

Form 1120  
 Treasury Department  
 Internal Revenue Service

UNITED STATES  
**CORPORATION INCOME AND EXCESS-PROFITS TAX RETURN**

**1939**

For corporations having total receipts of more than \$250,000 irrespective of amount of net income or deficit; and having net income of more than \$25,000 irrespective of amount of total receipts; and certain classes of corporations specified in Instructions 1-(2) irrespective of amount of total receipts or net income.

**For Calendar Year 1939**

or fiscal year beginning \_\_\_\_\_, 1939, and ended \_\_\_\_\_, 1940

PRINT PLAINLY CORPORATION'S NAME AND ADDRESS

(Name)

(Street and Number)

(Post office)

(County)

(State)

Kind of business \_\_\_\_\_

**IMPORTANT**

↓  
 One duplicate copy  
 must be filed with orig-  
 inal return.

(\$10 will be assessed if  
 duplicate is not filed.)

**ADJUSTED NET INCOME COMPUTATION**

Item No.	GROSS INCOME		
1.	Gross sales (where inventories are an income-determining factor)..... \$.....; Less returns and allowances..... \$.....	\$.....	
2.	Less cost of goods sold (from Schedule C).....		
3.	Gross profit from sales (item 1 minus item 2).....	\$.....	
4.	Gross receipts (where inventories are not an income-determining factor)..... \$.....		
5.	Less cost of operations (from Schedule D).....		
6.	Gross profit where inventories are not an income-determining factor (item 4 minus item 5).....		
7.	Interest on loans, notes, mortgages, bonds, bank deposits, etc. (See Instruction 18-(1)).....		
8.	Interest on obligations of the United States (from Schedule P, line 19 (a) (4)). (See Instruction 18-(2)).....		
9.	Rents. (See Instruction 19).....		
10.	Royalties. (See Instruction 20).....		
11.	(a) Capital gain (or loss) (from Schedule E). (If a net loss, do not enter over \$2,000).....		
	(b) Gain or loss from sale or exchange of property other than capital assets (from Schedule F).....		
12.	Dividends (from Schedule G).....		
13.	Other income (state nature of income).....		
14.	Total income in items 3, and 6 to 13, inclusive.....		\$.....
<b>DEDUCTIONS</b>			
15.	Compensation of officers (from Schedule H).....	\$.....	
16.	Salaries and wages (not deducted elsewhere).....		
17.	Rent. (See Instruction 23).....		
18.	Repairs. (See Instruction 24).....		
19.	Bad debts (from Schedule I).....		
20.	Interest. (See Instruction 26).....		
21.	Taxes (from Schedule J). (Do not include Federal excess-profits tax).....		
22.	Contributions or gifts paid (from Schedule K).....		
23.	Losses by fire, storm, shipwreck, or other casualty, or theft. (Submit schedule, see Instruction 29).....		
24.	Depreciation (from Schedule L).....		
25.	Depletion of mines, oil and gas wells, timber, etc. (Submit schedule, see Instruction 31).....		
26.	Other deductions authorized by law (from Schedule M).....		
27.	Total deductions in items 15 to 26, inclusive.....		
28.	Net income for excess-profits tax computation (item 14 minus item 27).....		\$.....
29.	Less: Federal excess-profits tax. (See Instruction 33).....		\$.....
30.	Net income (item 28 minus item 29).....		\$.....
31.	Less: Interest on obligations of the United States (item 8, above).....		\$.....
32.	Adjusted net income (item 30 minus item 31).....		\$.....
<b>TOTAL INCOME AND EXCESS-PROFITS TAXES</b>			
33.	Total income tax (line 54, Schedule B).....		\$.....
34.	Less: Credit for income taxes paid to a foreign country or United States possession allowed a domestic corporation. (See Instruction 37).....		\$.....
35.	Balance of income tax (item 33 minus item 34).....		\$.....
36.	Excess-profits tax (line 8, Schedule A).....		\$.....
37.	Total income and excess-profits taxes due (item 35 plus item 36).....		\$.....



	Column 1	Column 2 Rate	Column 3 Amount of Tax
1. Net income for excess-profits tax computation (item 28, page 1)	\$		
2. Value of capital stock as declared in your capital stock tax return for the year ended June 30, 1939 (or for year ended June 30, 1940, if your income tax fiscal year began in 1939 and ended on or after July 31, 1940)	\$		
(85 percent of column 2, Schedule G, percent of item 32, page 1)	\$		
3. Excess-profits tax (line 1 minus total of lines 3 and 4)	\$		
6. Amount taxable at 6 percent (5 percent of line 2, but not more than line 5); and tax		6%	\$
7. Balance taxable at 12 percent (line 5 minus line 6, column 1); and tax	\$	12%	
8. Total excess-profits tax (total of line 6, column 3, and line 7, column 3)			\$

Schedule B.—INCOME TAX COMPUTATION. (See Instructions 35 and 36)

	Column 1	Column 2 Rate	Column 3 Amount of Tax
<b>CORPORATIONS WITH NET INCOMES OF NOT MORE THAN \$25,000. (See Instruction 36-(1))</b>			
9. Adjusted net income (item 32, page 1)	\$		
10. Dividends received credit (85 percent of column 2, Schedule G, but not in excess of 85 percent of line 9 above)	\$		
11. Balance subject to income tax (line 9 minus line 10)	\$		
12. Portion of line 11 (not in excess of \$5,000); and tax at 12½ percent	\$	12½%	\$
13. Portion of line 11 (in excess of \$5,000 and not in excess of \$20,000); and tax at 14 percent		14%	
14. Portion of line 11 (in excess of \$20,000); and tax at 16 percent		16%	
15. Total income tax (total tax in column 3 of lines 12, 13, and 14)			\$

<b>CORPORATIONS WITH NET INCOMES OF MORE THAN \$25,000. (See Instruction 35)</b>			
<b>(A) GENERAL RULE. (See Instruction 35-(1)).</b>			
16. Adjusted net income (item 32, page 1)	\$		
17. Tentative tax (19 percent of line 16)		19%	\$
18. 14.025 percent of column 2, Schedule G, but not in excess of 14.025 percent of line 16 above. (See Instruction 35-(2))	\$		
19. 2½ percent of line 25, Schedule N, but not in excess of 2½ percent of line 16 above (for corporations subject to provisions of section 13 (e), (f), or (g), enter 2½ percent of line 16)			
20. Total income tax under GENERAL RULE (line 17 minus total of lines 18 and 19)			\$

<b>(B) ALTERNATIVE TAX, FOR CORPORATIONS WITH NET INCOMES SLIGHTLY MORE THAN \$25,000. (See Instruction 35-(9)).</b>			
1. If no portion of gross income consists of interest (item 8, page 1), or dividends (column 2, Schedule G).			
21. Adjusted net income (item 32, page 1)	\$		
22. Portion of line 21 in the amount of \$25,000; and tax	25,000 00		\$3,525
23. Portion of line 21 (in excess of \$25,000); and tax at 32 percent		32%	
24. Total ALTERNATIVE TAX if no portion of gross income consists of interest reported in item 8, page 1, or dividends reported in column 2, Schedule G (total tax in column 3 of lines 22 and 23). (Enter as line 54 below either the amount of tax in this line or line 20 above, whichever is less)			\$

2. If any portion of gross income consists of interest (item 8, page 1) or dividends (column 2, Schedule G).			
25. Adjusted net income (item 32, page 1)	\$		
26. Interest on obligations of the United States (item 8, page 1)	\$		
27. Total of lines 25 and 26	\$		
28. First division net income	25,000 00		
29. Interest on obligations of the United States (item 8, page 1) (not in excess of \$25,000)	\$		
30. Difference between lines 28 and 29	\$		
31. Dividends received (column 2, Schedule G) (not in excess of line 30)	\$		
32. 85 percent of line 31	\$		
33. Balance taxable, first division net income (line 28 minus the total of lines 29 and 32)	\$		
34. Portion of line 33 (not in excess of \$5,000); and tax at 12½ percent	\$	12½%	\$
35. Portion of line 33 (in excess of \$5,000 and not in excess of \$20,000); and tax at 14 percent		14%	
36. Portion of line 33 (in excess of \$20,000); and tax at 16 percent		16%	
37. Total tax on first division net income (total tax in column 3 of lines 34, 35, and 36)			\$
38. Second division net income (difference between line 27 and line 28)	\$		
39. Portion of interest on obligations of the United States in excess of \$25,000 (item 8, page 1, minus line 29 above)	\$		
40. Balance taxable second division net income (line 38 minus line 39)	\$		
41. Portion of dividends received (column 2, Schedule G) in excess of line 31 (but not in excess of line 40); and tax at 12 percent		12%	
42. Difference between line 40 and line 41, column 1; and tax at 32 percent		32%	
43. Total ALTERNATIVE TAX if any portion of gross income consists of interest reported in item 8, page 1, or dividends reported in column 2, Schedule G (total tax in column 3 of lines 37, 41, and 42). (Enter as line 54 below either the amount of tax in this line or line 20 above, whichever is less)			\$

<b>SPECIAL CLASSES OF CORPORATIONS NOT SUBJECT TO GRADUATED INCOME TAX RATES. (See Instruction 36)</b>			
44. Adjusted net income (item 32, page 1)	\$		
45. Dividends received credit (85 percent of column 2, Schedule G, but not in excess of 85 percent of line 44 above) (not applicable to mutual investment companies)			
46. Basic surtax credit for mutual investment companies (line 15, Schedule N). (See Instruction 36-(8))			
47. Balance subject to income tax (line 44 minus line 45 or 46)	\$		
Income tax rates to be used in lieu of the rates above. (See Instruction 36)	(Enter line 47 above)		
48. Banks and trust companies. (See Instruction 36-(3))	\$	16½%	\$
49. Corporations organized under China Trade Act, 1922. (See Instruction 36-(4))		16½%	
50. Corporations entitled to benefits of section 251. (See Instruction 36-(5))		16½%	
51. Foreign corporations engaged in trade or business within United States. (See Instruction 36-(6))		19%	
52. Insurance companies. (See Instruction 36-(7))		16½%	
53. Mutual investment companies. (See Instruction 36-(8))		16½%	
54. TOTAL INCOME TAX (line 15 or line 20, 24, 43, 48, 49, 50, 51, 52, or 53, above, whichever is applicable)			\$

**Schedule C.—COST OF GOODS SOLD. (See Instruction 17)**  
(Where inventories are an income-determining factor)

**Schedule D.—COST OF OPERATIONS**  
(Where inventories are not an income-determining factor)

1. Inventory at beginning of year.....	\$.....
2. Material or merchandise bought for manufac- ture or sale.....	.....
3. Salaries and wages.....	.....
4. Other costs per books. (Attach itemized schedule).	.....
5. Total (lines 1 to 4).....	\$.....
6. Less inventory at end of year.....	.....
7. Cost of goods. (Enter as item 2, page 1).....	\$.....

1. Salaries and wages.....	\$.....
2. Other costs (to be detailed):	.....
(a).....	.....
(b).....	.....
(c).....	.....
(d).....	.....
(e).....	.....
3. Total. (Enter as item 5, page 1).....	\$.....

**Schedule E.—CAPITAL GAINS AND LOSSES. (See Instruction 21)**

1. Description of Property	2. Date Acquired	3. Gross Sales Price (Contract price)	4. Cost or Other Basis	5. Expense of Sale and Cost of Improvements Subsequent to Acquisi- tion or March 1, 1913	6. Depreciation Allowed (or Allowable) Since Acquisition or March 1, 1913 (Furnish details)	7. Gain or Loss (column 3 plus column 6 minus the sum of columns 4 and 5)
.....	.....	\$.....	\$.....	\$.....	\$.....	\$.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
Total gain (or loss). (Enter as item 11 (a), page 1; but if amount is a loss, do not enter over \$2,000).....						\$.....

**Schedule F.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY OTHER THAN CAPITAL ASSETS. (See Instruction 21)**

1. Description of Property	2. Date Acquired	3. Gross Sales Price (Contract price)	4. Cost or Other Basis	5. Expense of Sale and Cost of Improvements Subsequent to Acquisi- tion or March 1, 1913	6. Depreciation Allowed (or Allowable) Since Acquisition or March 1, 1913 (Furnish details)	7. Gain or Loss (column 3 plus column 6 minus the sum of columns 4 and 5)
.....	.....	\$.....	\$.....	\$.....	\$.....	\$.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
Total gain (or loss). (Enter as item 11 (b), page 1).....						\$.....

**Supplemental information required for Schedules E and F**

State with respect to each item of property reported in Schedules E and F, (1) how property was acquired (2) whether at time of sale or exchange (a) purchaser owned directly or indirectly more than 50 percent in value of your outstanding stock, (b) where purchaser was a corporation, more than 50 percent in value of its capital stock and 50 percent in value of your capital stock was owned directly or indirectly by or for the same individual or his family; and (c) where purchaser was a corporation, whether more than 50 percent in value of its capital stock was owned directly or indirectly by you ..... If so, state name and address of purchaser .....

**Schedule G.—INCOME FROM DIVIDENDS**

1. Name and Address of Paying Corporation	2. *Domestic Corporations Taxable under Chapter 1, Internal Revenue Code		3. Foreign Corporations		4. Other Corporations	
	\$.....	.....	\$.....	.....	\$.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
Totals.....	\$.....	.....	\$.....	.....	\$.....	.....
Total of columns 2, 3, and 4. (Enter as item 12, page 1).....						

\*Except dividends received from corporations organized under the China Trade Act, 1922, and corporations entitled to the benefits of section 251 of the Internal Revenue Code, which dividends should be entered in column 4.

**Schedule H.—COMPENSATION OF OFFICERS. (See Instruction 22)**

1. Name and Address of Officer	2. Official Title	3. Time Devoted to Business	Percentage of Corporation's Stock Owned		6. Amount of Compensation
			4. Common	5. Preferred	
.....	.....	.....	.....	.....	\$.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....
Total compensation of officers. (Enter as item 15, page 1).....					\$.....

NOTE.—Schedule H-1 (IN DUPLICATE) also must be filed with this return if compensation in excess of \$75,000 was paid to any officer or employee.

**Schedule I.—BAD DEBTS. (See Instruction 25) (See note 1 below)**

1. Taxable Year	2. Net Income Reported	3. Sales on Account	4. Bad Debts Charged Off by Corporation if No Re- serve Is Carried on Books (See note 2 below)	If Corporation Carries a Reserve—	
				5. Gross Amount Added to Reserve	6. Amount Charged Against Reserve
1935.....	\$.....	\$.....	\$.....	\$.....	\$.....
1936.....	.....	.....	.....	.....	.....
1937.....	.....	.....	.....	.....	.....
1938 (See note 3 below).....	.....	.....	.....	.....	.....
1939 (See note 3 below).....	.....	.....	.....	.....	.....

1. Check whether deduction claimed represents worthless debts charged off , or is an addition to a reserve .  
2. In addition to the data required above, corporations claiming deductions on other than a reserve basis must submit the information specified in Instruction 25.  
3. Not including securities which are capital assets ascertained to be worthless and charged off within the taxable year. Such securities charged off within the taxable year covered by this return should be reported in Schedule E.



ASSETS	Beginning of Taxable Year		End of Taxable Year	
	Amount	Total	Amount	Total
1. Cash.....		\$.....		\$.....
2. Notes and accounts receivable.....	\$.....		\$.....	
Less reserve for bad debts.....				
3. Inventories:				
(a) Raw materials.....	\$.....		\$.....	
(b) Work in process.....				
(c) Finished goods.....				
(d) Supplies.....				
4. Investments (Government obligations):				
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or United States possessions.....	\$.....		\$.....	
(b) Obligations of the United States.....				
(c) Obligations of instrumentalities of the United States.....				
5. Other investments (itemize).....	\$.....		\$.....	
6. Capital assets:				
(a) Depreciable assets (itemize).....	\$.....		\$.....	
.....				
Total depreciable assets.....	\$.....		\$.....	
Less reserve for depreciation.....				
(b) Depletable assets.....	\$.....		\$.....	
Less reserve for depletion.....				
(c) Land.....				
7. Other assets (itemize).....	\$.....		\$.....	
8. TOTAL ASSETS.....		\$.....		\$.....
LIABILITIES				
9. Accounts payable.....		\$.....		\$.....
10. Bonds, notes, and mortgages payable:				
(a) With original maturity of less than 1 year.....	\$.....		\$.....	
(b) With original maturity of 1 year or more.....				
11. Accrued expenses (itemize).....	\$.....		\$.....	
12. Other liabilities (itemize).....	\$.....		\$.....	
13. Surplus reserves (itemize).....	\$.....		\$.....	
14. Capital stock:				
(a) Preferred stock.....	\$.....		\$.....	
(b) Common stock.....				
15. Paid-in or capital surplus.....				
16. Earned surplus and undivided profits.....				
17. TOTAL LIABILITIES.....		\$.....		\$.....

Schedule P.—RECONCILIATION OF NET INCOME AND ANALYSIS OF EARNED SURPLUS AND UNDIVIDED PROFITS

1. Total distributions to stockholders charged to earned surplus during the taxable year.....	\$.....	17. Earned surplus and undivided profits as shown by balance sheet at close of preceding taxable year (Schedule O).....	\$.....
2. Contributions or gifts (excess over 5 percent limitation).....		18. Adjusted net income (item 32, page 1).....	
3. Federal income taxes.....		19. Nontaxable and partially exempt income:	
4. Income taxes of United States possessions or foreign countries if claimed as a credit in whole or in part in item 34, page 1.....		(a) Interest on:	
5. Federal taxes paid on tax-free covenant bonds.....		(1) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or United States possessions.....	
6. Special improvement taxes tending to increase the value of the property assessed.....		(2) Obligations of the United States issued on or before September 1, 1917, Treasury Notes, Treasury Bills, and Treasury Certificates of Indebtedness.....	
7. Replacements, renewals, and capital expenditures charged to expenses on the books.....		(3) United States Savings Bonds and Treasury Bonds owned in the principal amount of \$5,000 or less.....	
8. Insurance premiums paid on the life of any officer or employee where the corporation is directly or indirectly a beneficiary.....		(4) United States Savings Bonds and Treasury Bonds owned in the principal amount of over \$5,000.....	
9. Unallowable interest incurred in purchasing or carrying exempt interest obligations.....		(5) Obligations of instrumentalities of the United States.....	
10. Excess of capital loss, if any, over amount allowable as a deduction in item 11 (a), page 1.....		(b) Other nontaxable income (itemize):	
11. Additions to surplus reserves (list each reserve separately):		(1).....	
(a).....		(2).....	
(b).....		20. Charges against surplus reserves deducted from income in the return (itemize):	
(c).....		(a).....	
(d).....		(b).....	
12. Other unallowable deductions:		21. Adjustments for tax purposes not recorded on books (itemize):	
(a).....		(a).....	
(b).....		(b).....	
13. Adjustments for tax purposes not recorded on books (itemize):		(c).....	
(a).....		22. Sundry credits to earned surplus (itemize):	
(b).....		(a).....	
14. Sundry debits to earned surplus (itemize):		(b).....	
(a).....		(c).....	
(b).....		23. Total of lines 17 to 22.....	\$.....
(c).....			
15. Earned surplus and undivided profits as shown by balance sheet at close of the taxable year (Schedule O).....			
16. Total of lines 1 to 15.....	\$.....		

1. Date of incorporation .....
2. State or country.....
3. State collector's office where your return for the preceding year was filed .....
4. The corporation's books are in care of .....
- Located at .....
5. Is the corporation a personal holding company within the meaning of section 501 of the Internal Revenue Code?..... If so, an additional return on Form 1120H must be filed.
6. Is this a consolidated return of railroad corporations?..... If so, procure from the collector of internal revenue for your district Form 851, Affiliations Schedule, which shall be filled in, sworn to, and filed as a part of this return.
7. If this is not a consolidated return of railroad corporations, (a) did you own at any time during the taxable year 50 percent or more of the voting stock of another corporation, either domestic or foreign? .....
- .....; or (b) did any corporation, individual, partnership, trust, or association, own at any time during the taxable year 50 percent or more of your voting stock?..... If either answer is "yes," attach separate schedule showing with: (1) Name and address, (2) percentage of stock owned, (3) date stock was acquired, and (4) the collector's office in which the income tax return of such corporation, individual, partnership, trust, or association for the last taxable year was filed.
8. Was the income of this corporation included in a consolidated return for any prior year?..... If so, give name and address of corporation which filed the consolidated return and the last year for which such return was filed .....
9. Was the corporation in any way an outgrowth, result, continuation, or reorganization of a business or businesses in existence during this or any prior year since December 31, 1917?..... If answer is "yes," give name and address of each predecessor business, and the date of the change in entity.....

- Upon such change, were any asset values increased or decreased? .....
- If answer is "yes," closing balance sheets of old business and opening balance sheets of new business must be furnished, unless furnished heretofore.
10. Is this return made on the basis of cash receipts and disbursements? .....
  - If not, describe fully what other basis or method was used in computing net income .....
  11. State whether the inventories at the beginning and end of the taxable year were valued at cost, or cost or market, whichever is lower .....
  - If other basis is used, describe fully, state why used, and the date inventory was last reconciled with stock .....
  12. Did the corporation make a return of information on Forms 1096 and 1099 for the calendar year 1939? (See Instruction 9-(1)) .....
  13. Did the corporation at any time during the taxable year own directly or indirectly any stock of a foreign corporation? (Answer "yes" or "no")..... If answer is "yes," attach schedule as required by Instruction 13-(2).

**BUSINESS CLASSIFICATION**

If the corporation is engaged in business falling in only one of the following classes, place a check mark on the broken line in front of that class. If the corporation is engaged in business falling in more than one of the following classes, indicate on the broken lines in front of the two classes responsible for the greater part of total receipts, the approximate percentage of total receipts from all sources accounted for by each of these two classes. (See Instruction 16.)

**A. MINING AND QUARRYING:**

- ..... **Metal mining:**
- ..... Iron.
- ..... Copper.
- ..... Lead and zinc.
- ..... Gold and silver.
- ..... Other metal mining.\*
- ..... **Coal mining:**
- ..... Anthracite.
- ..... Other coal mining.
- ..... **Petroleum:**
- ..... Crude petroleum, natural gas, and natural gasoline.
- ..... Oil- and gas-field service operations.
- ..... **Nonmetallic mining and quarrying:**
- ..... Stone, sand, and gravel.
- ..... Other mining and quarrying.\*
- ..... **B. MANUFACTURING:**
- ..... **Food and kindred products:**
- ..... Bakery products.
- ..... Confectionery products, including chocolate and cocoa products.
- ..... Canning and preserving of fruits, vegetables, and sea foods.
- ..... Meat products.
- ..... Grain-mill products, not including cereal preparations.
- ..... Cereal preparations.
- ..... Dairy products, including ice cream.
- ..... Sugar, cane and beet.
- ..... Other, including flavoring sirups.\*
- ..... **Beverages:**
- ..... Breweries and malt products.
- ..... Distilleries, rectifiers, and blenders.
- ..... Wine.
- ..... Nonalcoholic beverages, including carbonated water.
- ..... **Tobacco and products.**
- ..... **Textile-mill products:**
- ..... Cotton manufactures.
- ..... Woolen and worsted manufactures.
- ..... Silk manufactures.
- ..... Rayon and other synthetic textile-mill products.
- ..... Knit goods—hosiery.
- ..... Knit goods—other (sweaters, etc.).
- ..... Hats, except cloth and millinery.
- ..... Carpets and other floor coverings.
- ..... Dyeing and finishing textiles.
- ..... Other textile-mill products.\*
- ..... **Apparel and other finished products made from fabrics and similar materials:**
- ..... Men's and boys' outer clothing and furnishings, except fur and rubber.
- ..... Women's outer clothing and accessories; children's and infants' wear, etc.; except fur and rubber.
- ..... Fur goods and fur products.
- ..... Millinery.
- ..... Other apparel, etc.\*
- ..... **Leather and products:**
- ..... Leather, tanned, curried, & finished.
- ..... Footwear, other than rubber.
- ..... Other leather products, including leather gloves and mittens.\*
- ..... **Rubber products:**
- ..... Tires and inner tubes.
- ..... Other rubber goods, including rubberized fabrics and rubber clothing.\*
- ..... **Lumber and timber basic products:**
- ..... Logging and sawmills.
- ..... Planing mills.
- ..... **Furniture and finished lumber products:**
- ..... Furniture (wood and metal).
- ..... Partitions, shelving, display cases, fixtures, cabinet work, and other woodwork.
- ..... Wooden containers, barrels, boxes, etc.
- ..... Matches, regardless of material.
- ..... Other, including cork products.\*
- ..... **Paper and allied products:**
- ..... Pulp, paper, and paperboard.
- ..... Pulp and paper converters.
- ..... **Printing, publishing, and allied industries:**
- ..... Newspapers.

- ..... Periodicals.
- ..... Books.
- ..... Commercial printing.
- ..... Other printing, publishing, etc.\*
- ..... **Chemicals and allied products:**
- ..... Paints, varnishes, and colors.
- ..... Soap and glycerin.
- ..... Drugs, toilet preparations, etc.
- ..... Rayon (as raw material) and allied products.
- ..... Fertilizers.
- ..... Animal and vegetable oils, not including lubricants or cooking and salad oils.
- ..... Plastic materials.
- ..... Industrial chemicals, N. E. S.
- ..... Other chemicals and allied products.\*
- ..... **Petroleum, coal, and natural-gas products:**
- ..... Petroleum refining.
- ..... Other.\*
- ..... **Stone, clay, and glass products:**
- ..... Cut stone and stone products.
- ..... Brick, tile, and other structural clay products.
- ..... Pottery, porcelain, etc.
- ..... Glass and glass products.
- ..... Cement.
- ..... Concrete, gypsum, wallboard, and plaster products, including all types of wallboard.
- ..... Abrasives, asbestos products, and ground minerals.
- ..... **Iron, steel, and products:**
- ..... Blast furnaces, steel works, and rolling mills.
- ..... Fabricated structural steel and ornamental metal work.
- ..... Tin cans and other tinware.
- ..... Tools (exclusive of machine tools) and general hardware.
- ..... Heating apparatus (except electric) and plumbers' supplies including enameled iron sanitary ware.
- ..... Other iron and steel products (not listed below) including cutlery, metal stamping, foundry, and wire products.\*
- ..... **Nonferrous metals and their products:**
- ..... Smelting, refining, alloying, rolling, and drawing of nonferrous metals.
- ..... Clocks and watches, including electrical clocks.
- ..... Jewelry.
- ..... Other manufactures of nonferrous metals and of their alloys.\*
- ..... **Electrical machinery:**
- ..... Electrical equipment for public utility, manufacturing, mining, transportation (except automotive), and construction use.
- ..... Automotive electrical equipment.
- ..... Radio apparatus and phonographs.
- ..... Household electrical appliances.
- ..... Other electrical machinery, equipment, and supplies.\*
- ..... **Other machinery, exclusive of transportation equipment and electrical machinery:**
- ..... Special industry machinery such as textile machinery, etc.
- ..... General industry machinery.
- ..... Metal-working machinery, including machine tools.
- ..... Engines and turbines.
- ..... Construction, mining, etc.
- ..... Agricultural machinery and tractors.
- ..... Office and store machines.
- ..... Other machinery.\*
- ..... **Automobiles & equipment:**
- ..... Automobiles and trucks, including bodies, body parts, and industrial trailers.
- ..... Trailers for passenger cars.
- ..... Automobile accessories, parts, and equipment other than electrical.

- ..... **Other transportation equipment:**
- ..... Locomotives, railroad, streetcars, rapid transit cars, and equipment.
- ..... Aircraft and parts.
- ..... Ship and boat building.
- ..... Motorcycles and bicycles.
- ..... Other transportation equipment.\*
- ..... **Manufacturing not elsewhere specified:**
- ..... Natural and manufactured ice.
- ..... Other manufacturing.\*
- ..... **C. PUBLIC UTILITIES:**
- ..... **Transportation:**
- ..... Railroads, switching, terminal, sleeping-car, and dining-car companies.
- ..... Railway express companies.
- ..... Street, suburban, and interurban railways and city and suburban bus lines.
- ..... Interstate and interurban motor freight carriers.
- ..... Local trucking and warehousing.
- ..... Air transportation and allied services.
- ..... Pipe lines.
- ..... Water transportation.
- ..... Other transportation and allied services.\*
- ..... **Communication:**
- ..... Telephone, and radio telephone.
- ..... Telegraph and radio-telegraph transmission and related services.
- ..... **Other public utilities:**
- ..... Electric light and power.
- ..... Gas, production and distribution, except natural-gas production.
- ..... Water.
- ..... Utilities, not elsewhere classified.\*
- ..... **D. WHOLESALE TRADE:**
- ..... **Merchant wholesalers:**
- ..... Food.
- ..... Alcoholic beverages.
- ..... Apparel and dry goods.
- ..... Chemicals, paints, and drugs.
- ..... Hardware, electrical goods, plumbing and heating equipment and supplies.
- ..... Lumber and millwork.
- ..... All other merchant wholesalers.\*
- ..... **Assemblers and buyers of farm products.**
- ..... Petroleum, bulk tank stations.
- ..... **Commission merchants, manufacturers' agents, and merchandise brokers.**
- ..... **E. RETAIL TRADE:**
- ..... **Department, general merchandise, and dry-goods stores.**
- ..... Number of stores or units .....
- ..... **Limited-price variety stores.**
- ..... Number of stores or units .....
- ..... **Mail-order houses.**
- ..... Number of stores or units .....
- ..... **Food stores.**
- ..... Number of stores or units .....
- ..... **Package liquor stores.**
- ..... Number of stores or units .....
- ..... **Drug stores.**
- ..... Number of stores or units .....
- ..... **Wearing apparel.**
- ..... Number of stores or units .....
- ..... **Home furnishings.**
- ..... Number of stores or units .....
- ..... **Restaurants and other eating and drinking places.**
- ..... Number of stores or units .....
- ..... **Automotive:**
- ..... Motor-vehicle dealers.
- ..... Number of stores or units .....
- ..... Accessories, tires, and batteries.
- ..... Number of stores or units .....
- ..... **Filling stations.**
- ..... Number of stores or units .....
- ..... **Hardware.**
- ..... Number of stores or units .....
- ..... **Lumber, building supplies, and coal yards.**
- ..... Number of stores or units .....

- ..... **All other retail trade.\***
- ..... Number of stores or units.....
- ..... **F. SERVICE:**
- ..... **Domestic and personal:**
- ..... Hotels, boarding and lodging houses, and camps.
- ..... Laundries, cleaning, and dyeing.
- ..... Photographic studios, including commercial photography.
- ..... Other personal service.\*
- ..... **Business service:**
- ..... Advertising.
- ..... Radio broadcasting and services.
- ..... Other business service.\*
- ..... **Automobile repair services and garages.**
- ..... **Amusement:**
- ..... Motion-picture producers and distributors.
- ..... Motion-picture theaters.
- ..... Amusement, recreation, and related services other than motion pictures.
- ..... **Other, including schools.\***
- ..... **G. FINANCE, INSURANCE, REAL ESTATE, AND LESSORS OF REAL PROPERTY:**
- ..... **Banks and trust companies.**
- ..... **Mortgage & title companies.**
- ..... **Personal holding companies.**
- ..... **Investment trusts and investment companies:**
- ..... Management type.
- ..... Fixed type.
- ..... Installment investment plans and guaranteed face-amount certificates.
- ..... Oil royalty companies.
- ..... **Corporations (excluding personal holding companies, investment trusts, and investment securities) holding securities of other companies:**
- ..... Railroad securities.
- ..... Other public-utility securities.
- ..... Industrial securities.
- ..... Bank securities.
- ..... Other securities.\*
- ..... **Stock, bond, and commodity-exchange brokers, and over-the-counter security dealers.**
- ..... **Investment bankers.**
- ..... **Commercial credit finance companies.**
- ..... **Industrial and personal loan companies.**
- ..... **Other finance companies.\***
- ..... **Insurance:**
- ..... Life-insurance companies.
- ..... Other insurance companies.\*
- ..... Agents, brokers, etc.
- ..... **Real estate:**
- ..... Real-estate dealers and realty-development companies.
- ..... Agents and brokers, including property-management companies.
- ..... **Lessors of real property:**
- ..... Agricultural, forest, etc.
- ..... Mining, oil, etc.
- ..... Railroad properties.
- ..... Public-utility properties.
- ..... Buildings, business.
- ..... Buildings, residential.
- ..... Other real property.\*
- ..... **H. CONSTRUCTION CONTRACTORS AND SUBCONTRACTORS:**
- ..... Building construction, general contractors.
- ..... Construction contractors, other than for building.
- ..... Special trade contractors (subcontractors).
- ..... **I. AGRICULTURE AND RELATED INDUSTRIES:**
- ..... **Forestry, excluding logging camps.**
- ..... **Fishing and oyster culture.**
- ..... **Agriculture.**

\* Specify .....