	4 5	52,471,513	16,900		26, 975, 803 32, 712, 873		26, 975, 803 85, 201, 286	13, 157 4, 471, 123	26, 988, 960 89, 672, 409	11,000 4,126,375	145,630 223,141	26, 832, 330 85, 322, 893	2, 146, 586, 40 6, 825, 831, 44
Total		52, 471, 513	16,900		59, 688, 676		112, 177, 089	4,484,280	116,661,369	4,137,375		112, 155, 223	8,972,417,84
North and South Dakota					9,216		9,216		9, 216	-,101,010		9,216	737. 28
Dhio	1 10 11 18	5,995,980	251, 126	395	24, 952, 185 12, 575, 192 11, 315 410, 995	4,114	31, 199, 686 12,575, 192 11,315 415, 109	405,849 82,062	31,605,535 12,657,254 11,315 415,139	549, 532 89, 983	4,427	31,051,576 12,567,271 11,315 415,139	2, 484, 126, 08 1, 005, 381, 68 905, 20 33, 211, 12
Total		5,995,980	251,126	395	37,949,687	4,114	44,201,302	487, 941	44,689,243	639,515	4,427	44,045,301	3,523,624.08
										1010	All the Control of	**,020,001	0,020,02t.00

ec.	tity	
Tp	un	
nde	e di	
ar	. th	9
r ue	year	E
nda	the	_
ale	fo	nec
he c	ose	tin
na	se ci	Cor
uri	it th	p
te a	nd	pa
Sta	it a	ess
pus	men	of te
ct a	ence	nt
stri	nme	nou
h di	100	e an
eac	the	d th
in	dat	ana
rced	han	ted,
rodi	no	por
d o	000	s re
bacc	oba	sale
to	ed t	the quantity removed in bond for export, the total sales reported, and the amount of taxes paid—Cont
0 8	ctur	ve to
ind	ufa	t, t
it h	nan	por
eren	of	res
dip	ity	d fo
the	lant	bon
fo	e gr	in
ties	fth	pane
antı	it o	emc
nb	mer	ty r
gte	tate	ıntı
ggre	as	mb
ne a	r with a statement of the quantity of manufactured tobacco on hand at the commencement and at the close of the year, the quantity	the
f th	er u	for,
nt o	geth	ted
men	to	unc
state	915,	acc
ed s	1, 1	pe !
tail	00	2
De		ı

Table No. 4.—TOBACCO-PRODUCTION ACCOUNT—Continued

		7 get (mg				Tobacco	Tobacco manufactured	d.					
State.	District,	Plug.	Twist.	Fine-cut.	Smoking.	Snuff.	Total manufac- tured.	On hand Jan. 1, 1915.	Total to be accounted for.	On hand Jan. 1, 1916.	Exported in bond.	Tax-paid during 1915.	Value of stamps used.
Oklahoma Oregon		Pounds.	Pounds.	Pounds.	Pounds. 3, 375 14, 273	Pounds.	Pounds. 3,375 14,428	Pounds.	Pounds. 3, 375 14, 707	Pounds. 1,568 59	Pounds.	Pounds. 1,807 14,648	\$144.56 1,171.84
Pennsylvania Do. Do.	-028				1,323,171 1,096,120 3,691,708 130,874	3,274 3,274 15,396	1,323,296 1,098,394 3,691,708 146,270	3,713 8,718 82,688 147	1,327,009 1,107,112 3,774,396	22,791 104,715 617	556,944	1,322,720 527,377 3,669,681 145,800	105, 817. 60 42, 190. 16 293, 574. 48 11, 664. 00
Total				***********	6,240,873	18, 795	6, 259, 668	95, 266	6,354,934	132,412	556,944	5,665,578	453, 246. 24
South Carolina. Tennessee. Texas.		495,482	2,603,103		34, 039 289, 733 83, 069	14,967,840	34,039 18,356,158 83,069	911 560, 838 4	34,950 18,916,996 83,073	579, 579 50	261	34, 409 18, 337, 156 83, 023	2, 752. 72 1, 466, 972. 48 6, 641. 84
Virginia. Do	0.0	5,365,173 2,089,279	52, 808 9, 656		11,560,550		16, 978, 531 2, 179, 219	578, 674 479, 253	17, 557, 205 2, 658, 472	538, 960 381, 567	1, 176, 625	15,841,620 2,238,007	1,267,329.60
Total.		7,454,452	62, 464		11,640,834		19, 157, 750	1,057,927	20, 215, 677	920, 527	1, 215, 523	18,079,627	1,446,370.16
Washington West Virginia			4,457		12,115 8,093,042		12,115 8,097,499	165 146,973	12, 280 8, 244, 472	124 224,906	1,206	12, 156 8, 018, 360	972.48 641,468.80
Wisconsin.	-22		2,915		6,235,644	30,031	6,268,590	2,724 4,139	6,271,314	1,589	62.63	6,269,725	501, 578.00
Total			2,915		6,473,232	30,031	6,506,178	6, 863	6,513,041	4,688		6, 508, 353	520, 668. 24
Total, calendar year 1915 Total, calendar year 1914		150, 658, 608 156, 502, 776	14, 829, 376 15, 987, 339	10,045,001	234, 927, 827 226, 888, 866	31, 898, 407 30, 595, 640	442, 359, 219 440, 935, 721	15, 924, 297 13, 362, 546	458, 283, 516 454, 298, 267	12, 889, 353 15, 924, 773	4,311,819 3,335,471	441, 082, 344 435, 038, 023	35, 286, 587. 52 34, 803, 041. 84
Increase. Decrease		5,844,168	1,157,963	916,099	8,038,961	1,302,767	1,423,498	2, 561, 751	3,985,249	3 035 420	976,348	6,044,321	483, 545. 68

OPIUM.

Upon opium manufactured for smoking purposes there was collected during the fiscal year ended June 30, 1916, tax amounting to \$175; a decrease of \$1,893.77 compared with the collections for the previous fiscal year.

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

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

Respectfully

Respectfully,

W. H. Osborn, Commissioner of Internal Revenue.

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

imposed by the act of January 17, 1914, is \$300 per pound, and as that are required of such manufacturers a bond of ant less than

in alliest alamitactuse.

Tomoresment of Internal Emening

TABLES ACCOMPANYING THE REPORT.

Separate services and the services of the	
The same of the sa	
THE REPORT OF THE PARTY OF THE	

DISTILLED SPIRITS,

DISTRICTS.	Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Still wines (2 cents per quart); champagne and other sparkling wines, including all carbonated wines (20 cents per quart); and liqueurs, cordials, or similar compounds (6 cents per quart), domestic and imported.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms, for distilling, manufactured, each, \$20.	Stamps for dis- tilled spirits intended for ex- port, each, 10 cents.	Case stamps for distilled spirits bottled in bond, each, 10 cents.	Grape brandy used in fortifica- tion of sweet wines.	Total collections on distilled spirits.
Alabama	\$11 606 42	\$55, 032. 82 27, 685. 30	\$125.01		\$53.71 903.89	\$17,777.20 5,741.76	\$1,652.13 712.52						\$74,640.87 46,739.90
6th California	64, 495, 61	4,692,999.57 397,147.40	10,187.51 1,191.70	\$8,400.00 200.00	405, 698. 02 117, 510, 57	292, 338. 64 48, 991. 24	53, 950. 00 14, 500. 41	\$37.50 33.34	\$40.00 20.00	\$91.80 5.10	10.00	\$243,524.67 161,220.20	6, 543, 970. 37 805, 325. 57
Colorado	15, 410. 34	57, 341. 35 141, 804. 91	400.00 3,529.18	4,400.00	17, 738. 80 44, 132. 10	41, 993. 78 119, 288. 70	8,675.00 11,616.68	20.83					126, 148 93 340, 202, 74
Florida. Georgia. Hawaii		111, 286. 78	2,016.67 83.33	2,600.00	8, 356. 46 1, 218. 07	20, 496. 95 21, 691. 72	6,020.84 1,933.33	75.00	20.00				150, 777. 70 25, 021. 45
Hawaii.	591 065 91	38, 974. 98 105. 05	500.00 7,654.26	8,000.00	49,699.09 181,149.94	8, 343. 86 332, 510. 63	5,566.70 32,879.37	75.02	Lance Committee	1.1-12-72-23	The second second	1 532 72	104 618 36
1st Illinois. 5th Illinois. 8th Illinois.	137.83	27, 935, 245. 25 6, 557, 933. 36	700.00 125.00	1,000.00	8,308.66 6,473.47	25, 465. 70 39, 501. 82	6, 854. 17 3, 200. 04	20, 83	20.00	11, 284. 20 6, 420. 30	18, 252, 00 10, 766, 00		28, 007, 150. 81 6, 624, 557. 82
13th Illinois 6th Indiana	153.01	9,391,029.51	1,412.52 1,012.50	400.00	7,720.81	68, 775. 48 108, 868. 19	3, 595. 85	56.25					82, 057, 67
7th Indiana	1,635,92	16, 329, 018, 99	800.00	2,000.00 800.00	18,348.24 4,017.73	48, 183, 60	7, 954.39 3, 850.02			2,720.00 8,676.20	3,096.00		16, 400, 078. 46
3d Iowa Kansas					7, 261. 80 24. 22	21, 757. 56 5, 431. 29	69 40	the second second					5 510 M
2d Kentucky. 5th Kentucky. 6th Kentucky.	4,788.14	3,919,967.64	1,079.17 916.67	4,800.00	931.85 14,256.82	8, 437. 86 22, 201. 60	2,966.72	120 17	240 00	1,042.70	22,890.00		3,962,104.08 16,932,038.96
6th Kentucky	700.00	4, 287, 512. 61	100.00	1,000.00	2, 998, 47	13,921.21	2,350.01		040.00	905.30	22, 890. 00 154, 906. 00 22, 254. 00 57, 088. 00 27, 320. 00		4,331,041.60
7th Kentucky	703.98	4, 389, 560. 45 2, 388, 719. 12				6, 260. 43 3, 338. 58	3,387.49			708.40	27 220 00	********	4, 460, 205. 45 2, 423, 684. 71

Total	3, 275, 272. 27	146, 573, 908. 20	146, 159. 40	148, 666. 68	2, 631, 529. 98	4, 309, 656. 02							
wisconsin	***********			5, 400. 00 200. 00	56, 724. 68 10, 017. 11	181, 862. 53 82, 834. 45	9, 208. 34 3, 283. 33				964.00 316.00	**********	158, 046 2, 939, 398 97, 234
Wisconsin		148, 531. 79	0 100 50	**********		8, 551. 10	2, 210.10			********	964 00		100,078
ashington	1,564.20	17, 092. 35	400.00	200.00	44,041.96	32, 363. 49	4 416 70		********		*********		673, 144
Virginia	79, 316. 07	574 679 04	912.51	400.00	4,328.97	10, 558. 76	2 054 99			23.00			409, 217
Virginia	766.94	375, 658. 36	1,608.32	1,100.00	9, 519. 46	15, 870. 84	7,615.83		********		*********	*********	121, 420
Texas		7.03	1,400.00	2,300.00	33, 346. 88	27, 629. 01 76, 750. 63	10,804.32	*******	********	3.50	64.00		83, 277
nnessee	107 60	34,001.97	3,941.68	2,000.00	4, 725, 12	10, 845. 89	1 100,00	The second second	Barrier of the second	1100	A CONTRACTOR OF THE PERSON.		100 0000
uth Carolina	222	3, 429. 36	3,010.00		70, 656. 29 3, 000. 32	134, 992. 77	29, 862, 50		Ada Zerora	44 00			
Pennsylvania	67 743 00	6, 207, 166. 19	3,516.66	2, 200.00 6, 166.67	11, 476. 03	114,916.68	7,787.49	Leave to the	12 mm	The second second	1 100 00	A COUNTY OF THE PARTY OF THE PA	267 52
h Pennsylvania	66.35	128, 174, 27	1,508.33	1,200.00	6,663.55	31,851.05	4, 358. 34				328 00	The second of	270 07
Pennsylvania	296.01	331, 690, 46	5,483.34 1,683.35	11,800.00	80, 037. 68	150, 866, 29	16,408.33	141.66			6(8) (9)		2 604 21
Pennsylvania	65 304 23	231, 954. 25 2, 352, 934. 95	495.83	400.00	18, 859. 32	11, 117. 74	2,120.83	68. 75	80.00		***********	********	11,06 265,09
		991 054 05	105 00			10,770.98	291.67		00.00		**********	********	314,50
h Ohioh Ohiolahoma	24, 898. 71	117, 972. 50	1,358.34	3,450.00	70,834.95	84, 381.31	11,487.49	66,66			5		
h Ohio	04 900 7	5, 433. 78	850.00	1,200.00	7, 343.81	35, 075, 69	4, 112, 52				*********	732.44	208.07
				1,400.00	21,061.43	37, 896. 65	4, 591, 68	120.00	1,000.00	3,977.70	36, 756. 00		10, 995, 1
and S. Dak	149 207.52	10, 692, 064. 91	2, 012. 50		31, 667, 62	53, 930, 28	15, 416, 68						
and S. Dak					6, 858. 96	24, 311. 05	1,625.02		********	The second second	1.00	The second second	2 00
North Carolina			150.00	1		2, 654. 28	100.00					The second second	0 00
North Carolina North Carolina	67.61		2,000.01	1,000.00	1 909.66	139, 585. 57 1, 945, 87	14, 241. 66						
							6, 622. 33			688, 60	100.00	C. C	1 1 506 21
t New York	12 918 86	1, 383, 116. 59	2, 029. 17	1,000.00			14, 120. 85	25.00		749.90	178.00		3,540.74
n New York	9 877 11	3, 301, 820. 73	2, 192. 32	4,000.00 850.00			43,549.98	29.17	40.00			100.1	479,72
New York	The state of the s		9, 283. 33 17, 058. 31	15, 150.00			55, 483.34			42.00		*******	3,994,61
New York	864 197 16	3, 732, 115, 48		3,000.00			19, 105, 16		20.00	24 10			0 004 03
w Mexico New York	328.43	9 700 117 10	300.00			26, 880, 64	5, 804, 27					********	360, 16
W Movies	. 77,005.95	8, 260. 57	5,075.02	3, 266. 67	43, 758. 55	206, 172, 07	16, 629, 15					2, 235. 48	90,52
t New Jersey h New Jersey	8, 914. 45	18, 127. 56 8, 260. 57	1,000.01	400.00	12, 993, 44	43, 923, 99	2 033 33					********	59,03
aw Hampshire	A Comment of the Comm	1.094.39	1 001 66			44, 913. 82	2 600 22	*******		60.10	5,078.00	vereres.	. 2,833,39
enraska		0 750 010 05	554.16	200.00			6, 370. 83				2,140.00		120, 43
ontana	P. Carlotte	96 449 49	250.00	400.00							2,146.00		1,038,2
a alissouri .	43 321 08	976 600 16		5,600.00 2,600.00				25.00			54.00 2,146.00		264, 6
DI 19200111	22, 695, 53	56 017 33	2,900.00										
			4.387.50	200.00									830, 95 54, 69
						90,606.27	6,016,67		10.955	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1	600 05
Massachusetts t Michigan		. 2, 244, 873. 40	11,087.54		144, 753, 78	126,010,18		25.00					
aryland	32, 559. 23	3, 861, 875. 46		5,850.00	52, 167, 75	79,050.77	11, 133, 44		80.00	2, 186. 90			
ouisiana		6, 442, 876. 70			1 + 63,023.31	66,874.16	10,835.43	50.00	00 00	. O TOO AA			

See p. 47 for statements showing internal-revenue tax upon products from Porto Rico and Philippine Islands.

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

						TOBACCO	8					
The state of the state of the state of	an internal men	unio per 114-0	r Isasejempa j	National Party	and Piettle	ine ppu	1	Manufacture	ers of eigars.			
DISTRICTS.	Cigars weighing more than 3 pounds per thousand, per thou- sand, \$3.	Cigars weighing not more than 3 pounds per thou- sand, per thousand, 75 cents.	Cigarettes weighing more than 3 pounds per thou- sand, per thousand, \$3.60.	Cigarettes weighing not more than 3 pounds per thousand, per thou- sand, \$1.25.	Annual sales not exceeding 100,000 cigars (special tax), \$3.	Annual sales 100,001 to 200,000 cigars (special tax), \$6.	Annual sales 200,001 to 400,000 cigars (special tax), \$12.	Annual sales 400,001 to 1,000,000 cigars (special tax), \$30.	Annual sales 1,000,001 to 5,000,000 cigars (special tax), \$150.	Annual sales 5,000,001 to 20,000,000 cigars (special tax), \$600.	Annual sales 20,000,001 to 40,000,000 eigars (special tax), \$1,200.	Annual sales exceed- ing 40,000,000 cigars (special fax), \$2,496.
Alabama	\$13,561.51			\$18.66	\$141. 63	\$33.00	\$81.00		TE 10 1 10	10.3		
Arkansas	4,972.45				27.00	18.00	30.00	\$30.00			*******	
irst California	129, 545. 66	\$41.25	\$232.47	371, 119. 45	678. 15	217.50	233, 00	345.00	\$150.00	\$600.00	***********	
ixth California	39, 643. 71	13. 20	15.48	411. 73	321.75	90. 50	87.00	60.00	412.50	*********		
olorado	46, 832. 86			20.00	270. 25	78.50	132.00	55.00	450.00			
onnecticut		2.71	63.00	910.45	700.00	373.50	498.00	675.00	1,800.00	1,800.00		
lorida	1,067,046.31			12,544.50	759.30	183.00	355.00	545.00	4,512.50 225.00	11,850.00		
eorgia				36, 50	200. 13	84.00 3.00	72.00	105.00	225.00			
awaii	39.78		33.53	4.30	1.50		1 210 00	1 575 00	2,925,00	900.00		
irst Illinois	647, 826. 09	.15	968.44	4, 109. 98 . 25	2,846.62 233.75	1,400.50 71.50	1,318.00 102.00	1,575.00 135.00	150.00			
IIII IIIIIOIS	58, 810. 00 137, 935. 91				648, 75	349.50	361.00	232, 50	750.00			
ighth Illinoishirteenth Illinois.	42, 692, 29				372.00	123.00	186.00	105, 00				
ixth Indiana	180, 280, 54				878.50	321.00	421.00	592, 50	1,237.50			
eventh Indiana	342, 266, 45			. 23	232, 63	100.00	42.00	60.00	450.00	600.00		29 406
hird Iowa	221, 261, 97	75, 00			756, 26	370.50	380.00	532.50	1,275.00	1,800.00		
Cansas	53, 621. 82				280. 64	103.50	92.00	120.00	600.00			
econd Kentucky					18.00	27.00	25, 00	30.00	000.00			0.00000
ifth Kentucky	122, 217. 10				111.50	39.00	6.00	112, 50	675,00	300.00		
ixth Kentucky	14, 104. 87				108.00	15.00	36,00	75, 00	0.0.00			
eventh Kentucky	5, 534, 67				16.00	18.00	00.00	10.00	150,00			
eventh Kentucky	69. 74				3, 00	20.00			200100			22, 475
ouisiana	118, 849, 44			1,075,582.47	167.38	54.00	60,00	30,00	150.00	1,200.00		
faryland	381, 832. 96	319, 693, 65	.36	95, 42	623, 50	200, 50	198.00	225, 00	1,425,00	1,200,00	\$600.00	756 666
faryland hird Massachusetts	584, 357. 16	16.05	402, 84	24, 575, 32	918.63	717.00	395, 00	585,00	1,830.00	2,100.00	1,200.00	2,496.
irst Michigan	952, 233. 63		102.02	65, 20	874.14	365, 50	480.00	820,00	2,081.25	2,700.00	2,430.00	4,992.0
ourth Michigan	175, 394, 21				624.88	274,00	244.00	240.00	300.00	900.00	600,00	
Innesota		. 2, 85		1.88	628.00	442.50	363.00	517, 50	525.00	900.00		
First Missouri		. 2.00			826.00	294.75	207.00	175.00	750.00			Printer Statement

Sixth Missouri Montana	59, 330. 69 27, 973, 09			25.00	261. 88 355, 13	113.00 67,50	114.00 66.00	225.00 60.00				
Nebraska	76, 550, 66				269, 25	153.50	180.00	262, 50	600.00			
New Hampshire	175, 979, 97				415.00	239.50	84.00	195, 00	300.00			
First New Jersey			1.44	68, 25	229, 75	30.00	24,00	45, 00	75, 00	600.00		
Fifth New Jersey	1,365,358.58	104, 478. 75		2,307,260.78	849, 75	234.00	288,00	510.00	675, 00			
New Mexico.	3,560.28	-5-, 2,0,10	70,210	=,001,200110	22, 75	14.00	18,00	010.00	010.00	100000		0, /11.0
First New York	474, 359, 20	29, 862, 95	22, 30	2,599,851.49	1,968.50	417.50	357.00	255, 00	375.00		600.00	2,496.0
Second New York	941, 482, 56	6, 315. 55	21, 421, 08	2, 947, 585, 89	313. 87	232, 50	342.50	802, 50	3,862.50	2,550.00	000.00	2, 400.0
Third New York	1, 481, 574, 80	5,791.89	51, 422, 54	3, 256, 941. 98	2, 120. 14	350, 50	393,00	950.00	5, 812, 50	8,700.00	3,600.00	23, 712.0
Fourteenth New York		929. 10	283. 97	872.97	1, 377, 39	473.01	512,00	455.00	1,050,00	600.00		
Twenty-first New York.	440, 580, 10	020.10		012, 91	743.88	345, 50	392, 00	465,00	900.00	1,800.00	1 000 00	
Twenty-eighth New York	148, 042, 77			200, 20	1.092.75	369, 00	383.00	372, 50	525, 00		1,200.00	
Fourth North Carolina.	942.99						383.00	372.00	525.00			
Fifth North Carolina	62, 116, 22				11. 25	15.00	*********		***************************************			
North and Couth Dalest-				5, 313, 793. 92	31.88	13.00		42.50	150.00			
North and South Dakota	35, 934. 49				186.63	67.50	84.50	180.00	225.00			
First Ohio	543, 091. 19	6.76		43.08	711.00	201.00	262.00	600.00	2,043.75			
Tenth Ohio.	502, 269. 51		********	. 20	410.50	207.00	181.50	320.00	562. 50	1,200.00		1,248.0
Eleventh Ohio	387, 749. 79	68.25			223.25	205, 50	174.00	442.50	2,025.00	600.00		3,744.0
Eighteenth Ohio	687, 458. 87				819.88	360.00	347.00	495.00	3,825.00	3,650.00		
Oklahoma	12, 102. 09				65. 25	24.00	29.00	90.00				
Oregon	16, 295. 78			21.90	123.25	74.00	18.00	60.00				
First Pennsylvania	2, 405, 627, 44	234,539.22	2,277,33	105, 313, 30	1,707,88	469.50	557.00	912, 50	4,925,00	7, 200, 00	3,600.00	10.816.0
Ninth Pennsylvania	2,030,176,72	71.25			1,662,37	684, 50	947.00	2,625.00	10, 737, 50	6, 600, 00		
Twelfth Pennsylvania	397, 571, 59				368.38	147, 50	219,00	315.00				
Twenty-third Pennsylvania	1,009,569,22	2, 683, 89	2.16	12, 85	493.76	429.00	705.00	1,140,00	2,700,00	5, 250, 00	600.00	2.496.0
South Carolina	82,011.08	4.50	Direction Co.	2,50	37.81	12,73	6.00		150,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	600.00	-, -, -
Tennessee	19, 203, 22			.08	89.00	25, 00		90,00	150, 00			
Third Texas				150, 37	145, 75	72.00	60.00	87.50	225, 00			
Second Virginia	1,043,580,02				77. 25	56, 50	48, 00	45, 00	150.00			
Sixth Virginia	15, 275, 52	1 781 50		8,776.25	43.75	24.00	33.00	45, 00	225,00			
Washington		1,701.00		373.78	220.75	93.00	74.00	60.00				*******
West Virginia.	447, 708, 01			570.76	141.00	136, 00	239.00	362, 50	675, 00	900.00	1,800.00	1 004 0
First Wisconsin	245, 226. 93				1, 207, 63	731.00	784.00	672.50	600,00		1,000.00	1,004.1
Second Wisconsin	101, 316, 08					300.00	432,00	240.00	487, 50			
Disilination Talanda	101, 310.08	*********		0 000 01				240.00	487.00			******
Philippine Islands	249, 297. 70			8,363.81						**********	**********	
Total	22, 170, 549. 51	710, 653. 02	77, 617. 46	26, 332, 745. 84	33,487.40	13,754.99	14,757.50	21, 400.00	67, 200.00	73,700.00	16, 200.00	59,904.0

REFURI
CONTINUING THE PARTY
TO
TANTEDA
TA SAY
NET
0

			Manufac	cturers of cig	arettes.			Deale	ers in leaf toh	acco.	
		-9									
DISTRICTS.	Annual sales not exceeding 1,000,000 cigarettes (special tax), \$12.	Annual sales 1,000,001 to 2,000,000 cigarettes (special tax), \$24.	Annual sales 2,000,001 to 5,000,000 cigarettes (special tax), \$60.	Annual sales 5,000,001 to 10,000,000 cigarettes (special tax),\$120.	Annual sales 10,000,001 to 50,000,000 cigarettes (special tax),\$600.	100,000,000 cigarettes (special		Annual sales over 1,000 and not exceeding 50,000 pounds (special tax), \$6.	Annual sales 50,001 to 100,000 pounds (special tax), \$12.	Annual sales exceeding 100,000 pounds (special tax), \$24.	Dealers in tobacco, annual sale exceeding \$200 (special tax), \$4.80
abama								\$12.00			\$51,542.9
rkansas irst California.			**********					15.50	\$1,00	\$138.00	34,714.4 61,667.6
xth California		\$12.00						57. 25 14. 25	12.00		25, 940, 7
								6.00		24.00	29, 911.9
lorado nnecticut	12.00 105.00							327.50	97.00	886.00	46, 259.
orida		***************************************						192.00	81.00	93.00	22, 856, 0
eorgia								36,00	28.00		56,010.2
awaii					*************			9,00	20.00		6, 497. 2
rst Illinois					***********				18.00	480, 00	96, 909, 0
		12.00					**********	230.00		36,00	11,719.6
ifth Illinois		*********								24,00	33, 837, 6
ighth Illinois			**********					2.00	7.00		
irteenth Illinois					***********		*********	3.00	7.00	F00 00	25, 892. 58, 044.
xth Indiana	6.00				**************			74.00	57.00	506.00	21, 062.
venth Indiana			**********			Sec. 20. 11. 11.		36.25	12.00	148.00	
nird Iowa								12.00		64.00	61,810.
ansas								63.00			37, 125.
cond Kentucky			*********					426.00	236.50	4.074.00	4,809.
fth Kentucky		************	***************************************				**********	519.25	638.00	2,384.00	6, 203.
xth Kentucky									441.50	1,510.00	4,775.
venth Kentucky									246.00	1,916.00	5,987.
ighth Kentucky									55.00	436.00	4,024.
ouisiana								10.50	12.00	84.00	31,530.
aryland	37.00					**********		173.50	143.00	904.00	45,075.
hird Massachusetts		60.00	60.00					190.50	60.00	432,00	77,004.
rst Michigan									18.00	98.00	51,742.
ourth Michigan								3.00	10.00	20.00	32,767.
innesota								12.00	12.00	60.00	58,536.
irst Missouri		**********	**********	120.00				51.00	14.00	238,00	46, 257.

Total	. 3,866.25	312.00	1,065.00	1,470.00	3, 150, 00	6,000.00	26, 208, 00	8,773.65	6,379,75	44,866,00	2, 297, 705.
hilippine Islands				*********				185.00	384.00	994.00	50, 733.
econd Wisconsin								185.00	39. 00 184. 00	994.00	48, 158. 36, 733.
irst Wisconsin.	1							19.00	31.00	382. 00 290. 00	33, 893.
est Virginia								12, 00 125, 50	18.00	200 00	28, 810.
ashington								291. 75	321.00	3, 299. 00	13, 763.
xth Virginia										2,079.00	
econd Virginia			120,00	120.00		1 200 00		76, 00	61.00	92.00	21,652
hird Texas	. 24.00							62.00 113.25	165.00 74.00	2, 275. 00	38,040. 90,257.
ennessee	1				*************			282.00		1,970.00	24,595
outh Carolina.	. 30.00	30.00						30,00	8. 00 447, 50	390.00	57,033
wenty-third Pennsylvania.	36.00	36.00							24.00	60.00	32,746
welfth Pennsylvania.								16.00	646.00	3,315.00	17,092
inth Pennsylvania.		24.00		180.00		1, 200.00		229. 00 881. 00	82.00	838, 00	47, 493
irst Pennsylvania	. 361.00			190 00				000 00			18, 219
regon		roneemi								222222	35, 269
)klahoma			************	************				42.00	50.00	316,00	41,933
ighteenth Ohio		Stoke Te	Estimate in the same		***********			180.50	145.00	282. 00	32, 114
leventh Ohio			***********				· · · · · · · · · · · · · · · · · · ·	82.50	64.00	406,00	29,659
enth Ohio		CONTRACTOR S			**********	**********	*******		434.50	2,520.00	27, 132
irst Ohio	6,00				***********			396, 50	494 50	0 200 00	33,712
orth and South Dakota		Markey Land	Canada C			**********	2,490.00	180.75	180.00	1,586.00	16, 183
iith North Carolina	W COUNTS IN THUS		5 353	Not care to recipie	Charles Inc. 1		2 406 00	432, 65 180, 75	426, 75 186, 00	4,999.00	20,390
ourth North Carolina							1,248,00				52,815
wenty-eighth New York	12.00	ALC: COUZ LOCAL	PER CHANGE AND					86.50	36, 00	392.00	35, 220
wenty-first New Dork								74.50	29, 00	216.00	
ourteenth New York	123,00				PER TAYON COLOR			48, 50	36,00	21.00	56,266
hird New York	1, 245, 50	84,00	180,00	420, 00		1,300.00		408, 00	140.00	684.00	45,610
econd New York	461.75	60,00	180,00	360,00	600,00	1,800,00	6, 240, 00	886, 50	497. 00	2.541.00	11,981
irst New York	298, 00	24,00	30.00					129, 00	30, 00	72,00	47,881
New Mexico						-,				199.00	15, 385
Fifth New Jersey	96,00		40 44			1,200,00		27. 50		144, 00	64, 269
irst New Jersey	. 31.00							3,00			20, 579
ew Hampshire	. 12.00							3.00			35, 197, 43, 561
vebraska								3,00		**********	
Iontana								17.00		162.00	42. 052.
ixth Missouri	1							52,00	16,00	1 00 00	

Manufactories of rotonies.

TOBACCO-conti	L

				Manufacture	rs of tobacco.				Snuff, however	Tobacco,	
DISTRICTS.	Annual sales not exceeding 100,000 pounds (special tax), \$6.	Annual sales 100,001 to 200,000 pounds (special tax), \$12.	Annual sales 200,001 to 400,000 pounds (special tax), \$24.	Annual sales 400,001 to 1,000,000 pounds (special tax), \$60.	Annual sales 1,000,001 to 5,000,000 pounds (special tax), \$300.	Annual sales 5,000,001 to 10,000,000 pounds (special tax), \$600.	Annual sales 10,000,001 to 20,000,000 pounds (special tax), \$1,200.	Annual sales exceeding 20,000,000 pounds (special tax),\$2,496.	perpared, manufac- tured and sold, or re- moved for consump- tion or sale, per pound, 8 cents.	prepared, manufac- tured, and sold, or re- moved for consump- tion or sale, per pound, 8 cents.	Total collections on tobacco.
Alabama	110000000000000000000000000000000000000								77 10 1	\$1,23	\$65 307
Arkansas	\$12.00									53.90	\$65,397. 39,873. 1585,809.
First California	173.25									17,883.70	1 585, 809.
Sixth California	82.50 113.00									1,693.91	68, 813.
onnecticut	302.00									4,490.02	82,395.
lorida	81.00	e18 00							1.47	8, 917. 10 1, 450. 33	344, 665. 1, 122, 824.
eorgia	12.00									473.64	96, 650.
Iawaii	12.00	The state of							OYZA J	2, 456, 38	9, 044.
irst Illinois	1, 160, 00	42,00							493, 537, 51	2, 033, 441.37	3, 291, 954.
ifth Illinois	137.00	21.00			V0.100				100,001102	4, 474. 22	76, 169.
ighth Illinois	446.50		24.00							39, 308, 11	213, 917.
hirteenth Illinois	93.50									2,824,37	72, 298
xth Indiana	437.50	12.00	12.00							17, 082. 80	261, 765
eventh Indiana	81.00	18.00		************					359.20	34, 070. 75	402, 035
hird Iowa	565.25			\$60.00						76, 281.52	365, 244
ansas	113.50									4, 428, 41	96, 548.
econd Kentucky	107.50 117.00	24.00	72.00	90.00	2150 00					194, 881.06	210, 888
ifth Kentucky	12.00		12.00	60.00	\$150.00				.72	2,507,070.60	2, 640, 634.
xth Kentucky	21.50									213, 810. 21 191. 60	235,519 14,503
ighth Kentucky	36.00		12.00			**********	*********			1,962.76	6,673
ouisiana	301.50		36, 00							272, 218, 83	1, 501, 778
arvland	115.00		90.00						142, 946. 07	741, 295, 13	1, 636, 948
hird Massachusetts	285.50	6.00	12.00	W1500 A		A Company	00100111111	4000001111111	15, 738, 47	18, 183, 98	732, 174
irst Michigan	315.00	0.00	48.00	75, 00		\$600,00		\$2,496,00	7, 026, 51	1.869.095.57	2,898,574.
ourth Michigan	234, 50					4000.00		32, 100.00	136,00	5, 403, 15	217, 120.
innesota	381.00				The state of the state of	100000000000000000000000000000000000000	50/500 - E 1.53 V	ALTERNATION OF	BC 193 J	17, 054, 77	247, 497
irst Missouri	88.50		24.00	120,00	300.00			2,496.00	179.80 13.40	5, 586, 102, 44	5. 752, 487.
ixth Missouri	94.50	**********		LULIS BURNEY	ALCOHOLD TO A COR-		the first of the last the same	CC += CC_======	13.40	7,044.08	109, 907.

fontana Jebraska	120. 25 218. 00								ļ	1,112.58 6,341.43	61, 252 119, 775
lew Hampshire	60.00									781. 24	222, 252
irst New Jersey	37.50		0.12.100000000				000.00			1, 268, 97	287, 221
ifth New Jersey	209.00	21.00	60.00	60.00		600,00			703, 042. 91	2, 685, 660. 41	7, 239, 822
ew Mexico	19.00						7502500000000		103,042.31	651.69	19,671
irst New York	287.50	6.00		90.00				1, 248, 00	20, 70	64, 635, 14	3, 225, 616
econd New York	590.00	41.00						2,496.00	2,379.05	469, 709. 35	4, 425, 734
hird New York	654.75	48.00	24.00	30.00			**********	3,744.00	3, 441, 11	18,951.51	4, 932, 112
ourteenth New York	243.50	24.00	12.00	60.00					0, 1,111	95, 664, 59	568, 822
wenty-first New York	519.50	30.00	12.00	60.00					Later Market	105, 277. 73	587, 865.
wenty-eighth New York	392.00	36.00		30.00					1,558,24	56,662.82	263, 007.
ourth North Carolina	17.50						V22 7 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.000 - 1	2,000.21	2, 113, 104, 67	6, 208, 902,
ifth North Carolina	63.50	39.00	72.00	270.00	600.00			2, 496, 00		7, 131, 443. 74	12,531,764
orth and South Dakota	41.00				******	and the second	territal silvens	STREET, STREET, STREET,		710. 15	71, 141.
irst Ohio	305.00	24.00	24.00		300.00				3, 28	2, 626, 175, 99	3, 209, 680.
enth Ohio	104.50	6.00	36.00				1, 200, 00	Walled Lands Land		931, 078, 61	1, 469, 035.
leventh Ohio	45.00									787.62	428, 786
ighteenth Ohio	443.50	20.00	36.00		*********				388, 80	32, 916. 56	773, 103.
klahoma	17.50									198, 63	47, 796.
regon	67.50									1,597,26	36, 487
irst Pennsylvania	529.00	6.00	72.00	60.00	*********				178, 40	108, 870, 86	2, 938, 069
inth Pennsylvania	390.50	39.00	36.00						280.32	42, 219, 14	2, 118, 403.
welfth Pennsylvania	156.50	12.00		30.00	300.00			********		286, 741.62	718, 707.
wenty-third Pennsylvania	241.75								1,563.14	9,946.03	1,095,366
outh Carolina	6.00	**********				district to a				2,779.78	112, 305.
ennessee	98.75	12.00	54.00	30.00	300.00	600.00			1, 275, 783.44	295, 244, 05	1,632,821
hird Texas	89.00					arranio rita				6,648.62	138, 616.
econd Virginia	54.50	24.00	24.00	180.00	750.00	200.0000000				1, 256, 552, 74	6,549,663.
ixth Virginia	47.00	12.00	94.00	30.00	300.00					175, 625, 23	220, 062.
ashington	8600					********				1, 287, 20	55, 873.
est Virginia	99.50					600.00	*********			656, 758, 27	1, 145, 515.
irst Wisconsin	317.00			60.00					2.578.07	488, 605, 80	790, 189.
econd Wisconsin	199.50	*********								19, 155, 50	160, 657.
hilippine Islands				*********						62.78	257, 724.
Total	12, 690, 50	520, 00	832.00	1,485,00	3, 150, 00	2, 400, 00	3,600,00	14, 976, 00	2, 653, 654.38		

¹ Includes \$373.34 from sale of stamps affixed to Philippine products at the port of San Francisco, Cal.

7		F	ERMENTED	LIQUORS.						OLEOMA	RGARINE.			
DISTRICTS.	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.	Whole-sale dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.	Oleomargarine, domestic artificially colored, in imitation of butter, per pound, 10 cents.	Oleomargarine, free from coloration that causes it to look like butter of any shade of yellow, per pound, of 1 cent.	Manufacturers of oleomargarine (special tax), \$600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Retail dealers in oleomar- garine free from artificial colora- tion (special tax), §6.	Whole-sale dealers in oleo-marga-rine artificially colored in imitation of butter (special tax), \$480.	Whole-sale dealers in oleomargarine free from artificial coloration (special tax), \$200.	Total collections or olcomargarine.
labama rkansas irst California xth California	\$9,006.75 1,558,005.58 527,495.71	\$550.00 50.00	\$5,191.66	\$2,499.75 1,266.91 9,446.66 2,500.97	\$291.69 316.67 14,158.31 2,852.11	10,590.33					E4 00	\$800.00	\$1,683.34 200.00 933.33 1,133.34	2,866.2 987.3
olorado nnecticutorida eorgia awaii	2,339,846.16 42,327.75 120,580.51	150.00	1,000.00 2,300.00 200.00 300.00 400.00	3, 104. 15 2,510. 00 2,502. 53 7,536. 50 177. 53	7,770.84 17,918.77 1,925.00 1,818.75 470.83	46,955.28 130,235.76	304.90		\$1,550.00	56.00	1, 758, 75		1,333.34 3,650.01 2,600.00 3,466.67	7,079.0 22,931.8 4,358.7 5,544.3
rst Illinois	7,568,341.96 433,448.50 338,062.50	100.00	6,458.34 500.00 900.00	11,083.80 2,520.01 4,468.68	24,294.06 4,306.25 8,679.43	7,610,278.16 440,774.76 352,110.61	195,367.43	240,349.44	7,600.00	668.00	34,258.50 3,197.75 4,110.50	480.00	200.00 8,216.73 3,083.33 2,383.36	
th Indianaventh Indianaird Iowa	1,116,895.25 1,037,195.25 315.797.19	50.00	1,300.00	4,785.38 6,139.19 4,041.33 1,210.45	13,517.06 14,285.44 5,383.40 2,979.17	612,995.19 1,139,936.54	22,098.60 5,122.50	5,529.35 2,570.00	1,200.00 1,200.00	1,968.00	2,992.00 13,127.75	360.00	600.00 4,500.00 1,458.34 9,241.67	32,419. 28,848. 4,846. 23,276.
nsas cond Kentucky th Kentucky th Kentucky	33,075.00 513.588.75	1.74.2 65.1 65.4		1,838.33 1,461.65 1,235.88	474.99 1,222.96 806.26	2,313.32 35,959.61 516,230,89	19, 90	20,663.83	2,200.00	40.00	9,081.25 199.50 275.50		1,766.66	64,232. 199. 2,455
enth Kentucky hth Kentucky	9,555.00 817.196.44		400.00 100.00 100.00 1,000.00	640.91 724.15 390.86 7,126.69	158.34 1,016.66 100.00 4,225.01	397 779 50				48.00	758,00 195,50 228,50		2,616.67	228.
rylandird Massachusettsst Michiganurth Michigan.	2,061,113.39 3,674,025.75 2,657,075.53	145.84 50.00 50.00	2,000.00 4,033.34 3,600.00	9,910.86 1,960.06 3,522.49	9,560.61 21,116.74 9,958.33	2,082,730.70 3,701,185.89 2,674,206.35	2, 925.50	5,426.75 490.00	800.00 800.00	2,210.00 12.00 928.00	4,494.50 6,444.52	320.00	2,616.67 4,716.68 8,891.68 6,466.67 5,583.37	21,574. 24,231.

Minnesota. First Missouri	2,268,439.87 4.264,425.05		7,825.00 2,900.00	11,548.34	33,943.33	2,322,237.79		3, 171, 50			5,180.75			17,052.26
Sixth Missouri	737, 156.52	150.00	1,300.00	4,036.69 3,315.10	7,762.56	719,684.18		147.74		6, 782.00 80.00	6,615,00		1,133.33	63,298.31 8,692.75
Montana			2,000.00	5, 156, 67							368.00		733, 33	1,101.33
Nebraska			1,300.00	3,280.84				2,888.00	600.00		1,870.00			7,941.34
New Hampshire First New Jersey		150,00	300.00 600.00	13,041.69 455.00		440, 484. 45					8.265.05		4,900.00	13, 165, 05
Fifth New Jersey	4,620,718.00			3,914.17		4,615,848.83	4 220 00	94 004 90	9 000 00	96.00	8,584.00		883.34	9,467.34
New Mexico	18,540.50		358.34	608.41	2,000.04	91 507 90	4,330.00	24, 221.30	3, 300.00	96.00				52 774.05 41.50
First New York	4.286.094.34		2,408.33	1,630,83		4,303,214.73				28 00			1,875.00	8,613.75
Second New York	293, 157, 50		100.00	225.00	1,079.16	294,653,33	23, 842, 20	S		20.00	404 00	160.00	6, 433, 34	30, 839, 54
Third New York	7,745,009.46		2,600.00	1,238.31	4,512.52	7,753,410.29	23,012120		*********		2.613.25	200.00	733.33	3,346,58
Fourteenth New York	2,431,381,28	62.50	3,758.33	1,813.33	13,817.59	2,450,833.03					14,605,61			20.372.28
Twenty-first New York.	1,395,526.50	150.00	2,500.00	2,827.50	8,618.75	1,409,622.75					16,362.50		7,583.33	23,945.83
Twenty-eighth New	THE COLUMN TO SELECT		The same time	100 Sec. 100	- X	TRY	307.00			The state of	1	No.	0.117	STREET
York	2,926,319.09	112.50	4,600.00	2,467.49	9,743.77	2,943,242.85					12,388.50			19,788.51
Fourth North Carolina				364.25	*********	364.25				Serverer?	282.00		150.00	432.00
Fifth North Carolina North and South Da-					*********	**********					163.00		**********	163.00
kota	65 134 OC		700 00	3,635.29	6,608,43	76 077 79				は世界	455 00	10000	333.34	785.34
First Ohio	2.588,857.76		3,333.33	1,968.36		2,598,654.45	63 723 80	20 200 47	600 00		9 073 50		2,300.00	94,897.77
Tenth Ohio	1.065,132.75			1,230.04	9,604.33	1.078.917.19	09,120.00	20,200.41	000.00		8 418 50		3,000.00	11,418.50
Eleventh Ohio	799,616.38		1,883.34	784. 19	8, 173, 04	1,078,917.12 810,456.95	160,000,00	15, 416, 82	600.00		9.082.25		3,366,69	188, 465, 76
Eighteenth Ohio	2,811,176.25	462.50	3,000.00	1,518.33	23,856.24	2,840,013.32					15, 932, 25		4,783,34	20,715.59
Oklahoma	74.51	225.00	********	1,016.66	808.34	2,124.51				442.00	15,932.25 874.00		683.33	1,999,33
Oregon			500.00	200.00					********	.vecerrere	116.00	Jeersons.	533.33	649.33
First Pennsylvania	4,697,207.00		5,233.34			4,720,663.26				.verreiter			3,000.02	6,411.02
Ninth Pennsylvania			1,725.00	1,360.84						erretter.			200.00	2,135.00
Twelfth Pennsylvania	2,111,808.00		4,100.00	2,420.00	15,229.17	2, 133, 557. 17	· · · · · · · · · · · · · · · · · · ·		*********		3,412.75		200.00	3,612.75
Twenty-third Pennsyl- vania	4,230,666.38	195,83	9,329,17	2 007 50	11 701 66	4,255,070.54	E-1844E-00	\$17/07/100			0 100 00		0 000 00	11,820,16
South Carolina.	1 218 75	199.89	100.00	2,547.52	666.69	4,200,000.04					8,100.00		3,666.66 1,283,33	1,731,83
Tennessee	72, 761, 25		400.00	2,760.21		77 049 34			*********	136,00	1,072.00		2,050.01	3.258.01
Third Texas	1,048,680.17		1.075.00	43, 960, 48			7, 700, 00	1.477.00	600.00	130.00	1,769.25		2,950.00	15,008,25
Second Virginia)	200,00	5, 272, 50					171111111					4,403.72
Sixth Virginia	128, 109. 15		400.00	4,537.61		131,671.78	I III GOOTS				769, 75			1,744,75
Washington			825.00	686.70	1,952.11	713,214.96					244, 50	********	1,033.34	1,277.84
West Virginia			********			358.33	********			1.184.00	5,053.50		4,150.00	10,387.50
First Wisconsin					20,501.76			1,988.80	600.00		15,826.50		6,483.33	24,898.63
Second Wisconsin	1,201,710.95	100.00	7,383.33	5,810.84	20,114.58	1,235,119.70					6,491.50		3,250.01	9,741.51
Total	197 975 679 96	4 277 10	192 954 10	240 152 55	519 DIE 04	88,771,103.99	550 240 22	200 250 50	00 050 00	17 204 00	200 000 10	0 997 00	175 000 00	1 401 070 70
1 0001	01,010,012.22	1,377.10	120,004.10	219, 100, 00	010,040.94	00, 111, 100.99	000,049.33	300, 330. 38	20, 900.00	17,594.00	395, 300, 18	0,007.00	110, 200, 00	1,400,310.72

¹ Includes \$87,846,384.14 stamp sales at \$1.50 per barrel, \$251.63 assessed at the rate of \$1 per barrel, and \$29,036.45 assessed on fermented liquors stored in warehouse.

REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

			MIXED	FLOUR.				ADULT	ERATED B	UTTER.		PROCES	BUTTER.	OVATED
DISTRICTS.	Mixed flour, per barrel or package contain- ing 196 pounds or more than 98 pounds, 4 cents.	Mixed flour, per half bar- rel of 98 pounds or more than 49 pounds, 2 cents.	Mixed flour, per quarter barrel of 49 pounds or more than 24½ pounds, 1 cent.	Mixed flour, per eighth barrel of 241 pounds or less, 1 cent.	Manu- facturers, packers, or re- packers of mixed flour (special tax), \$12.	Total collections on mixed flour.	Adulter- ated butter manu- factured or sold, etc., per pound, 10 cents.	Manufacturers of adulterated butter (special tax), \$600.	Retail dealers in adul- terated butter (special tax), \$48.	Whole-sale dealers in adulterated butter (special fax), \$480.	Total collections on adulterated butter.	Process or reno- vated butter manu- factured or sold, etc., per pound, \$\frac{1}{cent}\$.	Manu- facturers of proc- ess or reno- vated butter (special tax), \$50.	Total col- lections on proc- ess or reno- vated butter.
rkansas	110/25/11-		no Ne S	20. 10	207 IV	a sic be	HINGE I						\$12.50	\$12.50
irst California							\$441.00	\$150.00						
olorado	wante said very	\$16.00		\$16.00	\$12.00	844.00							195. 84	2, 482. 09
'irst Illinois							756.90	1,950.00	\$69.50		2,776.40	33,903.66	200.00	34, 103. 60
ifth Illinois							105.00						********	
ighth Illinois		61.00	\$7.00	3.00	24.00	95.00	639.00	1,000.00						
'hirteenth Illinois							216.00	100.00						
ixth Indiana							1,861.00	1,800.00			3,661.00			
eventh Indiana		100 TO TO 100 TO	Service District City	The state of the s				349, 90			349.90			
'hird Iowa		35.00			19.00	54.00	526, 60	1,325.00			1,851,60	7,148.27	125.00	7,273,27
ansas			93, 00	. 50	12.00	105, 50	204,00	150,00			354.00	7, 978, 50	133.33	8, 111, 8;
laryland				LLACE DATE OF		CLUE						3,801.00	50.00	3,851.00
hird Massachusetts				Section 1										1,833.93
irst Michigan							1.968.30	1, 100, 00			3.068.30		******	
Courth Michigan				2.25-2000			1, 171, 80				1,671,80			
linnesota	all District of the						2,219.00					12,611.23	200.00	12,811.2
irst Missouri		259, 10	184, 49	26, 50	72.00	542,09	36,00					, 011120	-50.00	2-, 511. 2.
Sixth Missouri		. 15	30,00	20.00	32,00	62, 15	00.00					1,793,15	50,00	1,843,1
Nebraska	1	195,00		50 - FEB. 30		243.00	42,00					469.25	91, 67	560. 92
New Hampshire			and deliced to 15		40.00		410.00						01.01	
First New Jersey		LINE 66' 19'	BENGE TO		Secret A		18,00							
iith New Jersey	\$60,00		LUYSUN		99.00	159.00	144, 40							
First New York	000.00	District Control	PRESERVE AS	100	00.00	200.00	10.00		**********					
econd New York	F-30 -50			20,00	30.00	50.00	168.00		*********				*********	
hird New York	4.00	24,00	388.00	650.00	12.00	1,078.00	9, 60							
wenty-first New York			CANAL PROPERTY	100000000000000000000000000000000000000			12.00							
lifth North Carolina	41345.1146	100 TO 10	1740 DKY-150	1011100000	419.44	240000000000000000000000000000000000000	24,00				24,00	12, 50	33, 34	45, 8
First Ohio	19.00	STORE S	W-120	146 VET 1964	300 carp 103	19.00	828, 00					12.00		10.0
enth Ohio	20.00	DAGE TO GE				20.00	522,00	E7E 00			1,097.00			4,673.39

leventh Ohio ighteenth Ohio klahoma regon irst Pennsylvania welfth Pennsylvania welfth Pennsylvania emessee hird Texas ixth Virginia vashington rest Virginia irst Wisconsin econd Wisconsin		18.00	7.00	5.00	49.00 12.00 24.00	74.00 17.00 24.00	1, 596, 90 2, 386, 50 38, 30 24, 00 330, 00 180, 00 36, 00 30, 00 48, 00 590, 60 6, 00 901, 20 722, 10	225, 90 1,750, 90 450, 00 300, 00 975, 00 300, 00 600, 00 450, 00 2,425, 00	24.00	240.00	488.30 588.00 1,305.00 480.00 96.00 30.00 48.00 1,190.60 6.00 1,351.20	36.00 7.50	16. 67	52, 67
Total	83.00	608, 25	709. 49	721.00	445.00	2,566.74	19, 222, 20	21,474.90	93.50	700.00	41, 490. 60	87, 552. 54	1,208.35	88, 760. 89
	17 20 20 20 20 20 20 20 20 20 20 20 20 20	# 100 Year 1	1 000 miles 1 000 miles 1 000 miles 1 000 miles 2 000	# 100 25	10 (a) (b) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	1 00 0 0 10 10 0 10 10 10 0 10 10 10 0 10 10 0 10 10 0 10 10 10 0 10 10 10 0 10 10 10 0 10 10 0 10 10 10 0 10 10 10 0 10 10 10 10 10 0 10 10 10 10 10 0 10 10 10 10 10 10 10 10 10 10 10 10 10	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		10 10 10 10 10 10 10 10 10 10 10 10 10 1	THE SECOND SECON			50 (10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
	Austrace, for each as par- english and todi- sided seate, it	March	Palara- Savations. Ray.	Us akeen, cons- eserchal, 820,	Arre- bare, cut- tum- tum-		Benefitz Spinoring 1200-100 520-100		Anni India. Inniffic Inglessip Ing Min. Elon.		Fx////de size = 48 latine- brownined for, ithe	Boys little at legal and published reserve for acces when on	Clumorelia Taur Ther- courtes,	Total

									ENUMERAT	_				
Diampiama	Bankers, for each	-	Accel		Bro-	Theaters	, museums	s, and cone	ert halls.		Exhibi-	Bowling		Total collections
DISTRICTS.	\$1,000 capital surplus, and undi- vided profits, \$1.	Brokers, stock, \$30.	Pawn- brokers, \$50.	Brokers, com- mercial, \$20.	kers, cus- tom- house, \$10.	Seating capacity not exceeding 250, \$25.	Seating capacity 251-500, \$50.	Seating capacity 501-800, \$75.	Seating capacity exceeding 800, \$100.	Cir- cuses, \$100.	tion not other- wise provided for, \$10.	and billiard rooms, for each alley or table, \$5.	Commission merchants, \$20.	on special taxes not else- where enumer- ated.
Alabama Arkansas First California Sixth California Sixth California Colorado Connecticut Florida Georgia Hawaii First Illinois Fifth Illinois Eighth Illinois Sitth Indiana Seventh Indiana Frirth Glana Seventh Indiana Frird Iowa Kansas Seventh Kentucky Fifth Kentucky Sixth Kentucky Eighth Kentucky Eighth Kentucky Eighth Kentucky Eighth Kentucky Eighth Kentucky Eighth Kentucky Louisiana Maryland Third Massachusetts First Michigan Minnesota First Missouri Sixth Missouri Montana Nobraska	\$60, 242. 62 28, 484. 80 109, 439. 14 56, 390. 69 36, 465. 14 82, 763. 261 6, 447. 27 217, 143. 28 20, 586. 20, 258. 39, 123. 64 22, 087. 90 121, 852. 14 121, 327. 52 20, 148. 61 5, 348. 90 121, 852. 44 6, 131. 50 37, 620. 31 10, 1825. 53 10, 186. 78 194. 873. 13 10, 186. 90 10, 18	856. 25 4, 162. 55, 022. 50 4, 258. 75 3, 346. 00 2, 388. 75 1, 005. 00 4, 016. 25 2, 760. 00 4, 016. 25 4, 355. 00 715. 00 715. 00 715. 00 2, 318. 75 4, 491. 25 3, 818. 75 665. 00 6, 418. 73 4, 203. 75 3, 662. 50	975. 03 4, 762. 93 1, 879. 20 2, 218. 73 3, 991. 68 3, 562. 51 5, 033. 38 56. 51 5, 033. 38 56. 51 1, 639. 58 1, 995. 82 50. 00 300. 00 112. 50 1, 414. 61 9, 468. 81 1, 995. 82 1, 414. 61 1, 639. 58 11, 414. 61 1, 458. 34 2, 196. 83 1, 577. 60 1, 827. 79 1, 293. 79	1,577.58 3,591.71 2,093.49 2,034.99 903.34 1,880.04 4,125.96 13,166.30 496.66 1,221.68 206.68 1,877.61 5,77.61 5,77.61 5,77.61 5,77.61 5,77.61 6,70.91 2,105.85 2,001.67 2,001.67	197. 50 206. 27 15. 00 40. 00 203. 34 165. 84 107. 91 212. 50 5. 00 10. 00 10. 00 90. 67 166. 67 488. 34 184. 17 25. 00 20. 84 49. 16 10. 00	3, 113, 59 4, 827, 47, 4827, 47, 4827, 47, 4827, 47, 4827, 48, 48, 48, 48, 48, 48, 48, 48, 48, 48	2, 710. 43 11, 023. 99 16, 108. 59 6, 670. 82 4, 997. 97 1, 221. 90 20, 144. 32 21, 143. 77 2, 317. 50 7, 296. 05 3, 410. 43 3, 258. 43 16, 481. 29 7, 931. 31 1, 072. 96 704. 118. 55 525. 00 5, 733. 56 5, 733. 56 5, 733. 56 5, 733. 56 6, 768. 72 6, 770. 87	1, 870, 85 4, 921, 89 6, 127, 15 2, 559, 39 4, 162, 559, 39 1, 827, 98 11, 603, 14, 812, 50 2, 709, 41 2, 193, 75 6, 062, 52 1, 502, 533, 75 637, 50 2, 183, 75 225, 00 475, 00 475, 00 337, 56 2, 187, 51 2, 183, 75 235, 75 33, 759, 39 5, 662, 52 5, 662, 52 5, 662, 52 5, 662, 52 5, 662, 52 5, 663, 53 5, 663, 55 5, 663, 58 5, 663,	950. 01 6,591. 67 4,145. 87 3,420. 86 9,150. 02 870. 84 1,783. 32 1,716. 70 11,364. 67 987. 50 1,629. 21 1,141. 68 4,254. 18 1,466. 69 3,391. 67 2,437. 48 275. 01 983. 36 516. 68 397. 92 2,145. 84 5,691. 86 5,887. 591. 86	158. 33 25. 00 33. 34 191. 66 116. 67 358. 35 58. 32 175. 02 570. 82 66. 68 400. 02 199. 99 50. 01 25. 00	496. 75 432. 91 436. 19 437. 96 245. 42 436. 43 4361. 41 4361. 41 4361. 41 4361. 43 4361. 43 4361. 43 4361. 43 437. 50 4477. 50 4477. 50 242. 37 152. 66 244. 52 93. 34 92. 18 300. 43 367. 72 568. 95 396. 28 200. 11 1, 284. 93 361. 69 576. 49 576. 49 576. 49	7,177. 44 31,752.11 21,197.00 19,540.75 19,443.53 4,628.24 5,139.03 14,121.43 5,462.44 12,714.30 8,194.50 22,733.41 13,629.50 2,144.19 3,233.85 3,233.85 3,233.85 3,233.85 3,233.85 3,233.85	670. 05 5, 173. 40 1, 924. 30 2, 074. 20 1, 411. 68 1, 902. 55 3, 187. 54	\$88, 633. 22 48, 959. 3- 186, 967. 22 107, 732. 5' 85, 119. 6' 131, 758. 7. 35, 799. 153. 8, 13, 033. 7: 37, 607. 36 86, 214. 9i 40, 914. 6i 100, 317. 6i 43, 960. 2' 209, 665. 7. 18, 532. 3i 31, 319. 9i 9, 958. 3i 72, 459. 22 165, 481. 8' 321, 223. 7' 120, 131. 24 63, 153. 46 152, 699. 7' 108, 923. 9- 90, 037. 8- 108, 923. 9- 90, 927. 8- 90, 923. 6- 90, 924. 6- 90, 924. 6- 90

First New Jersey Fifth New Jersey New Mexico First New York Second New York Second New York Third New York Fourteenth New York Twenty-eighth New York Twenty-eighth New York Fourth North Carolina Fifth North Carolina North and South Dakota First Ohio Tenth Ohio Eleventh Ohio Cighteenth Ohio Oklahoma Oregon First Pennsylvania Ninth Pennsylvania Twelfth Pennsylvania Twelfth Pennsylvania Twenty-third Pennsylvania South Carolina Tennessee Third Toxas Second Virginia Sixth Virginia Washington West Virginia First Wisconsin Second Wisconsin Second Wisconsin	42, 484, 25 55, 513, 42 34, 644, 11 29, 648, 69 79, 366, 84 31, 082, 80 28, 321, 00 210, 375, 86 47, 354, 20 65, 938, 66 244, 762, 83 33, 736, 99 43, 028, 80	832, 50 1, 535, 00 900, 00 900, 00 973, 58 1, 286, 25 2, 943, 75 217, 50 01, 750, 00 1, 758, 00 1, 785, 00 1, 785, 00 1, 582, 50 2, 073, 75 2, 025, 00 827, 50 2, 073, 75 2, 025, 00 828, 282, 50 645, 00 719, 17 4, 125, 00 2, 005, 426, 20 11, 723, 60 410, 00 6, 758, 75 895, 00 5, 437, 08 1, 108, 75	7, 320. 84 1, 474. 59 1, 433. 34 3, 177. 09 170. 85 425. 01 829. 18 1, 845. 83 1, 902. 51 1, 584. 17 3, 491. 69 3, 370. 87 404. 17 6, 404. 19 575. 00 687. 50 2, 620. 84 850. 00 1, 817. 96 6, 438. 80 1, 802. 50 491. 67 2, 587. 55 1, 254. 17 408. 34 337. 59	1, 543, 34 377, 51 1, 600. 88 4, 377, 58 1, 742. 54 1, 215. 16 220. 00 7, 324. 55 819. 22 601, 03 1, 460. 02 610. 84 900. 01 4, 531, 71 155. 00 465. 00 465. 00 465. 01 3, 193. 38 4, 016. 28 4, 235. 38 3, 116. 73 661. 74 2, 988. 52 1, 176. 67 1, 926. 67 92. 51	22 49 150. 85 22. 50 22. 862. 46 44. 64 115. 00 166. 67 41. 66 92. 50 30. 00 15. 00 15. 00 15. 00 249. 17 20. 00 38. 33 724. 58 396. 67 390. 85	3, 192, 73 14, 032, 81 637, 51 1, 863, 93 5, 081, 65 4, 944, 20 2, 947, 95 5, 360, 43	2, 635, 41 9, 746, 98 2, 385, 42 5, 843, 77 13, 314, 58 1, 809, 40 2, 981, 36 15, 548, 97 1, 813, 53 1, 656, 32 5, 252, 22 4, 312, 52 6, 068, 76 6, 297, 91	5,049,99 3,731,26 3,446,89 818,73 381,25 1,206,25 1,643,76 1,788,75 1,440,72 2,109,39 1,400,26 3,459,63 3,474,98 5,476,06 446,072,92 5,476,06 1,725,01	146.67 13, 710.42 6, 981.86 4, 362.51 5, 925.03 558.34 1, 525.02 2, 791.67 1, 862.54 1, 862.54 1, 870.86 1, 841.68 1, 841.68 1, 316.67 10, 158.37 2, 258.34 1, 320.87 1, 266.67 8, 383.33 1, 320.87 1, 266.67 8, 10, 91 1, 962.50 5, 058.34 1, 90.01	25. 00 100. 00 41. 67 25. 00 75. 00 33. 34 375. 13 91. 66 66. 67 191. 67 191. 67 191. 67 100. 00 100. 00 41. 67 100. 00 116. 68 212. 50 50. 00 83. 34 64. 68 65. 66 66. 67 100. 00 116. 68 212. 50 66. 67 100. 00 46. 68	568. 76 205. 18 205. 18 316. 28 23. 33 162. 09 225. 15 687. 89 321. 26 132. 09 155. 06 467. 41 678. 79 602. 92 444. 84 824. 84 833. 34 233. 34 233. 34 233. 34 244. 18 579. 37 1, 239. 35 526. 26 117. 61 604. 46 582. 50 496. 67 809. 13	7, 763. 02 36, 660. 02 3, 038. 45 7, 895. 58 19, 526. 88 5, 539. 30 4, 013. 85 20, 336. 78 11, 825. 06 19, 321. 38 10, 132. 95	1, 002, 51 1, 328, 35 11, 330, 05 115, 00 691, 67 2, 665, 83 696, 69 3, 040, 37 5, 060, 08 3, 825, 05 1, 557, 28 1, 339, 64 412, 51 1, 505, 83 185, 00	54, 320. 09 123, 750. 23 36, 935. 27 79, 496, 18 742, 196. 48 94, 302. 71 15, 549, 90 26, 747. 34 24, 807, 55. 55 84, 516. 41 24, 807, 808. 80 60, 211. 71 33, 612. 59 70, 666. 64 51, 339. 84 51, 98 327, 728. 01 49, 028. 38 72, 014. 52 240, 208. 22 240, 208. 22 240, 208. 22 240, 208. 22 240, 208. 22 240, 208. 23 36, 247. 30 90, 788. 77 69, 430. 02 84, 939. 04 54, 838. 38 3, 908, 108. 21
17.00					congress of second seco	international in		Physiage quring por moch. I neutra-		Jacob Military Military	gur- i con: b			
	icus						TERRETT		ý.			100		

5	SCH	EDULES A AN	D B.			MISCEI	LANEOUS.			PE	NALTIES, ET	с.
DISTRICTS.	Schedule A (documentary stamps, etc.).	Schedule B (perfumery, cosmetics, etc.).	Total collected on Schedules A and B.	Opium manu- factured for smoking purposes per pound, \$300.	Manufacturers, importers, or distributors of opium, etc. (special tax), \$1.	Opium order blanks, per hundred, \$1.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total miscel- laneous collec- tions.	Unas- sessed penalties, interest, etc.	Accepted offers in compromise.	Total of penalties etc., col- lected.
labama rkansas rirst California xth California xth California solorado connecticut lorida eorgia awaii rirst Illinois fith Illinois ghth Illinois mirteenth Illinois with Indiana aventh Indiana hird Iowa ansas second Kentucky fith Kentucky syth Kentucky ighth Kentucky syth Kentucky ighth Kentucky syth Kentucky	208, 501, 74 448, 322, 77 48, 433, 36 3, 384, 415, 98 1117, 558, 70 259, 322, 12 127, 107, 43 459, 830, 32 145, 526, 75 769, 073, 74 420, 463, 01 53, 451, 28 118, 623, 56 22, 001, 81 53, 002, 29 27, 083, 90 469, 102, 69 753, 502, 07 1, 634, 938, 67 639, 693, 49 202, 881, 91 1, 116, 209, 56 648, 054, 52 688, 674, 16 326, 767, 14	\$1,687.66 1,091.50 68,626.42 8,428.08 3,432.69 74,769.14 \$29.31 1,085.10 981,256.03 2,041.42 1,393.55 19,831.01 1,995.29 22,519,86 2,274.71 445.81 204.57 645.44 27,104.06 106,191.97 91,874.55 10,759.57 33,381.53 113,751.98 3,995.26 3,070.27	53,206.86 27,143.37 475,553.13		5, 860. 96 4, 257. 04 8, 492. 06 1, 114. 22 2, 620. 90 2, 062. 67 1, 415. 21 2, 272. 97 12, 705. 93 1, 687. 32 1, 723. 95 1, 462. 08 456. 24 664. 25 1, 075. 49 2, 443. 64 4, 861. 82 10, 946. 66 4, 263. 59 6, 204. 95 4, 235. 39 5, 173. 37 2, 424. 18	\$399. 40 210. 30 433. 59 403. 70 234. 10 391. 90 231. 80 448. 70 23. 40 553. 90 68. 80 228. 30 107. 80 141. 50 25. 60 60. 00 205. 70 447. 10 476. 40 137. 80 137. 80 137. 80 137. 80 137. 80 234. 90 344. 90 162. 11	\$3. 80 9. 84 2, 296. 70 14. 50 45. 82 239. 38 11. 46 537. 92 3, 167. 00 200. 00 86. 00 5. 12 49. 22 56. 36 40. 00 76 1. 50 24 44. 28	\$228. 84 109. 86 124. 62 79. 89 9. 94 30. 86 66. 95 4. 00 2, 314. 44 270. 90 153. 52 91. 40 130. 07 	87, 352, 95 3, 816, 26 7, 646, 57 4, 506, 13 3, 338, 85 4, 313, 38 2, 414, 73 6, 388, 07 1, 453, 92 3, 002, 72 2, 030, 70 1, 453, 92 4, 116, 78 4, 121, 87 14, 074, 33 2, 030, 70 1, 898, 24 486, 86 725, 85 1, 159, 452, 39 11, 769, 12 5, 344, 26 815, 64 5, 528, 27 2, 635, 13 4, 496, 68	\$824. 38 543. 36 2,703. 50 71. 06 618. 41 4,822. 55 1,161. 84 6,836. 00 175. 59 1,288. 58 2,617. 18 995. 23 431. 99 431. 99 431. 99 431. 99 431. 99 20 22 457. 78 118. 03 3,34. 15 403. 86 1, 122. 98 3, 334. 15 403. 86 1, 99. 60 2,356. 24 291. 33 354. 54 362. 27 912. 58	\$1,071.00 376.00 3,413.10 4,230.00 1,848.35 7,825.00 1,371.10 810.00 43,285.00 3,435.00 2,084.42 9,323.00 2,000.00 2,198.94 15.00 1,976.69 932.51 285.00 2,039.00 8,500.18 3,720.00 18,350.12 2,175.00 8,463.76 2,655.00 8,810.97	\$1,895.3 6,16.6 6,116.6 12,466.7 12,666.7 12,601.8 8,207.1 12,601.8 985.5 44,533.5 2,478.6 3,079.6 3,079.6 3,052.1 3,390.6 3,052.1 3,497.7 12,785.0 3,114.1 1,497.7 12,785.0 3,114.1 1,497.7 12,442.8 10,409.7 6,076.2 18,641.4 2,529.5 18,52

lew Hampshire	278, 150. 02	37,986,82	316, 136, 84			305.30	14.40	84.24	4,957.10	658.37	285.00	943.3
irst New Jersey	145, 832.36	10, 397, 55	156, 229. 91		1, 035. 61	75.30	2.00	3.98	1, 116. 89	676.83	2, 215.00	2,891.8
ifth New Jersey	361, 958. 53	300, 857. 18	662, 815. 71		2,636.30	255, 80	96, 900. 50	51.40	99,844.00	2,700.09	10, 295. 02	12, 995. 1
lew Mexico	115, 198, 49	360.96	115, 559, 45		1, 171. 89	96.00		10.00	1, 277. 89	1,059.86	1,332.40	2, 392. 2
irst New York	195, 227.17	507, 967. 13	703, 194.30		4,688.64	448. 20	182,000.00	310.92	187, 447. 76	2,702.60	14, 253, 13	16, 955. 7
econd New York	11, 476, 288. 97	308, 903. 54	11,785, 192.51			169.30	642. 16	101.72	1,657.24	1,940.30	42, 447. 70	44,388.0
hird New York	298, 066. 23	365, 418. 46	663, 484. 69			452.80	646.16	58.89	8, 469. 21	739.30	13,480.00	14, 219. 3
ourteenth New York	257,016.42	119, 129.64	376, 146.06			364.31			5, 491. 91	1,571.66	8,374.00	9,945.6
wenty-first New York	267, 331. 16	36, 354. 36	303, 685. 52		3, 230. 94	231.40		126.72	3,589.06	675.10	5, 707. 50	6,382.6
wenty-eighth New York	472, 145.11	127, 727. 85	599, 872. 96		3,331.71	263.60	4.00	9.17	3,608.48	409.51	5,367.52	5, 777.0
ourth North Carolina	113, 469.84	247.51	113, 717. 35			189.90		36.30	2, 273. 66	3, 539.49	50.00	3,589.4
ifth North Carolina	113, 890. 17	626.44	114, 516. 61		1,773.95	147.50		318.89	2, 240.34	6,347.86	657.80	7,005.6
orth and South Dakota	335, 825. 11	607.46	336, 432.57		2, 251. 44	205.60		145, 10	2,602.14	286, 27	230.00	516.2
irst Ohio		92,001.73	452, 587. 59		2,799.05	162.80	532,046,14	11.22	535, 019. 21	359.76	12,348.31	12,708.0
enth Ohio	241, 569, 86	10,901.05	452, 587. 59 252, 470. 91		2,922.32	122.90		49.60	3,094,82	5,347.07	1,687.16	7,034.2
leventh Ohio		3, 197. 95	221,624.08 723,762.32	1 1111	2, 453, 89	158.40		30.50	2,642.79	617.11	9, 196, 67	9,813.
lighteenth Ohio		90, 764, 50	723, 762, 32		3,611,42	320.70	97,60	36, 70	4,056,42	40.92	6,634.50	6,675.4
klahoma	334, 230.87	1,609.42	335, 840, 29		2, 232, 50	335. 90		1.56, 38	2,724.78	246.61	250.00	496.6
regon		3,436.62	192,692.02	\$100.00	1,676.23	168.00	49.94	13.56	2,007,73	73.95	5,809.91	5,883.8
irst Pennsylvania	1, 258, 410.37	95, 589. 65	1,354,000.02		6,076.31	419.50	39,34	8, 99	6, 544, 14	1,781.79	12,895.27 3,814.69	14,677.0
inth Pennsylvania	207, 725.54	36,985.78	244,711.32		1,821,23	212.30		2,753.46	4,786,99	37.44	3,814.69	3, 852.
welfth Pennsylvania	178, 998, 26	870.62	179,868.88			256,60		2,82	2, 902. 74	25.39	1,961.00	1,986.3
wenty-third Pennsylvania		9, 752, 45	786, 518, 31		6,597,38	462.60	10.00	210.67	7, 280, 65	527.35	10,537.17	11,064.
outh Carolina		732.10	156, 920, 81		1, 197, 45	190, 80	1.00	21.84	1,411.09	2,172.58	3,618.20	5, 790.
'emiessee		38, 470. 98	461, 160.09	75.00	4,541,12	451.40	84, 94	4,656,46	9,808.92	276.73	7,079.30	7,356.0
hird Texas		19, 117, 74	803, 418. 56	1000.00	11,592,35	858.70	42.04	1,007.96	13,501.05	4, 422, 49	14,556.95	18, 979.
econd Virginia		20, 361. 15	267, 603. 52		1,649,91	157.30	125,00	1, 456, 66	3,388.87	1, 119, 77	5, 168, 43	6, 288.
ixth Virginia	144, 802, 00	961.15	145, 763. 15		1,702.32	126.90		1.41	1,830.63	1,271.90	2,563.92	3, 835.
Vashington		3,050.33	380, 522, 57			261.80	134.06	7.00	3,662.96	1, 181.08	6,680.16	7,861.
Vest Virginia		16,624.14	247, 434, 54		2,696.18	169, 50		87.19	2,952.87	604.58	170.00	774.
irst Wisconsin		26, 471, 16	387, 096, 09			174.00	5.02	86.72	3, 223. 96	1, 110, 49	4,580.00	5,690.
econd Wisconsin		9, 198. 57	219, 538, 89		2, 429. 13	202.70		214.98	2,846.81	2, 446. 15	2,579.00	5,016.
Total	38, 110, 282. 49	4, 086, 160. 99	42, 196, 443. 48	175.00	227, 452.02	17,445.05	819,654.20	21,704.45	1,086,430.72	87, 307. 92	371, 464. 85	458,772.

Per cent. Interest, cic. promise. tax collected. mai, 1 per cent. cent. cent. cent.			CORPORATION	INCOME TAX.		INDIV	IDUAL INCOME	rax.
virkansas. 110, 219, 38 1, 475, 602, 20 1, 61, 61, 602, 20 1, 61, 61, 602, 20 1, 61, 61, 602, 20 1, 61, 61, 602, 20 1, 61, 61, 602, 20 1, 61, 61, 602, 20 1, 61, 61, 602, 20 1, 61, 61, 602, 20 1, 61, 61, 61, 61, 61, 61, 61, 61, 61, 6	DISTRICTS.	income tax, 1	penalties,	offers in com-	ration income	come tax-nor-	\$50,000, 1 per	\$75,000, 2 per
rkansas.	labama	\$268,575,87	\$399.56	\$10,690.00	\$279, 665, 43	\$135, 575, 46	\$17 394 48	\$7,807.5
rist California.	rkansas							
xth California. 568, 310, 10 568, 310, 310 568, 310, 310 572, 31 288, 642, 64 67, 950, 20 35, 216, 310, 310, 320, 320, 320, 320, 320, 320, 320, 32	rst California							
lorado 568, 310, 10 883, 64 4, 310, 60 573, 503, 74 190, 466, 89 40, 606, 20 22, 227, 227, 227, 228, 228, 228, 228,	xth California	454 401 55						
1,688,588,92	loredo							
Indida	maginut							
Sorgia 364, 481, 7 348, 28 2, 462, 50 367, 281, 95 122, 280, 18 19, 544, 82 11, 631 384, 4133, 33 1, 48 503, 56 341, 938, 37 34, 152, 23 21, 217, 218 15, 580, 181 111, 111 384, 416, 111, 111, 111, 111, 111, 111, 11	nrida							
awaii. 344, 433, 33 1, 48 503, 56 341, 938, 37 34, 152, 23 21, 21, 284 15, 580, 111, 111, 111, 111, 111, 111, 111, 1	Aorgio		1, 702. 45					
irst Illinois	ourgii			2,462.50				
lifth Illinois 170, 920, 33 41, 32 1, 340, 00 172, 301, 65 49, 146, 33 11, 500, 46 4, 397, 191, 191, 191, 191, 191, 191, 191, 1	awan							
Ighth Illinois 168, 889, 80 229, 98 635, 00 169, 753, 98 109, 060, 00 13, 957, 46 6, 005, 100, 100, 100, 100, 100, 100, 100	irst Illinois	5, 105, 046. 74						
hirteenth Illinois	iten miniots							
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	ignth Hilinois							6,005.
verth Indiana.	hirteenth Illinois							3,500.
hird Iowa	xth indiana							23,084.
3875883 375,838 395,70 1,200 377,189,51 84,329,36 15,853,73 9,701	eventh Indiana					40, 122. 83	6, 395.90	3, 296.
econd Kentucky 34, 011. 32	nird lowa					182, 857. 65	41,415.63	16,835.
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	ansas							9,701.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	econd Kentucky				34, 195, 83	6, 490. 01	1,906.73	291.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	ifth Kentucky			652, 50	277, 159.06	60, 585, 17	18, 543. 57	9, 110.
eventh Kentucky 44, 044, 08 73, 23 1, 600, 00 45, 717, 31 13, 798, 26 3, 932, 25 2, \$29, 126, 126, 127, 137, 138, 136, 138, 138, 138, 138, 138, 138, 138, 138	ixth Kentucky		1.25	180.00	28, 252, 37	9,061.68	2, 738, 09	1,000.
aghth Kentucky 25,733,99 16.98 760,00 26,520,97 4,136,53 938,86 500,000 oursiana 399,917.09 189.36 6,310.00 406,416.45 176,713.98 38,123.45 19,883. faryland 1,786,558.27 197.15 1,055.00 1,787,810.42 858,644.59 15,901.14 11,983. hird Massachusetts 2,660,524.77 724.83 6,940.00 2,668,189.60 1,490,848.98 501,811.09 362,210. irst Michigan 1,676,514.94 452.70 3,480.00 1,680,447.64 322,857.28 129,704.57 95,092.20. ourth Michigan 335,024.87 615.29 4,385.00 340,025.16 71,730.30 26,687.70 18,738. irst Missouri 1,027,593.44 618.29 4,385.00 340,025.16 71,730.30 26,687.70 18,738. irst Missouri 1,027,593.44 618.29 5,700.00 551,734.96 176,083.38 54,809.90 32,083. iebraska 333,812.88 37.81 855.00 327,056.99 92,603.37 18,135.94 9,687.74 19,685.90 iew Hampshire 501,634.74 470.75 5,431.49 507,536.98 66,648.59 66,767.14 33,90.90 32,705.69 <	eventh Kentucky	44, 044, 08	73.23	1,600.00	45, 717, 31	13, 798, 26		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	lighth Kentucky	25, 743, 99	16.98	760.00				500
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	ouisiana	399, 917, 09	189.36	6,310.00	406, 416, 45			
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	laryland							
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	hird Massachusetts	2, 660, 524, 77						
ourth Michigan 335,024.87 615.29 4,385.00 340,025.16 71,730.30 26,687.70 18,738.116.00 tinnesota 1,850,490.57 2,781.67 1,175.00 1,854,447.24 342,556.77 90,599.57 67,786.786.12 irst Missouri 1,027,593.44 618.21 3,295.00 1,031,501.65 379,866.64 89,775.88 50,690.90 ixth Missouri 545,751.67 283.29 5,700.00 551,734.96 176,083.38 54,809.90 32,083.083.00 fontana 734,487.24 34,500.00 734,416.78 119,638.95 28,348.83 17,045.00 febraska 331,812.88 37.81 855.00 332,705.69 92,603.37 18,135.49 9,635.70 first New Jersey 501,634.74 470.75 5,431.49 507,536.98 166,488.59 66,767.41 38,779.17 fith New Jersey 354,365.18 231.79 2,877.14 357,474.11 110,373.55 44,829.85 35,36,979.17 five Mexico 1,275,418.19 2,301.50 2,540.00 1,280,259.69 726,881.31 200,912.03 125,156. five Mexico 318,288.08 58.13 3,237.00 32,568.21 63,283.82 12,717.33 5,535. first New York	irst Michigan	1, 676, 514, 94				399 857 98		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	ourth Michigan	335, 024, 87				71 730 30		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	linnesota					342 556 77		67 706
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	irst Missouri	1 027 593 44	613 21	3 205 00		270 866 64		
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	ixth Missouri					176 083 38		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	fontana					110,639,05	25 246 02	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	ebraska						10 125 04	0 625
1rst New Jersey 354, 365.18 231.79 2, 877.14 357, 474.11 130, 753.55 44, 829.85 35, 699. 1th New Jersey 1, 275, 418.19 2, 301.50 2, 540.00 1, 280, 259.69 726, 881. 31 200, 912.03 125, 156. ew Mexico 318, 298.08 58.13 3, 237.00 321, 563.21 63, 283.82 12, 773.33 5, 573.55 irst New York 640, 797.24 2, 633.39 5, 136.46 648, 567.09 575, 315.62 209, 900.73 146, 573.	ew Hampshire						86 767 41	9, 055.
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	irst New Jersey	354 365 18						
lew Mexico. 318, 268.08 58.13 3, 237.00 321, 563.21 63, 233.82 12, 717.33 5, 535. irrst New York. 640, 797. 24 2, 633.39 5, 136.46 648, 567.09 575, 315.62 209, 000. 73 146, 573.	ifth New Jersey	1 275 418 19						
Trst New York. 640, 797. 24 2, 633. 39 5, 136. 46 648, 567. 09 575, 315. 62 209, 900. 73 146, 573.	lew Mexico							120, 130.
	first New York		2 623 20					
	econd New York	9, 147, 953, 48	88,087.25	4,817.51	9, 240, 858, 24	5, 295, 601.81	684,679.07	583, 927.

Twenty-eighth New York Fourth North Carolina. Fifth North Carolina	1,094,234.82 113,479.35 206,887.08	842.62 201.93 313.61	3, 435.00 2, 515.00 530.00	1,098,512.44 116,196.34 207,730.69	366, 255. 11 21, 768. 61 53, 491. 29	123, 383, 95 3, 732, 05 5, 449, 40	82, 178.06 1, 578.51 4, 132.13
North and South Dakota First Ohio	173, 252. 51 704, 886. 09	335.81 132.94	2,553.50 2,616.65	176, 141. 82 707, 635. 68	48, 554. 29 217, 428. 54	7,420.36 75,211.24	2,093.23 43,894.18
Tenth Ohio.	764, 649. 97 278, 022. 77	168. 85 130. 57 591. 61	620.00 7,927.52	765, 438. 82 286, 080. 86	82, 014. 67 84, 467. 54 351, 700. 81	25, 933. 92 21, 440. 71 130, 148. 37	18,995.74 12,855.10 89,017.38
Eighteenth Ohio. Oklahoma. Oregon.	1,865,666.97 400,425.26 196,554.49	895.54 256.12	1,804.67 3,255.00 985.00	1,868,063.25 404,575.80 197,795.61	143, 285, 49 84, 124, 12	35,340.95 14,409.03	28, 648. 89 5, 277, 80
First Pennsylvania. Ninth Pennsylvania	3, 140, 299. 04	6,921.25 94.18	6,670.50 1,790.00	3, 153, 890. 79 202, 329. 16	1, 258, 903. 82 76, 997. 42	594, 283. 81 19, 181. 53	330, 296, 29 7, 907, 26
Twelfth Pennsylvania Twenty-third Pennsylvania	426, 557. 30 2, 989, 402. 00	888.60 6,704.93	1,035.00 8,435.11	428, 480, 90 3, 004, 542, 04	176, 137. 48 659, 390. 55	51, 298. 30 174, 469. 94	35,302.85 125,645.21
South Carolina	168, 396, 53 323, 443, 75	1,787.38 976.36 3,773.31	3,005.00 4,595.00 1,985.00	173, 188, 91 329, 015, 11 897, 670, 97	41, 386. 94 137, 719. 23 389, 247. 27	7, 287, 19 24, 370, 93 79, 843, 87	4,344.23 12,937.46 44,365.11
Third Toxas. Second Virginia Sixth Virginia	891, 912. 66 365, 019. 47 279, 134. 33	289. 93 90. 43	1,925.00 330.00	367, 234, 40 279, 554, 76	142, 894. 64 34, 173. 68	19, 265. 11 8, 482.54	8,505.41 3,719.62
Washington	392, 225. 07 331, 289. 05	1,215.74 510.87	7, 434. 00 350. 00	1 400, 874. 81 332, 149. 92	116, 404. 58 68, 393. 29	32, 851. 59 19, 604, 00	14, 290.67 12, 277.93
First Wisconsin	596, 159. 69 179, 231. 47	177.58 280.80	1,561.37 925.00	597, 898. 64 180, 437. 27	161, 674. 97 36, 118. 18	60, 820. 95 8, 387. 37	43, 493. 03 3, 808. 63
Total	56, 653, 594. 18	147, 626. 68	192, 437.12	56, 993, 657. 98	23, 995, 777. 28	6,091,775.71	4,071,361.94

			INDIVIDUAL II	NCOME TAX—con	tinued.			
DISTRICTS.	\$75,001 to \$100,000, 3 per cent.	\$100,001 to \$250,000, 4 per cent.	\$250,001 to \$500,000, 5 per cent.	Exceeding \$500,000, 6 per cent.	Unassessed penalties, interest, etc.	Accepted offers in compromise.	Total of indi- vidual income tax collected.	Aggregate.
labama.	\$4,002.67	\$9,837.87			\$386, 89	\$2,435.91	\$177,440.48	\$972,724.7
rkansas				\$12.50	53.31	1, 292, 50	44, 278, 79	462,609.3
irst California	59, 337, 60	150, 005, 98	\$38,049.24	25,715.97	597.68	597.50	952, 576. 28	12, 347, 689. 2
xth California		74, 103, 27	42,051.36	203120.01	520, 12	5, 470.00	540, 833. 24	2,977,197.0
olorado		47, 527. 65	38, 623. 51	740, 52	218. 88	4,317.50	364, 102. 37	1,915, 176. 1
onnecticut	116, 109, 57	398, 789, 57	219, 356, 04	434, 916, 20	277.70	4,960.00	2, 132, 844. 20	7,699,467.9
lorida	5,266.25	8, 081, 12	12, 500, 00	29, 490, 63	15.73	177.50	133, 461, 34	1,816,214.8
eorgia		28, 907. 11	6,928.79		76, 05	497.50	199, 546, 46	1,392,273.2
awaii		22,779.02	5, 546, 09					1,392,273.2
irst Illinois.					8. 83	597.50	112, 144. 95	694, 137. 8
		802, 242. 69	388, 545. 15	367, 613. 23	2,309.35	7, 171. 66	4,848,593.96	27, 280, 779. 8
ifth Illinois		10, 951. 03	10,905.63		18.09	130.00	90, 362. 39	28,952,297.8
ighth Illinois		18,928.60	12,500.00	5,046.04	86. 87	7,407.50	178, 740. 36	7,903,294.0
hirteenth Illinois		1,620.74			245. 83	742. 50	48, 993. 20	1, 151, 032. 9
ixth Indiana		67, 578. 05	10,279.87		124.90	1,060.00	347, 875. 56	12,587,270.7
eventh Indiana	3,822.43	8,687.68			9.54	110.00	62,444.50	18, 261, 018. 0
hird Iowa	12,649.35	18, 211, 35			323.92	4,805.00	277, 098, 45	2,562,859.0
ansas	8, 139, 45	19, 825, 39			46, 36	1,407.50	139, 303, 47	1, 216, 626. 9
econd Kentucky					1.39	45.00	8,734,57	4,328,272.2
ifth Kentucky	7,028,35	7,669.29		San and A.	17.33	230.00	103, 183, 91	20, 659, 875, 6
ixth Kentucky	100, 66	7,000.20			2.68	82.50	12, 985, 61	5, 052, 614. (
eventh Kentucky	3,375.00	9,237.74			18.86	800.00	33, 991, 88	4,686,072.
ighth Kentucky	540. 29	0,201.12			1.10	100.00	6, 216. 78	2,515,345.7
ouisiana	14,641.03	37, 299. 16	7, 151. 27	- A A A A A A A A A A A A A A A A A A A	211.89	2,317.50	296, 341, 35	10, 182, 988.
faryland	112,056.43	391, 329, 52	229, 402, 01	870, 105, 91	1,918.91	2,317.00	2,741,632.03	13, 280, 091.
hird Massachusetts	318, 253, 43	869, 051, 06	414, 530, 59			3, 175.00		
ind Massachuseus	318, 288, 43			227, 350. 04	2,324.22	4,447.51	4, 193, 828. 30	16, 059, 024.
irst Michigan	90,248.56	215, 056. 99	149, 421. 68	726, 454. 62	158. 92	1,935.00	1,730,859.95	10,718,025.
ourth Michigan		12, 238. 42			8.60	1,845.00	145, 886. 03	1,652,425.7
linnesota		184, 134. 28	71,873.60	31,743.70	1,863.22	2,610.00	866, 557. 91	6,827,377.
irst Missouri		116, 164. 48	65,347.16	73,803.73	1,051.84	1,376.50	818, 411. 74	13, 141, 622.
ixth Missouri		71, 229. 54	15, 555. 97	9, 332. 93	168.68	2,972.50	388, 316. 93	3,714,896.9
Iontana	14,399.61	42,796.47	3, 333. 66		100.11	675.00	226, 338. 27	2,233,339.
ebraska	8,029.49	20, 409. 15	8,288.60		19.45	3,085.00	160, 206. 31	4,682,808.
lew Hampshire	28, 396. 94	63, 465. 92	47, 445. 12	137, 775. 92	774.01	4,537.50	554, 430. 66	2,220,881.
'irst New Jersey	35, 618. 44	121, 989. 74	107,094.59	220, 410. 74	108.74	1,492.50	697, 997, 95	1,956,710.
ifth New Jersey	110, 145. 79	307, 126, 68	136,044.58	620,623.78	551.77	2,860.00	2,230,302.18	16,709,783.
lew Mexico	4, 204, 23	4,557.05			52, 59	4, 172. 50	94,523,23	658, 137,
'irst New York	134, 255. 22	423, 332. 86	176,660.74	81, 204, 05	539, 68	3,712.66	1,751,494.59	14,920,129.
econd New York.	582,919.82	2, 272, 420. 35	1,814,863.01	3,460,129.90	13,624.86	2,059.27	14,710,225.35	42,475,733.
Phird New York	508, 258, 74	1,636,726.99	1,022,489.28	3,255,619.76	2,465.61	1,877.50	10, 587, 399, 81	27, 407, 542.

Pourteenth New York Twenty-first New York Twenty-eighth New York Fourth North Carolina Pifth North Carolina North and South Dakota First Ohio Tenth Ohio Eleventh Ohio Oklahoma Oregon. First Pennsylvania Ninth Pennsylvania Twenty-third Ponnsylvania South Carolina Tennessee. Third Toxas Second Virginia Sixth Virginia West Virginia Washington West Virginia First Wisconsin Second Wisconsin Penlippine Islands	9,482.17 33,113.33 6,599.19 2,590.99 12,407.78 10,775.51 37,687.98 3,486.90	290, 304, 89 97, 909, 96 205, 939, 14 6, 000, 00 21, 600, 13 101, 183, 94 40, 002, 60 23, 046, 57 248, 597, 77 81, 720, 71 8, 033, 94 14, 932, 96 105, 531, 18 10, 539, 80 16, 847, 73 79, 386, 52 24, 605, 50 650, 90 31, 902, 84 17, 049, 74 92, 941, 21 3, 675, 32	35, 480. 08 19, 527. 97 5, 302. 13 3, 715. 82 37, 741. 44	297, 916. 07 23, 453. 27 288, 355. 42 6, 000. 79 8, 277. 56 8, 451. 88 50, 610, 17 58, 429. 42 353, 928. 27 99, 801. 62 405, 332. 92 31, 445. 19 1, 032. 77 351, 478. 22 6, 047. 00 17, 536. 16	404. 94 144. 51 541. 35 44. 59 34. 44 37. 90 115. 14 289. 40 44. 45 218. 06 389. 11 75. 65 762. 44 34. 74 239. 95 758. 94 46. 22 1, 716. 35 1, 122. 92 65. 90 9. 51 372. 50 117. 84 210. 65 66. 34	2, 265. 00 1, 172. 60 867. 50 260. 00 100. 00 332. 60 8, 780. 02 805. 00 2, 202. 50 1, 322. 50 1, 322. 50 1, 607. 50 2, 267. 50 4, 980. 00 4, 242. 50 3, 850. 00 985. 00 985. 00 5, 635. 00 5, 635. 00 7, 837. 50	1,500,359.99 472,480.76 1,230,294.89 53,271.10 123,483.23 58,594.39 535,683.69 262,010.74 229,258.43 1,389,748.34 489,440.08 115,437.49 3,756,186.27 170,615.55 461,048.11 1,925,341.48 76,250.01 207,316.37 672,456.10 239,984.88 49,647.24 219,167.13 132,064.13 503,143.74 56,805.24	9, 219, 845, 10 4, 841, 982, 50 6, 633, 808, 85 6, 528, 517, 45 13, 015, 068, 80 845, 884, 11 19, 240, 434, 38 4, 130, 867, 82 2, 203, 178, 94 4, 130, 867, 82 2, 203, 178, 94 1, 367, 289, 06 1, 032, 051, 98 3, 605, 103, 35 4, 289, 034, 06 18, 007, 245, 28 4, 283, 994, 62 4, 032, 276, 04 2, 833, 994, 62 4, 032, 276, 04 8, 014, 853, 17 1, 546, 549, 80 1, 974, 513, 01 2, 099, 127, 46 10, 958, 033, 83, 08 257, 724, 29
Total	3,623,472.62	10, 936, 326. 15	6, 393, 858. 64	12,647,862.91	39, 168. 35	143,991.03	67,943,594.63	512,723,287.77

						DISTILLED	SPIRITS.						
STATES AND TERRITORIES.	Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, oranges, or cherries, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, prunes, figs, or cherries, per gallon, \$1.10.	Rectifiers of any quantity less than 500 harrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Still wines (2 cents per quart); champagne and other sparkling wines, including all carbonated wines (20 cents per quart); and liqueurs, cordials, or similar com- pounds (6 cents per quart), domestic and imported.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), 850.	Stills, or worms for distilling, manu- factured, each, \$20.	Stamps for distributed spirits intended for export, each, 10 cents.	Case stamps for dis- tilled spirits bottled in bond, each, 10 cents.	Grape brandy used in fortifica- tion of sweet wine.	Total collections on distilled spirits
Alabama			\$125.01		\$53.71 821.02	\$11,364.44 5,987.39	416, 67						7, 225, 6
rizona		DOOR SET IN SELECT A			25 00	3, 623, 45	333.35						3,991.8
rkansas	\$11,696.43	27, 685. 30	11, 379. 21 400. 00	\$8,600.00	903. 89 514, 555. 28	3,623.45 5,741.76 313,567.57 27,260.46	712. 52 67, 850. 41 4, 900. 01	\$70.84	\$60.00	\$96.90	\$458.00	\$404,744.87	3, 991. 46, 739. 7, 312, 280. 101, 595.
olorado onnecticutelaware	15,410.34	141, 804. 91	2, 245. 84 33. 34 991, 68	3, 200. 00 400. 00 1, 200. 00	903. 89 514, 555. 28 11, 693. 23 28, 258. 32 3, 911. 51 19, 293. 03	82,432.82 3,372.00 15,928.25	7, 691. 67 1, 145. 86 2, 350. 02	20. 83					281, 064. 8, 904.
istrict of Columbia orida		111, 286. 78	2,016.67	2,600.00	8,356.46	20, 496. 95	6,020.84	*********			***************************************		150, 777.
eorgia		38,974.98	83.33 500.00		1,218.07 49,699.09 700.88	21, 691. 72 8, 343. 86	1,933.33 5,566.70 950.00	75.00	20.00			1,533.73	25, 021. 104, 618.
anoinoisdianawa	532, 256. 65 2, 593. 69	34, 493, 283. 66 25, 720, 048, 50	9,891.78 1,812.50 1,125.00	9,400.00 2,800.00	700. 88 203, 652. 88 22, 365. 97 7, 261. 80 24. 22	6,453.14 466,253.63 157,051.79 21,757.56	46, 529. 43	95. 85 56. 25	180.00 30.00	17, 704. 50 11, 396. 20	29,126.00 12,640.00		35, 808, 374. 25, 942, 599.
ansas entueky ouisiana	LCCC man 1	Commenced of the Commen	2,812.51 2,325.03	5,800.00	24.22 20,001.59 63,023.31	5, 431. 29 54, 159. 68 66, 874. 16	1,116.66 62.49 17,335.53 10,835.43	129.17 50.00	1				5,518.

aine					324.66	18,846.08				00.00	0.000.00		20, 270. 3 3, 668, 012. 3
aryland	32, 559. 23	3,529,307.15	2,500.04	4,250.00	28,963.21	59,750.52	7,637.56	45.84	20.00	20.80	2, 958, 00		2,570,037.
reschizente		2,244,873.40	11,087.54	12,533.34	144,753.78	126,010.18	25,429.32	25.00	40.00	4,941.40			885, 652.
chigan		681,425.02	1,216.68	1,400.00	58, 162. 03	133,781,83	9,666.68		********			*********	
ninesofa			4,387.50	3,800.60	42, 207. 16	122,665.13	16, 562. 52						189, 622. 6, 562.
ssissippi						6,412.76		********	*******		************	********	
ssouri	66,016.61	932, 705. 48	5,783.35	8,200.00	92,386.64	168,845.13	26,701.26						1,302,866.
ntana		21,800.70	108.33		14,737.89	37, 858. 42	3,633.34				*********		78, 188.
braska		2,758,248.27	554.16	200.00	13,876,11	50,416.58	4,966.66		********	60.10	5,078.00		2,833,399.
vada					8,653.31	27,762.31	600.00						0.1,1110
w Hampshire		1,094.39	591.66	400.00	6,060.19	20,562.49	2,191.67					********	30,900.
w Jersey	85, 920, 40	26,388.13	6,075.03	3,666.67	56,751.99	250,096.06	19,562.48		********			2,235.48	450,696.
w Mexico			300.00		11,317.96	23, 257.19	5,470.92		********				40,674.
w York		8,418,614.14	45, 838, 15	28,000.00	666,503.24	761,201.46	153, 123, 22	95.05	200.00	1,514.60	278.00	81,956.39	11,073,537
rth Carolina	67 61	0,410,111.11		20,000.00	1,293.53	4,600,15	200.00						6,311
rth Caronna	07.01		150.00		34.30	6,683.57							6,717
rth Dakotaio	215 007 00	10 815 471 10	4,887.52	15,050.00	130,907.81	211,283.93	35,608.37	191.66	1,060,00	3.977.70	36,756,00	732.44	11,571,754
			3,001.02	10,000.00		10,770.98	291.67	Latter College					11,062
lahoma			495.83	400.00	18,859.32	11,117.74	2, 120, 83	68.75	80.00				265,096
egon				21,366.67	168,833.55	432,626.79	58,416.66	141.66	200.00	494 50	64 604 00	**********	9,912,341
nnsylvania	133,500.58	9,019,965.87	12,191.68		15,873.78	36,855.88	3,925.01		200.00	104.00	01,001.00		59,138
iode Island	**********		1,283.34	1,200.00	3,000.32	10,845.89	100,00						
uth Carolina			**********			17,627.48							26,077
uth Dakota					6,824.66	27,629.01	10 004 20	*******		2 50	64 00		83,277
nnessee	107.69	34,001.97	3,941.68	2,000.00	4,725.12		10,50%.02			0.00	04.00	**********	121,420
xas			1,400.00	2,300.00	33,346.88	76, 750.63			*********			**********	34,140
ah		4,597.67	141.67	400.00	15,900.17	11,313.56	1,787.49		*******			********	7 600
rmont			500.00	*********	1,546.38	5,505.25	316.60		********	00 00			7,868
rginia	80,083.01	950,332.20	2,520.83	1,500.00	13,848,43	26,429.60	7,625.07		********	23.00	********		1,082,362
ashington	1,564.20	17,092.35	400.00	200.00	43, 220.94	26,376.10	4,000.03	********	********	*******	204 00		92,853
est Virginia		148,531.79				8,551.10	*********		*******		964.00		158,046
isconsin			4,062,51	5,600.00	66,741.79	264,696.98	12,491.67			*******	316.00		3,036,633
yoming.			*********		6,045.57	14,733.32	3,774.99				*********		24,553
Johning		The state of the s						-		-			
Total	3, 275, 272. 27	146, 573, 908. 20	146, 159. 40	148,666.68	2,621,529.98	4,309,656.02	616,559.81	1,090.86	2,310.00	45,839.40	440, 244. 00	491, 202. 91	158, 682, 439
llections for fiscal	2,767,659.41		100 THE		district the second			462.55	860.00			262, 237. 18	

See p. 47 for statements showing internal-revenue tax upon products from Porto Rico and Philippine Islands.

	-3
	37
-89	1
-84	=
	ω
- 3	=
-6	а
-22	73
- 14	$\overline{}$
- 12	w
-60	3
- 5	-
	~
. 2	•
- 5.	-
12	-
- 67	7
- 12	_
. 6	3
- 12	_
- 5	75
- 1	-
-2	36
- 12	
1.0	19
	-
1	9
15	-4
~	×
6	
1	,**
	-6
: 9	S
- 9	-4
- 1	
12	×
- 3	S
- 5	**
- 1	4
-54	
- 17	E
- 3	Ε.
- 1	T.
- 6	20
- 5	-
- 3	n
- 3	· .
- 04	~
- 14	2
- 4	٠,
- 4	_
- 1	-
- 2	
- 1	×
	٠
	213
	-
	1
	1
0	
-	
0 9	
200	
0 9	C TIME
0	TO THE PARTY OF TH
0	
0 1	
0	THE PARTY OF
0.9	
	CALL TO LET
	C TIME LIVE LIVE
0.9	THE TANK THE S
0.9	CALL TIME TO SELECT
0.5	CONTRACTOR OF THE CONTRACTOR O
	ATTACK AND ADDRESS OF THE PARTY
	ATTACK AND ADDRESS OF THE PARTY
0.5	ATTACK AND ADDRESS OF THE PARTY
0.9	ATTACK AND ADDRESS OF THE PARTY
0.5	CALL IN LEIST AL
0.1	ATTACK AND ADDRESS OF THE PARTY
	THE LEAD TO BE A PARTY OF THE P
Charles and an analysis of the second	THE LEAD TO BE A PARTY OF THE P
Charles and an analysis of the second	THE LEAD TO BE A PARTY OF THE P
Charles and an analysis of the second	THE LEAD TO BE A PARTY OF THE P
Charles and an analysis of the second	THE LEAD TO BE A PARTY OF THE P
Charles and an analysis of the second	THE LEAD TO BE A PARTY OF THE P
Charles and an analysis of the second	THE LEAD TO BE A PARTY OF THE P
Charles and an analysis of the second	THE LEAD TO BE A PARTY OF THE P
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LEAD TO BE A PARTY OF THE P
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH
Charles of the Control of the Contro	THE LINE TREETS OF DEATH

STATES AND TERRITORIES.		TOBACCO.												
		12	Cigarettes weighing more than 3 pounds per thousand, per thousand, sand, \$3.60.	Cigarettes weighing not more than 3 pounds per thousand, per thou- sand, \$1.25.	Manufacturers of cigars.									
	Cigars weighing more than 3 pounds per thousand, per thou- sand, \$3.	Cigars weighing not more than 3 pounds per thou- sand, per thousand, 75 cents.			Annual sales not exceeding 100,000 cigars (special tax), \$3.	Annual sales 100,001 to 200,000 cigars (special tax), \$6.	Annual sales 200,001 to 400,000 eigars (special tax),\$12.	Annual sales 400,001 to 1,000,000 cigars (special tax),\$30.	Annual sales 1,000,001 to 5,000,000 cigars (special tax), \$150.	Annual sales 5,000,001 to 20,000,000 cigars (special tax), \$600.	Annual sales 20,000,001 to 40,000,000 cigars (special tax), \$1,200.	Annual sales exceeding 40,000,000 cigars (special tax), \$2,496.		
Alabama	\$13,044.81	Hart Whi			\$125.35	\$30.00	\$81.00			1		N . (4)		
Maska	1, 403, 10				9. 25	15.00	\$01.00							
Arizona	2, 033, 55		**********		18.50	9.00	6.00		********			********		
Vrkansas	4, 972, 45		*********		27.00	18,00	30.00	\$30.00						
alifornia	167, 134, 93	\$54,45	\$247.95	\$371,531.18			320.00	405.00	\$562,50	\$600.00				
Colorado	44, 041, 12		\$247.90		990.90	302.00				200000000000000000000000000000000000000				
Connecticut	237, 956, 30	2,71	***************************************	20.00	211.25	54.50	132.00	55.00	450.00	1 000 00		*******		
		2.71	16.20	701.23	700.00	373.50	498.00	675.00	1,800.00	1,800.00				
Delaware	50, 962. 92				34.50	9.00			150.00					
District of Columbia	14, 726, 27			40.25	40.50	*********		15.00						
Florida	1,067,046.31	*********		12,544.50	759.30	183.00	355.00	545.00		11,850.00				
Jeorgia	39,360.03			36.50	200.13	84.00	72.00	105.00	225.00					
lawaii	39.78		33.53	4.30	1.50	3.00								
daho	4, 804. 27				74.75		18.00							
llinois	887, 264, 29	.15	968.44	4, 110. 23	4, 101.12	1,944.50	1,967.00	2,047.50	3,825.00	1,200.00				
ndiana	522,546.99		Service Control	. 25	1,111.13	421.00	463.00	652.50	1,687.50	600.00		\$2,496.00		
owa	221, 261, 97	75.00			756, 26	370.50	380.00	532.50	1,275.00	1,800.00		4.0,		
Cansas	53, 621, 82	Double To the Control			280.64	103.50	92.00	.120.00	600,00	2,000,00				
Centucky	147, 994, 29			Substitution of	256.50	99.00	= 67,00	217.50	825,00	300.00				
onisiana	118, 849, 44	MAY		1,075,582.47	167.38	54.00	60.00	30.00	150,00	1,200.00				
faine	30, 447. 37	Dill		23.75	211.50	156.50	30.00	75.00	300.00	2,200.00				
faryland	316, 143, 77	319,693.65	.36	55.17	548.50	191.50	198,00	210,00	1, 275, 00	1,200.00	\$600,00			
fassachusetts	584, 357, 16	16.05	402.84	24,575,32	918.63	717.00	395,00	585.00	1,800.00	2, 100, 00	1, 200, 00	2, 496, 0		
dichigan	1, 127, 627, 84	10.00	402.01	65. 27	1.499.02	639.50	724.00	1.060.00	2,381.25	3, 600, 00	3,000.00	4, 992. 00		
linnesota	168, 060, 69	2.85		1.88	628.00	442.50	363.00	517.50	525.00	900.00	3,000.00	3, 002.00		
Aississippi	516.70	2,00		18,66	16.28	3,00	The same and	011.00	020.00					
dissouri	165, 849, 27		28.80	7,749.84	1,087.88	407.75	321.00	400.00	1, 125, 00					
Iontana	14,592.89		20.00	1, 140.84	212.00				1, 120, 00					
vebraska	76,550.66			************	269. 25	51.50	15.00	30.00						
evada						153.50	180.00	262.50	600.00					
	2,054.44				9.00	6.00			*********	********				
New Hampshire	137, 495. 59		2000	0.000.000	116.50	42.00	30.00	90.00						
New Jersey	1,629,586.85	104, 478.75	383.76	2,307,329.03	1,070.50	264.00	312.00	555.00	750.00	1,200.00		3,744.00		

New Mexico	1 528 73	1			4, 25	5.00	12.00					
New Mexico New York	3, 895, 896, 82	42, 899. 49	73, 151.69	8,800,452.03	43.13	28.00	edderes en	42.50	150.00			26, 208.00
North Dakota.	5, 014.50 2, 120, 569.36	75.01		44.09		13.50 973.50	15.00 964.50	1,857.50	8, 456. 25	10, 850.00	*********	4,992.00
OklahomaOregon	12, 102, 09 16, 295, 78	*********	10.80	21.90	65. 25 123. 25 4, 232. 39	24.00 74.00 1,730.50	29.00 18.00 2,428.00	90.00 60.00		(19,050.00		
Rhode Island	5,842,944.97 42,990.39 82,011.08			105,326.15 209.22 2.50	37.81	12.73						
South Carolina South Dakota Tennessee	30, 919.99				112.00 89.00	54.60 25.00	69.50	165.00 90.00	225.00 150.00			
Texas. Utah	40, 578. 16 8, 575. 93		*********	150.37	145.75 68.38	72.00 16.00	60.00 33.00	87.50 30.00				
VermontVirginia	1,058,855.54	6,056.05		4, 227, 303.41	87.00 121.00 211.50	41.00 80.50 78.00	24.00 81.00 74.00	30.00 90.00 60.00	375.00			
Washington West Virginia Wisconsin	23, 370, 40 447, 708, 01 346, 543, 01		*********	3(3.10	141.00	136, 60 1, 631, 60	239.00	362.50 912.50	675.00	900.00	1,800.00	1,884.00
Wyoming. Philippine Islands	2,791.74		*********			24.00						
Total		1	77,617.46	26, 332, 745. 84	33, 487. 10	13, 754. 99	14,757.50	21, 400. 00	67, 200.00	73, 700.00	16, 200. 00	59,904.00
Collections for fiscal year ended June 30, 1915.	20, 986, 250. 97	729, 197. 46	56, 531. 02	20, 920, 457. 22	31, 431. 25	14, 350. 50	16, 803.50	24,062.50	72,525.00	76, 200.00	21,640.00	42,016.00

3
0
ORT
OF
THE
H
00
M
M
SSIONER
[0]
A IE
B.
OF
Z
111
KIN
NAL
REVENU
51.4
S
O.B.
N

STATES AND TERRITORIES.	TOBACCO—continued.												
	1		Manufa	Deale									
	Annual sales not exceeding 1,000,000 cigarettes (special tax), \$12.	Annual sales 1,000,001 to 2,000,000 cigarettes (special tax), \$24.	Annual sales 2,000,001 to 5,000,000 cigarettes (special tax), \$60.	Annual sales 5,000,001 to 10,000,000 cigarettes (special tax), \$120.	Annual sales 10,000,001 to 50,000,000 cigarettes (special tax), \$600.	Annual sales 50,000,001 to 100,000,000 cigarettes (special tax), \$1,200.	Annual sales exceeding 100,000,000 cigarettes (special tax), \$2,496.	Annual sales over 1,000 and not ex- ceeding 50,000 pounds (special tax), §6.	Annual sales 50.001 to 100.000 pounds (special tax), \$12.	Annual sales exceeding 100,000 pounds (special tax), \$24.	Dealers in tobacco, an- nual sales exceeding \$200 (special tax), \$4.80.		
labama	\$6.00							\$9.00			\$29,905.00		
laska											3, 102. 0		
rizona											7,656.8		
rkansas					***********	T (500) 100 (100 100 100 100 100 100 100 100 10		15. 50		7500	34, 714, 4		
alifornia	98.00	\$12.00	\$30.00				\$2 406 00	71, 50	\$13.00	\$138,00	82, 141, 8		
olorado	12,00		200.00					6.00	18.000 (18.00)	24.00	21, 879, 9		
onnecticut	105.00							327.50	97.00	886.00	33,019.5		
elaware				**********		***********		3.00	********	24.00	4, 675. 90		
District of Columbia				**********		**********		6.00			8, 144, 20		
lorida	78.00		180.00	**********				36.00	28.00		22,856.0		
eorgia	7, 50					Acres and the	1 10005				56,010.2		
fawaii											6,497.2		
laho								6, 50			7,981.0		
linois	430.50	10.00				0000 00		233.00	05 00	E40.00	168, 358, 2		
						\$600.00			25 69.00	540,00 654,00			
idiana	6.00						*************	110. 25			79, 107. 4		
							************	12.00		64.00	61,810.8		
ansas								63.00			37, 125, 2		
Centucky							E	1,851.50	1,617.00	10,320.00	25, 801, 2		
ouisiana				8	\$900.00			10.50	12,00	84.00	31,530.4		
faine									12.00	01.00	19, 855, 6		
faryland	37. 00							164.50	1.12 00	880.00	30, 788-6		
						**********			143.00				
lassachusetts	308.00	60.00	60.00	\$270.00		************		190.50	60.00	432.00	77,004.8		
lichigan								24.00	18.00	98,00	84, 509. 2		
finnesota								12.00	12.00	60.00	58, 536. 4		
fississippi						***********		3.00			21,637.9		
lissouri								103,00	30.00	400.00	88, 309. 9		
Iontana								200.00	55.00	.00.00	15, 515. 8		
lebraska								3.00			35, 197. 6		

levada			************							X *** * * * * * * * * * * * * * * * * *	5,466.4		

New Jersey	127.00		60.00			1,200.00		. 30.50		144.00	84, 848. 80 7, 728. 60
New Mexico New York North Carolina	2,140.25	168.00	390.00				3.744.00	1,633.00 613.40	768. 00 612. 75	3,932.00 6,585.00	249, 775, 2 36, 574, 5 17, 024, 6
North Dakota Obio	6.00						*********	701.00		3,524.00	130,840.1 35,269.6
Oregon	307.00	60.00		180.00		1,200.00		1,150.00	760.00	4,603.00	18, 219. 0 154, 366. 1 13, 210. 0
Rhode IslandSouth Carolina.							*********	202.00	141.00	1,970.00	24, 595. 2 16, 687. 4
South Dakota. Tennessee Texas Utah	24.00							62.00 113.25	165.00 74.00	2, 275. 00 92. 00	38, 040. 4 90, 257. 2 7, 984. 2
Otan Vermont Virginia Washington West Virginia Wisconsin	27.00 18.00		180.00	120.00		1,200.00		367.75 12.00 125.50	302.00	5,378.00 382.00 1,284.00	10, 768.7 36, 881.7 25, 708.3 33, 893.4 84, 892.5
W yoming											8,032.0
Total	3,866.25	312.00	1,065.00	1, 470.00	3,150.00	6,000.00	26, 208.00	8,773.65	6,379.75	44, 866.00	2, 297, 705.0
Collections for fiscal year ended June 30, 1915	3,304.00	232.00	595.00	1,240.00	3,480.00	4, 200.00	24, 960. 00	8,388.11	5, 426, 70	42, 520. 90	2,058,619.

						TOBACCO-C	continued.				
			1	Manufacture	rs of tobacco).			Snuff, however	Tobacco, how-	
STATES AND TERRITORIES.	Annual sales, not exceeding 100,000 pounds (special tax), \$6.	Annual sales 100,001 to 200,000 pounds (special tax), \$12.	Annual sales 200,001 to 400,000 pounds (special tax), \$24.	Annual sales 400,001 to 1,000,000 pounds (special tax), \$60.	Annual sales 1,000,001 to 5,000,000 pounds (special tax), \$300.		Annual sales 10.000.001 to 20,000,000 pounds (special tax), \$1,200.	Annual sales ex- ceeding 20,000,000 pounds (special tax), \$2,496.	prepared, man- ufactured and sold, or re- moved for con- sumption or	ever prepared, manufactured and sold, or re- moved for con- sumption or sale, per pound, 8 cents.	Total collec- tions on tobacco.
Alabama										\$1.23	\$43,202.3
Alaska	\$8.00										4,529.3 10,210.1
Arkansas											39,873.3
California	12.00			*********			***********		\$103.83	19, 577. 61	1 647, 086. 4
Colorado	255.75 95.00						**********				71, 421.2
Connecticut							************		1 17		283, 803, 6
Delaware										4,512.14	198, 331. 0
District of Columbia										000 01	23, 839. 0
Florida	81.00									866.84	1,122,824.9
										1,450.33	96, 650. 0
Georgia										473.64	9,044.6
Hawaii											
Idaho		***********								89. 25	12, 982.7
Illinois		42.00					\$1,200.00			2,080,048.07	3,654,339.
Indiana		30.00								51, 153. 55	663, 800.
Iowa				\$60.00						76, 281. 52	365, 244.8
Kansas		***********	*********							4, 428. 41	96, 548.1
Kentucky		24.00	96.00	210.00						2,917,916.23	3, 108, 220.0
Louisiana										272, 218. 83	1,501,778.3
Maine	3.00									231.75	51,346.5
Maryland	115.00	***********								740, 428. 29	1,413,311.6
Massachusetts	285.50	6.00	12.00				***********			18, 183. 98	732, 174.
Michigan									7, 162. 51	1,874,498.72	3, 115, 694.8 247, 497.
Minnesota		**********	**********							17,054.77	247, 497.
Mississippi			***********								22, 195.
Missouri				120.00	300.00			2,496.00	193.20	5, 593, 146. 52	5,862,395.
Montana					J					711.87	31, 229. 8
Nebraska		**********									119,775.9
Nevada									34		7, 535.9
New Hampshire		**********					600.00			268.56	151, 591.
New Jersey		21.00	60.00	60.00		600.00			703, 012. 91	2,686,929.38	7, 527, 043.
New Mexico										173.44	9, 461.1
New York	2,687.25	185.00	48.00	270.00	ļ			7,488.00	7,399.10	810, 901, 14	14,003,160.5

North Carolina	81.00	39.00	72.00	270.00	600.00			2,496.00		11.20	18,740,666.89 22,174.46
North Dakota	6.00 898.00	50.00	96.00		300.00		1,200.00		392.08	3,590,958.78 198.63	5, 880, 606. 87 47, 796. 07
Ok.ahoma. Oregon Pennsylvania. Rhode Island	17.50 67.50 1,317.75	57.00		And the second	14.3.47.47					1,597.26 447,777.65 4,401.96 2,779.78	36, 487, 49 6, 870, 547, 22 60, 861, 37 112, 305, 10
South Carolina South Dakota Tennessee	6.00 35.00 98.75			**********	300.00	***********			1,275,783.44	698. 95 295, 244. 05 6, 648. 62	48, 966. 84 1, 632, 821. 94 138, 616. 85
Texas Utah Vermont Virgini	89.00 10.50 45.00 101.50	20.00	118.00	210.00	1.0:0.00					311.46 280.93 1,432,177.97 1,287.20	17, 039. 97 19, 313. 92 6, 771, 192. 42 51, 344. 04
Washington . West Virginia Wisconsin	86.00 99.50 516.50			60.00		600.00			2,578.07	656, 758. 27 507, 761. 30 49. 60	1, 145, 515. 18 950, 846. 96 10, 974. 34
Wyoming. Philippine Islands	18.00							11.070.00	2,653,654.38	62.78 33.378.874.25	257, 724. 29 88. 063, 947. 51
Total	12,690.50	520.00	832.00	1,485.00	3,150.00	2,400.00	3,600.00	14, 976. 00	2,000,004.00	00,010,074.20	E
Collections for fiscal year ended June 30, 1915	12, 171. 50	541.00	1,103.00	1,740.00	3,750.00	1,500.00	3,000.00	10, 816. 00	2,387,125.95	32, 197, 892.48	79, 764, 071.46

¹ Includes \$373.34 from sale of stamps affixed to Philippine products at the port of San Francisco, Cal.

7
9
3
TOOPT
2
200
7
H H N
2
2
2
72
STO
Z
SSIONER
OF
T
EB
Z
INTERNAL
BI
101
E
MENUE
1

			FERMENTE	ED LIQUORS	3.					OLEOMA	RGARINE.			
STATES AND TERRITORIES.	Fermented liquors, per barrels of not more than 31 gallons, \$1.50.	Brewers, annual manufacture less than 500 barrels (special tax), \$50.	Brewers, annual manufac- ture 500 barrels or more (special tax), \$100.	Retail dealers in malt liquors (special, tax), \$20.	Whole-salo dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.	Oleomargarine, domestic, artifi- cially colored in ini- tation of butter, per pound, 10 cents.	colora-	Manufac- turers of oleomar- garine (special tax), \$600.	Retail dealers in oleomargarine artificially colored in imitation of butter (special tax), \$48.	Retail dealers in oleomar- garine free from artificial colora- tion (special tax), \$6.	Whole-sale dealers in oleo-mar-garine artificially colored in imitation of butter (special tax), \$480.	Whole-sale dealers in oleo-margarine free from artificial coloration (special tax), \$200.	Total collections on oleomargarine.
Jabamalaskarizona	\$9,885.00		\$300.00 83.34		\$291.69 231.27 95.84	10, 461, 27					3.00		\$1,283.34	\$2,590.84 3.00 7.50
rkansas	9,006.75	\$600.00	5,891.66	1,266.91 11,827.63	316.67 14,262.49	10,590.33 2,096,310.92					1,866.25 1,004.00	\$800.00	200.00 2,066.67	2,866.25 3,070.67
olorado onnecticutelaware	245, 316, 50 1, 363, 683, 66	150.00	500.00 1,600.00	2,016.64	16,087.50	1.383,537,80	5, 000, 00) \$1, 067.25),	C. Prince	1000	2, 339, 50		3,650.01	6, 953. 09 10, 989. 51
etaware istrict of Columbia orida	183, 427, 50		400.00 200.00			190 017 97	1			216 00	1 279 25	320.00	166.67 1,000.00 2,600.00	914.6 2,815.2 4,358.7
orgiaawaii	120, 580. 51 60, 732. 95	50.01	300.00 400.00	7,536.50 177.53	1,818.75 470.83	130, 235. 76 61, 831. 32	304.90			56.00	1, 716. 75		3,466.67 200.00	5, 544.3: 200.0
ahoinoisdianawa	8, 932, 845. 71 2, 154, 090. 50	100.00	3,866.66	22, 857. 87 10, 180. 52	950. 00 50, 796. 80 19, 668. 84		217. 466. 03	245, 878. 79 2, 570. 00	\$8,800,00	668 00	44.75 44,558.75 16,420.25	480.00		44.75 532, 134. 9 33, 695. 0
nnsas	1,008,382.00		200.00	1,838.33 4,453.45	474.99 3,304.22	2,313.32 1,017,539.67	30, 481. 00	20,663.83	2, 200. 00	40.00 1,208 00	9,081.25 1,657.00		1,766.66 1,200.00	23, 276. 9 64, 232. 7 4, 084. 9
uisianàline. eryland	156.25	150,00	1,000.00	11, 433.37	4, 225. 01 2, 362. 50 8, 298. 09	14, 102. 12		695.50			5,316.50		3,100.00	4,649.6 8,416.5 12,227.7
ssachusettschigan	3,674,025.75 3,231,8 4.40	50.00 100 00	4,033.34 5,800.00	1,960.06 11,149.66	21, 116, 74 18, 025, 06	3,701,185.89 3,266,919.12	23.00	5, 426. 75 490. 00	800. 00 600. 00	12 00 928 00	6,444.52 26,261.50		8,891.68 12,050.04	21, 574. 9 40, 352. 5
innesotaississippi	2, 208, 439, 87	481.25	7,825.00		33,943.33	2, 322, 237. 79 1, 069. 22		3, 171. 50	600.00		5, 180, 75		8,100.01 400.00	17, 052. 2 964. 0

dissouri	5,001,581.57	250.00	4, 200.00 1, 500.00	7,351.79 3,848.35	17, 980, 92 5, 856, 25	5, 031, 364. 28 426, 054. 35	33, 911. 20	12,314.27	3,700.00	6,862.00	12, 220. 25 218. 00 1, 870. 00		2,983.34 150.00 2,583.34	71,991.06 368.00 7,941.34
dontana	619, 385, 63	54.17	1,300.00	3, 280, 84	26,006.28	426, 054. 35 - 650, 026. 92 - 24, 740. 08 -		2,888.00	600.00		1,070.00			3, 278, 75
Vevada	110 000 50		. 200,00	OFT OC	n cco 50	492 600 66				******	2,010.10		1,200.00 4,033.34	69 941 30
New Hampshire	4,910,992.37	125.00	3,400.00 275.00	4,369.17 588.41	1,904.20	4, 945, 217, 78 17, 542, 61 19, 154, 976, 98 364, 25 1, 601, 81	4,000.00			28.00	34.00 53.084.61	160.00	29,791.68	106, 906. 49
New York	19, 077, 488. 17	912.50	15,966.66	10, 202. 46 364, 25	50,407.19	19, 154, 976. 98 36 (. 25	23, 842. 20				445.00 236.50		150.00 333.34	595.00 569.84
Orth Carolina	All the second of		11 116 67	1,551.81	50.00 46.128.61	7,328 041.84	223, 723. 80	35, 617. 29	1,200.00		41,506.50		13,450.03 683.33	315, 497.62 1, 999.33
)hio	7, 204, 783. 19	995 00	11,110.01	1,016.66 200.00	808.34	2, 124, 51			WAY SEE	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	116.00		533.33 7,066.68	649.33 23,978.93
Oregon	159, 389 25	195.83	20, 387.51	8, 926. 67 493. 36	46, 458.36	161, 053, 84 11, 527, 182, 50 979, 187, 13		7,877.8	0 1,550.00	128.00	2,387.00			11,942.30 1,731.83
Rhode Island	1, 218, 75		100.00	2,547.52	666, 69						218.50		1,283.33	218.50 3,258.01
South Dakota	72, 761, 25		400.00	2, 083.48 2, 760.21	2,020.88	77, 942.34	7 700 00	1 477 00	600.00	136.00	1,072.00 1,769.25	512.00	2, 950.00	15, 008. 25 688. 58
exas	1 048 880 17		1.075.000	936.66	17, 197, 91 1, 337, 50	211, 142, 91	7,100.00				105. 25 869. 80		600.00	1,469.80
Vermont	220, 806, 65		600.00	656, 66 9, 810, 11	2, 125.01 3, 629.18	241,845.94	13.30			1,120.00	1,518.00	705.00		6, 152. 9 1, 274. 8
exas Jtah Vermont Virginia Washington	699, 791. 15	75, 00	525.00	5	1,720.84 358.33	702, 753. 69 358. 33			600.0	1,184.00	5,053.50 22,318.00		4, 150. 00 9, 733. 34	10,387.50 34,640.1
Wisconsin	6, 787, 794, 95	150,00	14,750.00	11,952.48	4 447.91	35, 432, 82					126.00			126.00
Wyoming Total	28, 998. 25		102 951 19	240 153 55	518.046.94	88, 771, 103, 99	558, 349. 33	366, 350. 58	26,950.0	0 17,394.00	338, 356. 1	3,337.00	175, 233. 63	1,485,970.7
Total	187,875,672.22	4,377.10	120, 604. 18	2417, 100, 00	010,010.01	1007							100 607 91	1 605 256 0
Collections for fiscal year ended June 30, 1915	78, 460, 380, 97	3,385.45	121, 333, 70	241,018.6	502,827.9	79, 328, 916. 72	761, 200.63	347, 141. 8	1 24, 379. 08	29, 348. 9	5 331, 792. 5	7, 756.6	193,037.31	1,000,200.9

¹ Includes \$87,846,384.14 stamp sales at \$1.50 per barrel, \$251.63 assessed at the rate of \$1 per barrel, and \$29,036.45 assessed on fermented liquors stored in warehouse

Total

collec-tions on mixed flour.

54.00 105.50

604.24 243.00 159.00

19.00 74.00

17.00 24.00

1,128.00

Adul-

Manufac-

turers of adul-terated butter (special

tax),

\$150.00

3,050.00 2,149.90 1,325.00 150.00

1,600.00 750.00

......

975.00 2,350.00

3,175.00 450.00 300.00 1,275.00

300.00

Adulterated butter manufactured or sold, etc., per pound, 10 cents.

\$441.00

1,716.90 1,861.00 526.60 204.00

3, 140. 10 2, 219. 00

36.00 42.00 162.40

162.40 199.60 24.00 5,333.40 38.30 24.00 546.00

30.00 410.00 48.00

Manufac-

Manufac-turers, packers, or re-packers, of mixed flour (special tax), \$12.

12.00

104.00

48.00 99.00 42.00

49.00

12.00 24.00

ADULTERATED BUTTER.

Retail dealers in adulterated butter (special tax), \$48.

Whole-

Whole-sale dealers in adul-terated butter (special tax), \$480.

\$400.00

.

240.00 60.00

Total collec-tions on adul-terated butter.

\$591.00

4,836.40 4,010.90 1,851.60 354.00

4,740.10 2,969.00 36.00 42.00 1,137.40

1, 137, 40 2, 949, 60 24, 00 8, 508, 40 488, 30 588, 00

1,881.00

30.00 710.00 48.00

MIXED FLOUR.

Mixed

flour per eighth barrel of 24½ pounds,

or less,

\$16.00

.50

......

26.50

670.00

.

5.00

Mixed

flour, per quarter barrel of 49 pounds, or more than 24½

pounds 1 cent.

93.00

214.49

388,00

Mixed

flour,

STATES AND TERRITORIES.

Arkansas California Colorado Illinois

Indiana....

Indiana
Lowa .
Kansas .
Maryland .
Massachusetts .
Michigan .
Mimesota .
Missouri .
Nebraska .
New Jersey .
New York .
North Carolina .
Ohio .

Tennessee-Texas Vermont-Virginia

barrel or package contain-ing 196 pounds or more than 98

pounds, 4 cents.

\$60.00

4.00

Mixed

flour,

per half barrel of 98 pounds,

or more than 49

pounds, 2 cents.

35.00

259. 25 195. 00

24.00

18.00

PROCESS OR RENOVATED BUTTER.

Manufac

manufac-turers of process or reno-vated butter

(special tax), \$50.

812, 50

195.84 200.00

125.00 133.33 50.00

200.00 50.00 91.67

16.67

Process

or reno-vated butter,

manufac-tured or sold, etc., per pound,

i of

\$2, 286. 25 31, 903. 66

7, 148. 27 7, 978. 50 3, 801. 00 1, 833. 92

12, 611. 23

1,793.15 469.25

36.00

GEPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

Weshington. West Virginia.							590.60 6.00 1,623.30	2, 875.00			4,498.30	10,449.50	50.00	10,499.50
Wisconsin	83.00	603. 25	709, 49	721.00	415.00	2, 566. 74	19, 222. 20	21,474.90	93.50	700.00	11,490.60	87, 552. 54	1,208.35	88,760.89
Collections for fiscal year ended June 30, 1915	374.88	1,003.15	1,973.68	1,415.43	488.80	5,255.94	10,031.35	10,743.70	210.00	2,100.00	23,085.05	98, 460. 41	1, 152.09	99,612.50

REPORT

TO

## TORIES. Stroke Paw Stock \$30 October Paw Paw Stock \$30 October Paw Pa						SPE	CIAL TAXE	S NOT ELS	EWHERE I	INUMERAT	ED.				
Brokers Brok	STATES AND TERRI						Theaters	, museums	, and cone	ert halls.		D 101			Total col-
Alaska. 940.13		\$1,000 cap- ital, sur- plus, and undivided	Brokers, stock, \$30.	brokers,	commer-	custom- house,	not ex-	capacity 251-500,	capacity 501-800,	capacity	\$100.	tion not otherwise provided	billiard rooms, for each alley or table,	sion mer-	special taxes not elsewhere enumer-
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Alaska Arizona Arkansas California Colorado Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan Minnesota Missouri Missouri Mostaska Newafa	940, 12 6,591, 97 28,484, 80 163,689,55 64,732,007,48 64,732,00 64,732,00 64,47,27 12,327,41 307,150,11 54,386,31 56,856,28 37,620,03 64,412,75 121,852,14 54,386,31 56,856,28 37,620,03 68,412,75 194,873,13 96,471,22 80,330,83,27 49,376,99 22,240,24 13,268,76 12,368,57 13,268,76 14,27 15,27 15,27 16,27 1	1, 452, 50 9, 050, 00 9, 050, 00 9, 050, 00 1, 906, 25 2, 196, 25 292, 250 1, 890, 00 1, 896, 25 27, 916, 67 4, 640, 00 2, 388, 75 687, 50 2, 308, 75 11, 765, 17 5, 665, 00 1, 020, 00 1, 020, 00 1, 020, 00 1, 020, 00 1, 132, 50 1, 135, 00 1, 132, 50 1, 135, 00 1, 132, 50 1, 135, 00 1, 132, 50 1, 132, 50 1, 132, 50 1, 132, 50 1, 132, 50 1, 132, 50	25. 00 672. 93 975. 03 6, 629. 63 1, 851. 23 2, 508. 34 387. 51 200. 00 7, 577. 16 4, 252. 96 1, 639. 58 1, 995. 82 20, 205. 88 1, 927. 10 9, 468. 81 2, 482. 50 4, 766. 68 7, 777. 09 1, 293. 75 12, 50 4, 766. 68 7, 277. 09 1, 293. 75 12, 50 1, 282. 61 1, 282. 61	358. 36 1,577. 68 5, 685. 17 1,844. 99 130.02 130.02 14,125. 36 15,091. 32 2,544. 86 1,541. 86 1,541. 86 1,5091. 32 2,548. 42 2,105. 55 2,001. 67 2,548. 42 2,215. 90 6,795. 33 3,34 4,986. 70 1,265. 89 10,248. 64 4,986. 70 1,265. 89 10,248. 64 4,986. 70 2,610. 02	27, 50 135, 85 403, 77 15, 00 10, 00 5, 00 203, 34 165, 84 107, 91 14, 16 212, 50 5, 00 96, 67 159, 98 161, 67 488, 34 209, 161, 67 488, 34 209, 161, 67 488, 34 209, 161, 67 58, 34 35, 00 10, 00	332. 31 1 101. 12 3 113. 39 6 268. 51 4 116. 20 582. 86 582. 86 1. 988. 93 298. 98 582. 86 1. 988. 93 298. 93 1. 798. 93 1. 7	381. 27 1, 743. 84 2, 710. 43 17, 007. 58 5, 275. 007. 58 5, 275. 00 4, 131. 36 5, 589. 60 2, 898. 44 3, 398. 39 3, 168. 44 11, 668. 85 11, 608. 85 13, 168. 44 3, 308. 33 4, 308. 34 4, 308. 35 1, 402. 14 1, 248. 17 2, 248. 18 1, 1, 102. 14 1, 2, 248. 17 2, 248. 18 1, 2, 248. 17 2, 248. 25 1, 402. 14 1, 2, 248. 17 2, 318. 76 7, 774. 2, 38. 76 7, 774. 2, 38. 76 1, 100. 14 1, 2, 240. 17 2, 318. 76 7, 774. 2, 32 1, 100. 14 1, 100. 16 1, 1	37. 50 1, 328. 13. 1, 870. 85 10, 974. 04 1, 850. 83 3, 343. 75 187. 50 737. 51 1, 827. 08 1, 337. 50 1, 337.	241. 68 950. 01 10, 687. 54 3, 120. 86 6, 287. 48 2, 141. 99 870. 84 1, 783. 32 1, 783. 32 1, 720. 87 3, 391. 67 2, 437. 48 2, 162. 90 2, 145. 94 2, 172. 97 3, 754. 18 11, 570. 91 11, 570. 91 11, 570. 91 2, 462. 49 2, 60. 90 2, 172. 91 11, 570. 91 11, 570. 91 2, 60. 90 2, 172. 91 11, 570. 91 11, 570. 91 2, 60. 90 2, 179. 16 12, 901. 71 12, 901. 71	25. 00 158. 33 25. 00 33. 34 124. 99 100. 01 66. 68 116. 67 591. 69 637. 50 490. 02 199. 99 100. 01 83. 34 225. 00 91. 68 25. 01 333. 34 366. 66 83. 35 205. 83 66. 67 208. 33	5.84 99.77.4 414.98 977.46 362.07 711.11 24.11 83.81 245.42 2,066.13 1,559.54 1,101.62 2,066.13 1,486.23 1,101.62 1,486.23 1,101.62 1,486.23 1,101.62 1,284.93 1,05.09 1,284.93 1,05.09 1,071.284.93 1,071.284.93 421.186 1,071.284.93 1,071.28	1, 667, 23 6, 902, 22 7, 177, 44 50, 944, 43 14, 464, 63 13, 879, 70 1, 285, 55 4, 690, 49 4, 626, 24 4, 626, 24 81, 030, 73 29, 110, 04 35, 631, 04 13, 629, 50 11, 292, 50 11, 292, 50 11, 292, 50 11, 292, 50 11, 292, 50 11, 646, 38 25, 279, 09 9, 088, 22 22, 019, 64 6, 047, 42 30, 194, 53	67. 51 670. 05 7, 087. 70 1, 637. 51 1, 637. 51 315. 54 2, 291. 81 1, 902. 55 3, 187. 64 327. 52 18, 063. 22 2, 211. 38 1, 435. 01 1, 686. 79 4, 131. 71 423. 01 5, 517. 686. 79 9, 102. 61 355. 33 2, 360. 84 10. 00 2, 123. 34 10. 00 2, 123. 34	3,416.78 20,720.82 44,959.34 289,330.42 68,993.94 99,674.71 13,793.38 45,573.61 35,799.01 144,277.88 209,665.70 97,876.79 87,843.50 72,459.21 46,393.04 104,932.37 183,284.75 155,990.62

North Dakota. Ohio. Oklahoma Orogon. Pennsylvania. Rhode Island South Carolina South Dakota. Tennessee Texas. Utah. Vermont Virginia Washington. West Virginia. Wisconsin. Wysoning.	199, 173, 06 31, 082, 87 28, 321, 00 568, 431, 55 18, 031, 22 33, 736, 96 19, 689, 21 43, 028, 86 147, 064, 44 15, 126, 31 14, 273, 26 60, 627, 77 39, 545, 64 40, 105, 5 64, 321, 3	3 5, 218, 75 2, 025, 00 1, 090, 00 5 13, 771, 67 1, 148, 75 940, 00 660, 00 2, 005, 42 11, 706, 25 225, 00 2, 1, 135, 00 3, 1, 135, 00 6, 545, 83 352, 50	7, 984, 20 3, 370, 87 404, 17 10, 287, 53 1, 127, 09 850, 00 137, 50 6, 438, 80 900, 00 200, 01 2, 354, 17 2, 562, 55 1, 254, 17 745, 84 367, 50	10, 294, 82 610, 84 900, 01 8, 345, 09 4, 016, 28 55, 00 4, 235, 38 7, 887, 25 525, 84 96, 67 3, 978, 47 2, 988, 52 1, 176, 67 2, 019, 18 190, 00	100. 00 85. 00 269. 17 30. 00 38. 33 724. 58 232. 92 396. 67 363. 35	12, 973, 46 5, 565, 60 3, 287, 54 12, 270, 81 12, 264, 58 2, 243, 89 4, 470, 06 31, 192, 73 14, 032, 81 1, 295, 64 1, 294, 30 4, 749, 34 4, 944, 30 4, 944, 50 8, 308, 38 1, 278, 59	20, 516, 91 8, 141, 69 2, 635, 41 31, 290, 75 8, 12, 12, 12, 13, 14, 15, 14, 15, 15, 14, 15, 16, 15, 16, 16, 16, 16, 16, 16, 16, 16, 16, 16	9, 329, 18 2, 109, 39 1, 406, 26 14, 201, 06 818, 75 845, 84 925, 00 1, 800, 00 5, 928, 13 787, 50 1, 706, 26 1, 687, 51 1, 834, 38 6, 312, 52 700, 01	11, 241, 75 1, 841, 68 1, 316, 67 20, 820, 91 2, 862, 54 283, 33 650, 00 1, 320, 87 4, 820, 83 1, 1,075, 00 1, 258, 32 2,075, 01 3, 170, 91 1, 1962, 50 6, 258, 35	233, 45 366, 67 141, 67 50, 00 308, 34 66, 67 141, 68 116, 28 212, 50 58, 33 20, 00 133, 34 66, 67 125, 00 466, 66 7, 896, 16	2,583,04 712,88 498,3 1,756,0 168,8 429,18 208,5 579,3 1,239,3 1,70,4 300,8 659,2 598,6 582,5 1,305,8 70,8	10,037,09 164,352,77 15,563,83 18,3,038,45 14,126,31 7,895,58 19,526,88 13,636,15 13,563,15 13,563,15 14,569,55 16,962,65 17,895,66 18,669,55 11,825,06	6,097.64 1,002.51 1,328.35 14,822.55 520.00 696.69 106.67 3,040.37 5,060.08 300.02 109.67 5,392.33 1,339.64 1,412.51 1,690.83	24,787.85 94,323.12 87,371.99 69,430.02 139,837.42
Collections for fiscal year ended June 30, 1915	2,828,747.02	161, 485. 03	112, 686. 83	133, 470. 89	7,781.98	181, 449. 69	295, 528. 46	144, 797. 05	168, 221. 87	2,555.14	15, 414. 3	6 791, 414. 74	123,626.12	4, 967, 179. 18

	SCH	EDULES A ANI	В.			MISCEL	LANEOUS.	8		- P	ENALTIES, E	TC.
STATES AND TER- RITORIES.	Schedule A (documentary stamps, etc.).	Schedule B (perfumery, cosmetics, etc.).	Total collected on schedules A and B.	Opium manufac- tured for smoking purposes, per pound, \$300.	Manufac- turers, im- porters, or distribu- tors of opium, etc. (special tax), \$1.	Opium order blanks, per hun- dred, \$1.	Playing cards, per pack, 2 cents,	Collec- tions not otherwise herein provided for.	Total miscellaneous collections.	Unas- sessed penalties, interest, etc.	Accepted offers in compromise.	Total of penalties etc., col- lected.
labama	\$173,967.92	\$1,320.78	\$175, 288, 70		\$4,012.88	\$245, 40	\$3, 80	\$221.38	84, 483, 46	\$577.19	\$876,00	\$1,453.1
laska	5, 105, 57	54.35	5, 159. 92		121. 29	14.00	00.00	Q221.00	138, 29	22, 22	290, 00	312.2
rizona	77, 633, 89	206. 27	77, 840, 16		496, 51	48. 20		10.00	554.74	906.37	121, 00	1,027.
rkansas	151,387.68	1,091.50	152, 479, 18		3, 486, 26	210.30	9.84	109. 86	3,816.26	543.36	376.00	919.
alifornia	1,346,750.51	75,690.24	1, 422, 440. 75		8, 864, 43	837. 20	2,311.20	124, 62	12, 137, 45	2,402.76	7, 278. 10	9,680.
olorado	348, 349, 76	3,217.70	351, 567, 46		2,485.15	206. 60	45, 82	79.89	2,817,46	97.71	1,529.85	1,627.
onnecticut	435, 289, 65	64,632.78	499, 922. 43		2,326.25	298. 60	19.00	9.88	2,653.73	4,794.93	7, 825, 00	12,619.
elaware	133, 634, 22	1,140,85	134, 775. 07		278. 51	25, 00	20.00	0.00	303. 51	19 10 20 00	320, 00	320.
istrict of Columbia	123, 312, 63	1,311.71	124, 624, 34		1,354,95	109, 10	44.00	2.00	1,510.05	13, 90	750, 00	763.
lorida	208, 501. 74	829. 31	209, 331, 05		2, 152. 07	231, 80	21.00	30. 86	2, 414. 73	1, 151, 84	450, 00	1,601.
eorgia	448, 322, 77	5.911.59	454, 234, 36		5, 860, 96	448, 70	11.46	66.95	6,388.07	6, 836, 00	1,371.10	8,207.
awaii	48, 433, 36	1,085.10	49, 518, 46		257, 04	23, 40	537, 92	4,00	822.36	175, 59	810.00	985.
laho	70, 354, 56	195, 63	70, 550, 19		712. 73	46.10	001102	24, 03	782, 86	312.82	250, 00	562.
linois	3, 888, 404, 23	985, 348, 85	4,873,753.08		14, 289, 85	958, 80	3,167,00	2,830,26	21, 245, 91	5,619.63	50, 544, 42	56, 164,
ndiana		21, 736, 30	627, 093, 37		7, 688, 18	520,40	200,00	130, 07	8,538,65	565, 75	11, 323, 00	11,888.
owa	769, 073, 74	22,519,86	791, 593, 60		12, 705, 93	614, 50	200100	753, 90	14,074.33	1, 191, 68	2, 198, 94	3, 390,
Cansos		2, 274, 71	422,737.72		1,687.32	250, 60		92. 78	2,030.70	290. 22	15, 00	305.
entucky		34,691.47	308,854, 31		5,382,01	358, 20	86.00	707, 61	6,533.82	6,170.40	16,901.20	23,071.
ouisiana	469, 102, 69	6, 450, 14	475, 553. 13		2, 443, 64	205, 70	5.12	693.05	3,347.51	403, 86	2,039.00	2,442.
aine		37, 473, 26	181, 265, 65		2,078.36	145, 20	14, 40	68, 43	2,306.39	536. 74	-,	536.
aryland	494, 084, 77	24, 651, 50	518, 736. 27		3, 154. 10	308, 20	5, 22	92, 25	3,559.77	1,895.70	7, 420, 18	9,315.
lassachusetts		196, 191, 97	1,831,130.64		10, 946, 66	766, 10	56.36	02.20	11,769.12	2,356.24	3,720.00	6,076.
lichigan	842, 575, 40	102,634,12	945, 209, 52		7,104,33	614. 20	40.76	2,448.70	10, 207, 99	645.91	20,525.12	21, 171.
innesota		33,381.53	1, 149, 591, 09		6, 204, 95	433, 93	1.50	175. 26	6,815,64	192.81	1,602.00	1,794.
ississippi	95, 696, 57	366.88	96, 063, 45		2,708.03	154.00		7, 46	2,859.49	247.19	195.00	442.
issouri	1,336,728.68	173, 704, 64	1,510,433.32		9, 408, 76	678.10	44.52	990.06	11, 121, 44	1,156,31	11,118,76	12, 275.
ontana	135, 890. 13	1, 157, 81	137, 047, 94		924, 26	61.11		22.80	1,008.17	82.54	1,924.63	2,007.
ebraska	454, 099, 68	14,509,29	468, 608, 97		3, 231, 72	240.70		23. 26	3,495,68	1,175.54	955, 00	2,130.
evada		1,364,26	24,388.32		15. 25				15. 25	371.80	365.00	736.
lew Hampshire		307.76	76, 616, 07		1,266.90	83.10		14.72	1,364.72	96.16	225, 00	321.
low Jersey	507, 790. 89	311, 254, 73	819, 045, 62		3,671.91	331.10	96, 902. 50	55.38	100,960.89	3,376.92	12,510.02	15, 886.
ew Mexico	37,564.60	154.69	37, 719, 29		675. 35	47, 80			723. 15	153, 49	1,211,40	1,364.
lew York	12,966,075,06	1,465,500.98	14, 431, 576. 04		24, 434. 31	1,929.61	183, 292, 32	607, 42	210, 263, 66	8,038,47	89,629,85	97, 668.
North Carolina		873. 95	228, 233, 96		3,821.41	337, 40		355. 19	4,514.00	9,887.35	707, 80	10, 595.
orth Dakota		145, 96	171,910.22		1,111,88	107.50			1,274,38			161.

Ohio. Ovlahoma Oregon. Pennsylvania Rhode Island South Carolina South Dakota Tennessee. Tennessee. Utah. Vermont Virginia. Washington West Virginia Wisconsin Wyoming.	334, 220, 87 189, 255, 40 2, 421, 900, 63 144, 814, 28 156, 188, 71 164, 060, 85 422, 689, 11 784, 300, 82 120, 522, 45 58, 949, 32 394, 514, 82 372, 366, 67 230, 810, 40 570, 965, 25	196, 865, 23 1, 609, 42 3, 436, 62 143, 198, 50 10, 136, 36 732, 10 461, 50 38, 470, 98 19, 117, 74 1, 716, 83 205, 80 21, 322, 30 2, 995, 98 16, 624, 14 35, 669, 73 214, 99	1,650,444,90 335,840,29 192,682,92 2,565,988,53 154,950,74 156,920,81 164,122,35 461,160,00 803,418,56 122,239,28 58,255,12 415,837,12 375,362,65 247,434,54 666,634,98 30,737,85	\$100,00 75,00	11, 788, 68 2, 232, 50 1, 676, 23 17, 138, 24 1, 197, 45, 11, 197, 45, 14, 139, 56 4, 541, 12 11, 592, 35, 787, 19 1, 207, 90 3, 426, 49 3, 135, 81 2, 696, 18 5, 887, 35 493, 89	764.80 335.90 108.00 1,351.00 93.30 190.80 98.10 451.40 858.70 54.90 77.00 289.00 247.80 169.50 376.70 27.50	532, 143. 74 49. 94 49. 34 220. 38 1. 00 84. 94 42. 04 125. 00 134. 06	156.38 13.56 2,975.94 06 21.84 90.10 4,656.46 1,007.96 2.01 1.09 1,458.07 7.00 87.19	544, 813, 24 2, 724, 78 2, 097, 73 21, 514, 52 1, 959, 65 1, 411, 09 9, 808, 92 13, 501, 05 844, 10 1, 285, 99 5, 298, 26 6, 3, 524, 67 2, 952, 87 6, 970, 77 521, 39	6, 264. 86 216. 61 73. 95 2, 371. 97 27. 92 2, 172. 58 124. 34 276. 73 4, 422. 49 517. 22 25. 47 2, 391. 67 1, 158. 86 604. 58 3, 556. 64 520. 70	29, 866, 64 250, 00 5, 809, 91 29, 208, 13 3, 2618, 20 7, 079, 30 14, 556, 95 1, 636, 34 60, 00 7, 742, 35 6, 390, 16 170, 00 7, 150, 00 318, 50	36, 231. 50 496. 61 5, 883. 86 31, 580. 10 5, 790. 78 354. 34 7, 356. 03 18, 979. 44 2, 153. 56 85. 47 10, 134. 02 7, 74. 58 10, 706. 64 839. 20
Total	38, 110, 282. 49	4, 086, 160. 99	42, 196, 443. 48	175.00	227, 452. 02	17, 445. 05	819, 654. 20	21,704.45	1,086,430.72	87, 307. 92	371, 464, 85	458, 772. 77
Collections for fiscal year ended June 30, 1915	20, 494, 474. 75	2,961,490.59	23, 455, 965, 34	2,068.77	199, 697. 35	48, 708. 62	673, 847. 54	23, 279. 15	947, 601. 43	84, 046, 48	295, 242, 50	379, 288. 98
				True Str. 22 Str. 24 Str. 25 Str. 25	Total	新聞 200 mm 1 200 mm	200 (20) 100		11/1 H 11/1 H 11/1 H 10/1 H 10/1 H		TOTAL STATE OF THE	THE STATE OF THE S
DEPART Y	SD TERRIT			money plea- en beautifully	Unameda Testadi si Interfesh, s	1, 100	OTH UN		Spritt () () () () () () () () () (5 Dec 4000 210 0000 210 000 50
					OUTS ONLY I	том тисов	H LYE				Principal av	

Receipts from each especific source of internal reserves, by States and Tarritorias-Continuous

100 to 10		CORPORATION	INCOME TAX.	INDIVIDUAL INCOME TAX.			
STATES AND TERRITORIES.	Corporation income tax.	Unassessed penalties, interest, etc.	Accepted offers in compromise.	Total of cor- corporation income tax collected.	Individual income tax— normal, 1 per cent.	\$20,001 to \$50,000, 1 per cent.	\$50,001 to \$75,000, 2 per cent.
abama,	\$196, 868, 92	\$324.90	\$4, 375. 00	\$201, 568, 82	\$85, 298. 37	\$9, 432, 77	34, 251. (
iska.	26, 275, 05	9, 25	350, 00	1 26, 634, 30	4,311.51	1, 645, 89	1, 245.
zona.	180, 958, 23	4, 41	1, 732, 00	182, 694, 64	32, 109. 35	7, 297, 62	3, 583.
	110, 219, 38	184. 73	1, 670. 00	112, 074. 11	36, 911, 94	5, 359. 12	649.
kansas			6, 790. 00	1, 886, 379, 17	762, 913, 32	194, 810. 26	107, 133,
ifornia	1, 877, 636. 35	1, 952. 82		1,000,079.17	173, 887, 35	37, 400, 71	21, 518.
orado	460, 297. 22	801. 45	3, 195, 00	464, 293. 67			
necticut	1, 271, 774. 95	733. 84	2, 880, 89	1, 275, 389. 68	478, 273. 73	146, 289, 93	83, 799.
aware	1, 078, 066, 47	4. 42	115.00	1, 078, 185, 89	96, 486. 99	33, 607. 34	35,041.
trict of Columbia	152, 644. 91	47. 48	200.00	152, 892. 39	295, 569. 38	37, 305. 09	33, 189.
rida	105, 462. 67	1, 702. 45	1, 525. 00	108, 690. 12	59, 927, 92	11, 125. 33	6, 876.
rgia	364, 481. 17	348, 28	2, 462. 50	367, 291. 95	122, 280, 18	19, 544. 82	11,631.
vaii	341, 433. 33	1.48	503. 56	341, 938. 37	34, 152. 23	21, 217. 84	15, 580.
10	127, 986, 83	181.11	1, 225. 00	129, 392. 94	24, 579. 09	3, 878. 78	1,640.
10is	5, 571, 692. 90	2, 217. 89	5, 241. 20	5, 579, 151. 99	2, 204, 085, 55	667, 115. 49	348, 319.
iana	805, 690, 52	413.91	8, 103, 55	814, 207. 98	226, 108, 35	45, 345, 78	26, 380.
a	507, 132, 96	425.00	10, 330, 00	517, 887. 96	182, 857, 65	41, 415. 63	16, 835.
1808	375, 833, 81	95. 70	1,260.00	377, 189, 51	84, 329, 36	15, 853, 73	9, 701.
itucky	408, 309, 53	173.51	3, 362. 50	411, 845, 54	94, 071. 65	28, 059, 50	13, 731.
usiana	399, 917. 09	189.36	6,310.00	406, 416, 45	176, 713. 98	38, 123, 45	19,883,
ine	316, 997, 34	198.98	3, 645. 00	320, 841, 32	81, 157, 48	30, 271. 94	18, 792.
yland	554, 842, 18	145, 16	700.00	555, 687, 34	466, 292, 35	84, 988, 71	50, 867.
sachusetts	2,660,524.77	724. 83	6,940.00	2,668,189.60	1,490,848,98	504, 811, 69	362, 210.
higan	2, 011, 539, 81	1,067.99	7, 865, 00	2,020,472.80	394, 587, 58	156, 392, 27	113, 760.
nesota	1,850,490,57	2, 781, 67	1, 175, 00	1,854,447,24	342, 556, 77	90, 599, 57	67, 786.
sissippi	71, 706, 95	74.66	6, 315, 00	78, 096. 61	50, 277, 09	7,961,71	3, 556.
souri	1, 573, 345, 11	896, 50	8, 995, 00	1,583,236.61	555, 950, 02	144, 585, 28	82,646.
ntana	173, 203, 76	51.15	1, 275. 00	174, 529, 91	54, 402. 11	10, 201, 46	4, 993.
oraska	331, 812, 88	37. 81	855, 00	332, 705, 69	92, 603, 37	18, 135, 94	9,635.
ada	52, 367, 40	01.02	200100	52, 367, 40	4, 932, 73	291. 81	0,000
v Hampshire	101, 937, 85	218.31	1,006.49	103, 162, 65	42, 355, 21	22, 329, 50	11,310.
V Jersev	1,629,783.37	2,533.29	5, 417. 14	1,637,733.80	857, 634, 86	245, 741. 88	160, 856.
v Mexico.	137, 309, 85	53.72	1, 505. 00	138, 868, 57	31, 174, 47	5, 419, 71	1, 952.
v York.	14, 826, 257, 43	101, 866, 06	19,678.97	14, 947, 802, 46	9, 733, 249. 13	1, 892, 692, 29	1, 503, 699.
th Carolina	320, 366, 43	515.60	3,045.00	323, 927, 03	75, 259, 90	9, 181, 45	5, 710.
th Dakota	96, 465, 39	53, 95	1, 411, 00	97, 930, 34	30, 815, 18	5, 152, 10	2, 093.
0	3,613, 225, 80	1,023.97	12, 968, 84	3, 627, 218. 61	735, 611, 56	252, 734, 24	
lahoma	400, 425, 26	895.54	3, 255, 00	404, 575, 80			164, 762.
MIOHA	200, 420. 20	895. 54	0, 200, 00 1	204, 575. 80	143, 285, 49	35, 340, 95	28, 648.

76, 787, 12 323, 443, 75 891, 912, 66 429, 2-6, 73 82, 699, 55 645, 158, 51 365, 950, 02 331, 289, 05 775, 391, 16	256, 12 14, 608, 96 52, 47 1, 787, 38 281, 86 976, 36 3, 773, 31 247, 20 53, 46 380, 45 1, 206, 49 510, 87 458, 38 82, 19	985.00 17, 930.61 3, 005.00 1, 142.50 4, 595.00 1, 985.00 7, 98.00 2, 295.00 7, 984.00 2, 486.37 1, 115.00	197, 795, 61, 67, 789, 242, 89, 416, 816, 44, 173, 188, 91, 78, 211, 48, 329, 015, 11, 897, 670, 97, 430, 493, 33, 83, 533, 91, 647, 833, 96, 374, 240, 51, 332, 149, 92, 778, 335, 91, 109, 210, 07	2, 171, 429, 27 140, 412, 27 41, 386, 94 17, 789, 11 137, 719, 23 389, 247, 27 40, 657, 75 42, 975, 90 177, 364, 19 112, 093, 07 68, 393, 29 197, 793, 15	839, 233, 58 63, 295, 55 7, 287, 19 2, 268, 26 24, 370, 93 79, 843, 87 14, 268, 59 27, 747, 65 31, 205, 70 19, 604, 70 69, 208, 32	5, 277. 80 499, 151. 61 46, 864. 30 4, 344. 23 12, 937. 46 44, 265. 11 10, 411. 41 8, 676. 81 12, 225. 93 13, 045. 48 12, 277. 301. 66 708. 47
56, 653, 594. 18	147, 626. 68	192, 437. 12	56, 993, 657. 98	23, 995, 777, 28	6,091,775.71	4,071,361.94
38, 953, 672. 16	71, 054. 62	119, 804. 93	39, 144, 531. 71	16, 559, 492. 93	4, 106, 673. 36	2, 500, 890, 33
des \$20.937.10 inco	ome tax on Ala	aska railroads.		- Falsa	Te let e	
	Control of the Control					
11 July 20 12 12 12 12 12 12 12 12 12 12 12 12 12	20 00 0 27 20 0 27 20 0 27 20 0	20' 40' 01' 40' 11' 24' 25' 28' 21' 28'	TOWN IN THE WAY TO SEE THE WAY TO SE	######################################	ALL COME DE LES COMES DE LES CO	
Timi oute: Timi oute: Timi oute:	P Ties, bearing trop root and arroy doct and	\$700,000				
	SHINVERSTATE	Discover airx-				
	6, 756, 703, 32 446, 783, 97 168, 396, 33 76, 787, 12 323, 443, 75 891, 912, 66 429, 2-6, 73 82, 699, 55 645, 158, 51 365, 950, 02 331, 289, 05 775, 391, 16 108, 012, 88 56, 653, 594, 18 38, 953, 672, 16 des \$20,937,10 incomplete the second sec	6, 756, 703, 32 414, 603, 32 414, 763, 32 118, 336, 33 1, 787, 787 12 231, 86 232, 443, 75 891, 912, 66 32, 773, 31 429, 2-6, 73 82, 699, 55 33, 46 645, 158, 51 380, 45 365, 950, 02 1, 206, 49 331, 289, 05 775, 301, 16 458, 38 108, 012, 88 82, 19 56, 653, 594, 18 147, 626, 68 38, 953, 672, 16 71, 054, 62 des \$20,037, 10 income tax on Ale	6, 756, 703, 32	6, 756, 703, 32	6, 756, 703, 32	6, 756, 703, 32

		INDIVIDUAL INCOME TAX—continued.						
STATES AND TERRITORIES.	\$75,001 to \$100,000, 3 per cent.	\$100,001 to \$250,000, 4 per cent.	\$250,001 to \$500,000, 5 per cent.	Exceeding \$500,000, 6 per cent.	Unassessed penalties, interest, etc.	Accepted offers in compromise.	Total of individual income tax collected.	Aggregate.
Alabama	\$2,202,24	\$7,199,18		. test tests	\$321, 47	\$1,278,41	\$109, 983, 51	\$667, 840. 10
Maska	1,500.00	1,928,07			5, 90	105.00	10, 741, 56	1 68, 621, 81
rizona		3, 262, 93			17, 30	882, 50	50, 607, 07	351,618,89
rkansas		9, 202. 00		\$12,50	53, 31	1, 292, 50	44, 278, 79	462, 609, 3
alifornia	86, 217, 01	224, 109, 25	\$80, 100, 60	25, 715, 97	1, 117, 80	6,067.50	1, 488, 184, 98	215, 167, 193, 0
olorado	18, 995, 99	47, 527, 65	38, 623, 51	740. 52	196.73	3,587.50	342, 178, 80	1,665,031,2
onnecticut	68,880,78	217, 635, 84	132, 421, 33	313, 784, 12	173, 09	4,960,00	1, 446, 218, 16	5, 295, 874, 3
elaware								
District of Columbia		210, 579. 32	183, 575. 98	842, 957. 55	4.70	155.00	1,441,431.59	3,076,028.02
		73,693.86	20, 229, 41		1,688.37	1, 122, 50	493, 682. 99	1, 408, 009. 49
lorida		8,081.12	12,500.00	29, 490, 63	15.73	177.50	133, 461, 34	1,816,214.81
eorgia		28, 907. 11	6,928.79			497.50	199, 546, 46	1,392,273.2
lawaii		22,779.02	5,546.09		8, 83	597. 50	112, 144, 95	694, 137, 8
laho		8,063.57			52.72	467.50	40, 932, 61	307, 257, 9
linois	310,704,00	833, 743, 06	411,950.78	372, 659, 27	2,660,14	15, 451, 66	5, 166, 689, 91	65, 287, 404, 6
ndiana	24, 635, 34	76.265.73	10, 279. 87		134, 44	1, 170, 00	410, 320, 06	30, 848, 288, 74
)wa	12,649,35	18, 211, 35			323.92	4,805,00	277, 098, 45	2, 562, 859, 0
Cansas	8, 139, 45	19, 825, 39		Contract to the contract of th	46, 36	1,407.50	139, 303, 47	1, 216, 626, 93
entucky	11,044,30	16,907.03			41, 36	1,257.50	165, 112, 75	37, 242, 180, 8
ouisiana		37, 299, 16	7, 151, 27		211, 89	2,317.50	296, 341, 35	10, 182, 988, 3
(aine	13,037,89	21, 807, 95	21, 882, 33	1, 395, 46	26, 49	1,810.00	193, 181, 89	838, 660 9
faryland	42, 147, 90	107,056,34	25, 596, 62	27. 148. 36	225, 84	1,892.50	806, 216, 58	8,789,495.3
lassochusetts	318, 253, 43	869, 051, 06	414, 530, 59	227, 350, 04	2,324,22	4, 447, 51	4, 193, 828, 30	16, 059, 024, 6
fichigan	104, 886, 57	227, 295, 41	149, 421, 68	726, 454. 62	167. 52	3,780.00	1,876,745.98	12, 370, 450, 8
linnesota	73, 390, 56	184, 134, 28		720, 909. 02			866, 557, 91	
lississippl	13, 390, 50	2, 638, 69	71,873.60	31,743.70	1,863.22	2,610,00		6,827,377.4
LISSISSIDDI					65, 42	1, 157. 50	67, 456. 97	304, 884. 6
lissouri	66,543.99	187, 394, 02	80, 903. 13	83,136.66	1, 220, 52	4,349.09	1, 206, 728.67	16, 856, 519. 1
Iontana	4,483,07	22, 377. 04	3, 333. 66		37.33	125, 00	99, 952, 95	991, 399. 6
ebraska	8,029.49	20, 409. 15	8,288.60		19,45	3,085.00	160, 206, 31	4,682,808.9
levada				*************	**********		5, 224. 54	157, 393. 2
ew Hampshire	9,686.70	14,748.78			92.64	1,255.00	101, 777, 92	922, 659. 0
ew Jersey		429, 116, 42	243, 139, 17	841,034,52	660, 51	4, 352, 50	2, 928, 300. 13	18,666,493.4
ew Mexico	750.00	1,294.12			35. 29	3, 290, 00	43, 916, 16	306, 518, 7
ew York	1,429,535,97	4,926,616.19	3, 339, 108, 57	7, 406, 678, 47	17,720,95	11, 954, 43	30, 252, 255, 39	3 105, 499, 041, 4
orth Carolina	5, 227, 51	27,600,13	39,057,32	14, 278, 35	79.03	360,00	176, 754, 33	19,543,586,2
forth Dakota	156, 11		73AX 30C2	4, 153 995	21, 17	195, 00	38, 432, 79	388, 141. 9
hio	147, 680, 57	412, 839, 88	217, 794, 65	471, 419, 74	667.05	13, 200, 02	2,416,701,11	33, 743, 476, 4
klahoma	26,534.66	81, 720, 71	72, 686, 15	99, 801, 62	389, 11	1,032,50	489,440.08	1,367,289.0
regon	4,661,93	8, 033, 96	12,000.10		75, 65	1,855,00	118, 437, 49	1,032,051,93
ennsylvania		1,040,092.07	583, 639, 42	790, 289, 10	1, 796, 07	8,860,00	6.313, 191, 41	44,817,504.2
Carried L. Carried Co. C. Carried Co. C	313, 100. 23	1,010,002.01	000,000.42	100, 200, 10	1, 190.01	0,000,00	0,010,101,41	12,011,004.2

Rhode Island South Carolina South Dakota Tennessee. Texas (trah Vermont Vermina Washington West Virginia Wisconsin Wyoming Philippine Islands	9, 482, 17 33, 113, 23 7, 666, 53 5, 672, 35 9, 190, 18 10, 907, 78 10, 775, 51 41, 174, 88 377, 92	16, 847, 73 79, 386, 52 12, 385, 86 23, 899, 19 25, 256, 40 29, 974, 81 17, 049, 74 96, 616, 53	35, 480. 08 25, 562. 79 19, 527. 97 5, 302. 13	136, 380, 46 17, 536, 16 60, 676, 01	104.61 46, 22 16. 73 1, 716, 35 1, 122, 92 10. 08 654. 88 75. 41 366.60 117. 84 276. 99 22. 15	435,00 137,50 4,242,50 3,850,00 82,50 1,472,50 1,010,60 5,330,00 130,00 9,160,00 730,00	686, 526, 04 76, 250, 01 70, 161, 60 207, 316, 37 672, 456, 10 85, 452, 71 259, 470, 85 289, 932, 99 208, 425, 57 132, 044, 13 559, 948, 98 21, 623, 57	2, 403, 592, €2 598, 535, 44 457, 742, 23 2, 883, 994, 62 4, 632, 276, 04 934, 681, 87 459, 591, 97 9, 667, 981, 24 1, 905, 591, 20 2, 999, 197, 46 12, 993, 916, 57 250, 144, 85 257, 724, 29
Total	3,623,472.62	10,936,326.15	6, 393, 858, 64	12, 647, 862, 91	39, 168, 35	143,991.03	67,943,594.63	512, 723, 287, 77
Collections for fiscal year ended June 30, 1915	Z, 162, 927, 01	5, 945, 104, 55	3, 328, 423. 78	6, 439, 004, 54	14,881.51	48,784.08	41,046,162.09	4 415, 681, 023, 86

¹ Includes \$29,937.10 on account of income tax collected on railroads in Alaska.
2 Includes \$373.34 from sale of stamps affixed to Philippine products at the vort of San Francisco.
3 Includes \$433.34 from sale of stamps affixed to Products coming into the United States from Porto Rico.
4 Includes \$193.302.08 from sales of stamps affixed to Prilippine products and \$11,055.00 on account of income tax collected on railroads in Alaska, which amounts are not included in the total collections from "Tobacco" and "Corporation income tax," respectively, reported in Table A of the Annual Report for fiscal year 1915.

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

TABLE 1.—SPECIAL-TAX STAMPS.

Kind.	Number.	Value,
Rectifiers of less than 500 barrels Rectifiers of 500 barrels or more.	1,980 1,090	\$198,000.00 218,000.00
Retail liquor dealers		4,750,000.00
Wholesale liquor dealers.		715,000.00
Brewers of less than 500 barrels.	350	17,500.00
Brewers of 500 barrels or more	1,640	164,000.00
Wholesale dealers in malt liquors	11,530	576, 500.00
Retail dealers in malt liquors	16,350	327, 000, 00
Manufacturers of stills	220	11,000.00
Stills manufactured		4,800.00
Worms manufactured		4,400.00
Manufacturers of mixed flour	150	1,800.00
Wholesale dealers in oleomargarine without artificial coloration.	1,460	292,000.00
Retail dealers in oleomargarine without artificial coloration		498, 600.00
Wholesale dealers in oleomargarine		57, 600. 00
Retail dealers in oleomargarine.		39, 840. 00 120, 000. 00
Manufacturers of oleomargarine. Wholesale dealers in adulterated butter.		28, 800, 00
Retail dealers in adulterated butter	90	4,320.00
Manufacturers of adulterated butter.		204, 000, 00
Manufacturers of process or renovated butter.	200	10,000.00
Manufacturers, distributors, etc., of opium, etc., period ending June 30, 1915	100	33.331
Manufacturers, distributers, etc., of optum, etc., period ending vinte oo, 222000	267,000	267, 000. 00
Total	584, 420	8, 510, 193. 33

TABLE 2.—SPECIAL-TAX STAMPS (ACT OF OCT. 22, 1914).

	FOR THE PERIOD ENDING JUNE 30, 1915.		FOR PERIO 1915, TO 1916.	DEC. 31,
	Number.	Value.	Number.	Value.
Stokers \$39,00	550	\$16,500	15,470	\$232,050
DIORGIS	70	3,500	6,760	
			17, 640	169,000
Commercial brokers 20.00	660	13,200		176, 400
Customhouse brokers	10	100	2,570	12,850
Cheaters 25.00	510	12,750	31,320	391,500
Do 50.00	330	16,500	24,960	624,000
Do 75.00	110	8,250	7,390	277, 125
Do	120	12,000	6,200	310,000
Dircuses	30	3,000	1.350	67,500
Public exhibition or show	300	3,000	14,030	70, 150
Sowting after billiard or pool table 60.00	1,910	114,600	143,990	4, 319, 700
	320	6,400	16, 790	167, 900
	70			14, 850
Dealers in leaf tobacco		420	4,950	
Do	150	1,800	2,680	16,080
Do 24.00	180	4,320	5,810	69,720
Dealers in tobacco 4.80	8,500	40,800	952,500	2,286,000
fanufacturers of tobacco 6.00	70	420	5,730	17, 190
Do			820	4,920
Do		111.595319	740	8,880
Do	or sales in		470	14,100
		B	44	6,600
		*******	22	6,600
Do		*********		
Do	********	*****	11	6,600
Do 2,496.00		********	13	16,224
Manufacturers of eigars 3.00	100	300	26,460	39,690
Do 6.00	60	360	6,370	19, 110
Do 12.00	60	720	3,920	23, 520
Do 30.00	50	1.500	2,760	41,400
Do	20	3,000	1,800	135,000
100. 600.00	6	3,600	317	95, 100
1 000 00		12,500	43	25,800
			48	59,904
	20	240	1.150	6,900
Manufacturers of cigarettes	20	290	200	2,400
Do				6,300
Do 60.00	10	600	210	
Do			40	2,400
Do 600.00			11	3,300
Do			12	7,200
Do			24	29,952
Total.	14,216	267,880	1,305,625	9, 783, 915

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

TABLE 3.-TOBACCO AND SNUFF STAMPS.

Depomination.		CENTS PER		CENTS PER	FOIL WRA	
_ tellminut	Number.	Value.	Number.	Value.	Number.	Value.
heet.			The same			
1-011nce	1,342,000	83, 355.00			18,000	\$45.00
3-ounce	9, 629, 000	36, 108. 75		***************************************	11 604 100	20 000 00
1-ounce	381,026,200	1,905,131.00	113, 603, 348	\$578,016.74	11,604,180	58,020,90
1 -ounce		486, 287, 50 2, 610, 480, 00	4, 527, 600 73, 501, 960	28, 297, 50 551, 264, 70	36,000	270.00
11-ounce	348,064,000 156,650,000	1, 370, 687, 50	10,001,000	001, 204, 10	30,000	2/10.10
1-ounce 2-ounce	558, 863, 000	5, 588, 630, 00	1,400	14.00		
21-ounce	349, 600, 000	3, 933, 000, 00	1, 1900	12.00		
2-ounce	33, 113, 000	413, 912, 50	26, 050, 500	325, 631, 25		
21-onnce	22, 360, 000	307, 450, 00	1,337,000	18, 383, 75		
3-0tnce	75, 473, 000	1, 132, 095, 00	30, 100, 000	451, 500, 00		
34-0tinee	5,902,000	95, 907, 50	132,000	2, 145, 00		
31-ounce	2,734,500	47, 853, 75	3,600	63.00		
31-ounce	20,800	390.00	24,000	450.00		
4-ounce	5,015,700	100, 314, 00				
6-ounce	4,068,500	122,055.00	15,000,000	450,000.00		
7-ounce	9, 412, 000	329, 420.00				excessive.
8-ounce	13, 561, 200	542, 443. 00	1,000,200	40,008.00	**********	*******
10-ounce	1,500	75.00				2
12-ourice	579,010	34,740.60	132,000	7,920.00		
14-ounce	7, 169, 000	501,830.00			**********	
16-ounce	11,602,100	923, 168. 00	774,000	61, 920.00	*********	
heet plug:	150 010	00.050.00		- N. W. 117.	13.01	otherwise.
1-ounce	450,000	2,250.00	32,600	1.304.00	*********	
-pound	2,201,300	88, 052, 00 124, 434, 00	206, 500	16, 520, 00		
1-pound	1,555,425	203, 103	105,000	16, 890, 00		
2-pound	1, 269, 425 915, 200	219, 672.00	700	168.00		THE POST
4-pound	377, 525	120, 808, 00	700	100.00		4511011
5-pound	1.580,860	632, 344. 00	27,800	11,120.00		date out
6-pound	5,131,360	2, 463, 052. 80	21,000	11,120.00		
7-pound	936, 560	524, 473, 60				
8-pound	218,990	139, 577, 60				
9-pound	579,070	416, 930, 40				
10-pound	5, 445, 330	4,356,264.00				
12-pound	2,876,560	2, 761, 497, 60				
24-pound	346,000	664, 320.00				
Book:	2107000					
1-ounce	792,560	63, 400.00				
5-pound	26,800	19, 296, 90				
10-pound	644,060	978, 880. 00	9,600	7,680.00		
2)-pound	242,800	563, 296, 60	2,800	4, 480.00		
30-pound	6,800	21, 216. 00				
49-pound	5,200	20, 384. 00				
50-pound	24,800	117,056.00				
60-pound	1,200	6,624.00				
Total	2, 099, 619, 415	24,997,275.10	268, 572, 608	2,573,685.94	11,658,180	58,335.90

TABLE 4 .- CIGARS AND CIGARETTES.

	CIGAR	s, \$3 per m.	CIGARS, 80.75 PER M.		
Denomination,	Number.	Value.	Number.	Value.	
0's 10's 12's 12's 13's 15's	2,917,000	\$102,379.50 867,954.00 105,012.00 7,882.68		\$423.75 698,737.50	
20's 25's 50's 100's 200's 520's	35, 412, 100 93, 709, 000 15, 207, 000 103, 500	2,655,907.50 14,056,350.00 4,562,100.00 62,100.00 291,105.00 37,575.00	85,200 108,200	1,200.00 3,195.00 8,115.00	
Total	183,721,010	22,748,365.68	93,661,400	712, 908. 75	

TABLE 4.-CIGARS AND CIGARETTES-Continued.

Denomination.		CIGARETTES	, \$1.25 PER M.	CIGARETTES, \$3.60 PER M.			
				Number.	Value.	Number.	Value.
5's 8's				606,200 100,100	\$3,788.75 1,001.00	79,100	\$1,423.80
10's 15's 20's 50's				44, 602, 200 470, 063, 200	14, 355, 063, 75 836, 291, 25 11, 751, 580, 00 74, 032, 50 138, 017, 50	1,168,370 2,100 2,030 68,520 56,520	42,061.32 113.40 146.16 12,333.60 20,347.20
Total		odelle	(60) 4	1,666,065,460	27, 159, 774. 75	1,376,640	76, 425. 48

TABLE 5.-DISTILLED SPIRITS (TAX-PAID AND EXPORTATION).

110.002 000,40 00.00 00 00 00 00 00 00 00 00 00 00 00	Number.	Value.
Denomination (tax-paid): 10-gallon 20-gallon 30-gallon 40-gallon 50-gallon 60-gallon 70-gallon 100-gallon 110-gallon 110-gallon 110-gallon 110-gallon	31,650 61,500 727,650 1,116,900 68,700 5,700 6,900 232,650 414,900 114,250 300 150	\$692, \$18. 50 2, 922, 735. (0 31, 936, 558, 59 61, 306, 641. 00 4, 526, 643. 00 438, 273. 00 606, 441. 00 23, 906, 758. 50 45, 593, 361. 00 1, 722, 682. 50 21, 433. 50 23, 93. 567. 00
Total	2,681,400	171, 936, 996. 00
Exportation, series 1878, 10 cents each Exportation, series 1899, 5 cents each	587, 200 1, 600	58, 720.00 80.00
	588,800	58,800.00

TABLE 6.-CASE.

CERT TO A SELECTION OF SELECTION	DOMES	STIC.	EXPORTATION.		
Denomination.	Number.	Value.	Number.	Value.	
l-pint. -pint. -pint. -pint. -pint. -pallon. -quart. -pallon.	844,240 863,260 374,540 2,312,060	\$2,112 92 84,424 86,326 37,454 231,206 346	980 860 5,780 3,340	98 86 578 33	
Total	4,419,600	441,960	11,000	1,10	

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

TABLE 7.-OLEOMARGARINE.

Denomination.	UNCOLORI PER POUN	D, I CENT D (BOOK).	PRE POUND		COLORED, 10 CENTS PER POUND.		
Denomination.	Number.	Value.	Number.	Value.	Number.	Value.	
10-pound. 20-pound. 40-pound. 50-pound. 61-pound.	449,200 273,200 1,486,400 256,400 219,000 347,600	\$21,337.00 19,807.00 144,924.00 31,409.00 32,391.00 59,961.00	496,000 992,000 342,000	\$12,400 74,400 51,300	11,600 800 20,000 2,400 2,400 40,400 1,000	\$22,040 2,320 78,000 11,760 14,100 278,760 7,900	
73-pound 83-pound 90-pound 100-pound	11,600 17,000 9,200	2,581.00 4,207.50 2,507.00			1,800	7, 120 19, 620	
Total	3,070,200	219, 124. 50	1,830,000	138,100	81,200	441,680	

TABLE 8.—BUTTER.

Denomination,		CENT PER	RENOVATED PER PO		ADULTERATED, 10 CENTS PER POUND.			
Denomination.	Number.	Value.	Number.	Value.	Number.	Value.		
(O.pound 20-pound 30-pound 30-pound 30-pound 80-pound 80-pound	356, 800 40, 000 362, 800 25, 000 32, 400 236, 400 400	\$16,948,00 2,900.00 35,373.00 4,287.50 4,779.00 40,779.00 109.00	200 200 200 200 200		200 200 200 200 400	\$580 780 1,180 2,700		
Total	1,063,800	105,175.50	800	68.00	1,000	5,300		

TABLE 9 .- FERMENTED LIQUOR.

Denomination.	Number.	Value.
25-barrel 65-barrel 8-barrel 1-barrel 1-barrel 1-barrel 1-barrel 1-barrel 1-barrel 1-barrel 1-barrel 1-barrel	302,900 132,100 69,100 567,500 15,129,500 57,440,000 190,000 12,588,000 598,600 6,691,000	\$11,358,750.00 1,981,500.00 518,250.00 1,702,500.00 22,694,250.00 43,084,500.00 95,000.00 4,713,000.00 1,49,650.00 1,254,562.50
Total	93,694,700	87, 551, 962. 50

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

TABLE 10 .- DOCUMENTARY (SERIES 1898).

Denomination.	Number.	Value.
1-cent 2-cent 5-cent 10-cent 50-cent \$1	6 1 3 4	\$0.00 . 15 . 08 . 30 2.00 3.00 4.00
Total	20	9.48
PLAYING CARDS. Number Value		43, 239, 000 \$864, 780
NumberValue.		298,800 \$11,952
ÍMITATION SPARKLING WINE.		

Denomination.	Number.	Value.
1-pint 1-quart	40 40	\$4 8
Total	80	12

TABLE 11.-DOCUMENTARY (ACT OF OCT. 22, 1914).

Value.	Number.	Denomination.	Value.	Number.	Denomination.	
	2,173,200 261,400	\$2 \$3	\$26,630 4,957,260	5,326,000 495,726,000	l-cent	
1,846,500 1,062,000 564,000 115,200	18,800	\$5. \$10. \$30.	1,330,680 149,850 655,080 843,000	66,534,000 4,995,000 16,377,000 16,860,000	2-cent 3-cent 4-cent	
1,012,000 472,000 1,248,000	10,120	\$60. \$100. \$500.	3, 151, 300 1, 947, 150	31,513,000 7,788,600	5-cent 10-cent 25-cent	
33, 304, 210	661, 344, 932	Total	3,708,000 107,200	7,416,000 134,000	50-cent	
-	1,248	\$1,000	502,960 3,708,000	1,257,400 7,416,000	25-cent 40-cent 30-cent 80-cent 81	

TABLE 12.-PROPRIETARY (act of Oct. 22, 1914).

Denomination.	Number.	Value.	Denomination.	Number.	Value.
-cent. -cent. -cent. -cent. -cent. -cent. 1-cent. 1-cent. 1-cent.	5,000 5,050,000	\$39,037.50 162,300.00 126,675.00 29.00 726,075.00 52.00 589,125.00 94,687.50	3-cent. 3-cent. 3-cent. 4-cent. 5-cent. 6-cent. 8-cent. 10-cent.	362,000 41,280,000 1,060,000 30,200 510,200 402,800	1,812.00 40,816.00
2-cent	4,200 6,059,000	84. 00 151, 475. 00	Total	318, 253, 800	3,728.769.06

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

TABLE 13.-WINES, CORDIALS, ETC. (ACT OF OCT. 22, 1914).

Denomination.	Number.	Value.	Denomination.	Number.	Value.
l-cent. L-cent. L-cent. 1-cent. 2-cent.	20,000 705,800 9,759,800 484,800 27,905,000 910,800	\$50 3,529 97.598 7,272 558,100 27,324	8-cent. 10-cent. 20-cent. 21-cent. 40-cent. \$2.	2,327,800 1,839,000 937,000 23,009 32,200 69,250	\$186, 224 183, 900 187, 400 5, 520 12, 880 138, 500
4-cent	2,148,000 322,000 4,353,000	85,920 16,100 -261,180	Total	51,837,450	1,771,497

TABLE 14.-ORDER FORMS FOR OPIUM, ETC. (ACT OF DEC. 17, 1914).

Denomination.	Number.	Value.
10 in book. 50 in book (large size).	1,105,700 4,000	\$11,057 40
Total	1,109,700	11,097

TABLE 15.—STATEMENT SHOWING THE AGGREGATE NUMBER AND DENOMINATION OF INTERNAL-REVENUE STAMPS HAVING NO MONEY VALUE ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR.

Denomination.	Rectified spirits.	Whole- sale liquor dealers.	Imported spirits.	Dena- tured alcohol.
5-gallon 20-gallon 20-gallon 30-gallon 40-gallon 60-gallon 70-gallon 80-gallon 80-gallon	21,600 23,700 27,000 13,600 17,100	37,600 120,400 44,400 18,000 237,600 32,400 1,800 4,700 2,100		1,800 600
110-gallon 120-gallon 130-gallon	12,400 17,500 16,400	4,500 4,400 4,400		
Total	2, 192, 500	512,600	-1,800	328, 400

MISCELLANEOU	IS.
Distillery warehouse. Special bonded warehouse. Special bonded warehouse. Special bonded warehousing. General bonded warehouse. General bonded warehouse retransfer. Transfer grape brandy. Fortified sweet wine. Exportation tobacco or snuff. Exportation eigars. Oleomargarine for exportation. Exportation fermented liquor. Brower's permit	2, 612, 40 50, 40 18, 40 87, 60 6, 80 20 2, 2, 00 22, 29, 22 88, 20

235

C.—Statement showing, by collection districts, the actual number of the different kinds of special-tax payers, number of billiard tables, and bowling alleys, etc., for the fiscal year ended June 30, 1916.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1916, were engaged in business for different periods of time, varying from 1 month to 12 months each.]

			31	LIQU	ORS.	111		1	OLE	OMAR	GARINE		FLO	OUR	AND	BUT	TER.		TOBACCO.			
	Spirits.				119	Malt.			- 1	colored.	red.	-qn	ir. or	adulter-	adulter-	adul-	s or		tes.		T	other-
COLLECTION DISTRICTS.	Rectifiers.	Retail dealers.	Wholesale dealers.	Manufacturers of stills.	Brewers.	Rotail dealers.	Wholesale dealers.	Manufacturers.	Retail dealers in colored	Wholesale dealers in col	Retail dealers in uncolored	Wholesale dealers in colored.	Manufacturers, packers, repackers of mixed flour.	Manufacturers of adu	Retail dealers in adu	dealers in	Manufacturers of process renovated butter.	Manufacturers of eigars.	Manufacturers of cigarettes	Manufacturers of tobacco.	leaf tobaccc	Dealers in tobacco not others wise provided for.
labama Irkansas Irkansas Irist California ixth California olorado onnecticut lorida eeorgia lawaii Irist Illinois Irith Illino	1 5 114 16 4 59 29 1 5 174 12 3 11 20 9 10	649 412 13, 651 2, 151 4, 582 786 770 319 14, 495 1, 778 2, 445 4, 279 2, 125 1, 284 2, 217 371 393 586 273 993 586	4 24 526 158 104 132 53 21 61 377 68 35 39 76 42 43 42 43 27 83 22 83 22 83 76	1 1 2 2 1	1 67 8 13 26 2 4 5 64 5 8 18 12 14 16	123 67 538 115 177 77 154 402 10 565 140 226 372 284 246 87 77 88 93 37 40 20	2 23 323 60 189 401 39 38 813 496 91 203 280 276 122 232 10 26 6 6 16 3	14 2 1	3 2 16 37 1 2 30 2	i	415 392 11 178 231 946 343 343 389 7,223 736 890 605 2,705 2,705 49 62 1,925 49 62 143 46 66	9 8 5 6 7 23 14 21 1 44 17 3 23 6 6 60 10	1 2 1 2 6	1 2 1 4 2 2 1	2		4 4 3	57 188 323 135 109 372 419 104 1 1,314 121 371 181 353 117 418 156 14 58 55 13	7 2 1 8 8 7 1 1 30	2 31 15 18 43 19 2 191 30 85 18 67 16 111 39 23 29 7	1 15 12 2 108 48 6 6 2 47 2 2 1 14 14	9, 55 6, 97 12, 11 6, 65 5, 33 8, 94 3, 77 10, 05 11, 33 16, 14 12, 55 7, 08 5, 88 11, 74 4, 77 12, 55 9, 05 11, 11 1, 50 1, 10 1, 1

Louisiana Maryland Third Massachusetts First Mehigan Fourth Michigan Minnesota. First Missouri Sixth Missouri Sixth Missouri Montana Nebraska New Hampshire. First New Jersey Filth New Jersey Rith New Jersey New Mexico First New York Second New York Third New York Third New York Twenty-first New York Twenty-first New York Twenty-first New York Tourtenth New York Fourth North Carolina Fitth North Carolina North and South Dakota. First Ohio Eleventh Ohio Eleventh Ohio Eleventh Ohio Cighteenth Ohio Oklahoma Oregon. First Pennsylvania Twelfth Pennsylvania Twelfth Pennsylvania Twelfth Pennsylvania Twelfth Pennsylvania South Carolina Tennessee Third Texas Second Virginia Sixth Virginia Washington West Virginia First Wisconsin Second Wisconsin	84 163 188 189 24 44 50 37 7 7 7 7 7 14 70 3 85 165 29 92 92 92 92 92 92 92 92 92 92 92 92	3, 847 4, 763 3, 925 11, 836 4, 441 5, 200 2, 539 8, 208 2, 076 8, 275 1, 105 7, 432 1, 680 4, 429 7, 906 3, 886	100 48 26 37 175 60 213 503 296 148 91 145 151 140 41 112 47 170 42 47 170 48 503 296 503 296 503 296 148 91 145 15 10 11 10 10 10 10 10 10 10 10	1 1 1 3 3 2 2 1 13 3 3 3 3 3 3 3 3 3 3 1 1	10 25 34 42 21 16 16 16 17 7 6 6 32 28 28 28 28 29 29 21 20 17 27 44 17 27 44 17 27 19 13 3 3 3 3 3 27 7 6 4 313	402 578 88 818 327 482 195 161 131 186 599 9 9 9 9 9 98 37 77 156 77 77 77 156 77 157 179 193 185 185 186 187 186 187 187 187 187 187 187 187 187	96 230 411 121 136 566 566 192 217 567 106 197 378 41 201 21 41 41 258 230 191 148 163 322 257 70 283 357 70 283 357 297 378 378 379 379 379 379 379 379 379 379	1 2 2 1 1 3 3	3 16 3 1 34	1	405 9:0 1,02 3,20 2,100 1,326 1,340 97 3,443 1,483 3,463 1,483 1,483 74 2,614 3,367 2,614 3,367 2,614 3,367 2,614 3,47 4,491 1,351 1,487 3,574 2,569 1,376 2,24 4,491 1,351 1,487 3,274 2,569 1,376 2,100 1,376 1,	15 20 41 40 39 33 37 78 8 9 9 15 25 9 9 22 20 10 20 0 1 37 53 36 4 4 5 5 17 7 1 1 1 222 7 7 7 32 21 1,016	2 3 3 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 2 1 3 1 1 3 1 1 2 3 3 4 4 1 1 2 3 3 1 1	2	1	i i	83 311 450 424 292 418 341 134 161 191 99 440 14 932 242 242 242 242 316 649 419 44 199 44 199 44 199 44 196 196 196 196 196 196 196 196	1 5 86 8 8 15 1 1 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1	65 19 50 50 19 19 19 19 19 19 19 19 19 12 17 54 28 19 19 19 19 19 19 12 44 17 54 37 18 18 18 18 18 18 18 18 18 18 18 18 18	6 6 84 57 10 10 74 32 3 3 3 11 208 81 13 32 2 5537 120 343 37 7 21 323 136 38 81 18 216 5 5 50 18 85 4 ,853	5,742 9,013 15,576 10,841 6,228 11,476 8,194 9,943 7,879 9,345 12,238 12,749 10,789 12,361 16,679 11,716 13,895 23,032 7,138 3,032 7,138 6,133 6,493 10,7184 4,345 11,479 10,711 14,345 11,479 11,711 14,345 13,653 17,548 4,435 11,479 19,7111 14,345 13,653 17,548 4,437 19,7111 14,345 13,653 17,548 4,633 17,548 4,633 17,548
---	--	---	--	--	--	---	---	---------------	-------------------------	---	--	---	---	---	---	---	-----	---	---	--	---	---

ay collection districts, the actual number of the different binds of special-tax pays

The harm to the Wheeling I	OPIUM	ETC.	EAVES,							BANKI	ers, bi	ROKERS	, ETC.					SE USO YOU
Table comments	rters,	r dis-	, and	7 207	110	Bro	kers.	THE SEC.	ıts.	Prop	rietors	of—	es.		telephone	and	IS ET 1	a usbq
labama, rkansas, irst California, ixth California	Manufacturers, impos and producers.	Druggists and other tributors.	Physicians, dentists, veterinarians.	Bankers.	Stock,	Commercial.	Customhouse.	Pawn.	Commission merchants	Theaters, museums, and concert halls.	Circuses.	Exhibitions not otherwise provided for.	Billiard and pool tables.	Bowling alleys.	Telegraph and telep messages.	Tyckets for seatsand ber in palace, parlor, a sleeping cars.	Newspaper shipments.	Total.
Alabams, Arkansas, First California, Sixth California, Sixth California Colorado Connecticut Florida, Georgia Hawaii First Illinois Eighth Illinois Eighth Illinois, Sixth Indiana, Thirteenth Illinois, Sixth Indiana Third Iowa Kansas, Seventh Indiana Third Iowa Kansas, Seventh Kentucky Fith Kentucky Eighth Kentucky Eighth Kentucky Eighth Kentucky Eighth Kentucky Eighth Kentucky First Michigan Maryland Third Massachusetts First Michigan Fourth Michigan Minnecota First Michigan Minnecota First Michigan	6 42 39	1, 366	5,714 3,258 4,620 2,538 3,309 2,538 3,135 1,780 4,121 1,768 2,908 2,908 2,908 4,572 1,935 5,450 3,964 1,11 1,168 449 735 4,507	654 450 450 297 445 162 2483 798 21 515 181 690 370 670 308 1,799 1,241 114 72 211 105 93 258 349 456 549 456 549 459 469 479 479 479 479 479 479 479 479 479 47	32 23 179 168 121 112 5 5 27 71 12 680 8 74 45 5 107 162 699 3 24 367 46 15 128 367 46 15 128 129 129 129 129 129 129 129 129 129 129	216 677 2144 1088 83 455 811 2199 644 544 547 110 955 577 111 900 125 127 480 466 32 284 42 32 284 42 230	13 17 28 1 4 20 17 11 17 11 17 11 11 11 11 11	24 20 96 44 46 69 15 83 2 86 17 19 17 67 19 40 51 1 6 6	64 40 222 1111 86 75 663 10 27 75 11 78 86 52 36 67 663 36 76 11 76 663 36 76 11 77 663 10 10 10 10 10 10 10 10 10 10 10 10 10	289 217 613 482 360 289 2244 237 781 81 509 312 296 868 1,410 629 92 98 85 87 65 861 458 414 894 894	3 5 5 1 1 3 3 3 1 1 1 1 1 2 9 2 2 3 1 1 6 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	53 38 50 75 55 182 23 141 46 41 161 90 126 117 327 144 37 42 59 30 8 49 40 101 41 41 41 41 41 41 41 41 41 4	1,143 1,322 6,063 3,306 3,311 1,057 1,219 9,870 1,187 2,978 1,946 4,511 1,116 9,135 2,735 2,735 362 2,735 409 4,641 1,983 5,639 5,579 5,87	28 9 3600 1000 97 93 37 18 1 519 58 120 160 168 279 215 8 7 61 1 48 25 28 4 1,322 2,441 400 246 401	287, 161 433, 858 6, 432, 618 1, 539, 025 5, 344, 788 3, 394, 968 383, 074 8, 703, 915 49, 314 12, 375, 921 261, 279 1, 362, 317 451, 838 2, 343, 417 458, 633 4, 735, 169 2, 616, 767 178, 133 104, 373 562, 338 67, 416 498, 874 5, 416, 949 836, 180 5, 661, 649 836, 180 5, 661, 649	17, 353 1, 912 58, 074 121, 071 41, 442 77, 501 143 26,203,215 73, 525 5, 805 43, 830 9, 412 44, 712 2, 141 85, 719 176, 890 29, 778 784, 850 91, 719	19, 859 5, 880 115, 976 75, 595 73, 266 25, 003 56, 073 432, 474 16, 357 21, 243 90, 436 35, 043 29, 040 1, 080 43, 061 81, 027 77, 134 177, 541 93, 174 22, 379 134, 955 79, 416	344, 834 455, 886 6, 648, 364 1, 754, 736 3, 981, 193 393, 021 8, 917, 516 51, 915 39, 077, 817 255, 428 1, 475, 919 467, 235 2, 471, 538 2, 648, 938 1, 49, 584 271, 858 107, 907 566, 126 70, 337 597, 426 5, 627, 085 12, 128, 828 4, 718, 142 996, 065 6, 614, 347 10, 585, 482

Total

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

C.—Statement showing, by States and Territories, the actual number of the different kinds of special-tax payers; number of billiard tables and bowling alleys, etc., for the fiscal year ended June 30, 1916.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1916, were engaged in business for different periods of time, varying from 1 month to 12 months each.]

			LIQ	QUORS.					OLI	OMARG	ARINE.		FLO	UR A	AND	BUTT	ER.		TO	BACCO		
	Carlo de la companya	Spirits	s.		FI 1.5m	Malt.	and Ar	Eurille Eurille Eoril	ored.	-[00]	uncol-	-un-	flour.	adulter-	adulter-	adul-	process	žį.	cigarettes.	tobacco,	6	(not for).
STATES AND TERRITO- RIES.	Rectifiers.	Retail dealers.	Wholesale dealers.	Manufacturers of stills.	Brewers.	Retail dealers,	Wholesale dealers.	Manufacturers.	Retail dealers in colo	Wholesale dealers in ored.	Retail dealers in u ored.	Wholesale dealers in to	Manufacturers, packers, repackers of mixed flou	eturers of acated	Retail dealers in adi	le dealers in ated butter.	Manufacturers of pr or renovated butte	Manufacturers of cigars.	Manufacturers of cigar	Manufacturers of tob	Dealers in leaf tobacco.	Dealers in tobacco otherwise provided
Alabama Alaska Arizona Arizona Arizona Arizona Arizona Arizona Arizona California Colorado Connecticut District of Columbia Florida Georgia Bawaii Idaho Illinois Indiana Jowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan Minnesota Mississippi Missouri	5 130 4 43 7 14 29 1 1 5 200 29 10 0 5 32 63 163 20 44	400 305 144 412 14, 607 1, 571 1, 571 3, 242 278 549 786 770 319 319 319 441 22, 17 23, 150 602 3, 150 602 4, 763 5, 763 602 4, 763 5, 763 602 4, 763 602 4, 763 602 7, 763 602 7, 763 7, 763 7	24 659 74 80 10 20 53 21 61 9 519 118 43 43 1 1129 6 103 247 1129	2 	4 1 1 72 10 18 4 4 2 2 4 5 5 3 3 5 16 17 10 18 3 18 3 16 16 16 16 16 16 16 16 16 16 16 16 16	63 67 644 1111 57 53 308 154 402 24 1,303 530 87 77 279 265 538 265 588 495 492 60 356 60	2 5 1 23 335 1000 358 17 19 39 38 38 13 23 1,070 398 232 10 71 90 39 194 411 357 566	16 1 1 16 1 1 2 1 1 1	3 17 6 38 2 32 1 29 18	1	349 2 2 392 189 202 480 91 190 343 343 359 2,702 1,925 366 405 1,010 66 2,320 1,326	7 15 3 9 14 21 1 78 29 60 10 6 15 17 41 79 33 22 15	3 2 6	3 6 2 1	2		1 4 4 4 3 3	52 10 8 18 445 89 316 21 20 419 104 1 25 1,987 470 418 156 143 83 103 270 450 716 418 5	99 1 6 6 7 1 7 1 1	2 2 46 16 37 1 1 19 2 2 4 324 83 111 139 67, 65 17 50 95 79	2 15 12 2 108 2 2 48 6 2 2 55 55 80 57 10 10 10 10 10 10 10 10 10 10 10 10 10	5,3 6,9 17,6 4,2 5,9 1,5 3,7 10,0 1,3 1,4 31,8 16,5 12,5 9,0 1,5 7 3,7 1,4 1,4 1,5 1,5 1,4 1,5 1,7 1,7 1,7 1,7 1,7 1,7 1,7 1,7 1,7 1,7

Nebraska Nevada New Hampshire New Jersey New Mexico New York North Carolina North Dakota Oklahoma Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia Washington West Virginia Wisconsin Wyoming Total	6 84 3 449 121 100 239 16 49 19 4 4 1 3 4 12 65	2,078 1,162 720 10,341 941 30,185 165 249 8,126 433 1,241 20,321 1,340 797 756 989 2,989 2,989 3,177 1,170 1,965 390 10,584 144 175 184 175 184 175 184 175 184 175 184 175 185 185 185 185 185 185 185 185 185 18	48 25 188 212 212 1,456 2 344 44 47 595 52 10 188 129 65 30 2 69 70 70 70 6,273	5 1 13 1	116 215 8 1 14 33 13 4	186 9 36 6226 31 453 37 57 345 41 20 97 99 119 2,112 25 486 72 25 486 72 20 119 119 20 119 219 219 219 219 219 219 219 219 219	924 15 52 935 935 935 119 36 323 34 119 64 121 77 7588	3	3	2	325 4,849 11 10,204 8,053 8,053 274 2,960 466 149 54 254 403 28 108 386 60 1,075 4,186 29	7 31 157 11 2 90 4 5 41 8 7 	1 2 1 2	3 .5 .11 .1 .2 .4 	2	2 1	1	161 13 588 539 6 3,561 1,23 34 1,101 78 2,826 16 13 38 100 29 30 76 137 7111 704 20	3 1 60 2 3 8 2	3 53 2 479 169 4 4 13 30 283 6 6 1 6 24 20 20 6 38 21 17 91 2	18 140 657 366 480 323 136 38 334 50 103	7,879 1,102 2,630 15,500 11,288 49,340 6,927 3,587 27,958 7,184 3,882 2,977 3,811 1,225 11,757 8,285 7,064 6,453 16,308 1,027
Total for year ended June 30, 1915	2,093	190, 469	6,451	31	1,345	13,740	11,247	42	761	24	60,826	961	35	19	4	3	29	17,696		2,429	4,853	460,090

	OPIU	M, COCA I	LEAVES,								BAN	KERS, I	BROKERS,	ETC.				
	rters,	dis-	and		12	Brol	ker.		S.	Propi	ietors	of—	es.		telephone s.	and, parlor,		
STATES AND TERRITORIES. Alabama Alabama Alaska Arizona	Manufacturers, importers, and producers.	Druggists and other tributors.	Physicians, dentists, veterinarians.	Bankers.	Stock.	Commercial.	Custombouse.	Pawn.	Commission merchants.	Theuters, museums, and concert halls.	Circuses.	Exhibitions not otherwise provided for.	Billiard and pool tables.	Bowling alleys.	Telegraph and telep messages.	Tickets for seats berths in palace, pe and sleeping cars.	N ewspaper shipments.	Total.
Vlaska	16 87 13 3 9 8 24 1 16 128 26 6 29 6 6 8 3 3 3 9 15 15 19	782 40 161 828 1,707 625 655 131 262 600 1,076 82 251 1,954 1,183 1,010 737 446 720 2,171 1,974 1,121 584 2,702 3,103 3,033 1,033 1,076	3, 370 113 3, 258 7, 699 2, 219 3, 298 1, 289 1, 289 1, 289 1, 540 1, 469 1, 469 1, 320 2, 3, 465 2, 344 7, 420 9, 3, 465 2,	354 12 60 450 718 332 131 46 41 483 798 21 186 1,76 978 1,242 593 258 122 224 122 243 140 140 140 140 140 140 140 140 140 140	31 688 23 326 120 63 10 47 527 12 33 767 107 162 69 30 58 821 71 367 71 217 1217 217 217 217 217 21	157 17 67 319 81 14 4 28 81 1219 64 680 152 111 150 242 16 90 16 94 480 78 284 49 49 49 49 49 49 49 49 49 4	13 5 13 45 1 1 1 20 17 11 1 1,7 1 1,12 1,7 1 1,12 1,7 1,13 5,1 2,10 1,10 1,10 1,10 1,10 1,10 1,10 1,	23 1 1 13 20 20 133 34 4 43 2 2 4 139 86 40 23 46 19 160 43 54 11 11 11 12 12 12 12 12 13 13 13 14 14 15 16 16 16 17 16 17 16 17 16 17 16 17 16 17 16 17 17 17 17 17 17 17 17 17 17 17 17 17	39 40 329 83 45 10 45 99 155 9 751 101 86 52 136 167 22 254 42 198 206 198 407 188 198 198 198 198 198 198 198	159 18 100 217 1,054 2222 7 95 2444 237 57 126 1,683 664 1,419 429 426 276 310 253 458 728 894 130 141 141 142 751	3 3 1 5 1 1 1 1 1 3 3 2 2 2 4 4 4 2 2 4 4 6 6 6 6 1 1 4 1 1 4 1 4 1 4 1 4 1 4	47 11 11 38 122 52 128 8 14 23 141 46 6 7 248 243 327 144 176 49 85 23 101 73 188 6 110 29 244	798 395 1,152 9,886 2,750 2,470 21,470 21,470 21,057 1,219 1,005 1,005 1,081 5,627 9,135 2,735 2,735 2,539 1,661 1,330 5,639 8,789 5,892 3,445 5,892 5,892 5,892 5,493 6	18 12 13 9 427 81 44 141 12289 37 18 837 467 2015 58 169 887 2,441 509 246 100 521 62 273	204, 201 17, 274 141, 274 143, 858 7, 880, 846 5, 814, 210 2, 753, 058 2, 885, 439 16, 367 883, 074 49, 814 131, 148 14, 151, 355 3, 002, 050 2, 616, 767 1, 048, 335 498, 874 229, 793 3, 336, 963 11, 998, 412 5, 623, 129 5, 661, 649 82, 960 12, 737, 304 201, 569 4, 734, 304 4, 734, 304	1, 190 12, 878 1, 912 174, 794 41, 442 8, 561 77, 601 1, 143 4, 081 26, 276, 740 5, 895 43, 830 9, 412 44, 712 2, 141 2, 382 77, 158 206, 662 784, 850 17, 863 91, 719	19,637 5,880 191,076 73,266 14,682 6,563 31,873 56,073 1,830 470,074 125,479 20,040 1,080 43,061 81,027 9,553 38,988 177,541 115,553 134,955 222 295,820 36 6,928	235, 82 20, 03 158, 01 1455, 88 8, 304, 39 9, 27, 784, 57 2, 394, 60 393, 02 8, 917, 51 51, 91 141, 56 41, 306, 45 3, 178, 22 4, 846, 20 2, 648, 98 1, 156, 83 597, 42 251, 47 251, 47 3, 199, 99 12, 128, 82 6, 614, 34 4, 191, 34 4, 191, 34

Nevada. New Hampshire. 1 New Hampshire. 46 New Jersey. 46 New Mexico. 373 North Carolina. 9 North Dakota. 9 Orio. 86 Oklahoma. 18 Oregon. 6 Pennsylvania. 192 Rhode Island. 9 South Carolina. 17 South Dakota. 33 Texas. 13 Utah. 7 Vermont. 2 Virginia. 58 Washington. 13 West Virginia. 27 Wisconsin. 32 Wyoming. 20	249 1,445 141 4,937 8,77 2,566 1,196 632 4,118 288 590 922 3,208 207 182 799 773 329 1,097 215	230 9141 4,003 18,700 2,671 8,700 10,825 3,339 1,604 14,818 84,389 7,904 7,704 859 2,947 2,588 2,439 4,544 317	81 833 858 989 484 7788 1,125 886 257 1,367 31 1367 31 116 86 86 85 85 86 86 86 86 86 86 86 86 86 86	6 45 11, 680 111 39 192 69 35 511 49 33 21 51 428 56 6 6 32 23 44 168 1	22 23 1, 284 137 6 362 26 51 1443 31 279 2 160 353 25 6 224 161 57 92 2	64 19 4263 3 10 366 3 5 64 19 42 51	124 455 3022 155 157 1622 100 2399 266 263 123 183 3 38 123 184 100	64 12 312 53 78 796 30 44 10 105 246 12 280 82 18 83 3	41 172 822 77 1,715 235 226 1,270 422 251 1,777 67 191 102 124 102 124 462 318 685 66	3 2 1 3 4 4 6 1 10 3 5 5	3 105 315 11 109 48 44 348 93 50 308 54 151 55 58 232 20 60 90 112 83 3	262 986 5,537 1,038 13,764 2,734 2,734 2,333 13,099 881 755 2,983 1,604 4,236 1,096 5,766 2,273 5,157 2,069 5,063 5,063	23 252 860 13 3,639 69 99 1,169 18 130 835 49 46 81 35 184 36 81 35 184 38 69 300 300 193 224 835 16	90,797 41,617 444,829 104,826,181 746,042 1,903,155 7,088,010 4,817,731 652,421 14,311,237 1,181,910 190,866 1,182,207 475,881 3,615,478 179,711 159,672 210,668 1,560,518 393,518 3,990,555 30,578	4,2.1 393,916 199,862 104,917 5,342 26,374 8,705 175,885 29,942 1,925	69, 629 1,095, 690 156 468, 278 3,897 99, 216 1,182, 925 10, 321 2, 474	98, 704 51, 580 560, 251 82, 417 105, 862, 656 1, 072, 720 7, 836, 766 4, 838, 565 8, 601, 851 1, 192, 598 10, 192, 399 10, 193 10, 193 11, 194 11, 19
Total	54,029	187, 327	27,961	6,779	7,829	815	2,478	7,022	23, 486	154	4,850	180,662	17, 249	243, 925, 411	28, 843, 090	5,302,046	279, 368, 017
Total for fiscal year ended June 30, 19151, 629	53, 169	178, 746	27, 226	6,050	7, 457	902	2,500	6,817	20, 965	113	3,411	159, 742	15,942	114, 555, 098	12,030,039	2,549,091	130, 392, 454

D.—Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1915 and 1916.

						COLLECTIONS					
COLLECTION DISTRICTS,	Spirits.	Tobacco.	Beer.	Oleomar- garine.	Special taxes, including bankers, brokers, etc.	Schedules A and B (documentary stamps and perfumery, cosmetics, etc.).	Miscel- laneous.	Corporation income tax.	Individual income tax.	Total collections, 1916.	Total collections, 1915.
Alabama Arkansas Ist California 6th California Colorado. Connecticut Florida Georgia Ilawaii Ist Illinois 5th Illinois 8th Illinois 13th Illinois 6th Indiana 7th Lusiana 8th Illinois 6th Indiana 1d Iowa Kansas 2d Kentucky 5th Kentucky 6th Kentucky 6th Kentucky 8th Kentucky 8th Kentucky 8th Kentucky 1th Kentucky 8th Kentucky 8th Kentucky 1th Kentucky 8th Kentucky 1th Kentucky 1th Kintian 1th Michigan 1th Michigan 1th Michigan 1th Missouri 1th Missouri 1th Missouri 1th Missouri 1th Montana 1th New Jersey 1th New Jersey	6, 543, 970, 37 805, 325, 57 126, 148, 93 340, 202, 74 150, 777, 70 25, 021, 45 104, 618, 36 1, 094, 608, 08 82, 007, 150, 81 6, 624, 557, 82 82, 057, 67 9, 542, 520, 85 16, 400, 078, 46 31, 261, 02 5, 518, 00 3, 962, 104, 03 4, 331, 041, 60 4, 460, 205, 45 2, 423, 684, 71 6, 390, 451, 53 4, 049, 206, 35 2, 570, 037, 96 830, 952, 45 51, 699, 79 189, 622, 31 28, 830, 952, 45 51, 699, 79 189, 622, 31 28, 333, 398, 88 59, 098, 83 59, 99, 88	\$65, 397, 94 39, 873, 33 1 585, 809, 17 68, 813, 23 82, 395, 58, 344, 665, 01 1, 122, 824, 99 96, 650, 00 9, 044, 69 3, 291, 954, 16 76, 169, 39 213, 917, 87 72, 298, 16, 61, 69, 39 213, 917, 87 72, 298, 12 210, 888, 57 2, 640, 634, 47 2, 234, 519, 88 14, 503, 92 6, 673, 16 1, 501, 778, 59 1, 636, 948, 29 7, 32, 174, 29 2, 898, 574, 00 217, 120, 81 1, 109, 907, 85 61, 252, 55 119, 775, 94 222, 252, 447, 31	\$2, 791. 44 10, 590. 33 1, 587, 352. 21 533, 698. 79 286, 189. 74 2, 362, 724. 93 46, 955. 28 130, 235. 76 61, 831. 32 7, 610, 278. 16 440, 774. 76 352, 110. 61 612, 995. 10 11, 139, 936. 54 1, 047, 919. 98 320, 186. 81 2, 313. 32 36, 959. 61 516, 230. 89 397, 772. 50 57, 430. 81 10, 145. 86 829, 548. 14 2, 082, 730. 70 3, 701. 185. 89 2, 674, 206. 35 2, 674, 206. 35 2, 674, 206. 35 2, 674, 206. 35 4, 749, 684. 18 656, 63. 29 650, 026. 92 440, 484. 45 299, 368. 95	\$3, 554. 84 2, 866. 25 987. 33 2, 083. 34 7, 079. 69 22, 931. 81 4, 358. 75 5, 544. 32 200. 00 486, 940. 10 6, 281. 38 32, 419. 95 28, 848. 25 4, 846. 84 23, 276. 92 64, 232. 74 199. 50 195. 50 228. 50 4, 619. 67 1, 962. 18 21, 574. 95 24, 231. 42 16, 121. 12 17, 052. 31 8, 692. 75 1, 101. 33 7, 941. 34 13, 165. 34 13, 165. 34 13, 165. 34 13, 165. 34 13, 165. 34 14, 165. 34 15, 167. 34	\$88, 633. 23 48, 959. 34 186, 967. 20 107, 732, 57 55, 119. 67 131, 758. 73 35, 799. 01 99, 153. 81 13, 933. 75 377, 607. 36 35, 620. 09 86, 214, 95 40, 914. 61 100, 317. 61 43, 960. 27 209, 665. 70 97, 876. 79 18, 532. 33 31, 319. 95 9, 998. 40 18, 039. 52 9, 953. 30 72, 439. 21 165, 481. 87 321, 223. 77 120, 131. 26 63, 153, 49 155, 980. 62 152, 999. 70 108, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 103, 923. 94 104, 923. 94 105, 936. 937. 84 103, 923. 94 104, 925. 96 105, 923. 94 105, 923. 94 105, 923. 94 104, 925. 96 107, 9	\$271, 352, 15 152, 479, 18 997, 898, 72 448, 930, 35 382, 305, 31 654, 873, 17 209, 331, 05 454, 234, 36 49, 518, 46 4, 365, 672, 01 119, 600, 12 260, 715, 67 127, 765, 28 479, 661, 33 147, 432, 04 791, 593, 60 422, 737, 72 53, 897, 09 142, 169, 76 32, 437, 23 53, 206, 86 27, 143, 37 475, 553, 13 7, 80, 606, 13 1, 831, 130, 64 731, 568, 04 213, 641, 48 1, 149, 591, 89 761, 806, 50 748, 626, 82 329, 837, 41 468, 608, 97 316, 136, 84 156, 229, 91	\$9, 248. 33 4, 748. 12 14, 354. 17 8, 807. 19 8, 331. 70 17, 261. 23 4, 016. 57 14, 595. 17 1, 807. 95 95, 961. 04 4, 037. 56 6, 687. 52 19, 532. 77 4, 905. 53 26, 643. 760. 71 14, 683. 27 3, 601. 01 2, 781. 34 4, 779. 09 5, 790. 37 19, 713. 17 19, 679. 28 27, 054. 01 27, 13, 10 2, 781. 30 2, 781. 31 2, 781	\$279, 665. 43 112, 074. 11 1, 477, 773. 84 460, 972. 73 573, 503. 74 1, 692, 206. 12 367, 291. 95 341, 938. 37 5, 109, 164. 99 172, 301. 65 169, 753. 98 127, 931. 37 666, 812. 66 147, 395. 32 517, 887. 96 377, 189. 51 34, 195. 82 277, 159. 06 28, 252. 37 45, 717. 31 26, 520. 97 406, 416. 45 1, 787, 810. 42 2, 668, 189. 60 1, 680, 447. 64 340, 025. 16 1, 854, 447. 64 551, 734. 96 734, 416. 78 332, 705. 69 507, 536, 69 507, 536, 69 507, 536, 69	133, 461. 34 199, 546. 46 112, 144. 95 4, 848, 593. 96 90, 362. 39 178, 740. 36 48, 993. 20 347, 875. 56 62, 444. 50 277, 098. 45 139, 303. 47 12, 985. 61 12, 985. 61 12, 62, 62, 63 41, 133, 824. 39 41, 133, 828. 30 1, 133, 859. 95 1, 145, 886. 03 866, 557. 91	462, 609, 35 12, 347, 689, 29 2, 977, 197, 01 1, 915, 176, 13 7, 699, 467, 94 1, 816, 214, 81 1, 392, 273, 28 694, 137, 85 27, 280, 779, 80 28, 952, 297, 85 7, 903, 294, 02 1, 151, 032, 95 112, 587, 270, 72 18, 261, 018, 032, 95 1, 216, 626, 92 20, 659, 875, 67 5, 052, 614, 60 4, 388, 272, 29 20, 659, 875, 67 5, 052, 614, 60 10, 182, 988, 37 13, 280, 691, 14 16, 059, 024, 68 10, 718, 025, 12 1, 652, 425, 76 6, 827, 377, 49 13, 141, 622, 19 3, 714, 896, 92 2, 233, 339, 47 4, 682, 808, 881, 96	2, 503, 448, 97 1, 643, 282, 95 5, 020, 153, 20 1, 562, 425, 02 1, 562, 425, 02 1, 543, 582, 62 1, 943, 570, 72 9, 459, 747, 27 9, 59, 359, 96 10, 449, 099, 67 10, 449, 099, 67 10, 449, 099, 67 10, 449, 099, 67 10, 449, 099, 67 10, 489, 088, 11 101, 868, 00 3, 888, 1111, 83 18, 375, 485, 34 4, 452, 990, 77 4, 507, 987, 43 2, 429, 272, 84 4, 507, 987, 43 2, 429, 272, 84 1, 103, 368, 604, 940, 00 9, 934, 468, 82 12, 094, 625, 11 9, 652, 006, 31 1, 433, 366, 76 5, 195, 57, 80 11, 836, 741, 41 3, 038, 104, 27 1, 537, 634, 24 2, 878, 265, 64 1, 777, 764, 98

5th New Jersey. New Mexico 1st New York 2d New York 3d New York 14th New York 14th New York 2sth New York 4th North Carolina N. and S. Dakota 1st Ohio 10th Ohio 1sth Ohio 1sth Ohio 1sth Ohio 1sth Pennsylvania 12th Pennsylvania 23d Pennsylvania 23d Pennsylvania Tennessee 3d Texas 2d Virginia	44, 666, 3 3, 994, 619, 9' 1, 197, 970, 0' 479, 729, 3, 540, 747, 93 3, 540, 747, 93 1, 506, 316, 0' 3, 288, 14, 153, 81 32, 795, 03 10, 995, 158, 21 208, 070, 64 54, 015, 86 314, 509, 96 11, 062, 65 265, 096, 72 2684, 316, 98 378, 070, 76 6, 582, 417, 07 17, 375, 57 83, 277, 29 121, 420, 37 409, 177, 77	0 19, 671. 2 7 3, 225, 616, 5 7 4, 425, 734, 60 4, 425, 734, 60 568, 822, 90 587, 865, 82 263, 007, 96 6, 208, 902, 78 12, 531, 764, 11 71, 141, 30 3, 209, 680, 93 1, 469, 630, 93 428, 786, 88 773, 103, 22 47, 796, 07 36, 487, 49 2, 938, 699, 63 2, 118, 403, 70 112, 305, 50 112, 305, 50 112, 305, 50 1138, 616, 85 6, 549, 663, 92	21, 507. 29 4, 303, 214. 73 294, 653. 33 294, 653. 33 294, 653. 33 214. 73 294, 653. 33 33. 03 51, 409, 622. 75 52, 598, 654. 45 52, 943, 242. 85 62, 840, 013. 32 24, 124. 51 161, 053. 84 4, 720, 663. 26 417, 891. 53 4, 130, 557. 17 4, 255, 070. 54 4, 532. 96 77, 942. 34 1, 110, 913. 56 110, 174. 16 110, 174. 16	41, 50 8, 613, 75 30, 839, 54 3, 346, 58 20, 372, 28 23, 945, 83 19, 788, 51 432, 00 163, 00 188, 465, 76 20, 715, 59 1, 999, 33 649, 33 649, 33 649, 33 641, 02 2, 135, 00 3, 612, 75 11, 820, 16 1, 721, 83 3, 258, 01 15, 008, 25 4, 403, 72	123, 750. 21 36, 935. 27 79, 495. 18 742, 196. 48 94, 302. 71 100, 755. 55 84, 516. 41 115, 549. 90 26, 747. 34 24, 807. 17 90, 794. 60 96, 936. 78 67, 605. 83 60, 211. 71 133, 612. 59 70, 666. 64 51, 359. 84 62, 307. 21 90, 851. 82 90, 851. 82 90, 851. 82 82, 014. 01 62, 307. 21 90, 851. 82 82, 014. 01 90, 851. 95 827, 728. 01 49, 028. 38 72, 014. 52 240, 208. 22 256, 893. 73	115, 559, 44 703, 194, 36 11, 785, 192, 51 663, 484, 68 376, 146, 06 303, 685, 55 599, 872, 96 113, 717, 37 114, 516, 61 336, 432, 57 452, 587, 59 252, 470, 91 221, 624, 08 723, 762, 32 335, 840, 29 192, 992, 02 1, 354, 000, 02 244, 711, 32 179, 868, 88 786, 518, 31	3, 670, 14 205, 313, 48 48, 063, 22 23, 826, 11 15, 437, 57 2, 9, 983, 66 9, 385, 51 5, 863, 14 9, 315, 84 3, 318, 44 14, 22 15, 898, 47 15, 466, 76 15, 466, 76 22, 543, 20 8, 639, 12 8, 639, 12 8, 639, 12 17, 188, 41, 17 17, 201, 87 17, 188, 53 22, 563, 16	321, 563, 221 648, 567, 09 9, 240, 858, 24 2, 869, 929, 31 646, 369, 73 443, 565, 65 1, 098, 512, 46 207, 736, 68 765, 438, 82 286, 080, 86 1, 868, 063, 25 404, 575, 80 197, 795, 61 3, 153, 890, 79 202, 329, 16 428, 480, 90 3, 004, 542, 04 173, 188, 91 329, 015, 11 897, 670, 97	94, 523, 23 658, 137, 61 1, 751, 494, 59 14, 920, 129, 61 1; 14, 710, 225, 35 42, 475, 733, 33 2; 10, 587, 399, 81 27, 407, 542, 01 1, 500, 359, 99 9, 219, 845, 10 472, 480, 76 4, 841, 982, 50 4, 230, 294, 89 6, 533, 808, 85 53, 521, 10 6, 528, 517, 45 2, 230, 294, 89 6, 528, 517, 45 2, 230, 294, 89 6, 528, 517, 45 2, 230, 271, 10 6, 528, 517, 45 2, 230, 258, 439, 245, 884, 13, 535, 683, 60 19, 240, 434, 31 16, 262, 010, 74 4, 130, 867, 82, 229, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 43 2, 293, 178, 94 2, 299, 258, 358, 358, 44, 298, 234, 268, 268, 268, 268, 268, 268, 268, 268	331, 505, 13 3, 864, 364, 91 5, 206, 431, 92 7, 671, 052, 84 5, 147, 571, 76 5, 074, 254, 68 5, 477, 314, 71 1, 289, 50 1, 161, 30 1, 151, 289, 50 1, 161, 163 1,
Tennessee	17, 375. 57 83, 277. 29 121, 420. 37 409, 217. 77 673, 144. 37 100, 078. 70 158, 046. 89 2, 939, 398. 30	112, 305, 10 1, 632, 821, 94 138, 616, 85 6, 549, 663, 92 220, 062, 00 55, 873, 43 1, 145, 515, 18 790, 189, 33	77, 942. 34 1, 110, 913. 56 110, 174. 16 134, 671. 78 713, 214. 96 358. 33 5, 620, 144. 07 1, 235, 119. 70	1, 731, 83 3, 258, 01 15, 008, 25	49, 028. 38 72, 014. 52 240, 208. 22	156, 920, 81 461, 160, 09 803, 418, 56 267, 603, 52 145, 763, 15	7, 201. 87 17, 188. 95 32, 563. 16 9, 677. 07 5, 714. 45 12, 714. 80 3, 740. 95	173, 188, 91 329, 015, 11 897, 670, 97 367, 234, 40 279, 554, 76 2400, 874, 81 332, 149, 92 597, 898, 64	239, 984, 88 8, 014, 853, 17 7 49, 647, 24 1, 546, 549, 80 1 219, 167, 13 1, 974, 513, 01 2 132, 064, 13 2, 099, 127, 46 1	, 246, 557, 86 , 453, 396, 66 , 375, 418, 27 , 841, 336, 63 , 385, 033, 37 , 250, 274, 48 , 372, 076, 36 , 969, 473, 72 , 537, 606, 71 , 582, 637, 16 , 193, 302, 08
				1, 485, 970. 72 6,	908, 108. 21	42, 196, 443, 48	3 1 678 021 72	56 002 657 00	257, 724. 29 67, 943, 594. 63 512, 723, 287. 77 415	193, 302, 08
Total for fiscal year ended June 30, 1915							C OF PROPERTY		41, 046, 162. 09	

age cost of cellisation for the new 1974 and 1976-Continued.

¹ Includes \$373.34 from sale of stamps affixed at the port of San Francisco to products from the Philippine Islands.
2 Includes \$20,837.10 on account of income tax collected on railroads in Alaska.
3 Includes \$41,490.60 from adulterated butter, \$85,760.89 from process or renovated butter, \$2,566.74 from mixed flour, \$175 from opium manufactured for smoking purposes, \$227,452.02 of manufacturers, importers, or distributors of opium, etc., \$17,445.05 from opium order blanks, \$819,654.20 from playing cards, \$458,772.77 from accepted offers in compromise, unassessed penalties, etc., and \$21,704.45 from collections not otherwise provided for.

D.—Statement showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1915—and 1916—Continued.

					EXPE	NSES.						
COLLECTION DISTRICT.	Salaries of col- lectors.	Salaries and ex- penses of deputies, clerks, jani- tors, and messengers.	Office rent, tele- phone service, etc.	Storekeep- ers and store- keeper- gaugers.	Gaugers,	Restrict- ing the sale of opium, etc.	Collecting the income tax.	Salaries and ex- penses of deputies and clerks, act of Oct. 22, 1914.	Total expenses, 1916.	Total expenses, 1915.	Percentage cost, 1916.	Percentage cost, 1915.
Alabama Arkansas First California Sixth California Colorado Connecticut Florida Georgia Hawaii First Illinois Eighth Illinois Eighth Illinois Sixth Indiana Seventh Indiana Third Iowa Kansas Seventh Indiana Third Iowa Kansas Second Kentucky Fith Kentucky Seventh Kentucky Eighth Kentucky Eighth Kentucky Eighth Kentucky Sixth Kentucky Eighth Kentucky Fith Kentucky Sixth Kindiana Maryland Third Massachusetts First Michigan Fourth Michigan Minnesota First Missouri Sixth Missouri Sixth Missouri Montana Nebraska New Haunpshire First New Jersey Fith New Jersey	\$4,500.00 \$4,195.77 4,500.00	15, 045, 11 58, 039, 21 21, 992, 59 22, 006, 38 26, 624, 48 19, 523, 85 34, 501, 67 6, 524, 55 60, 858, 09 26, 905, 92 25, 604, 78 10, 731, 234, 20 110, 731, 234, 20 122, 586, 40 33, 906, 28 18, 213, 32 23, 586, 40 33, 234, 20 14, 653, 10 32, 037, 57 13, 853, 36 37, 346, 42 54, 130, 92 24, 7653, 10 32, 037, 57 13, 853, 18 32, 23, 538, 12 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 792, 28 24, 772, 344, 21 24, 792, 28 24, 792,	227. 34 451. 18 749. 88. 63 2, 888. 63 329. 586 650. 282 310. 526 310. 24 307. 89 1, 024. 53 341. 191 380. 62 275. 65 2, 174. 10 11, 132. 31 801. 30 98. 91 541. 47 874. 72 387. 73 283. 77 384. 62 387. 73 387. 73	2, 865. 03 46, 588. 03 3, 586. 70 3, 582. 67 1, 528. 99 1, 929. 00 4, 550. 00 66, 936. 18 22, 482. 14 28, 376. 80 44, 764. 64 50, 480. 93 217, 880. 59 45, 723. 29 86, 859. 69 79, 688. 96 79, 688. 96 24, 157. 09 67, 164. 08 24, 631. 49 4, 120. 97 8, 028. 43 19, 199. 87 1, 978. 00 9, 049. 14 108. 14 108. 14 108. 14 108. 14 108. 14 108. 13 108. 13 108. 13 108. 13 109. 109. 108. 14 108. 14 1		3, \$19, 55 6, 880, 10, 10 5, 680, 10 4, 529, 37 4, 444, 383 3, 713, 35 5, 731, 25 5, 731, 25 10, 75 33, 586, 52 33, 526, 10 4, 766, 28 4, 713, 77 6, 766, 28 2, 277 6, 00 1, 200	13, 636, 222 488, 75 33, 514, 11 7, 865, 15 5, 739, 02 5, 143, 60 6, 268, 29 7, 220, 20 8, 849, 38 8, 849, 38 5, 13, 45 6, 958, 8, 94 16, 958, 8, 92 12, 12 438, 55 3, 922, 12 438, 55 6, 718, 15 16, 992, 69 11, 064, 938 8, 33, 33, 60 16, 092, 69 11, 064, 938 8, 33, 273, 497 7, 037, 07 18, 286 13, 273, 37 7, 037, 07 18, 286 18, 287, 37 7, 037, 07 18, 286 18, 287, 387 18, 286 18, 287 18, 287 18, 286 18, 287 18, 28	5, 694, 75, 11, 335, 18, 31, 199, 199, 18, 489, 16, 3, 718, 35, 74, 05, 10, 547, 55, 124, 16, 16, 16, 16, 16, 16, 16, 16, 16, 16	\$66, 959. 00 45, 085. 04 212, 875. 47 70, 008. 31 55, 796. 61 80, 530. 97 43, 430. 62 70, 772. 44 477. 15 134, 578. 53 202, 695. 14 104, 209. 30 27, 294. 35 117, 076. 13 132, 288. 89 59, 576. 20 44, 368. 81 106, 734. 37 371, 154. 27 100, 182. 62 150, 787. 27 134, 684. 94 88, 538. 94 88, 538. 94 184, 911. 02 147, 906. 17 78, 320. 39 35, 594. 13 88, 535. 894. 13 88, 535. 71. 51 63, 772. 36 63, 522. 59 29, 114. 53 29, 114. 53 29, 114. 55, 55, 55, 51	26, 415, 54 106, 997, 1485, 38 57, 485, 38 32, 729, 34 99, 066, 43 356, 314, 454, 12 139, 639, 25 78, 317, 74 139, 540, 32 64, 271, 06 29, 210, 21 70, 174, 15 75, 716, 92 67, 850, 57 44, 762, 14 24, 537, 58	9, 75 9, 72 1, 23 9, 1 1, 05 2, 39 1, 05 2, 39 2, 25 2, 25 2, 27 1, 32 2, 37 2, 32 3, 65 5, 88 1, 39 1, 20 2, 17 1, 14 1, 19 2, 47 1, 19 2, 47 1, 10 1, 24 2, 41 1, 44 1, 44	9. 42 1. 94 2. 47 3. 29 1. 41 2. 78 5. 58 3. 39 777 2. 19 2. 97 2. 19 2. 97 2. 19 2. 97 2. 10 3. 14 4. 5. 75 1. 02 1. 02 1. 02 1. 02 1. 02 1. 02 1. 02 1. 03 1. 04 1. 04

New Mexico. First New York Second New York Third New York Third New York Twenty-first New York Twenty-eighth New York Twenty-eighth New York Fourth North Carolina Fifth North Carolina North and South Dakota First Ohio Tenth Ohio Eleventh Ohio. Oklahoma Oregon. First Pennsylvania. Ninth Pennsylvania Twelfth Pennsylvania Twelfth Pennsylvania South Carolina. South Carolina. Tonnessee. Third Texas Second Virginia Sixth Virginia Washington. West Virginia First Wisconsin Second Wisconsin. Philippine Islands.	4, 500, 60 4, 500, 00 4, 500, 00	40, 552, 26 42, 291, 98 40, 952, 12 26, 330, 42 23, 124, 76 29, 152, 38 24, 569, 41 49, 931, 63 15, 705, 49 50, 830, 77 20, 662, 92 16, 554, 04 24, 878, 48 15, 246, 05 16, 001, 64 54, 960, 66 36, 102, 89 21, 885, 30 44, 760, 74 19, 676, 94 36, 862, 25 30, 857, 95 26, 778, 59 32, 487, 06 22, 725, 68 26, 598, 99 33, 221, 84 18, 849, 73	1, 392, 61 1, 167, 48 10, 576, 42 1, 347, 86 3, 981, 18 3, 981, 18 502, 62 295, 72 546, 51 124, 03 415, 70 124, 93 1, 075, 85 400, 40 124, 93 1, 075, 85 1, 075, 85 1	8, 016, 15 4, 092, 00 111, 740, 40 9, 599, 11 3, 245, 22 47, 232, 16 1, 113, 10 1, 159, 30 2, 458, 71 998, 40 23, 411, 48 21, 179, 46 5, 313, 13 106, 629, 95 3, 916, 00 5, 921, 87 4, 951, 69 13, 010, 46 763, 80 3, 694, 88 15, 141, 23	1, 904, 61 2, 366, 37 2, 769, 22 1, 069, 66 15, 559, 51 2, 993, 80 1, 132, 83 29, 280, 55 12, 850, 84 2, 574, 93 18, 481, 29 8, 276, 70 74, 50 1, 001, 51 8, 481, 77 4, 775, 74	4, 973. 08 4, 939. 50 4, 315. 65 3, 369. 21 3, 700. 00 4, 518. 36 3, 359. 80 1, 248. 85 4, 491. 41 5, 726. 12 3, 597. 20 6, 40. 86 4, 338. 58 2, 200. 80 4, 727. 82 5, 615. 78 4, 533. 48 10, 363. 46 10, 363. 46 3, 311. 63 3, 378. 15 3, 330. 19 3, 378. 15 3, 330. 19 3, 520. 65 3, 477. 49 3, 535. 55	18, 501, 11 27, 693, 65 18, 345, 28 14, 107, 10 6, 736, 93 11, 135, 61 7, 121, 87 7, 523, 12 6, 037, 75 13, 134, 50 7, 876, 47 7, 887, 60 9, 433, 58 4, 133, 134, 50 17, 580, 06 14, 13 17, 560, 06 17, 934, 58 4, 175, 49 11, 880, 61 11, 126, 56 19, 280, 39 4, 362, 73 10, 405, 20 9, 436, 73 10, 405, 20 9, 232, 71 6, 711, 54	8, 955, 77 10, 049, 90 19, 145, 08 19, 273, 36 8, 808, 36 11, 234, 25 6, 302, 13 12, 042, 51 3, 300, 74 8, 629, 99 9, 975, 27 11, 327, 24 8, 473, 35 6, 41, 159, 86 14, 478, 24 11, 170, 35 4, 147, 77 11, 149, 58 12, 119, 51 10, 688, 52 110, 688, 52	103, 988, 74 81, 324, 57 68, 132, 59 62, 530, 98 55, 071, 04 78, 131, 18 39, 291, 56 175, 544, 52 48, 549, 51 41, 127, 69 44, 578, 46 141, 736, 60 47, 769, 71 45, 203, 98 23, 031, 93 48, 469, 61 91, 471, 05 82, 772, 12 90, 410, 24 61, 597, 61 85, 112, 07 46, 132, 45	28, 906. 09 88, 244. 35 123, 001. 27 90, 531. 08 68, 808. 83 56, 984. 35 62, 108. 48 46, 276. 98 72, 666. 09 28, 709. 70 194, 756. 89 194, 756. 89 154, 206. 33 108, 661. 84 8, 316. 38 214, 083. 93 39, 953. 94 62, 364. 49 93, 719. 75 78, 941. 33 49, 037. 54 44, 111. 15	6. 111 67 -285 -388 -84 -84 -84 -84 -60 -4. 65 -91 -1. 18 -1. 92 -75 -3. 01 -4. 32 -76 -2. 16 -1. 05 -1. 24 -8. 10 -1. 13 -1. 12 -1. 13 -1. 13 -1. 12 -1. 13 -1. 13 -1. 13 -1. 14 -1. 15 -1. 15	8. 22 .64 .47 .45 .59 .90 .1. 37 .1. 22 .84 .89 .4. 62 .1. 11 .1. 21 .1. 07 .3. 54 .3. 14 .94 .1. 50 .8. 81 .3. 66 .1. 50 .8. 81 .3. 65 .2. 19 .1. 27 .6. 31 .2. 69 .2. 69 .3. 60 .3. 60 .3. 60 .3. 60 .4. 60 .4. 60 .5. 60
Total	287, 320, 77	1, 828, 985. 14	71, 957. 14	1, 169, 072. 90	784, 782. 67	258, 233. 93	695, 967. 79	593, 537. 22	5, 689, 857. 56	, 321, 737. 83		

Note.—The foregoing statement of expense does not include salaries and expenses of internal-revenue agents, salaries of the officers, clerks, and employees in the office of the futures" act, and certain miscellaneous expenses, all of which are included in the statement of the "Cost of collection," on p. 11 of this report, but which can not be apportioned

INDEX.

Page.	
Abatement claims, report on, for the fiscal year ended June 30, 1916, and the three months ended	
September 30, 1916. 121	
Defects in the statute relating to	
Quantity of, on which tax was paid during the fiscal year 1916. 48 Quantities of, produced, tax paid, etc. 159	
Receipts from, by districts 198	3
Receipts from by districts 198 Same, by States and Territories 218	3
Receipts from manufacturers and dealers. 198, 218 Revision of the law relating to, recommended 44	5
Violations of the law reported.	2
ALCOHOL:	
Countries to which exported during fiscal year 1916	
Denatured, quantity produced at and removed from denaturing bonded warehouses. 97 Denatured, quantities produced annually since the enactment of the law. 16	
Denotured quantity received by manufacturers and declare	
Dumped with denaturants under various formulas during the year and the industrial purposes	2
for Which used 101, 102 Exported, quantity of 94, 106	3
Lost by leakage or evaporation in warehouse, quantity of 93, 106	3
Exported, quantity of 94, 106 Lost by leakage or evaporation in warehouse, quantity of 93, 106 Produced, quantity of 90, 106 Remaining in distillery and general bonded warehouses at close of fiscal years 1915 and 1916. 89, 106, 107	5
Registly dentured manufacturers using)
Specially denatured, manufacturers using 99 Specially denatured, giving formula and industrial purposes for which used 101	
Withdrawn for denaturation during fiscal years 1915 and 1916	3
Withdrawn for scientific purposes and use of the United States	3
APPROPRIATIONS:	1
Salaries and expenses of collectors of internal revenue; salaries and expenses of collectors of	
internal revenue (act of Oct. 22, 1914); collecting the income tax; and restricting the sale of opium, etc	5
Statement of expenditures from, during fiscal year 1916. 58	
Amount of, by articles and occupations during last two fiscal years, compared	,
Amount of, by articles and occupations during last two fiscal years, compared	,
vidual income tax, during fiscal years 1915 and 1916.	7
Bankers, brokers, etc. (See Special taxes.) Barley:	
Used in production of distilled spirits during fiscal year 1916, by districts and States 138, 139)
BILLIARD AND POOL TABLES:	
Number on which tax was paid during fiscal year 1916, by districts and States	,
Number on which tax was paid during fiscal year 1916, by districts and States)
3RANDY:)
Deposited in, withdrawn from, and remaining in special bonded warehouses during fiscal year 1916	;
Exported, quantity of 115	5
Lost by leakage or evaporation, quantity allowed	5
Exported, quantity of. Lost by leakage or evaporation, quantity allowed 114, 115 Produced, quantities of, by districts and States 140, 141 Quantity in special bonded warehouses at the beginning and the quantity deposited during	
fiscal year 1916, by districts	1
Remaining in special bonded warehouses July 1, 1915, and June 30, 1916, quantities of	,
Summary of operations at special bonded warehouses	1
Withdrawn, tax-paid during last two fiscal years, compared. 48	3
BRANDY (GRAPÉ) USED IN FORTIFYING WINES: Receipts from during fiscal year 1916, by districts and States 188 208	3
Receipts from, furing fiscal year 1916, by districts and States	5
Receipts from, for first three months of fiscal years 1916 and 1917, compared	
JAE WERS.	
Brewers' permits issued during fiscal year 1916, number of	
Distribution of among the several collection districts	1
Number of, for fiscal years 1915 and 1916. 239)
Distribution of, among the States and Territories. 238 Number of, for fiscal years 1915 and 1916. 239 Receipts from, by districts and States. 196, 216	3
Operated during the fiscal year 1916.	
	,
In distillery and general bonded warehouses. 103 List of, both as to casualties and kind of spirits. 103, 104	

	Page	
Districts and States showing the largest production of. Exportation of, etc., in bond, during fiscal year 1916. Exportation of, etc., in bond, during fiscal year 1916. Number of, on which tax was paid during last two fiscal years, compared. Number of, tax paid, during last five fiscal years. Production of, during calendar years 1914 and 1915. Production of, during fiscal year 1916, by districts and States. Exceipts from, during fiscal year 1916, by districts and States. Exceipts from, during first two fiscal years, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared. Stamps for, issued to collectors, number and value of. Used for personal consumption during fiscal years 1915 and 1916, number of.	1	9
Districts and states showing during fiscal year 1916.	11	8
Exportation of on which tax was paid during last two fiscal years, compared	4	8
Number of tax paid, during last five fiscal years.	4_17	6
Production of, during calendar years 1914 and 1915.	0 21	0
Receipts from, during fiscal year 1916, by districts and States.	4	6
Receipts from, during last two fiscal years, compared.	5	7
Receipts from, during arst three months of heart years and value of	8, 22	29
Stamps for issued to collectors, human factor and the stamps for issued to collectors, human larger and larger factor f	17	2
Used for persuas consumption	74 40	-0
Number of during calendar year 1915, by districts and blates.	4-16	0
CIGAR MANUFACTURERS:		43
CIGAR MANUFACTURERS: Registry of, only on commencing business, recommended		X.O
Registry of, only on commencing business, recommended: CIOARETTES: Districts and States showing the largest production of. Exportation of, etc., in bond, during fiscal year 1916. Exportation of, etc., in bond, during fascal year 1916. Number of, on which tax was paid during last two fiscal years, compared. Number of, tax paid during last five fiscal years. Production of, during calendar years 1914 and 1915. 1 Receipts from, during fiscal year 1916, by districts and States. 1 Receipts from, during fast two fiscal years, compared. Receipts from, during first three mouths of fiscal years 1916 and 1917, compared. Stamps for, issued to collectors, number and value of. CIOARETTE FACTORIES:		10
Districts and States snowing the largest plant to t	18, 1	19
Exportation of etc., in bolic tax was paid during last two fiscal years, compared		48
Number of, on which tax maid during last five fiscal years.	7" 1	48
Production of during calendar years 1914 and 1915.	00, 2	10
Receipts from, during fiscal year 1916, by districts and States.	00, 2	46
Receipts from, during last two fiscal years, compared.		57
Receipts from, during first three mounts of isset years 1910 and 1911, 1911	68, 2	29
Stamps for issued to concerns, humber and value	1	-
CIGARETTE FACTORIES: Number of, during calendar year 1915, by districts and States	17,1	18
Kilmie, or, aming on-		38
Number of, during calendar year 1715, by distributions of the calendar year 1715, by distributions of the calendar year 1715, by distributions of the calendar year 1916.	21.1	22
Statements relating to, prepared in the division of	,-	
CLERKS IN COLLECTORS' OFFICES: Number and schedule of salaries of, during fiscal year 1916.	. 14,	15
COLLECTIONS: Amount from the several general sources of, during fiscal year 1916		45
A MOUNT HOM the severa South		13
Collectors: Basis on which their salaries were recommended. Names of, the raddresses, and amounts collected by each, during fiscal year 1916		49
Names of, their addresses, and amounts collected by each, during lister year 1910-		14
Names of, their addresses, and amounts collected by each, during fiscal year 1910- Number and schedule of salaries of		
COLLECTORS, DEPUTY.	. 14,	, 15
Number and schedule of salar less of the commissioner of internal Revenue:		7
COMMISSIONER of for fiscal year 1916, submitted		8
refinishes the collections for the fiscal years 1917 and 1918.	. 11	. 12
Estimates the expenses of the Internal-Reveille Service for fiscal year 1918, also salaries of tw	0	
Recommends salaries for officers, cierks, and employees the stamp manufacturers	. 12	, 13
stamp agents and one control to be remarked.	. 43	, 44
Number and schedule of salaries of. COMMISSIONER OF INTERNAL REVENUE: Report of, for fiscal year 1916, submitted. Estimates the collections for the fiscal years 1917 and 1918. Estimates the expenses of the Internal-Revenue Service for the fiscal year 1918. Estimates the expenses of the Internal-Revenue Service for the fiscal year 1918, also salaries for officers, clerks, and employees for fiscal year 1918, also salaries of two stamp agents and one counter to be reimbursed by the stamp manufacturers. Other recommendations.	138	139
Cork: Used in production of distilled spirits during fiscal year 1916, by districts and States	100,	200
CORPORATION INCOME TAX:		88
Assessments made during last two liscal years, companies agents' examination of returns for year	rs	
Used in production of distilled spirits during fiscal year 1916. CORPORATION INCOME TAX: Assessments made during last two fiscal years, compared. Assessments, during fiscal year 1916, on basis of revenue agents' examination of returns for yea 1909 to 1915. Discussion of, under the heading "Corporation excise and income tax". Districts and States in which the largest amounts were collected. Receipts from, during last two fiscal years, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared. Receipts from, during first three months of fiscal years 1916 and 1917, and amount of tax assesse etc., during fiscal year 1916. Same, by States and Territories. Statement showing, by districts, returns received, and tax assessed during last two fiscal year compared. Same, by States and Territories.		129
1909 to 1915.	Zi	100
Discussion of thates in which the largest amounts were collected		47
Property from during last two fiscal years, compared	204.	224
Receipts from, by districts and States		58
Receipts from, during first three months of instal years 1910 and amount of tax assesse	d,	10
Statement showing, by districts, returns received, data	123	120
etc., during usean year rate.	120	, 14
Same, by States and I structs, returns received, and tax assessed during last two iscar year	0,	12
compared		12
compared. Same, by States and Territories. Corron-Futures Acr (Approved Aug. 18, 1914): Decision of unconstitutionality of, and reenactment of the law (act of Aug 11, 1916). Expenses incurred under the appropriation, "Collecting the cotton-futures tax".		
COTTON-FUTURES ACT (APPROVED AUG. 18, 1914).		8
Decision of unconstitutionality of, and reconstitution and the cotton-futures tax''		
Expenses incurred under the appropriation,		92
Expenses incurred under the appropriation, DEALERS, ADULTERATED-BUTTER: Distribution of, among the several collection districts. Distribution of, among the States and Territories Number of, retail and wholesale, for fiscal years 1915 and 1916. Receipts from, by districts and States. DEALERS, LIQUOR:		23
Distribution of among the States and Territories		23
Number of retail and wholesale, for fiscal years 1915 and 1916.	. 198	3,21
Receipts from, by districts and States		0:
DEALERS, LIQUOR:		90
Distribution of, among the Several of Territories.		23
Receipts from, by districts and States. DEALERS, LIQUOR: Distribution of, among the several collection districts. Distribution of, among the States and Territories. Number of, retail and wholesale, for fiscal years 1915 and 1916. Receipts from, during last two fiscal years, compared. Receipts from, by districts and States. Receipts from, during first three months of fiscal years 1916 and 1917, compared.		4
Receipts from, during last two fiscal years, compared.	. 188	8,20
Receipts from, by districts and States.		1
Receipts from, during first three months of fiscal years 1910 and 1911, company		~
Receipts from, during first three months of the second states. Distribution of, among the several collection districts. Distribution of, among the States and Territories. Distribution of, among the States and Territories. Number of, retail and wholesale, for fiscal years 1915 and 1916. Receipts from, during last two fiscal years, compared. Receipts from, by districts and States. Receipts from, during first three months of fiscal years 1916 and 1917, compared.		2
Distribution of, among the States and Territories.		2
Number of retail and wholesale, for fiscal years 1915 and 1916.		
Receipts from, during last two fiscal years, compared.	. 19	6,2
Receipts from, by districts and States		
Receipts from, during first three mounts of fiscal years for and		

DEALERS, OLEOMARGARINE:	age.
Distribution of, among the several collection districts. Distribution of, among the States and Territories. Number of, retail and wholesale, for fiscal years 1915 and 1916. Receipts from, by districts and States.	234
Number of, retail and wholesale, for fiscal years 1915 and 1916.	239
Receipts from, by districts and States. 196	3,216
DENATURED ALCOHOL. (See ALCOHOL.)	
Districts and states producing the largest quantity of	9
Districts and States producing the largest quantity of In distillery and general bonded warehouses at the beginning and at the end of fiscal years 1915	-
and 1916. Production of, by districts and States. Production of, during last six fiscal years. Production of, from materials other than fruit, tax-paid withdrawals of, and quantity remaining in warehouse for past 15 fiscal years. Tax-paid, for bottling in bond. Withdrawals of, tax-paid, for fiscal years 1915 and 1916, compared. Withdrawals of, tax-paid, during last five fiscal years.	110
Production of, by districts and States. 14	0,141
Production of during last six ascal years. Production of from materials of the theory with the residual during a grant translation of the materials of the theory with the residual during the residual translation of the residu	141
in warehouse for past 15 fiscal years.	16
Tax-paid, for bottling in bond	92
Withdrawals of, tax-paid, for fiscal years 1915 and 1916, compared.	48
Withdrawais of, tax-paid, during last five fiscal years Distilleries:	48
Close supervision of exercised during the year	17
Close supervision of, exercised during the year. Distribution of, among the States and Territorics. Registered and operated.	134
Registered and operated	134
Distribution of, among the several collection districts.	135
Registored and operated	135
DIGGILLEDIES CDAIN.	400
Capacities of, registered and operated, by collection districts	136 137
Same, by States and Territories	137
DISTILLERIES, INDUSTRIAL: Provided for by amendatory act of March 2, 1907	17
Distilleries, Molasses: Registered and operated	
Registered and operated.	134
DRAWBACK: Allowed on exported merchandise during fiscal year 1916.	120
Statement of, for last 10 fiscal years. EMERGENCY REVENUE ACT (OCT. 22, 1914): Provisions of, extended and amended by acts of Dec. 17, 1915, and Sept. 8, 1916. Receipts from, by States and Territories, during fiscal years 1915 and 1916. Receipts from, for first three months of fiscal year 1917.	120
EMERGENCY REVENUE ACT (Oct. 22, 1914):	41
Provisions of, extended and amended by acts of Dec. 17, 1915, and Sept. 5, 1916. Regards from by States and Territories during fiscal years 1915 and 1916.	52-55
Receipts from, for first three months of fiscal year 1917.	8,58
Ependitures:	
EPENDITURES: Analyses of, by collection districts. Under the different heads of appropriation and other classification.	59-81
Expenses for fiscal year 1918, detailed estimate of.	11.12
FERMENTED LIQUORS: Convey ed by pipe lines to bottling premises. Districts and States producing the largest quantity of. Production of, by districts and States. Production of, during last six fiscal years Receipts from, during last two fiscal years, compared. Receipts from, by districts. Same, by States and Territories. Receipts from, during first three months of fiscal years 1916 and 1917 compared. Removed in bond, free of tax, for export. Stamps for, issued to collectors, number and value of. Withdrawals of, tax paid, for fiscal years 1915 and 1916 compared. Withdrawals of, tax paid during last five fiscal years FILLED CITEESE:	18
Districts and States producing the largest quantity of	145
Production of during last six fiscal years	145
Receipts from, during last two fiscal years, compared	46
Receipts from, by districts.	196
Receives from during first three months of fiscal years 1916 and 1917 compared	57
Removed in bond, free of tax, for export.	119
Stamps for, issued to collectors, number and value of 16	8, 231
Withdrawals of tax paid, for nscal years 1915 and 1916 compared.	48
FILED CHEESE:	30
Manufacture of discontinued in the fiscal year 1909	153
Gaugers: Fees of, not to exceed \$5 per day. Number of.	15
Number of	15
CIN;	
Countries to which exported during fiscal year 1916. Exported, quantity of. 9 Lost by leakage or evaporation in warchouse. Produced, quantity of. 9 Remaining in distillery and general bonded warehouses at close of fiscal years 1915 and 1916.	95
Lost by leakage or evaporation in warehouse	93
Produced, quantity of	0,106
Remaining in distillery and general bonded warehouses at close of fiscal years 1915 and 1916 8	3,106
withdrawn from warehouse, tax paid	1,106
Grain and other materials: Used in production of distilled spirits, during fiscal year 1916, by districts and States 13:	8. 139
High wines:	,,
High wines: Produced during fiscal year 1916. Remaining in distillery and general bonded warehouses at close of fiscal years 1915 and 1916. Withdrawn from warehouse, tax paid. 9	0,106
Remaining in distillery and general bonded warehouses at close of fiscal years 1915 and 1916	1 106
	, 100
Slight decrease in number of illicit stills seized.	43
No abatement in illegal sale of spirits.	43
INCOME TAX ON ALASKA RAILROADS:	2-107
Receipts from, during fiscal year 1916.	47
No abstractment the negal safe of spirits. Statistics relating to. INCOME TAX ON ALASKA RAHROADS: Receipts from, during fiscal year 1916. INCOME TAX UPON CORPORATIONS. (See CORPORATION INCOME TAX.) INDIVIDUAL INCOME TAX: A mendments to the income-tax law proposed. Chart showing number of returns filed and classification of. Discovering of under the heading (Parsonal income tax.)	
A mand manus to the income tex less proposed	44
Chart showing number of returns filed and classification of	33
Discussion of, under the heading "Personal income tax"	33-37
Districts and States in which the largest amounts were collected.	10
Same, by States and Territories	2, 133
Receipts from, during last two fiscal years, compared	47
Chart showing number of returns filed and classification of Discussion of, under the heading "Personal income tax". Districts and States in which the largest amounts were collected. Number of individuals making returns under the several classifications, by districts. 138 Same, by States and Territories. Receipts from, during last two fiscal years, compared. Receipts from, by districts and States. Receipts from, during first three months of fiscal years 1916 and 1917, compared.	5, 226
receipes nom, dainig first three months of liscar years 1910 and 1917, compared	90

Pa	ige.
Aggregate receipts of for each fiscal year from September 1, 1862, to June 30, 1916	56
Aggregate receipts of, for each fiscal year months of fiscal years 1916 and 1917, compared	8,58
Aggregate receipts of, dath in the state of collection districts.	49
Aggregate receipts of, for each fiscal year from September 1, 1862, to June 30, 1916. Aggregate receipts of, during first three months of fiscal years 1916 and 1917, compared. Amount of, collected and reported by collection districts. Amount of, collected and reported by States and Territories. Collections of, derived from general sources. Cost of collection of, during fiscal year 1916. Estimated expenses of collecting, during fiscal year 1918. Estimate of receipts for current fiscal year. Estimate of receipts for fiscal year 1918.	50
Collections of, derived from general sources.	45 11
Cost of collection of, during fiscal year 1916.	11
Estimated expenses of collecting, during fiscal year 1918.	0
Estimate of receipts for current itseaf year	8
Estimate of receipts for issual year 1916.	11
Percentage cost of collection for fiscal years 1915 and 1916, by collection districts	, 245
Estimate of receipts for current fiscal year Estimate of receipts for fiscal year 1918. Percentage cost of collection during fiscal year 1916. Percentage cost of collection for fiscal years 1915 and 1916, by collection districts. 244 Receipts of, in the large tax-paying districts and States.	8
Internal-revenue Laws:	150
INTERNAL-REVENUE LAWS: Amount paid to collectors arising from fines, etc., for violation of. Amount realized from sales on account of violation of. 3	1 10
Amount realized from sales on account of violation of the sales of of the sa	8-41
Court decisions, during the year, inviving questions	152
Schodule and amount of taxes in litigation, by districts.	151
Amount realized from sales on account of violation of. Court decisions, during the year, involving questions under. Real estate acquired by the United States under. Schedule and amount of taxes in litigation, by districts. Statement of claims for reward under. Statements of seizures for violation of. 146	151
Statements of seizures for violation of	, 141
LABORATORY: Character and number of samples received and examined in Explanatory of the work in	121
Character and number of samples received and examined	25
LAW DIVISION:	
Tudamente in civil cuits and lines and penalties in criminal actions reported by clothes	1 1 1 1
Judgments in civil suits, and lines and penalties in criminal actions reported by States courts.	, 101
Number and disposition of civil and criminal cases.	149
Offers in compromise, detailed statement of	5-152
States courts. Number and disposition of civil and criminal cases. Offers in compromise, detailed statement of. Statements compiled in Statement of suits and prosecutions in the circuit and district courts of the United States as furnished by the Attorney General.	400
furnished by the Attorney General	152
furnished by the Attorney General. Leakage. (See Alcohol, Whisky, etc.) Legislation (appecting internal revenue): Acts passed during last Congress cited.	
LEGISLATION (AFFECTING INTERNAL REVENUE):	41
Acts passed during last Congress cited.	
LEGISLATION RECOMMENDED:	43, 44
Olegwerging—A flat rate of tax per pound upon product, etc	44
LEGISLATION RECOMMENDED: Tobacco—Dealers in leaf tobacco to give bond, etc. Oleomargarine—A flat rate of tax per pound upon product, etc. Adulterated butter—A butter fat or definite moisture standard, etc. Narcotic law—Amended to remedy certain defects and strengthen administration of.	44
Narcotic law—Amended to remedy certain defects and strengthen administration of	44
Personal income tax—Amendments to the most to	
LICORICE: Used by tobacco manufacturers during calendar year 1915, by districts and States	9-181
Used by tobacco manufacturers during calendar year 1979, 27	
LATIGATION: Civil and criminal cases pending, instituted, and disposed of. Court decisions on internal-revenue laws. Taxes involved in, statement by collection districts.	38 38-41
Court decisions on internal-revenue laws.	151
Taxes involved in, statement by collection districts	
Used in production of distilled spirits during fiscal year 1918, by districts and States	8, 139
Used in production of distinced spirits during install values and the spirits during install values in (See Draifers Malt Liouors.)	
Used in production of distinct against any distinct and the production of distinct and the production of distinct and dist	10 10
Statutes relating to giving bond and registry, recommend	10, 19
MANUFACTURING WAREHOUSES: during fiscal years 1915 and 1916, quantities of	106
All kinds of spirits withdrawn for transfer to, daring the service of the service	
MATERIALS NOT SPECIFIED: Used in production of distilled spirits during fiscal year 1916, by districts and States	38, 139
Used in production of disented sparse data and a	20 120
MILL FEED: Used in production of distilled spirits during fiscal year 1916, by districts and States	30, 100
Mixed Figure Produced monthly from July 1, 1915, to June 30, 1916. Produced monthly from July 1, 1915, to June 30, 1916. Receipts from, during fiscal year 1916, by districts and States. Receipts from, during first two fiscal years, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared. Stamps for issued to collectors, number and value of	159
Produced monthly from July 1, 1915, to June 30, 1916.	98, 218
Receipts from, during fiscal year 1916, by districts and States	46
Receipts from, during first three months of fiscal years 1916 and 1917, compared	80 232
Receipts from, during first three months of fiscal years 1916 and 1917, compared Stamps for, issued to collectors, number and value of. Withdrawn, tax paid, monthly from July 1, 1915, to June 30, 1916.	159
Withdrawn tax paid, monthly from July 1, 1915, to June 30, 1916.	100
MIXED-FLOUR MARCHANIA	100
MIXED-FLOUR MANUFACTORIES: Number of, during fiscal year 1916, by States. MIXED-FLOUR MANUFACTURERS, PACKERS, OR REPACKERS: Distribution of, among the several collection districts.	004
Distribution of, among the Several collection districts. Distribution of, among the States and Territories. Number of, for fiscal years 1915 and 1916. Receipts from, by districts and States.	239
Number of, for fiscal years 1915 and 1916.	98,218
Receipts from, by districts and States.	
Molasses: Used in production of distilled spirits during fiscal year 1916, by districts and States	38, 139
Used in production of distinct spirits during mean year 1944	4.4
NARCOTIC LAW:	23-25
Investigations and prosecutions incident to enforcement of	160, 161
NARCOTIC LAW: Amendments to, recommended Investigations and prosecutions incident to enforcement of Number of persons registered under provisions of, by elasses, during fiscal year 1916.	62, 163
Newspaper, shipments: Number on which internal-revenue tax was paid during fiscal year 1916, by districts and States	246
Millinet on Amen meeting format	
OATS: Used in production of distilled spirits during fiscal year 1916, by districts and States.	138, 139
Used in production of distilled spirits during usear year 1910, by distilled the	149
	149
Amounts of, accepted during fiscal year.	

OLEOMARGARINE: Pa Discussion of the subject with the necessity of remedial legislation set forth	ege. 9–21
Quantity of, on which tax was paid during last two fiscal years, compared.	44 48
Receipts from each source relating to, by districts	196 216
Receipts from, during last two fiscal years, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared.	46
Stamps for, issued to collectors, number and value of	57 231
Stamps for, issued to collectors, number and value of. 168, Statements of, from July 1, 1915, to June 30, 1916, by districts. 153, Summary of operations in the colored and uncolored product during fiscal year 1916. 153,	155
OLEOMARGARINE DEALERS. (See DEALERS IN OLEOMARGARINE.)	
Quantity remaining in, at close of fiscal year 1916	155
Distribution of among the several collection districts.	234
Distribution of, among the States and Territories. Number of, for fiscal years 1915 and 1916. Receipts from, during fiscal year 1916, by districts and States. 196,	239 216
OFIUM, ETC.: Manufacturers, importers, or other distributers of, collection of special tax from, during fiscal	
year 1916. Order blanks for, collection from	46 46
OPIUM (SMOKING):	
Rate of tax and amount collected from. Penalties, etc.:	185
Receipts from, during fiscal year 1916, by districts and States. 202.	222
Personal income tax. (See Individual income tax.) Philippine tobacco products:	
Internal-revenue collections on, during fiscal years 1915 and 1916, compared	47
Exportation of, in bond, during fiscal year 1916. Receipts from, by districts and States. Receipts from, during last two fiscal years, compared. Receipts from during first three months of fiscal years 1916 and 1917, compared.	120
Receipts from, by districts and States. 202, Receipts from, during last two fiscal years, compared.	46
Receipts from during first three months of fiscal years 1916 and 1917, compared. Stamps for, issued to collectors, number and value of	57
PORTO RICAN PRODUCTS: -	
Internal-revenue collections on, during fiscal years 1915 and 1916, compared	47
Production and tax-paid withdrawals of, for last 14 fiscal years	157
Receipts from, for first three months of fiscal years 1916 and 1917, compared.	46
Receipts from, for first three months of fiscal years 1916 and 1917, compared	57 231
Statements snowing operations in	157 157
PROCESS OR RENOVATED BUTTER MANUFACTURERS:	
	234 238
Number of, for fiscal years 1915 and 1916.	239
Receipts from, by districts and States. 198, Pullman car berths and parlor car seats:	
Number on which tax was paid during fiscal year 1916, by districts and States	
See Table A. 188- RECOMMENDATIONS. (See LEGISLATION RECOMMENDED.) RECOMMENS:	-227
RECTIFIERS:	
Distribution of among the States and Territories.	234 238
Number of, for fiscal years 1915 and 1916 Receipts from, during fiscal year 1916, by districts and States	239
Receipts from, for last two fiscal years, compared. Receipts from, for first three months of fiscal years 1916 and 1917, compared.	4.5
Receipts from, for first three months of fiscal years 1916 and 1917, compared	56
RECTAMBING:	122
Application for, under sec. 3315, Revised Statutes	42
And other field officers, commended	43
Number of, employed during fiscal year 1916.	43 164
	164
	166
REVENUE AGENTS AND INSPECTORS UNDER INCOME-TAX LAW: Number of, employed during fiscal year 1916.	164
	164
Countries to which exported during fiscal year 1916.	95 92
Exported, quantity of94	106
Lost by leakage or evaporation in warehouse	93
Produced during fiscal year 1916. 90,	106
Exported, quantity of. Exported, quantity of. Lost by leakage of evaporation in warehouse. Molasses used for production of. Produced during fiscal year 1916. Remaining in distillery and general bonded warehouses at close of fiscal years 1915 and 1916. 89, Withdrawn from warehouse, tax paid. 91,	106 106
RyE: Used in production of distilled spirits during fiscal year 1916. 138,	139

-100 74000A	Page.	
SCHEDULE A (DOCUMENTARY STAMPS, ETC.): Receipts from, by districts and States. Receipts from, during last two fiscal years, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared.	202, 222 46 57	
Receipts from, during first three months of fiscal years 1916 and 1917, compared. SCHEDULE B (PERFUMERY, COSMETICS, ETC.): Receipts from, by districts and States. Receipts from, during last two fiscal years, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared.	202, 222 - 46 - 57	5
Receipts from, during first three months of fiscal years 1916 and 1917, compared	199 197	
SNUFF: Manufactured during calendar year 1915, by districts and States. Manufactured during past 10 calendar years.	. 170 194, 214	1
Receipts from, by districts and States. Receipts from, during last two fiscal years, compared. Receipts from, for first three months of fiscal years 1916 and 1917, compared.	. 46	5 7 8
Receipts from, during first three months of isseal years 1010 and 1017, compared Manufactured during calendar year 1915, by districts and States. Manufactured during past 10 calendar years. Receipts from, by districts and States. Receipts from, during last two fiscal years, compared. Receipts from, for first three months of fiscal years 1916 and 1917, compared. Removed in bond for export, free of tax. Stamps for, issued to collectors, number and value of. Withdrawals of, tax paid, during fiscal years 1915 and 1916, compared. Withdrawals of, tax paid, during last five fiscal years. Withdrawals of, tax paid, during last five fiscal years. SPECIAL BONDED WAREHOUSES FOR STORAGE OF FRUIT BRANDY:	168, 229	9 8 8
Withdrawals of, tax paid, during last five fiscal years. Withdrawals of, tax paid, during last five fiscal years. SPECIAL BONDED WAREHOUSES FOR STORAGE OF FRUIT BRANDY: Brandy lost by leakage or evaporation in, during fiscal year 1916. Brandy densited in, withdrawn from, and remaining in.	114, 11. 114, 11.	5 5 5
Brandy remaining in, July 1, 1915, and June 30, 1916, by districts Brandy withdrawn from, tax paid, by districts. Brandy withdrawn from, for export.	11	4 5 5
SPECIAL DONDED WAREHOUSES FOR STORAGE OF FROM SHARD. Brandy lost by leakage or evaporation in, during fiscal year 1916. Brandy deposited in, withdrawn from, and remaining in. Brandy remaining in, July 1, 1915, and June 30, 1916, by districts. Brandy withdrawn from, tax paid, by districts. Brandy withdrawn from, for export. Summary of operations at, during fiscal year 1916. SPECIAL TAXES, INCLUDING BANKERS, BROKERS, PROPRIETORS OF THEATERS, BOWLING ALLEY STC. (See TABLE A.)	s,	.0
a state to allection districts	924 99	37
Same, by States and Turnbar of for fiscal years 1915 and 1916.	230, 29	*1
Spirits: Countries to which exported during fiscal year 1916. Countries to which exported during fiscal years and during last two fiscal years, compared	4	48
Aggregate of actual number of, for factors. Springs: Countries to which exported during fiscal year 1916. Distilled from fruit on which tax was paid during last two fiscal years, compared Distilled from grain, average yield of, per bushel Distilled from materials other than fruit on which tax was paid during last two fiscal years of the performance	rs,	48
Distilled from molasses, average yield of, per gallon.	. 94, 1	06
Distilled from grain, average yield of, per bushel. Distilled from materials other than fruit on which tax was paid during last two fiscal year possibiled from materials other than fruit on which tax was paid during last two fiscal year possibiled from molasses, average yield of, per gallon. Exported during fiscal year 1916. In distillery and general bonded warehouses July 1, 1915, by collection districts. In distillery and general bonded warehouses June 30, 1916, by districts and by seasons of production. Loss by casualty Loss by leakage or evaporation in warehouse. Materials used for production of, during last two fiscal years. Materials used for production of, by districts and States. Materials used for production of, by districts and States. Produced from materials other than fruit, by collection districts. Produced from materials other than fruit, by collection districts. Production of, during fiscal years 1915 and 1916, by districts and States. Production of, during last six fiscal years. Production of, during last six fiscal years. Production of, during last six fiscal years. Production, tax-paid withdrawals, etc., for last 17 fiscal years 1915 and 1916. Receipts from, during last two fiscal years, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared. Receipts from, of for fiscal year 1916, by districts and States. Removed in bond for export, quantity of. Stamps for, issued to collectors, number and value of. Summary of, for fiscal year 1916 Summary of monthly statements of. Taxes on excess of materials used. Transferred, tax paid, to bottling warehouses. Withdrawn for scientific purposes and use of United States. Withdrawn for scientific purposes and use of United States. Withdrawn for scientific purposes and use of United States. Withdrawn for scientific purposes and use of United States.	ro- . 111-1	.13
duction Loss by casualty Loss by casualty The state of	1	93 40
Materials used for production of, during last two fiscal years. Materials used for production of, by districts and States.	. 138, 1	39
Produced from materials other than fruit, by collection districts and seal year 1916	. 106, 1	.07
Production of, during last six fiscal years Production of, during last six fiscal years Production tax-naid withdrawals, etc., for last 17 fiscal years Production tax-naid withdrawals, etc., for last 17 fiscal years		16 92
Quantity of, upon which tax was paid by stamp during useal years landate. Receipts from, by districts and States.	. 188,2	208 45
Receipts from, during last two fiscal years, tompered and 1917, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared.	80 106	142 107
Rectined during inwarehouses at close of fiscal years 1915 and 1916. Remaining in warehouses at close of fiscal years 1915 and 1916. Removed in bond for export, quantity of.	168,	94 230
Stamps for, issued to collectors, number and value of. Summary of, for fiscal year 1916.	. 108,	109 109
Summary of monthly statements of a contract of the statement of the statem		88 92
Taxes on excess of materials warehouses for bottling in bond. Transferred, tax paid, to bottling warehouses for bottling in bond.		94 96
Withdrawn for export. Withdrawn for scientific purposes and use of United States. Withdrawn for transfer to manufacturing warehouses. Withdrawn from distillery and general bonded warehouses, tax paid. STREETS GAUGED IN 1916:	103,	106 106
Withdrawn from distillery and general bonded waters, SPIRITS GAUGED IN 1916: Quantities of, by collection districts	143,	144
SPIRITS INTERPED For hy districts and States		, 208
Receipts from stamps for, by districts of the Receipts from stamps for, by districts of the Receipts from stamps for the Receipts from stamps from sta	pro-	93
Spritts in Wakehouses. Quantities of, on July 1, 1915, and produced during fiscal year 1916, by season and year of production, from spring, 1907, to spring, 1916. Quantities of, withdrawn from, during fiscal year 1916, by season and year of production, spring, 1907, to spring, 1916. Quantities of, remaining in, June 30, 1916, by season and year of production, from spring, 1906.	from	93
spring, 1907, to spring, 1916. Quantities of, remaining in, June 30, 1916, by season and year of production, from spring, 190)7, to	93
Quantities of, remaining in distillery and general bonded warehouses,	111	-113
During fiscal year 1916, statements of. STRITS REMOVED IN BOND FOR EXPORT: During fiscal year 1916, statements of. STAMP AGENTS: STAMP AG		4
Colories of reimbursed to Government by contractors		

	3
Stamps, internal revenue: Pag	e.
Certificates issued for lost stamps	42 42 42
Distribution of, among the several collection districts Distribution of, among the States and Territories Number of, for fiscal years 1915 and 1916. Receipts from, by districts and States. 188.	234 238 239 208
STILLS OR WORMS MANUFACTURED: Roceipts from, by districts and States. STOREKEPPERS, STOREKEPPER-GAUGERS, AND GAUGERS: Number and pay of. THEATERS, MUSEUMS, AND CONCERT HALLS. (See SPECIAL TAXES.)	15
Known as perique, operations in, during calendar year 1915. Receipts from each source relating to, during fiscal year 1916, by districts and States 190–194, 210–2 Receipts from each source relating to, during last two fiscal years, compared. Receipts from each source relating to during first three months of fiscal years 1916 and 1917, com-	72 214 46
pared. Tobacco factories:	57
Number of, during calendar year, 1915, by districts and States	
Bond for dealers in and change in time of registry, recommended. Used in manufacture of cigars, during calendar year 1915. Used in manufacture of cigarettes, during calendar year 1915. Used in manufacture of every 1,000 large and small cigars. Used in manufacture of every 1,000 large and small cigarettes. Used in manufacture of graps and cigarettes, by districts and States. Used in manufacture of tobacco, by districts and States. 174- Used in manufacture of tobacco, by districts and States.	44 71 71 76 78 78 84
TOBACCO MANUFACTURED: Fine-cut, plug, and smoking, produced during calendar year 1915, by districts and States 182-	
TOBACCO, MANUFACTURED, AND SNUFF: Districts and States showing the largest quantity of. Receipts from, during fiscal year 1916, by districts and States. Receipts from, during fiscal years, compared. Receipts from, during first three months of fiscal years 1916 and 1917, compared. Removed for export, etc. Stamps for, issued to collectors, number and value of Tables showing number of pressons or firms engaged in business of manufacturing, materials used.	10 214 46 57 18
and products manufactured, etc. 181,1 Tax paid during last five fiscal years, compared Tax paid during last five fiscal years.	84 48 48
TODACCO MANITE ACTION AND SMILE IN BOND.	18
VIOLATION OF INTERNAL-REVENUE LAWS:	.67
WHEAT: Used in production of distilled spirits, during fiscal year 1916, by districts and States	
WHISKY: Bottled in bond, tax paid, during fiscal year 1916. Countries to which exported. Exported, quantity of. Lost by casualty Lost by leakage or evaporation in warehouse. Produced Remaining in distillery and general bonded warehouses at close of fiscal years 1915 and 1916. 89,1 Withdrawn from distillery and general bonded warehouses, tax paid. 91,1	
Lost by easualty. Lost by leakage or evaporation in warehouse.	03 93
Remaining in distillery and general bonded warehouses at close of fiscal y _{ed} rs 1915 and 1916. 89, 1 Withdrawn for scientific purposes and uses of United States. Withdrawn from distillery and general bonded warehouses, tax paid. 91, 1	06 96 06
Domestic and imported, change in rates of tax on 17. Grape brandy used in fortification of, during last four fiscal years 1 Receipts from grade brandy used in fortifying, during last two fiscal years, compared 1. Receipts from grape brandy used in fortifying, during first three months of fiscal years 1916 and	18 17 45
1917 compared . Stamps for, issued to collectors, number of	33
TABLES ACCOMPANYING THE REPORT.	
TABLE A.	
Pagaintafrom and appaifagous of internal sevenue in each collection district. State and Tarritony. 100 C	07

Product to the second s	400 001
Receipts from each specific source of internal revenue in each collection district, State, and Territory. Spirits, and from each specific source of, by collection districts	188-22
Same by State and Paritories	. 18
Same, by States and Territories. Tobacco, and from each specific source of, by collection districts.	190-194
Fermented liquors, and from each specific source of, by collection districts.	. 196
Same, by States and Territories. Olcomargarine, and from each specific source of, by collection districts	. 216
dama by States and Corritories	916
Mixed flour, and from each specific source of, by collection districts.	198
Same, by States and Territories	. 218
Adulterated butter, and from each specific source of, by collection districts	. 198
Same, by States and Territories	. 218
Process or renovated butter, and from each specific source of, by collection districts. Same, by States and Territories.	. 198
Special taxes, including bankers, brokers, theaters, bowling alleys, etc., from each specific source	.0
of, by collection districts	_ 200
Same, by States and Territories.	. 220

Pag. Schedule A (documentary stamps, etc.), by collection districts and by States and Territories. 202, 222 Schedule B (perfumery, cosmetics, etc.), by collection districts and by States and Territories. 202, 222 Opium manufactured for smoking purposes; manufacturers, importers, or other distributors of opium; and opium order blanks, by collection districts and by States and Territories. 202, 222 Playing cards, by collection districts and by States and Territories. 202, 222 Collections not otherwise provided for, by collection districts and by States and Territories. 202, 222 Total miscellaneous collections, by collection districts and by States and Territories. 202, 222 Penalties, etc., by collection districts and by States and Territories. 202, 222 Corporation income tax, from each specific source of, by collection districts 204 Same, by States and Territories. 204 Individual income tax, from each specific source of, by collection districts. 204 Penaltics, etc., and Territories. 204 Penaltics, etc., by collection districts and by States and Territories. 204 Penaltics, etc., etc., etc., etc., etc., etc., etc., etc.,
Statements showing the aggregate number, denomination, and value of internal-revenue stamps issued to collectors of internal revenue during fiscal year 1916: Table No. 1.—Special-tax stamps
TABLE D.
Statement of collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years 1915 and 1916. 242-245
AND THE PARTY OF THE PARTY AND
East and the second sec
And the second superior of the second
to reflect and control of the contro
The first of the second of the
TARREST ACTUAL FOR PARTY OF THE BURNEY
A SEASON OF THE
parties of annual from the extension for the extension of the confinence of the conf
Total Control of the