TREASURY DEPARTMENT UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME

FROM

RETURNS OF NET INCOME FOR 1920

including statistics from CAPITAL STOCK TAX RETURNS, 1922 FEDERAL ESTATE TAX RETURNS, 1916–1921

COMPILED UNDER THE DIRECTION OF THE COMMISSIONER OF INTERNAL REVENUE



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STATISTICS OF INCOME—CALENDAR YEAR 1920.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., Sept. 20, 1922.

Hon. A. W. Mellon,

Secretary of the Treasury.

Sir: I have the honor to transmit the following statistical report of economic data compiled from the returns of individuals, corporations, and partnerships reporting net income for the calendar year ended December 31, 1920. There are also included herein tables prepared from capital stock tax returns, 1922, and Federal estate tax returns, 1916–1921.

RETURNS FILED.

The number of individuals who filed income-tax returns for the calendar year ended December 31, 1920, was 7,259,944. The aggregate net income reported by these returns was \$23,735,629,183, and the tax (normal tax and surtax) amounted to \$1,075,053,686. As compared with 1919, the above figures show a growth of 1,927,184 in the number of returns filed and an increase in the total net income reported amounting to \$3,876,137,735, but a decrease of \$194,576,418 in the total tax.

The number of corporation income-tax returns for the calendar year 1920, other than those of personal service corporations, was 345,595. Of these, 203,233 reported net income amounting to \$7,902,654,813; income tax, \$636,508,292; war-profits and excess-profits tax, \$988,726,351; total tax, \$1,625,234,643.

For the calendar year 1919 the number of corporation returns was 320,198, of which 209,634 reported net income totaling \$9,411,418,458

and tax aggregating \$2,175,341,578.

The aggregate net income and tax reported for each of the years 1917–1920, inclusive, in the returns filed by individuals and corporations are as follows:

Year.	Net income.	Increase or decrease.	Income and profits tax.	Increase or decrease.
1917	\$24,382,743,418 24,286,150,604 29,270,909,906 31,638,283,996	-\$96, 592, 814 4, 984, 759, 302 2, 367, 374, 090	\$2,833,938,723 4,286,486,257 3,444,971,682 2,700,288,329	\$1,452,547,534 -841,514,575 -744,683,353

PERSONAL INCOME-TAX RETURNS.

In the following table is visualized the distribution of the personal returns by States and Territories, as well as the per capita income and tax, according to the population reported by the Fourteenth Census of the United States, 1920. As relating to the entire population of the United States subject to Federal income tax, the proportion filing returns was 6.85 per cent. The per capita net income reported was \$223.87 and the per capita income tax was \$10.14.

reported was \$223.87 and the per capita income tax was \$10.14.

On the basis of returns filed, the average net income reported for 1920 was \$3,269.40, the average amount of tax \$148.08 and the

average tax rate 4.53 per cent.

Personal returns, by States and Territories, and per capita distribution, calendar year 1920.

		Retur	ns.	Net incom	re.	Tax.	
States and Terri- tories.	Population, census 1920.	Number.	Per cent of total.	Amount.	Per cent of total.	Amount.	Per cent of total.
Alabama	2,348,174	52,984	0.73	\$156,604,933	0.66	\$4,482,805	0.42
Alaska	54,899	9,899	.14	19,400,775	.08	248,605	.02
Arizona	334, 162	24,812	.34	67, 280, 486	.28	1,325,905	.12
Arkansas	1,752,204 3,426,861	38,113 396,973	.53 5.47	118,060,710 1,329,006,594	.50 5.60	3, 268, 450 50, 447, 505	.30 4.69
Colorado	939, 629	74, 198	1.02	219, 277, 184	.92	6,766,900	.63
Connecticut	1,389,631	148, 195	2.04	451, 737, 702	1.90	15,774,598	1.47
Delaware	223,003	18 937	. 26	55, 633, 321	.23	2, 122, 025	, 20
District of Columbia	437,571	69,730	.96	208, 388, 174	.88	8,536,632	.79
Florida	968,470	42,210	.58	141, 105, 124	. 59	5,242,705	.49
Georgia	2,895,832	73,325	1.01	228,619,716	.96	7,697,693	.72 .38
HawaiiIdaho	255, 912 431, 866	13,715 25,755	. 19	55,572,896 67,391,639	.23	4,075,539 1,086,614	10
Illinois.	6,485,280	542,467	7.47	1,836,956,942	7.74	85, 409, 203	7.93
Indiana.	2,930,390	189, 587 183, 398	2.61	556,061,991	2.34	15,780,124	1.47
Iowa	2,404,021	183, 398	2.53	631, 560, 789	2.66	18,776,990	1.75
Kansas	1,769,257	99,255	1.37	306,413,429	1.29	8,351,303	.78
Kentucky Louislana	2,416,630	78, 258	1.08	243, 879, 230 237, 109, 145	1.03 1.00	7,292,098 9,626,591	.68
Maine	1,798,509 768,014	69,340 $47,717$.66	143, 455, 545	.60	4,892,419	.46
Maryland	1.449,661	148,000	2.04	482, 195, 448	2.03	21, 189, 233	1.97
Massachusetts	3,852,356	401,770	5.53	1,368,406,648	5.76	69, 368, 994	6.45
Michigan	3,668,412	305,075	4.20	895, 679, 238	3.77	40, 493, 261	3.77
Minnesota	2,387,125	154, 118	2.12	453, 212, 241	1.91	15, 169, 869	1.41
Mississippi Missouri	1,790,618 3,404,055	28,022 162,199	.39 2.23	83,954,352 548,130,178	.35 2.31	2,495,207 21,877,701	2.03
Montana	548,889	45,557	.63	109, 348, 194	.46	2,033,190	1.19
Nebraska	1,296,372	97,729	1.35	306, 362, 706	1.29	8,363,305	.78
Nevada	77,407	10,381	. 14	25, 337, 934	.11	390,077	.04
New Hampshire	443,083	35,983	.50	100, 431, 539	.42	2,720,793	. 25
New Jersey	3,155,900	296,989	4.08	977, 853, 627	4.12	43, 275, 477	4.03
New Mexico New York	360, 350	13,656 1,047,634	.19 14.42	36,923,120 4,030,623,696	.16 16.99	612,573 $286,607,280$.06 26.65
North Carolina	10,385,227 2,559,123	47,342	.65	163, 799, 837	.69	9,620,675	.89
North Dakota	646,872	24, 209	.33	66, 188, 434	.28	1,105,801	.10
Ohio	5,759,394	447,998	6.17	1,407,388,003 295,790,791	5.94	56, 285, 168	5.24
Oklahoma	2,028,283	81,785	1.13	295, 790, 791	1.25	13,548,211	1.26
Oregon	783, 389	67,640	. 93	193,652,281	.82	6,649,011	. 62
Pennsylvania Rhode Island	8,720,017 $604,397$	672,746 $53,128$	9.27 .73	2,212,178,029 180,303,990	9.32 .76	118,750,989 11,685,163	11.05 1.09
South Carolina	1,683,724	33,044	.46	109, 246, 657	.46	3,236,875	.30
South Dakota	636, 547	34,670	.48	103, 578, 036	.44	2,228,187	.21
Tennessee	2,337,885	65,054	.90	212,600,105	.90	7,565,009	.70
Texas	4,663,228	224,617	3.09	720, 720, 162	3.04	25, 400, 849	2.36
Utah	449, 396	30,510	.42	82, 278, 389	.35	1,506,781	.14
Vermont	352,428	19, 205	. 26	59,303,302	. 25	2,259,129	. 21
Virginia Washington	2,309,187 $1,356,621$	92,576 148,067	1.28 2.04	273, 235, 229 375, 979, 893	1.15 1.58	7,404,201 9,094,764	.69
West Virginia	1,463,701	96,326	1.33	287,729,460	1.21	8,517,268	.79
Wisconsin	2,632,067	150, 452	2.07	436, 436, 810	1.84	13, 232, 531	1.23
Wyoming	194,402	24,594	. 34	63,244,529	. 27	1,161,320	.11
Total	106, 021, 431	7, 259, 944	100.00	23, 735, 629, 183	100.00	1,075,053,686	100.00

$Personal\ returns,\ by\ States\ and\ Territories,\ and\ per\ capita\ distribution,\ calendar\ year\ 1920-Continued.$

States and Territories.	Per cent of popu- lation filing returns.	Average net income per return.	Average amount of tax per return.	Per capita net income reported.	Per capita income tax.
Alabama	2,26	\$2,955.70	\$84.61	\$66,69	\$1.91
Alaska	18.03	1,959.87	25.11	353.39	4.53
Arizona		2,711.61	53, 44	201.34	3.97
Arkansas	2.18	3,097.65	85.76	67.37	1.87
California	11.58 7.90	3,347.85 2,955,30	127.08 91.20	387.82 233.37	14. 72 7. 20
Connecticut	10.73	3,048.27	106.44	327, 18	11.43
Delaware		2,937.81	112.06	249.47	9.52
District of Columbia.	15.94	2,988.50	122.42	476, 23	19.51
Florida	4.36	3,342.93	124.21	145.70	5.41
Georgia		3,117.90	104.98	78.95	2.66
Hawaii	5,36	4,051.98	297.16	217.16	15.93
Idaho	5.96	2,616.64	42.19	156.05	2.52
Illinois	8.36	3,386.30 2,933.02	157.45 83.23	283.25 189.76	13. 17 5. 38
Indiana Iowa.	6.47 7.63	3,443.66	102.38	262.71	7.81
Kansas	5.61	3,087.13	84.14	173.19	4.72
Kentucky	3.24	3,116.35	93.18	100.91	3.02
Louisiana	3.86	3, 419, 51	138, 83	131, 83	5.35
Maine	6.21	3,006.38	102.53	186.79	6.37
Maryland		3,258.08	143.17	332.62	14.62
Massachusetts		3,405.95	172.65	355.21	18.01
Michigan	8.32	2,935.93	132.73	244.16	11.04 6.35
Minnesota Mississippi		2,940.68 2,996.01	98.43 89.04	189.86 46.89	1.39
Missouri	4.76	3,379.37	134.88	161.02	6.43
Montana.		2,400.25	44.63	199.22	3, 70
Nebraska	7.54	3,134.82	85.58	236.32	6.45
Nevada	13.41	2,440.79	37.58	327.33	5.04
New Hampshire	8.12	2,791.08	75.61	226.67	6.14
New Jersey	9.41	3,292.56	145.71	309.85	13.71
New Mexico New York	3, 79	2,703.80	44.86 273.57	102.46 388.11	1.70 27.60
North Carolina	10.09 1.85	3,847.34 3,459.93	203.22	64.01	3.76
North Dakota	3.74	2,734.04	45.68	102.32	1.71
Ohio	7.78	3,141.51	125, 64	244.36	9. 77
Oklahoma	4.03	3,616.69	165, 66	145, 83	6.68
Oregon	8.63	2,862.98	98.30	247.20	8.49
Pennsylvania	7.71	3,288.28	176.52	253.69	13.62
Rhode Island		3,393.77	219.94	298.32	19.33
South Carolina	1.96	3,306.09	97.96	64.88	1.92
South Dakota Tennessee	5,45 2,78	$2,987.54 \\ 3,268.06$	64.27 116.29	162, 72 90, 94	3, 50 3, 24
Texas.	4.82	3,208.66	113.09	154,55	5.45
Utah	6.79	2,696.77	49.39	183.09	3, 35
Vermont	5, 45	3,087.91	117.63	168.27	6.41
Virginia		2,951.47	79.98	118, 33	3.21
Washington	10.91	2,539.26	61.42	277.14	6.70
West Virginia	6.58	2,987.04	88.42	196.58	5.82
Wisconsin		2,900.84	87.95	165. 82	5.03
Wyoming	12.65	2,571.54	47.22	325.33	5.97
Total	6.85	3,269.40	148.08	223.87	10.14

SIMPLE AND CUMULATIVE DISTRIBUTION, BY INCOME CLASSES (PERSONAL RETURNS).

The distribution of personal returns by income classes is exhibited in the following table, which shows the number of returns filed, the amount of net income, and the tax yield, also cumulative totals and relative percentages.

Simple and cumulative distribution of personal returns by income classes, calendar year 1920.

	Returns.							
Income classes.	Simple distribution.		Cumulative o	Cumulative percentages.				
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.		
\$1,000 to \$2,000. \$2,000 to \$3,000. \$3,000 to \$3,000. \$3,000 to \$5,000. \$10,000 to \$25,000. \$10,000 to \$25,000. \$25,000 to \$50,000. \$50,000 to \$150,000. \$10,000 to \$150,000. \$300,000 to \$50,000. \$300,000 to \$500,000. \$300,000 to \$500,000. \$350,000 to \$1,000,000. \$1,000,000 and over	2, 671, 950 2, 599, 316 1, 337, 116 1455, 442 171, 830 38, 548 12, 093 2, 191 1, 063 239 123 33	36. 80 35. 39 18. 42 6. 27 2. 37 . 53 . 17 . 03 . 014 . 003 . 002 . 001	7, 259, 944 4, 587, 994 2, 018, 678 661, 562 226, 120 54, 290 15, 742 3, 649 1, 458 395 156 33	2, 671, 950 5, 241, 266 6, 578, 382 7, 033, 824 7, 205, 654 7, 244, 202 7, 256, 295 7, 258, 486 7, 259, 549 7, 259, 549 7, 259, 911 7, 259, 911	100. 00 63. 20 27. 81 9. 39 3. 12 . 75 . 22 . 05 . 02 . 006 . 003 . 001	36. 80 72. 19 90. 61 96. 88 99. 25 99. 78 99. 95 99. 98 99. 994 99. 997 99. 999 100. 00		
Total	7, 259, 944	100.00	`					
	Net income.							
Income classes.	Simple distribution. Cumulative distrib		distribution.	on. Cumula percenta				
		Per			Over	Under		
	Amount in each class.	cent of total.	Over the class below.	Under the class above.	the class below.	class above.		
\$1,000 to \$2,000. \$2,000 to \$3,000. \$3,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$10,000. \$25,000 to \$10,000. \$30,000 to \$150,000. \$100,000 to \$150,000. \$150,000 to \$500,000. \$300,000 to \$500,000. \$300,000 to \$500,000.	each class. \$4,050,066,618 6,184,543,368	of			class	class		

Simple and cumulative distribution of personal returns by income ctasses, calendar year 1920—Continued.

	Tax (normal tax and surtax).						
Income classes,	Simple distribution.		Cumulative	Cumulative percentages.			
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.	
\$1,000 to \$2,000 \$2,000 to \$3,000 \$3,000 to \$5,000 \$5,000 to \$10,000 \$10,000 to \$25,000 \$25,000 to \$50,000 \$25,000 to \$50,000 \$100,000 to \$150,000 \$150,000 to \$150,000 \$150,000 to \$300,000 \$300,000 to \$500,000 \$100,000 to \$100,000 \$100,000 to \$1,000,000 \$1,000,000 to \$1,000,000 \$1,000,000 to \$1,000,000 \$1,000,000 and over	45, 507, 821	3. 43 4. 23 7. 77 9. 11 16. 02 14. 35 15. 23 8. 05 8. 61 4. 38 4. 25 4. 57	\$1,075,053,686 1,038,193,954 999,686,133 909,190,017 811,303,984 639,044,663 484,779,387 321,061,668 234,473,974 141,869,551 94,826,090 49,185,085	\$36, 859, 732 82, 367, 553 165, 863, 669 263, 749, 702 436, 009, 023 590, 274, 299 753, 992, 018 840, 579, 712 933, 154, 135 980, 227, 596 1, 025, 868, 601 1, 075, 053, 686	100,00 96,57 92,34 84,57 75,46 59,44 45,09 29,86 21,81 13,20 8,82 4,57	3. 43 7. 66 15. 43 24. 54 40. 56 54. 91 70. 14 78. 19 86. 80 91. 18 95. 43 100. 00	

CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (PERSONAL RETURNS).

The following table shows the distribution of the personal returns according to family relationship:

Distribution of personal returns, by sex and family relationship, calendar year 1920 ·

01 / 00 H 1 1 1	Retu	rns.	Net income.		
Status of family relationship.	Number.	Per cent.	Amount.	Per cent.	
Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns. Wives making separate returns from husbands. Heads of families, men. Heads of families, women. All other, men. All other, men. Community property income.	77, 558 474, 574 132, 181 2, 256, 565	52. 02 1. 06 6. 53 1. 82 31. 09 6. 94 . 54	\$14, 988, 746, 394 534, 840, 405 1, 384, 463, 654 388, 364, 530 4, 886, 603, 493 1, 264, 955, 727 287, 654, 980 23, 735, 629, 183	63. 15 2. 25 5. 83 1. 64 20. 59 5. 33 1. 21	

INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS).

The amount of net income free from normal tax on account of personal exemptions, dividends, and interest on Government obligations not wholly exempt from tax, is shown in the following table:

Net income exempt from and amount subject to normal tax, personal returns, calendar year 1920.

Status of income.	Amount.	Per cent of total net in- come.
Net income exempt from normal tax: Personal exemptions Dividends. Interest on Government obligations not wholly exempt from tax	\$12, 834, 684, 529 2, 735, 845, 795 61, 549, 572	54. 07 11. 52 . 26
Total. Net income subject to normal tax	15,632,079,896 8,103,549,287	65. 85 34. 15
Total net income.	23, 735, 629, 183	100.00

SERVICE, BUSINESS, AND PROPERTY AS SOURCES OF INCOME (PERSONAL RETURNS).

In the table immediately following is shown the distribution of the net income reported according to its origin, that is, whether from personal service or from property.

Distribution by sources, personal income, calendar year 1920.

Source of income.	Amount.	Per cent of total income.
Personal service: Salaries, wages, commissions, bonuses, directors' fees, etc.	\$ 15,270,373,354	57, 21
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	5,927,327,538	22.21
Total	21, 197, 700, 892	79.42
Property: Rents and royalties. Interest on bonds, notes, etc. Dividends.	1,047,423,738 1,709,299,428 2,735,845,795	3.92 6.41 10.25
Total	5, 492, 568, 961	20.58
Total income	26,690,269,853 2,954,640,670	100.00 11.07
Net income	23, 735, 629, 183	88.93

SOURCES OF INCOME AND DEDUCTIONS BY INCOME CLASSES (PERSONAL RETURNS).

The distribution of income from service and business and from property, as well as the total deductions in each income class, are shown in the following table. This table also shows the proportion of the total income reported from each source, as well as the per cent of general deductions and net income to total income for each income class.

Distribution by sources of income and deductions, by income classes, calendar year 1920

. Income classes.	Income from personal service and business.	Per cent of total income in each class.	Income from property.	Per cent of total income in each class.
\$1,000 to \$2,000 \$2,000 to \$3,000 \$3,000 to \$5,000 \$5,000 to \$10,000 \$10,000 to \$20,000 \$20,000 to \$40,000 \$40,000 to \$60,000 \$80,000 to \$80,000 \$80,000 to \$80,000 \$80,000 to \$100,000	5,944,266,189 4,714,551,358 2,778,125,619 1,664,528,740 1,076,215,589 429,033,836 218,189,317 129,250,438	90. 88 91. 04 85. 59 76. 84 67. 57 58. 88 52. 51 49. 76 48. 80	\$390, 235, 085 584, 861, 867 793, 388, 051 837, 118, 137 798, 909, 472 751, 427, 651 379, 835, 540 220, 308, 681 135, 595, 225	9. 12 8. 96 14. 41 23. 16 32. 43 41. 12 47. 49 50. 24 51. 20
\$100,000 to \$150,000 \$150,000 to \$200,000 \$200,000 to \$250,000 \$250,000 to \$300,000 \$250,000 to \$500,000 \$500,000 to \$1,000,000 \$1,000,000 to \$1,500,000 \$1,500,000 to \$2,000,000 \$2,000,000 and over	55,659,736 34,808,134 26,378,024 45,506,804 28,293,546 10,640,587 153,733 8,337,211	44.70 42.21 37.33 42.34 36.64 27.77 39.29 1.68 12.14	192, 218, 746 76, 206, 299 58, 447, 840 35, 924, 459 78, 688, 042 73, 587, 362 16, 443, 204 8, 998, 138 60, 375, 162	55.30 57.79 62.67 57.66 63.36 72.23 60.71 98.32 87.86

Distribution by sources of income and deductions, by income classes, calendar year 1920—Continued.

Income classes.	Total income.	General deductions.	Per cent of total income in each class.	Total net income.	Per cent of total income in each class.
\$1,000 to \$2,000. \$2,000 to \$3,000. \$3,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$20,000.	6,529,128,056 5,507,939,409 3,615,243,756 2,463,438,212	\$227, 574, 302 344, 584, 688 468, 332, 170 546, 912, 793 444, 746, 089	5. 32 5. 28 8. 50 15. 13 18. 05	\$4,050,066,618 6,184,543,368 5,039,607,239 3,068,330,963 2,018,692,123	94, 68 94, 72 91, 50 84, 87 81, 95
\$20,000 to \$40,000. \$40,000 to \$60,000. \$60,000 to \$80,000. \$80,000 to \$100,000. \$100,000 to \$150,000. \$150,000 to \$200,000.	799, 869, 376 438, 497, 998 264, 845, 663 347, 574, 942	358, 830, 376 170, 250, 636 96, 966, 689 57, 424, 467 82, 063, 437 30, 899, 755	19. 63 21, 28 22, 11 21, 68 23, 61 23, 43	1, 468, 812, 864 629, 618, 740 341, 531, 309 207, 421, 196 265, 511, 505 100, 966, 280	80. 37 78. 72 77. 89 78. 32 76. 39 76. 57
\$200,000 to \$250,000. \$250,000 to \$300,000. \$300,000 to \$500,000. \$500,000 to \$1,000,000. \$1,000,000 to \$1,500,000.	93, 255, 974 62, 302, 483 124, 194, 846 101, 880, 908	24, 948, 833 16, 437, 231 34, 881, 294 21, 918, 014 5, 095, 149	26. 75 26. 38 28. 09 21. 51 18. 81	68, 307, 141 45, 865, 252 89, 313, 552 79, 962, 894 21, 988, 642	73. 25 73. 62 71. 91 78. 49 81, 19
\$1,500,000 to \$2,000,000. \$2,000,000 and over. Total.	9, 151, 871	4,064,277 18,710,470 2,954,640,670	44. 41 27. 23 11. 07	5, 087, 594 50, 001, 903 23, 735, 629, 183	55, 59 72, 77 88, 93

The distribution of personal income by sources, expressed in percentages, is given in the succeeding table.

Distribution of personal income, by sources and by income classes, showing the proportion from each source expressed in percentages, calendar year 1920.

Income classes.	Wages and salaries.	Business.	Part- nership profits.	Profits from sales of real estate, stocks, and bonds.	Rents and royal- ties.	Divi- dends.	Interest and invest- ment income.	Total
\$1,000 to \$2,000 \$2,000 to \$3,000 \$3,000 to \$5,000 \$5,000 to \$10,000 \$10,000 to \$10,000 \$20,000 to \$40,000 \$40,000 to \$40,000 \$60,000 to \$60,000 \$60,000 to \$60,000 \$80,000 to \$100,000 \$150,000 to \$150,000 \$200,000 to \$200,000 \$200,000 to \$200,000 \$200,000 to \$300,000 \$300,000 to \$300,000 \$300,000 to \$300,000 \$300,000 to \$500,000	78. 18 59. 71 41. 34 35. 58 30. 16 24. 58 21. 41 18. 72 15. 04 13. 13 10. 23 10. 38 8. 25 5. 54 10. 22	6, 48 9, 47 16, 56 18, 88 13, 63 10, 36 8, 92 7, 68 8, 46 6, 65 9, 41 7, 42 4, 33 5, 53 7, 22	1, 38 2, 01 4, 52 8, 72 11, 24 13, 47 15, 35 17, 46 20, 64 17, 33 17, 18 26, 83 20, 61 15, 15	0. 96 1. 39 4. 80 7. 89 7. 12 4. 89 3. 67 3. 21 2. 76 2. 37 2. 34 2. 49 . 81 2. 25 1. 56 2. 41	3. 23 3. 22 4. 49 5. 09 4. 36 4. 06 3. 83 3. 44 3. 46 3. 73 4. 02 2. 11 4. 46 2. 34 3. 81	1. 27 1. 49 4. 00 10. 65 19. 39 27. 67 33. 70 33. 70 36. 74 41. 19 42. 18 50. 21 43. 79 49. 32 55. 26 54. 64	4. 62 4. 24 5. 92 7. 43 8. 68 9. 39 9. 95 10. 06 10. 38 11. 59 10. 36 9. 40 11. 70	100. 00 100. 00
\$1,500,000 to \$2,000,000. \$2,000,000 and over	1, 22	. 08 4. 48 12. 01	1. 11 . 76 6. 37	5. 68 3. 82	3. 93 3. 93	87. 29 75. 48 10. 25	10. 58 9. 32 6. 40	100, 00 100, 00 100, 00

INCOME FROM BUSINESS (PERSONAL RETURNS).

The income reported by individuals as having been derived from business, other than from partnerships or personal service corporations, is shown according to industrial divisions in the following table. These data represent only such amounts reported by individuals as were derived from business operations conducted as sole proprietors and do not necessarily indicate the principal occupations of, or the total income reported by, the persons making the returns.

Income reported from business pursuits, personal returns, calendar year 1920.

Industrial groups.	Number of businesses reported.	Per cent.	Net income.	Per cent.
Agriculture and related industries. Mining and quarrying. Manufacturing: Food products, liquors, and tobacco. Textile and textile products. Leather and leather products. Rubber and rubber goods. Lumber and wood products. Paper, pulp, and products. Printing and publishing. Chemicals and aflied substances. Stone, clay, and glass products. Metal and metal products. All other manufacturing industries.	5, 276 12, 056 10, 937 4, 420 785 3, 330 268 8, 017 813 2, 566 8, 574	28. 19 . 55 1. 25 1. 13 . 46 . 08 . 35 . 03 . 83 . 08 . 27 . 89 . 93	\$637, 425, 239 36, 849, 969 45, 699, 342 49, 503, 274 14, 238, 415 1, 793, 299 21, 106, 509 31, 158, 938 32, 828, 875 8, 102, 049 12, 173, 942 39, 140, 709 34, 155, 200	19. 89 1. 15 1. 43 1. 54 44 . 06 . 66 6. 10 1. 02 . 25 . 38 1. 22 1. 07
Total manufacturing	60,729	6.30	261, 900, 552	8. 17
Construction Transportation and other public utilities. Trade. Public service—professional, amusements, hotels, etc. Finance, banking, insurance, etc. Special cases—builtness not sufficiently defined to be classed with any other division. Grand total.	18, 978 223, 931 269, 045 45, 082 36, 659	3. 38 1. 97 23. 23 27. 91 4. 67 3. 80	117, 316, 807 58, 355, 144 840, 755, 663 952, 773, 878 182, 417, 786 117, 760, 349 3, 205, 555, 387	3. 66 1. 82 26. 23 29. 72 5. 69 3. 67

PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.

The revenue act of 1918 prescribes that neither the returns filed by partnerships nor personal service corporations be taxable, but that such income shall be reported for taxation in the returns of net income of the individual members or stockholders, according to their distributive shares, whether distributed or not.

The number of returns of net income for 1920 filed by these two forms of association was:

Partnerships Personal service corporations	240, 767 5, 542
Total	246, 309

CORPORATION INCOME-TAX RETURNS.

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to those reporting net income and those reporting no net income. In the transportation and public utility group, both gross income and general deductions should be approximately twice as much as shown. This is due to railroad and other utility corporations, to a great

extent, reporting on the face of the return merely the amount of net income or deficit.

To have inspected the numerous supporting schedules of these returns for the purpose of compiling the gross income and general deductions was inexpedient, due to the cost and the additional time that it would have required.

Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1920.

	Total		Corp	orations reportir	ng net income.	
Industrial groups.	number of cor- pora- tions re- porting.	Num- ber.	Per cent reporting net income.	Gross income.	Total deduc- tions.	Net income.
Agriculture and related industries. Mining and quarrying. Manufacturing:	9, 186 17, 534	3,874 6,933	42. 17 39. 54	\$512, 985, 173 5, 393, 745, 025	\$441, 504, 897 4, 691, 671, 237	\$71, 480, 276 702, 073, 788
Food products, liquors, and tobacco Textile and textile prod-	13,718	7, 551	55.04	8, 521, 903, 861	8, 117, 056, 810	404, 847, 051
ucts. Leather and leather prod-	10, 121	5, 545	54.79	5,653,479,386	5, 194, 866, 486	458, 612, 900
ucts	2, 162	1,230	56, 89	1,097,415,353	1,036,387,164	61, 028, 189
Rubber and rubber goods.	671	279	41.58	797, 343, 410	770, 665, 434	26, 677, 976
Lumber and wood prod- ucts.	7, 265	5,300	72.95	2,957,637,528	2,636,367,949	321, 269, 579
Paper, pulp, and products.	1,693	1,349	79.68	1,733,604,737	1, 491, 988, 422	241, 616, 315
Printing and publishing	8,088	6,393	79.04	1, 588, 305, 025	1, 425, 145, 039	163, 159, 986
Chemicals and allied sub- stances	5,826	3,047	52, 30	4, 538, 095, 276	4,096,725,616	441, 369, 660
Stone, clay, and glass products	3,662	2,661	72,67	1, 239, 629, 895	1,088,456,768	151, 173, 127
Metal and metal products	15, 131	10, 135	66.98	13, 479, 348, 379	12,067,700,896	1, 411, 647, 483
All other manufacturing industries	9,834	5, 935	60.35	3,610,555,042	3, 175, 532, 979	435, 022, 063
Total manufacturing	78, 171	49, 425	63. 23	45, 217, 317, 892	41, 100, 893, 563	4, 116, 424, 329
Construction and other	9,960	7,010	70, 38	1, 875, 949, 811	1, 762, 397, 799	113, 552, 012
Transportation and other public utilities Trade	20, 599 78, 885	12,922 52,278	62, 73 66, 27	1 7, 775, 205, 644 23, 915, 646, 093	1 6, 946, 074, 717 23, 004, 472, 763	829, 130, 927 911, 173, 330
Public service—professional, amusements, hotels, etc Finance, banking, insurance,	17, 490	11,914	68. 12	1,656,790,349	1, 511, 299, 487	145, 490, 862
etc	78,902	55, 484	70.32	6, 721, 199, 029	5, 787, 894, 910	933, 304, 119
industry not ascertainable	3, 108	1,436	46, 20	665, 011, 090	598, 108, 176	66, 902, 914
Concerns in liquidation	6, 293	1,926	30.61	89, 703, 966	76,698,736	13,005,230
Inactive concerns	25, 467	31	.12	670,632	553,606	117, 026
Total	345, 595	203, 233	58. 81	93, 824, 224, 704	85, 921, 569, 891	7,902,654,813

Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1920—Continued.

	Corporations reporting net income.								
Industrial groups.	Income tax.	War profits and excess profits tax.	Total tax.	Percentage distribution of total tax.	Per cent of total tax to net income.				
Agriculture and related industries. Mining and quarrying. Manufacturing:	56, 799, 565	\$11,741,003 117,796,407	\$17, 170, 264 174, 595, 972	1.06 10.74	24. 02 24. 87				
Food products, liquors, and tobacco Textile and textile products Leather and leather products Rubber and rubber goods.	2, 318, 784	58, 035, 231 86, 187, 060 9, 990, 529 1, 429, 688	90, 537, 701 121, 769, 525 14, 811, 371 3, 748, 472	5. 57 7. 49 . 91 . 23	22. 36 26. 55 24. 27 14. 05				
Lumber and wood products. Paper, pulp, and products. Printing and publishing Chemicals and allied substances Stone, clay, and glass products.	13,226,362 37,833,303 12,529,491	53, 349, 406 53, 826, 538 29, 023, 282 60, 330, 073 24, 830, 133	78, 959, 959 72, 302, 006 42, 249, 644 98, 163, 376 37, 359, 624	4. 86 4. 45 2. 60 6. 04 2. 30	24, 58 29, 92 25, 89 22, 24 24, 71				
Metal and metal products	37,044,148	177, 695, 235 54, 156, 953	293, 857, 794 91, 201, 101	18. 08 5. 61	20, 82 20, 96				
Total manufacturing	336, 106, 445	608, 854, 128	944, 960, 573	58. 14	22, 96				
Construction Transportation and other public utilities. Trade. Public service—professional, amusements,	7,518,795 75,846,486 69,744,375	25, 660, 967 22, 776, 620 122, 868, 545	33, 179, 762 98, 623, 106 192, 612, 920	2, 04 6, 07 11, 86	29. 22 11. 89 21. 14				
Finance, banking, insurance, etc		20, 714, 498 51, 575, 829	31,547,536 119,001,606	1.94 7.32	21. 68 12. 75				
ascertainable. Concerns in liquidation. Inactive concerns.	5,962,591 835,752 6,207	5,303,562 1,433,220 1,572	11, 266, 153 2, 268, 972 7, 779	.69 .14 00+	16. 84 17. 45 6. 65				
Total	636, 508, 292	988, 726, 351	1,625,234,643	100.00	20. 57				

	Corporations reporting no net income.						
Industrial groups.	Num- ber.	Per cent report- ing no net income.	Gross income.	Total deductions.	Deficit.		
Agriculture and related industries Mining and quarrying Manufacturing:	5,312 10,601	57. 83 60. 46	\$212,064,745 757,475,371	\$278, 204, 425 933, 980, 447	\$66, 139, 680 176, 505, 076		
Food products, liquors, and tobacco Textile and textile products Leather and leather products Rubber and rubber goods Lumber and wood products Paper, pulp, and products Printing and publishing Chemicals and allied substances Stone, clay, and glass products Metal and metal products All other manufacturing industries	6, 167 4, 576 932 392 1, 965 344 1, 695 2, 779 1, 001 4, 996 3, 899	44. 96 45. 21 43. 11 58. 42 27. 05 20. 32 20. 96 47. 70 27. 33 33. 02 39. 65	3, 763, 179, 920 2, 551, 934, 930 796, 320, 084 240, 973, 489 354, 398, 551 65, 775, 624 172, 759, 382 1, 027, 030, 230 76, 509, 884 1, 624, 781, 989 758, 250, 931	3, 947, 075, 364 2, 718, 581, 320 900, 242, 027 272, 548, 568 381, 567, 646 69, 810, 385 186, 468, 840 1, 123, 470, 086 84, 797, 071 1, 761, 539, 962 819, 961, 205	183, 895, 444 166, 646, 390 103, 921, 943 31, 575, 079 27, 169, 095 4, 034, 761 13, 709, 458 96, 439, 756 8, 287, 187 136, 757, 073 61, 710, 274		
Total manufacturing	28,746	36. 77	11, 431, 915, 114	12, 266, 061, 574	834, 146, 460		
Construction Transportation and other public utili- ties.	2,950 7,677	29. 62 37. 27	361, 704, 293 1 1, 377, 576, 299	389, 913, 684 1 1, 528, 081, 506	28, 209, 391 150, 505, 207		
TradePublic service—professional, amuse-	26,607	33, 73	7, 597, 470, 410	7, 936, 952, 419	339, 482, 009		
ments, hotels, etc	5,576 23,418	31.88 29.68	295, 783, 511 1, 668, 375, 486	324, 982, 879 1, 962, 311, 682	29, 199, 368 293, 936, 196		
not ascertainable. Concerns in liquidation. Inactive concerns.	1,672 4,367 25,436	53. 80 69. 39 99. 88	467, 950, 836 210, 190, 165 831, 315	502, 477, 920 282, 761, 256 5, 033, 197	34, 527, 084 72, 571, 091 4, 202, 182		
Total	142, 362	41. 19	24, 381, 337, 545	26, 410, 761, 289	2,029,423,744		

¹ Gross income and total deductions incomplete (see text, p. 8.)

INCOME AND DEDUCTIONS (CORPORATION RETURNS).

The division of corporation income according to the nature of deductions is given in the succeeding table, which shows by industrial groups the aggregate income reported by all corporations, as well as the aggregate deductions under the various headings.

Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1920.

Industrial groups.	Total num- ber of re- turns.	Total gross income.	Cost of goods.	Compensa- tion of officers.	Interest paid.	Domestic tax.
Agriculture and related industries	9, 186 17, 534	\$725, 049, 918 6, 151, 220, 396		\$21, 117, 431 86, 740, 852	\$26, 690, 450 94, 898, 816	\$16, 562, 109 86, 659, 076
Food products, liq- uors, and tobacco Textile and textile	13, 718	12, 285, 083, 781	9, 838, 242, 761	116, 932, 154	157, 474, 228	81, 364, 046
products Leather and leather	10, 121	8, 205, 414, 316	6, 491, 778, 317	165, 572, 272	80, 004, 050	50, 268, 609
products	2, 162	1, 893, 735, 437	1, 610, 054, 938	37, 428, 583	28, 638, 559	10, 446, 918
goodsLumber and wood	671	1, 038, 316, 899	813, 002, 263	9, 390, 001	16, 904, 478	6, 278, 538
products	7, 265	3, 312, 036, 079	2, 288, 176, 063	82, 749, 447	39, 806, 322	32, 628, 783
ucts Printing and publish-	1, 693	1, 799, 380, 361	1, 234, 124, 575	34, 609, 373	15, 043, 715	12, 689, 855
ing	8, 088	1, 761, 064, 407	796, 740, 262	81, 985, 225	11, 963, 161	12, 506, 807
substances Stone, clay, and glass	5, 826	5, 565, 125, 606	3, 951, 464, 900	69, 757, 426	56, 816, 619	36, 356, 194
products	3, 662	1, 316, 139, 779	834, 931, 187	35, 043, 940	10, 912, 414	8, 005, 417
uctsAll other manufactur-	15, 131	15, 104, 130, 368	10, 513, 239, 800	245, 970, 242	162, 741, 650	147, 368, 163
• ing industries	9, 834	4, 368, 805, 973	2, 747, 403, 330	117, 590, 735	52, 939, 91 5	41, 252, 086
Total manufacturing.	78, 171	56, 649, 233, 006	41, 119, 158, 396	997, 029, 398	633, 245, 111	439, 165, 416
Construction Transportation and other	9, 960	2, 237, 654, 104	1, 407, 779, 164	84, 091, 559	24, 173, 277	9, 896, 983
public utilities Trade	20, 599 78, 885		1 1,051,986,809 25,688,400,149	1 91, 516, 985 667, 223, 601	1 701, 604, 036 244, 656, 242	1 250, 874, 830 115, 200, 749
sional, amusements, ho- tels, etc	17, 490	1, 952, 573, 860	593, 019, 603	95, 487, 050	26, 193, 662	28, 482, 668
Finance, banking, insur- ance, etc	78, 902	8, 389, 574, 515	1, 495, 308, 305	364, 899, 903	1, 025, 568, 584	227, 114, 915
nant industry not ascertainable	3, 108 6, 293 25, 467	299, 894, 131	205, 465, 831	9, 256, 702	10, 424, 328	18, 800, 221 5, 633, 835 41, 397
Total	345, 595	118, 205, 562, 249	75, 565, 488, 929	2, 437, 006, 762	2, 835, 269, 934	1, 198, 432, 199

¹ Gross income and total deductions incomplete (see text page 8).

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Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1920—Continued.

Industrial groups.	Exhaus- tion, amor- tization, and deple- tion.	Miscella- neous ex- pense.	Total de- ductions.	Net income before de- ducting tax.	Income tax, war profits, and excess profits tax.	Net income after de- ducting tax.
Agriculture and related industries Mining and quarrying Manufacturing: Food products,	\$29, 936, 467 574, 648, 948	\$250, 214, 429 1, 691, 796, 656	\$719, 709, 322 5, 625, 651, 684	\$5, 340, 596 525, 568, 712	\$17, 170, 264 174, 595, 972	² \$11, 829, 668 350, 972, 740
liquors, and to- bacco Textile and tex-	147, 915, 396	1, 722, 203, 589	12, 064, 132, 174	220, 951, 607	90, 537, 701	130, 413, 906
tile products Leather and leather prod-	106, 531, 553	1, 019, 293, 005	7, 913, 447, 806	291, 966, 510	121, 769, 525	170, 196, 985
ucts Rubber and rub-	14, 101, 547	, ,		· ' '	14, 811, 371	² 57, 705, 125
ber goods Lumber and	12, 474, 950	185, 163, 772	1, 043, 214, 002	² 4, 897, 103	3, 748, 472	² 8, 645, 575
wood products. Paper, pulp, and	109, 212, 616				, , , , , , , , , , , , , , , , , , ,	215, 140, 525
products Printing and	41, 461, 250	223, 870, 039	1, 561, 798, 807	237, 581, 554	72, 302, 0 03	165, 279, 548
publishing Chemicals and al-	34, 724, 236	673, 694, 188	1, 611, 613, 879	1 .	, ·	107, 200, 884
lied substances.	165, 273, 794	940, 526, 769	5, 220, 195, 702	344, 929, 904	98, 163, 376	246, 766, 528
Stone, clay, and glass products Metal and metal	41, 515, 156	242, 845, 725	1, 173, 253, 839	142, 885, 940	37, 359, 624	105, 526, 316
products All other manu-	385, 748, 064	2, 374, 172, 039	13, 829, 239, 958	1, 274, 890, 410	293, 857, 794	981, 032, 616
facturing in- dustries	95, 549, 878	940, 758, 240	3, 995, 494, 184	373, 311, 789	91, 201, 101	282, 110, 688
Total manu- facturing	1, 154, 508, 440	9, 023, 848, 376	53, 366, 955, 137	3, 282, 277, 869	944, 960, 573	2, 337, 317, 296
Construction Transportation and other public utili-	46, 113, 271	580, 257, 229	2, 152, 311, 483	85, 342, 621	33, 179, 762	52, 162, 859
Trade	1 336, 794, 040 144, 427, 137	1 6,041,379,523 4, 081, 517, 304				
fessional, amuse- ments, hotels, etc Finance, banking, in-	58, 472, 726	1, 034, 626, 657	1 ' ' '	1 ' '	31, 547, 536	84, 743, 958
surance, etc Combinations — Pre- dominant industry	133, 470, 931	4, 503, 843, 924	7, 750, 206, 592	639, 367, 923	119, 001, 606	520, 366, 317
not ascertainable Concerns in liquida-	29, 665, 570	1	1	1 ' '	1 ' '	' '
Inactive concerns	5, 870, 874 206, 239	122, 808, 422 4, 664, 386	359, 459, 992 5, 587, 103	² 59, 565, 861 ² 4, 085, 156	2, 268, 972 7, 779	² 61, 834, 833 ² 4, 092, 935
Total	2, 514, 114, 673	27, 782, 018, 683	112 , 332, 331, 180	5, 873, 231, 069	1, 625, 234, 643	4, 247, 996, 426
				·		·

 $^{^{1}}$ Gross income and total deductions incomplete (see text page 8 2 Minus.

In the table immediately following, the division of the corporation income, according to the nature of deductions, is expressed in percentages.

Percentage distribution of corporation income and deductions by industrial groups, calendar year 1920.

Industrial groups. The state of the state
Manufacturing: Food products, liquors, and tobacco. 100.00 80.08 .95 1.28 .66 1.20 14.03 98.20 1.80 .74 1.00 .74 1.00 .74 .75 .7
tobacco
stances 100.00 71.00 1.25 1.02 65 2.97 16.90 93.79 6.21 1.76 4.45 Stone, clay, and glass products 100.00 63.43 2.66 83 61 3.15 18.45 89.13 10.87 2.84 8.05 Metal and metal products 100.00 69.60 1.63 1.07 .98 2.55 15.73 91.56 8.44 1.95 6.49 All other manufacturing industries 100.00 62.89 2.69 1.21 .94 2.19 21.53 91.45 8.55 2.09 6.40 Total manufacturing 100.00 72.59 1.76 1.12 .78 2.04 15.92 94.21 5.79 1.67 4.12
All other manufacturing in dustries. 100.00 62.89 2.69 1.21 .94 2.19 21.53 91.45 8.55 2.09 6.40 Total manufacturing. 100.00 72.59 1.76 1.12 .78 2.04 15.92 94.21 5.79 1.67 4.15
Construction
utilities 1 (2) <td< td=""></td<>
amusements, hotels, etc
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$
Total. 100.00 63.93 2.06 2.40 1.01 2.12 23.50 95.02 4.98 1.38 3.60

¹ Minus.

INCOME OF FEDERAL OBLIGATIONS NOT WHOLLY EXEMPT FROM TAX (CORPORATION RETURNS).

Interest on obligations of the United States and war finance corporation bonds, not wholly exempt from tax, and included in gross income, amounted to \$263,099,797.

INCOME WHOLLY EXEMPT FROM TAX (CORPORATION RETURNS).

In addition to the income of corporations, as shown in the preceding tables, there was likewise reported the following income wholly exempt from tax:

Dividends on stock of domestic corporations and from foreign corpora-	
tions, taxable by the United States on their net incomes, and divi-	
dends on stock of personal service corporations out of earnings upon	
which a Federal income tax has been imposed	\$531, 386, 531
Interest on obligations of the United States and its possessions, States,	,
Territories, and political subdivisions thereof, and interest on farm-	
loan bonds issued under the Federal farm loan act	219,976,693
m . 1	771 000 004
Total	751, 363, 224

 $^{^2}$ Not given, due to incomplete data.

CORPORATION RETURNS, DISTRIBUTED BY SIZE OF NET INCOME.

The following table exhibits the distribution of corporation returns by income classes based on net incomes, the returns being taken in their entirety for the United States. For the income class distribution by industrial groups, see Table 10.

Corporation returns distributed by size of net income, calendar year 1920.

Income classes.		Num	ber.	Net incon	ae.	Inc	ome tax.
Reporting net income: \$0 to \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 to \$50,000 \$100,000 to \$50,000 \$250,000 to \$500,000 \$250,000 to \$500,000 \$250,000 to \$500,000 \$250,000 to \$1,000,000 \$1,000,000 to \$5,000,000 \$7,000,000 to \$1,000,000 \$1,000,000 to \$5,000,000 \$7,000,000 to \$1,000,000 \$7,000,000 to \$1,000,		46, 27, 35, 7, 5, 2, 1,	615 994 092 497 124 142 836 160 233 362	\$65, 835, 151, 338, 194, 776, 786, 538, 496, 550, 851, 989, 737, 217, 788, 372, 1, 626, 705, 2, 203, 332, 7, 902, 654, 1, 2, 029, 423, 5, 873, 231,	556 140 508 045 198 126 009 255 348 813 744	1 1	\$5, 901, 149 13, 129, 878 62, 810, 796 40, 383, 346 68, 486, 593 59, 163, 684 63, 754, 168 36, 151, 514 86, 727, 164 336, 508, 292
Income classes.	War pro and exc profits t	ess	r	'otal tax.	am	erage ount tax.	Per cent of total tax to net income.
Reporting net income: \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 to \$50,000 \$30,000 to \$100,000 \$100,000 to \$250,000 \$250,000 to \$250,000 \$250,000 to \$500,000 \$350,000 to \$1,000,000 \$1,000,000 to \$5,000,000 \$5,000,000 to \$1,000,000 \$5,000,000 to \$1,000,000	6,36 73,84 69,49 133,56 120,13 130,02 222,80	5,212 $6,994$ $1,432$		\$6, 877, 141 19, 490, 237 136, 653, 151 109, 877, 275 202, 051, 821 179, 298, 896 193, 781, 162 358, 952, 946 418, 252, 014	13 36 84 169 429	\$147 705 3,797 5,493 3,757 4,416 9,686 9,370 4,075	4. 54 10. 01 17. 37 22. 13 23. 72 24. 32 24. 58 22. 07 18. 98

Reporting no net income.....

988, 726, 351

1,625,234,643

2 12, 764

1,625,234,643

CORPORATIONS REPORTING INVESTED CAPITAL.

The size of invested capital in its relationship to net income and tax reported is shown in the following table:

¹ Deficit.

^{988, 726, 351} ² Average for returns reporting net incone of \$2,000 and over.

Corporations reporting invested capital distributed by industrial groups, calendar year 1920.

	·		ī	
Industrial groups.	Number.	Invested capital.	Net income.	Income tax.
Agriculture and related industries	3,497	\$607,624,791	\$70,901,113	\$5,416,017
Mining and quarrying:				
Coal mining.	2,897	1,353,996,610	352, 583, 764	26,001,694
Metal mining	357 1,075	715, 974, 393 1, 664, 112, 244	34,682,972	2, 930, 021 17, 826, 140
Coal mining Metal mining Gas and oil. All other mining and quarrying	2,011	1, 133, 103, 853	204, 718, 193 106, 306, 293	9,743,490
Total mining and quarrying		4, 867, 187, 100	698, 291, 222	56, 501, 345
Manufacturing:				
Food products, liquors, and tobacco	7, 194	3, 120, 854, 594 2, 575, 306, 970	402, 424, 046	32, 342, 343
Textile and textile products	5,341	2, 575, 306, 970	457, 731, 417	35, 493, 256
Leather and leather products	1,189	412,631,382	60, 808, 241	4, 818, 184
Rubber and rubber goods	264	401, 821, 927	26, 642, 869	2,316,609
Lumber and wood products	5, 153 1, 309	1,788,434,001 841,169,380	320, 836, 497	25, 589, 928
Printing and publishing	5,955	728, 093, 919	320, 836, 497 241, 449, 961 160, 980, 890	18, 473, 229
Chemicals and allied substances	2,859	2,759,325,717	440, 992, 961	13, 121, 743 37, 821, 908
Stone clay and glass products	2,545	876, 115, 194	148, 765, 735	12, 303, 763
Metal and metal products	9,805	10, 985, 722, 382	1, 309, 201, 134	115, 992, 150
Paper and wood products. Paper and pulp products. Printing and publishing. Chemicals and allied substances. Stone, clay, and glass products. Metal and metal products. All other manufacturing industries.	5,649	2, 980, 261, 576	1, 309, 201, 134 428, 980, 969	36, 198, 524
Total manufacturing	47,263	27, 469, 737, 042	3, 998, 814, 720	334, 471, 637
Construction	6,458	630, 374, 307	112, 502, 170	7,482,702
The percentation and other public estilities:				
Transportation and other public utilities:	255	6, 773, 418, 909	330, 037, 447	31,050,721
Steam railroads. Electric railroads. Ocean lines, transoceanic and coastal	198	546, 441, 133	26, 516, 826	2, 554, 916
Ocean lines transoceanic and coastal	58	118, 763, 542	14, 483, 339 143, 637, 580 48, 701, 222	1, 199, 699
All other transportation.	5.430	118, 763, 542 1, 494, 974, 255	143, 637, 580	12,632,637
All other transportation. Electric light and power companies	1,066	791, 851, 952	48, 701, 222	4,598,984
Gas companies.	270	298, 745, 120	17,401,007	1 508 023
Gas companies Telephone and telegraph companies	2,209	791, 851, 952 298, 745, 120 1,093, 235, 450	79, 313, 276 146, 825, 975	7, 478, 692
All other public utilities	2, 133	1,720,228,638	146, 825, 975	14, 272, 496
Total transportation and other public utilities.	11,619	12, 837, 658, 999	806, 917, 322	75, 387, 068
Trada	49, 365	5, 756, 965, 509	905, 276, 928	69, 512, 238
TradeProfessional, amusements, ho-	ĺ			
tels, etc	10, 527	858, 180, 151	142, 992, 383	10,696,225
Finance, banking, insurance, etc.:				
National banks State banks	6,684	2,405,657,697	280, 032, 636	20, 452, 719
State banks	15, 237	1, 408, 119, 905	158, 362, 834	10, 407, 468
All other banking Lifeinsurance, stock, and mutual companies	25, 905	4, 958, 579, 673	354,058,311	27, 139, 637
Life insurance, stock, and mutual companies	129	3, 750, 125, 824	37, 658, 385	2,004,966
Accident, fire, and marine, stock and mu-	229	231, 204, 825	10 400 505	1 009 507
tual companiesAll other insurance companies	1,759	1,683,022,483	12, 498, 505 60, 409, 976	1, 003, 527 4, 656, 893
Total finance, banking, insurance, etc	49, 943	14, 436, 710, 407	903, 020, 647	65, 665, 210
Combinations, predominant industry not ascer-				
tainable.	1,219	743, 154, 562	66, 529, 695	5,951,322
tainable. Concerns in liquidation.	1,219 1,585	743, 154, 562 217, 223, 867	12, 553, 646	819, 346
Inactive concerns	1.7	2, 256, 553	101, 309	5, 286
Total reporting invested capital	187, 833	68,427,073 288	7, 717, 901, 155	631, 908, 396

Corporations reporting invested capital distributed by industrial groups, calendar year 1920—Continued.

Industrial groups.	War profits and excess profits tax.	Total tax.	Per cent of net in- come to invested capital.	Per cent of total tax to net income.
Agriculture and related industries	\$11,726,327	\$17, 142, 344	11.67	24. 18
Mining and quarrying:				
Coal mining.	80, 733, 791	106, 735, 485	26.04	30. 27
Metal mining	2,982,893 22,357,480	5, 912, 914 40, 183, 620	4.84 12.29	17.05 19.63
Gas and oil All other mining and quarrying	11, 352, 806	21, 096, 296	9. 38	19.84
Total mining and quarrying		173, 928, 315	14, 35	24. 91
Manufacturing:				
Food products, liquors, and tobacco	57, 783, 589	90, 125, 932	12.89	22.40
Textile and textile products.	86, 131, 240	191 694 406	17.77	26.57
Leather and leather products. Rubber and rubber goods.	9, 988, 020	121, 022, 430 14, 806, 204 3, 746, 297 78, 925, 502 72, 299, 767 41, 862, 833	14.74	24.35
Rubber and rubber goods	1,429,688 53,335,574 53,826,538 28,741,090	3,746,297	6.63	14.06
Lumber and wood products	53 826 538	79,920,767	17. 94 28. 70	24. 59 29. 94
Printing and publishing	28, 741, 090	41, 862, 833	22.11	25.00
Printing and publishing. Chemicals and allied substances.	1 60, 298, 118 1	98, 120, 026	15. 98	22. 25
Stone, clay, and glass products	24, 718, 109	37,021,872	16.98	24.89
Metal and metal products	177, 293, 688	293, 285, 838	11.91	22. 40
	53, 995, 262	90, 193, 786	14. 39	21.02
Total manufacturing	607, 540, 916	942, 012, 553	14. 56	23.56
Construction	25,640,092	33, 122, 794	17.85	29. 44
Transportation and other public utilities:				
Steam railroads	1,725,611	32,776,332 2,967,379 2,841,664 24,270,346	4.87	9.93
Electric railroads.	412, 463	2,967,379	4.85	11.19
Ocean lines, transoceanic and coastal	1,723,611 412,463 1,641,965 11,637,709 829,311	2,841,004	12, 19 ° 9, 61	19.62 16.90
Electric light and nower companies	829, 311	5, 428, 295	6. 15	11. 15
Gas companies.	701, 398	2,300,321	5, 82	13. 21
Electric light and power companies Gas companies Telephone and telegraph companies.	1,086,874	8 565 566	7.26	10. 81
All other public utilities	4,686,737	18, 959, 233	5.39	12. 91
Total transportation and other public utilities	22,722,068	98, 109, 136	6, 29	12. 16
Trade	122, 624, 930 20, 603, 083	192, 137, 168 31, 299, 308	15. 72 16. 66	21. 22 21. 89
,	20,000,000	31, 299, 308	10.00	21. 09
Finance, banking, insurance, etc.:	10 000 510	00 550 450		1.00
National banks	19, 306, 740	39, 759, 459	11.64	14. 20 12. 15
State banks	8,841,759 20,940,925	19, 249, 227 48, 080, 562	11.25 7.14	13.58
Life insurance, stock and mutual companies	146,004	2, 150, 970	1.00	5. 71
Accident, fire, and marine, stock and mutual com-	1	<i>'</i> '	1	****
panies	247,033 2,025,769	1,250,560 6,682,662	5.41 3.59	10. 01 11. 06
Total finance, banking, insurance, etc	51, 508, 230	117, 173, 440	6, 25	12. 98
Combinations, predominant industry not ascertain-	, 355, 250			
able.	5, 298, 644	11, 249, 966	8, 95	16. 91
Concerns in liquidation	1, 427, 461	2, 246, 807	5.78	17.90
Inactive concerns	1,572	6,858	4. 49	6. 77
Total reporting invested capital	986, 520, 293	1,618,428,689	11.28	20. 97

INCOME RETURNS BY STATES.

COMBINED PERSONAL AND CORPORATION INCOME AND TAX.

The following table exhibits by States and Territories the combined personal and corporation incomes and income taxes for the calendar year 1920. The amounts do not represent, however, what may be called the geographical distribution of income. The figures are compiled from the returns filed in each State. An individual files his income-tax return in the district in which his legal residence or prin-

cipal place of business is located, and a corporation files its incometax return in the district in which its principal place of business or the principal office or agency is located. Consequently, income reported by an individual or corporation in one State may have been derived from sources in other States.

From the foregoing it will be clear that there is no way of ascertaining from the income-tax returns the amount of income earned in the respective States or the amount of tax paid on that basis.

Personal and corporation income and tax by States and Territories, calendar year 1920.

		Net inco	me.		Tax.	
States and Territories.	Personal.	Corporation.	Personal and corporation.	Per cent for each State.	Personal and corporation.	Per cent for each State.
Alabama	\$156,604,933	\$39,003,402	\$195,608,335	0.62	\$12,666,686	0.47
Alaska	19, 400, 775	524, 184	19,924,959	.06	316,993	.01
Arizona	67, 280, 486	6,687,885	73,968,371	. 23	2,391,070	.09
Arkansas	118,060,710	19,704,635	137, 765, 345	. 44	6,859,339	. 25
California	1,329,006,594	282,825,053	1,611,831,647 285,312,018	5.09	110,021,520	4.08
Colorado	219, 277, 184	66,034,834 99,993,495	285,312,018	.90	19,568,766	.72
Connecticut	451,737,702 55,633,321	25,227,425	551, 731, 197 80, 860, 746	1.74 .26	34,139,327	1.26 .21
Delaware District of Columbia	208, 388, 174	24,366,573	232,754,747	.74	5,785,028 $12,213,301$.45
Florida	141, 105, 124	22,417,123	163,522,247	.52	9, 161, 761	.34
Georgia	228,619,716	61,718,452	290, 338, 168	. 92	21, 202, 031	.79
Hawaii	55,572,896	58, 284, 660	113,857,556 77,175,544	.36	23,304,284	.86
Idaho	67,391,639	9,783,905	77, 175, 544	.24	2,464,536	.09
Illinois	1,836,956,942	677, 180, 274	2,514,137,216	7.94	234, 457, 801	8.68
Indiana	556,061,991 631,560,789	128, 164, 213	684,226,204	2.16	43,243,514	1.60
Iowa	631,560,789	59,945,718	691,506,507	2.19	28, 191, 557	1.04
Kansas	306,413,429	104,600,732	411,014,161	1.30	24,989,163	.93
Kentucky	243, 879, 230 237, 109, 145	74,869,079 67,291,639	318,748,309 304,400,784	1.01	24,257,337 $25,054,198$.90
Louisiana	143, 455, 545	43,835,668	187, 291, 213	.59	13,701,193	.93
Maine Maryland	482, 195, 448	76,902,019	559,097,467	1.77	35,068,720	1.30
Massachusetts	1,368,406,648	402,527,511	1.770.934.159	5,60	157,216,067	5.82
Michigan	895,679,238	402,047,385	1,770,934,159 1,297,726,623	4.10	143, 114, 046	5.30
Minnesota		148, 473, 971	601,686,212	1.90	38,508,358	1.43
Mississippi	83,954,352	17,374,055	101, 328, 407	.32	5,776,136	.21
Missouri	548, 130, 178	226,302,500	774,432,678	2.45	70,027,575	2.59
Montana	109,348,194	11,531,723	120,879,917	.38	3,277,161	. 12
Nebraska	306,362,706 $25,337,934$	31,690,995 2,032,080	338,053,701 27,370,014	1.07	13,577,346 622,543	.50
New Hampshire	100, 431, 539	17,061,850	117,493,389	.09	6,028,752	$002 \\ 022$
New Jersey	977,853,627	190,785,595	1,168,639,222	3.69	76,576,597	2.84
New Mexico		3,985,982	40,909,102	. 13	1, 107, 961	.04
New York	4,030,623,696	1,958,629,723	5,989,253,419	18.93	1,107,961 639,799,964	23.69
North Carolina	163,799,837	102,277,769	266,077,606	.84	33,590,927	1.25
North Dakota	66, 188, 434	6,867,604	73,056,038	.23	1,837,356	.07
Ohio	1,407,388,003	560,556,917	1,967,941,920	6.22	182,547,719	6.76
Oklahoma	295, 790, 791	56,880,894	352,671,685	1.12	23, 102, 480	.86
Oregon	193,652,281 2,212,178,029	39,521,816 971,581,884	233, 174, 097 3, 183, 759, 913	. 74 10.06	15, 152, 541	. 56 12. 13
Pennsylvania Rhode Island	180,303,990	55,944,450	236,248,440	.75	327,521,835 $23,309,052$.87
South Carolina	109, 246, 657	53,342,402	162,589,059	.51	18,917,619	.70
South Dakota	103,578,036	7,703,223	111,281,259	.35	3.271.198	. 12
Tennessee	212,600,105	52,402,287	265,002,392	.84	19,247,944	.71
Texas	720, 720, 162	127,546,820	848, 266, 982	2.68	48,665,244	1.81
Utah	82, 278, 389	15,513,096	97, 791, 485	.31	4,014,003	. 15
Vermont	59,303,302	11, 268, 793	70,572,095	. 22	4,365,308	. 16
Virginia	273, 235, 229	96,353,038	369,588,267	1.17	25,614,986	. 95
Washington	375, 979, 893	79, 194, 723	455, 174, 616	1.44	24,414,571	.91
West Virginia	287, 729, 460	134, 304, 029	422,033,489	1.33	46,425,333	1.72
Wisconsin	436,436,810 $63,244,529$	163,938,038 5,652,692	600,374,848 68,897,221	1.90 .22	51,619,928 1,979,654	1.91 .07
Wyoming	03,244,529	3,032,092	00,091,221	. 44	1,919,004	.07
Total	23,735,629,183	7,902,654,813	31,638,283,996	100.00	2,700,288,329	100.00

¹ Does not include net income reported by personal service corporations; the net income of such concerns is included in personal returns.

INCOME FROM FOREIGN INVESTMENTS AND RETURNS OF ALIENS.

The income of American citizens and corporations from business and investments in foreign countries and conversely the income of aliens, resident and nonresident, as well as alien corporations from investments and business in the United States, as reported in the returns of net income for the calendar year ended December 31, 1920, is shown below. The data relative to individuals represent only the information contained in returns reporting net income of \$5,000 and over.

Income from sources within the United States and its possessions.

Aliens and foreign corporations,	Number of returns,	Total net income.	Federal income tax.
Nonresident aliens. Resident aliens. Foreign corporations in business or holding investments in the United States.	2,409 8,968 1,055	\$49,777,655 88,421,513 10,250,031	\$9,716,771 7,839,606 3,509,485
Total	12,432	148, 449, 199	21,065,862

Income from sources in foreign countries.

		ing foreign come.		id foreign ntries.		
${\bf American\ citizens\ and\ domestic\ corporations.}$	Number of returns.	Amount,	Number of returns.	Amount.		
American citizens residing abroad All other American citizens or residents reporting net income of \$5,000 and over. Domestic corporations in business or holding invest- ments in foreign countries.	585 37,908 763	\$2,322,538 35,277,308 79,874,919	236 756 763	\$121, 750 1, 715, 554 17, 118, 149		
Total	39, 256	117, 474, 765	1,755	18, 955, 453		

PROGRESS OF INCOME TAXATION.

The growth of taxable income covering the period 1920, 1919, 1918, 1917, and 1916 is exhibited in the succeeding tables.

Personal returns, number filed for calendar years 1920, 1919, 1918, 1917, and 1916, by income classes.

T	Number of returns.						
Income classes.	1920	1919	1918	1917	1916		
\$1,000 to \$2,000 \$2,000 to \$3,000 \$3,000 to \$5,000 \$5,000 to \$10,000 \$10,000 to \$25,000 \$25,000 to \$50,000 \$25,000 to \$100,000 \$100,000 to \$150,000 \$300,000 to \$50,000 \$300,000 to \$50,000 \$300,000 to \$50,000 \$300,000 to \$500,000 \$300,000 to \$100,000	2, 569, 316 1, 337, 116 455, 442 171, 830 38, 548 12, 093 2, 191 1, 063 239 123	1, 924, 872 1, 569, 741 1, 180, 488 438, 851 162, 485 37, 477 13, 320 2, 983 1, 864 425 189 65	1, 516, 938 1, 496, 878 932, 336 319, 356 116, 569 28, 542 9, 996 2, 358 1, 514 382 178 67	1, 640, 758 838, 707 560, 763 270, 666 112, 502 30, 391 12, 439 3, 302 2, 347 559 315	157, 146 150, 555 80, 886 23, 734 10, 455 2, 900 2, 437 71- 376 200		
Total	7, 259, 944	5, 332, 760	4, 425, 114	3, 472, 890	1 437, 03		

¹ Includes 7,635 returns of married women making separate returns from husbands. The net income shown by those returns was for statistical purposes combined with husband's return and in each case treated as one return in its proper income class.

Personal returns, number filed for calendar years 1920, 1919, 1918, 1917, and 1916, by income classes—Continued.

			Inc	rease o	r decrease.¹			
Income classes.	1920-1	1920-19 1		18	1918–17		1917~16	
	Number.	Per cent.	Number.	Per cent.	Number.	Per cent.	Number.	Per cent.
\$1,000 to \$2,000. \$2,000 to \$3,000. \$3,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$25,000. \$25,000 to \$10,000. \$25,000 to \$10,000. \$100,000 to \$10,000. \$150,000 to \$100,000. \$150,000 to \$300,000. \$300,000 to \$500,000. \$500,000 to \$500,000. \$500,000 to \$500,000. \$1,000,000 to \$1,000,000.	999, 575 156, 628 16, 591 9, 345 1, 071 -1, 227 -792 -801 -186	39 64 13 4 6 3 -9 -27 -43 -44 -35 -49	407, 934 72, 863 248, 152 119, 495 45, 916 8, 935 3, 324 625 350 43 112	27 5 27 37 39 31 33 27 23 11 6 -3	-123, 820 658, 171 371, 573 48, 690 4, 067 -1, 849 -2, 443 -944 -833 -177 -137 -74	-8 78 66 18 4 -6 -20 -29 -35 -32 -43 -52	1,640,758 838,707 403,614 120,113 31,622 6,657 1,987 402 -90 -155 -61 -65	257 80 39 28 19 14 -4 -22 -16 -32
Total	1, 927, 184	36	907,646	21	952, 224	27	3, 035, 854	695

¹A minus sign (-) indicates decrease.

Personal returns, net income reported for calendar years 1920, 1919, 1918, 1917, and 1916, by income classes.

Income classes.		Acceptance of the Control of the Con	Net income.		
Income classes.	1920	1919	1918	1917-	1916
\$1,000 to \$2,000. \$2,000 to \$3,000. \$3,000 to \$5,000. \$3,000 to \$5,000. \$10,000 to \$25,000. \$10,000 to \$25,000. \$25,000 to \$50,000. \$50,000 to \$100,000. \$100,000 to \$100,000. \$100,000 to \$100,000. \$300,000 to \$300,000. \$300,000 to \$100,000. \$1,000,000 and over.	5, 039, 607, 239 3, 068, 330, 963 2, 547, 904, 786 1, 307, 785, 113 810, 386, 333 265, 511, 505 215, 138, 673 89, 313, 552	\$2, 829, 113, 151 3, 807, 286, 365 4, 513, 204, (30 2, 954, 137, 253 2, 412, 275, 757 1, 277, 364, (35 806, 497, 209 358, 392, 923 371, 148, 536 159, 070, 948 128, 290, 396 152, 650, 245	\$2, 232, 354, 577 3, 626, 824, 833 3, 535, 219, 907 2, 145, 690, 016 1, 736, 548, 950 978, 942, 710 679, 720, 737 284, 106, 740 305, 024, 817 144, 545, 428 119, 075, 548 137, 486, 892	1 \$2,461,137,000 2,064,977,328 2,115,864,601 1,827,508,088 1,687,165,619 1,042,230,083 846,894,335 400,492,040 209,904,969 214,631,270 306,835,914	\$624, 669, 015 1, 037, 247, 977 1, 235, 015, 786 822, 661, 658 722, 795, 474 357, 355, 318 505, 859, 406 271, 938, 017 256, 771, 325 464, 263, 644
Total	23, 735, 629, 183	19, 859, 491, 148	15, 924, 639, 355	13,652,383,207	6, 298, 577, 620

			lner	ease o	r decrease.2			
Income classes.	1920-19		1919-18		1918-17		1917-16	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
\$2,000 to \$3,000 . \$3,000 to \$5,000 . \$5,000 to \$10,000 . \$10,000 to \$50,000 . \$25,000 to \$50,000 . \$50,000 to \$50,000 . \$50,000 to \$100,000 . \$100,000 to \$150,000 . \$150,000 to \$300,000 . \$300,000 to \$500,000 . \$500,000 to \$1,000,000 . \$1,000,000 and over .	526, 343, 209 114, 193, 710 135, 629, 029 30, 420, 478 -86, 110, 876 -92, 881, 416 -156, 009, 863 -69, 757, 396 -48, 327, 502 -75, 572, 106	43 62 12 4 6 2 -10 -26 -42 -44 -38 -50	\$596, 758, 574 180, 461, 532 978, 045, 023 808, 447, 237 675, 727, 707 299, 321, 925 216, 776, 472 74, 286, 183 66, 123, 719 14, 525, 520 9, 214, 848 15, 163, 353		-\$228,782,423 1,561,847,505 1,419,354,406 318,181,928 49,382,431 -64,277,373 -167,173,598 -116,385,300 -189,627,143 -65,359,541 -95,555,722 -169,349,022	76 67 17 3 -6 -20 -29 -36 -31 -45 -55	\$2,461,137,000 2,064,977,328 1,491,195,586 790, 260, 111 452,149,833 219,658,425 124,098,861 43,136,722 -31,207,446 -62,033,048 -42,140,055 -157,427,730	239 76 37 27 17 17 16 -6 -23 -16 -34
Total	3,876,137,735	20	3,934,852.093	25	2,272,256,148	17	7,353,805,587	117

Determined on basis of the number of returns filed and the average net income.
 A minus sign (-) indicates decrease.

Personal returns, tax yield for calendar years 1920, 1919, 1918, 1917, and 1916, by income classes.

T	Ì			Ta	x yield.				
Income classes.		1920	1919		1918	19	17	19	16
\$1,000 to \$2,000. \$2,000 to \$3,000. \$3,000 to \$5,000. \$3,000 to \$5,000. \$10,000 to \$10,000. \$25,000 to \$50,000. \$25,000 to \$100,000. \$100,000 to \$150,000. \$150,000 to \$150,000. \$300,000 to \$150,000. \$500,000 to \$1,000,000. \$500,000 to \$1,000,000. \$1,000,000 and over	4 8 9 17 15 16 8 9 4 4 4 4 4	6, 859, 73: 5, 507, 82: 3, 496, 11: 7, 886, 03: 2, 259, 32: 4, 265, 27: 3, 717, 71: 6, 587, 69: 2, 604, 42: 7, 043, 46: 5, 641, 08: 9, 185, 08:	1 28,257, 75,914, 3 91,537, 1 164,832, 154,946, 9 186,357, 4 118,705, 163,095, 1 86,031, 76,228, 99,026,	861 847 910 523 343 608 303 349 032 132 996	\$26, 481, 602 35, 415, 344 82, 928, 720 93, 057, 963 142, 448, 679 130, 240, 648 147, 428, 655 95, 680, 064 136, 155, 916 79, 164, 847 69, 834, 148 88, 885, 249	9, 0 18, 2 44, 0 80, 6 76, 5 85, 0 55, 7 86, 7 50, 2 59, 3 109, 4	243, 504 97, 378 83, 457 66, 389 995, 149 93, 344 27, 556 66, 236 727, 598 49, 187 24, 999 92, 954	6,3 11,6 11,6 16,2 12,4 24,0 17,9 20,9 51,4	775, 804 801, 183 337, 014 809, 681 809, 587 123, 481 907, 267 951, 410 901, 911 187, 356
			Increa	se or d	ecrease.1		***************************************		
Income classes.	1920-	19	1919-18		1918–17		!	1917–16	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amo	ount.	Per cent.
\$1,000 to \$2,000	\$12, 163, 53 17, 249, 96 7, 581, 26 6, 348, 12 7, 426, 79 -681, 06 -22, 639, 38 -32, 117, 60 -70, 490, 92 -38, 987, 57 -30, 587, 12 -49, 841, 91	0 61 9 10 3 7 5 -1 9 -12 9 -27 -43 -45 -40	-\$1,785,402 -7,157,483 -7,013,873 -1,520,053 22,383,844 24,705,695 38,928,953 23,025,239 26,939,433 6,806,185 6,393,984 10,141,747	-7 -20 -8 -2 16 19 26 24 20 9 9	\$10, 238, 098 26, 317, 966 64, 645, 263 48, 991, 574 61, 753, 530 53, 647, 304 62, 401, 099 39, 913, 828 49, 437, 759 28, 937, 249 10, 484, 961 -20, 539, 750	60 289 354 111 77 70 73 72 57 58 18 -19	9,0 17,5 37,7 69,0 64,9 68,7 43,3 62,7 32,2 38,4	243,504 197,378 107,653 165,206 198,135 190,663 28,969 142,755 10,890 176,188 147,276 137,643	2,257 599 593 560 422 349 261 180 184 113

13

436, 228, 881

63

518, 106, 260

299

Total.....

-194,576,418 -15

141,908,269

¹ A minus sign (-) indicates decrease.

Personal returns, average tax and average rate of tax per individual, calendar years 1920, 1919, 1918, 1917, and 1916, by income classes.

	1920		1919		1918	
Income classes.	Average tax per individual.	Average rate of tax, per cent.	Average tax per individual.	Average rate of tax, per cent.	Average tax per individual.	Average rate of tax, per cent.
\$1,000 to \$2,000 \$2,000 to \$3,000 \$3,000 to \$5,000 \$5,000 to \$10,000 \$10,000 to \$25,000 \$25,000 to \$25,000 \$25,000 to \$100,000 \$100,000 to \$150,000 \$100,000 to \$150,000 \$300,000 to \$500,000 \$300,000 to \$500,000 \$500,000 to \$1,000,000 \$1,000,000 and over	17.71 62. 44 214. 92 1, 002. 50 4, 001. 90 13, 538. 22 39, 519. 71 87, 116. 11 196, 834. 56 371, 065. 08 1, 490, 457. 12	0.91 .74 1.66 3.19 6.76 11.80 20.20 32.61 43.04 52.67 57.08 63.81	\$12. 83 18. 00 64. 31 208. 59 1, 014. 45 4, 134. 44 13, 990. 81 39, 793. 93 87, 497. 50 202, 425. 96 403, 323. 45 1, 723, 492. 25 238. 08	0.87 .74 1.68 3.10 6.83 12.13 20.79 33.12 43.94 54.08 59.42 64.87	\$17. 46 23. 66 88. 95 291. 39 1, 222. 01 4, 563. 12 14, 748. 76 40, 576. 79 89. 871. 89 207, 237. 82 392, 326. 67 1, 326, 645. 51	1. 19 .98 2. 35 4. 34 8. 20 13. 32 21. 69 33. 68 44. 64 54. 77 58. 64. 65
•	The state of the s	200121000	1917		1916	
			1		Į.	
Incom	e classes.		Average tax per individual.	Average rate of tax, per cent.	Average tax per individual.	Average rate of tax, per cent.
\$1,000 to \$2,000			\$9.90 10.85 32.00 162.80 717.27 2,520.26 6,835.55 16,888.62 36,948.51 89,852.59 188.40.12	rate of tax, per		rate of tax, per

Personal returns, number filed for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

		Nu	mber of retu	rns.	
States and Territories.	1920	1919	1918	1917	1916
Alabama	52, 984	40, 789	38, 988	21, 844	2, 09
Maska	9, 899	9, 427	7, 606	4, 570	7,24
Arizona	24, 812	20, 495	13, 701	12, 264	99
Arkansas	38, 113	33, 556	20, 612	17, 839	2, 25
alifornia	396, 973	266, 720	206, 471	182, 232	21, 20
colorado	74, 198	57, 526	54, 160	40, 627	4,43
onnecticut	148, 195	110, 409	86, 489	64, 472	9,71
Delaware	18, 937	16, 059	10, 239	8, 032	1, 34
District of Columbia	69, 730	58, 616	43, 776	29, 737	6,80
lorida	42, 210	31, 107	19, 102	15, 336	1, 77
łeorgia	73, 325	58, 930	39, 073	38, 252	3, 44
Įawaii	13, 715	8, 136	4, 242	3, 131	1, 14
daho	25, 755	21, 448	19, 249	16, 414	75
llinois	542, 467	422, 229	366, 918	319, 497	37, 52
ndiana	189, 587	130, 383	104, 581	85, 021	7,00
owa		133, 796	118, 933	114, 970	8, 49
Cansas		76, 451	64, 794	63, 065	4, 29
Kentucky	78, 258	59, 332	47, 098	34,692	3, 8
ouisiana	69, 340	52, 871	33, 432	32, 317	4, 51
faine	47, 717	34, 578	25, 104	17, 112	2, 8
Saryland	148,000	116, 373	87, 085	60, 954	9, 6
fassachusetts		268, 307	209, 786	156, 111	32, 29
dichigan		181, 662 123, 914	135, 349	111,562	11, 44
finnesota	154, 118 28, 022	23, 804	84, 515 19, 949	80, 009 15, 382	7, 55 1, 44
dississippi	162, 199	125, 248	110, 890		12. 9:
Antana	45, 557	42, 593	34, 464	91,608 28,646	1, 80
Vebraska	97, 729	87, 344	96,049	82, 472	4, 28
Vevada		8,740	7, 097	6, 623	36
New Hampshire		25, 601	17, 317	10, 809	1, 73
New Jersey	296, 989	231, 757	185, 706	134, 960	19. 70
New Mexico	13, 656	10, 757	13, 084	11, 616	81
Vew York	1,047,634	683, 085	559, 753	489, 089	93. 1
North Carolina	47, 342	37, 185	21, 738	22, 977	2, 20
North Dakota	24, 209	27, 375	29, 120	20, 941	ĩ. ĩ:
Ohio		308, 309	306, 918	190, 273	21, 7
Oklahoma	81, 785	61, 500	46, 818	48, 758	2, 5
Oregon	67, 640	49,663	34 502	25, 071	2, 80
Pennsylvania	672, 746	539, 172	518, 729	328, 171	40, 28
Rhode Island	53, 128	39, 936	32, 921	23, 927	3, 74
outh Carolina	33, 044	37, 296	20, 239	22, 321	1,20
outh Dakota	34,670	38, 614	45, 505	39,654	197
ennessee	65, 054	50, 789	38, 232	31, 451	4, 41
exas		176, 547	114, 500	95, 416	10, 51
Jtah	30, 510	21, 164	18, 517	14,636	1, 2
Termont	19, 205	13, 569	9, 965	7, 258	1, 10
Tirginia		75, 966	51, 207	37, 951	4, 19
Vashington		114, 322	95, 422	56, 322	5, 36
Vest Virginia		45, 168	48, 876	28, 281	2, 57
Visconsin		105, 793	94, 704	70, 554	8, 26
Wyoming	24, 594	18, 349	7, 821	7,663	67
Vonresident aliens and citizens residing		1	0.0		
abroad			3, 678		
Total	17, 259, 944	11 5 000 500	1 4, 425, 114	1 3, 472, 890	2 437, 03

¹ Net incomes \$1,000 and over.

² Net incomes \$3,000 and over.

Personal returns, net income reported for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

States and Manuitanian			Net income.		
States and Territories.	1920	1919	1918	1917	1916
Alabama	\$156,604,933	\$133, 470, 965	\$121, 250, 953	\$ 73, 508, 562	\$18, 469, 010
Alaska	19, 400, 775	18, 862, 034	15, 434, 987	10, 549, 506	1, 878, 419 11, 777, 241
Arizona	67, 280, 486	61, 434, 347 123, 704, 361	41, 579, 450 76, 354, 037	39, 635, 508	11,777,241
Arkansas	118, 060, 710	123, 704, 361	76, 354, 037	68, 296, 287	17,683,678
California	1,329,006,594	981, 170, 941	701, 850, 380	632, 608, 546	228, 324, 945
Colorado Connecticut	219, 277, 184	191, 001, 999 347, 929, 674	159, 487, 951 295, 617, 840	137, 853, 875 249, 186, 724	53, 854, 130 133, 858, 341
Delaware	451, 737, 702 55, 633, 321	62, 901, 249	48, 358, 031	56, 459, 176	57, 798, 410
District of Columbia	208, 388, 174	166, 399, 104	138, 966, 315	104, 357, 892	67, 334, 621
Florida	141, 105, 124	107, 362, 976	63, 681, 401	54, 378, 496	17, 401, 202
Georgia	228, 619, 716	219, 471, 959	148, 366, 439	137, 775, 612	32, 992, 965
Hawaii	55, 572, 896	33, 164, 366	20, 054, 940	21, 888, 755	20, 362, 022
Idaho	67, 391, 639	65, 472, 540	55, 954, 296	46, 465, 514	7 927 064
Illinois	1,836,956,942	1,662,796,441	1, 256, 309, 485	1, 119, 960, 600	484, 290, 833
Indiana	556, 061, 991	417, 323, 251 527, 163, 054	325, 549, 440	261, 265, 426	74, 637, 683
lowa Kansas	631, 560, 789	527, 163, 054	450, 267, 585	337, 283, 861	65, 604, 874
Kansas	306, 413, 429	264, 971, 649	218, 524, 054	202, 159, 002	39, 638, 465
Kentucky	243, 879, 230	215, 977, 422 201, 753, 808	166, 350, 127 137, 261, 983	124, 826, 244	38, 506, 976
Louisiana Maine	237, 109, 145 143, 455, 545	112, 562, 525	84, 033, 212	134, 349, 180	51, 274, 633
Maryland	482, 195, 448	398, 672, 772	303, 421, 092	66, 950, 710 253, 433, 289	30, 435, 945 121, 009, 054
Massachusetts	1, 368, 406, 648	1,090,808,058	868, 460, 461	717, 512, 002	474, 292, 762
Michigan	895, 679, 238	665, 475, 193	415, 313, 164	387, 824, 910	162, 533, 104
Minnesota	453, 212, 241	383, 920, 683	291, 074, 629	275, 510, 103	93, 201, 384
Mississippi	83, 954, 352	101, 262, 053	70, 323, 185	61, 763, 713	14, 831, 796
Missouri	548, 130, 178	470, 443, 311	409, 013, 021	362, 026, 687	147, 069, 303
Montana	109, 348, 194	108, 380, 657	90,091,830	81, 207, 992	19, 467, 019
Nebraska	306, 362, 706	287, 457, 592	306,053,565	251, 988, 895	36, 559, 607
Nevada New Hampshire	25, 337, 934	20, 887, 132	17, 826, 669	16, 423, 316	2, 799, 775
New Tampsinre	100, 431, 539 977, 853, 627	78, 565, 318 828, 428, 672	56, 889, 284	42,843,296	19, 557, 542
New Jerseŷ New Mexico	36, 923, 120	31, 587, 990	653, 112, 589	521,042,424	254, 068, 880
New York.	4,030,623,696	3, 436, 343, 179	36, 591, 416 2, 719, 713, 784	31, 644, 721 2, 774, 035, 148	7, 486, 732 1, 922, 864, 651
North Carolina	163, 799, 837	161, 613, 467	89, 748, 811	84, 220, 131	24, 825, 826
North Dakota	66, 188, 434	80, 190, 946	89, 586, 415	61, 233, 723	9, 219, 055
Ohio	1, 407, 388, 003	1,075,115,926	993, 314, 432	740, 406, 422	318, 822, 511
Oklahoma	295, 790, 791	242, 184, 301 166, 240, 606	163, 678, 297	740, 406, 422 170, 751, 358	66,811,462
Jregon	193, 652, 281	166, 240, 606	111,601,050	84,746,023	24, 968, 572
Pennsylvania	2, 212, 178, 029	1, 838, 002, 395	1,770,848,133	1, 360, 802, 293	643, 243, 991
Rhode Island South Carolina	180, 303, 990	146, 109, 811 142, 688, 832	129, 630, 322	112, 129, 569	65, 257, 163
South Dakota	109, 246, 657 103, 578, 036	133, 174, 792	73, 855, 345 151, 725, 486	70, 917, 349 109, 794, 860	9, 882, 947
Tennessee	212, 600, 105	193, 909, 353	139, 173, 691	111, 964, 540	7,474,252 39,867,675
l'exas	720, 720, 162	643, 172, 301	392 975 557	350, 297, 337	113 278 037
Utah	82, 278, 389	61, 913, 436	52, 454, 404	45,044,946	113, 278, 037 14, 281, 206
Vermont	59, 303, 302	46, 204, 506	34,063,265	29, 540, 804	14,628,955
Virginia	273, 235, 229	247, 658, 373	173, 104, 495	130, 682, 859	42, 216, 464
Washington	375, 979, 893	325, 920, 733	266, 096, 746	169, 727, 615	49, 697, 247
West Virginia	287, 729, 460	147, 949, 092 337, 851, 344	156, 557, 747	106, 061, 550	30, 170, 809
Wisconsin Wyoming	436, 436, 810 63, 244, 529	52, 463, 959	290, 199, 685 26, 413, 937	228, 190, 253	87,614,595
Nonresident aliens	00, 244, 028	32, 400, 909	20, 410, 937	28, 855, 603	6, 523, 787
and citizens residing		ĺ			
abroad			56, 473, 942		
Total		1 19,859,491,448		1 13,652,383,207	2 6, 298, 577, 620

¹ Net incomes \$1,000 and over. ² Net incomes \$3,000 and over.

Personal returns, tax yield for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

	-	man par	Tax yield.		
States and Territories.	1920	1919	1918	1917	1916
Alabama	\$4,482,805	\$4,668,465	\$1,431,563	\$2,023,984	\$175,98
Alaska	248,605	357,783	316,859	132,769	17,02
Arizona	1,325,905	1,816,899	1,724,116	1,019,262	191, 51
Arkansas	3, 268, 450	4, 237, 673	3, 269, 477	1,848,177 20,355,424	157, 51
California	50, 447, 505 6, 766, 900	48, 983, 856 7, 196, 593	36, 070, 926 5, 844, 925	5, 184, 948	3, 595, 63 1, 055, 75
Colorado Connecticut	15, 774, 598	16,833,829	17,690,343	10, 595, 737	2,824,84
Delaware	2, 122, 025	7, 495, 453	7,158,522	9, 350, 461	3,695,60
Delaware District of Columbia	2,122,025 8,536,632	8, 170, 833	8,669,100	4,446,620	1,068,64
Florida	5, 242, 705	4,363,089	2,367,463	1,584,917	322, 63
Georgia	7,697,693	9,134,092	7,077,184	3, 250, 342	378, 06
Hawaii	4,075,539	2,145,194	1,857,352	1, 174, 831	366, 80
Idaho	1,086,614	1, 475, 023	1,493,518	839,646	140, 49
llinois	85, 409, 203	99, 398, 236	84, 560, 642	49, 103, 261	10, 947, 25
Indiana Iowa	15, 780, 124 18, 776, 990	13,541,245 15,807,707	11,456,898 15,928,158	5,978,782 5,445,816	1, 165, 96 518, 84
Kansas	8,351,393	9, 138, 315	7, 880, 244	5,428,495	555, 94
Kentucky	7, 292, 098	7,595,384	7, 918, 960	2, 943, 196	384, 49
Louisiana	9,626,591	12,888,655	9, 353, 518	4, 936, 825	778, 69
Maine	4, 892, 419	4,468,876	4, 263, 003	2,467,852	371, 36
Maryland Massachusetts	21, 189, 233	22,630,984	20, 415, 237	12, 378, 724	2,405,52
Massachusetts	69, 368, 994	86, 566, 938	81, 307, 340	44, 478, 907	10, 892, 68
Michigan	40, 493, 261	55, 958, 378 15, 696, 465	22, 336, 385	15, 159, 388	3, 340, 68
Minnesota	15, 169, 869	15,696,465	15, 262, 760	8, 356, 172	1,553,28
Mississippi Missouri	2,495,207	5,634,901	3,542,849	2, 252, 612	195, 05
Montana	21, 877, 701 2, 033, 190	22, 146, 510 2, 413, 463	20,716,692 3,012,902	10, 880, 241 1, 548, 582	2, 373, 32 304, 44
Nebraska	8,363,305	8,639,003	9,373,582	5, 285, 238	347, 77
Nevada	390,077	435,002	412, 342	241,944	18.50
New Hampshire	2 720 793	2,811,830	2,827,724	1, 517, 183	258, 17
New Jersey	43, 275, 477	47, 321, 422	2,827,724 43,109,648	25,710,042	5, 545, 23
New Mexico	612,573	774, 470	989,825	713,829	83, 93
New York	286,607,280	399, 792, 351	354, 263, 417	251,785,795	77,970,52
North Carolina	9,620,675	10,010,348	5, 575, 001	2,747,673	560, 97
North Dakota	1,105,801	1,360,509 56,505,315	2, 219, 954	936, 862	66, 34
Ohio Oklahoma	56, 285, 168 13, 548, 211	12, 207, 129	55, 170, 252 7, 649, 280	31, 928, 937 5, 682, 493	7,722,30 4,347,79
Oregon	6, 649, 011	8, 232, 437	6,049,987	3, 298, 630	337, 05
Pennsylvania	118,750,989	128, 195, 161	137, 781, 370	79, 454, 848	17,612,73
Rhode Island	11,685,163	128, 195, 161 11, 234, 132	137, 781, 370 13, 512, 766	8, 805, 953	1,915,10
South Carolina	3, 236, 875	5, 192, 020	2,732,593	1,815,909	77, 19
South Dakota	2, 228, 187	3, 121, 066	4, 139, 239	1,171,328	48,56
rennessee	7,565,009	9,082,054	6, 795, 268	2,794,197	413,07
Pexas	25, 400, 849	32, 302, 280	21, 575, 479	13,447,453	2,643,69
Utah Vermont	1,506,781	1,270,543 2,074,804	1,347,780 1,821,823	1,364,652 1,459,253	167, 68 365, 00
Virginia	2, 259, 129 7, 404, 201	9,020,237	7 674 725	3, 929, 273	593,30
Virginia Washington	9, 094, 764	11,615,795	7, 674, 725 9, 743, 163	4,377,754	776,47
West Virginia	8,517,268	5,319,197	5,709,295	3, 303, 285	416,38
Wisconsin	13, 232, 531	10,901,097	11, 382, 127	5,716,256	1, 253, 25
Wyoming	1,161,320	1,444,063	1, 272, 692	838, 196	67,51
Nonresident aliens and			1		
citizens residing		İ	0 202 503		
abroad			8,665,567		· · · · · · · · · · · · · · · · · · ·
Total	11 075 052 606	1 1 260 620 104	1 1 197 791 695	1 601 402 054	² 173, 386, 69
Total	1 *1,070,000,686	1 1, 269, 630, 104	1 1, 127, 721, 835	1 691, 492, 954	* 113,380,69

¹Net incomes \$1,000 and over. ² Net incomes \$3,000 and over.

Personal returns, income by sources for calendar years 1930, 1919, 1918, 1917, and 1916.

Garage & Change				Inc	ome.			_		
Source of income.	1920		1919	1	918		1917		1916	3
Personal service: Salaries, wages, commissions, bo nuses, directors' fees, etc Business, trade, commerce, part- nership, farming and profits from incidental sales of real estate, stocks, bonds,	\$15,270,373,	354 \$	10, 755, 692, 651	\$8,20	7,391,550	\$3,	648, 43	7, 902	\$1,478,8	346,372
and other prop- erty	5,927,327,	538	6,708,344,984	4,63	0,455,322	3,	958,670	0,028	3,010,4	104,924
Total	. 21, 197, 700,	892	17,464,037,635	12,89	7,846,872	7,	607, 10	7,930	4,488,7	751, 2 96
Property: Rents and royalties Interest on bonds, notes, etc. Dividends	1,047,423, 1,709,299,	428	1,019,094,265 1,500,779,100 2,453,774,825		5,679,666 3,485,691 8,749,244		684,343 936,715 848,842	·	643, 8 1, 080, 8 2, 136, 4	802,657 879,405
Total	5,492,568,		4,973,648,190		7,914,601		469,90		3,861,1	
Total income General deductions	26,690,269,	853	22,437,685,825 2,578,194,377	$17,74 \\ 1,82$	5,761,473 $1,122,118$	12,	077,009 885,76	9, 284 3, 077	8,349,9 2,051,3	901, 983
Net income	1 23, 735, 629,	183 1	19, 859, 491, 448	1 15,92	4,639,355	² 11,	191,246	3,207	3 6, 298, 5	577,620
Source of income.	1920-19 Amount.	Per cent.	1919-18		ncrease or decrease.4 B 1918–17 Per cent. Amount.		3-17 19		1917-16 mount.	Per cent.
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks.	\$4 ,514,680,703	42	\$2,488,301,101	30	\$4,618,95	3,648	127	\$2,17	70,091,530	147
bonds, and other property.	- 781,017,446	-12	2,077,889,662	45	671, 78	5,294	17	94	18, 265, 104	32
Total	3,733,663,257	21	4,566,190,763	35	5,290,73	8,942	70	3,11	18,356,634	69
Property: Rents and royalties Interest on bonds, notes,	28,329,473	3			291,33				10,540,742	
etc Dividends	208,520,328 282,070,970	14 11		-61	466,776 380,09	$0,235 \ 3,255$	50 -13	-14 71	14, 163, 949 12, 373, 874	-13 33
Total	518,920,771	10	125, 733, 589	3	378,01	3,247	8	- 60	08, 750, 667	16
Total income General deductions	4,252,584,028 376,446,293	19 15	4,691,924,352 757,072,259		5,668,75 935,35	2,189 9,041	47 106	3,72 $-1,1$	27, 107, 301 65,561,286	45 -57
Net income	3, 876, 137, 735	20	3,934,852,093	25	4,733,39	3,148	42	4,89	92, 668, 587	78

¹ Compiled from returns reporting net incomes of \$1,000 and over.
2 Compiled from returns reporting net incomes of \$2,000 and over.
3 Compiled from returns reporting net incomes of \$3,000 and over.
4 A minus sign (—) indicates decrease.

In the study of the above table it should be observed that in 1920, 1919, 1918, and 1917 the figures for each source of income are the positive gain items reported, and represent the gross income, less losses and other deductions applicable to each source. Wherever schedules within the returns showed net losses, such losses are included in general deductions, which represent in addition to these losses such other deductions as were not chargeable to any of the sources of income.

The source of income items for 1916 represent gross income, the deductions not having been allocated to the several sources, but reported in lump sum in the returns under the heading "General deductions."

Corporation returns, number filed for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

	Number of corporations.							
States and Territories.	1920	1919	1918	1917	1916			
Alabama	3,198	2,983	3,228	3,470	3,361			
Alaska	69	63	127	212				
Arizona	1,531	1,514	1,101	1,460	1,390			
Arkansas	2,317	2, 135	1,993	2,521	2,344			
California	14,865	14,716	15,964	18,369	17,986			
Colorado	6,812	6,704	7,170	7,618	7,479			
Connecticut	4,665	4,405	4,799	4,976	4,85			
Delaware	809	816	688	1,071	960			
Florida	$\begin{array}{c} 1,153 \\ 3,229 \end{array}$	995 2,845	719 3,023	$1,263 \\ 2,991$	1,130 2,869			
Georgia.	4,500	4,420	4,384	4,956	4, 75			
Hawaii	534	521	480	4,930	4, 130 57			
Idaho	1,771	1.690	1,184	1,889	1.780			
Illinois	21, 127	20, 214	20, 406	22,389	21, 93			
Indiana	9, 275	8,788	8,589	9,019	8,540			
[owa	8,899	7,798	8, 257	9,288	9,064			
Kansas	4,658	4,531	4,474	4,604	4,46			
Kentucky	4,804	4,571	4,307	5,580	5,40			
Louisiana	4,365	4,001	3,661	4,096	3,70			
Maine	2,830	2,841	2,693	3,311	3,08			
Maryland	4,662	3,885	3,498	4,250	4,03			
Massachusetts	14,150	13, 286	12,622	13,799	13, 27			
Michigan	10,872	9,626	9,021	9,993	9,82			
Minnesota	9,315	8,588	8,576	9,486	9, 27 1, 65			
Mississippi	1,573 13,428	1,436 $12,764$	1,132	1,811 14,840	14, 26			
Missouri Montana	3,571	3,337	13,332 3,804	3,774	3,61			
Nebraska.	4, 873	4,510	4,464	4,684	4,56			
Nevada	1, 193	958	440	1,051	7,00			
New Hampshire.	7,994	1,003	993	1, 177	1.05			
New Jersey	9,896	9,392	8,807	10, 112	9, 77			
New Mexico.	797	940	965	1, 103	97			
New York	55, 495	48, 494	47,535	46, 144	44,63			
North Carolina	4, 812	4,396	4,212	5,155	5,02			
North Dakota	2,898	2,639	2,752	3, 124	2, 76			
Ohio	18,822	17,088	15,815	17, 615	17,66			
Oklahoma	5,564	5,904	6,321	7,364	7, 15			
Oregon	4,588	4, 252	4,398	5,352	5,02			
Pennsylvania	18,827	16,944	18,473	20,834	20,46			
Rhode Island	1,837	1,748	1,617	2,271	2, 13			
South Carolina	3,874	3,501	3,554	4,087	3,91			
South Dakota	2,564	2,337	2,202	2,588	2,44			
Tennessee	4,742	4,392	4,186	4,714	4,67			
Texas	8,571	8,709	8,198	9,039	8,69			
Utah	3,094	2,872	2,542	3,545	3,48			
Vermont	916	751	794	936	90			
Virginia	5, 280 9, 598	5,027	5,009	6,012 9,043	5,95 9,90			
Washington West Virginia	9,598 4,473	9,059 4,004	9,287 3,519	9,043 4,559	9,90 4,38			
Wisconsin	11, 198	10, 154	10,961	11.923	11.63			
Wyoming	1,707		1,303	1,341	11,03 $1,29$			
_		1,651	 -					
Total	345,595	320, 198	317, 579	351,426	341, 25			

Corporation returns, net income reported for cale dar years 1920, 1919, 1918, 1917, and 1916, by States and 'erritories.

			Net income.		
States and Territories.	1920	1919	1918	1917	1916
Alabama	\$39,003,402	\$37,012,996	\$44, 240, 690	\$60, 430, 518	\$45,892,777
Alaska	524, 184	499, 514	694, 256	997, 554	744, 903
Arizona	6,687,885	9,928,696	11, 712, 463	31, 808, 428	30, 924, 259
Arkansas	19, 704, 635	27, 764, 783	20, 279, 541	23, 999, 993	24,791,391
California	282, 825, 053	342, 599, 672	226, 771, 653	322, 260, 909	279, 952, 569
Colorado	66, 034, 834	79, 287, 797	74, 209, 860	96, 761, 318	57, 043, 218
Connecticut	99, 993, 495	175, 757, 795 36, 679, 540	162, 323, 386	181, 855, 545	189, 211, 399
DelawareDistrict of Columbia	25, 227, 425 24, 366, 573	29, 746, 693	46, 730, 072 15, 100, 500	128,477,428 34,393,560	136, 270, 898 41, 460, 981
Florida	22, 417, 123	25, 285, 566	14, 073, 439	18,677,504	17, 670, 823
Georgia	61, 718, 452	83, 470, 756	72, 142, 676	73, 150, 726	56, 508, 639
Hawaii	58, 284, 660	40, 922, 726	24, 023, 809	38, 002, 867	45, 704, 636
Idaho	9, 783, 905	11, 399, 127	7, 305, 194	14, 951, 419	10, 817, 234
Illinois	677, 180, 274	833, 157, 670	759, 325, 582	1, 133, 783, 726	762, 145, 412
ndiana	128, 164, 213	142, 371, 858	114, 146, 476	138, 322, 867	101, 751, 368
lowa	59, 945, 718	71, 809, 349	60, 992, 499	77, 849, 313	57, 610, 384
Kansas	104, 600, 732	116, 251, 721	81, 794, 544	121, 396, 212	104, 070, 570
Kentucky	74, 869, 079	70, 588, 761	69, 821, 552	82, 895, 744	66, 519, 119
Louisiana	67, 291, 639	88, 957, 200	57, 167, 621	88, 178, 618	52, 633, 117
Maine	43, 835, 668	48, 758, 261	52,047,078	55, 824, 590	38, 312, 774
Maryland	76, 902, 019	93, 967, 364	84, 761, 692	109, 891, 583	87, 284, 003
Massachusetts	402, 527, 511 402, 047, 385	654, 556, 714	614, 896, 233 338, 729, 021	831,735,324 307,749,892	467, 503, 662 375, 253, 744
Michigan	148, 473, 971	517, 774, 681 190, 433, 359	138, 101, 260	273, 447, 667	205, 685, 329
Minnesota	17, 374, 055	18, 702, 567	11, 244, 051	14, 814, 159	11, 382, 856
Mississippi Missouri	226, 302, 500	286, 507, 230	258, 919, 402	302, 119, 274	222, 630, 602
Montana	11, 531, 723	14, 867, 974	28, 821, 251	31, 302, 667	33, 580, 309
Nebraska.	31,690,995	45, 160, 163	33, 872, 984	46, 189, 285	35, 742, 85
Nevada	2, 032, 080	3, 336, 250	2, 288, 227	3, 805, 024	3,778,31
New Hampshire	17,061,850	25, 505, 450	14, 468, 053	16, 319, 046	14, 861, 72
New Jersev	190, 785, 595	254, 570, 015	191, 018, 725	256, 292, 144	245, 706, 91
New Mexico	3, 985, 982	4,273,632	6,628,744	14, 592, 888	15, 138, 19
New York	1, 958, 629, 723	2, 392, 486, 064	2, 153, 317, 770 107, 028, 177	2, 201, 115, 746	2, 274, 661, 42
North Carolina	102, 277, 769	114,681,366	107,028,177	91,608,121	60, 882, 803
North Dakota	6,867,604	9, 152, 029	9,900,561	9, 795, 608	10,664,42
Ohio	560, 556, 917	619, 258, 196	643, 186, 133	936, 483, 205	630, 144, 978
Oklahoma	56,880,894	41,622,387 48,138,408	37,626,312 34,694,323	76,978,232 34,385,889	112, 338, 86
Oregon Pennsylvania	39, 521, 816 971, 581, 884	902, 728, 720	963, 262, 739	1,476,497,279	18,732,510 $1,122,447,060$
Rhode Island	55, 944, 450	112, 140, 991	78, 399, 455	76,653,837	71, 874, 276
South Carolina	53, 342, 402	63, 423, 640	58, 292, 576	54, 561, 634	23, 512, 69
South Dakota	7, 703, 223	12,080,876	9,704,447	10, 856, 357	7,924,09
Tennessee	52, 402, 287	69, 106, 207	53, 465, 096	68,770,977	48, 737, 212
Texas	127, 546, 820	128, 674, 523	124, 123, 481	208, 191, 837	123, 581, 835
Utah	15, 513, 096	23, 992, 237	19, 170, 237	49,028,217	57, 600, 820
Vermont	11, 268, 793	12, 480, 258	10, 211, 205	12, 630, 109	9, 201, 35
Virginia (96, 353, 038	128, 641, 705	107, 670, 674	136, 977, 815	93, 482, 93
Washington	79, 194, 723	96, 005, 295	70, 751, 208 76, 642, 276	84, 300, 592	53, 468, 78
West Virginia	134, 304, 029	74,646,962	10,042,276	109, 543, 951	66, 409, 707
Wisconsin	163, 938, 038 5, 652, 692	172, 213, 124 8, 039, 590	158, 550, 172 6, 861, 873	149, 917, 972 9, 785, 041	132, 762, 577
Wyoming					8, 895, 659
Total	7,902,654,813	9,411,418,458	8,361,511,249	10,730,360,211	8, 7 65, 908, 984

Corporation returns, tax yield for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

G. 4	Tax.								
States and Territories.	1920	1919	1918	1917	1916				
Jabama	\$8, 183, 881	\$7,357,159	\$14,880,689	\$15, 174, 347	\$912, 40				
daska	68, 3 88	67, 859	202, 818	249, 860	14,630				
rizona	1,065,165	1, 443, 291	3, 913, 183	6, 598, 863	619, 18				
rkansas	3, 590, 889	5, 792, 366	5, 747, 375	3, 962, 299	487, 130				
aliforniaolorado	59, 574, 015 12, 801, 866	83, 513, 277 17, 590, 501	71, 857, 906 28, 033, 824	58, 384, 268 14, 656, 097	5, 458, 10 1, 115, 85				
onnecticut	18, 364, 729	39, 037, 803	65, 472, 179	44, 742, 693	3, 713, 38				
elaware	3,663,003	8, 588, 857	19, 937, 765	29, 154, 615	2, 894, 42				
istrict of Columbia	3,676,669	6, 411, 505	4, 792, 854	4, 117, 157	778, 27				
lorida	3, 919, 056	4,314,974	3,005,475	2, 401, 069	351,04				
eorgia	13, 504, 338	21, 352, 256	28, 978, 044	12, 312, 967	1, 082, 19				
[awaii	19, 228, 745	11, 037, 781	8,014,383	11, 381, 001	889, 75				
laho	1,377,922	1,750,435	1, 833, 894	2, 497, 452	212, 52				
linois	149, 048, 598	189, 321, 721	278, 662, 236	219, 018, 819	15, 014, 84				
ndiana	27, 463, 390	33, 415, 702	40, 491, 541	28, 179, 169	2,001,33				
owa	9,414,567	14, 122, 884	16, 100, 592	12,517,328	1, 113, 90				
ansas Centucky	16, 637, 770 16, 965, 239	20, 987, 914 15, 271, 104	19, 619, 483 23, 978, 936	19,611,875 17,390,723	2, 073, 91 1, 303, 45				
ouisiana	15, 427, 607	22, 785, 950	18, 300, 881	17, 557, 639	1,047,77				
faine	8, 808, 774	10, 824, 757	18, 645, 089	8, 082, 526	744, 77				
faryland	13, 879, 487	22, 249, 481	30, 116, 417	18, 699, 793	1,658,03				
fassachusetts	87, 847, 073	168, 931, 296	274, 088, 286	137, 224, 705	8, 927, 59				
fichigan	102, 620, 785	159, 566, 677	143, 175, 293	60, 968, 508	7, 362, 94				
finnesota	23, 338, 489	35, 325, 303	35, 545, 623	48, 898, 270	4, 053, 24				
Aussissippi	3, 280, 929	3,765,160	3, 180, 341	1,927,457	222, 38				
fissouri	48, 149, 874	70, 928, 260	103, 399, 779	57, 452, 011	4,347,71				
Iontana	1, 243, 971 5, 214, 041	1,756,820 8,448,905	5, 463, 830 8, 259, 550	3, 891, 316 6, 728, 556	663, 33 701, 49				
Mebraska	232, 466	408, 712	438, 975	431, 467	75 14				
New Hampshire	3, 307, 959	5, 977, 204	6,671,273	3, 181, 312	75, 14 285, 93				
lew Jersey	33, 301, 120	65, 332, 488	59, 670, 460	47, 280, 689	4, 819, 51				
New Mexico	495, 388	577, 138	1, 277, 469	3, 204, 692	303, 49				
lew York	353, 192, 684	501, 467, 755	807, 306, 499	394, 470, 651	44, 464, 77				
North Carolina	23, 970, 252	29, 809, 916	50, 678, 099	20, 353, 098	1, 200, 18				
North Dakota	731, 555	1,004,639	1, 485, 977	2, 144, 686	207, 06				
Ohio	126, 262, 551 9, 554, 269	148, 160, 295 8, 614, 021	267, 344, 555 10, 324, 532	218, 117, 703 14, 476, 725	12, 364, 79 2, 196, 34				
Oklahoma Oregon	8, 503, 530	14, 976, 082	12, 277, 923	6, 331, 770	357, 64				
ennsylvania	208, 770, 846	198, 978, 411	385, 262, 742	387, 895, 679	22, 276, 54				
thode Island	11,623,889	31, 032, 854	35, 882, 763	17, 236, 710	1,395,76				
outh Carolina	15, 680, 744	17, 751, 128	26, 302, 736	9, 069, 122	445, 22				
outh Dakota	1,043,011	1, 859, 544	2,001,261	1,780,969	155, 84				
ennessee	11,682,935	16,654,261	19, 108, 846	12, 841, 971	949, 63				
exas	23, 264, 395	28, 772, 317	34, 459, 589	36, 004, 391	2,352,03				
Jtah	2, 507, 222 2, 106, 179	3,995,547 2,876,785	6,147,459 3,882,248	7, 349, 631 2, 200, 582	1, 145, 03 180, 63				
VermontVirginia	18, 210, 785	25, 615, 375	31, 014, 980	18, 948, 380	1, 709, 41				
Washington	15, 319, 807	24, 166, 134	23, 869, 313	14, 143, 322	1,054,03				
West Virginia	37, 908, 065	17,709,906	34, 955, 959	28, 631, 705	1,314,02				
Visconsin	38, 387, 397	42, 364, 151	60, 827, 480	30, 893, 450	2, 615, 5				
Wyoming	818, 334	1, 276, 917	1, 875, 018	1,675,681	170, 81				
Total	1,625,234,643	2, 175, 341, 578	3, 158, 764, 422	2, 142, 445, 769	171, 805, 15				

SUMMARY OF INCOME AND TAX REPORTED BY YEARS.

A general review of the number of returns, the net income, and the tax reported for each of the years since the inception of the present epoch of income taxation is given in the following tables:

Number of personal returns, calendar years 1914-1920, by income classes.

Income classes.	1914	1915	1916	1917	1918	1919	1920
\$1,000 to \$2,000				1,640,758	1,516,938	1,924,872	2,671,950
\$2,000 to \$3,000				838,707	1,496,878	1,569,741	2,569,316
\$3,000 to \$4,000	82,754	69,045		374,958	610,095	742, 334	894,559
\$4,000 to \$5,000	66,525	58, 949	72,027	185,805	322, 241	438, 154	442, 557
\$5,000 to \$10,000	127,448	120,402	150, 553	270,666	319, 356	438,851	455, 442
\$5,000 to \$10,000. \$10,000 to \$15,000.	34, 141	34, 102	45, 309	65,800	69,992	97,852	103, 570
		16,475	22,618	29,896	30, 227	42,028	44,531
\$20.000 TO \$25.000	X 672	9,707	12,953	16,806	16, 350	22,605	23,729
\$25,000 to \$30,000. \$30,000 to \$40,000.	5,483	6,196	8,055	10,571	10, 206	13,769	14,471
\$30,000 to \$40,000	6,008	7,005	10,068	12,733	11,887	15,410	15,808
840.00B TO \$50 000	3 135	4,100	5,611	7,087	6,449	8,298	8,269
\$50 000 to \$100 000	5 161	6,847	10,452	12,439	9,996	13,320	12,093
\$100,000 to \$150,000. \$150,000 to \$200,000. \$200,000 to \$250,000. \$250,000 to \$300,000.	1, 189	1,793	2,900	3,302	2,358	2,983	2, 191
\$150,000 to \$200,000	406	724	1,284	1,302	866	1,092	590
\$200,000 to \$250,000	233	386	726	703	401	522	307
\$250,000 to \$300,000	130	216	427	342	247	250	166
\$300,000 to \$400,000 \$400,000 to \$500,000	147	254	469	580	260	285	169
\$400,000 to \$500,000	69	122	245	179	122	140	70
\$500,000 to \$1,000,000	114	209	376	315	178	189	123
\$1,000,000 and over	60	120	206	141	67	65	33
Total	357, 515	336,652	429, 401	3,472,890	4, 425, 114	5, 332, 760	7, 259, 944
Married women making sepa-	,	,	.,	1	_, _,,	.,,	-,,
rate returns from husbands			17,635				
Total number of returns							
filed	357,515	336,652	437,036	3,472,890	4, 425, 114	5, 332, 760	7, 259, 944

¹ In 1916 the net income on returns filed separately by husband and wife is combined and the total appears as one return. In all other years the returns of married women filed separately are included in their individual income classes independently of husband's income.

Note.—The returns for 1913 are omitted, as they pertain only to the last 10 months of that year

Returns of net income by years.

PERSONAL.

Year.	Number of returns.	Net income.	Increase from year to year.
1913 1914 1915 1916 1917 1917 1918 1919 1920	1 357, 598 1 357, 515 1 336, 652 1 437, 036 3 3, 472, 890 4 4, 425, 114 5 5, 332, 760 7 7, 259, 944	2 \$3,900,000,000 4,000,000,000 4,600,000,000 6,300,000,000 15,925,000,000 19,860,000,000 23,736,000,000	\$100,000,000 600,000,000 1,700,000,000 7,350,000,000 2,275,000,000 3,935,000,000 3,876,000,000

CORPORATION.

Year.	Total num- ber of returns.	Returns showing taxable income.	Returns showing no taxable income.	Net income.	Increase from year to year.
1909	262, 490	4 52, 498	209, 992	\$3,500,000,000	\$171, 000, 000 228, 000, 000 648, 000, 000 563, 000, 000 1, 370, 000, 000 1, 964, 000, 000 1, 964, 000, 000 1, 1, 500, 000 1, 1, 500, 000, 000 1, 1, 500, 000, 000 1, 1, 500, 000, 000 1, 500, 000, 000
1910	270, 202	4 54, 040	216, 162	3,761,000,000	
1911	288, 352	4 55, 129	233, 223	3,503,000,000	
1912	305, 336	4 61, 116	244, 220	4,151,000,000	
1913	316, 909	188, 866	128, 043	4,714,000,000	
1914	6 299, 445	174, 205	125, 240	5,310,000,000	
1915	6 366, 443	190, 911	175, 532	5,310,000,000	
1916	341, 253	206, 984	134, 269	8,766,000,000	
1917	351, 426	232, 079	119, 347	10,730,000,000	
1918	317, 579	202, 061	115, 518	8,362,000,000	
1919	320, 198	209, 634	110, 564	7,903,000,000	
1920	345, 595	203, 233	142, 362	7,903,000,000	

¹ Returns reporting net income of \$3,000 and over.
2 Determined on the basis of the number of returns filed and the average net income in each class.
3 Returns reporting net income of \$1,000 and over.
4 Returns showing net income in excess of \$5,000 exemption.

⁵ Decrease.
⁶ 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report Commissioner of Internal Revenue, 1916, p. 26.)

Income tax yield by years.

	Personal.						
Year.	Normal tax.	Surtax.	War profits and excess profits tax.	Total tax.			
1913 ¹ 1914 ¹ 1915 ¹ 1916 1 1917 1 1918 1 1919 1 1920 .	\$12,728,038 16,559,493 23,995,777 51,440,558 156,897,441 476,432,808 468,104,801 478,249,919	\$15, 525, 497 24, 486, 669 43, 947, 818 121, 946, 136 433, 345, 732 651, 289, 027 801, 525, 303 596, 803, 767	\$101,249,781	\$28, 253, 535 41, 046, 162 67, 943, 595 173, 386, 694 691, 492, 954 1, 127, 721, 835 1, 269, 630, 104 1, 075, 053, 686			

	Partnership.				
Year,	War profits and excess profits tax.	Income tax.	War profits and excess profits tax.	Total tax.	Grand total.
1913 I		39, 144, 532		39, 144, 532	\$71,381,275 80,190,694
1915 ¹	\$ 103,887,984	171,805,150 503,698,029 653,198,483	\$1,638,747,740 2,505,565,939	171, 805, 150 2, 142, 445, 769 3, 158, 764, 422	124,937,252 345,191,844 2,937,826,707 4,286,486,257
1919 1920		743, 535, 888 636, 508, 292	1,431,805,690 988, 72 6,351	2, 175, 341, 578 1, 625, 234, 643	3,444,971,682 2,700,288,329

 $^{^1}$ Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above. 2 Includes excise tax, \$10,071,077, act of Aug. 5, 1909.

CAPITAL STOCK TAX RETURNS.

Data compiled from the "Capital stock tax returns for 1922," filed as of July 1, 1921, are presented in the following tables. The same general industrial grouping is used as for the statistics compiled from the returns of net income filed by corporations. The data represent information as reported by 326,100 out of approximately 345,000 returns.

In each of the several tables the number of returns falling under the various classifications are shown, together with the aggregate par value of the common stock, the preferred stock, and the total par value of the common and preferred stock; likewise the fair average value of the capital stock. The law provides that the tax shall be measured by the fair average value of the capital stock of a corporation as of the year immediately preceding the taxable period. In the returns used in this compilation, the fair value is reported for the year, July 1, 1920, to June 30, 1921. The fair average value of capital stock as reflected in these tables is not comparable with invested capital as required for the purpose of the excess-profits tax.

The fair average value of capital stock contemplates the value of the total outstanding stock of the corporation considered as a going concern, and in estimating such value due consideration is given to the net value of the assets, earning capacity, market value of the shares, and other factors that may materially affect values in a given corporation or industry, whereas invested capital for the purpose of the excess-profits tax is based upon the actual investment of the

stockholders in the corporation, irrespective of the present value of

The tables also show the amount of taxable fair value under each distribution, which is computed by deducting the specific exemption of \$5,000 for each taxable corporation plus the amount of fair value

reported by tax-exempt corporations.

The magnitude of corporate industry and the relative importance of each industrial group is clearly shown in Table 1. Of the aggregate fair value of \$75,500,000,000 the manufacturing group reports approximately \$30,500,000,000 or 40 per cent; the next highest is finance, banking, insurance, etc., with \$13,700,000,000 or 18 per cent, followed by transportation and other public utilities, representing \$11,400,000,000 or 15 per cent, after which comes mining and quarrying, \$6,700,000,000 or 9 per cent. The agriculture group reports only \$1,000,000,000 or $1\frac{1}{3}$ per cent. The largest minor division of the major industrial groups is the manufacturing of metal and metal products, whose aggregate fair value totals in round numbers \$10,500,000,000, representing almost 14 per cent of the aggregate fair value reported by all the returns tabulated.

Table 2 supplements the preceding table and shows in percentages the ratios of the common, the preferred, and the fair value of the capital stock to the total par value of the capital stock, both in the aggregate and by industrial groups and exhibits the relative position of the various industrial divisions with respect to the par value and the fair value of their capital stock. Leading in this respect are the life-insurance companies with a ratio of 273 to 100; this is immediately followed by the group of accident, fire, and marine insurance companies reporting 272 to 100. The "All other insurance" group shows 236 to 100. (For the insurance groups, however, a disproportionately high ratio of the fair value to the par value of the stock is shown, due to mutual or nonstock organizations having been included in the tabulation.) The next in order are the trust companies with 233 to 100, followed by national banks, 209 to 100, and State banks 155 to 100. Lowest in order are the electric railway group with a ratio of 31.75 in fair value to each 100 par value of capital stock.

In the consideration of these data in determining the relationship of the fair value to the par value of the capital stock, the abnormal financial conditions of the period July 1, 1920, to June 30, 1921,

should be kept in mind.

Table 3 shows the distribution of the returns according to the size of corporation based on fair value of the capital stock and Table 4

shows the distribution by States and Territories.

The tabulations do not contain returns reporting capital stock with "No par value" and the data are as originally filed and prior to audit and adjustment.

[Returns filed for 1922 (July 1, 1921-June 30, 1922).]

	Total	-	Capita	l stock.				Fair
Industrial groups.	number of returns.	Common.	Preferred.	Total par value (common and preferred).	Fair value.	Taxable fair value.	Tax.	per cent of total.
Agriculture: Farming. Related industries.	5,367 660	\$691, 499, 044 129, 342, 801	\$44,662,140 45,781,718	\$736, 161, 184 175, 124, 519	\$810, 372, 337 183, 922, 460	\$780, 915, 191 179, 598, 374	\$780, 915 179, 598	1, 07 , 25
Total	6,027	820, 841, 845	90, 443, 858	911, 285, 703	994, 294, 797	980, 513, 565	960, 513	1,32
Mining and quarrying: Coal Metal mining. Oil and gas Nonmetal mining. Quarrying. All other mining and quarrying.	1,361 4,153 120	1, 004, 375, 430 1, 500, 150, 854 2, 377, 171, 669 37, 203, 103 144, 303, 034 544, 140, 095	133, 779, 010 58, 962, 348 165, 029, 206 3, 978, 550 23, 277, 063 145, 963, 315	1, 138, 154, 440 1, 559, 113, 202 2, 542, 200, 875 167, 580, 997 690, 103, 410	1,766,252,724 1,782,433,978 2,556,917,338 22,318,084 172,386,962 356,478,325	1,743,170,540 1,767,845,178 2,532,636,152 81,825,908 164,724,749 351,748,982	1,743,170 1,767,845 2,532,636 81,826 164,725 351,749	2, 34 2, 36 3, 39 .12 .23 .47
Total	11, 253	5, 607, 344, 185	530, 989, 492	6, 138, 333, 677	6,716,787,411	6,641,951,509	6,641,951	8.91
Manufacturing: Food products Textile products Leather products Rubber products Wood products Paper, pulp, and products Printing and publishing Chemicals and allied substances Stone, clay, and glass Metal and metal products All other manufacturing	9, 280 1, 999 687 6, 296 1, 606 7, 233 5, 544	2, 501, 561, 357 1, 749, 123, 232 427, 331, 327 416, 460, 118 913, 824, 887 406, 762, 148 424, 215, 392 2, 133, 048, 729 525, 476, 490 5, 403, 338, 360 1, 424, 582, 684	990, 464, 862 603, 814, 914 192, 707, 250 313, 531, 249 127, 520, 689 147, 854, 954 104, 414, 823 765, 860, 948 144, 870, 683 2, 155, 812, 924 448, 640, 306	3, 492, 026, 219 2, 352, 938, 146 620, 038, 577 729, 991, 367 1, 041, 345, 576 554, 617, 102 528, 630, 215 2, 898, 909, 677 670, 347, 173 7, 559, 151, 284 1, 873, 222, 990	3, 849, 500, 460 3, 616, 323, 635 754, 027, 137 664, 092, 135 1, 818, 242, 380 387, 196, 647 789, 828, 871 4, 388, 770, 597 795, 502, 763 10, 444, 695, 571 2, 461, 065, 045	3, 777, 656, 402 3, 571, 774, 464 744, 727, 720 659, 846, 592 1, 785, 688, 971 849, 331, 268 756, 369, 831 4, 361, 007, 846 778, 888, 688 10, 367, 630, 966 2, 419, 289, 406	3, 777, 656 3, 571, 774 744, 728 659, 847 1, 785, 689 849, 331 756, 370 4, 361, 008 10, 367, 631 2, 419, 289	5, 10 4, 80 1, 00 . 88 2, 41 1, 14 1, 05 5, 82 1, 05 13, 85 3, 26
Total	72, 305	16, 325, 724, 724	5, 995, 493, 602	22, 321, 218, 326	30, 439, 245, 241	30, 072, 212, 154	30, 072, 212	40. 36
Construction.	8,330	569, 522, 592	85, 150, 655	654, 673, 247	793,655,180	752, 657, 996	752,658	1.05
Transportation and other public utilities: Steam railroads. Electric railroads All other railroads and combinations. Water transportation.	659 294	5, 243, 341, 412 975, 126, 433 463, 240, 070 452, 345, 184	1, 438, 158, 877 208, 132, 759 182, 256, 288 121, 469, 595	6, 681, 500, 289 1, 183, 259, 192 645, 496, 358 573, 814, 779	5, 196, 952, 735 375, 657, 377 410, 379, 879 632, 402, 443	5, 187, 019, 472 373, 273, 308 409, 238, 623 624, 293, 567	5, 187, 019 373, 273 409, 239 624, 294	6, 89 . 50 . 54 . 84

Local transportation, eab, livery, etc. Electric light and power companies. Gas companies Telephone, telegraph, and radio companies. Water works Storage companies All other public utilities.	2,041 740 3,658 1 593	60, 447, 635 1, 046, 768, 792 729, 381, 845 1, 201, 168, 555 248, 768, 529 275, 990, 137 1, 190, 856, 536	6,347,234 245,199,443 87,960,369 111,201,679 17,188,488 43,215,040 449,137,572	66, 794, 869 1, 291, 968, 235 817, 352, 214 1, 312, 370, 234 265, 957, 017 319, 205, 177 1, 639, 994, 108	75, 813, 954 982, 322, 061 808, 138, 579 1, 079, 815, 979 205, 931, 908 357, 855, 676 1, 221, 837, 362	65, 293, 985 973, 427, 960 803, 796, 002 1, 065, 461, 721 198, 486, 715 344, 074, 009 1, 212, 542, 968	65, 294 973, 428 803, 796 1, 065, 462 198, 487 344, 074 1, 212, 543	.10 1.30 1.07 1.44 .27 .47 1.62
Total	19, 192	11, 887, 435, 128	2, 910, 267, 344	14, 797, 712, 472	11, 347, 107, 953	11, 256, 908, 330	11, 256, 909	15.04
Trade	75, 131	5,016,345,304	1, 107, 796, 011	6, 124, 141, 315	8, 533, 021, 280	8, 168, 138, 921	8, 168, 139	11,32
Public service: Domestic service—hotels, etc. Amusements—theaters, etc. Management—economics, accountants, etc. Educational—colleges, museums, etc. Curative—hospitals, asylums, etc. Legal—lawyers, patent attorneys, etc. Engineering—architects, civil, etc. All other service.	3,613 1,619	309, 458, 190 212, 163, 827 71, 257, 904 32, 041, 989 26, 103, 976 32, 001, 666 71, 649, 073 78, 831, 926	90, 942, 136 30, 785, 097 14, 525, 714 14, 385, 851 1, 821, 805 1, 421, 730 8, 706, 888 7, 867, 312	400, 400, 326 242, 948, 924 85, 783, 618 46, 427, 840 27, 925, 781 33, 423, 396 80, 355, 961 86, 699, 238	486, 961, 442 277, 824, 439 83, 957, 139 27, 516, 359 31, 323, 730 47, 643, 727 44, 714, 938 82, 781, 630	462, 935, 861 259, 569, 154 74, 325, 580 24, 448, 550 27, 611, 945 44, 145, 591 41, 559, 643 74, 034, 324	462, 936 259, 569 74, 326 24, 448 27, 612 44, 146 41, 560 74, 034	.65 .37 .11 .04 .04 .06 .06
Total	15,437	833, 508, 551	170, 456, 533	1,003,965,084	1,082,723,411	1,008,630,648	1,008,631	1.44
Finance, banking, insurance, etc.: National banks. State banks Trust companies Stocks, bonds, loans, realty and holding companies. Life insurance. Accident, fire, and marine insurance. All other insurance. All other financial concerns and combinations.	18,532 2,209 52,174 245	691, 917, 230 8, 025, 242, 903 53, 066, 396 143, 199, 705		1, 197, 846, 834 1, 050, 941, 297 691, 917, 230 9, 348, 109, 584 53, 066, 396 143, 199, 705 117, 237, 803 1, 428, 094, 681	2, 506, 557, 276 1, 630, 141, 010 1, 544, 351, 691 6, 171, 970, 969 144, 889, 455 389, 177, 781 277, 104, 957 1, 004, 158, 722	2, 467, 157, 111 1, 539, 412, 954 1, 528, 241, 441 5, 345, 411, 799 143, 762, 741 386, 609, 024 274, 336, 052 986, 016, 039	2, 467, 157 1, 539, 413 1, 528, 241 5, 345, 412 143, 763 386, 609 274, 336 986, 016	3. 32 2. 16 2. 05 8. 18 . 19 . 52 . 37 1. 34
Total	84, 843	11, 838, 388, 098	2, 192, 025, 492	14,030,413,590	13,668,351,861	12, 670, 947, 161	12, 670, 947	18.13
Combinations, predominant industry not ascertainable Concerns in liquidation. Inactive concerns Exempt organizations.	22,182	786, 980, 819 473, 094, 179 2, 236, 249, 787 211, 916, 762	161, 400, 144 68, 879, 045 288, 129, 260 22, 083, 345	948, 380, 963 541, 973, 224 2, 524, 379, 047 234, 000, 107	1, 461, 570, 187 219, 651, 279 114, 006, 988 36, 209, 586	1, 446, 286, 084 177, 065, 901 17, 356, 833	1,446,286 177,066 17,357	1.94 .29 .15 .05
Grand total	326, 100	56,607,361,974	13, 623, 114, 781	70, 230, 476, 755	75, 406, 625, 174	73, 172, 669, 102	73, 172, 669	100.00

Capital stock tax returns—Distribution by industrial groups—Percentage table, showing ratios to total par value.

[Returns filed for 1922 (July 1, 1921-June 30, 1922).]

		Capita	l stock.	
Industrial groups.	Common.	Preferred.	Total par value (common and pre- ferred).	Fair value.
Agriculture: Farming Related industries.	93. 93 73. 86	6. 07 26. 14	100.00 100.00	110.08 105.02
Total	90.08	9.92	100.00	109. 11
Mining and quarrying: Coal. Metal mining. Oil and gas. Nounetal mining Quarrying. All other mining and quarrying Total. Manufacturing: Food products Textile products. Textile products.	88. 25 96. 22 93. 51 90. 34 86. 11 78. 85 91. 35 71. 64 74. 34	11. 75 3. 78 6. 49 9. 66 13. 89 21. 15 8. 65	100.00 100.00 100.00 100.00 100.00 100.00 100.00	155. 19 114. 33 100. 58 199. 89 102. 87 51. 65 109. 42
Leather products. Rubber products. Wood products. Paper, pulp, and products. Printing and publishing. Chemicals and allied substances Stone, clay, and glass Metal and metal products. All other manufacturing.	68. 92 57. 05 87. 75 73. 34 80. 25 73. 58 78. 39 71. 48 76. 05	31. 08 42. 95 12. 25 26. 66 19. 75 26. 42 21. 61 28. 52 23. 95	100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00	121. 61 90. 97 174. 60 154. 56 149. 41 151. 39 118. 67 138. 17 131. 38
Total	73.14	26. 86	100.00	136.37
Construction.	86.99	13. 01	100.00	121. 23
Transportation and other public utilities: Steam railroads. Electric railroads and combinations. Water transportation. Local transportation, cab, livery, etc Electric light and power companies. Gas companies. Telephone, telegraph, and radio companies. Waterworks. Storage companies All other public utilities.	78. 83 90. 50 81. 02 89. 24 91. 53 93. 54	21, 53 17, 59 28, 24 21, 17 9, 50 18, 98 10, 76 8, 47 6, 46 13, 54 27, 39	100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00	77. 78 31. 75 63. 58 110. 21 113. 50 76. 63 98. 87 82. 28 77. 43 112. 11 74. 50
Total	80.33	19.67	100.00	76.68
Trade	81.91	18.09	100.00	139.33
Public service: Domestic service—hotels, etc. Amusements—theaters, etc. Management economics, accountants, etc. Educational—colleges, museums, etc. Curative—hospitals, asylums, etc. Legal—lawyers, patent attorneys, etc. Engineering—architects, civil, etc. All other service.	83. 07 69. 01 93. 48 95. 75 89. 16 90. 93	22. 71 12. 67 16. 93 30. 99 6. 52 4. 25 10. 84 9. 07	100.00 100.00 100.00 100.00 100.00 100.00 100.00	121. 62 114. 36 97. 87 59. 27 112. 17 142. 55 55. 65 95. 48
Total	83.02	16.98	100.00	107.84

 $\label{lem:capital stock tax returns-Distribution by industrial groups-Percentage table showing ratios to total par value-Continued.}$

		Capita	l stock.	
Industrial groups.	Common.	Preferred.	Total par value (common and pre- ferred).	Fair value.
Finance, banking, insurance, etc.: National banks State banks Trust companies Stocks, bonds, loans, realty and holding companies. Life insurance Accident, fire, and marine insurance All other insurance All other financial concerns and combinations. Total Combinations, predominant industry not ascertainable	100.00 100.00 85.85 100.00 100.00 100.00 39.14	14.15 60.86 15.62	100. 00 100. 00 100. 00 100. 00 100. 00 100. 00 100. 00 100. 00	209. 25 155. 11 223. 20 66. 02 273. 63 271. 77 236. 36 70. 31 97. 42
Concerns in liquidation. Inactive concerns Exempt organizations.	87.29	12. 71 11. 41 9. 44	100.00 100.00 100.00	40. 53 4. 52 15. 47
Grand total	80.60	19. 40	100.00	107.37

STATISTICS OF INCOME.

[Returns filed for 1922 (July 1, 1921-June 30, 1922).]

	,						
			Capital	stock.			
Size of capital stock fair value,	Number of returns.	Common.	Preferred.	Total par value (common and preferred).	Fair value.	Taxable fair value.	Tax.
No fair value reported.	28, 934	\$3, 854, 693, 432	\$540,939,829	\$4,395,633,261			
Fair value under \$1,000	20,602	2, 544, 126, 662	376, 392, 314	2, 920, 518, 976	\$3,507,087		
1,000 to \$2,000.	9,684	874, 672, 538	121, 452, 175	996, 124, 713	9, 127, 222		
2,000 to \$3,000		151, 644, 281	12, 139, 137	163, 783, 418			
3,000 to \$4,000.	6,036	132, 955, 758	5, 240, 524	138, 196, 282			
4,000 to \$5,000.		138, 860, 469	4, 424, 179	143, 284, 648	26, 455, 747		
5,000 to \$6,000.		183, 227, 738	8, 407, 125	191, 634, 863	41, 818, 383	\$84,839	\$8
6,000 to \$7,000.		86, 604, 172	12, 852, 876	99, 457, 048	33, 948, 083	7, 352, 681	7.35
7,000 to \$8,000.		85, 050, 916	5, 941, 243	90, 992, 159	37, 294, 404	12, 069, 669	12,07
8,000 to \$9,000.		86, 789, 036	4, 161, 000	90, 950, 036	40, 908, 092	16, 394, 697	16, 39
9,000 to \$10,000.		93, 616, 366	7, 039, 605	100, 655, 971	42,777,081	19, 954, 448	19, 95
10,000 to \$11,000.		176, 142, 810	7,009,503	183, 152, 313	87, 724, 003	43, 768, 929	43, 76
11,000 to \$11,000.		102, 262, 816	2,587,492	104, 850, 308	49, 651, 566	27, 716, 159	
		102, 202, 816	5, 236, 297	107, 975, 313	59, 227, 139	34, 943, 473	27, 71
12,000 to \$13,000				107, 973, 313			34, 94
13,000 to \$14,000	3,821	94, 057, 192	4,764,997	98, 822, 189 85, 886, 330	51, 481, 372 49, 379, 298	31, 949, 038 31, 866, 791	31, 94
	3,416	80, 415, 322	5, 471, 008	85, 880, 330			31, 86
15,000 to \$20,000.		469, 354, 481	27, 325, 251	496, 679, 732	325, 559, 737	228, 403, 990	228, 40
20,000 to \$25,000	16,073	459, 905, 481	37, 046, 408	496, 951, 889	356, 616, 725	273, 251, 294	273, 25
25,000 to \$30,000	14, 452	475, 383, 408	29, 338, 177	504, 721, 585	390, 747, 824	314, 431, 736	314, 43
30,000 to \$40,000		774, 138, 264	58, 478, 028	832, 616, 292	712, 847, 974	603, 063, 141	603, 06
40,000 to \$50,000		688, 437 , 953	63, 979, 362	752, 417, 315	647, 744, 523	567, 477, 347	567, 47
50,000 to \$60,000	13,286	757, 578, 212	55, 533, 187	813, 111, 399	718, 808, 439	643, 584, 349	643, 58
50,000 to \$70,000		571, 874, 338	46, 447, 584	618, 321, 922	599, 828, 140	547, 544, 580	547, 54
70,000 to \$80,000		511, 818, 432	37, 304, 317	549, 122, 749	556, 216, 691	514, 511, 712	514, 5
30,000 to \$90,000	6,069	468, 629, 881	55, 539, 537	524, 169, 418	514, 034, 289	479, 471, 284	479, 47
0,000 to \$100,000		419, 401, 567	39, 240, 684	458, 642, 251	477, 358, 646	447, 588, 893	447, 58
.00,000 to \$150,000	19, 195	2,008, 878, 319	236, 519, 142	2, 245, 397, 461	2,312,293,917 1,750,872,169	2, 190, 729, 747	2, 190, 73
50,000 to \$200,000	10,167	1, 417, 036, 216	186, 704, 434	1,603,740,650	1,750,872,169	1, 684, 189, 725	1, 684, 19
00,000 to \$250,000	6,884	1, 192, 053, 197	171, 489, 147	1,363,542,344	1, 531, 522, 713	1, 480, 944, 229	1,480,9
250,000 to \$300,000		971, 270, 500	138, 182, 378	1,109,452,878	1,367,427,098	1,327,238,854	1, 327, 23
300,000 to \$400,000.		1, 564, 689, 625	274, 433, 579	1,839,123,204	2, 267, 809, 365	2, 215, 952, 267	2, 215, 9
00,000 to \$500,000.		1,253,728,354	264, 333, 403	1,518,061,757	1,793,194,645	1,755,606,469	1,755,6
500,000 to \$750,000.		2, 277, 230, 420	635, 617, 711	2, 912, 848, 131	3, 487, 627, 894	3,395,581,488	3, 395, 5
750,000 to \$1,000,000		1,707, 994, 502	410, 792, 059	2, 118, 786, 561	2, 641, 197, 918	2, 598, 731, 564	2, 598, 73
1,000,000 to \$1,500,000	3, 259	2, 370, 722, 091	595, 548, 651	2,966,270,742	3, 962, 622, 162	3, 887, 014, 381	3, 887, 01
t, 500, 000 + ~ 60, 000, 000	1,346	1,391,131,787	249 214 000	1 722 445 000	2, 335, 025, 027		0,887,01
1,500,000 to \$2,000,000	1,340		342, 314, 022	1,733,445,809	2, 335, 025, 027 4, 091, 410, 399	2, 300, 979, 019	2, 300, 97
2'000',000 to \$3',000',000		2, 534, 874, 358	1, 428, 246, 378	3, 963, 120, 736		4, 039, 252, 629	4, 039, 25
3,000,000 to \$4,000,000	831	1,613,471,540	491, 483, 501	2, 104, 955, 041	2,840,957,295	2, 803, 929, 915	2, 803, 93

\$4,000,000 to \$5,000,000 \$5,000,000 to \$10,000,000 \$10,000,000 to \$20,000,000 \$20,000,000 to \$30,000,000 \$30,000,000 to \$30,000,000 \$40,000,000 to \$50,000,000 \$50,000,000 to \$60,000,000 \$50,000,000 to \$70,000,000 \$70,000,000 to \$80,000,000 \$80,000,000 to \$80,000,000 \$90,000,000 to \$80,000,000 \$90,000,000 to \$80,000,000 \$90,000,000 to \$90,000,000 \$90,000,000 to \$90,000,000 \$90,000,000 to \$90,000,000	877 489 134 69 28 33 23 11	1, 227, 677, 711 3, 579, 353, 729 4, 026, 920, 810 2, 020, 704, 200 1, 354, 310, 937 964, 528, 398 1, 997, 327, 141 863, 755, 333 367, 128, 944 587, 530, 700 5, 830, 662, 421	402, 036, 276 1, 308, 698, 309 1, 154, 411, 474 601, 723, 704 424, 477, 409 260, 755, 799 407, 160, 570 273, 738, 689 129, 398, 375 152, 000, 000 1, 758, 757, 932	1, 629, 713, 987 4, 888, 052, 038 5, 181, 332, 284 2, 622, 427, 904 1, 778, 788, 346 1, 225, 284, 197 1, 504, 487, 494, 222 496, 527, 319 739, 530, 700 7, 589, 420, 353	2, 167, 562, 933 6, 059, 030, 445 6, 743, 380, 692 3, 245, 502, 226 2, 376, 293, 081 1, 226, 991, 366 1, 335, 371, 367 1, 463, 279, 573 816, 112, 948 838, 387, 227 12, 383, 196, 713	2, 125, 365, 470 5, 890, 111, 467 6, 627, 551, 270 3, 219, 977, 854 2, 345, 953, 081 1, 226, 851, 366 1, 335, 206, 841 1, 463, 164, 573 816, 057, 948 763, 983, 182 12, 332, 866, 713	2, 125, 365 5, 890, 112 6, 627, 551 3, 219, 978 2, 345, 953 1, 226, 851 1, 835, 207 1, 463, 165 816, 658 763, 983 12, 332, 867
Total	326, 100	56, 607, 361, 974	13,623,114,781	70, 230, 476, 755	75, 406, 625, 174	73, 172, 669, 102	73, 172, 669

STATISTICS OF INCOME.

					- 	 	
	Total		Capita	l stock.			
States and Territories.	number of returns.	Common.	Preferred.	Total par value (common and preferred).	Fair value.	Taxable fair value.	Tax.
Alabama	2,974	\$276,009,785	\$45,093,778	\$ 321, 103, 563	\$380,647,341	\$337,726,612	\$337,727
Alaska	102	14, 838, 616	50,000	14, 888, 616	3, 979, 794	3, 563, 488	3, 563
Arizona	1,428	522, 327, 875	9, 890, 718	532, 218, 593	154, 247, 415	144, 394, 211	144, 394
Arkansas	1,994	141, 234, 942	11, 858, 497	153, 093, 439	180, 513, 222	170, 361, 938	170, 362
California	14,757	3,704,948,418	442, 800, 257	4, 147, 748, 675	3,544,151,287	3, 405, 639, 249	3,405,639
Colorado	6,143	1, 227, 891, 845	159, 538, 487	1,387,430,332	936, 164, 001	876, 629, 096	876,629
Connecticut	4,606	810, 157, 775	133, 853, 052	944, 010, 827	1, 220, 754, 520	1, 191, 559, 904	1, 191, 560
Delaware	682	236, 024, 929	820, 325, 994	1,056,350,923	469, 407, 950	457, 862, 059	457,862
District of Columbia.		318, 107, 110	89,627,471	407, 734, 581	284, 217, 610	280, 000, 770	280,001
Florida	2,834	212, 368, 742	18, 815, 236	231, 183, 978	277, 520, 544	261, 735, 510	261, 735
Georgia	3,898	374, 451, 654	75, 305, 119	449, 756, 773	583, 761, 945	557, 803, 997	557, 804
Hawaii	576	167, 914, 406	5, 146, 702	173,061,108	297, 157, 552	294, 589, 331	294, 589
Idaho	1,631	245, 461, 569	7, 966, 119	253, 427, 688	146, 368, 210	139, 912, 825	139, 913
Illinois	19, 121	4,089,795,677	1, 127, 862, 297	5, 217, 657, 974	6,043,570,710	5, 933, 945, 070	5, 933, 945
Indiana	8,844	785, 144, 867	219, 792, 337	1,004,937,204	1,054,964,158	1,014,152,606	1,014,153
Iowa	8,647	551, 532, 660	105, 096, 296	656, 628, 956	754, 403, 929	714, 713, 787	714,714
Kansas		659, 524, 433	169, 429, 218	828, 953, 651	815, 342, 155	792, 292, 752	792, 293
Kentucky	4,912	464, 764, 701	69, 898, 937	534, 663, 638	636, 867, 429	613, 708, 565	613, 709
Louisiana	4,353	508, 230, 607	65, 441, 897	573, 672, 504	757, 049, 452	735, 549, 171	735, 549
Maine	2,725	408, 241, 140	121, 557, 564	529, 798, 704 1, 058, 657, 548	380, 172, 655	355, 845, 454	355, 845
Maryland	3,512	698, 576, 093	360, 081, 455	1,058,657,548	895, 467, 974	826, 539, 588	826, 540
Massachusetts	14, 213	2, 869, 919, 801	933, 078, 977	3, 802, 998, 778	3,532,961,507 2,723,225,893	3, 453, 147, 635	3, 453, 148
Michigan	10, 562	1, 434, 334, 596	316, 404, 274	1, 750, 738, 870	2,723,225,893	2,665,713,683	2,665,714
Minnesota	9,044	1,605,924,280	209, 428, 439	1, 815, 352, 719	2, 160, 120, 725	1,956,049,796	1,956,050
Mississippi	1,531	104, 021, 152	6, 791, 497	110, 812, 649	160, 692, 277	152, 930, 496	152, 930
Missouri	12,787	1,763,679,152	515, 463, 982	2, 279, 143, 134	2, 214, 754, 279	2, 144, 569, 317	2, 144, 569
Montana	2,340	323, 205, 113	19, 976, 252	343, 181, 365	263, 638, 233	246, 005, 470	246,005
Nebraska	4,756	348, 029, 606	67 , 757, 221	415, 786, 827	433, 713, 819	407, 629, 869	407,630
Nevada	1,179	289, 470, 784	2, 632, 508	292, 103, 292	47, 979, 471	43, 718, 268	43,718
New Hampshire	1,016	76, 725, 185	22,021,502	98, 746, 687	186, 878, 414	182, 584, 699	182, 585
New Jersey.	9,556	1,502,729,016	2 96, 299, 778	1,799,028,794	1, 973, 212, 707	1,926,572,527	1,926,572
New Mexico.	835	84, 444, 553	2, 010, 694	86, 455, 247	60, 236, 710	54, 157, 696 18, 897, 827, 186	54, 158
New York	50,826	12, 493, 878, 563	3,981,221,929	16, 475, 100, 492	19, 329, 780, 708	18, 897, 827, 186	18,897,827
North Carolina	4, 335	408, 094, 740	131, 323, 065	539, 417, 805	622, 037, 381	602, 488, 088	602, 488
North Dakota	2,432	73, 215, 529	5, 742, 347	78,957,876	92, 979, 508	78, 977, 534	78, 978
Ohio	18,682	2, 948, 280, 348	1,038,603,810	3,986,884,158	4,835,533,770	4, 744, 406, 579	4,744,407
Oklahoma	4, 253	668, 809, 720	74, 138, 778	742, 948, 498	709, 830, 384	688, 906, 121	688,906
Oregon	4,653	383, 816, 667	43, 110, 346	426, 927, 013	402, 340, 972	380, 745, 347	380, 745

Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia Washington West Virginia Wisconsin Wyoming	17,610 1,902 3,547 2,341 4,116 8,834 3,237 1,216 4,519 9,596 4,249 10,984 1,687	6, 122, 676, 484 307, 526, 334 195, 996, 913 95, 753, 371 419, 761, 419 1, 484, 931, 541 447, 679, 920 82, 894, 610 736, 056, 852 1, 117, 236, 225 669, 543, 196 845, 331, 585 285, 846, 875	972, 870, 310 73, 425, 682 55, 154, 029 6, 166, 675 74, 719, 732 81, 217, 431 45, 360, 148 23, 326, 036 193, 863, 706 51, 035, 076 83, 788, 788 229, 590, 715 7, 159, 653	7, 095, 546, 794 380, 952, 016 251, 150, 942 101, 920, 046 494, 481, 151 1, 566, 148, 972 493, 040, 068 106, 220, 646 929, 920, 558 1, 168, 271, 301 753, 331, 954 1, 074, 922, 300 293, 006, 528	8, 321, 463, 474 584, 299, 893 309, 407, 507 90, 571, 199 460, 037, 003 1, 600, 373, 864 324, 947, 140 110, 428, 406 939, 145, 419 759, 708, 187 834, 019, 019 1, 384, 694, 538 120, 882, 914	8, 211, 270, 970 575, 071, 701 292, 126, 029 80, 380, 627 440, 329, 975 1,543, 518, 971 310, 136, 721 105, 492, 400 915, 762, 144 720, 666, 092 811, 768, 903 1, 316, 741, 181 114, 447, 094	8, 211, 271 575, 072 292, 126 80, 381 440, 330 1, 543, 519 310, 137 105, 492 915, 762 720, 666 811, 769 1, 316, 741 114, 447
Total	326, 100	56,607,361,974	13, 623, 114, 781	70, 230, 476, 755	75, 406, 625, 174	73, 172, 669, 102	73, 172, 669

FEDERAL ESTATE TAX RETURNS.

There are given below tables prepared from the estate-tax returns filed during the period from September 9, 1916, the effective date of the original estate-tax law, up to and including January 15, 1922, the date as of which this statistical analysis was made.

It should be noted that the tables are based on returns actually filed within this period as distinguished from the number of taxable estates in which the decedents died during this period. This distinction arises from the fact that estate-tax returns are not due until one year after death, and, while returns are frequently filed in advance, it results that relatively few returns for decedents dying in the calendar year 1921 had been filed on January 15, 1922.

The estate tax is a tax imposed on the transfer of the net estate of a decedent and is graduated according to the size of the net estate.

In the case of a resident decedent the net estate is the gross estate less the deductions indicated in the table, which include in each case a specific exemption of \$50,000, so that in effect the gross estate of a resident decedent must exceed the specific exemption of \$50,000 plus all other deductions before any tax can result. Returns must be filed for all resident estates where the gross estate exceeds \$50,000. The net estate in the case of a nonresident decedent is the gross estate situated within the United States less the proportionate deductions specified by the statutes. The specific exemption of \$50,000 does not apply to the estates of nonresident decedents, and returns must be filed in all cases where there is property situated within the United States.

The size of the net estate as given in the first column of the tables corresponds to the successive taxable blocks as fixed by the revenue acts.

STATISTICS OF INCOME.

Federal estate tax returns—Returns of resident decedents distributed by size of net estate.

[Returns filed from Sept. 9, 1916, to Jan. 15, 1922.]

					Deductions.					Average	
Size of net estate.	Number of returns.	Gross estate.	Specific exemption.	Charitable, public, and similar bequests.	Property from estates taxed within 5 years.	Funeral and administrative expenses, debts, unpaid mort- gages, etc.	Total.	Net estate.1	Tax.	Average amount of tax per return.	Average rate per cent of tax.
No net estate Under \$50,000 \$50,000 to \$150,000 \$150,000 to \$150,000 \$250,000 to \$450,000 \$250,000 to \$450,000 \$450,000 to \$450,000 \$450,000 to \$450,000 \$1,000,000 to \$1,500,000 \$1,000,000 to \$2,000,000 \$2,000,000 to \$3,000,000 \$2,000,000 to \$3,000,000 \$4,000,000 to \$3,000,000 \$4,000,000 to \$5,000,000 \$5,000,000 to \$6,000,000 \$5,000,000 to \$7,000,000 \$7,000,000 to \$8,000,000 \$8,000,000 to \$8,000,000 \$8,000,000 to \$9,000,000 \$9,000,000 to \$10,000,000 \$9,000,000 to \$10,000,000 \$10,000,000 and over	20, 330 9, 210 2, 700 2, 139 1, 028 382 380 135 143 48 30 12 12 3 7 23	\$437, 471, 290 1, 515, 720, 712 1, 485, 573, 508 763, 299, 906 955, 261, 665 734, 603, 8427, 816 554, 059, 742 275, 520, 099 409, 476, 872 189, 347, 561 154, 192, 322 85, 795, 900 26, 915, 756 52, 825, 261 93, 506, 803 560, 637, 695	\$282, 150, 000 1, 016, 500, 000 460, 500, 000 135, 000, 000 106, 950, 000 151, 400, 000 19, 100, 000 19, 100, 000 7, 150, 000 7, 150, 000 600, 000 15, 000 230, 000 350, 000 1, 150, 000	\$41, 710, 435 23, 984, 281 26, 378, 873 11, 228, 614 21, 456, 847 17, 227, 248 6, 643, 234 15, 376, 636 7, 800, 649 4, 265, 941 2, 965, 171 3, 302, 545 709, 750 1, 376, 500 385, 585 18, 382, 172 61, 297, 208	\$30, 576, 891 7, 710, 205 8, 447, 479 2, 831, 966 3, 064, 830 1, 847, 000 574, 677 6, 507, 738 188, 627 920, 953 15, 149 700, 000 4, 197, 398	\$182, 048, 370 81, 492, 899 179, 526, 507 90, 920, 952 115, 659, 925 73, 527, 293 43, 492, 944 55, 271, 517 49, 616, 663 14, 288, 521 17, 827, 117 10, 962, 677 1, 113, 112 10, 717, 559 8, 465, 634 51, 768, 724	\$536, 485, 696 1,129, 687, 385 674, 852, 859 239, 981, 522 247, 131, 602 144, 001, 541 69, 810, 855 96, 155, 891 61, 953, 557 23, 487, 303 19, 091, 066 19, 836, 867 12, 939, 177 5, 460, 510 11, 353, 144 27, 197, 266 114, 215, 930	\$386, 033, 327 810, 720, 649 523, 273, 384 708, 139, 063 590, 602, 343 326, 616, 961 457, 903, 851 232, 179, 446 347, 523, 315 165, 560, 258 135, 101, 256 65, 959, 033 76, 105, 920 21, 455, 246 41, 472, 117 66, 309, 597 452, 421, 765	\$5, 222, 780 15, 620, 289 13, 945, 902 25, 249, 846 28, 219, 539 18, 111, 256 30, 812, 485 17, 716, 660 30, 879, 593 17, 706, 750 15, 855, 161 8, 684, 837 10, 253, 243 2, 754, 906 6, 693, 365 6, 693, 365 10, 745, 533 93, 106, 148	\$256. 90 1, 696. 01 5, 165. 15 11, 804. 51 27, 450. 91 47, 411. 67 81, 085. 49 131, 234. 52 215, 941. 21 359, 724. 58 528, 505. 37 723, 736. 42 918, 302. 00 1, 338, 673. 00 1, 535, 076. 14 4, 048, 093. 39	1. 35 1. 93 2. 67 3. 57 4. 78 5. 55 6. 73 7. 63 8. 89 10. 41 11. 74 13. 47 12. 84 16. 14 16. 21 20. 58
Total	42, 230	8, 785, 641, 889	2, 111, 500, 000	264, 491, 687	67, 582, 903	1, 033, 408, 174	3, 476, 982, 764	1 5, 497, 673, 531	351, 138, 323	9, 597. 35	6. 49

¹ Net taxable estate.

Federal estate tax returns—Returns of nonresident decendents, distributed by size of net

[Returns filed from Sept. 9, 1916, to Jan. 15, 1922.]

Size of net estate.	Re- turns.	Gross estate.	Deduc- tions.	Net estate.	Tax.	Average tax.	Average rate per cent.
No net estate. Under \$50,000. \$50,000 to \$150,000. \$150,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$450,000 to \$750,000. \$1,000,000 to \$1,500,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$3,000,000. \$4,000,000 to \$6,000,000. \$5,000,000 to \$6,000,000. \$5,000,000 to \$7,000,000. \$7,000,000 to \$6,000,000. \$7,000,000 to \$8,000,000. \$8,000,000 to \$9,000,000. \$9,000,000 to \$9,000,000.	15 2,559 197 60 35 12 5 9 1	\$297 18, 596, 146 18, 467, 508 12, 325, 362 12, 224, 161 7, 712, 386 4, 492, 489 11, 200, 833 1, 975, 276 4, 602, 418 5, 514, 445	\$650 1, 420, 958 8, 19, 780 1, 363, 512 999, 779 532, 040 134, 258 448, 371 17, 155	\$17, 175, 188 17, 647, 728 10, 961, 850 11, 284, 382 7, 180, 346 4, 385, 201 10, 752, 462 1, 958, 121 4, 602, 418 5, 502, 446	\$240,036 352,617 285,527 403,929 370,260 244,698 761,256 196,974 610,435 586,867	\$93. 80 1, 789. 93 4, 758. 68 11, 540. 83 30, 855. 00 48, 939. 60 84, 584. 00 196, 974. 00 610, 435. 00 586, 867. 00	1. 40 2. 00 2. 60 3. 55 5. 16 5. 17. 00 10. 06 13. 26 10. 67
Total 1	2,896	107, 596, 891	5,748,532	2 101,848,712	5,377,928	1,866.69	5. 28

 $^{^{\}rm 1}$ The above returns are included in the distribution shown in Table 1. $^{\rm 2}$ Net taxable estate.

On the pages immediately following will be found the basic tables of income distribution in the United States and in each State and Territory.

Respectfully,

D. H. Blair, Commissioner of Internal Revenue.

Approved: September 21, 1922.

A. W. Mellon, Secretary of the Treasury.

BASIC TABLES

 $5375^{\circ} - 22 - 4$

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TABLE 1.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY STATES, FOR THE UNITED STATES; showing for each State the number of returns, net income, lax, and relative percentages.

	Retu	rns.	Net incor	Net income. Exemption		Exemptions from normal tax.					Total te	ax.
States and Territories.	Number.	Per cent of total.	Amount.	Per cent of total.	Personal exemption.	Dividends.	Interest on Govern- ment obli- gations.1	Net income subject to normal tax.	Normal tax.	Surtax.	Amount.	Per cent of total.
Alabama Alaska Arizona Arkansas California Colorade Connecticut Delaware District of Columbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Loutsiana Maine Maryland Massachusetts Michigan Minnesota Mississinpi Missouri Montana Nebraska New Hampshire New Jersey New Mexico New York North Carolina	9, 899 21, 812 38, 113 390, 973 74, 198 118, 195 18, 937 69, 730 42, 210 73, 325 542, 467 189, 587 78, 258 69, 340 47, 717 148, 000 401, 770 305, 076 154, 118 28, 022 162, 199 45, 557 97, 729 163, 113, 636 13, 636 1, 047, 634	0. 73 .14 .34 .52 .5. 47 1. 02 2. 06 .96 .96 .58 1. 01 2. 35 7. 47 2. 61 2. 33 1. 37 1. 08 .96 .96 .96 .96 .96 .96 .96 .96	\$156, 604, 933 19, 400, 775 67, 280, 486 118, 060, 710 1, 329, 006, 594 219, 277, 184 451, 737, 702 55, 633, 321 208, 388, 174 141, 105, 124 228, 619, 716 55, 722, 896 67, 391, 639 18, 836, 936, 942 556, 061, 991 631, 560, 78 300, 413, 419 243, 879, 238 303, 413, 429 243, 879, 238 304, 435 247, 195, 448 1, 388, 406, 648 898, 679, 238 433, 122, 241 83, 954, 352 548, 130, 178 109, 348, 194 303, 362, 706 25, 337, 934 100, 431, 539 977, 583, 627 36, 923, 120 4, 030, 623, 696, 837 163, 799, 837	0.66 .09 .28 .50 .55 .92 1.90 .23 .88 .59 .92 2.34 .26 1.29 7.73 2.34 2.66 1.29 1.03 1.00 2.03 1.00 2.11 1.01 60 1.02 1.03 1.06 1.09 1.03 1.06 1.09 1.06 1.06 1.06 1.06 1.06 1.06 1.06 1.06	\$99, 269, 490 13, 833, 200 44, 545, 949 75, 155, 920 674, 115, 418 137, 048, 948 248, 763, 357 33, 065, 407 110, 764, 184 78, 481, 769 141, 801, 93 47, 755 47, 324, 424 985, 177, 317 339, 845, 783 335, 156, 847 192, 208, 645 141, 479, 501 123, 211, 401 123, 211, 401 124, 211, 401 125, 211, 401 126, 217, 817 186, 187 186, 189, 536 187, 556, 689 187, 556, 689 188, 344, 890 294, 583, 370 80, 100, 443 184, 139, 333 177, 278, 755 60, 379, 525 516, 449, 080 25, 374, 895 1, 795, 803, 384	\$10, 507, 830 111, 127 3, 365, 844 7, 708, 327 134, 392, 931 19, 540, 162 81, 612, 057 10, 912, 704 19, 560, 456 12, 676, 663 20, 574, 168 14, 294, 793 3, 101, 298 195, 111, 155 23, 042, 404 21, 733, 165 21, 133, 165 23, 042, 404 21, 733, 615 17, 123, 831 47, 464, 869 299, 940, 403 5, 616, 042 71, 672, 864 5, 150, 224 13, 949, 759 7, 836, 682 15, 449, 742 101, 302, 111 1, 778, 195 631, 956, 075 23, 481, 369	\$296, 368 3, 166 53, 960 212, 535 3, 495, 423 380, 872 1, 161, 220 7, 476, 961 342, 085 82, 324 18, 402 7, 476, 961 847, 516 788, 775 357, 490 599, 629 1, 317, 711 184, 534 1, 041, 037 5, 834, 833 1, 715, 062 807, 744 163, 283 1, 310, 179 24, 435, 485 45, 672 14, 735, 805 317, 378, 805 317, 378, 805 317, 378	\$46, 561, 245 5, 333, 282 19, 314, 733 34, 933, 928 517, 002, 822 62, 307, 202 120, 201, 068 11, 575, 236 77, 668, 201 49, 575, 226 65, 901, 526 66, 901, 526 67, 901, 526 68, 901, 526 69, 904, 526 68, 201 149, 575, 226 69, 907, 86 207, 311, 142 98, 714, 133 78, 757, 696 207, 311, 142 98, 714, 133 78, 757, 696 207, 765, 390 128, 118, 133, 559 434, 990, 806 2267, 765, 390 128, 118, 951 128, 118, 951 128, 138, 559 434, 990, 806 227, 765, 390 128, 118, 951 128, 138, 559 434, 990, 806 227, 765, 390 24, 1492, 193 357, 666, 968 9, 724, 358 1, 588, 128, 452 1, 588, 128, 452 51, 546, 410	\$2, 787, 226 239, 746 1, 029, 906 1, 999, 059 28, 741, 887 3, 570, 397 7, 158, 945 23, 269 4, 186, 289 2, 854, 321 4, 986, 983 923, 381 14, 100, 762 9, 671, 854 14, 100, 762 9, 671, 854 14, 100, 762 1, 491, 964 10, 459, 841 10, 459, 11, 182 16, 611, 263 10, 385, 752 1, 336, 356 5, 987, 862 2, 1995, 387 1, 491, 293 397, 864 1, 495, 352 20, 317, 226 597, 593 99, 279, 666 31, 185, 443	\$1, 695, 579 8, 859 295, 999 1, 299, 391 21, 705, 618 3, 196, 503 1, 298, 756 4, 350, 343 2, 388, 384 3, 617, 907 4, 670, 228 3, 105, 586 103, 233 46, 103, 741 4, 670, 228 2, 627, 877 2, 780, 829 4, 360, 061 2, 490, 451 10, 297, 812 24, 881, 988 7, 649, 457 1, 003, 914 11, 041, 949 42, 977, 842 24, 881, 988 11, 041, 949 42, 375, 443 1, 225, 441 11, 041, 949 696, 834 2, 375, 443 1, 225, 441 22, 1984, 287 187, 377, 644 2377, 644 2377, 644 24, 377, 437 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647 377, 647	\$4, 482, 805 248, 605 1, 325, 905 3, 268, 450 50, 447, 505 6, 766, 900 15, 774, 598 2, 122, 2025 8, 536, 632 5, 242, 705 7, 697, 699 4, 075, 539 1, 086, 614 85, 409, 203 15, 780, 124 18, 776, 90 8, 351, 393 7, 292, 098 8, 363, 393 4, 892, 419 21, 189, 233 69, 368, 994 40, 493, 261 15, 169, 869 2, 495, 207 21, 877, 701 2, 602, 369, 369, 369, 369, 369, 369, 369, 369	0. 42 .02 .12 .30 4. 69 .63 1. 46 .20 .79 .72 .38 .10 .793 1. 46 1. 74 .68 .90 .41 1. 96 .63 .76 .63 .76 .90 .90 .90 .90 .90 .90 .90 .90

North Dakota Ohio Oklahoma Oregon. Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia Washington West Virginia Wisconsin Wyoming	447, 998 81, 785 67, 640 672, 746 53, 128 33, 044 34, 670 65, 054 224, 617 30, 510 19, 205 92, 576 148, 067 96, 326 150, 452	0.33 6.17 1.13 .93 9.26 .73 .46 .48 .90 .26 .26 .128 .204 1.33 2.07 .34	103, 578, 036 212, 600, 105 720, 720, 162 82, 278, 389	0. 28 5. 93 1. 29 9. 32 . 76 . 44 . 90 3. 04 . 35 . 1. 15 1. 15 1. 18 1. 21	45, 442, 955 797, 477, 862 154, 216, 712 112, 127, 572 1, 202, 866, 540 86, 568, 700 63, 491, 205 65, 652, 663 120, 182, 996 400, 922, 495 56, 999, 468 32, 774, 478 166, 724, 031 234, 239, 483 176, 759, 859 276, 437, 705 41, 610, 722	3,551,290 197,442,918 16,174,204 12,190,253 291,025,778 39,628,412 9,921,486 3,585,032 16,341,019 44,913,294 5,551,054 8,590,700 23,489,382 22,647,416 29,320,038 43,708,932 2,379,464	33, 075 3,143, 152 546, 217 229, 869 6, 339, 391 407, 709 161, 340 77, 553 258, 503 748, 692 64, 296 160, 179 639, 357 362, 495 417, 398 562, 943 25, 224	17, 161, 114 409, 324, 071 124, 853, 658 69, 104, 587 711, 946, 320 53, 609, 169 35, 672, 626 34, 263, 288 75, 817, 587 274, 135, 681 19, 663, 571 17, 777, 945 52, 382, 458 118, 710, 499 81, 232, 165 115, 707, 230 19, 229, 119	928, 230 24, 774, 743 7, 277, 562 3, 666, 074 44, 633, 100 1, 915, 886 1, 823, 641 1, 920, 666 4, 633, 687 6, 127, 886 4, 629, 050 7, 166, 930 963, 597	177, 571 31, 510, 425 6, 270, 649 2, 982, 937 74, 117, 889 8, 270, 998 1, 320, 989 404, 546 3, 225, 353 10, 087, 273 401, 687 1, 239, 063 3, 040, 514 2, 966, 878 3, 888, 218 6, 071, 601 197, 723	1, 105, 801 56, 285, 168 13, 548, 211 6, 649, 011 118, 750, 989 11, 685, 163 3, 236, 875 2, 228, 187 7, 565, 009 25, 400, 849 1, 506, 781 2, 259, 129 7, 404, 201 9, 094, 764 8, 517, 268 13, 232, 531 1, 161, 320	0. 10 5. 24 1. 26 1. 05 1. 09 .30 .21 .70 2. 36 .14 .21 .69 .85 .79
Total		100,00	23, 735, 629, 183	100.00	12, 834, 684, 529	2, 735, 845, 795	61, 549, 572	8, 103, 549, 287	478, 249, 919	596, 803, 767	1,075,053,686	100, 00

¹ Interest on Government obligations not wholly exempt from tax.

TABLE 2.—PERSONAL RETURNS—DISTRIBUTION, BY INCOME CLASSES, FOR THE UNITED STATES; showing for each class of income the number of returns, net income, personal exemption, dividends, tax paid, and percentages.

***			Exempt	ions from norm	altax.					Average
Income class.	Number of returns.	Net income.	Personal exemptions.	Dividends.	Interest on Government obligations.	Normal tax.	Surtax.	Total tax.	Average amount of tax per individual.	rate of tax per cent.
\$1,000 to \$2,000 2 \$1,000 to \$2,000	761,995 1,909,955	\$1,201,296,261 2,848,770,357	\$1,561,058,719 1,920,895,163	\$38,889,381 15,318,566	\$118,145	\$36 859 732		\$36,859,732	\$19.30	1. 29
\$2,000 to \$3,000 2	930, 659	2, 129, 193, 720	2,346,669,224	58,757,898	4110,110			200,000,102	910.00	1.20
\$1,000 to \$2,000 ° \$1,000 to \$2,000 ° \$2,000 to \$3,000 ° \$2,000 to \$3,000 ° \$3,000 to \$4,000 ° \$4,000 to \$5,000 ° \$4,000 to \$5,000 ° \$5,000 to \$6,000 ° \$6,000 to \$7,000 ° \$7,000 to \$8,000 ° \$8,000 to \$9,000 ° \$9,000 to \$9,000 ° \$9,000 to \$9,000 °	1,638,657 37,564	4,055,349,648 125,598,720	2,890,213,944 93,504,684	38, 802, 446	153,115	45,507,821		45,507,821		1.12
\$3,000 to \$4,000	856,995 11,416	2,941,487,294 50,581,107	1.758, 241, 908	50,217,981 57,889,135	280,956	45, 166, 537		45,166,537	52.70	1.54
\$4,000 to \$5,000	431, 141	1 921 940 118	20,703,781 889,737,327	39, 154, 600 72, 935, 508	565,453	38 220 570		28 220 570	88.90	1.99
\$5,000 to \$6,000	177,147	1,921,940,118 969,504,603	361, 206, 842	85,642,089	4,780,958	22.031.171	\$692,383	22, 723, 554	128, 28	2.34
\$6,000 to \$7,000	112,444	726,361,550 557,103,872	228, 585, 811	85,334,736	3,542,047	18,534,425	2,023,158 [$38,329,579 \ 22,723,554 \ 20,557,583$	182.83	2.83
\$7,000 to \$8,000	74,511	557,103,872	149, 965, 534 101, 737, 772	76, 168, 995	3, 168, 739	16,617,190 14,347,134	2,886,839	19,504,029 17,621,245 17,479,622	261.76	3.50
\$9,000 to \$9,000 \$9,000 to \$10,000	51,211	434, 462, 407	101,737,772	71,694,936	2,052,173	14,347,134	3, 274, 111	17,621,245	344.09	4.06
		380,898,531 314,400,337	79,624,590 58,790,816	66,061,095 61,234,473	2,646,518 1,761,879	13,695,156 11,874,098	3,784,466	17,479,622	435.59 525.17	4.59
\$10,000 to \$11,000 \$11,000 to \$12,000	29, 984 24, 370	280, 196, 629	47,971,393	57,665,639	2,721,163	11,874,098	$3,872,596 \\ 4,119,372$	15,746,694 15,206,613	623.99	$5.01 \\ 5.43$
\$12,000 to \$13,000	19,388	242, 527, 549	37, 797, 463	54 459 354	2,036,482	9,847,146	4, 168, 823	14,015,969	722.92	5.78
\$12,000 to \$13,000	16,089	242, 527, 549 217, 085, 265	31,379,422	51, 288, 059 47, 995, 870 204, 945, 101	2,079,973	9,011,825	4,244,561	13, 256, 386	823.94	6.11
\$14,000 to \$15,000 \$15,000 to \$20,000	13, 739	199 128 079	31,379,422 26,489,941	47,995,870	1,307,255	9,011,825 8,447,705	4,376,737	$13,256,386 \ 12,824,442$	933.43	6.44
		765, 354, 264	85,699,368	204, 945, 101	6, 566, 926	1 - 33.495.3781	22, 013, 101	55, 508, 479 45, 700, 738	1,246.51	7.25
\$20,000 to \$25,000	23,729	765, 354, 264 529, 212, 663 395, 807, 952	45,050,205	169, 984, 024 133, 778, 337	3,780,318	23,828,602 17,894,313	21,872,136 $21,310,372$	45,700,738	1,925.95	8.64
\$20,000 to \$30,000	14,471 15,808	395,807,952	27, 164, 221	133,778,337	2,942,660	17,894,313	21,310,372	39, 204, 685	2,709.19	9.90
\$40,000 to \$50,000	8, 269	368 184 012	29,308,578 15,117,152	201,886,226	4,201,978 3,075,861	24, 282, 793 16, 224, 352	38,911,865	51 905 022	3,997.64 6,272.33	$11.62 \\ 14.09$
\$50,000 to \$60,000	4,785	543, 792, 249 368, 184, 912 261, 433, 828	8,613,544	152, 860, 997 116, 740, 720	2,057,036	11,315,900	$35,641,581 \ 31,875,512$	63, 194, 658 51, 865, 933 43, 191, 412 36, 867, 302	9,026.42	16.52
\$60,000 t o \$70,000	3,006	194,506,539 147,024,770	5.410 897	90,936,869	1,705,928	8,277,842	28,589,460	36,867,302	12, 264, 57	18.95
\$70,000 to \$80,000	1,969	147,024,770	3,536,853	70, 146, 319	1,067,066	6,340,791	25, 269, 888 22, 607, 109	31,610,679 27,450,124	16,054.18	21.50
\$80,000 to \$90,000	1,356	114,818,467	2,385,288	55, 581, 429 44, 380, 282	1,020,858	4,843,015	22,607,109	27, 450, 124	20, 243. 45	23.91
\$20,000 to \$25,000 \$25,000 to \$30,000 \$30,000 to \$40,000 \$40,000 to \$50,000 \$50,000 to \$50,000 \$60,000 to \$60,000 \$70,000 to \$80,000 \$80,000 to \$80,000 \$80,000 to \$90,000 \$100,000 to \$150,000	977	92,602,729	1,755,689	44,380,282	569, 887	4,017,531	20,580,671	24,598,202	25, 177. 28	26.56
\$150,000 to \$150,000	2, 191 590	265,511,505 100,966,280	3,724,543 966,808	143, 158, 774 55, 619, 123	2,821,861 $892,315$	10,950,766 3,923,046	75,636,928 36,137,724	86,587,694 40,060,770 30,379,905	39,519.71 67,899.61	32.61
\$200,000 to \$250,000	307	68, 307, 141	514,874	46, 828, 195	687,785	3,923,040 $2,449,725$	27, 930, 180	20,000,770	98.957.35	39.68 44.47
\$250,000 to \$300,000	166	45, 865, 252	279, 200	27, 282, 351	375, 407	1,888,716	20, 275, 032	22, 163, 748	133,516.55	48.32
\$300,000 to \$400,000	169	58, 252, 657	265, 100	39, 150, 948	496, 264	2,147,724	20, 275, 032 27, 875, 298	$22, 163, 748 \ 30, 023, 022$	177,651.02	51.54
\$400,000 to \$500,000	70	31,060,895	107,975	22,099,996	334, 297	1,311,303	15, 709, 136	17,020,439	243, 149. 13	54.80

\$500,000 to \$750,000. \$750,000 to \$1,000,000. \$1,000,000 to \$1,500,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000.	25 19 3 4 3	58, 890, 818 21, 072, 076 21, 988, 642 5, 087, 594 10, 863, 868 9, 218, 058	136,400 38,600 16,900 3,200 5,000 3,200	44,347,149 11,954,254 14,797,956 7,989,220 6,508,744 8,336,392	987,385 72,969 144,853 58,688 94,123 172,071	1,497,074 802,115 723,294 9,226 420,213 245,081	31, 267, 938 12, 973, 878 13, 930, 956 3, 946, 350 6, 732, 213 5, 792, 268	32,765,012 (12,875,993 13,753,350 3,055,576 7,152,426 6,037,349	334, 336, 86 515, 039, 72 723, 860, 53 1, 018, 525, 33 1, 788, 106, 50 2, 012, 449, 67	55. 64 61. 10 62. 55 60. 06 65. 84 65. 49
\$5,000,000 and over	4	29,919,977	6,600	37,021,628	208, 180	4,359	19, 182, 025	19,186,384	4,796,596.00	64.13
Total	7,259,944	23,735,629,183	12,834,684,529	2,735,845,795	61,549,572	478, 249, 919	596,803,767	1,075,053,686	148.08	4.53

¹ Interest on Government obligations not wholly exempt from tax.

² Nontaxable. Personal exemptions and dividends exceed net income.

TABLE 3.—PERSONAL RETURNS—SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES.

			Retu	ırns.			
Income class.	Simple dis	tribution.	Cumulativ tio		Cumulatian Cumulatian Cumulatian Cumulatian Cumulatian Class below Class	ive percent- ges.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.		Under the class above.	
\$1,000 to \$2,000 \$2,000 to \$3,000 \$3,000 to \$4,000 \$4,000 to \$5,000 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$10,000 to \$11,000 \$11,000 to \$11,000 \$11,000 to \$11,000 \$12,000 to \$13,000 \$12,000 to \$13,000 \$12,000 to \$13,000 \$13,000 to \$14,000 \$14,000 to \$15,000 \$15,000 to \$20,000 \$20,000 to \$20,000 \$20,000 to \$20,000 \$30,000 to \$40,000 \$40,000 to \$10,000 \$50,000 to \$0,000 \$50,000 to \$0,000 \$50,000 to \$10,000 \$50,000 to \$10,000 \$50,000 to \$10,000 \$50,000 to \$10,000 \$50,000 to \$10,000 \$50,000 to \$20,000 \$25,000 to \$20,000 \$25,000 to \$20,000 \$25,000 to \$20,000 \$30,000 to \$10,000 \$150,000 to \$20,000 \$20,000 to \$10,000 \$10,000 to \$10,000 \$10	112, 444 74, 511 51, 211 40, 129 29, 984 24, 370 19, 388 16, 089 13, 739 14, 531 15, 808 8, 269 1, 785 3, 006 1, 969 1, 356 977 2, 191 590 160 160 98 25 19 25 19 30 40 40 40 40 40 40 40 40 40 40 40 40 40	36, 80 35, 39 12, 32 6, 10 2, 44 1, 55 1, 03 -71 -55 -41 -34 -27 -22 -19 -61 -33 -20 -22 -11 -06 -04 -03 -02 -01 -00 -001 -0013 -00035 -0004 -00005 -00004	7, 259, 944 4, 587, 994 2, 018, 678 1, 124, 119 681, 562 504, 415 391, 971 317, 460 226, 120 196, 136 171, 766 152, 378 136, 289 122, 550 78, 101 15, 742 10, 957 7, 951 15, 982 4, 616 395 226, 180 38, 181 11 7	2, 671, 950 5, 241, 266 6, 135, 825 6, 757, 382 6, 755, 529 6, 867, 973 7, 033, 824 7, 063, 808 7, 187, 107, 566 7, 123, 655 7, 220, 125 7, 235, 933 7, 244, 202 7, 248, 987 7, 251, 993 7, 253, 963 7, 259, 937 7, 259, 937 7, 259, 937 7, 259, 937 7, 259, 937 7, 259, 937 7, 259, 937 7, 259, 940 7, 259, 944	63, 20 27, 81 15, 49 9, 39 6, 95 5, 40 4, 37 3, 66 3, 11 2, 70 2, 36 2, 09 1, 87 1, 68 1, 07 -74 -74 -32 -21 -15 -11 -08 -06 -05 -02 -0119 -00014 -00018 -00014 -00009	36. 80 72. 19 84. 51 90. 61 93. 05 94. 60 95. 63 96. 34 96. 89 97. 30 97. 64 97. 91 98. 13 98. 32 98. 93 99. 26 99. 99 99. 85 99. 89 99. 92 99. 92 99. 92 99. 999 99. 998	
Total	\	100.00	<u> </u>				
10041	1,209,944	100.00					

TABLE 3. PERSONAL RETURNS SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES—Continued.

			Net inco	me.		
Income class.	Simple distri	bution.	Cumulative	distribution.		tive per- ages.
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000. \$2,000 to \$3,000. \$3,000 to \$4,000. \$3,000 to \$4,000. \$4,000 to \$5,000. \$5,000 to \$6,000. \$5,000 to \$6,000. \$5,000 to \$6,000. \$5,000 to \$7,000. \$7,000 to \$8,000. \$5,000 to \$10,000. \$10,000 to \$11,000. \$11,000 to \$11,000. \$11,000 to \$11,000. \$11,000 to \$12,000. \$12,000 to \$13,000. \$12,000 to \$13,000. \$14,000 to \$14,000. \$14,000 to \$14,000. \$14,000 to \$15,000. \$25,000 to \$20,000. \$25,000 to \$20,000. \$25,000 to \$30,000. \$30,000 to \$40,000. \$40,000 to \$70,000. \$70,000 to \$60,000. \$30,000 to \$70,000. \$10,000 to \$100,000. \$100,000 to \$100,000. \$150,000 to \$200,000. \$250,000 to \$200,000. \$250,000 to \$200,000. \$300,000 to \$100,000. \$150,000 to \$200,000. \$350,000 to \$100,000. \$500,000 to \$150,000. \$500,000 to \$150,000. \$500,000 to \$1,000,000. \$1,000,000 to \$1,500,000. \$1,500,000 to \$1,500,000. \$1,500,000 to \$1,500,000. \$1,500,000 to \$2,000,000.	6, 184, 543, 368 3, 067, 086, 014 1, 972, 521, 225 969, 504, 603 726, 361, 550 557, 103, 872 434, 462, 407 380, 898, 531 314, 400, 337 286, 196, 629 242, 527, 549 242, 527, 549 217, 085, 265 199, 128, 079 765, 354, 279 246, 351, 368, 184, 912 261, 433, 828 194, 506, 539 147, 024, 770 91, 266, 511, 505 100, 966, 280 68, 307, 141 48, 865, 252 568, 371, 141 48, 865, 252 568, 307, 141 48, 865, 252 568, 300, 818 21, 072, 076 21, 988, 642 5, 087, 594 108, 868, 864 25, 087, 594 108, 868, 864 25, 087, 594 108, 868, 864 25, 087, 594 108, 868, 864	17. 06 12. 92 13. 4.08 14. 08 15. 06 16. 2. 35 16. 60 16. 32 17. 16 18. 17. 16 18. 18	292, 219, 837 246, 354, 585 188, 101, 928 157, 041, 033 98, 150, 215 77, 078, 139 55, 089, 497 50, 001, 903	\$4,050,066,618 10,234,609,986 13,301,666,000 15,274,217,225 16,243,721,828 16,970,083,378 17,527,187,250 17,961,649,657 17,961,649,657 17,961,649,657 17,961,649,657 17,961,649,657 17,961,649,657 19,396,787,608 19,396,787,608 19,396,787,608 19,396,787,908 19,396,787,908 19,396,787,908 19,396,787,908 19,396,787,908 19,396,787,908 19,396,787,908 19,396,787,908 19,396,787,908 19,396,787,908 19,396,787,908 10,396,787,908 10,396,787,908 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,787,988 10,396,788 10,396,	100.00 82.94 56.88 43.96 35.65 31.57 28.51 26.16 24.33 22.73 21.41 20.23 19.21 18.30 17.46 4.201 10.34 42.01 10.34 45.01 10.34 1.53 47 3.08 1.96 1.53 1.124 1.05 1.80 1.80 1.96 1.33 1.24 1.22	17. 01 43. 17. 01 43. 17. 01 43. 17. 01 44. 17. 01 45. 64. 33 68. 44 71. 45 77. 78. 57 77. 77. 77. 77 78. 57 79. 77 79. 77 79. 77 79. 77 99. 60 99. 60 99. 60 99. 60 99. 60 99. 70 99. 70 99. 70 99. 70 99. 70 99. 70 99. 70 99. 70 99. 70 99. 70 99. 70 99. 70
\$3,000,000 to \$4,000,000 \$4,000,000 to \$5,000,000 \$5,000,000 and over	9, 218, 058 29, 919, 977	.04	39, 138, 035 29, 919, 977	23, 705, 709, 206 23, 735, 629, 183	. 17	99.8
Total						

TABLE 3.—PERSONAL RETURNS—SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES—Continued.

		T	ax (income tax a	nd surtax).		
Income class.	Simple distri	bution.	Cumulative o	listribution.	Cumulat cents	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
1,000 to \$2,000	\$36,859,732	3. 43	\$1,075,053,686	\$36,859,732	100.00	3, 43
2,000 to \$3,000	45,507,821	4.23	1,038,193,954	82,367,553	96. 57	7.60
3,000 to \$4,000	45, 166, 537 38, 329, 579	$\frac{4.20}{3.57}$	992, 686, 133 947, 519, 596	127,534,090 165,863,669	92, 34 88, 14	11.86 15.43
5,000 to \$6,000	22,723,554	2, 11	909, 190, 017	188, 587, 223	84.57	17.5
6,000 to \$7,000	20, 557, 583	1.91	886, 466, 463	209, 144, 806	82, 46	19.4
7,000 to \$8,000	19, 504, 029	1.81	865,908,880	228,648,835	80.55	21.2
8,000 to \$9,000	17, 621, 245	1.64	846, 404, 851	246, 270, 080	78, 74	22. 9
9,000 to \$10,000	17, 479, 622	1.63	828,783,606	263, 749, 702	77.10	24, 5
310,000 to \$11,000	15,746,694	1,46	811, 303, 984	279, 496, 396	75. 47	25. 9
\$11,000 to \$12,000	15, 206, 613	1.42	795, 557, 290	294, 703, 009	74.01	27.4
12,000 to \$13,000	14,015,969	1.30	780, 350, 677	308, 718, 978	72. 59	28.7
113,000 to \$14,000	13, 256, 386 12, 824, 442	1. 23 1. 19	766, 334, 708 753, 078, 322	321,975,364 334,799,806	71. 29 70. 06	29. 9 31. 1
15,000 to \$15,000	55,508,479	5. 16	740, 253, 880	390,308,285	68.87	36. 2
29,000 to \$25,000	45,700,738	4. 26	684,745,401	436,009,023	63, 71	40.5
\$25,000 to \$30,000	39,204,685	3, 65	639, 014, 663	475, 213, 708	59.45	44.2
30,000 to \$40,000	63, 194, 658	5.88	599, 839, 978	538, 408, 366	55, 80	50.0
\$40,000 to \$50,000	51,865,933	4.82	536,645,320	590, 274, 299	49, 92	54.9
\$50,000 to \$60,000	43, 191, 412	4.03	484, 779, 387	633, 465, 711	45. 10	58.9
60,000 to \$70,000	36,867,302	3.43	441,587,975	670, 333, 013	41.07	62. 3
\$70,000 to \$80,000	31,610,679 27,450,124	2, 94 2, 55	404,720,673	701,943,692	37.64	65.3
\$80,000 to \$90,000 \$90,000 to \$100,000	24,598,202	2. 33	373, 109, 994 345, 659, 870	729, 393, 816 753, 992, 018	34.70 32.15	67. 8 70. 1
\$100,000 to \$150,000	86,587,694	8. 05	321,061,668	840, 579, 712	29, 86	78. 1
150,000 to \$200,000	40,060,770	3.73	234, 473, 974	880,640,482	21.81	81.9
\$200,000 to \$250,000	30,379,905	2, 83	194, 413, 204	911,020,387	18.08	84.7
\$250,000 to \$300,000	22, 163, 748	2.06	164,033,299	933, 184, 135	15. 25	86.8
\$300,000 to \$400,000	30,023,022	2.79	141,869,551	963, 207, 157	13. 19	89.6
400,000 to \$500,000	17,020,439	1.58	111,846,529	980, 227, 596	10.40	91.1
\$500,000 to \$750,000	32,765,012	3, 05 1, 20	94, 826, 090	1,012,992,608	8.82	94.2
\$750,000 to \$1,000,000 \$1,000,000 to \$1,500,000	12,875,993 13,753,350	1. 20	62,061,078 49,185,085	1,025,868,601 1,039,621,951	5.77 4.57	95. 4 96. 7
\$1,500,000 to \$2,000,000	3,055,576	1.28	35, 431, 735	1,039,621,931	3. 29	96. 9
2,000,000 to \$3,000,000	7, 152, 426	.67	32, 376, 159	1,049,829,953	3, 01	97.6
3,000,000 to \$4,000,000	6,037,349	. 56	25, 223, 733	1,055,867,302	2.34	98. 2
\$4,000,000 to \$5,000,000	l:		1		1	
\$5,000,000 and over	19, 186, 384	1.78	19,186,384	1,075,053,686	1.78	100.0
Total	1,075,053,686	100, 00				
10tal	1,010,000,000	100.00	1	{		

TABLE 4.—PERSONAL RETURNS—SEX AND FAMILY RELATION.

States and Territories.	bands with of pender cluding whose living	turn of hus- and wives, r without de- tochildren, in- ag husbands wives, though with them, separate re-		eads of fami- lies.	Women—heads of families.		
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	
AlabamaAlaska	30,113 3,062	\$106, 777, 021 6, 248, 422	3,573 607	\$9,720,311 1,182,779			
Arizona	13,806	40, 544, 468	1,109	2,957,184	324	760, 638	
Arkansas		86,024,445	2, 163	5,948,550	496	1,376,076	
California	199,939 42,988	828, 808, 619 147, 080, 304	$24,194 \\ 5,366$	73, 988, 938 13, 095, 969	8,205 1,374	30,593,195 3,534,520	
Connecticut	68, 293	263, 507, 421	11,462	30,846,709	2,800	8,709,118	
Delaware	9,776	35,312,511	1,060	3, 183, 968	2,360	769,626	
District of Columbia	28, 194	112,656,014	3,504	10, 222, 914	2,601	6, 378, 917	
Florida	24,559	97, 961, 720	3,175	8, 478, 436	1,029	2,775,037	
Georgia	44,394	159, 015, 400	5,331	13,874,095	1,784	3,917,626	
Hawaii Idaho	7, 406 14, 429	33, 504, 627 42, 308, 636	$611 \\ 1,284$	1,828,345 3,231,413	195	947, 149 528, 324	
Illinois	308, 956	1 954 650 112	24 146	01'001'000	224 6,979	94 016 900	
Indiana	106,389	376, 951, 481	11,728	29, 667, 054	1,773	4, 397, 737	
Iowa	102, 197	437, 374, 031	11,138	33, 853, 308	5,065	10, 790, 654	
Kansas	65,098	376, 951, 481 437, 374, 031 223, 532, 069	11, 138 4, 748	84, 284, 098 29, 667, 054 33, 853, 308 14, 411, 578 16, 370, 118 15, 372, 376 8, 289, 827 25, 861, 513	1,870	24, 016, 298 4, 397, 737 10, 790, 654 4, 743, 980 4, 742, 648	
Kentucky	42, 279	223, 532, 669 160, 061, 075 104, 329, 305 92, 733, 539 285, 825, 362 871, 102, 629 566, 792, 849 298, 925, 829	5,702	16, 370, 118	1,637	4,742,648	
Louisiana	31,927 24,775	104, 329, 305	5,666	15,372,376	1,490	4, 141, 580	
Maine	69,377	92, 155, 529	3,205 7,646	8, 289, 827	927 3,341	2, 160, 327 10, 667, 466	
Massachusetts	210, 462	871, 102, 629	23,427	66, 153, 905	10,734	97 843 041	
Michigan	148, 148	566, 792, 849	21,691	53, 816, 078	3,568	27, 843, 941 11, 953, 040	
Minnesota	81,509	298, 925, 829	7,737	93 455 971	1,241	4, 259, 908	
Mississippi	15,966	56, 638, 787	2,567	6,273,971	630	1,444,344	
Missouri	90, 881	366, 764, 262 63, 799, 291 218, 340, 526 13, 581, 029 59, 750, 339 621, 998, 916 22, 214, 214	12,682	36, 865, 617	3,877	9,087,346	
Montana Nebraska	22,667 59,332	918 240 596	2,921 4,384	7,562,503 13,957,193	495	1,073,954	
Nevada	4,694	13 581 029	551	1,211,212	1,503 93	3,995,129 198,306	
New Hampshire	16,669	59, 750, 339	2,076	5, 098, 743	780	2,057,147	
New Jersev	150, 150	621, 998, 916	19,530	5,098,743 60,480,812	5,794	16, 928, 767	
New Mexico	7,512	22, 214, 214	850	2,098,059	128	393, 547	
New York North Carolina	498,584 27,332		84, 400	270, 313, 025 8, 866, 907	29,787	90, 854, 142	
North Dakota	13, 993	111, 192, 533 44, 922, 063	2,405 1,384	3,735,893	558 212	1,700,326	
Ohio.	238,663	914, 369, 129	34,780	92, 313, 618	6,519	404, 191 18, 297, 815	
Oklahoma	50, 289	901 901 957	4,266	15, 513, 860	1,306	4 966 108	
Oregon	30, 503	115, 229, 590 1, 407, 825, 552	4,372	15,513,860 11,052,683	866	2, 232, 558	
Pennsylvania Rhode Island	347, 881	1, 407, 825, 552	52, 133	143, 241, 241	8,552	2, 232, 558 29, 017, 960 4, 249, 057	
Knode Island	21,878	100, 642, 898	4, 459	11,021,846	1,570	4, 249, 057	
South Carolina	20,780 21,115	77, 839, 382 73, 999, 123	1,479 $1,469$	5, 653, 398 4, 847, 021	247	1. 106 155	
Tennessee.	36, 857	146, 674, 288	4,774		371 1,376	961, 144 3, 304, 235 10, 614, 834	
Texas	115, 858	340, 544, 031	12, 830	14, 634, 384 33, 940, 809 3, 927, 750 3, 633, 831 15, 975, 477 17, 250, 120 17, 281, 382 24, 847, 779	3,820	10.614.834	
Utah	16,906	E 4 OO 4 OE 4	1 407	3, 927, 750	277	646, 915	
Vermont	9,157	36, 471, 948	1,400 5,289	3, 633, 831	315	848,645	
Virginia	48, 976	177, 899, 892	5,289	15, 975, 477	1,318	3, 939, 030	
Washington West Virginia	58,801 51,227	176,067,372	6,887	17, 250, 120	1,504	3, 457, 144	
Wisconsin	81,866	180, 012, 028	6,424	17, 281, 382	404	1,266,745	
Wisconsin	11,612	36, 471, 948 36, 471, 948 177, 899, 892 176, 067, 372 186, 612, 028 296, 529, 998 35, 601, 228	9,538 1,104	24, 847, 783 2, 769, 779	1,241 96	3,503,452	
		00,001,220	1,104	2, 109, 119	90	250, 629	
Total	3,775,261	14, 988, 746, 394	474,574	1,384,463,654	132, 181	388, 364, 530	

SHIP—DISTRIBUTION BY STATES, FOR THE UNITED STATES.

All ot	her—Men.	All c	other—Wo- men.	separ	es m a king ate returns husb a nds.	S property		Gra	and total.
Number of returns.	Net income.	Num- ber of returns	Net income.		Net income.	Num- ber of returns	Net income.	Number of returns.	Net income.
15,606 6,229 8,182 9,287 127,87 119,520 46,1407 17,236 3,480 3,840 3,840 3,840 49,377 22,086 22,479 11,146 52,896 111,146 111,529 43,565 111,146 111,529 43,565 111,146 111,529 43,565 111,466 111,529 43,565 111,466	21, 101, 618 253, 724, 229 211, 010, 839 104, 285, 018 14, 995, 448 97, 807, 148 33, 219, 158 52, 142, 376 8, 422, 261	1, 493 30, 385 4, 345 16, 776 17, 211 2, 404 1, 348 36, 370 8, 997 4, 584 5, 193 4, 289 14, 584 15, 193 38, 641 18, 349 1, 529 9, 688 1, 644 16, 364 16, 364	\$4, 864, 438 1, 463, 338 4, 012, 833 75, 674, 397 10, 681, 218 41, 486, 390 4, 606, 460 34, 367, 725 5, 201, 307 1, 621, 900 31, 805, 820 10, 608, 200 31, 805, 820 10, 608, 319, 504 9, 572, 638 32, 605, 786 32, 605, 786 32, 605, 786 32, 605, 786 33, 715, 212, 449 37, 725, 847, 88, 548, 683 30, 906, 215 13, 716, 746, 746 288, 503, 188 60, 556, 197 972, 916 288, 503, 188 60, 556, 197 972, 916 288, 503, 188 60, 556, 197 972, 916 288, 503, 188 61, 255, 116 61, 982, 818 95, 398, 682 11, 694, 275, 488	312 1 3728 5,303 5,303 6,451 1,424 3113 6,451 1,039 2,121 868 393 435 2,265 7,360 1,790 1,084 1,592 1,084 1,593 1,085 1,	\$1, 642, \$37 6, \$87 2, 668, \$91 1, 434, 771 4, 987, \$93 14, 779, 928 1, 464, 422 6, 323, 236 5, 808, 333 5, 808, 333 2, 623, 940 42, 422, 697 66, 322, 125 4, 917, 376 6, 322, 125 4, 917, 376 6, 322, 125 4, 917, 376 6, 322, 125 11, 653, 713 2, 915, 297 11, 653, 713 4, 210, 736 6, 327, 839 1, 733, 792 2, 125, 155 201, 333, 311 1, 773, 786 327, 839 1, 873, 792 2, 906, 939 130, 024, 852 6, 788, 686 6, 327, 889 130, 124, 852 121, 125, 125 121, 125 122, 125, 125 123, 124 124, 125 125 126 127, 126 127, 126 127, 126 127, 127, 127 127, 127 127 127 127 127 127 127 127 127 127	272 1,076 532 7,789	\$1, 836, 697 9, 081, 885 3, 328, 934 57, 858, 791 871, 380 2, 324, 976 178, 776, 409 33, 575, 908	52, 984 9, 899 24, 812 38, 113 396, 973 148, 195 148, 195 148, 195 142, 210 73, 325 542, 467 189, 557 183, 398 99, 225 78, 238 47, 717 148, 000 401, 770 90, 725 97, 729 162, 199 13, 666 11, 047, 634 47, 342 24, 200 447, 988 81, 785	\$156, 604, 933 19, 400, 775 67, 280, 486 118, 086, 710 1, 329, 006, 594 219, 277, 184 451, 737, 726 55, 633, 321 208, 388, 174 121, 105, 124 228, 619, 716 55, 533, 639 1, 836, 956, 942 243, 879, 230 237, 109, 145 143, 455, 545 482, 195, 148 1, 388, 406, 648 895, 679, 238 433, 212, 241 83, 934, 352 518, 130, 178 109, 348, 194 306, 362, 706 25, 337, 934 100, 431, 539 977, 533, 627 36, 923, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 4, 030, 623, 120 5, 790, 791 193, 652, 281
224, 502 18, 423 8, 223 9, 634 16, 886 56, 122 10, 109 6, 799 29, 956 71, 813 34, 886 46, 396 10, 798 2, 256, 565	23, 102, S35 196, 263, 780, 8, 716, 375 812, 173, 707 32, 793, 996 14, 810, 158 292, 783, 997 52, 526, 510, 56, 575, 520, 482, 816, 468 40, 695, 033 18, 609, S28 19, 671, 148, 35, 746, 616 129, 896, 202 19, 003, 165 12, 973, 582 59, 477, 615 131, 415, 233, 888 89, 654, 059 22, 511, 682 4, 886, 603, 493	2,850 7,754 887	972, 916 288, 503, 188 6, 255, 5116 1, 982, 818 19, 598, 682 11, 694, 270 6, 075, 498 102, 755, 115 17, 492, 216 4, 146, 778 3, 153, 251 8, 669, 238 22, 511, 418 2, 884, 032 2, 514, 418 4, 67, 780, 278 16, 940, 361 1, 671, 992 1, 264, 955, 727	5, 477 662 342 342 253 651 897 194 234 434 729 535 657 97 77, 558	46, 521, 693, 6, 202, 940, 1, 891, 116, 946, 349, 4, 436, 459, 912, 473, 1, 451, 389, 3, 174, 430, 4, 752, 150, 3, 555, 139, 4, 961, 157, 439, 219, 534, 840, 405	25,607 4,357 40,115	178, 776, 409 33, 575, 908 287, 654, 980	672, 746 53, 128 33, 044 34, 670 65, 054 224, 617 30, 510 19, 205 92, 576 148, 067 96, 326 150, 452 24, 594 7, 259, 944	25, 337, 934 100, 431, 539 977, 535, 627 36, 923, 120 4, 030, 623, 696 103, 799, 837 66, 188, 434 1, 407, 388, 003 295, 790, 791 193, 652, 281 2, 212, 178, 029 180, 303, 990 109, 246, 657 103, 578, 036 212, 600, 105 720, 720, 162 82, 278, 389 59, 303, 302 273, 235, 229 375, 979, 893 287, 729, 460 436, 436, 810 63, 244, 529 23, 735, 629, 183

TABLE 5.—PERSONAL RETURNS—SEX AND FAMILY RELATIONSHIP

Income class.	bands with o pende cludi whose living	turns of hus- and wives, or without de- ntchildren, in- ng husbands wives, though with them, paratereturns.		eads of fami- lies.		—heads of milies.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	
\$1,000 to \$2,000¹ \$1,000 to \$2,000 . \$2,000 to \$3,000 . \$2,000 to \$3,000 . \$3,000 to \$4,000 . \$3,000 to \$4,000 . \$4,000 to \$5,000¹ \$4,000 to \$5,000¹ \$4,000 to \$5,000 . \$4,000 to \$5,000 . \$4,000 to \$5,000 . \$6,000 to \$7,000 . \$7,000 to \$8,000 . \$8,000 to \$10,000 . \$11,000 to \$10,000 . \$11,000 to \$10,000 . \$13,000 to \$10,000 . \$13,000 to \$10,000 . \$13,000 to \$10,000 . \$14,000 to \$15,000 . \$15,000 to \$10,000 . \$15,000 to \$10,000 . \$11,000 to \$10,000 . \$10,000 to \$20,000 . \$20,000 to \$6,000 . \$30,000 to \$6,000 . \$60,000 to \$6,000 . \$60,000 to \$6,000 . \$100,000 to \$100,000 . \$100,000 to \$100,000 . \$100,000 to \$100,000 . \$100,000 to \$250,000 . \$250,000 to \$250,000 . \$250,000 to \$250,000 . \$30,000 to \$300,000 . \$30,000 to \$100,000 . \$100,000 to \$10,000 . \$100,000 to \$100,000 . \$100,000 to \$100,000 . \$100,000 to \$100,000 . \$100,000 to \$100,000 .	13, 887, 849, 113, 887, 849, 115, 1005, 367, 28, 044, 674, 182, 6, 561, 342, 879, 134, 862, 88, 813, 54, 305, 535, 536, 535, 24, 788, 21, 200, 117, 248, 13, 604, 11, 275, 9, 606, 30, 838, 16, 247, 17, 317, 853, 17, 327, 183, 17, 317, 317, 317, 317, 317, 317, 317	(2)		833, 570 130, 581, 291 203, 724, 524 4, 382, 081 134, 611, 174 1, 941, 747 93, 844, 692 26, 654, 063 22, 733, 251 18, 216, 450 14, 216, 982 12, 417, 109 10, 426, 039 10, 426, 039 10, 426, 039 11, 655, 819 16, 577, 118 20, 780, 407 24, 781, 199 16, 379, 109 11, 655, 819 8, 016, 619 11, 558, 819 8, 016, 619 11, 558, 819 8, 016, 619 11, 558 5, 518, 881 3, 403, 964 10, 811, 888 3, 377, 046 10, 811, 888 3, 377, 046 10, 811, 888 3, 377, 046 11, 18, 188 3, 377, 046 3, 267, 287	9, 502 14, 882 11, 196 10, 047 41, 488 2, 618 1, 981 1, 361 1, 362 1, 362 1, 362 236 339 325 236 237 468 226 246 250 200 200 200 200 200 200 200 200 200	37, 136, 708 4, 151, 249 34, 347, 622 1, 814, 678 19, 833, 871 14, 250, 681 12, 769, 772 10, 179, 608 9, 026, 070 7, 110, 991 5, 874, 261 6, 167, 302 4, 229, 429 4, 327, 717 3, 418, 994 14, 350, 097 10, 447, 647 7, 840, 583 9, 625, 028 7, 147, 274 4, 942, 937 4, 152, 684 2, 364, 000 2, 531, 032 1, 894, 295 6, 109, 519 1, 954, 748 1, 729, 482 1, 136, 844 1, 028, 562	
Total	3, 775, 261	14, 988, 746, 394	474, 574	1, 384, 463, 654	132, 181	388, 364, 530	

¹Nontaxable. Personal exemption and dividends exceed net income.

-DISTRIBUTION BY INCOME CLASSES, FOR THE UNITED STATES.

All of	her—Men.	All o	other—Wo- men.	separ	es m a king ate returns husbands.	pr	amunity operty come.	Gra	and total.
Number of returns.	Net income.	Num- ber of returns	Net income.	Num- ber of returns		Num- ber of returns		Number of returns.	Net income.
1 4 7831	2, 319, 425, 884 11, 140, 187 1, 089, 983, 326 232, 142, 796 4, 095, 172, 796 78, 131, 633 63, 257, 561 60, 624, 494 41, 024, 360 35, 071, 92, 455, 873 26, 065, 708, 255 20, 879, 226 20, 289, 888 75, 708, 535 53, 026, 066 54, 432, 772 57, 784, 752 27, 828, 051 12, 296, 101, 185 17, 785, 800 12, 296, 101, 197, 197, 197, 197, 197, 197, 197, 19	342, 968 6, 935 50, 542 2, 760 20, 396 1, 951 10, 340 5, 656 6, 346 3, 347 1, 152 3, 320 1, 917 1, 523 1, 1455 887 1, 699 186 139 111 117 67	475, 640, 109 16, 617, 617, 619, 619, 619, 617, 70, 134, 712 8, 695, 814, 45, 972, 162 31, 062, 982 22, 745, 138 19, 668, 894, 814, 187, 007 15, 972, 912 13, 069, 982, 114, 404, 131 11, 404, 131 11, 404, 131 11, 404, 131 11, 404, 131 11, 404, 131 12, 597, 934 11, 404, 131 12, 597, 934 11, 404, 131 12, 597, 934 11, 404, 131 12, 597, 934 10, 388, 103 9, 441, 078 9, 441, 078 9, 441, 678 16, 343, 616	20,547 1,725 11,085 11,886 7,768 7,768 1,101 5,400 4,244 3,052 2,407 1,816 1,489 1,232 1,017 829 752 2,179 1,328 850 976 552 308 243 134 91 91 968	30, 294, 207 4, 242, 187 27, 181, 961 6, 462, 317 27, 204, 923 4, 809, 994 24, 218, 551 24, 188, 574 19, 750, 912 18, 006, 453 15, 425, 317 11, 702, 234 10, 350, 656 10, 131, 191 10, 350, 656 10, 131, 191 22, 596, 7705 37, 542, 442 22, 596, 7105 37, 542, 442 24, 605, 928 16, 830, 577, 769 24, 605, 928 16, 830, 577, 7692, 435 6, 123, 430 6, 123, 430	4, 626 10, 351 4, 179 2, 788 2, 107 1, 479 1, 996 708 757 424 350 1, 351 351 351 341 200 123 26 21 25 26 21 25 26 21 25 26 27 26 27 26 27 26 27 26 27 27 28 28 28 29 20 20 20 20 20 20 20 20 20 20	801,945 49,934 12,754,544 36,282,125 190,855 27,522,185 22,880,586 18,037,199 16,766,135 10,378,828 10,637,852 10,637,852 10,637,522,802 22,607,495 11,144,819 66,715,235 3,753,566 1,918,506 1,746,047	930, 6384 37, 564 37, 564 856, 993 11, 416 431, 141 177, 147 112, 444 40, 129 29, 984 24, 370 14, 531 14, 531 14, 785 8, 269 4, 785 3, 000 1, 969 1,	2, 123, 193, 720 4, 055, 349, 648 125, 598, 720 2, 941, 487, 294 50, 581, 107 1, 921, 940, 118 726, 361, 550 557, 103, 872 434, 462, 407 380, 888, 531 314, 400, 337 280, 196, 629 242, 527, 549 217, 085, 265 199, 128, 079 765, 354, 264 529, 212, 663 395, 807, 952 543, 792, 249 368, 184, 912 261, 433, 828 194, 506, 539 147, 024, 770
2, 256, 565	4, 886, 603, 493	503,690	1, 264, 955, 727	77, 558	534, 840, 405	40,115	287,654,980	7,259,914	23,735,629,18 3

 $^{^{\}circ}$ Classes grouped to conceal net income and identity of tax payer.

TABLE 6.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY SOURCES AND BY STATES, FOR THE UNITED STATES.

States and Territories.	Number of returns.	Wages and salaries.	Business.	Partner- ships and personal service cor- porations.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest and investment income.	Interest on Gov- ernment o bliga- tions not wholly exempt from tax.	Total income.	General deductions.	Net income.
Alabama 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 Mississippi Missouri Montana Nebraska Nevada Newada New Hampshire New Jersey New Mexico New York	38, 113, 396, 973, 74, 198, 148, 198, 148, 198, 148, 198, 148, 1937, 69, 730, 42, 210, 73, 325, 542, 467, 755, 542, 467, 717, 148, 000, 401, 770, 305, 075, 154, 118, 28, 022, 162, 199, 45, 557, 258, 183, 388, 184, 185, 185, 185, 185, 185, 185, 185, 185	\$49, 325, 123 15, 673, 328; 51, 426, 208 71, 770, 098 744, 656, 739 139, 142, 029 207, 512, 858 46, 174, 213 141, 011, 154 82, 182, 763 162, 984, 249 35, 347, 825 43, 005, 928 1, 233, 231, 008 381, 193, 796 209, 493, 186, 139, 495, 143 151, 788, 610 155, 570, 003 95, 310, 874 310, 954, 143 161, 788, 610 155, 870, 003 95, 310, 874 310, 954, 143 26, 89, 999, 998 145, 482, 945 18, 837, 724 66, 097, 963 687, 490, 914 25, 894, 416	\$12, 051, 392 4, 373, 663 5, 904, 676 18, 195, 646 237, 429, 154 33, 454, 314 42, 122, 342 4, 751, 495 20, 089, 664 24, 848, 276 25, 057, 038 24, 424, 127 12, 622, 588 255, 696, 940 35, 542, 236 84, 141, 235 141, 081, 207 90, 836, 90, 90, 51 29, 160, 005 18, 751, 069 57, 017, 082 92, 431, 050 92, 431, 050 92, 278, 734 11, 998, 279 99, 792, 319 99, 792, 319 99, 792, 319 11, 123, 692 77, 217, 017 3, 810, 307 11, 059, 788 111, 123, 692 5, 305, 883	\$10, 640, 817 502, 095 2, 848, 480 12, 568, 672 95, 777, 911 11, 048, 559 9, 846, 261 11, 210, 337 17, 243, 190 24, 433, 769 113, 310, 346 4, 433, 769 113, 310, 346 34, 812, 957 23, 698, 909 22, 275, 761 27, 295, 003 35, 268, 991 24, 507, 562 27, 385, 829 27, 385, 829 341, 643 36, 923, 142 2, 988, 336 14, 459, 459 1, 192, 963 5, 260, 927 52, 462, 647 2, 169, 786	19,746 2,698,678,375 79,445,928 11,776,832 11,374,083; 2,456,833 4,932,560 9,274,493,2560 9,274,700,874 1,866,236 69,393,593 19,840,907 158,027,637 22,602,939 16,791,211 11,039,106 3,331,717 13,146,470 26,135,931 1,3654,578 24,447,885 4,443,904 21,434,999 1,355,921 46,401,264 7,706,908 1,383,750 27,796,908	\$9, 184, 978 188, 4978 2, 980, 028 7, 494, 227 83, 598, 513 10, 519, 338 110, 519, 338 110, 519, 338 110, 519, 308 12, 546, 671 12, 546, 671 12, 546, 675, 518 12, 693, 894 195, 605, 928 195, 107 107, 217, 824 13, 412, 234 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 13, 412, 243 14, 977 16, 602, 667 17, 288 18, 748 28, 748 29	21, 733, 615 17, 123, 831 47, 464, 683 222, 423, 509 99, 940, 403 50, 332, 013 5, 616, 042 71, 672, 864 5, 150, 224 13, 949, 759 783, 682 15, 449, 742 101, 302, 111 1, 778, 195	142, 788 3, 972, 61 5, 189, 590 166, 330, 781 16, 194, 785 35, 194, 870 19, 407, 412 9, 646, 610 10, 147, 562 1, 669, 055 4, 283, 013 102, 290, 394 116, 881, 763 10, 147, 572 11, 946, 138 11, 946, 138 11, 946, 138 12, 398, 372 147, 055, 388 39, 426, 536 54, 230, 629 41, 209, 010 4, 780, 448 32, 415, 843 32, 415, 843 35, 501, 005 19, 840, 813 9, 947, 575 19, 840, 813 19, 840, 813 19, 840, 813 19, 840, 813 19, 840, 813 19, 840, 813 19, 841, 843	3, 1666 212, 535 3, 9495, 423 380, 872 1, 161, 220 1, 161, 220 7, 476, 961 387, 490 342, 085 82, 324 18, 402 7, 476, 961 487, 516, 961 387, 749 184, 534 1, 317, 711 163, 283 1, 310, 179 144, 043 1, 410, 423 1, 425 2, 526 2, 324 1, 317, 711 163, 283 1, 310, 179 2, 435, 486 45, 672 2, 435, 486 45, 672 2, 435, 486	21, 014, 420 73, 249, 971 129, 925, 470 1, 483, 127, 380 242, 056, 901 506, 221, 177 72, 312, 109 225, 821, 767 157, 729, 889 256, 595, 837 61, 715, 669 74, 291, 947 2, 072, 116, 325 597, 705, 908 702, 361, 903 336, 901, 903 270, 185, 250 267, 676, 264 158, 274, 905 528, 560, 461 1, 535, 602, 761 997, 063, 738 503, 970, 219 97, 206, 372 625, 278, 130 117, 323, 774 336, 857, 403 26, 958, 429 26, 958, 429 1, 991, 626, 637 39, 633, 885 1, 091, 626, 637 39, 633, 885	\$15, 554, 630 1, 613, 645 5, 969, 485 11, 864, 760 136, 120, 786 22, 779, 717 54, 484, 015 16, 678, 738 17, 433, 593 16, 624, 765 27, 976, 121 30, 487, 64 46, 306, 020 30, 567, 119 14, 819, 360 46, 365, 013 101, 384, 500 50, 757, 978 13, 252, 020 7, 177, 580 30, 494, 697 1, 881, 416 113, 772, 876, 765	1,329,006,594 451,737,702 55,633,321 208,388,174 141,105,124 228,619,716 55,572,896 67,391,639 1,836,956,942 556,061,991 631,560,789 306,413,429 243,879,230 25,879,238 25
New York North Carolina North Dakota	41.344	2,605,083,882 105,313,773 38,768,654	459, 654, 628 20, 134, 042 15, 971, 960	427, 299, 025 12, 269, 935 6, 632, 944	87, 888, 151 12, 605, 954 2, 809, 167	140, 304, 161 7, 250, 757 2, 750, 606	631,956,075 23,481,369 3,551,290	6,241,149	317,378	187, 614, 357	708, 757, 899 23, 814, 520 9, 265, 778	163,799,837

Ohlo Oklahoma Oregon Pemnsylvania Rhode Island South Carolina South Dakota Tennessee. Texas Utah Vermont Virginia. Washington West Virginia Wisconsin Wyoming.	81, 785 67, 640 672, 746 53, 128 33, 044 34, 670 65, 054 224, 617 30, 510 19, 205 92, 576 148, 067 96, 326 150, 452 24, 594	1, 493, 200, 436, 113, 730, 210, 69, 166, 909, 40, 286, 788, 149, 636, 904, 382, 779, 595, 64, 404, 594, 34, 879, 334, 195, 160, 841, 276, 406, 642, 209, 877, 184, 290, 502, 783, 51, 024, 207	32, 498, 524 257, 665, 243 15, 179, 353 16, 589, 400 34, 422, 715, 25, 662, 554, 136, 152, 188, 9, 627, 429 9, 026, 570, 34, 085, 698 48, 893, 535, 27, 286, 970 63, 242, 514, 5, 728, 474	19, 304, 843 75, 467, 779 3, 310, 635 5, 142, 042 13, 015, 073 13, 208, 452 15, 333, 460 18, 837, 379 2, 009, 355	46, 577, 295, 2, 342, 473, 8, 850, 790, 20, 542, 345, 6, 406, 190, 56, 227, 080, 1, 134, 197, 9, 708, 987, 8, 494, 438, 14, 443, 664, 19, 198, 851, 2, 030, 762	58, 615, 036 41, 410, 526 7, 063, 388, 721 5, 504, 200 5, 508, 473 4, 857, 072 6, 088, 473 19, 441, 265 1, 947, 716 12, 408, 265 14, 433, 701 9, 794, 535 10, 368, 833 2, 079, 423	16, 174, 204 12, 190, 253 291, 023, 778 39, 628, 412 9, 921, 486 3, 585, 032 16, 341, 019 44, 913, 294 5, 551, 054 8, 590, 03 22, 647, 416 29, 320, 038 43, 708, 932 2, 379, 464	9, 806, 254 46, 404, 245 2, 870, 536 4, 765, 128 10, 620, 521 15, 921, 160 8, 901, 851 26, 795, 187 2, 442, 053	546, 217, 229, 869, 339, 391, 407, 709, 161, 340, 77, 053, 258, 503, 748, 692, 64, 296, 160, 179, 639, 357, 362, 495, 417, 398, 562, 943, 25, 224	334, 473, 032 207, 798, 875 2, 480, 738, 908 200, 908, 137, 125, 072, 604 116, 726, 310 233, 484, 740 89, 023, 660 65, 046, 600 299, 128, 125 400, 337, 339 315, 375, 100 473, 217, 442 67, 718, 962	157, 955, 783; 38, 682, 241; 14, 146, 568, 569, 879; 20, 604, 147; 15, 825, 827; 101, 436, 976; 67, 43, 271; 57, 43, 271; 57, 43, 271; 57, 43, 271; 57, 43, 271; 57, 43, 271; 57, 43, 271; 57, 43, 271; 57, 43, 271; 57, 43, 37, 946; 67, 780, 632; 4, 474, 433	295, 790, 791, 193, 652, 281, 2, 212, 178, 029, 180, 303, 990, 109, 246, 657, 103, 578, 036, 212, 600, 105, 220, 720, 720, 162, 82, 278, 389, 59, 303, 302, 273, 235, 229, 375, 979, 893, 227, 729, 460, 436, 436, 810, 63, 244, 529
Total	7,259,944	15,270,373,354	3,205,555,387	1,701,229,432	1,020,542,719	1,047,423,738	2,735,845,795	1,647,749,856	31,549,572	26, 690, 269, 853	2, 954, 640, 6 70	23,735,629,183

TABLE 7.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY SOURCES AND BY INCOME CLASSES, FOR THE UNITED STATES.

Income class.	Number of returns.	Wages and salaries.	Business.	Partner- ships and personal service cor- porations.	Profits from sales of real estate,stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest and investment income.	Interest on Gov- ernment obliga- tions not wholly exempt from tax.	Total income.	General deductions.	Net income.
\$2,000 to \$3,000 1 \$2,000 to \$4,000 1 \$3,000 to \$4,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$5,000 to \$6,000 1 \$6,000 to \$7,000 1 \$7,000 to \$8,000 1 \$8,000 to \$7,000 1 \$10,000 to \$11,000 1 \$11,000 to \$11,000 1 \$12,000 to \$12,000 1 \$12,000 to \$13,000 1 \$13,000 to \$14,000 1 \$14,000 to \$15,000 1 \$15,000 to \$25,000 1 \$25,000 to \$30,000 1 \$25,000 to \$20,000 1 \$20,000 to \$40,000 1 \$20,000 to \$40,000 1 \$20,000 to \$50,000 1 \$20,000 to \$10,000 1 \$10,000 to \$10,000 1 \$10,000 to \$10,000 1 \$10,000 to \$10,000 1 \$150,000 to \$20,000 1	856, 995 11, 416 431, 141 177, 147 112, 444 74, 511 51, 211 40, 129 29, 984 16, 089 13, 739 44, 531 23, 739 44, 531 23, 739 44, 785 3, 006 1, 969 1, 969 2, 191 2, 191 2, 191 2, 590 2, 191 2, 590 2, 191 2, 590 2, 590	2, 593, 086, 255, 758, 1,777, 236, 758, 3, 326, 836, 724, 57, 621, 823, 741, 332, 10, 013, 181, 136, 732, 906, 471, 848, 346, 124, 669, 175, 740, 874, 126, 127, 505, 107, 397, 680, 317, 616, 203, 88, 655, 560, 317, 616, 203, 209, 338, 937, 150, 585, 852, 191, 308, 212, 118, 682, 306, 409, 28, 318, 773, 21, 259, 961, 52, 260, 875, 17, 309, 593, 594, 599, 596, 199, 598, 318, 773, 17, 399, 598, 318, 773, 121, 259, 961, 52, 260, 875, 17, 309, 598, 599, 599, 599, 599, 599, 599, 59	88, 380, 285, 224, 503, 086 303, 543, 395, 17, 343, 914, 473, 542, 128, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 801, 678, 802, 801, 678, 801, 801, 801, 801, 801, 801, 801, 80	\$23, 049, 756 36, 111, 880 36, 219, 175 2, 627, 265 124, 912, 649 1, 710, 145 119, 818, 911 87, 251, 741 45, 670, 598 35, 682, 358, 682, 358 35, 636, 971 32, 414, 179 29, 890, 299 29, 890, 279 31, 711, 204 34, 840, 436 62, 895, 215 71, 730, 651 72, 852, 258	20, 467, 012 22, 592, 712 28, 433, 920 3, 326, 220 128, 490, 230 1, 363, 540 131, 233, 540 101, 079, 647 67, 040, 897 40, 976, 623 16, 257, 830 22, 430, 531 18, 611, 102 22, 430, 551 18, 611, 102 14, 654, 614, 614, 614, 614, 614, 614, 614, 61	53, 861, 622 50, 985, 648 31, 316, 803 24, 543, 730 23, 740, 467 17, 080, 867 14, 871, 900 13, 155, 929 11, 756, 242 39, 905, 186 28, 117, 652 28, 117, 663 26, 301, 7652 16, 938, 351 13, 699, 326 9, 418, 297 5, 663, 880 5, 229, 508 3, 932, 187 12, 977, 601 5, 297, 203	204, 945, 101 169, 984, 024 133, 778, 337 201, 886, 226 152, 860, 997 116, 740, 720 90, 936, 869 70, 146, 319 55, 581, 429 44, 380, 282 143, 158, 774	78, S90, 398 58, 108, 138, 58, 108, 186, 862 37, 258, 914, 33, 129, 988 28, 451, 129, 988 28, 451, 129, 22, 210, 589 21, 586, 61, 19, 967, 269 79, 425, 246 61, 996, 242, 41, 974, 511 32, 488, 788 23, 616, 788 23, 616, 388 11, 327, 236 33, 260, 510 14, 397, 658	\$118, 145 280, 956 565, 453 4, 780, 958 3, 542, 947 3, 168, 739 2, 652, 173 3, 168, 739 2, 721, 163 1, 761, 879 2, 721, 163 1, 307, 255 6, 566, 926 3, 780, 316 3, 780, 316 3, 780, 316 1, 705, 928 1, 667, 666 1, 020, 858 2, 821, 861 892, 315	653, 155, 411 515, 069, 875 455, 069, 874 381, 223, 515 338, 492, 733 295, 114, 969 268, 601, 171 242, 340, 873 937, 664, 951 659, 688, 422 489, 968, 696 677, 976, 122 483, 502, 205 336, 367, 171 248, 888, 136 189, 609, 862 146, 335, 852 118, 509, 811 347, 574, 942 131, 866, 035	91, 477, 653, 368 114, 554, 368 225, 969, 466 236, 248, 459 13, 590, 200 102, 194, 115, 166, 367, 664 129, 778, 459 96, 651, 559 80, 643, 882, 178 66, 823, 178 66, 823, 178 66, 823, 178 67, 823, 178 68, 823, 178 68, 823, 178 69, 236, 178 69, 236, 178 69, 236, 178 69, 236, 178 69, 236, 178 69, 236, 178 69, 236, 178 69, 236, 178 69, 236, 178 69, 236, 178 69, 236, 178 69, 236, 237 69, 236, 237 69, 236, 237 69, 236, 237 69, 236, 237 69, 236, 237 69, 236, 237 69, 236, 237 69, 236, 237 69, 236, 237 69, 236, 236, 237 69, 236, 236, 237 69, 236, 236, 237 69, 236, 236, 236, 236, 236, 236, 236, 236	4,055,349,648 125,598,720 2,941,487,294 1,921,940,118 969,504,603 726,361,550 557,103,872 434,462,407 380,898,531 314,400,398,531 324,400,398,531 324,400,212,663 325,807,952 326,198,128,079 368,184,912 261,433,828 194,506,539 147,024,770 114,818,467 92,602,729
\$200,000 to \$250,000. \$250,000 to \$300,000. \$300,000 to \$400,000. \$400,000 to \$500,000.	307 166 169 70	9,541,195 6,466,908 7,149,817	6,917,026 2,688,209 4,446,755 2,426,413	16,021,134 16,719,458 14,803,327	2,328,779 503,449 2,345,950 454,031	1,965,348 2,779,572 2,537,404	46, 828, 195 27, 282, 351 39, 150, 948 22, 099, 996	8,966,512 5,487,129 8,248,556	687, 785 375, 407 496, 264	93, 255, 974 62, 302, 483 79, 179, 021	24, 948, 833 16, 437, 231 20, 926, 364	100, 966, 280 68, 307, 141 45, 865, 252 58, 252, 657 31, 060, 895

5375	\$500,000 to \$750,000 \$750,000 to \$1,000,000 \$1,000,000 to \$1,500,000 \$1,500,000 \$2,000,000 to \$2,000,000 to \$3,000,000 to \$4,000,000 \$4,000,000 to \$5,000,000 to \$5,000,000 to \$6,000,000 to \$6,000 to	3	4,976,613 664,486 2,768,803 45,418	2,336,929 1,956,829 6,855	5,899,641 5,262,808 101,460 505,080	177,703 652,147 2,926,500	2,388,085 99,752 40,130	11,954,254 14,797,956 7,989,220	2,622,699 1,400,643 910,100 1,883,182	144, 853 58, 688 94, 123	26, 116, 766 27, 083, 791 9, 151, 871	16, 873, 324 5, 044, 690 5, 095, 149 4, 064, 277 3, 036, 212 4, 139, 062	21, 072, 076 21, 988, 642 5, 087, 594 10, 863, 868
10	\$5,000,000 and over	4	683,017			978,599	120,763	37,021,628	2,442,986	208,180	41,455,173	11,535,196	29, 919, 977
22	Total	7, 259, 944	15 , 27 0, 373, 354	3, 205, 555, 387	1,701,229,432	1,020,542,719	1,047,423,738	2,735,845,795	1,647,749,856	61,549,572	26,690,269,853	2,954,640,670	23, 735, 629, 183

¹ Nontaxable. Personal exemption and dividends exceed net income.

TABLE 8.—CORPORATION RETURNS—DISTRIBUTION BY STATES FOR THE UNITED STATES.

					Corporation	ons reporting	net income.					Corp	orations report	ing no net inco	me.
States and Territories.	Total num- ber of cor- pora- tions.	Num ber report- ing net in- come.	hor	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess- profits tax.	Totai tax.	Per cent of total tax.	Num- ber report- ing no net in- come.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
Alabama Alaska Arizona Arkansas California Colorado Connecticut Delaware District of Co-	3, 198 69 1, 531 2, 317 14, 865 6, 812 4, 665 809	32 542 1,513 7,872 2,976	46.38 35.40 65.30 52.96 43.69 63.58	9, 872, 867, 93, 819, 603, 291, 992, 602, 3, 227, 188, 188, 870, 395, 990, 1, 461, 129, 326	9,348,683 87,131,718 272,287,967 2,944,363,135 804,361,156	524, 184 6, 687, 885 19, 704, 635 282, 825, 053 66, 034, 834 99, 993, 495	43, 303 504, 953 1, 487, 810 22, 169, 485 5, 135, 565 8, 099, 396	25, 085 560, 212 2, 103, 079 37, 404, 530 7, 666, 301 10, 265, 333	\$8, 183, 881 68, 388 1, 065, 165 3, 590, 889 59, 574, 015 12, 801, 866 18, 364, 729 3, 663, 003	0.50 .01 .07 .22 3.67 .79 1.13	3,836 1,699	64.60 34.70 47.04 56.31	34, 214, 709 90, 999, 003 919, 731, 688 173, 583, 367 498, 359, 480	\$152, 820, 777 1, 114, 629 42, 484, 203 97, 465, 238 1,002, 619, 009 191, 604, 925 557, 586, 834 41, 152, 812	100, 275
lumbia Florida Georgia Hawaii Idaho Illinois Indiana Iowa Kansas Kentucky Louisiana Maine Maryland Massachusetts Michigan Minnesota Missouri Montana Nebraska Newada New Hampshire New Hampshire	534 1,771 21,127	1,842 2,827 368 893 13,413 5,885 5,497 3,007 2,441 1,737 3,012 8,142 6,704 1,015 8,431 1,586 3,113 3,338 6,821	57. 05 62. 82 68. 91 50. 42 63. 49 63. 45 61. 77 68. 74 64. 09 55. 92 61. 38 64. 61 64. 53 64. 62. 79 44. 41 63. 88 28. 33 28. 36	297, 169, 272, 862, 291, 616, 235, 457, 131, 128, 387, 434, 99, 334, 087, 216, 1, 728, 056, 607, 062, 1, 111, 082, 200, 832, 738, 581, 820, 556, 035, 540, 634, 952, 941, 296, 390, 4, 874, 334, 665, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 254, 236, 3645, 2544, 236, 3645, 2544, 236, 3645, 2544, 2366, 3645, 36	800, 573, 164 177, 172, 471 118, 603, 529 8, 656, 906, 942 1, 599, 891, 865 896, 721, 344 1, 006, 481, 468 757, 889, 502 753, 264, 396 496, 799, 284 864, 394, 371 4, 471, 807, 154 3, 243, 206, 851 2, 085, 047, 535 190, 314, 891 3, 139, 282, 813 149, 451, 326 570, 718, 997 27, 776, 686 197, 519, 600	22, 417, 123 61, 718, 452 58, 284, 660 9, 783, 995 677, 180, 274 128, 164, 213 59, 945, 718 104, 600, 732 74, 869, 079 67, 291, 639 43, 835, 668 76, 902, 019 402, 527, 511 402, 047, 385 148, 473, 971 17, 374, 035 226, 302, 500 11, 531, 738	1, 703, 217 4, 748, 974 4, 242, 650 740, 661 55, 817, 886 9, 809, 924 4, 422, 431 8, 962, 188 5, 762, 909 6, 414, 014 9, 600, 529 32, 182, 837 10, 725, 653 10, 725, 653 10, 725, 653 10, 725, 653 10, 725, 653 10, 725, 653 11, 7350, 204 17, 770, 432 866, 652 2, 495, 911 1, 533, 247 1, 332, 473	687, 861 93, 230, 712 17, 653, 466 4, 992, 136 7, 675, 582 11, 203, 149 10, 256, 672 5, 278, 815 7, 465, 473 12, 612, 836 1, 937, 948 12, 612, 836 1, 937, 725 20, 379, 442 21, 718, 130 82, 095 1, 975, 486	3, 676, 669 3, 919, 056 13, 504, 438 19, 228, 745 1, 377, 922 149, 048, 598 27, 463, 390 9, 414, 567 16, 637, 770 16, 965, 770 18, 808, 774 87, 847, 073 102, 620, 783 38, 189, 287 12, 243, 971 5, 214, 041 232, 466 3, 307, 959 33, 307, 159	.23 .24 .83 1.18 .08 9.17 1.69 .58 1.02 1.04 .85 5.41 6.31 1.44 .20 2.96 .32 .32	1,673 166 17,714 3,390 3,402 3,402 1,725 1,924 1,093 1,650 6,003 4,168 3,494 4,985 1,760 855 1,760 855 331	55.59 36.12 71.67 31.39	295, 237, 068 18, 593, 554 55, 969, 543	497, 993, 861, 435, 895, 156, 373, 460, 386, 165, 017, 410, 328, 924, 798, 109, 309, 788, 109, 309, 788, 276, 694, 572, 24, 363, 383, 130, 806, 756, 132, 497, 477, 966, 94, 071, 006, 866, 275, 232, 86, 454, 114, 296, 109, 793, 21, 663, 702, 48, 705, 436,	49,535,366 24,776,907 7,586,273 51,549,622 13,238,676 21,971,136 4,881,629 3,176,615

North Carolina North Dakota Ohio Ohio Oregon Pennsylvania Rhode Island South Carolina South Dakota Tennessee Texas Utah Vermont Virginia	4,812 2,898 18,822 5,564 4,588 18,827 1,837 3,874 2,564 4,742 8,571 3,094 916 5,280	30, 349 3, 143 1, 747 12, 302 3, 004 2, 236 12, 012 1, 146 2, 219 1, 571 2, 788 5, 183 1, 420 3, 184	65. 31 60. 28 65. 36 53. 99 48. 74 63. 80 62. 38 57. 28 61. 27 58. 79 60. 47 45. 90 67. 69 60. 30	22, 086 1, 062 137 6, 288 839 472 9, 501 645 468 138 760 2, 262 243 141 1,052	, 447, 593, 313, 047, 735, 991, 249, 463, 290, 850, 724, 888, 643, 179, 155, 625, 264, 799	20, 127, 84 960, 16 130, 44 5, 728, 17 782, 36 432, 76 8, 529, 76 589, 33 415, 57 131, 10 708, 33 2, 135, 66 227, 64 130, 55 955, 91	59, 824 15, 443 179, 074 168, 569 164, 431 168, 966 170, 513 172, 942 172, 529 176, 069 11, 761	102, 277, 769 6, 867, 604 560, 556, 917 56, 880, 894 39, 521, 816 971, 581, 884 55, 944, 450 7, 703, 223 52, 402, 287 127, 546, 820 15, 513, 096 11, 268, 793 96, 353, 038	167, 141, 669 7, 985, 041 383, 888 44, 865, 550 4, 569, 846 2, 941, 646 76, 272, 216 4, 558, 489 3, 745, 390 590, 505 3, 931, 825 10, 386, 035 1, 183, 007 7, 886, 556 7, 886, 556	186, 051, 015 15, 985, 211 347, 667 81, 397, 001 4, 984, 423 5, 561, 884 132, 498, 630 7, 065, 400 11, 935, 334 452, 506 7, 751, 110 12, 878, 360 1, 324, 215 1, 219, 623 10, 351, 857	353, 192, 684 23, 970, 252 3731, 555 126, 262, 551 9, 554, 269 8, 503, 530 208, 770, 846 11, 623, 889 15, 680, 744 1, 043, 011 11, 682, 935 23, 264, 395 2, 507, 222 2, 106, 179 18, 210, 785	.07 .72 1.44 .15 .13 1.12	1,151 6,520 2,560 2,352 6,815 691 1,655 993 1,954 3,388 1,674 296 2,096	45. 31 34. 69 39. 72 34. 64 46. 01 51. 26 36. 20 37. 62 42. 72 38. 73 41. 21 39. 53 54. 10 32. 31 39. 70	5, 354, 318, 214, 190, 420, 975, 69, 597, 256, 1, 468, 665, 458, 289, 631, 316, 261, 327, 802, 1, 459, 976, 708, 299, 582, 337, 156, 152, 264, 458, 323, 513, 81, 153, 204, 46, 555, 183, 343, 099, 638, 343, 099, 638	5, 825, 586, 112; 205, 935, 251, 74, 439, 044; 1,593, 049, 448; 316, 245, 524, 525, 639; 1,565, 729, 570, 327, 271, 364; 170, 485, 566, 61, 369, 771, 312, 456, 095, 513, 018, 191; 92, 832, 783, 48, 870, 539, 376, 105, 863	14,614,276 4,841,788 124,983,990 26,614,608 23,197,837 106,652,862 27,689,027 14,333,302 4,472,331 19,381,347 54,694,678 11,679,579 2,315,356 33,006,225
Vermont Virginia		3,184		1,052		955, 91		96,353,038	7,858,928	10, 351, 857	18, 210, 785	1.12		39.70	343,099,638	376, 105, 863	
West Virginia	4,473 11,198 1,707	2,867 6,972	64. 10 62. 26 41. 31	941 2,091	, 311, 194 , 835, 514 , 844, 859	807,00 1,927,89	07,165	134,304,029 163,938,038	10,045,640 12,259,007	27, 862, 425 26, 128, 390	37,908,065 38,387,397	2.33	1,606 4,226	35.90	99,541,555 420,705,087	108,631,955 460,169,154 41,179,379	9,090,400 39,464,067
Total United	45, 595	203, 233	58. 81	93,824	, 224, 704	85, 921, 56	69, 891	7, 902, 654, 813	636, 508, 292	988, 726, 351	1,625,234,643	100.00	142,362	41.19	24,381,337,545	26,410,761,289	2,029,423,744

TABLE 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES.

Serial	Industries			Corpor	·		ons reporting income.		
No.	Industries.	of cor- pora- tions.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
	AGRICULTURE AND RELATED INDUSTRIES.								
1 2 3 4 5	I. Farming: Cotton farming Grain farming Fruit farming Stock farming All other farming	18 61 1,054 798 5,869	4 16 453 183 2,568	\$52,350 89,736 6,365,495 1,994,999 41,736,632	\$3, 980 5, 781 456, 667 166, 023 3, 035, 633	\$5,694 8,258 1,142,233 62,624 7,970,772	\$9,674 14,039 1,598,900 228,647 11,006,405	14 45 601 615 3,301	\$1,453,832 1,744,744 3,782,581 13,023,590 35,793,020
	Total farming.	7,800	3, 224	50, 239, 212	3,668,084	9, 189, 581	12,857,665	4,576	55, 797, 767
6 7 8 9	II. Related industries: Logging. Fishing. Tee harvesting. All other related industries.	392 198 182 547	236 100 132 158	15, 947, 382 784, 521 1, 705, 111 2, 021, 393	1,323,809 61,694 140,046 165,433	2, 200, 676 22, 542 153, 137 140, 273	3, 524, 485 84, 236 293, 183 305, 706	156 98 50 389	3, 169, 749 3, 316, 312 155, 037 3, 286, 181
	Total related industries	1,319	626	20, 458, 407	1,690,982	2, 516, 628	4, 207, 610	693	9,927,279
10	Agriculture, n. p. d., or combinations of I and II	67	24	782, 657	70, 195	34,794	104, 989	43	414, 634
	Grand total agriculture and related industries	9,186	3,874	71, 480, 276	5, 429, 261	11,741,003	17, 170, 264	5,312	66, 139, 680
11	MINING AND QUARRYING. I. Mining: Coal mining. Metal mining—	3,673	2,977	353, 615, 466	26, 058, 807	80, 989, 055	107, 047, 862	696	7,642,323
12 13 14 15 16	Iron. Copper. Lead and zinc Gold, silver, and precious metals. All other mining. Nonmetal mining.	111 184 123 521 2,064	63 22 26 83 276	10,663,179 3,415,944 5,106,817 3,386,714 13,280,719	931, 235 291, 930 453, 683 290, 421 1, 076, 294	1, 103, 981 300, 204 228, 482 1, 362, 877	2, 035, 216 291, 930 753, 887 518, 903 2, 439, 171	48 162 97 438 1,788	1, 223, 248 24, 553, 886 3, 893, 447 12, 381, 079 23, 378, 396
17 18 19 20	Oil	2,462 191 49 3,223	1,034 131 31 825	202, 761, 082 2, 873, 634 12, 778, 931 57, 096, 464	17,667,360 250,818 1,110,875 4,813,454	22, 291, 305 158, 181 1, 497, 254 6, 293, 248	39, 958, 665 408, 999 2, 608, 129 11, 106, 702	1,428 60 18 2,398	51,682,887 823,484 802,624 34,212,812

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21	All other mining concerns, n. p. d.,¹ combinations and tributary industries	3,529	652	12,709,337	1,060,970	1,144,470	2, 205, 440	2,877	12, 129, 753
	Total mining.	16, 130	6, 120	677, 688, 287	54,005,847	115, 369, 057	169, 374, 904	10,010	172, 123, 939
22 23 24 25	II. Quarrying: Stone Clay, sand, gravel Precious and semiprecious. All other quarrying, n. p. d.!	438 599 11 242	271 362 4 117	7, 494, 159 7, 469, 764 16, 321 7, 719, 943	635, 691 1, 336, 398 1, 096 686, 385	650, 171 985, 731 555, 662	1, 285, 862 2, 322, 129 1, 096 1, 242, 047	167 237 7 125	1, 491, 682 1, 502, 798 118, 285 844, 055
	Total quarrying	1,290	754	22,700,187	2,659,570	2, 191, 564	4,851,134	536	3, 956, 820
26	Mining and quarrying combinations, but main business not given	114	59	1,685,314	134, 148	235, 786	369, 934	55	424, 317
	Grand total, mining and quarrying	17,534	6,933	702,073,788	56, 799, 565	117, 796, 407	174, 595, 972	10,601	176, 505, 076
	MANUFACTURING.								
27 28 29 30 31 32 33 34 35 36 37 38 40 41 42 43	I. Food products, liquors, and tobacco: Bread and bakery products and retail sale. Milling, flour, meal, feed. Cereal preparations, etc. Dairy products and condensed milk. Butter substitutes. Chocolate, confectionery, ice cream, etc. Coffee and spices. Fish canning and preserving. Fruit and vegetable canning and preserving, etc. Meat packing, etc. Poultry and eggs, packed. Sugar making and refining, cane and beet. Ice manufacturing, etc. Soft drinks, etc. Breweries and distilleries, etc. All other food products	1, 176 1, 825 1, 825 2, 633 30 1, 265 119 257 942 470 1, 153 1, 324 1, 324 1, 903	730 815 65 1,674 17 679 70 72 367 283 860 696 234 367 505	30, 157, 502 22, 656, 404 1, 381, 011 19, 547, 079 981, 480 25, 206, 424 2, 639, 398 828, 543 11, 034, 463 12, 558, 341 47, 652 113, 808, 190 14, 749, 056 13, 906, 984 19, 386, 420 72, 595, 353 43, 362, 751	2,508,199 1,871,728 113,779 1,471,848 73,482 1,818,425 207,116 65,022 914,030 1,059,411 2,944 8,611,218 1,182,803 1,112,502 1,611,477 6,590,628 3,287,858	3,810,011 2,333,856 99,165 2,652,826 212,290 3,549,742 49,047 1,256,532 1,107,002 2,772 26,333,487 1,384,546 1,605,739 6,556,055 4,992,530	6, 318, 210 4, 205, 584 212, 941 4, 124, 674 285, 772 5, 368, 167 642, 130 114, 069 2, 170, 562 2, 166, 413 34, 944, 705 2, 557, 349 2, 807, 118 3, 217, 216 13, 146, 687 8, 240, 388	446 1,010 91 959 13 586 49 185 575 187 6 122 293 293 337 182 498	3, 516, 491 43, 153, 109 1, 859, 044 12, 632, 502 433, 784 14, 322, 655 3, 297, 279 8, 527, 275 10, 910, 971 26, 438, 149 247, 546 13, 188, 357 2, 168, 403 8, 185, 287 15, 100, 353 2, 591, 999 17, 322, 270
	Total food products, liquors, and tobacco	13,718	7, 551	404, 847, 051	32, 502, 470	58, 035, 231	90, 537, 701	6, 167	183, 895, 444
44 45 46 47 48 49 50	II. Textile and textile products: Textile fabries— Cotton goods, etc. Woolen and worsted goods, etc. Silk goods, etc. Felt goods and products, except hats. Linen and flax, etc. All other textile fabries. Fur goods and fur products n, p. d.1 etc.	910 322	630 223 266 21 9 536 136	176,342,870 22,796,158 17,595,967 2,046,578 158,268 86,454,688 8,824,993	13, 445, 522 1, 809, 929 1, 453, 480 174, 408 12, 025 6, 627, 032 672, 770	38, 284, 075 3, 044, 532 2, 317, 281 262, 883 20, 914 17, 238, 049 1, 823, 556	51, 729, 597 4, 854, 461 3, 770, 761 437, 291 32, 939 23, 865, 081 2, 496, 326	319 224 348 16 11 374 186	29, 886, 915 24, 964, 385 14, 605, 545 430, 232 559, 077 24, 195, 213 3, 075, 923
	Total textile fabrics	3,299	1,821	314,219,522	24, 195, 166	62,991,290	87, 186, 456	1,478	97, 717, 290
	I m d. Main huginess not presidely defined			•					

TABLE 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

Q-wi-s)		Total number		Corpor	*		ations reporting net income.		
Serial No.	${\bf Industries.}$	of corpora- tions.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
	MANUFACTURING—continued.								
51 52 53 54	II. Textile and textile products—Continued. Textile products, other than clothing— Carpets, rugs, mattings, etc Cordage and twine. Artificial leather, oilcloth, linoleum, etc All other textile products other than clothing.	92 57 28 865	68 40 6 527	\$26, 172, 063 8, 860, 853 890, 017 20, 785, 502	\$2,000,252 743,557 82,655 1,713,290	\$5,842,286 1,192,124 47,655 2,602,205	\$7,842,538 1,935,681 130,310 4,315,495	24 17 22 338	\$741,705 352,768 1,620,358 11,016,697
	Total textile products, other than clothing	1,042	641	56, 708, 435	4,539,754	9,684,270	14,224,024	401	13,731,528
55 56 57 58 59 60 61 62	Clothing— Custom-made clothing, etc. Factory-made clothing— Men's clothing, suits, overcoats. Women's clothing, suits, coats, skirts. Hats and caps, etc. Corsets. Shirts, collars, cuffs. Hosiery and all knit goods. All other clothing.	491 1,451 630	466 266 747 377 78 114 435 600	3,155,004 19,762,294 5,756,470 10,712,256 3,192,436 2,208,909 18,192,770 24,704,714	213, 494 1,517, 826 401, 774 783, 301 260, 762 191, 854 1,459, 496 2,019,038	339, 199 4,094,690 554,876 2,043,188 444,573 93,653 2,622,653 3,318,668	552,693 5,612,516 956,650 2,826,489 705,335 285,507 4,082,149 5,337,706	263 225 704 253 25 121 518 588	1,424,722 6,082,452 7,586,868 3,640,490 70,490 2,477,074 14,380,497 19,534,979
	Total clothing	5,780	3,083	87, 684, 943	6,847,545	13,511,500	20, 359, 045	2,697	55, 197, 572
	Total textile and textile products	10,121	5,545	458, 612, 900	35,582,465	86, 187, 060	121, 769, 525	4,576	166,646,390
63 64 65 66 67	III. Leather and leather products: Boots, shoes, cut stock, and findings. Gloves Saddlery and harness. Trunks and valises. All other leather and leather products.	1,040 47 122 138 815	594 28 79 86 443	47,610,406 456,532 1,756,281 1,151,301 10,053,669	3,775,191 33,590 135,921 91,900 784,240	8,336,451 73,602 254,064 85,803 1,240,609	12,111,642 107,192 389,985 177,703 2,024,849	446 19 43 52 372	21, 433, 721 139, 957 851, 321 321, 724 81, 175, 220
	Total leather and leather products	2,162	1,230	61,028,189	4,820,842	9,990,529	14,811,371	932	103,921,943
68 69 70	IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone: Boots, shoes, and garments. Belting, hose, and tires. Celluloid ivory, shell and bone	26 169 70	16 32 45	1,397,470 4,893,061 1,739,786	97, 205 336, 329 152, 275	395,260 40,009 73,357	492,465 376,338 225,632	10 137 25	419,739 15,219,176 143,815

71	All other rubber goods	406	186	18,647,659	1,732,975	921,062 [2,654,037	220	15,792,349
	Total rubber and rubber goods	671	279	26,677,976	2,318,784	1,429,688	3,748,472	392	31,575,079
72 73 74 75	V. Lumber and wood products: Saw and planing mill products, etc Furniture, all classes Auto, carriage, and wagon bodies and parts, etc All other lumber and wood products	3,582 1,182 368 2,133	2,542 922 254 1,582	195, 126, 679 46, 950, 485 16, 985, 802 62, 206, 613	15,797,584 3,670,573 1,374,373 4,768,023	30, 704, 030 8, 453, 616 2, 765, 777 11, 425, 983	46,501,614 12,124,189 4,140,150 16,194,006	1,040 260 114 551	15,333,598 3,443,847 2,017,411 6,374,239
	Total lumber and wood products	7,265	5,300	321, 269, 579	25,610,553	53,349,406	78,959,959	1,965	27, 169, 095
76	VI. Paper, pulp, and products: All paper, pulp, paper products, etc.	1,693	1,349	241,616,315	18, 475, 468	53,826,538	72,302,006	344	4,034,761
	Total paper, pulp and products	1,693	1,349	241,616,315	18, 475, 468	53,826,538	72,302,006	344	4,034,761
77 78	VII. Printing and publishing: General printing and publishing, etc	7, 113 975	5,537 856	123,656,159 39,503,827	10,199,219 3,027,143	21, 409, 396 7, 613, 886	31,608,615 10,641,029	1,576 119	12,933,595 775,863
	Total printing and publishing	8,088	6,393	163, 159, 986	13,226,362	29,023,282	42,249,644	1,695	13, 709, 458
79 80 81 82 83 84 85	VIII. Chemicals and allied substances: Chemicals, proper, acids and other compounds, etc. Paints and varnishes, etc. Oils, vegetable and animal, etc. Petroleum and mineral oil refining and products. Soaps. Fertilizers All other chemicals and allied substances.	908 648 457 390 157 230 3,036	516 438 156 203 63 107 1,564	42,034,248 17,371,134 15,458,077 245,599,730 3,657,175 5,480,826 111,768,470	4,173,460 1,394,587 1,272,359 20,847,405 315,420 494,292 9,335,780	5,649,909 2,293,695 2,548,137 33,706,942 317,081 391,479 15,422,830	9, 823, 369 3, 688, 282 3, 820, 496 54, 554, 347 632, 501 885, 771 24, 758, 610	392 210 301 187 94 123 1,472	7,919,341 3,154,247 12,455,527 4,570,838 14,798,185 25,788,478 27,753,140
	Total chemicals and allied substances	5,826	3,047	441,369,660	37, 833, 303	60,330,073	98, 163, 376	2,779	96,439,756
86 87 88	IX. Stone, clay, and glass products: Cut building stone, crushed stone, etc. Brick, tile, terra cotta, fire brick, etc. Glass and glass products— Clay reperfectors related or window glass, etc.	1,474 1,588 565	1,077 1,141 417	33, 413, 396 52, 872, 798 61, 878, 939	2,836,026 4,292,390 5,145,599	2, 978, 497 7, 396, 680 14, 071, 477	5, 814, 523 11, 689, 070 19, 217, 076	397 447 148	2, 599, 938 3, 582, 445 2, 046, 337
89	Glass manufacture, plate or window glass, etc Combinations of stone, clay, and glass manufacture	35	26	3,007,994	255, 476	383, 479	638, 955	9	58, 467
	Total stone, clay, and glass products	3,662	2,661	151, 173, 127	12, 529, 491	24, 830, 133	37, 359, 624	1,001	8, 287, 187
00	X. Metal manufacture: Metal products of iron and steel, or iron and steel and other metals—								
90	Smelting from the ore, crude or refined metal produc- tion, etc. General or stock products or forms made in foundries	110	59	30, 229, 167	2, 490, 050	4,665,479	7, 155, 529	51	1,817,304
91	or rolling mills, etc	2,719	2,091	534, 538, 989	45, 873, 434	57,007,191	102, 880, 625	628	15, 951, 185
92	Agricultural machinery, steam appliances, construction machinery, etc.	1,750	1,170	140, 214, 495	12, 152, 555	15, 311, 787	27, 464, 342	580	17, 176, 824
93	Metal working and paper making machinery, heavy ordnance, rolling stock, safes, vaults, etc	801	585	88, 826, 809	7, 317, 836	12, 832, 478	20, 150, 314	216	4, 978, 579

TABLE 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

Serial		Total number		Corpor	ations reportin	g net income.		Corporati no ne	tions reporting	
No.	Industries.	of cor- pora- tions.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.	
	MANUFACTURING—continued.									
94 95 96 97 98 99	X. Metal manufacture—Continued. Metal products of iron and steel, etc.—Continued. General electric machinery, stationary and marine engines, refrigerating machinery, etc. Motor vehicles, airplanes, and spare parts. Boot and shoe machinery, typewriters and calculating machines, gas and electrical fixtures, etc. Metal furniture, ornamental iron work, sewing machines, etc. Firearms, hardware, cutiery, hand and machine tools, gauges, etc. All other metal products. Metal products, not iron or steel— Base metals, smelting and refining, etc. Precious metals, smelting, refining, etc. Total, metal manufacture.	703 858 816 208 1,004 4,786 711 665	416 375 506 171 634 3,162 475 491 10,135	\$43, 914, 282 225, 616, 901 40, 061, 397 6, 290, 977 53, 250, 323 193, 807, 502 38, 803, 872 16, 092, 769 1, 411, 647, 483	\$3, 795, 597 18, 037, 509 3, 265, 542 520, 288 4, 344, 903 13, 616, 392 3, 430, 108 1, 318, 345 116, 162, 559	\$4, 728, 911 42, 357, 679 5, 560, 151 737, 332 7, 454, 956 22, 474, 262 2, 637, 920 1, 927, 089 177, 695, 235	\$8, 524, 508 60, 395, 188 8, 825, 693 1, 257, 620 11, 799, 859 36, 090, 654 6, 068, 028 3, 245, 434 293, 857, 794	287 483 310 37 370 1,624 236 174 4,996	\$8, 199, 354 40, 146, 990 5, 364, 228 447, 158 7, 413, 469 25, 444, 296 6, 630, 385 3, 187, 301 136, 757, 073	
102	XI. All other manufacturing concerns: All other manufacturing, n. p. d., etc	9, 834	5, 935	435, 022, 063	37, 044, 148	54, 156, 953	91, 201, 101	3, 899	61, 710, 274	
	Grand total, manufacturing	78, 171	49, 425	4, 116, 424, 329	336, 106, 445	608, 854, 128	944, 960, 573	28, 746	834, 146, 460	
103 104 105 106 107 108	CONSTRUCTION. Excavation and construction under or upon the ground (not buildings), etc. Jetty, dam, dry-dock, wharf, bulkhead, etc. Railroad construction, pure or combined. Shipbuilding, pure or combined. Buildings and structures above ground, etc Equipping and installing machinery and equipment, as elevators, carrier systems, etc. Wrecking, raising, or moving (not marine). All other construction and contractors, n. p. d.1.	1,077 151 61 314 3,165 2,016 114 3,062	659 80 36 172 2,428 1,614 76 1,945	6, 065, 697 1, 759, 852 1, 038, 906 42, 730, 923 21, 450, 889 11, 764, 366 330, 999 28, 410, 380	434, 245 136, 886 74, 864 2, 495, 642 1, 478, 199 781, 138 18, 507 2, 099, 314	643, 479 231, 931 222, 508 16, 316, 720 2, 620, 276 1, 302, 749 37, 513 4, 285, 791	1, 077, 724 368, 817 297, 372 18, 812, 362 4, 098, 475 2, 083, 887 56, 020 6, 385, 105	418 71 25 142 737 402 38 1,117	5, 096, 261 1, 506, 891 401, 889 3, 675, 679 3, 708, 506 1, 722, 362 193, 803 11, 904, 000	
	Grand total, construction	9, 960	7,010	113, 552, 012	7, 518, 795	25, 660, 967	33, 179, 762	2, 950	28, 209, 391	
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1	TRANSPORTATION AND OTHER PUBLIC UTILITIES.			[1	ļ	1	1	
111 112 113	I. Rail transportation: Steam railroads. Electric railroads. All other railroads, n. p. d.,¹ etc.	586 469 472	258 204 235	336, 802, 546 26, 696, 085 44, 030, 676	31, 101, 256 2, 565, 504 4, 177, 054	1,725,611 412,463 1,168,091	32, 826, 867 2, 977, 967 5, 345, 145	328 265 237	71, 017, 854 19, 051, 083 5, 127, 875
	Total rail transportation	1,527	697	407, 529, 307	37, 843, 814	3, 306, 165	41, 149, 979	830	95, 196, 812
114 115 116 117	II. Water transportation: Ocean lines, transoceanic and coastal Lake, sound, bay, and river lines Marine salvage and wrecking All other water transportation, n. p. d.,¹ etc.	102 135 13 1, 267	61 106 9 710	14, 486, 532 16, 228, 946 625, 943 45, 740, 312	1, 200, 016 1, 324, 486 52, 382 4, 004, 071	1,641,965 2,569,934 66,515 4,080,912	2, 841, 981 3, 894, 420 118, 897 8, 084, 983	41 29 4 557	6, 582, 197 297, 828 22, 700 9, 338, 079
	Total, water transportation	1,517	886	77, 081, 733	6, 580, 955	8, 359, 326	14, 940, 281	631	16, 240, 804
118 119	III. Local transportation, cartage, and storage: Cartage and storage or warehouse and packing for transportation. Cab, livery, taxicab, jitney bus companies, and automobile	2,766	1,868	16,310,669	1, 208, 921	1,245,480	2, 454, 401	898	3,972,411
120 121	garages Special food storage and packers for transportation, etc All other local transportation, n. p. d.¹	3,401 783 290	2,237 518 204	9, 203, 743 11, 519, 527 7, 513, 439	529, 065 982, 830 607, 773	743, 922 846, 388 968, 172	1,272,987 1,829,218 1,575,945	1, 164 265 86	3,739,988 4,046,025 1,016,403
	Total, local transportation, cartage, and storage	7, 240	4,827	44, 547, 378	3, 328, 589	3, 803, 962	7, 132, 551	2, 413	12,771,827
122 123 124 125 126 127	IV. Other public utilities and transportation, n. p. d.¹. Electric light and power companies. Gas companies. Telephone and telegraph companies. Water works Mutual telephones All other public utilities, n. p. d.,² etc.	1,687 503 3,784 1,465 1,004 1,872	1,141 283 2,613 1,004 451 1,020	48,777,438 17,471,982 79,561,219 8,497,130 219,139 145,445,601	4,600,225 1,603,098 7,487,465 717,026 6,720 13,678,594	829, 418 701, 398 1, 086, 874 86, 224 7, 017 4, 596, 236	5, 429, 643 2, 304, 496 8, 574, 339 803, 250 13, 737 18, 274, 830	546 220 1,171 461 553 852	2, 366, 832 1, 843, 932 2, 230, 964 1, 568, 156 275, 193 18, 007, 687
	Total, other public utilities and transportation	10,315	6,512	299, 972, 509	28, 093, 128	7, 307, 167	35, 400, 295	3,803	26, 292, 764
	Grand total, transportation and other public utilities.	20, 599	12,922	829, 130, 927	75, 846, 486	22,776,620	98, 623, 106	7,677	150, 505, 207
	TRADE.								
128 129 130 131	Wholesalers and jobbers, including exporters, importers, etc Department stores, either wholesale or retail, or both Retail stores, all other, etc Commission trade, including commercial travelers and special agents etc.	15, 344 1, 080 39, 642 2, 661	9, 983 816 28, 680 1, 646	287, 281, 487 83, 625, 767 292, 727, 229 40, 157, 997	22, 462, 654 7, 125, 506 21, 482, 132 3, 013, 575	42, 979, 014 9, 725, 141 31, 272, 356 6, 477, 390	65, 441, 668 16, 850, 647 52, 754, 488 9, 490, 965	5, 361 264 10, 962 1, 015	149, 105, 490 5, 441, 269 61, 869, 774 10, 519, 644
132	agents, etc. All other trade, n. p. d.,¹ etc.	20, 158	11, 153	207, 380, 850	15,660,508	32, 414, 644	48, 075, 152	9,005	112, 545, 832
	Grand total, trade	78, 885	52,278	911, 173, 330	69, 744, 375	122, 868, 545	192, 612, 920	26,607	339, 482, 009

¹ N. p. d.—Main business not precisely defined.

TABLE 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

Serial	Industria			Corpor		Corporations reporting no net income.			
No.	${f lndustries.}$.	of corpora- tions.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
	SERVICE.								
133 134 135 136	I. Domestic service: Restaurants, lunch rooms, etc. Hotels, board and lodging houses. Laundries, cleaning and dyeing. All other domestic service, n. p. d., ¹ etc.	1, 341 1, 841 2, 414 196	846 1, 389 1, 899 152	\$11, 575, 132 35, 965, 984 17, 755, 627 2, 024, 492	\$846,637 2,939,570 1,252,613 162,230	\$1,777,152 4,119,725 2,154,853 183,830	\$2,623,789 7,059,295 3,407,466 346,060	495 452 515 44	\$3, 404, 021 4, 079, 294 1, 692, 952 815, 965
	Total, domestic service.	5, 792	4, 286	67, 321, 235	5, 201, 050	8, 235, 560	13, 436, 610	1, 506	9, 992, 232
137 138 139	II. Amusements: Theaters, or theatrical organizations, etc. Moving pictures. All other amusements.	579 1,341 2,150	405 1,041 1,436	14, 968, 532 15, 324, 565 19, 435, 547	1, 220, 392 1, 114, 723 1, 365, 012	2,370,871 2,572,349 3,845,066	3, 591, 263 3, 687, 072 5, 210, 078	174 300 714	1, 504, 318 1, 520, 443 3, 920, 094
	Total, amusements	4,070	2, 882	49, 728, 644	3, 700, 127	8, 788, 286	12, 488, 413	1,188	6, 944, 855
140 141	III. Professional and other services: Business services, advertising, appraisers, auditors, actuaties, etc. Educational service, including art, colleges, schools	1,449	932	9,627,656	672, 969	1,784,286	2, 457, 255	517	2, 573, 729
142 143 144	Educational service, including art, colleges, schools, libraries, etc., teachers, etc. Curative services, physicians, surgeons, etc. Legal services, lawyers, patent attorneys, etc. Engineering, mechanical design, invention, scientific re-	806 982 817	509 595 674	2, 279, 314 3, 095, 246 2, 466, 591	171, 483 206, 839 147, 337	169, 996 191, 700 182, 545	341, 479 398, 539 329, 882	297 387 143	1, 911, 221 1, 914, 256 568, 367
145	search, etc. All other service, n. p. d.,¹ etc.	$\frac{540}{3,034}$	226 1, 810	2,087,066 8,885,110	150, 749 582, 484	311, 530 1, 050, 595	$462,279 \\ 1,633,079$	314 1,224	1, 799, 009 3, 495, 699
	Total, professional and other service	7,628	4,746	28, 440, 983	1, 931, 861	3,690,652	5, 622, 513	2,882	12, 262, 281
	Grand total, service	17, 490	11,914	145, 490, 862	10, 833, 038	20, 714, 498	31, 547, 536	5, 576	29, 199, 368
	FINANCE.								
146 147 148 149	I. Banking and related business: Bank, general, n. p. d.,¹ or private bankers. National banks. State banks. Trust companies, or bank and trust companies.	9,081 7,402 8,630 2,162	8,313 6,785 7,610 1,937	114, 409, 029 280, 495, 446 47, 349, 246 131, 460, 891	7, 883, 380 20, 582, 378 2, 799, 592 9, 906, 741	6, 560, 921 19, 309, 766 2, 285, 254 8, 122, 798	14, 444, 301 39, 892, 144 5, 084, 846 18, 029, 539	768 617 1,020 225	5, 215, 078 4, 649, 812 2, 392, 011 3, 350, 761

150 151 152	Loan companies, etc Stock and bond brokers. Real estate, loan, and insurance agents, realty holding and	1,954 490	1,556 242	20, 163, 533 1, 880, 738	1,641,250 126,005	861, 992 240, 307	2, 503, 242 366, 312	398 248	2,698,038 3,992,949
153	development companies. Holding and leasing realty, not realty business, etc	11, 824 32, 136	7,614 18,401	41,691,151 165,378,746	2, 859, 896 12, 888, 854	1, 997, 010 9, 742, 205	4, 856, 905 22, 631, 059	4, 210 13, 735	22,670,091 98,092,450
	Total, banking and related business.	73,679	52,458	802, 828, 780	58,688,095	49, 120, 253	107, 808, 348	21, 221	143, 061, 190
154 155 156 157 158 159 160	II. Insurance companies, not agents: Life insurance, stock, and mutual companies. Accident, stock companies only. Fire, stock companies only. Marine, stock companies only. Accident, fire, and marine, mutual Fidelity and bonding. All other insurance companies, n. p. d.,¹ and combinations.	317 37 229 24 611 16 562	165 21 131 12 289 8 320	41, 973, 783 2, 729, 928 5, 409, 630 1, 386, 707 4, 631, 641 319, 889 34, 230, 534	2,062,617 223,416 423,179 143,753 335,070 23,161 2,267,035	149, 119 92, 218 97, 493 78, 184 10, 768 72, 788 714, 104	2,211,736 315,634 520,672 221,937 345,838 95,949 2,981,139	152 16 98 12 322 8 242	9, 812, 452 1, 357, 087 6, 025, 206 3, 079, 919 85, 212, 604 69, 564 16, 011, 553
	Total, insurance companies	1,796	946	90, 682, 112	5, 478, 231	1, 214, 674	6,692,905	850	121, 568, 385
161	All other finance, n. p. d., 1 and combinations of I and II, etc.	3,427	2,080	39, 793, 227	3, 259, 451	1, 240, 902	4, 500, 353	1,347	29, 306, 621
	Grand total, finance	78,902	55, 484	933, 304, 119	67, 425, 777	51, 575, 829	119,001,606	23, 418	293, 936, 196
	ALL OTHER.								
162 163 164	All other active concerns whose business can not be identified with any main division; also combinations of main divisions when the main business is not given. Concerns in liquidation. Inactive concerns. Grand total, all other concerns.		1, 436 1, 926 31 3, 393	66, 902, 914 13, 005, 230 117, 026 80, 025, 170	5, 962, 591 835, 752 6, 207 6, 804, 550	5, 303, 562 1, 433, 220 1, 572 6, 738, 354	11, 266, 153 2, 268, 972 7, 779 13, 542, 904	1,672 4,367 25,436 31,475	34, 527, 084 72, 571, 091 4, 202, 182 111, 300, 357
	Grand total	345, 595	203, 233	7, 902, 654, 813	636, 508, 292	988, 726, 351	1,625,234,643	142, 362	2, 029, 423, 744
			l				<u> </u>		

1 N. p. d.—Main business not precisely defined.

TABLE 10.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS.

[Income returned for the calendar year ended Dec. 31, 1920.]

AGRICULTURE AND RELATED INDUSTRIES.

Income classes.	Num- ber.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income: \$0 to \$2,000. \$2,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$10,000. \$10,000 to \$100,000. \$250,000 to \$100,000. \$250,000 to \$100,000. \$250,000 to \$500,000. \$250,000 to \$500,000. \$5,000,000 to \$5,000,000.	2, 031 800 415 457 80 54 16 13 7	\$1,648,310 2,538,681 2,913,501 10,014,620 5,656,876 8,675,923 5,766,774 8,812,773 15,734,646 9,718,172	\$93,638 217,848 842,483 484,179 713,161 491,404 738,587 1,170,616	79,152 715,190 630,216 1,323,922 786,660 1,381,993 3,894,033	297,000 1,557,673 1,114,395 2,037,083 1,278,064 2,120,580 5,064,649	716 3,408 13,930 37,724 79,879 163,122 723,521	10. 19 15. 55 19. 70 23. 48 22. 16 24. 06 32. 19
TotalReporting no net income	3,874 5,312	71, 480, 276 2 66, 139, 680		11,741,003	17, 170, 264	1 9, 316	1 24. 59
Grand total	9,186	5, 340, 596	5, 429, 261	11,741,003	17, 170, 264		

MINING AND QUARRYING.

Reporting net income: \$0 to \$2,000. \$2,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$50,000. \$100,000 to \$100,000. \$100,000 to \$250,000. \$250,000 to \$500,000. \$500,000 to \$1,000,000. \$1,000,000 to \$5,000,000. \$5,000,000 to \$5,000,000.	252 122 90 17 6,933	3, 211, 435 4, 873, 746 37, 818, 718 38, 842, 901 88, 998, 401 87, 404, 119 85, 690, 827 169, 981, 604 184, 529, 446 702, 073, 788	327, 350 2, 963, 909 2, 950, 510 6, 586, 259 6, 508, 765 6, 886, 489 14, 281, 553 16, 165, 638	186, 485, 5,690, 904, 8,216, 816, 20, 157, 021, 20, 255, 665, 19, 921, 118, 24,057, 304, 19, 291, 032	513, 835 8, 654, 813 11, 167, 326 26, 743, 280 26, 764, 430 26, 807, 607	760 5,516 20,341 47,927 106,208 219,734 425,987 2,085,686	10. 54 22. 88 28. 75 30. 36 30. 62 31. 28 22. 55 19. 21
Reporting no net income	10,601	2 176, 505, 076	• • • • • • • • • • • • • • • • • • • •				
Grand total	17, 534	525, 568, 712	56, 799, 565	117, 796, 407	174, 595, 972		

MANUFACTURING-EMBRACING ALL MANUFACTURES.

Reporting net income: \$0 to \$2,000. \$2,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$50,000. \$10,000 to \$50,000. \$100,000 to \$50,000. \$250,000 to \$10,000. \$250,000 to \$500,000. \$500,000 to \$1,000,000. \$1,000,000 to \$5,000,000. \$5,000,000 and over.	6, 187 11, 525 3, 203 2, 724 1, 185 659	31, 153, 624 44, 199, 734 269, 597, 882 226, 072, 104 427, 312, 255 412, 792, 034 454, 450, 745 943, 197, 384	\$1, 224, 725 3, 044, 809 21, 913, 857 18, 559, 344 34, 475, 504 33, 331, 889 36, 376, 542 79, 568, 258	1, 633, 954 28, 096, 779 33, 802, 252 71, 836, 605 71, 336, 695 81, 473, 292 150, 330, 377	50, 010, 636 52, 361, 596 106, 312, 109 104, 668, 584 117, 849, 834 229, 898, 635	756 4,339 16,348 39,028 88,328 178,831 474,997	10. 59 18. 55 23. 16 24. 88 25. 36 25. 93 24. 37
Total Reporting no net income	49, 425 2 8, 746		336, 106, 445	608, 854, 128	944, 960, 573	¹ 26, 481	1 23.04
Grand total	78, 171	3, 282, 277, 869	336, 106, 445	608, 854, 128	944, 960, 573		

Average for returns reporting net income of \$2,000 and over.

² Deficit.

MANUFACTURING-FOOD PRODUCTS, LIQUORS, AND TOBACCO.

							,
Income classes.	Num- ber.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income: \$0 to \$2,000 \$2,000 to \$5,000 \$5,000 to \$5,000 \$10,000 to \$50,000 \$10,000 to \$50,000 \$250,000 to \$500,000 \$250,000 to \$500,000 \$250,000 to \$500,000 \$500,000 to \$500,000 \$5,000,000 to \$500,000 \$5,000,000 to \$5,000,000 \$5,000,000 to \$5,000,000	2,930 1,515 929 1,465 311 211 86 41 51	\$2,447,754 4,807,787 6,639,824 32,824,213 21,254,568 33,018,290 29,383,018,290 122,373,638 122,169,689	2, 386, 469 2, 410, 753 9, 627, 683	4,782,072 4 169 611	4,418,824 7,463,564 6,556,080 7,095,997	35,372 76,233	4. 16 10. 30 17. 15 20. 79 22. 60 22. 31 23. 71 24. 04 23. 80
TotalReporting no net income	7, 551 6, 167	404, 847, 051 2 183, 895, 444	32, 502, 470	58, 035, 231	90, 537, 701	1 19, 593	1 22. 50
Grand total	13,718	220, 951, 607	32, 502, 470	58, 035, 231	90, 537, 701		
MANUFA	CTURIN	G-TEXTIL	E AND T	EXTILE	PRODUCI	rs,	
Reporting net income: \$0 to \$2,000 \$2,000 to \$5,000 \$5,000 to \$5,000 \$10,000 to \$50,000 \$10,000 to \$50,000 \$100,000 to \$50,000 \$250,000 to \$100,000 \$250,000 to \$100,000 \$50,000 to \$1,000,000 \$5,000,000 to \$500,000 \$5,000,000 to \$500,000 \$5,000,000 to \$500,000 \$5,000,000 and over	1,558 1,102 591 1,124 377 392 211 103 82	\$1, 490, 833 3, 530, 655 4, 235, 474 26, 176, 995 26, 632, 122 61, 187, 731 73, 113, 712 72, 109, 593 138, 050, 880 52, 084, 905	\$137, 470 288, 660 2, 174, 576 2, 230, 608 5, 000, 684 5, 988, 303 5, 564, 843 10, 606, 462	123, 879 2, 076, 353 3, 294, 850 9, 792, 660 12, 883, 525 14, 344, 621 28, 721, 412	5, 525, 458 14, 793, 344 18, 871, 828 19, 909, 464 39, 327, 874	698 3, 782 14, 656 37, 738 89, 440 193, 296 479, 608	4. 30 9. 74 16. 24 20. 75 24. 18 25. 81 27. 61 28. 49 35. 57
TotalReporting no net income	5, 545 4, 576	458, 612, 900 2 166, 646, 390	35, 582, 465	86, 187, 060	121, 769, 525	1 30, 542	1 26.64
Grand total	10, 121	291, 966, 510	35, 582, 465	86, 187, 060	121, 769, 525		
MANUFA	CTURIN	G—LEATHE	R AND L	EATHER	PRODUC	Ts.	<u> </u>
Reporting net income: \$0 to \$2,000 \$2,000 to \$5,000. \$5,000 to \$10,000 \$10,000 to \$50,000 \$50,000 to \$50,000 \$250,000 to \$50,000 \$250,000 to \$500,000 \$500,000 to \$1,000,000 \$1,000,000 to \$1,000,000 \$5,000,000 to \$1,000,000 Total.	334 241 159 295 79 73 32 13 3 1	\$298, 762 767, 701 1, 143, 283 7, 259, 013 5, 640, 937 11, 343, 262 11, 125, 479 8, 070, 385 6, 364, 779 9, 014, 588 61, 028, 189	\$28,908 78,390 591,855 472,459 918,281 910,010 648,406 460,708 711,825	648,111 666,238 1,651,593 1,854,906 1,526,263 1,748,380 1,862,248	1,239,966 1,138,697 2,569,874 2,764,916 2,174,669 2,209,088 2,574,073	4,203 14,414 35,204 86,404 167,282 736,363 2,574,073	4, 17 9, 45 17, 08 20, 19 22, 66 24, 85 26, 94 34, 71 28, 55
Reporting no net income	932	² 103, 921, 943	•••••				- 21.00
Grand total	2, 162	42, 893, 754	4,820,842	9,990,529	14,811,371		

¹ Average for returns reporting net income of \$2,000 and over.

² Deficit.

MANUFACTURING-RUBBER AND RUBBER GOODS.

MANU	FACTOR	ING-RUBE	ER AND	KUBBEK	GOODS.		
Income classes.	Num- ber.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income: \$0 to \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 to \$50,000 \$100,000 to \$250,000 \$100,000 to \$250,000 \$250,000 to \$500,000 \$250,000 to \$500,000 \$250,000 to \$1,000,000 \$1,000,000 to \$5,000,000 \$5,000,000 and over	73 52 36 63 20 20 4 6 4	\$63, 622 164, 143 267, 678 1, 354, 016 1, 375, 575 3, 401, 382 1, 415, 007 4, 106, 450 6, 264, 429 8, 265, 674	129,011 346 993	3, 405 67, 446 143, 180 362, 534 113, 298	242,309 954,073	2,843 13,025 33,065 60,577 159,012	8.18 13.23 18.94 19.44 17.12 23.23
Total	279 392	26, 677, 976 2 31, 575, 079	2,318,784	1,429,688	3,748,472	1 18, 196	
Grand total	671	4, 897, 103	2, 318, 784	1, 429, 688	3, 748, 472		
	FACTUR	ING-LUMB	ER AND	WOOD PI	RODUCTS.	}	
Reporting net income: \$0 to \$2,000. \$2,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$50,000. \$50,000 to \$100,000. \$50,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$300,000. \$250,000 to \$3,000,000. \$3,000,000 to \$5,000,000. \$5,000,000 to \$5,000,000.	960 890 700 1,590 473 423 144 78 41	2,911,263 5,093,774 37,890,955 33,272,604 65,059,220	5, 150, 311 3, 961, 368 4, 117, 418 5, 638, 261	177, 093 4, 278, 087 5, 547, 618 12, 300, 986 9 284 351	14 177 871	91,250	10.38 19.36 24.72 26.82 26.69
Total	5,300 1,965	321, 269, 579 2 27, 169, 095	25, 610, 553	53, 349, 406	78, 959, 959		
Grand total	7, 265	294, 100, 484	25, 610, 553	53, 349, 406	78, 959, 959		
MAN	UFACTU	RING-PAPI	ER, PULP	AND PRO	DDUCTS.	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
Reporting income: \$0 to \$2,000. \$2,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$50,000. \$50,000 to \$50,000. \$50,000 to \$50,000. \$250,000 to \$500,000. \$250,000 to \$500,000. \$5,000,000 to \$5,000,000. \$5,000,000 to \$5,000,000.	194 137 365 137 149 90 59	633, 309 995, 006 8, 994, 620 9, 847, 107 22, 821, 203 31, 866, 777 42, 275, 068 82, 360, 680 41, 664, 902	6, 278, 620 3, 322, 981	1, 999, 462 4, 718, 800 7, 706, 474 10, 849, 209	2, 036, 421 2, 818, 574 6, 477, 223 10, 070, 147 13, 956, 110 25, 284, 565 11, 510, 470	5, 579 20, 574 43, 471 111, 891 236, 544 588, 013 2, 302, 094	12. 19 22. 64 28. 62 28. 38 31. 60 33. 01 30. 70 27. 63
Reporting no net income	344	2 4, 034, 761					
Grand total	1,693	237, 581, 554	18, 475, 468	53, 826, 538	72, 302, 006		

¹ Average for returns reporting net income of \$2,000 and over.

² Deficit.

MANUFACTURING-PRINTING AND PUBLISHING.

MAN	UFACT	JRING-PRI	NTING A	ND PUBL	ISHING.		
Income classes.	Num- ber.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income: \$0 to \$2,000	2, 119	\$1, 934, 2 59					
\$2,000 to \$5,000 \$5,000 to \$10,000	1, 591 871	\$1, 934, 259 5, 173, 234 6, 143, 699	\$202, 905 409, 053	\$32, 641 306, 863	\$235, 546	\$148	
\$10,000 to \$50,000	1, 261	28, 066, 049	2, 187, 464	3, 910, 528	6,097,992	822 4, 836	11.65 21.73
\$50,000 to \$100,000	272	18,681,274	1, 422, 668	3, 679, 047	5, 101, 715	18, 756	27.31
\$100,000 to \$250,000 \$250,000 to \$500,000	180 54	28, 300, 834 18, 928, 771	2, 199, 128 1, 487, 496	5, 817, 779 3, 308, 427	8,016,907	44, 538 88, 813	28.33 25.34
\$500,000 to \$1,000,000	30	18, 928, 771 20, 434, 337 25, 637, 349	1, 566, 157	4, 500, 975	6 067 132	202, 238	29.69
\$1,000,000 to \$5,000,000.	14	25, 637, 349	3, 024, 415 727, 076	4,890,077	7,914,492	565, 321	30.87
\$5,000,000 and over	1	9, 860, 180	727, 076	2, 576, 945	3, 304, 021	3, 304, 021	33. 51
Total Reporting no net income	6, 393	163, 159, 986	13, 226, 362	29, 023, 282	42, 249, 644	1 9, 885	1 26, 21
Reporting no net income	1,695	² 13, 709, 458					
Grand total	8,088	149, 450, 528	13, 226, 362	29, 023, 282	42, 249, 644		
MANUFAC	TURIN	3—С НЕМ ІСА	LS AND	ALLIED S	UBSTANC	ES.	
Reporting net income:							
\$0 to \$2,000	1,007	\$770, 913					
\$2,000 to \$5,000 \$5,000 to \$10,000	486 354	1, 571, 092 2, 523, 782	\$65, 268 175, 384	\$8,480	\$73, 748	\$152 757	4.69 10.61
\$10,000 to \$50,000	662	15, 273, 518	1, 260, 559	\$8, 480 92, 442 1, 369, 354	\$73, 748 267, 826 2, 629, 913	3,973	17.22
\$50,000 to \$100,000	192	2, 523, 782 15, 273, 518 13, 548, 643 27, 778, 200	1, 175, 764	2, 113, 992	3, 289, 756	17, 134	24.28
\$100,000 to \$250,000 \$250,000 to \$500,000	175 77	27, 778, 200 27, 799, 052	2, 254, 587	4, 466, 848 4, 977, 537	6, 721, 435 7, 202, 621	38, 408 93, 541	24. 20 25. 91
\$500,000 to \$1,000,000	50	33, 816, 239	2, 831, 291	5, 156, 449	7 097 740	159, 755	23.62
\$1,000,000 to \$5,000,000. \$5,000,000 and over	35 9	73, 927, 239 244, 360, 982	175, 384 1, 260, 559 1, 175, 764 2, 254, 587 2, 225, 084 2, 831, 291 7, 137, 220 20, 708, 146	7, 851, 764 34, 293, 207	14, 988, 984 55, 001, 353	428, 257 6, 111, 261	20, 28 22, 51
Total	3, 047 2, 779	441, 369, 660 2 96, 439, 756	37, 833, 303	60, 330, 073	98, 163, 376		
Reporting no net income		* 90, 439, 130					
Grand total	5, 826	344, 929, 904	37, 833, 303	60, 330, 073	98, 163, 376		
MANUFACT	URING-	-STONE, CL	AY, AND (LASS PR	ODUCTS.		
Reporting net income:							
\$0 to \$2,000	634	\$613,901	974 000	00.050	000 001		
\$2,000 to \$5,000 \$5,000 to \$10,000	547 371	1, 810, 936 2, 641, 979	\$74, 962 181, 538	\$8, 259 99, 243	\$83, 221 280, 781	\$152 757	4.60 10.63
\$16,000 to \$50,000	659	15, 201, 106	1, 228, 143	1, 716, 426	\$83, 221 280, 781 2, 944, 569 3, 613, 886	4, 468	19.37
\$50,000 to \$100,000 \$100,000 to \$250,000	216 148	2, 641, 979 15, 201, 106 15, 617, 470 22, 323, 984	\$74, 962 181, 538 1, 228, 143 1, 277, 705 1, 775, 267	\$8, 259 99, 243 1, 716, 426 2, 336, 181 3, 987, 417 2, 800, 618 2, 581, 154 4, 814, 178	3, 613, 886 5, 762, 684	16, 731 38, 937	23. 14 25. 81
\$250,000 to \$500,000	42	14, 562, 717 16, 071, 552	1, 104, 304	2, 800, 618	3, 955, 552	94, 180	27. 16
\$500,000 to \$1,000,000	23 19	16, 071, 552 36, 187, 031	1, 330, 716	2, 581, 154	3, 911, 870	170, 081	24.34
\$1,000,000 to \$5,000,000 - \$5,000,000 and over	2	26, 142, 451	3, 560, 335 1, 945, 891	4, 814, 178 6, 486, 657	8, 374, 513 8, 432, 548	440, 764 4, 216, 274	23, 14 32, 26
Total .	2,661	151, 173, 127	12, 529, 491	24, 830, 133	37, 359, 624	1 18, 431	1 24, 81
Total Reporting no net income.	1, 001	151, 173, 127 2 8, 287, 187				·····	
Grand total	3, 662	142, 885, 940	12, 529, 491	24, 830, 133	37, 359, 624		

¹ Average for returns reporting net income of \$2,000 and over.

² Deficit.

MANUFACTURING-METAL AND METAL PRODUCTS.

Income classes.	Num- ber.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income: \$0 to \$2,000 \$2,000 to \$5,000. \$5,000 to \$5,000. \$10,000 to \$10,000. \$10,000 to \$100,000. \$100,000 to \$250,000. \$250,000 to \$50,000. \$50,000 to \$50,000. \$500,000 to \$5,000,000. \$500,000 to \$5,000,000. Total. Reporting no net income.	2,179 1,814 1,262 2,711 792 673 336 188 145 35 10,135 4,996	\$2, 122, 066 5, 871, 430 8, 976, 546 65, 138, 313 56, 547, 502 106, 733, 094 116, 536, 767 127, 200, 358 296, 209, 176 626, 312, 231 1, 411, 647, 483 2 136, 757, 073	\$232, 794 625, 420 5, 322, 623 4, 653, 984 8, 714, 701 9, 499, 846 10, 352, 416 24, 878, 550 51, 882, 225	6, 484, 714 7, 871, 910 16, 760, 326 18, 588, 126 20, 726, 208 41, 367, 149 65, 543, 366 177, 695, 235	11, 807, 337 12, 525, 894 25, 475, 027 28, 087, 972 31, 078, 624 66, 245, 699 117, 425, 591	<u> </u>	1 20. 85
Grand total	15, 131	1,274,890,410	116, 162, 559	177,695,235	293,857,794		
Reporting net income: \$0 to \$2,000. \$2,000 to \$5,000. \$10,000 to \$50,000. \$10,000 to \$50,000. \$100,000 to \$50,000. \$100,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$1,000,000. \$1,000,000 to \$5,000,000. \$1,000,000 to \$5,000,000.	1,776 1,201 777 1,330 334 280 109 68 47	3,912,074 5,538,689 31,419,084 23,654,302 45,345,055 38,433,679 48,000,430	\$155, 455 383, 625 2, 549, 160 1, 946, 001 3, 723, 870 3, 225, 695 4, 100, 648	\$15,129 207,091 3,309,941 3,497,653 7,195,590 5,649,822 6,435,636	\$170, 584 590, 716 5, 859, 101 5, 443, 654 10, 919, 460 8, 875, 517 10, 536, 284	760 4,405 16,298 38,998 81,427 154,945	18, 65 23, 01 24, 08 23, 09 21, 95
TotalReporting no net income	5,935 3,899	149,687,572 435,022,063	13,068,468	17, 233, 994 54, 156, 953	30, 302, 462		20. 24
Total Reporting no net income Grand total	5,935 3,899	149,687,572 435,022,063 261,710,274	13,068,468 37,044,148	17, 233, 994 54, 156, 953	30, 302, 462	1 21,929	20. 24
Reporting no net income	5,935 3,899	149, 687, 572 435, 022, 063 2 61, 710, 274 373, 311, 789	13,068,468 37,044,148	17, 233, 994 54, 156, 953 54, 156, 953	91, 201, 101	1 21,929	20. 24
Reporting no net income	2,555 2,070 1,107 1,031 115 78 29 12 11 2 7,010	\$2,371,045 6,649,423 7,796,607 11,578,375 24,287,796,607 11,578,395 24,264,817 12,948,372	37,044,148 37,044,148 RUCTION. \$2255,270 492,545 1,621,537 629,844 914,208 801,960 550,172 1,631,588 621,671	\$58, 427 407,060 2,752,940 1,259,757 2,107,226 6,432,251 25,660,967	\$313,697 \$313,697 \$99,001,101 \$313,697 \$99,605 4,374,477 1,889,601 3,021,434 2,818,249 3,582,426 9,226,351	2,330,959 1 21,929 1 21,929 \$152 \$133 4,243 16,431 38,736 97,181 298,536 383,759 3,526,961	4. 72 1. 21. 03

 $^{^{1}\,\}mathrm{A}\,\mathrm{verage}$ for returns reporting net income of \$2,000 and over.

Grand total.....

85,342,621 7,518,795 25,660,967 33,179,762

² Deficit.

TRANSPORTATION AND OTHER PUBLIC UTILITIES.

Income classes.	Num- ber.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Describe a set in come.							
Reporting net income:	7,229	\$5,298,409		1			ł
\$2,000 to \$5,000	2,462	7,767,859	\$315,643	\$42,424	\$358,067	\$145	4.61
\$5,000 to \$10,000	1,079	7,505,566	514, 243	229, 498	743,741	689	
\$10,000 to \$50,000	1,321	28, 970, 192			4,241,932	3,211	
\$50,000 to \$100,000 \$100,000 to \$250,000	234 269		1,427,709 3,955,536	1,111,340 2,329,187		10,851 23,363	15.56 14.80
\$250,000 to \$500,000	126	44,084,094	4,059,245	1 2.761.129	6,820,374	54,130	
\$500,000 to \$1,000,000	86	59, 499, 227	5, 552, 487	3,037,822	8,590,309	99,887	14, 44
\$1,000,000 to \$5,000,000	86				23,694,472		
5,000,000 and over	30	437, 392, 234	40, 807, 751	4,512,688	45, 350, 439	1,511,681	10.37
Total	12,922	829, 130, 927		22,776,620	98,623,106	1 17,324	1 11. 97
Reporting no net income	7,677	² 150, 505, 207				• • • • • • • • • • • • • • • • • • • •	
Grand total	20, 599	678,625,720	75,846,486	22,776,620	98,623,106		
		IN	ADE,			1	<u> </u>
Reporting net income:	10.001	avo 000 070					
\$0 to \$2,000	18,631 13,735		\$1,799,934	\$509,597	\$2,309,531	\$168	5.20
\$5,000 to \$10,000	$\frac{13,735}{7,735}$	54, 457, 309	3,778,840	2,183,667	5,962,507	771	10.95
\$10,000 to \$50,000	9,234	198, 886, 171	15,926,059	21,910,284	37, 836, 343	4,098	19.02
\$50,000 to \$100,000	1,566	108, 822, 595	8,814,972	17, 174, 724	25, 989, 696	16,596	23.88
\$100,000 to\$ 250,000 \$250,000 to \$500,000	954 250	142, 505, 450 85, 780, 723	11, 430, 165 6, 814, 909	25,077,896 15,069,614	36.508,061 21,884,523	38, 268 37, 538	25.62 25.51
\$500,000 to \$1,000,000	108	74, 968, 951	6,068,761	12,653,752	18, 722, 513	173,357	24.97
\$1,000,000 to \$5,000,000	58	104,091,098	8,740,053	13,884,570	22,624,623	390,080	21.74
\$5,000,000 and over	7	79,009,885	6,370,682	14, 404, 441	20, 775, 123	2.967,875	26.29
Total	52,278	911, 173, 330	69.744.375	122, 868, 545	192.612.920	1 5,725	1 21.57
Reporting no net income	26,607	2 339, 482, 009					
Grand total	78, 885	571,691,321	69,744,375	122, 868, 545	192,612,920	•••••	
PUBLIC SER	VICE-I	rofession	AL, AMU	SEMENTS	, HOTELS	, ETC.	
Reporting net income:		1					
\$0 to \$2,000	5,460	\$4,348,324					
\$2,000 to \$5,000	2,902	9,273,890	\$364,990	\$64,648	\$429,638	\$148	4.63
\$5,000 to \$10,000	1.360	9,585,582	642,239	481,046	1.123,285	826	11.72
\$10,000 to \$50,000 \$50,000 to \$100,000	1,735 250	35, 916, 481 17, 079, 579	2,858,939 1,365,504	4,647,795 2,807,758	7,506,734 4,173,262	4,327 16,693	20.90 24.43
\$100,000 to \$250,000	133	19, 832, 153		3,577,821	5, 154, 207	38,753	25.99

^{\$100,000} to \$250,000.... \$250,000 to \$500,000.... \$500,000 to \$1,000,000... \$1,000,000 to \$5,000,000... 1,576,386 1,033,103 1,254,932 1,736,945 3,577,821 2,367,432 3,136,540 3,631,458 5,154,207 3,400,535 4,391,472 5,368,403 25.99 27.09 27.79 25.44 133 39 24 11 19, 832, 153 12, 550, 890 15, 804, 338 21, 099, 625 38,753 87,193 182,978 488,037

5375°--22---6

^{\$5,000,000} and over.... $11,914 \\ 5,576$ 145, 490, 862 10, 833, 038 20, 714, 498 31, 547, 536 29, 199, 368 14,888 116, 291, 494 10, 833, 038 20, 714, 498 31, 547, 536 Grand total..... 17, 490

¹ Average for returns reporting net income of \$2,000 and over.

² Deficit.

TABLE 10.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.

FINANCE, BANKING, INSURANCE, ETC.

	FINAL	NCE, BANKI	NG, 1NSC	MANOE, E	.10.		
Income classes.	Num- ber.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income: \$0 to \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 to \$50,000 \$100,000 to \$50,000 \$250,000 to \$500,000 \$250,000 to \$500,000 \$250,000 to \$500,000 \$100,000 to \$1,000,000 \$1,000,000 to \$5,000,000	22, 222 . 13, 670 8, 741 8, 757 1, 022 669 199 104 85 15	61, 468, 600 176, 563, 130 70, 675, 957 102, 116, 817 68, 353, 358	\$1, 649, 629 3, 961, 239 13, 590, 630 5, 620, 665 8, 068, 269 5, 319, 467 5, 456, 369 11, 801, 836 11, 957, 673	4, 101, 709	21, 285, 442 9, 444, 989 14, 000, 342 9, 421, 176	9, 242 20, 927 47, 343	3. 97 8. 22 12, 06 13. 36 13, 71 13. 78 13. 71 14. 37 15. 81
Tota Reporting no net income	55, 484 23, 418	933, 304, 119 2 293, 936, 196	67, 425, 777	51, 575, 829	119,001,606	1 3, 578	1 13. 01
Grand total	78,902	639, 367, 923	67, 425, 777	51, 575, 829	119, 001, 606		
Reporting net income: \$0 to \$2,000 . \$2,000 to \$5,000 . \$5,000 to \$10,000 . \$10,000 to \$50,000 . \$10,000 to \$50,000 . \$250,000 to \$100,000 . \$250,000 to \$500,000 . \$250,000 to \$500,000 . \$500,000 to \$5,000,000 . \$500,000 to \$5,000,000 . \$500,000 to \$5,000,000 . \$500,000 and over . Total . Experting no net income .	164 221 52 44 22 12 4 3	917, 763 1, 139, 763 4, 844, 196 3, 718, 338 7, 210, 463 8, 693, 321 5, 734, 474 26, 113, 620 66, 902, 914	2, 314, 887	34, 748 330, 690 447, 476 756, 789 995, 561 1, 213, 457 857, 013 664, 731	850, 628 1, 375, 673 1, 680, 625 1, 956, 390 1, 340, 886 3, 179, 618	693 3, 311 16, 358 31, 265 76, 392 163, 033 335, 222 1, 059, 873	9, 97 15, 11 22, 88 19, 08 20, 77 22, 54 23, 38 12, 18
Grand total				5, 303, 562	11, 266, 153		
	C	ONCERNS IN	LIQUID	ATION.	1		1
Reporting net income: \$0 to \$2,000. \$2,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$50,000. \$10,000 to \$50,000. \$100,000 to \$250,000. \$250,000 to \$500,000. \$500,000 to \$500,000. \$500,000 to \$500,000. \$1,000,000 to \$5,000,000.	296 147 141 21 14	926, 226 1, 046, 824 2, 830, 692 1, 570, 815 4, 2, 202, 168 3, 2, 042, 092 2, 1, 450, 166	127 46	\$1,889 31,059 237,373 7 219,266 466,688 8 444,458 3 32,498	346, 733 614, 909 562, 336 159, 389	3,189 16,511 43,922 93,723 79,695	9, 71 15, 89 22, 07 27, 92 27, 54
Total Reporting no net income.	1,926 4,367	13,005,230 7 272,571,091		1,433,220	2,268,972		1 18.8
Grand total	6,29	2 59, 565, 861	835,750	1,433,220	2, 268, 972		

Average for returns reporting net income of \$2,000 and over.

² Deficit.

INACTIVE CONCERNS.

Income classes.	Num- ber.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income: \$0 to \$2,000. \$2,000 to \$5,000. \$5,000 to \$10,000. \$10,000 to \$10,000. \$100,000 to \$250,000. \$250,000 to \$500,000. \$250,000 to \$500,000. \$500,000 to \$500,000.	4 3	42, 433 21, 247 42, 491	\$2,012 1,271 2,924	527 736	1,798 3,660	450 1,220	8. 46 8. 61
\$1,000,000 to \$5,000,000 . \$5,000,000 and over Total Reporting no net income		117,026					
	25, 467	² 4, 085, 156	6,207	1,572	7,779		

¹ Average for returns reporting net income of \$2,000 and over.

² Deficit.

[Income returned for the calendar year ended Dec. 31, 1920.]

ALABAMA.

	Number	 .	. Exempt	ion from al tax.			
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
1,000 to \$2,000 \cdot \c	5 6 7 6	\$7, 971, 996 19, 385, 057 21, 390, 555, 592 30, 585, 592 531, 261 21, 435, 154 231, 609 10, 387, 651 12, 435, 154 4, 581, 638 3, 388, 611 2, 782, 575 2, 341, 477 2, 087, 959 1, 922, 680 1, 563, 950 1, 563, 950 1, 368, 811 1, 323, 872 2, 355, 983 1, 926, 843 2, 615, 211 1, 704, 569 986, 336 961, 637 371, 220 497, 318 652, 024 (2) (2)	\$10, 666, 910 13, 076, 161 24, 386, 740 22, 798, 460 25, 13, 233 13, 735, 756 101, 339 5, 255, 892 2, 394, 586 1, 533, 123 972, 983 703, 325 531, 150 259, 840 179, 400 183, 920 259, 840 179, 400 183, 920 252, 772 151, 500 27, 200 75, 800 27, 200 (2) 11, 600 11, 600 (2) (2)	\$162, 714 313, 467 102, 254 799, 088 65, 315 642, 953 176, 984 665, 320 583, 194 481, 612 337, 602 337, 602 339, 585 271, 842 229, 122 176, 062 527, 734 497, 173 646, 280 632, 732 185, 766 227, 011 515, 858 68, 252 185, 229 (2) (2)	319, 669 300, 195 196, 406 133, 174 112, 258 101, 910 93, 974 84, 144 81, 535 73, 707 66, 380 47, 358 63, 959 176, 792 114, 035 100, 640 135, 195 80, 689 58, 006 54, 079 18, 021 32, 175 39, 091 (2)	\$5, 266 13, 765 17, 670 20, 993 23, 414 25, 515 28, 264 26, 859 22, 170 29, 410 111, 966 96, 968 103, 136 190, 544 166, 780 120, 442 140, 141 63, 520 95, 770 142, 267 (2)	\$250, 834 319, 666 300, 195 196, 404 126, 022 119, 586 107, 055 101, 977 93, 233 69, 522 211, 000 223, 737 247, 466 178, 444 127, 945 181, 554 (2)
200,000 to \$250,000 250,000 to \$300,000 300,000 to \$400,000 400,000 to \$500,000 750,000 to \$1,000,000 1,000,000 to \$1,000,000 1,500,000 to \$2,000,000 2,000,000 to \$3,000,000 3,000,000 to \$4,000,000 4,000,000 to \$4,000,000 5,000,000 to \$4,000,000							
5,000,000 and 'over lasses grouped 2 Grand total		865, 524	15, 800 99, 269, 490	172,079		250, 719 1, 695, 579	303, 719 4, 482, 805

ALASKA.

\$1,000 to \$2,000 1	925	\$1,110,250	\$1,488,600				
\$1,000 to \$2,000	4, 453	6, 237, 254	4, 453, 400		\$71,355	1	\$71,355
\$2,000 to \$3,000 1	1,042	2, 396, 625	2,384,600	\$14,675	. 		
\$2,000 to \$3,000	2,359	5, 898, 049	3, 160, 200	12, 460	109,015		109,015
\$3,000 to \$4,000 1	47	150, 450	114,900	39,729			.
\$3,000 to \$4,000	986	2,949,340	2,070,500		35, 153		35, 153
\$4,000 to \$5,000 1							
\$4,000 to \$5,000	22	101,353	46, 200	14,000	1,669		1,669
\$5,000 to \$6,000	18	100,708	43,800	1,312	2,226	\$106	2,332
\$6,000 to \$7,000	15	97, 091	26,800	3,548	3,005	295	3,300
\$7,000 to \$8,000	10	73, 177	19,000	10, 260	2, 453	364	2, 817
\$8,000 to \$9,000	5	41,391	10, 400	3,716	1,466	310	1,776
\$9,000 to \$10,000	4	36,847	9,400	5,475	1, 246	345	1,591
\$10,000 to \$11,000	2	20, 214	3,400		1,025	229	1,254
\$11,000 to \$12,000	2	23,352	4,400	5,752	740	354	1,094
\$12,000 to \$13,000	2	25,374	4,600		1,260	449	1,709
\$13,000 to \$14,000	3	40,902	5,800	'	2, 413	816	3, 229
\$14,000 to \$15,000							· • • • • • • • • • • • • • • • • • • •

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

ALASKA-Continued.

•	Number		Exemption from normal tax.		N1		Total
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	tax.
\$15,000 to \$20,000 \$20,000 to \$25,000	3	(2)	(2)	(2)	(2)	(2)	(2)
\$25,000 to \$25,000							
\$25,000 to \$50,000							
\$30,000 to \$40,000 \$40,000 to \$50,000		(2)	(2)	(2)	(2)	(2)	(2)
\$50,000 to \$60,000		(-)		(7)	(-)	(-)	(-)
\$60,000 to \$70,000							[·····
\$70,000 to \$80,000							
\$80,000 to \$90,000							
\$90,000 to \$100,000) . 				
\$100,000 to \$150,000							1
\$150,000 to \$200,000							
\$200,000 to \$250,000							
\$250,000 to \$300,000							
\$300,000 to \$400,000							
\$400,000 to \$500,000							
\$500,000 to \$750,000							
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000.							
\$1,500,000 to \$2,000,000.			<i></i>				
\$2,000,000 to \$3,000,000.					· • • • · · • • • · • • • • • • • • • •	· · · · · · · · · · · · · · · ·	
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.		• • • • • • • • • • •					
\$5,000,000 and over Classes grouped 2		\$9 8, 39 8	\$7,200	\$200	\$6,720	\$5,591	\$12,311
Grand total	9,899	19, 400, 775	13, 853, 200	111, 127	239,746	8,859	248,605

ARIZONA.

	,	·				,	
\$1,000 to \$2,000 1	2,489	\$4, 125, 041	\$5,421,748	\$10,977	Í	1	
\$1,000 to \$2,000	5,629	9, 012, 124	5, 766, 600	12.981	\$130, 237		\$130, 237
\$2,000 to \$3,000 1	4 581	10,374,481	11, 535, 960	111,606			
\$2,000 to \$3,000	6,754	16, 513, 822	11, 284, 200	50,622	208, 485	 	208, 485
\$3,000 to \$4,000 1	85	281,880	231, 332	83,640			
\$3,000 to \$4,000	2,821	9, 565, 756	5, 790, 136	88, 234	147,928		147, 928
\$4,000 to \$5,000 1	16	70, 281	41,364	49, 453			.
\$4,000 to \$5,000	1,001	4,515 706	1 990 800	198,763	96, 224		96, 224
\$5,000 to \$6,000		2,922,472	1,009,483	290, 497			71,820
\$6,000 to \$7,000	292	1,883,044	521,584	286, 678	49,880	5,489	55, 369
\$7,000 to \$8,000		1, 230, 351	261, 100	178,003		6,552	71,820 55,369 47,381
\$8,000 to \$9,000		643, 713	134,900	86, 687	23, 073	4,840	27, 913
\$9,000 to \$10,000		750, 401	134,600	135, 882	28, 407		35, 985
\$10,000 to \$11,000		511,039	83, 900	102, 575			28, 667
\$11,000 to \$12,000		493, 025	71, 280	88,724	20, 586		27, 790
\$12,000 to 13,000		250, 695	33, 400	64, 982	9,680		13, 866
\$13,000 to \$14,000		161, 374	17, 800		6,373	2,990	9, 363
\$14,000 to \$15,000		319, 319	28,600	40, 825	16, 211	7 062	23,273
\$15,000 to \$20,000		908, 267	75, 900	253, 403	40, 376	25, 193	65, 569
\$20,000 to \$25,000		481, 278	35,000	169,061	23,001	19, 487	42, 488
\$25,000 to \$30,000		564, 094	25, 800	204, 957	25, 390	31,662	57,052
\$30,000 to \$40,000		748, 994		228, 628	39, 253	53, 223	92, 476
\$40,000 to \$50,000		527, 638	16, 400	290, 912	22, 404	50,381	72,785
\$50,000 to \$60,000		170 375	4,300	120, 230	4,698	21,714	26,412
\$60,000 to \$70,000	2	(2)	(2) [']	(2)	(2)	(2)	(2)
\$70,000 to \$80,000 \$80,000 to \$90,000							
\$80,000 to \$90,000 \$90,000 to \$100,000 \$100,000 to \$150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000							
\$100,000 to \$150,000			. 		· • · · · · · • · • · •		
\$150,000 to \$200,000		· • · · · · · · · · · · · · · ·		• - • • • • • • • • • • • •			
\$200,000 to \$250,000							
\$250,000 to \$300,000	· • • • • • • • • •	· · · · · · · · · · · · · · · · · · ·		; 			· · · · · · · · · · · · · · · · · · ·
\$300,000 to \$400,000						į	
\$400,000 to \$500,000		· · · · · · · · · · · · · · · · · · ·	(. . . 				
\$500,000 to \$750,000				1	(· · · · · · · · · · · · · · · · · · ·		
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000.							

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

ARIZONA-Continued

		ARI	ZONA-C	ontinued.			
Income class.	Number of returns.	Net income.		tion from all tax.	Normal tax.	Surtax.	Total tax.
\$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000.						-	
\$2,000,000 to \$3,000,000.						· ·····	
\$4,000,000 to \$5,000,000.							
\$5,000,000 and over							
Classes grouped 2	}			-\ <u>-</u>	·	\$39,665	\$44, 822
Grand total	\$24,812	67, 280, 486	44, 545, 949	3, 365, 844	1,029,906	295, 999	1,325,905
			ARKANS.	AS.			
\$1.000 to \$2.000 1	1,768	\$2,650,146 10,785,587 22,663,401 21,234,230 1,100,751 16,847,177 292,902 10,289,381	\$3 , 544, 800	\$34,921	!		
1,000 to \$2,000 1 1,000 to \$2,000	1,768 7,254	10, 785, 587	7, 294, 391	\$34,921 59,330 332,995	\$145,949		\$145 949
2,000 to \$3,000 1	9,818	22,603,401	25,071,108	332, 995 257, 627	221, 303		221, 303
\$2,000 to \$3,000 \$3,000 to \$4,000 1	8, 474 339	1, 100, 751	15, 630, 199 1, 015, 500	158, 740			221, 300
3,000 to \$4,000 4,000 to \$5,000 1 34,000 to \$5,000 55,000 to \$6,000	4,929	16, 847, 177	1,015,500 10,830,469 180,954 4,923,767	158, 740 202, 784 150, 421 391, 834	233, 394		233, 394
4,000 to \$5,000 1	2,300	292, 902	180, 954	150, 421	900 840		200, 840
35,000 to \$5,000	2,300	5,072,127	1,994,845	379, 351	200 840 112, 088 90, 208	\$4,034	116, 122
86,000 to \$7,000	556	5,072,127 3,602,855 2,891,920 2,166,579 1,779,812 1,476,977 1,058,096 837,603 928,324 693,101 3,593,311 1,608,438 1,153,138	1,190,724 822,400	381 096	90, 208	\$4,034 10,631	100, 839
7,000 to \$8,000	388	2,891,920	822, 400	323, 247 288, 149	90, 208 86, 341 70, 719 68, 358 54, 564 43, 028 37, 527	1 15, 115	101, 450
8,000 to \$9,000 9,000 to \$10,000	256 188	2,106,579	541,000 391,800 299,800 188,400	288, 149	70,719	16, 361	87, 080 85, 990 72, 720 58, 620
10.000 to \$11.000	141	1,476,977	299, 800	265, 184	54.564	18, 156	72, 72
11,000 to \$12,000	92	1,058,096	188, 400	221, 871 265, 184 185, 127	43, 028	17,632 18,156 15,592	58,620
10,000 to \$11,000 111,000 to \$12,000 112,000 to \$13,000 113,000 to \$14,000	67	837,603	138, 200 139, 763 104, 600 421, 400 143, 200 80, 200	103 676	37, 527	13, 352 14, 432 18, 066 15, 180 103, 918 65, 198 62, 618	91,908
14,000 to \$15,000	69 48	693 101	104 600	94 709	40,419	15 180	58, 485 47, 428
15,000 to \$20,000	209	3,593,311	421,400	159, 375 94, 709 818, 352 413, 039	32, 248 158, 774 83, 197 59, 584	103,918	262, 692
20,000 to \$25,000	73	1,608,438	143, 200	413, 039	83, 197	65, 198	262, 692 148, 393 122, 202
115,000 to \$20,000 120,000 to \$25,000 125,000 to \$30,000 30,000 to \$40,000 40,000 to \$50,000	42 56	1 001 000	109, 200	278, 129 479, 681	59,584 97,931	138 214	122, 20 236 14
40.000 to \$50.000	22	1.004 283	109, 200 47, 800 19, 200 14, 000 4, 800	182, 104	58 364	138, 214 100, 167	158 53
DO,000 TO \$60,000	-9	497, 312	19, 200	70,554	31,148 20,648 7,697	61,484 56,409 23,958	92,63 77.05
60.000 to \$70.000	6	385,669	14,000	107,331	20,648	56,409	77 05
70,000 to \$80,000 80,000 to \$90,000	73 42 56 22 9 6 2 3 3	1,924 888 1,004 283 497,312 385,669 141,479 249,936	59000	182, 104 70, 554 107, 331 40, 218 212, 753 171, 791	6,131	48,464	31,65 54,59
90,000 to \$100,000	3	280,410	5,400	171,791	8.599	64,140	54, 593 72, 739
100,000 to \$150,000	2		(²)'	(2)	(²)′	(2) [']	(°2)
100,000 to \$150,000. 150,000 to \$200,000. 200,000 to \$250,000. 250,000 to \$300,000. 300,000 to \$400,000. 400,000 to \$500,000. 5750,000 to \$1,000,000. 1,000,000 to \$1,500,000. 2,000,000 to \$3,000,000. 3,000,000 to \$3,000,000.	• • • • • • • • • •	• • • • • • • • • • • •	• • • • • • • • • • •	•••••			
250,000 to \$300,000							
300,000 to \$400,000	. .						
400,000 to \$500,000	; .						
500,000 to \$750,000	1	(•)	(-)	(*)	(*)	(*)	(*)
1.000.000 to \$1.500.000.							
1,500,000 to \$2,000,000.							
2,000,000 to \$3,000,000.	· · · · · · · · · · ·	• • • • • • • • • • • • •		• • • • • • • • • • • •			
4,000,000 to \$5,000,000.	. 		• • • • • • • • • • • • • • • • • • • •				
5,000,000 and over							
lasses grouped 2		901 812	3,000			429,622	429,622
Grand total	38,113	118,060,710	75, 155, 920	7,708,327	1,969,059	1, 299, 391	3, 268, 450
		C .	ALIFORN	TA.			
1,000 to \$2,000 1	34, 534	\$54, 555, 655	\$69, 050, 575 103, 227, 878 62, 663, 407 177, 546, 326	\$3,828,953 932,271 6,125,556 1,611,595			
1,000 to \$2,000 2,000 to \$3,000 1	105, 441 26, 421 101, 304	158, 446, 989 59, 930, 216 250, 056, 927	105, 227, 878	932, 271	\$2,070,366		\$2,070,366
2,000 to \$3,000 ·	101, 304	250, 056, 927	177, 546, 326	1.611.595	2, 890, 240	•••••	2, 890, 240
, , > > > + + + + + + + + + + + + + + + +	,				, , , , , , , , , , , , , , , , , , , ,		,,

				1	
\$1,000 to \$2,000 1	34, 534 \$54, 55	5, 655 369, 050, 575	\$3,828,953		
\$1,000 to \$2,000			932, 271	\$2,070,366	 \$2,070,366
\$2,000 to \$3,000 1					
\$2,000 to \$3,000					
\$3,000 to \$4,000 1		4,726 4,709,363			
\$3,000 to \$4,000		8, 831 104, 527, 316			
\$4.000 to \$5.000 to	1.854 8.20	4,535 3,309,532	6.962.719		

¹ Nontaxable. Personal exemption and dividends exceed net income.
2 Classes grouped to conceal net income and identity of taxpayers.

CALIFORNIA—Continued.

	Number			ion from al tax.			
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$4,000 to \$5,000. \$5,000 to \$6,000. \$6,000 to \$7,000. \$7,000 to \$8,000. \$8,000 to \$7,000. \$8,000 to \$7,000. \$8,000 to \$1,000. \$10,000 to \$10,000. \$11,000 to \$11,000. \$11,000 to \$11,000. \$11,000 to \$13,000. \$11,000 to \$13,000. \$15,000 to \$14,000. \$15,000 to \$20,000. \$20,000 to \$20,000. \$20,000 to \$20,000. \$30,000 to \$30,000. \$30,000 to \$40,000. \$40,000 to \$50,000. \$50,000 to \$50,000. \$50,000 to \$50,000. \$100,000 to \$50,000. \$100,000 to \$50,000. \$200,000 to \$20,000. \$200,000 to \$20,000. \$200,000 to \$20,000.	14, 380 4, 392 4, 699 3, 241 2, 368 1, 728 1, 470 961 831 2, 604 1, 315 831 228 129 97 54 38 88 17 99 94 1	\$122,733,494 78,275,943 52,902,310 35,179,951 27,484,062 22,498,493 18,115,991 16,458,404 14,613,431 12,946,863 12,946,863 12,946,863 47,70,151 29,193,909 22,271,912 26,628,037 7,230,057 4,580,253 8,311,279 7,230,057 4,580,253 3,599,385 10,417,913 2,889,213 2,031,026 1,117,198	\$55, 686, 223 29, 147, 184 16, 554, 782 9, 327, 477 6, 239, 165 4, 658, 955 3, 361, 341 2, 889, 452 2, 236, 720 1, 871, 899 1, 645, 195 4, 957, 132 2, 560, 858 1, 562, 210 1, 438, 219 764, 000 438, 200 234, 200 234, 200 171, 800 171, 800 171, 800 147, 192 32, 700 14, 400 6, 600 (2)	\$3, 277, 652 7, 000, 524 5, 445, 931 4, 460, 931 4, 483, 259 3, 270, 317 3, 292, 156 2, 933, 340 2, 819, 784 2, 614, 229 8, 501, 479 8, 501, 479 8, 501, 479 1, 253, 480 5, 692, 876 6, 180, 219 8, 501, 479 1, 253, 480 5, 692, 876 6, 170, 216 542, 856 649, 617 (*)	\$2, 547, 140 1, 813, 257 1, 381, 926 1, 997, 747 965, 505 837, 716 705, 404 683, 770 623, 531 555, 788 523, 147 2, 032, 404 1, 387, 024 1, 074, 029 1, 258, 935 866, 635 840, 257 380, 025 324, 024 163, 335 840, 259 401, 294 96, 868	\$38, 879 115, 691 1198, 673 224, 317 223, 008 228, 837 253, 046 252, 302 265, 007 1, 291, 866 1, 200, 459 1, 201, 145 1, 917, 742 1, 741, 571 901, 424 800, 647 2, 980, 501 1, 030, 250 836, 204 500, 359	2, 547, 1401 1, 487, 612 1, 497, 612 1, 1, 274, 838 1, 164, 178 1, 062, 033 928, 412 912, 607 876, 577 808, 090 788, 154 3, 324, 270 2, 287, 483 2, 275, 174 3, 176, 677 2, 214, 503 1, 565, 595 1, 064, 759 989, 990 3, 361, 795 1, 127, 118 990, 801 542, 709
\$400,000 to \$500,000 \$500,000 to \$750,000	1	` '	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000 \$750,000 to \$1,000,000 \$1,000,000 to \$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$730,000 to \$1,000,000 . \$1,500,000 to \$2,000,000 . \$2,000,000 to \$2,000,000 . \$2,000,000 to \$3,000,000 . \$3,000,000 to \$4,000,000 . \$4,000,000 to \$5,000,000 .			·				
\$5,000,000 and over Classes grouped 2		2, 235, 526	3,200	13, 373	176, 817	1, 263, 644	1, 440, 461
Grand total	396, 973	1,329,006,594	674, 115, 418	134, 392, 931	28,741,887	21,705,618	50, 447, 505

COLORADO.

				,		1	
\$1,000 to \$2,000 1	10,933	\$17,359,585	\$22,994,023	\$280,379			
\$1,000 to \$2,000	16,303	24, 586, 097	16, 326, 676	133, 706	\$327,336		\$327,336
\$2,000 to \$3,000 1	11, 453	25, 996, 540	28, 793, 744	374, 260			402.,000
\$2,000 to \$3,000	16,626	41, 294, 812	30, 221, 740	424, 401	429,092		429,092
\$3,000 to \$4,000 1	259	823, 035	765, 584	139, 914			
\$3,000 to \$4,000	8,958	30, 688, 273	18,015,273	651,065	481,817		481,817
\$4,000 to \$5,000 1	32	152,728	64,880	83,941	. 		
\$4,000 to \$5,000	3,909	17, 506, 172	8, 187, 932	695, 305	343, 156		343, 156
\$5,000 to \$6,000	1,598	8,742,010	3,311,719	689, 858	196, 890	\$7,597	204, 487
\$6,000 to \$7,000	1,032	6,672,224	2, 165, 294	718, 563	166, 317	19,099	185, 416
\$7,000 to \$8,000	687	5, 129, 187	1, 402, 533	689, 940	150, 401	26,858	177, 259
\$8,000 to \$9,000	458	3, 889, 112	940, 163	738, 290	125, 149	29, 591	154,740
\$9,000 to \$10,000	387	3,680,671	774, 500	719, 431	126,626	36,918	163, 544
\$10,000 to \$11,000	239	2,504,527	484, 200	546, 832	91,664	30, 952	122,616
\$11,000 to \$12,000	194	2, 224, 210	389, 800	475, 244	86,067	32,610	118,677
\$12,000 to \$13,000	164	2,051,874	315,800	361, 954	87, 736	35,002	122, 738
\$13,000 to \$14,000	133	1,789,656	281,300	362, 428	73, 306	34, 961	108, 267
\$14,000 to \$15,000	118	1,711,834	237,600	286, 750	78,592	37, 703	116,295
\$15,000 to \$20,000	299	5, 155, 405	594,000	1, 259, 020	227,386	148,685	376,071
\$20,000 to \$25,000	130	2,886,657	252, 800	812, 275	131,658	125, 518	257, 176
\$25,000 to \$30,000	93	2, 542, 166	180, 987	841, 417	113,632	137, 026	250,658
\$30,000 to \$40,000	81	2, 829, 164	147,400	1,007,319	129,531	207, 923	337, 454
\$40,000 to \$50,000	44	1,938,150	83, 400	975,000	66, 100	185, 428	251, 528
\$50,000 to \$60,000	18	986,357	32, 800	641,001	25,924	120, 916	146,840
\$60,000 to \$70,000	18	1, 167, 332	36,000	510, 743	57, 831	172, 526	230, 357
\$70,000 to \$80,000	7	524, 491	10,000	774, 570	6,654	90,664	97, 318
\$80,000 to \$90,000	6	500, 715	10, 200	504, 812	3,627	97,128	100, 755
\$90,000 to \$100,000	2	193, 248	2,000	168, 055	2 , 4 38	43, 807	46, 245

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

COLORADO-Continued.

	Number	X7.4	Exemption from normal tax.		Normal		Total
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	tax.	Surtax.	tax.
\$100,000 to \$150,000 \$150,000 to \$200,000 \$200,000 to \$250,000 \$250,000 to \$250,000 \$300,000 to \$400,000 \$400,000 to \$500,000 \$500,000 to \$750,000	7 3 2 2 1 1	\$869,737 482,086 473,516 554,318 (2) (2) (2)	\$13,800 4,200 2,000 2,200 (2) (2) (2) (2)	\$610, 119 550, 879 469, 827 542, 591 (2) (2) (2)	\$20,041 56 6,222 (2) (2) (2)	\$252, 834 166, 498 199, 129 247, 611 (2) (2) (2)	\$272, 875 166, 554 199, 129 253, 833 (2) (2) (2) (2)
\$1,000,000 to \$1,500,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 and over		1			15 140	700 110	704 087
Classes grouped 2 Grand total		1,371,295 219,277,184		1,500,273	15,148 3,570,397	709, 519 3, 196, 503	724,667 6,766,900

CONNECTICUT.

		!	1	:	1		
\$1,000 to \$2,000 1	16,555	\$25, 717, 260	\$31,873,801	\$2,541,443			
\$1,000 to \$2,000	46,761	68, 105, 814	46, 383, 168	822, 583	\$829,380		\$829, 380
\$2,000 to \$3,000 1	14,773	33, 956, 512	35, 422, 845	2, 850, 746			
\$2,000 to \$3,000	32, 163	80, 248, 361	58, 611, 560	1,449,487	815,633		815,633
\$3,000 to \$4,000 1		8, 454, 250	4, 858, 256	5, 427, 847			
\$3,000 to \$4,000	16, 182	55, 573, 604	34, 055, 045	1,769,059	802,826		802,826
\$4,000 to \$5,000 1	688	3, 047, 895	1,092,798	2, 474, 702			
\$4,000 to \$5,000	7, 321	32, 477, 815	15,014,918	2, 242, 913	612, 205		612, 205
\$5,000 to \$6,000		14, 234, 595	5,001,003	2,741,146	288, 743	\$ 11,063	299, 806
\$6,000 to \$7,000	1,855	11, 983, 852	3, 679, 861	2, 731, 296	259, 513	33, 229	292,742
\$7,000 to \$8,000	1,234	9, 214, 885	2, 387, 353	2, 260, 061	233, 610	48, 593	282, 203
\$8,000 to \$9,000		7,018,782	1, 595, 053	2, 055, 603	186, 951	52, 838	239, 789
\$9,000 to \$10,000		6, 115, 178	1, 229, 141	1,760,448	179, 083	60, 811	239, 894
\$10,000 to \$11,000	530	5, 529, 947	1,069,193	1, 685, 307	169, 943	62,053	231, 996
\$11,000 to \$12,000	425	4, 873, 044	800, 297	1,702,259	157, 491	71,775	229, 266
\$12,000 to \$13,000	365	4, 544, 719	660, 709	1,685,861	145, 200	77, 400	222,600
\$13,000 to \$14,000	259	3, 492, 702	487, 200	1, 121, 179	121, 349 112, 044	67, 734	189, 083
\$14,000 to \$15,000		3, 591, 923	465, 650	1,679,251		78, 765	190, 809
\$15,000 to \$20,000		13, 642, 581	1, 454, 620	5, 897, 882	446, 985	395, 228	842, 213
\$20,000 to \$25,000		10, 606, 541	852, 623	5, 193, 436	355, 005	440, 274	795, 279
\$25,000 to \$30,000		7, 377, 850	445, 239	4, 274, 373	228, 077	402, 307	630, 384
\$30,000 to \$40,000		11, 186, 541	593, 159	6,348,548	348, 612 210, 581	798, 236 700, 452	1,146,848
\$40,000 to \$50,000		7, 218, 025	245, 667	4,600,018 4,234,263	148, 463		911, 033
\$50,000 to \$60,000		4,747,707	149, 557			578, 917	727, 380
\$60,000 to \$70,000		4, 221, 286	116, 209	2,942,713	95, 133	616, 184	711, 317
\$70,000 to \$80,000		2, 918, 688 1, 622, 761	71,052	1,493,764 1,127,334	109, 661 45, 150	503, 175	612, 836
\$80,000 to \$90,000			31,800	787, 650	69, 727	322,772	367, 922
\$90,000 to \$100,000		1,712,875 3,494,560	49,000	2,497,650	86, 174	382, 406	452, 133
\$100,000 to \$150,000	12	2, 107, 433	15,800	1,591,527		962, 471	1,048,645
\$150,000 to \$200,000	8	1,827,953	14, 800	1, 176, 596		766, 281	812, 208
\$200,000 to \$250,000	1 0	7.00	705	(0)	52, 375 (2)	756, 854	809, 229
\$250,000 to \$300,000	1 4	(3)	1 3	\;	(2)	(2)	(2)
\$400,000 to \$400,000	1	(*)	(*)	(*)	(2)	(4)	(*)
\$400,000 to \$500,000	•••••		· · · · · · · · · · · · · · · · · · ·				
\$300,000 to \$730,000		j					
\$1,000,000 to \$1,000,000	• • • • • • • • •				i		
#1,000,000 to #1,000,000.	• • • • • • • • •						
\$1,500,000 to \$2,000,000.			` .				
\$2,000,000 to \$3,000,000.							
\$5,000,000 to \$4,000,000.		'					
\$200,000 to \$400,000. \$400,000 to \$500,000. \$500,000 to \$5500,000. \$750,000 to \$1,500,000. \$1,500,000 to \$1,500,000. \$1,500,000 to \$1,500,000. \$1,500,000 to \$2,000,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$4,000,000.				<u> </u>			
\$5,000,000 and over Classes grouped 2		071 709	E 600		99 104		
Classes grouped 2		8/1, /03	5,600	445, 132	33, 104	395, 835	428, 939
Grand total	148, 195	451, 737, 702	248, 763, 357	81, 612, 057	7, 188, 945	8, 585, 653	15, 774, 598
	123,100	,,	-25, . 50, 001	32, 322, 301	1,250,010	5, 550, 500,	,

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

DELAWARE.

	Number			ion from al tax.			
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$1,000 to \$2,000 ¹ \$1,000 to \$2,000	6, 128	\$3, 352, 755 8, 920, 630	\$4, 119, 741 6, 191, 381	\$123, 948 42, 492	\$108, 201		\$108, 20
\$2,000 to \$3,000 1	2, 945 4, 073	6,611,749	7, 277, 292	154, 955			89, 939
\$3,000 to \$4,000 1	4,073	10, 036, 383 257, 346	7, 689, 931 199, 787	112, 973 102, 247	09, 909		00, 00
\$3,000 to \$4,000	1,568	5, 355, 987	3, 349, 109	153, 309	74,827		74, 827
\$4,000 to \$5,000 1	51	229, 617	.102, 764	202, 973			
\$4,000 to \$5,000 \$5,000 to \$6,000	685 340	3, 062, 159 1, 864, 115	1,401,952	190, 161 273, 875	58, 727 38, 738	Q1 412	58,727
\$6,000 to \$7,000	218	1, 404, 613	689, 273 443, 275	243, 913	32, 481	\$1,413 3,870	40, 15 36, 35
\$7,000 to \$8,000	161	1, 208, 591	317, 100	313, 057	29, 904	6, 444	36, 348
\$8,000 to \$9,000		926, 742	202, 852	372, 213	25, 287	7, 101	32, 38
\$9,000 to \$10,000 \$10,000 to \$11,000	68	646, 839 669, 226	126,000 120,600	240, 880	18,866	6, 485 8, 262	25, 351 30, 886
\$11,000 to \$12,000	64 42	481, 624	91,000	162, 408 122, 073	22, 624 16, 523	7, 081	23, 60
\$12,000 to \$13,000	51	636, 277	97, 200	299, 969	20, 765	10,902	31,667
\$13,000 to \$14,000	34	460, 092	72, 800	186, 663	13, 564	8,882	22, 44
\$14,000 to \$15,000		360, 546	45, 432	85, 183	15, 260	7,880	23, 14
\$15,000 to \$20,000 \$20,000 to \$25,000	101 53	1, 732, 514 1, 174, 577	199, 318 103, 000	718, 575 683, 876	66, 470 44, 008	49, 850 48, 160	116, 32 92, 16
\$25,000 to \$30,000	30	825 017	58, 400	510, 539	22, 831	44, 861	67, 69
\$30,009 to \$40,000[39	1, 294, 605	79, 400	845, 746	38, 677	88, 927	127, 60
\$40,000 to \$50,000	14	628, 662	24, 800	386, 810	17,022	61, 476	78, 49
\$50,000 to \$60,000 \$60,000 to \$70,000	$\frac{14}{2}$	752, 067 128, 697	28, 800 3, 200	448, 665 88, 860	27, 091 59	87, 821 18, 793	114, 91 18, 85
\$70,000 to \$80,000	8	599, 400	14,000	1,291,946	12.084	103, 578	115, 66
\$80.000 to \$90.000	1	(3)	(2)	(2)	(2)	(2)	(2) 74, 34
\$90,000 to \$100,000	3	286, 325	4,000	154, 768	10, 214	64, 126	74, 34
\$150,000 to \$150,000	6	684, 729	8,000	938, 505	13, 358	184, 919	(2)
\$200,000 to \$250,000	4	(-)			(-)		(-)
\$250,000 to \$300,000							
\$300,000 to \$400,000]			· · · · · · · · · · · · · · · · · · ·				
\$500,000 to \$500,000]		(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1.000.000		(-)	(-)		(-)	(-)	
1,000,000 to \$1,500,000.							
\$1,500,000 to \$2,000,000.			- · - · · · · · · · · ·				
\$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000	• • • • • • • • • • • • • • • • • • • •			:			
\$4,000,000 to \$5,000.000.							
\$90,000 to \$100,000. \$150,000 to \$150,000. \$150,000 to \$150,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$300,000 to \$400,000. \$300,000 to \$400,000. \$300,000 to \$400,000. \$300,000 to \$750,000. \$750,000 to \$1,000,000. \$1,000,000 to \$1,500,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$2,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$2,000,000 and over. Classes grouped \$2. Grand total.		:-:::					
Classes grouped 2		1,041,437	5,000	1,461,122	5,749	477, 925	483, 67
Grand total	18, 937	55, 633, 321	33, 065, 407	10, 912, 704	823, 269	1, 298, 756	2, 122, 02
		DISTRIC	T OF CO	DLUMBIA			
\$1,000 to \$2,000 1	6,326	\$9 580 719	\$12,489,628	\$179.060			

1			(·	1	[
\$1,000 to \$2,000 1	6,326	\$9,560,719	\$12,489,628	\$179,060			
\$1,000 to \$2,000	24,900	37, 916, 494	25, 116, 685	248,056	\$506,511	l	\$506,511
\$2,000 to \$3,000 1	5,540	12,554,012	13, 566, 016	113,543			
\$2,000 to \$3,000	15,558	37, 953, 301	25, 287, 709	662,748	477, 850		477,850
\$3,000 to \$4,000 1	122	369, 727	278,516	120, 445			
\$3,000 to \$4,000	8,245	28, 355, 238	16, 207, 470	783, 356	452,967		452,967
\$4,000 to \$5,000 1	165	684, 249		270,641			
\$4,000 to \$5,000	3,527	15, 792, 459	6,704,632	1, 199, 912	316,099		316,099
\$5,000 to \$6,000	1,438	7,835,969	3,002,994	584,887	177, 255	\$4,850	182, 105
\$6,000 to \$7,000	867	5,574,819	1,851,255		137, 200		151,832
\$7,000 to \$8,000	575	4, 283, 752	1,135,681	556, 665	126,830		149,336
\$8,000 to \$9,000	425	3,617,107		470, 353	107, 812	24,736	132,548
\$9,000 to \$10,000	324	3,064,677	623, 658	520,014	109, 423	30,378	139, 801
\$10,000 to \$11,000	219	2,291,070	420, 400	404, 293	87,781	28,022	115,803
\$11,000 to \$12,000	188	2, 158, 959	376,714	406,026	88, 805	31,780	120,585
\$12,000 to \$13,000	171	2, 130, 894	314,600	485, 646	86,907	36, 391	123, 298
\$13,000 to \$14,000	115	1,552,487	204, 800	419,744	60,504	30, 209	90,713
\$14,000 to \$15,000	110	1,592,031	221,300	295, 534	69, 574	34, 899	104, 473
\$15,000 to \$20,000	334	5,760,553	615, 458	1,535,900	253, 081	166, 320	419, 401

 $^{^1\,\}rm Nontaxable. \ \ Personal exemption and dividends exceed net income. <math display="inline">^2\,\rm Classes$ grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

DISTRICT OF COLUMBIA-Continued.

	Number	Net	Exemption from normal tax.		Normal		m-t-1
Income class.	of returns.	income.	Personal ex- emption.	Dividends.	tax.	Surtax.	Total tax.
20,000 to \$25,000 25,000 to \$30,000		\$3,627,663 3,227,736	\$307,200 225,266	\$683,732 1,002,711	\$186,509 156,754	\$149,103 172,309	\$335,612 329,063
30,000 to \$40,000		3,941,770	207,064	1,299,333	178,040	286,331	464, 37
40,000 to \$50,000	56	2,481,662	106, 200	1,052,024	104,734	239, 390	344, 124
50,000 to \$60,000	34	1,865,571	62,400	899,515	79,794	228,864	308,658
60,000 to \$70,000		1,608,084	50,200	531,728	79,939	235, 217	315, 150
70,000 to \$80,000		1,399,729	31,800	573, 206	56, 133	212,791	268, 924
80,000 to \$90,000		922,536	19,000	306,376	45,586	179,949	225,53
90,000 to \$100,000	6	566,414	10,800	317,316	17,870	125,353	143, 22
100,000 to \$150,000		3,013,963	33,800	1,703,226	103, 430	855, 210	958, 640
150,000 to \$200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
200,000 to \$250,000	2 3	492,060	2,000	158,585	26, 186	210, 256	236,44
250,000 to \$300,000	3	775,875	3,000	498,374	21,623	338,055	359,67
300,000 to \$400,000	1 2	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)	$\begin{pmatrix} 2 \\ 2 \end{pmatrix}$
400,000 to \$500,000	_	(4)	(*)	(*)	(*)		
500,000 to \$750,000 750,000 to \$1,000,000	- <i></i>		}				
1 000 000 to \$1,000,000							
1,000,000 to \$1,500,000. 1,500,000 to \$2,000,000.							
2,000,000 to \$3,000,000.							
3,000,000 to \$4,000,000.							
4,000,000 to \$5,000,000.							
5,000,000 and over							
Classes grouped 2		1, 416, 594	5,200	649, 853	71,092	692, 792	763,88
Grand total	69,730	208, 388, 174	110, 764, 184	19, 560, 456	4, 186, 289	4,350,343	8, 536, 633

FLORIDA.

	4.005	AR ARO 010		4104 000			{
\$1,000 to \$2,000 1	4,895		\$10, 384, 688	\$184,392	#100 101		P100 101
\$1,000 to \$2,000	8,740	13,006,622	8,771,847	38,210	\$105,101		\$168, 101
\$2,000 to \$3,000 1	5,384	12, 228, 458	13,575,664	206,351	050 047		258,047
\$2,000 to \$3,000	9,649 129	24, 122, 649	17,678,556	172,658	200,041		200,041
\$3,000 to \$4,000 1		413, 414	344,560	109, 617 347, 887	309,666		309,666
\$3,000 to \$4,000	6,055 47	20,745,433 208,896	12,776,573 91,104	108,530	309,000		309,000
\$4,000 to \$5,000 1	2,811	12,528,275	6,080,240	480,936	245, 479		245, 479
\$4,000 to \$5,000 \$5,000 to \$6,000	1,138	6 925 844	1,793,875	510,248	142, 365	\$5,174	147, 539
\$6,000 to \$7,000	748	6, 235, 644 4, 843, 734	1,573,453	469, 412	121,145	13,956	135, 101
\$7,000 to \$8,000	496	3,694,187	1,032,050	405, 533	113,471	19,242	132,713
\$8,000 to \$9,000	381	3, 229, 771	783,384	380,553	112,529	24, 487	137,016
\$9,000 to \$10,000	304	2,876,289	638, 783	459, 353	104,905	28, 440	133,345
\$10,000 to \$11,000	231	2, 430, 637	473,000	399,383	94,600	30, 367	124,967
\$11,000 to \$12,000	164	1,881,516	349, 820	307,867	74,944	27,481	102, 425
\$12,000 to \$13,000	109	1,358,077	232,050	230, 208	59,464	23,756	83, 220
\$13,000 to \$14,000	133	1,790,839	273, 100	349,348	78,064	34,748	112,812
\$14,000 to \$15,000	93	1,344,446	190, 200	211,248	61,037	29, 266	90,303
\$15,000 to \$20,000	300	5, 173, 202	622, 900	980,676	251,752	149,662	401,414
\$20,000 to \$25,000	155	3, 447, 763	332, 922	952, 408	169,856	141,885	211,741
\$25,000 to \$39,000	74	2,071,310	153,600	535,873	100, 172	113, 203	213,375
\$30,000 to \$40,000	76	2,599,960	143,600	678, 419	130,700	185,804	316,504
\$40,000 to \$50,000	42	1,856,014	89,000	831, 421	75,346	178,624	253,970
\$50,000 to \$60,006	18	981,459	40,400	446,832	44,097	120,092	164,189
\$60,000 to \$70,000	l - <u>š</u>	518, 290	10,400	267, 234	23,403	77, 933	101,336
\$70,000 to \$80,000	l š	672,726	15,800	145,680	35, 413	115,923	151,336
\$80,000 to \$90,000	l š	521,396	8,400	246, 424	22,859	105,602	128,461
\$90,000 to \$100,000	l 6	566,879	8,600	387,800	18, 421	125,600	144,021
\$100,000 to \$150,000	6	676, 106	8,200	680,562	16,389	180,636	197,025
\$150,000 to \$200,000							
\$200,000 to \$250,000							
\$250,000 to \$300,000		.					
\$300,000 to \$400,000	1	(2)	(2) (2) (2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000	1	(2)	(2)	(2)	(2) (2)	(2) (2) (2)	(2)
\$500,000 to \$750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000	}. <i></i>						
\$1,000,000 to \$1,500,000.	1	1		l	\	l	J

¹ Nontaxable. Personal exemption and dividends exceed net income.
2 Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

FLORIDA—Continued.

		FLO	RIDA-Co	ntinued.			
	Number	3 7.4	Exempt	ion from al tax.	N1		
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000 000. \$4.000.000 to \$5.000.000.							
\$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000000. \$4,000,000 to \$5,000,000. \$5,000,000 and over Classes grouped ²		\$1 408 820	\$5,000	\$1,151,600	\$22,096	\$656,503	\$678,59
Grand total		141, 105, 124	78, 481, 769	12,676,663	2,854,321	2,388,384	5, 242, 70
			GEORGI				' '
	;		- CEONGI				,
\$1,000 to \$2,000 \cdot \$3,000 \cdot \$4,000 \cdot \$4,000 \cdot \$4,000 \cdot \$4,000 \cdot \$5,000 \cdot \$5,000 \cdot \$5,000 \cdot \$5,000 \cdot \$5,000 \cdot \$6,000 \cdot \$6,000 \cdot \$7,000 \cdot \$7,000 \cdot \$8,000 \cdot \$8,000 \cdot \$8,000 \cdot \$8,000 \cdot \$8,000 \cdot \$10,000 \cdot \$10,000 \cdot \$11,000 \cdot \$11,000 \cdot \$11,000 \cdot \$11,000 \cdot \$11,000 \cdot \$12,000 \cdot \$13,000 \cdot \$13,000 \cdot \$13,000 \cdot \$13,000 \cdot \$20,000 \cdot \$20,000 \cdot \$25,000 \cdot \$25,000 \cdot \$25,000 \cdot \$30,000 \cdot \$30,000 \cdot \$40,000 \cdot \$40,000 \cdot \$50,000 \cdot \$50,000 \cdot \$50,000 \cdot \$50,000 \cdot \$50,000 \cdot \$70,000 \cdot \$70,000 \cdot \$70,000 \cdot \$70,000 \cdot \$70,000 \cdot \$80,000 \cdot \$8	10,489 12,872	\$16,397,118 19,460,868	\$21,589,003 12,896,768	\$409, 418 133, 412 788, 747 347, 840 299, 747 519, 302 434, 575 731, 190	\$258,608		\$258,608
\$2,000 to \$3,000 1	16, 147	36, 878, 422	40,869,478	788,747	1	1	
\$2,000 to \$3,000	14,615 362	36, 573, 422 36, 353, 746, 36, 353, 746, 36, 353, 746, 36, 23 16, 313, 689, 9, 072, 744, 6, 423, 794, 5, 043, 275, 384, 5063, 3, 922, 321, 747, 059, 2, 386, 587, 2, 091, 827, 1, 906, 843, 6, 408, 146, 4, 625, 154, 6, 408, 146, 4, 625, 154, 6, 408, 146, 4, 625, 154, 6, 408, 146, 4, 625, 154, 6, 408, 146, 4, 625, 154, 6, 408, 146, 4, 625, 154, 6, 408, 146, 4, 625, 154, 6, 408, 146, 4, 625, 154, 6, 408, 146, 4, 625, 154, 6, 408, 146, 6, 48, 6	26, 576, 885 1, 019, 435 18, 411, 656 203, 887 7, 398, 707 3, 526, 590 2, 051, 034 1, 455, 047 926, 100 852, 000 534, 913 436, 200 357, 600 228, 400 228, 400 768, 600	347,840	390, 908		390, 90
3,000 to \$4,000	8,830	30, 100, 516	18, 411, 656	519,302	460, 451		460, 45
\$4,000 to \$5,000 1	132	568,023	203, 887	434,575	l		
64,000 to \$5,000 85,000 to \$6,000	3,694 1,661	9 072 744	7,398,707	731,190	327,768 194 840	ea 584	327, 76 201, 42
6,000 to \$7,000	993	6, 423, 794	2,051,034	705, 606 859, 494 620, 367 629, 883 920, 011	194, 840 157, 093 146, 664 123, 074 134, 559	\$6,584 17,944 26,425 29,060 38,945	175 03
\$7,000 to \$8,000	675 454	5,043,275	1,455,047	620, 367	146,664	26, 425	173, 08 152, 13 173, 50
88,000 to \$9,000	454 414	3,845,063	926, 100	629,883	123,074	29,060	152, 13
310.000 to \$11.000	262	2.747.059	534, 913	920,011 716,582 531,027 541,651 433,461 489,534 1,737,866 1,449,282 1,078,362 1,997,143 1,224,856 477,577	94, 298 88, 915 88, 350 85, 140 76, 489		128,34
11,000 to \$12,000	208	2,386,587	436, 200	531,027	88,915	34,999	123 01
\$12,000 to \$13,000	185 155	2,302,594	357,600	541,651	88,350	34, 999 39, 282 40, 772 41, 745 185, 678	1 - 127.63
814,000 to \$14,000	132	1 906 843	267, 600	489 534	76 489	40,772	125, 91 118, 23
\$15,000 to \$20,000	373	6, 408, 146	768,600	1,737,866	272,519	185,678	l 458.39
\$20,000 to \$25,000	216	4,825,154		1,449,282	76, 489 272, 519 212, 914 165, 128 252, 224 157, 895 87, 313 57, 495	199,871	419 70
525,000 to \$30,000	132	5,617,763	255, 467	1,078,362	165,128	195,664	360,79
\$40,000 to \$50,000	163 74 30	3, 282, 406	140.500	1, 224, 856	157, 895	317, 414	360, 79 658, 66 475, 30 290, 54
\$50,000 to \$60,000	30	1,650,979	57,367	477,577	87,313	203, 228	290,54
\$60,000 to \$70,000	19	1,234,339	34,200	476,178	57,495	182,657	240, 15
\$70,000 to \$80,000 \$80,000 to \$90,000	19 7 5	417.074	432,800 255,467 341,900 140,500 57,367 34,200 13,800 8,600 13,000	1, 224, 856 477, 577 476, 178 134, 278 122, 693 550, 623 450, 576	57, 495 30, 769 22, 670 25, 559 77, 205	84,630	240, 15 121, 16 107, 30 202, 03 482, 74 133, 31
KON (MANTA & LUMS SHR)	1 2	775, 479	13,000	550,623	25,559	176, 471	202, 03
\$100,000 to \$150,000	12	1,630,979 1,234,339 523,700 417,074 775,479 1,437,341 332,731	23,000 4,800	450,576 124,311	77, 205 15, 969	199, 871 195, 664 406, 440 317, 414 203, 228 182, 657 90, 398 84, 630 176, 471 405, 535 117, 350	482,74
\$100,000 to \$150,000 \$150,000 to \$200,000 \$200,000 to \$250,000 \$250,000 to \$300,000	1 1 2	(2)	(2)	(2)	(2)	(2)	(2)
250,000 to \$300,000	2	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)
5300,000 to \$400,000							
500,000 to \$750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
750,000 to \$1,000,000		<u> </u>					
\$1,000,000 to \$1,500,000.		;		}			}
2.000,000 to \$3.000,000.							
3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.						-	
\$250,000 to \$300,000. \$300,000 to \$400,000. \$400,000 to \$500,000. \$500,000 to \$500,000. \$1,000,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$5,000,000 to \$5,000,000.		1,494,900	6,600	638, 576	75,369	742,369	817,73
Grand total	73,325	228, 619, 716	141, 801, 937	20, 574, 168	4,080,186	3,617,507	7,697,693
			HAWAII	•			
\$1,000 to \$2,000 1	1,127	\$1 739 077	\$2 457 999	\$53 784		1	1
	1 2, 141	4, 100, 011	2 007 056	26 720	\$55,579	J	\$55,57
1,000 to \$2,000	3,005	4, 393, 419	1 3,007,000	1 20,728			
\$1,000 to \$2,000 1 \$1,000 to \$2,000 \$2,000 to \$3,000 1 \$2,000 to \$3,000	3,005 1,479 2,797	\$1,739,077 4,393,419 3,465,823 7,010,639 475,601	\$2,457,222 3,007,056 3,952,312 4,760,856	\$53,784 26,729 186,491 94,008	89,880		89,880

¹ Nontaxable. Personal exemption and dividends exceed net income.
2 Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

HAWAII-Continued.

	Number	_		ion from al tax.			
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$3,000 to \$4,000 \$4,000 to \$5,000 ¹ \$4,000 to \$5,000	2, 197	\$7,580,702 247,829 6,162,220	\$4,356,332 116,094 2,923,490	\$181,802 169,600 292,434	\$121,977		\$121,97
\$4,000 to \$5,000 ·	1,385	6.162.220	2 923 490	169,600 292,434	118,389		118,389
\$5,000 to \$6,000	369	2,017,267	791, 941 583, 068		41 663	\$1,587	43, 256
\$5,000 to \$5,000. \$6,000 to \$7,000. \$7,000 to \$8,000. \$8,000 to \$9,000. \$9,000 to \$10,000.	276 163	2,017,267 1,780,044 1,218,259 859,337	583,068	332, 014 328, 916 230, 266 358, 136	38, 650 27, 577		43, 82 33, 99
\$8,000 to \$9,000	102	859, 337	323, 400 209, 628 169, 300	230, 266	27,577 22,320 22,848	6,416 6,181	28,50
\$9,000 to \$10,000 \$10,000 to \$11,000	90 51	858, 237 530, 111	169,300 95,780		22, 848 18, 137	8.042	31, 49 24, 55
\$11 000 to \$12 000	44	503, 839	E 84 000	205 988	14 343	6, 413 7, 390	21,73
\$12,000 to \$13,000 \$13,000 to \$14,000 \$14,000 to \$15,000	37	503, 839 458, 018 472, 034 607, 465	71,800 68,800 77,900	152, 277 217, 707 294, 417	15 139	7,717 9,274 13,346	l 22.85
\$13,000 to \$14,000 \$14,000 to \$15,000	35 42	607, 465	77, 900	294, 417	11, 915 17, 204 47, 733	13, 346	21,18 $30,55$
\$15,000 to \$20,000	84		157.469	614 672	47, 733	43, 521	91.25
\$20,000 to \$25,000 \$25,000 to \$25,000	45 45	1 016 531	84,050 75,000	662, 065 710, 069 869, 510 648, 552 1, 107, 276	94 991	42,877 68,447	67,69 104,27
\$30,000 to \$40,000	39	1, 247, 025 1, 376, 879 1, 011, 541	75, 900 66, 600 31, 800	869,510	34,574	102, 270	136, 84 124, 60
\$15,000 to \$20,000	23 24	1,011,541	31,800	648,552	35, 832 34, 574 27, 805 23, 380	102, 270 96, 797	124, 60
\$60,000 to \$00,000 \$60,000 to \$70,000	12	1,315,803 774,339	39, 400 17, 600	658.704	23, 380 14, 373	161, 406 113, 675	184,78 128,04
\$70,000 to \$80,000	8	597, 203 680, 895 469, 476	9,600 11,600 9,800	658,704 480,739 693,804 342,207	4.874	102, 808	107, 68
\$70,000 to \$80,000 \$80,000 to \$90,000 \$90,000 to \$100,000	8 8 5	680, 895 469 476	9 800	693, 804 342, 207	1,428 11 673	134,880	136,30
\$100,000 to \$150,000 \$150,000 to \$200,000	19	2,285,737	26,000	1,930,368	1,428 11,673 39,348	102, 808 134, 880 103, 310 643, 510	107, 68 136, 30 114, 98 682, 85
\$150,000 to \$200,000	4	648,667	7,600	541,029	7,414	225, 294	232.70
\$200,000 to \$250,000 \$250,000 to .300,000							
\$300,000 to \$400,000	2	699, 120	2,000	410, 280	27, 840	337, 465	365,30
\$400,000 to \$500,000	$\begin{vmatrix} 2 \\ 1 \end{vmatrix}$	(2) (2)	(2)	(2)	(2) (2)	(2)	(2)
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000.				• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • •		
\$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000,000.		• • • • • • • • • • • • • • • • • • • •			• • • • • • • • • •		
\$5,000,000 and over			· · · · · · · · · · · · · · · · · · ·			************	
\$200,000 to \$250,000. \$250,000 to ,300,000. \$300,000 to \$400,000. \$400,000 to \$500,000. \$500,000 to \$750,000. \$750,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$4,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 to \$5,000,000. \$6,000,000 to \$6,000,000. \$7,000,000 to \$6,000,000. \$7,000,000 to \$6,000,000.		1,602,019	4,000	926, 554	53, 237	857, 190	910, 42
Grand total	13,715	55, 572, 896	24,984,775	14, 294, 793	969, 953	3, 105, 586	4, 075, 53
			IDAHO.	•			
\$1,000 to \$2,000 1			1			1	
91 000 t 4 0 000	3,166	\$4,994,286	\$6,852,132	\$170,658	***********		
\$1,000 to \$2,000 \$2,000 to \$3,000 l	6 180 1	\$4,994,286 9,335,526 10,225,694	\$6,852,132 6,274,304 11,269,878	10.713 [\$ 123,856		\$123,85
\$1,000 to \$2,000 \$2,000 to \$3,000 ¹ \$2,000 to \$3,000	6,180 4,416 5,998	\$4,994,286 9,335,526 10,225,694 14,712,334	\$6,852,132 6,274,304 11,269,878 10,268,855	10,713 235,130	•		
\$1,000 to \$2,000. \$2,000 to \$3,000 \cdot \	6,180 4,416 5,998 191	9, 335, 526 10, 225, 694 14, 712, 334 639, 540	\$6,852,132 6,274,304 11,269,878 10,268,855 590,922 6,494,997	10,713 235,130	•		177, 46
\$1,000 to \$2,000	6, 180 4, 416 5, 998 191 3, 078	9, 335, 526 10, 225, 694 14, 712, 334 639, 540	6,274,304 11,269,878 10,268,855 590,922 6,494,907	10,713 235,130 64,415 189,328 159,111 104,587	177, 462 158, 031		177, 46 158, 03
\$1,000 to \$2,000. \$2,000 to \$3,000 \cdot \	6, 180 4, 416 5, 998 191 3, 078 32 1, 426	9, 335, 526 10, 225, 694 14, 712, 334 639, 540	6,274,304 11,269,878 10,268,855 590,922 6,494,907	10,713 235,130 64,415 189,328 159,111 104,587 180,360	177, 462 158, 031 129, 266		177, 46 158, 03
\$1,000 to \$2,000. \$2,000 to \$3,000 \cdot \	6,180 4,416 5,998 191 3,078 32 1,426 488	9, 335, 526 10, 225, 694 14, 712, 334 639, 540	6,274,304 11,269,878 10,268,855 590,922 6,494,907	10,713 235,130 64,415 189,328 159,111 104,587 180,360 243,519	177, 462 158, 031 129, 266 64, 581		177, 46 158, 03 129, 26 66, 32
\$1,000 to \$2,000 \$2,000 to \$3,000 1 \$2,000 to \$3,000 1 \$3,000 to \$4,000 1 \$3,000 to \$4,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$6,000 to \$6,000 \$5,000 to \$6,000 1 \$7,000 to \$8,000 1	6, 180 4, 416 5, 998 191 3, 078 32 1, 426 488 272 155	9,335,526 10,225,694 14,712,334 639,540 10,586,017 150,579 6,406,760 2,678,657 1,772,072 1,167,597	6, 274, 304 11, 269, 878 10, 268, 855 590, 922 6, 494, 907 72, 012 3, 007, 613 981, 781 563, 200 314, 480	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430	177, 462 158, 031 129, 266 64, 581 46, 442 32, 604	\$1,748 4,199 5,881	177, 46 158, 03 129, 26 66, 32 50, 64 38, 48
\$1,000 to \$2,000. \$2,000 to \$3,000 \cdot \$4,000 \cdot \$4,000 \cdot \$3,000 \cdot \$4,000 \cdot \$3,000 \cdot \$5,000 \cdot \$5,000 \cdot \$5,000 \cdot \$5,000 \cdot \$5,000 \cdot \$6,000 \cdot \$6,000 \cdot \$7,000 \cdot \$7,000 \cdot \$7,000 \cdot \$8,000 \cdot \$8,	6,180 4,416 5,998 191 3,078 32 1,426 488 272 155 87	9, 335, 526 10, 225, 694 14, 712, 334 639, 540 10, 586, 017 150, 579 6, 406, 760 2, 678, 657 1, 772, 072 1, 167, 597 737, 337	6, 274, 304 11, 269, 878 10, 268, 855 590, 922 6, 494, 907 72, 012 3, 007, 613 981, 781 563, 200 314, 480 176, 140	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430 98, 588	177, 462 158, 031 129, 266 64, 581 46, 442 32, 604 22, 939	\$1,748 4,199 5,881 5,065	177, 46 158, 03 129, 26 66, 32 50, 64 38, 48 28, 00
\$1,000 to \$2,000. \$2,000 to \$3,000 1. \$2,000 to \$3,000 1. \$3,000 to \$4,000 1. \$3,000 to \$4,000 1. \$4,000 to \$5,000 1. \$4,000 to \$5,000 1. \$5,000 to \$6,000. \$5,000 to \$6,000. \$5,000 to \$6,000. \$5,000 to \$1,000. \$5,000 to \$1,000.	6, 180 4, 416 5, 998 191 3, 078 32 1, 426 488 272 155 87 64	9,335,526 10,225,694 14,712,334 639,540 10,586,017 6,406,760 2,678,657 1,772,072 1,167,597 737,337 602,765 493,940	6, 274, 304 11, 269, 878 10, 268, 855 590, 922 6, 494, 907 72, 012 3, 007, 613 981, 781 563, 200 314, 480 176, 140	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430 98, 588	177, 462 158, 031 129, 266 64, 581 46, 442 32, 604 22, 939 20, 777 18, 235	\$1,748 4,199 5,881 5,065 5,925 6,112	177, 46 158, 03 129, 26 66, 32 50, 64 38, 48 28, 00 26, 70
\$1,000 to \$2,000. \$2,000 to \$3,000 1. \$2,000 to \$3,000 1. \$3,000 to \$4,000 1. \$3,000 to \$4,000 1. \$4,000 to \$5,000 1. \$4,000 to \$5,000 1. \$5,000 to \$6,000. \$5,000 to \$6,000. \$5,000 to \$6,000. \$5,000 to \$1,000. \$5,000 to \$1,000.	6, 180 4, 416 5, 998 191 3, 078 32 1, 426 488 272 155 87 64	9,335,526 10,225,694 14,712,334 639,540 10,586,017 6,406,760 2,678,657 1,772,072 1,167,597 737,337 602,765 493,940	6, 274, 304 11, 269, 878 10, 268, 855 590, 922 6, 494, 907 72, 012 3, 007, 613 981, 73 563, 200 314, 480 176, 140 119, 400 79, 100 46, 500 23, 600	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430 98, 858 144, 347 126, 293 93, 626	177, 462 158, 031 129, 266 64, 581 46, 442 32, 604 22, 939 20, 777 18, 235 9, 461	\$1,748 4,199 5,881 5,065 5,925 6,112 4,522	177, 46 158, 03 129, 26 66, 32 50, 64 38, 48 28, 00 26, 70
\$1,000 to \$2,000. \$2,000 to \$3,000 \cdot \$4,000 \cdot \$3,000 \cdot \$5,000 \cdot \$3,000 \cdot \$3,000 \cdot \$3,000 \cdot \$3,000 \cdot \$3,000 \cdot \$3,000 \cdot \$31,000 \cdot \$11,000 \cdot \$11,000 \cdot \$12,000 \cdot \$12,000 \cdot \$13,000 \cdot \$13,000 \cdot \$13,000 \cdot \$13,000 \cdot \$14,000 \cdot \$14,000 \cdot \$14,000 \cdot \$13,000 \cdot \$13,000 \cdot \$13,000 \cdot \$14,000 \cdot	6, 180 4,416 5,998 191 3,078 32 1,426 488 272 155 87 64 47 26 10	9, 335, 526 10, 225, 694 14, 712, 334 639, 540 10, 586, 017 150, 579 6, 406, 760 2, 678, 657 1, 772, 072 1, 167, 597 737, 337 692, 765 493, 940 301, 472 124, 383 216, 986	6, 274, 309 11, 269, 878 10, 268, 855 580, 922 6, 494, 907 72, 012 3, 007, 613 981, 781 563, 200 314, 480 176, 140 119, 400 46, 200 22, 600 32, 200	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430 98, 858 144, 347 126, 393 33, 626 16, 036 85, 663	177, 462 158, 031 129, 266 64, 581 46, 442 32, 604 22, 939 20, 777 18, 235	\$1,748 4,199 5,881 5,085 5,925 6,112 4,522 2,120	177, 46 158, 03 129, 26 66, 32 50, 64 38, 48 28, 00 26, 70 24, 34 13, 98 7, 46 11, 14
\$1,000 to \$2,000 \$2,000 to \$3,000 1 \$2,000 to \$3,000 1 \$3,000 to \$4,000 1 \$3,000 to \$4,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$5,000 to \$6,000 1 \$6,000 to \$7,000 1 \$7,000 to \$8,000 1 \$8,000 to \$9,000 1 \$10,000 to \$11,000 1 \$11,000 to \$12,000 1 \$12,000 to \$13,000 1 \$13,000 to \$14,000 1	6, 180 4,416 5,998 191 3,078 32 1,426 488 272 155 87 64 47 26 10	9, 335, 526 10, 225, 694 14, 712, 334 639, 540 10, 586, 017 150, 579 6, 406, 760 2, 678, 657 1, 772, 072 1, 167, 597 737, 337 602, 765 493, 940 301, 472 124, 383 216, 986 244, 698	6, 2/4, 304 11, 269, 878 10, 268, 855 590, 922 6, 494, 907 72, 012 3, 007, 613 981, 781 563, 200 314, 480 119, 400 119, 400 22, 600 32, 200 26, 000	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430 98, 858 144, 347 126, 293 93, 626 16, 056 85, 653 44, 043	177, 462 158, 031 129, 286 64, 581 46, 442 32, 604 22, 939 20, 777 18, 235 9, 461 5, 345 6, 905 11, 572	\$1,748 4,199 5,881 5,065 5,925 6,112 4,522 2,120 4,242 5,334	177, 46: 158, 03 129, 26: 66, 32: 50, 64 38, 48 28, 00 26, 70: 24, 34: 13, 98: 7, 46: 11, 14: 16, 90
\$1,000 to \$2,000 \$2,000 to \$3,000 1 \$2,000 to \$3,000 1 \$3,000 to \$4,000 1 \$3,000 to \$4,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$5,000 to \$6,000 1 \$6,000 to \$7,000 1 \$7,000 to \$8,000 1 \$8,000 to \$9,000 1 \$10,000 to \$11,000 1 \$11,000 to \$12,000 1 \$12,000 to \$13,000 1 \$13,000 to \$14,000 1	6, 180 4,416 5,998 191 3,078 32 1,426 488 272 155 87 64 47 26 10	9, 335, 526 10, 225, 694 14, 712, 334 639, 540 10, 586, 017 150, 579 6, 406, 760 2, 678, 657 1, 772, 072 1, 167, 597 737, 337 692, 765 693, 940 301, 472 124, 383 216, 986 244, 698 737, 879	6, 274, 304 11, 269, 878 10, 268, 855 580, 922 6, 494, 907 72, 012 3, 007, 613 981, 781 563, 200 314, 480 176, 140 119, 400 23, 600 23, 600 60, 000	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430 98, 858 144, 347 126, 293 93, 626 16, 056 85, 653 44, 043	177, 462 158, 031 129, 286 64, 581 46, 442 32, 604 22, 939 20, 777 18, 235 6, 905 11, 572 36, 024 25, 295	\$1,748 4,199 5,881 5,085 6,925 6,112 4,522 2,120 4,242 5,334	177, 46: 158, 03 129, 26 66, 32: 50, 64: 38, 48. 28, 00. 26, 70: 24, 34: 13, 98: 7, 46. 11, 14: 16, 900. 57, 36.
\$1,000 to \$2,000 \$2,000 to \$3,000 1 \$2,000 to \$3,000 1 \$3,000 to \$4,000 1 \$4,000 to \$4,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$6,000 to \$6,000 1 \$6,000 to \$7,000 1 \$7,000 to \$8,000 1 \$1,000 to \$10,000 1 \$11,000 to \$12,000 1 \$11,000 to \$12,000 1 \$12,000 to \$14,000 1 \$13,000 to \$14,000 1 \$13,000 to \$14,000 1 \$13,000 to \$14,000 1 \$15,000 to \$25,000 1 \$20,000 to \$25,000 1 \$20,000 to \$25,000 1 \$25,000 to \$30,000 1	6, 180 4, 416 5, 998 191 3,078 32 1, 426 272 155 87 64 47 26 10 16 17 43 23 10	9, 335, 526 10, 225, 694 14, 712, 334 639, 540 10, 586, 017 150, 579 6, 406, 760 2, 678, 657 1, 772, 072 1, 167, 597 737, 337 692, 765 693, 940 301, 472 124, 383 216, 986 244, 698 737, 879	6, 274, 304 11, 269, 878 10, 268, 855 580, 922 6, 494, 907 72, 012 3, 007, 613 981, 781 563, 200 314, 480 176, 140 119, 400 23, 600 23, 600 60, 000	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430 98, 858 144, 347 126, 293 93, 626 16, 056 85, 653 44, 043	177, 462 158, 031 129, 286 64, 581 46, 442 32, 604 22, 939 20, 777 18, 235 9, 461 5, 345 6, 905 11, 572 36, 024 25, 295 9, 910	\$1,748 4,199 5,881 5,085 5,925 6,112 2,120 2,22 2,1340 20,494	177, 46: 158, 03 129, 26: 66, 32: 50, 64 38, 48 28, 00 24, 34' 13, 98 7, 46: 11, 14' 16, 90 57, 36: 45, 78'
\$1,000 to \$2,000. \$2,000 to \$3,000 1. \$2,000 to \$3,000 1. \$3,000 to \$4,000 1. \$3,000 to \$4,000 1. \$3,000 to \$4,000 1. \$4,000 to \$5,000 1. \$4,000 to \$5,000 1. \$4,000 to \$5,000 1. \$5,000 to \$6,000. \$5,000 to \$6,000. \$5,000 to \$1,000. \$10,000 to \$10,000. \$11,000 to \$10,000. \$11,000 to \$10,000. \$13,000 to \$10,000. \$13,000 to \$10,000. \$13,000 to \$10,000. \$13,000 to \$10,000. \$14,000 to \$10,000. \$15,000 to \$10,000. \$15,000 to \$10,000. \$15,000 to \$10,000. \$15,000 to \$10,000. \$20,000 to \$20,000. \$20,000 to \$20,000.	6, 180 4,416 5,998 191 3,078 32 1,426 488 272 155 87 64 47 26 10	9, 335, 526 10, 225, 694 14, 712, 334 639, 540 10, 586, 017 150, 579 6, 406, 760 2, 678, 657 1, 772, 072 1, 167, 597 737, 337 602, 765 493, 940 301, 472 124, 383 216, 986 244, 698	6, 2/4, 304 11, 269, 878 10, 268, 855 590, 922 6, 494, 907 72, 012 3, 007, 613 981, 781 563, 200 314, 480 119, 400 119, 400 22, 600 32, 200 26, 000	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430 98, 858 144, 347 126, 393 33, 626 16, 036 85, 663	177, 462 158, 031 129, 266 64, 581 46, 442 32, 604 22, 939 20, 777 18, 235 9, 461 5, 345 6, 905 11, 572 36, 024	\$1,748 4,199 5,881 5,085 6,925 6,112 4,522 2,120 4,242 5,334	\$123, 856 177, 46: 158, 03: 129, 266 66, 32: 50, 64: 28, 00: 24, 34: 13, 98: 7, 46: 11, 14: 16, 900 57, 36: 45, 78: 23, 32: 15, 49:
\$1,000 to \$2,000. \$2,000 to \$3,000 1. \$2,000 to \$3,000 1. \$2,000 to \$3,000 1. \$3,000 to \$4,000 1. \$3,000 to \$4,000 1. \$3,000 to \$5,000 1. \$4,000 to \$5,000 1. \$4,000 to \$5,000 1. \$4,000 to \$5,000 1. \$5,000 to \$6,000. \$5,000 to \$6,000. \$5,000 to \$7,000. \$7,000 to \$1,000. \$10,000 to \$10,000. \$10,000 to \$10,000. \$11,000 to \$11,000. \$11,000 to \$12,000. \$13,000 to \$14,000. \$13,000 to \$14,000. \$15,000 to \$15,000. \$15,000 to \$25,000. \$25,000 to \$25,000. \$25,000 to \$25,000.	6, 180 4, 416 5, 998 191 3, 078 32 1, 426 488 272 155 87 64 47 26 10 16 17 43 23 23 10	9, 335, 526 10, 225, 694 14, 712, 334 639, 540 10, 586, 017 150, 579 6, 406, 760 2, 678, 657 1, 772, 072 1, 167, 597 737, 337 692, 765 693, 940 301, 472 124, 383 216, 986 244, 698 737, 879	6, 274, 304 11, 269, 878 10, 268, 855 580, 922 6, 494, 907 72, 012 3, 007, 613 981, 781 563, 200 314, 480 176, 140 119, 400 23, 600 23, 600 60, 000	10, 713 235, 130 64, 415 189, 328 159, 111 104, 587 180, 360 243, 519 157, 272 266, 430 98, 858 144, 347 126, 293 93, 626 16, 056 85, 653 44, 043	177, 462 158, 031 129, 286 64, 581 46, 442 32, 604 22, 939 20, 777 18, 235 9, 461 5, 345 6, 905 11, 572 36, 024 25, 295 9, 910	\$1,748 4,199 5,881 5,085 5,925 6,112 2,120 2,22 2,1340 20,494	177, 46 158,03 129,26 66, 32 50, 64 38, 48 28, 00 26, 70 24, 33 13, 98 7, 46 11, 14 16, 90 57, 36 45, 78 23, 32

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

IDAHO-Continued.

				tion from al tax.			
Income class.	Number of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$70,000 to \$80,000 \$80,000 to \$90,000 \$90,000 to \$100,000	1	(2)	(3)	(3)	(2) (2)	(3) (3)	(2) (2)
#100 000 + ~ #150 000							
\$150,000 to \$200,000 \$200,000 to \$250,000							
\$250,000 to \$300,000							
\$400,000 to \$500,000							
\$150,000 to \$200,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$400,000. \$400,000 to \$500,000. \$500,000 to \$750,000. \$750,000 to \$1,000,000.							
\$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000.							
\$2,000,000 to \$3,000,000.							
\$4,000,000 to \$5,000,000. \$5,000,000 and over							
Classes grouped 3		\$224, 253	\$5,400	\$121,612	\$ 12,625	\$38,735	\$51,360
Grand total	25,755	67,391,639	47,324,424	3,101,298	923, 381	163, 233	1,086,614
	·		ILLINOI	s.	· · · · · · · · · · · · · · · · · · ·	·	·
\$1,000 ±0, \$2,000 I	12 500	971 447 177	ent 204 259	e1 116 960		1	
\$1,000 to \$2,000 1	43,502 145,294 88,519	\$71,447,177 216,849,142 204,141,369	\$91,204,258 146,494,786	\$1,116,260 590,980 2,277,064	\$2,807,133		\$2,807,133
\$2,000 to \$3,000 1 \$2,000 to \$3,000	88,519 118,345	204, 141, 369	226, 294, 268	2,277,064 1,272,418	2,980,355		2,980,355
\$3,000 to \$4,000 l	1,991	291, 077, 054 6, 644, 675 183, 943, 138 1, 586, 722 133, 438, 918	5, 895, 005 113, 755, 367 758, 200 62, 042, 544	1 1 440 675			
\$3,000 to \$4,000 \$4,000 to \$5,000 1 \$4,000 to \$5,000	54,042 379	1,586,722	758, 200	2,999,148 1,091,903 3,147,451 5,953,488	2,721,669		2,721,669
\$4,000 to \$5,000 \$5,000 to \$6,000	29, 937 15, 954	133, 438, 918 87, 159, 166	62,042,544 32,844,190	3,147,451	2,746,872 2,023,409	\$61,328	2,746,872 2,084,737
\$6.000 to \$7.000	10,001	64, 478, 883	90 784 774		1.694.736	176.631	1,871,367
\$7,000 to \$8,000 \$8,000 to \$9,000	6,741 4,558	50, 375, 544 38, 645, 469	13,763,202 9,348,599	5,304,435 5,077,511 4,567,489 4,072,857 3,590,973	1 1.567.832	259,467 287,245	1,827,299
\$9,000 to \$10,000	3,522	38,645,469 33,382,334 27,992,924	7, 105, 563 5, 403, 417	4,567,489	1,323,302 1,267,947 1,120,728	287, 245 330, 185 344, 978	1,610,547 1,598,132
\$10,000 to \$11,000 \$11,000 to \$12,000	2,670 $2,114$	1 24,279,704	5,403,417 4,307,543	4,072,857 3,590,973	1.026.478	344,978 357,304	1,465,706 1,383,782
\$12,000 to \$13,000	1,663	L 201 X69 57X	3 369 181	3,657,693	1 886 202	1 361 443	1,247,645 1,251,648
\$13,000 to \$14,000 \$14,000 to \$15,000	1,166	19,599,451 16,908,755 67,086,378	2,889,400 2,309,220 7,991,787	3,657,693 3,982,153 3,535,251 14,683,418	866, 830 743, 567 3, 066, 841	384,818 371,039 1,870,307	1, 231, 648 1, 114, 606 4, 937, 148
\$15,000 to \$20,000 \$20,000 to \$25,000	3,980 2,088		7,991,787 4,066,775	14,683,418 12,651,154		1,870,307	4, 937, 148 4, 119, 387
\$25,000 to \$30,000	1,280	34, 982, 569	2.473.784	10.543.106	1,673,445 2,065,362 1,404,735 897,950	1,925,877 1,878,83	3, 552, 313
\$30,000 to \$40,000 \$40,000 to \$50,000	1,314 678	45,032,792 30,148,041	2,504,419 1,328,833	10, 913, 557	2,065,362 1,404,735	3, 219, 177 2, 920, 216	5,284,539 4,324,951
\$50,000 to \$60,000	391	46, 596, 125 34, 982, 569 45, 032, 792 30, 148, 041 21, 361, 601 15, 869, 523 11, 887, 756	1 (11.48)	9,328,653	897, 950	1 2.610.211	3,508,101
\$60,000 to \$70,000 \$70,000 to \$80,000	245 159	11,887,756	428, 250 312, 000	8, 148, 881 5, 412, 335	637, 132 506, 064 381, 779 325, 294 911, 123	2,332,176 2,046,227	2,969,308 2,552,291
\$80,000 to \$90,000 \$90,000 to \$100,000	108 84	11,887,756 9,203,902 7,927,627 22,909,256	312,000 207,200 155,400 296,824	5,412,335 4,531,154 5,042,242 12,503,251	381,779	1,824,482 1,753,917 6,581,031	2, 206, 261
\$100,000 to \$150,000	188	22, 909, 256	296, 824	12,503,251	911, 123	6,581,031	7,492,154
\$159,000 to \$200,000 \$200,000 to \$250,000	$\frac{39}{22}$	6, 787, 205 4, 882, 646	55,000 33,000	4,941,692 6,383,056		2,454,635 1,936,491	2,643,928 2,055,992
\$250,000 to \$300,000	10	2,814,237 5,184,928	14,400	795 843	157, 980	1 263 641	1 421 621
\$300,000 to \$400,000 \$400,000 to \$500,000	15 5	5, 184, 928 2, 204, 911	22,600 7,200	3,786,184 2,128,069 4,047,757	119, 501 157, 980 176, 009 280, 410 96, 819	2,494,153 1,131,643 2,346,839	2,670,162 1,412,053 2,443,658
\$500,000 to \$750,000	5 7	2, 204, 911 4, 284, 796	9, 200	4,047,757	96,819	2,346,839	2,443,658
\$750,000 to \$1,000,000. \$1,000,000 to \$1,500,000.	2	(3)	(3)	(2)	(2)	(2)	(²)
\$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000.	1	(1)	(1)	(2)	(2)	(2)	(2)
\$3,000,000 to \$4,000,000 \$4,000,000 to \$5,000,000							
\$5,000,000 and over			••••••		• • • • • • • • • • • • • • • • • • • •		
Classes grouped		4, 972, 646	2,000	4,623,761	55, 155	2,969,412	3,024,567
Grand total	542, 467	1,836,956,942	985, 177, 317	195, 111, 155	38, 915, 462	46,493,741	85,409,203

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

INDIANA.

	Number	N	Exempt norm	ion from al tax.			
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$1,000 to \$2,000 1 \$1,000 to \$2,000	46, 429	\$28, 462, 335 69, 989, 235	\$36, 815, 936 46, 692, 405	\$314,396 259,514	\$921,111		\$921, 111
\$2,000 to \$3,000 1 \$2,000 to \$3,000	52, 150	57, 803, 135 128, 885, 742 1, 553, 104	64,140,723 94,172,754 1,563,374	786, 805 777, 574	1,357,940		1,357,940
\$3,000 to \$4,000 1 \$3,000 to \$4,000	23 034	1,553,104 78,789,169	47.431.271	98,511 1,345,094	1.207.734		1,207,734
\$4,000 to \$5,000 1 \$4,000 to \$5,000	148 11,055	668, 071 49, 163, 646	266, 636 22, 312, 647	456, 459 1, 226, 553	1,026,879		1,026,879
\$5,000 to \$6,000 \$6,000 to \$7,000	3,805	20, 694, 805	7,922,326	1,546,603	469,660	\$12,799 38,015	482, 459 384, 010
\$7,000 to \$8,000	1,439	13, 488, 682 10, 758, 982	4,336,412 2,958,051	1,350,092 1,540,798	345, 995 307, 400	56,467	363,867
\$8,000 to \$9,000 \$9,000 to \$10,000	984 740	8,336,633	2,035,288 1,531,700	1, 232, 904 1, 141, 680	270, 982	63,028 70,173	334, 010 316, 172
\$10,000 to \$11,000 \$11,000 to \$12,000	540	5,642,675 5,187,116	1,116,200	1,088,863	245, 999 205, 424	69,059	274,483
\$12,000 to \$13,000	340	3, 187, 116 4, 244, 261 3, 721, 394	688,500	1,080,650 884,513	193, 965 169, 621 152, 389	76,797 72,650	270, 762 242, 271 224, 390
\$13,000 to \$14,000 \$14,000 to \$15,000	276 260	3,721,394 3,767,471	568, 400 522, 000	780, 204 971, 688	152, 389 155, 292	72, 001 82, 273	224,390 237,565
\$15,000 to \$20,000 \$20,000 to \$25,000	755	13, 039, 737 9, 289, 972	1.508,906	3,354,791 2,714,431	544, 092 413, 871	377, 415 383, 192	921,507
\$25,000 to \$30,000	209	5,694,036	818, 964 392, 390	1,863,039	258, 246	305, 105	797,063 563,351
\$30,000 to \$40,000 \$40,000 to \$50,000	133	8,638,947 5,902,050	502, 200 257, 600	2,986,440 2,250,264	381, 279 273, 566	614,635 567,826	995, 914 841, 392
\$50,000 to \$60,000 \$60,000 to \$70,000	70	3,822,448 2,392,697	135,000 72,600	2, 250, 264 1, 067, 278 935, 785	202, 186 104, 576	465, 579 351, 541	667,765
\$70,000 to \$80,000	24	1,786,296	44,500	843, 390	73,716	305, 528	456,117 379,244
\$80,000 to \$90,000 \$90,000 to \$100,000		1,529,625 843,306	33,800 18,400	596, 591 353, 322	69, 476 39, 456	302, 565 185, 156	372,041 224,612
\$100,000 to \$150,000 \$150,000 to \$200,000	24	2,931,093 491,518	44,400 5,200	873, 472 186, 445	162,520 23,714	811, 921 171, 780	974,441 195,494
\$200,000 to \$250,000	2	427, 790	4,000	3,663	32,729	171,694	204, 423
\$250,000 to \$300,000 \$300,000 to \$400,000	24 3 2 3 1	(2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)
\$400,000 to \$500,000 \$500,000 to \$750,000	 .						<u>`</u>
\$750,000 to \$1,000,000							
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.							
\$250,000 to \$300,000. \$300,000 to \$400,000. \$400,000 to \$500,000. \$500,000 to \$750,000. \$1,000,000 to \$1,000,000. \$1,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$5,000,000 to \$5,000,000. \$5,000,000 to \$5,000,000.		1,084,748	7,200	366,094	62,036	481,071	543, 107
Grand total	189,587	556,061,991	339, 845, 783	35, 277, 906	9,671,854	6, 108, 270	15,780,124
			IOWA.				
\$1,000 to \$2,000 1 \$1,000 to \$2,000	12,664 38,291	\$16,767,905 57,751,192	\$17,721,087 38,230,180	\$10,460 249,152	\$787 100		\$787,190
\$2,000 to \$3,000 1. \$2,000 to \$3,000	17, 817	41, 468, 974	54, 201, 180 76, 002, 190	184, 617 909, 642	1 207 559		1 207 ##9
\$2,000 EU \$3,000	40,000	101,010,001	10,002,190	303,042	1,201,002	{- <i></i>	1,201,002

		1	7	ī	1	1
\$1,000 to \$2,000 1	12,664 \$16,767,	905 \$17,721,087	\$10,460	l	l	
\$1,000 to \$2,000	38, 291 57, 751,	192 38, 230, 180	249, 152	\$787,190		\$787,190
\$2,000 to \$3,000 1	17, 817 41, 468,			[<u></u>		·
\$2,000 to \$3,000	43,053 107,045,			1,207,552	 	1,207,552
\$3,000 to \$4,000 1	449 1,460,					
\$3,000 to \$4,000	29, 164 101, 848,		1, 260, 761	1,669,918		1,669,918
\$4,090 to \$5,000 1	160 733,	495 442,773				
\$4,000 to \$5,000	17,103 75,981,		1,535,040	1,549,531		1,549,531
\$5,000 to \$6,000	7,557 41,909,		1,824,533	1,020,831	\$30,710	1,051,541
\$6,000 to \$7,000	4,306 27,880,		1,324,924	752, 542	82,623	835, 165
\$7,000 to \$8,000	2,865 21,417,		1,372,090	691,639	112,435	804,074
\$8,000 to \$9,000	2,006 17,007,	138 4, 199, 094	1, 201, 531	632, 809	128,994	761,803
\$9,000 to \$10,000	1,536 14,576,	562 3,244,875	1,018,993	604,479	144, 523	749,002
\$10,000 to \$11,000	1,178 12,354,	667 2, 457, 233	1,034,267	537, 420	151,895	689,315
\$11,000 to \$12,000	946 10,855,		917, 209	500,608	158, 449	659,057
\$12,000 to \$13,000	724 9,044,	732 1,547,700		435, 891	154, 200	590,091
\$13,000 to \$14,000	541 7, 282,	432 1,140,660	780, 063	350, 142	142,063	492, 205
\$14,000 to \$15,000	486 7,038,	253 1,031,830	782, 914	356, 175	154, 183	510, 358
\$15,000 to \$20,000	1,367 23,419,		2,689,934	1,234,980	670, 715	1,905,695
\$20,000 to \$25,000	554 12,285,		1,807,865	671,371	501,721	1,173,092
\$25,000 to \$30,000	248 6,756,	482 488,800	1,567,545	344,978	361,602	706,580
\$30,000 to \$40,000	229 7,735,9		2, 338, 920	387, 427	541,656	929,083
\$40,000 to \$50,000	81 3,587,	772 153, 200	1,496,790	149,753	345, 103	494,856

¹ Nontaxable. Personal exemption and dividends exceed net income. 2 Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

IOWA-Continued.

		10	WA-Conti	mueu.			
	Number	Net		ion from al tax.	Normal		Model .
Income class.	of returns.	income.	Personal ex- emption.	Diviđends.	tax.	Surtax.	Total tax.
\$50,000-to \$60,000 \$60,000 to \$77,000 \$70,000 to \$80,000 \$80,000 to \$90,000 \$90,000 to \$100,000 \$100,000 to \$150,000 \$150,000 to \$200,000 \$200,000 to \$250,000		\$1,631,976 919,005 516,534 678,552 573,847	\$61,000 15,600 14,200 7,600 11,600	\$666, 186 581, 224 199, 971 528, 605	\$69,065 24,626 24,051 16,083	\$198, 424 135, 402 87, 023	\$267, 489 160, 028 111, 074 150, 087
\$90,000 to \$100,000	6	573,847	11,600	528,605 192,698	28 596	134,004 128,818	157,414
\$100,000 to \$150,000 \$150,000 to \$200,000	6	(2)	(2) (2) (2)	(2)	(2)	(2) (2) (2)	(2) (2)
\$200,000 to \$250,000	ī		25			(2)	
\$250,000 to \$300,000 \$300,000 to \$400,000							
\$400,000 to \$500,000							
\$500,000 to \$750,000 \$750,000 to \$1,000,000					ļ		
\$1,000,000 to \$1,500,000.							
\$1,500,000 to\$2,000,000. \$2,000,000 to\$3,000,000.							
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000. \$5,000,000 and over				• • • • • • • • • • • • • • • • • • • •	····		
\$200,000 to \$250,000. \$250,000 to \$300,000. \$300,000 to \$400,000. \$400,000 to \$500,000. \$500,000 to \$750,000. \$750,000 to \$1,000,000. \$1,000,000 to \$1,500,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$5,000,000 and over Classes grouped 2		1,031,674	13, 200	360, 855	53, 105	311,685	364, 790
Grand total	183, 398	631, 560, 789	335, 156, 847	28, 304, 025	14, 100, 762	4,676,228	18,776,990
		<u></u>	KANSAS	·	<u> </u>	!	<u> </u>
at 000 / - 40 000 1	17 000	1007 400 000				1	
\$1,000 to:\$2,000 ¹ \$1,000 to \$2,000 \$2,000 to:\$3,000 ¹ \$2,000 to:\$3,000	17, 298 18, 111	\$27, 406, 398 27, 414, 382 31, 241, 935 46, 372, 778 1, 178, 187 46, 641, 733 420, 293 39, 278, 684 13, 763, 368 11, 904, 883	\$38, 066, 028 18, 211, 536 35, 138, 353 33, 907, 916	\$248, 406 55, 294 170, 331 303, 125 479, 513	\$366, 843		\$366, 843
\$2,000 to \$3,000 1	13, 713 18, 533	31, 241, 935	35, 138, 353	170, 331	496, 774		496, 774
\$3,000 to \$4,000 1	364	1, 178, 187	945, 417	479, 513	l		
\$3,000 to \$4,000	13, 566 104	46, 641, 733	28, 635, 285	508, 457	701, 710		701, 710
\$3,000 to \$4,000 ¹. \$3,000 to \$4,000 ¹. \$4,000 to \$5,000 ¹. \$4,000 to \$5,000 . \$5,000 to \$6,000 .	8, 746 2, 516	39, 278, 684	945, 417 28, 635, 285 218, 173 18, 619, 694	508, 457 206, 911 1, 093, 429	789, 941		789, 941
\$5,000 to \$6,000	2, 516 1, 845	13, 763, 368	5, 385, 367 3, 987, 116 2, 236, 217 1, 456, 853		315, 757	\$10,665	326, 422 342, 431
\$6,000 to \$7,000. \$7,000 to \$7,000. \$7,000 to \$8,000. \$8,000 to \$9,000. \$9,000 to \$10,000. \$10,000 to \$11,000. \$11,000 to \$12,000. \$12,000 to \$13,000.	1,067	7, 963, 092	2, 236, 217	952, 730 643, 911 554, 059 548, 664	310, 824 251, 692	31, 607 41, 769	293, 461
\$8,000 to \$9,000	701 507	5, 948, 075	1,456,853	554, 059 548, 664	215, 120 184, 213	45, 153 47, 759 44, 524	260, 273 231, 972
\$10,000 to \$11,000	345	4, 812, 438 3, 610, 977	1,053,932 691,700	410.009	147, 856	44, 524	(192.380
\$11,000 to \$12,000	259 239	2, 973, 660 2, 982, 910	542, 582 489 600	470, 431 480, 459	147, 856 121, 531 129, 344	44, 033 50, 363	165, 564 179, 707 129, 623
\$13,000 to \$14,000		1 2 114 443	315, 200	453, 324	1 88 712	40,911	129, 623
\$13,000 to \$14,000 \$14,000 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 \$60,000	146 439	2, 973, 660 2, 982, 910 2, 114, 443 2, 118, 521 7, 516, 411 4, 882, 962	315, 200 297, 060 883, 976 429, 600	450, 412 1, 348, 864 1, 288, 010	93, 594 371, 904 240, 901	46, 720 214, 547	140, 314
\$20,000 to \$25,000	220	4, 882, 962	429, 600	1, 288, 010	240, 901	199, 686	586, 451 440, 587
\$25,000 to \$30,000	122 118	3.341.104	226, 800 230, 300 98, 400 58, 600	936.536	167, 756 225, 198 146, 129	180, 789 286, 739	348, 545 511, 937
\$40,000 to \$50,000	56 34	4, 035, 375 2, 465, 304 1, 862, 810	98, 400	903, 148 376, 308 539, 275	146, 129	286, 739 236, 120 227, 414	382, 249 326, 955
\$50,000 to \$60,000 \$60,000 to \$70,000	34	1.069.620		539, 275 205, 237	99, 541 62, 800	159 669	326, 955 215, 462
\$70,000 to \$80,000 \$80,000 to \$90,000 \$90,000 to \$100,000	17 7 9	523, 501 748, 716 284, 734 1, 536, 135	12, 000 12, 200 3, 400	79,047	1 33,368	89, 913 144, 706 63, 376	123, 281
\$80,000 to \$90,000	9 3	748,716	12, 200	210,002	44,000	144, 706 63 376	188,706 85,374
\$100,000 to \$150,000	13	1, 536, 135	21, 800	385, 922	96, 010	428, 421	524, 431
\$150,000 to \$200,000	•••••	1			· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·
\$250,000 to \$300,000				ļ			
\$300,000 to \$400,000	•••••	·····					• • • • • • • • • • • • • • • • • • • •
\$90,000 to \$100,000. \$100,000 to \$150,000. \$150,000 to \$200,000. \$200,000 to \$200,000. \$200,000 to \$200,000. \$300,000 to \$400,000. \$300,000 to \$400,000. \$750,000 to \$750,000. \$750,000 to \$1,000,000. \$750,000 to \$1,000,000. \$3,000,000 to \$4,000,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$3,500,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$4,000,000. \$5,000,000 to \$4,000,000.					• • • • • • • • • • • • • • • • • • • •		
\$750,000 to \$1,000,000	••••					•••••	
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000							
\$4,000,000 to \$5,000,000.					• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • •
\$5,000,000 and over				••••••	•••••		
Classes grouped 2							
Grand total	99, 255	306, 413, 429	192, 208, 645	15, 133, 155	5, 723, 516	2,627,877	8, 351, 39 3
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 $^{^{\}rm I}$ Nontaxable. Personal exemption and dividends exceed net income. $^{\rm 2}$ Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

KENTUCKY.

	Number		Exempti norma	on from d tax.			
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$1,000 to \$2,000 1 \$1,000 to \$2,000 \$2,000 to \$3,000 1	9, 672 19, 562 10, 204	\$14, 771, 364 29, 042, 379 23, 224, 174 42, 015, 643 1, 122, 970 30, 726, 211 22, 052, 504 10, 081, 675 8, 448, 490 6, 786, 521 4, 858, 047 4, 578, 569	\$19, 516, 438 19, 476, 349 25, 893, 455 31, 103, 864 954, 977 18, 926, 053	\$337, 296 263, 417 455, 772 361, 364 253, 699 710, 627 131, 103 884, 910 1, 155, 523 923, 522 812, 062 876, 321	\$ 373, 340		\$373, 340
\$2,000 to \$3,000 1 \$2,000 to \$3,000 1	16, 204	42, 015, 643	31, 103, 864	361, 364	427, 307		427, 307
\$3,000 to \$4,000 \(^1\). \$3,000 to \$4,000 \(^1\). \$4,000 to \$5,000 \(^1\). \$5,000 to \$5,000 \(^1\). \$5,000 to \$5,000 \(^1\). \$6,000 to \$7,000 \(^1\). \$7,000 to \$9,000 \(^1\).	339 8, 984	1, 122, 970 30, 726, 211	954, 977 18, 926, 053	253, 699 710, 627	445, 788		445, 788
\$4,000 to \$5,000 1	73 4, 937	251, 397	155, 123	131, 103			
\$5,000 to \$6,000	1, 837	10, 081, 675	18, 926, 053 155, 123 10, 212, 585 3, 781, 718 2, 728, 811 1, 889, 904 1, 169, 410 956, 000 674, 214	1, 178, 399	437, 649 214, 489 203, 087 193, 497 152, 158 157, 950	\$8,655	437, 649 223, 144
\$6,000 to \$7,000 \$7,000 to \$8,000	1,837 1,316 907	8, 448, 490 6, 786, 521	2, 728, 811 1, 889, 904	1, 155, 523 923, 522	203, 087 193, 497	\$8,655 24,822 34,711 36,736	223, 144 227, 909 228, 208
\$8,000 to \$9,000	573 483	4, 858, 047	1, 169, 410	812, 062	152, 158	36, 736	188, 894
\$9,000 to \$10,000 \$10,000 to \$11,000 \$11,000 to \$12,000	331	3, 468, 020		777, 793		45, 552 42, 695	203, 502 165, 925
\$11,000 to \$12,000 \$12,000 to \$13,000	289 250	3, 322, 537		724, 857 733, 802	126, 380	48, 510 53, 967	174, 890 175, 147
\$13,000 to \$14,000	250 204	2, 754, 803	420, 500	593, 795	118, 460	53, 774 45, 369	172, 234
\$12,000 to \$13,000 \$13,000 to \$14,000 \$14,000 to \$15,000 \$15,000 to \$20,000 \$20,000 to \$25,000	143 477 265	4, 858, 047 4, 578, 569 3, 468, 020 3, 322, 537 3, 131, 046 2, 754, 803 2, 074, 192 8, 164, 978 5, 890, 286 3, 528, 227 4, 769, 954 2, 871, 571 1, 982, 291 1, 004, 825	500, 137 505, 400 420, 500 291, 200 958, 600 509, 570 253, 817	724, 807 733, 802 593, 795 572, 277 2, 322, 877 1, 703, 383 1, 165, 436	121, 180 118, 460 84, 319 333, 975 262, 263 151, 230 186, 886 119, 704	45, 369 233, 434	172, 234 129, 688 567, 409 505, 201
\$20,000 to \$25,000 \$25,000 to \$30,000	265 130	5, 890, 286	509, 570 253, 817	1,703,383	262, 263	233, 434 242, 938 188, 874	505, 201 340, 104
\$30,000 to \$40,000	138	4, 769, 954	271, 856	2, 150, 601	186, 886	343, 855	530, 741
\$40,000 to \$50,000 \$50,000 to \$60,000	64 36	1, 982, 291	125, 600 69, 000	1, 450, 020 983, 953	119, 704 79, 636	343, 855 282, 104 239, 268	401, 808 318, 904
\$60,000 to \$70,000	16	1,004,825	24, 800	567, 974	37, 854	141, 493	179, 347
\$80,000 to \$90,000	9	776, 680	18,600	360, 601	40, 136	156, 053	195, 189
\$90,000 to \$100,000 \$100,000 to \$150,000	6 5	571, 048 581, 644	8, 900 8, 600	264, 546 222, 691	22, 736 27, 472	127, 503 160, 005	150, 239 187, 477
\$20,000 to \$25,000. \$25,000 to \$30,000. \$30,000 to \$40,000. \$40,000 to \$40,000. \$50,000 to \$50,000. \$60,000 to \$70,000. \$70,000 to \$80,000. \$80,000 to \$90,000. \$90,000 to \$100,000. \$100,000 to \$150,000. \$250,000 to \$200,000. \$250,000 to \$200,000.	2	(2)	(2)	1, 165, 436 2, 150, 601 1, 450, 020 983, 953 567, 974 86, 259 360, 601 264, 546 222, 691 (2) (2)	(2)	(2)	(2)
\$250,000 to \$250,000	1	(4)	(*)	(2)	(2)	(2)	(*)
\$300,000 to \$400,000 \$400,000 to \$500,000	}						· · · · · · · · · · · · · · · · · · ·
\$500,000 to \$750,000							
\$1,000,000 to \$1,000,000.							
\$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000,000.							
\$5,000,000 and over							
Classes grouped 2		511, 504	5,000	17, 524	38, 622	183, 042	221, 664
\$50,000 to \$50,000. \$60,000 to \$70,000. \$60,000 to \$70,000. \$70,000 to \$90,000. \$90,000 to \$90,000. \$100,000 to \$150,000. \$150,000 to \$150,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$300,000. \$400,000 to \$500,000. \$500,000 to \$750,000. \$1,500,000 to \$1,500,000. \$1,500,000 to \$1,500,000. \$2,000,000 to \$1,500,000. \$3,000,000 to \$1,500,000. \$4,000,000 to \$5,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 and over. Classes grouped 2. Grand total.	78, 258	243, 879, 230	141, 479, 501	23, 042, 404	4, 511, 269	2, 780, 829	7, 292, 098
			OUISIAN				
\$1,000 to \$2,000 1	8, 078	\$12, 508, 253	\$17, 174, 985	\$97,676			1
\$1,000 to \$2,000	8,078 14,809 10,269	\$12, 508, 253 21, 489, 038 23, 238, 624	\$17,174,985 14,896,309	83,865	\$260,302		\$260,302
\$2,000 to \$3,000	12, 245	31, 350, 512	26, 029, 822 20, 902, 344	260, 321	417,714		417,714
\$3,000 to \$4,000 1 \$3,000 to \$4,000	268 10,054	867, 989 34, 547, 205	769, 596	215, 666 583, 613	576 996		576, 296
\$4,000 to \$5,000 1	66	23, 238, 624 31, 350, 512 867, 989 34, 547, 205 294, 751 26, 411, 142 12, 226, 134 7, 948, 625 6, 240, 206	26, 029, 822 20, 902, 344 769, 596 19, 549, 547 102, 911 11, 444, 438 4, 081, 264 2, 111, 150 1, 400, 801	137, 812 260, 321 215, 666 583, 613 208, 283 771, 024 986, 768			010,200
\$5,000 to \$6,000	5,915 2,236 1,231 838	12, 226, 134	4, 081, 264	986, 768	569, 282 301, 844 229, 136		569, 282 311, 184 252, 102 234, 088 192, 968
\$6,000 to \$7,000 \$7,000 to \$8,000	1,231	7,948,625	2,111,150		229, 136 203, 098	1 20 000	252, 102
\$8,000 to \$9,000	530	4,500,038	2, 100, 001	797, 485 870, 663			192, 968
\$10,000 to \$11,000	403 355	3, 716, 408	505, 500	743, 016 743, 693	153, 471 150, 150	34,853 37,809 45,397 44,983	
\$11,000 to \$12,000	265 212	3,053,161	391, 400	587, 051	132, 220	44, 983	195, 547 177, 203 160, 100
\$13,000 to \$14,000	187	4,300,038 3,819,601 3,716,408 3,053,161 2,644,170 2,515,921 2,044,810	817, 048 608, 100 505, 500 391, 400 312, 000 260, 400 204, 539	870, 663 643, 016 743, 693 587, 051 591, 706 597, 854 588, 900	153, 471 150, 150 132, 220 114, 912 108, 041 90, 887	45, 188 48, 772 44, 538	156, 813 135, 425
\$1,000 to \$2,000 \cdot \	141	2,044,810	204,539 dividends ===	588,900	90,887	44,538	135, 425

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers,

LOUISIANA—Continued.

	Number		Exempt norm	ion from al tax.			Total
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	tax.
\$15,000 to \$20,000. \$20,000 to \$25,000. \$25,000 to \$25,000. \$25,000 to \$30,000. \$30,000 to \$40,000. \$40,000 to \$50,000. \$50,000 to \$50,000. \$70,000 to \$70,000. \$70,000 to \$70,000. \$100,000 to \$100,000. \$150,000 to \$200,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$300,000. \$250,000 to \$300,000. \$250,000 to \$400,000. \$100,000 to \$100,000. \$100,000 to \$100,000. \$100,000 to \$100,000. \$100,000 to \$100,000.	239 127 152 81 43 53 12 9 11 19 1 1 2	(2)			\$411,060 285,296 170,921 251,602 174,243 136,135 117,013 51,155 34,761 42,050 125,087 (2) (2) (2)	\$250, 597 216, 129 194, 455 390, 823 352, 183 352, 183 351, 184 341 151, 282 156, 616 232, 030 770, 704 (2) (2) (2) (2)	\$661, 657 481, 425 365, 376 642, 425 526, 428 420, 967 435, 447 202, 437 191, 377 274, 080 895, 791 (2) (2) (2)
\$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 and over Classes grouped ²							
Grand total			}	1,164,837	21,739 5,266,530	677, 138 4, 360, 061	698, 877 9, 626, 591

MAINE.

\$1,000 to \$2,000 5, 152 \$7, 996, 790 \$10, 340, 638 \$375, 331 \$1,000 to \$2,000 13, 527 19, 428, 294 13, 553, 222 81, 538 \$239, 910 \$230, 910 \$2,000 to \$3,000 15, 981 13, 634, 789 14, 922, 985 925, 775 \$2,000 to \$3,000 10, 466 26, 022, 740 18, 857, 663 388, 641 301, 392 301, 392 301, 392 \$3,000 to \$4,000 218 71, 633 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 509, 528 13, 634 53, 600 10, 600 675 4, 356, 104 1, 31, 747 684, 468 124, 550 680, 000 675 4, 356, 104 1, 31, 747 684, 468 10, 332 11, 140 112, 472 47, 000 to \$8,000 257 2, 181, 284 524, 027 472, 640 61, 472 16, 421 77, 893 89,000 to \$10,000 213 2, 020, 899 412, 602 441, 716 65, 857 19, 982 85, 839 810,000 to \$10,000 213 2, 020, 899 412, 602 441, 716 65, 857 19, 982 85, 839 810,000 to \$10,000 171 1, 736, 309 331, 833 505,664 59, 554 22, 188 81, 742 311,000 to \$14,000 88 1, 181, 378 165, 600 369, 460 47, 988 22, 987 70, 975 815,000 to \$10,000 244 4, 181, 48 469, 499 1, 254,000 47, 988 22, 987 70, 975 815,000 to \$10,000 240,000 88 1, 181, 378 165, 600 369, 460 47, 988 22, 987 70, 975 815,000 to \$10,000 240,000 88 1, 181, 378 165, 600 369, 460 47, 988 22, 987 70, 975 815,000 to \$10,000 240,000 830,000 117 2, 572, 955 219, 576 1, 152, 900 88, 529 104, 519 193, 048 825,000 to \$10,000 240,000 830,000 177 2, 572, 955 219, 576 1, 152, 900 88, 529 104, 519 193, 048 825,000 to \$10,000 21 1, 129, 772 40,600 639,000 10, 800,000 10, 800,000 10, 800,000 10, 800,000 10, 800,000 10, 800,000 10, 800,000 10,						,		
\$2,000 to \$2,000.	\$1,000 to \$2,000 l	5 159	\$7 006 700	@10 240 620	£275 221		1	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		13 527	19 428 204			\$230 010		\$220 OTA
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	\$2,000 to \$2,000 \$2,000 to \$3,000 \			14 922 985	925 775	₩200,010		φωσ, σισ
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	\$2,000 to \$3,000			18 857 663		301, 392		301 392
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		218	713, 633		183, 715	002,00		001,002
\$\frac{84,000 to \$\frac{85,000}{1}\$. 38 175, 292 51, 128 217, 383 261, 361 261, 361 \$5,000 to \$\frac{85,000}{1}\$. 3(0) to \$\frac{85,000}{1}\$. 43,56, 104 1,381,747 684,468 101,332 11,140 112,472 37,000 to \$\frac{85,000}{1}\$. 41,36,104 1,381,747 684,468 101,332 11,140 112,472 37,000 to \$\frac{85,000}{1}\$. 3(0) to \$\frac{85,000}{1}\$. 277 21,81,284 524,027 472,640 61,472 16,421 77,803 89,000 to \$\frac{81,000}{1}\$. 000. 133 1,200,899 412,602 441,716 65,857 19,982 85,839 \$10,000 to \$\frac{81,000}{1}\$. 000. 136 1,567,104 260,160 498,556 48,741 23,302 72,043 \$12,000 to \$\frac{81,000}{1}\$. 014,000. 188 1,346,977 204,000 369,460 47,988 22,987 70,975 312,000 to \$\frac{81,000}{1}\$. 014,000. 88 1,184 378 165,600 390,540 47,738 22,633 63,466 \$15,000 to \$\frac{825,000}{1}\$. 11, 027,765 133,600 265,330 40,773 22,633 63,466 \$15,000 to \$\frac{825,000}{1}\$. 117 2,572,955 219,576 1,32,920 88,529 104,519 130,048 \$25,000 17 2,572,955 219,576 1,52,963 84,525 78,187 108,792 186,979 \$30,000 \$50,000 32 1,453,354 60,800 808,781 47,566 144,055 191,621 \$80,000 \$80,000 \$17,000 10 652,216 16,247 487,908 14,755 96,800 11,555 \$10,000 \$20,000 2 1,129,772 40,600 639,802 34,777 18,936 105,485 114,555 191,621 \$80,000 \$80,000 \$17,000 10 652,216 16,247 487,908 14,755 96,800 11,555 11,621 18,900 105,485 124,421 18,900 105,485 124,421 18,900 105,485 124,421 10,421 1			18, 964, 236			296, 723		296.723
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		38	175, 292					,
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	\$4,000 to \$5,000	3,021			630, 919	261, 361		261, 361
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	\$5,000 to \$6,000	1,029		2, 161, 128	592,748	120,694	\$3,856	124, 550
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	\$6,000 to \$7,000			1.381.747		101, 332		112,472
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$				946, 724		88,671		104,686
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$								
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		213				65,857		
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					505,664			
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$					498, 556			
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	\$12,000 to \$13,000		1,346,977					
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		88	1,184,378		390, 540	43,504	23,076	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$			1,027,765					63,406
$\begin{array}{cccccccccccccccccccccccccccccccccccc$								
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$								
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$								
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		99	1 459 954		000 701		144 055	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	\$50,000 to \$50,000				690 000			160 000
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	\$60,000 to \$00,000		652 216	16 947				
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	\$70,000 to \$70,000	10	605 125	14, 200				124 421
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		2						01 906
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		1 4		7,400				
\$200,000 to \$350,000 1 (2) (2) (2) (2) (2) (2) (2) (2) (2) (2)		2		3, 200				
\$200,000 to \$350,000 1 (2) (2) (2) (2) (2) (2) (2) (2) (2) (2)		2				16, 365		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		l ĩ		(2)		(2)	(2)	(2)
\$300,000 to \$400,000. \$400,000 to \$500,000 \$500,000 to \$750,000 2 (2) (2) (2) (2) (2) (2) \$750,000 to \$1,000,000.			()	()			()	
\$400,000 to \$500,000 1 (2) (2) (2) (2) (2) (2) (2) (2) (5) (5) (5) (750,000 to \$1,000,000 to \$1,0			***********	ļ				
\$750,000 to \$1,000,000	\$400,000 to \$500,000.	1	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000	\$500,000to \$750,000	$\tilde{2}$	(2)	2	25	(2)	25	25
#1 000 000 A- #1 700 000		l . .		1	l	l	l	l
\$1,UUU,UUU 10 \$1,000,UUU.	\$1,000,000 to \$1,500,000.							
\$1,500,000 to \$2,000,000.	\$1,500,000 to \$2,000,000.							

 $^{^1}$ Nontaxable. Personal exemption and dividends exceed net income 2 Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

$\mathbf{MAINE} - \mathbf{Continued}.$

	NY		Exempt norm:	ion from al tax.			
Income class.	Number of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000.							
\$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000.							· · · · · · · · · ·
\$5,000,000 and over		\$1,820,181	\$6,000	61 704 971	\$9 , 536	#049 #40	\$953,184
Classes grouped 2 Grand total		143, 455, 545	84,000,888	\$1,704,371 17,123,831	2, 401, 968,	\$943,648 2,490,451	4, 892, 419
	1,,,1	110, 100, 010	02,000,000	11,120,001	2, 101, 000,	2, 200, 201	1,002,110
			IARYLAN	ID.			
\$1,000 to \$2,000 1	12,584	\$19,722,300	\$25,081,178	\$701,309 444,304	<u> </u>	 	
\$1,000 to \$2,000 \$2,000 to \$3,000 1	44, 135	65,411,843	43,896,555 41,451,289	444,304	\$879,010		\$879,010
\$2,000 to \$3,000	16,420 32,410	37, 813, 882 79, 732, 203 2, 006, 198 62, 863, 415	54, 264, 572	602, 991 1, 086, 824	985, 833		985,833
\$2,000 to \$3,000. \$3,000 to \$4,000 ¹ \$3,000 to \$4,000.	590	2,006,198	54, 264, 572 1, 376, 466 35, 107, 502	1,086,824 692,559 1,762,238			
	18,412		35,107,502	1,762,238	1,041,137		1,041,137
\$4,000 to \$5,000. \$5,000 to \$6,000. \$6,000 to \$7,000. \$7,000 to \$8,000. \$8,000 to \$9,000. \$9,000 to \$10,000.	10,074	44,723,626 15,881,974 14,910,937 11,394,858 9,025,433 7,637,406	20, 898, 234 5, 730, 179	1,572,259	885,080		885,080
\$5,000 to \$6,000 \$6,000 to \$7,000	2,902 2,314	15,881,974	5,730,179	1,572,239 1,646,166 1,599,099 1,556,090 1,516,312 1,372,137 987,120	369, 719 378, 770 331, 167 299, 046 268, 952	\$12,372 38,637 56,205 68,407	382,091 417,407 387,372 367,453
\$7,000 to \$8,000	1,528	11,394,858	4,748,679 3,169,388 2,117,569 1,600,814	1,556,090	331, 167	56, 205	387, 372
\$8,000 to \$9,000	1,065 807	9,025,433	2,117,569	1,516,312	299,046	68,407	367, 453
810.000 to \$10,000	621	6, 492, 555	1,000,814	987, 120	268, 952 254, 732	76, 115 79, 418	345, 067 334, 150
\$10,000 to \$11,000 \$11,000 to \$12,000	482	5,538,760		998, 100	225, 637	81,965	307, 602
12,000 to \$13,000	399 320	4,959,409	776,014	1,069,104	200,372	84,009	284.38
\$12,000 to \$13,000 \$13,000 to \$14,000 \$14,000 to 15,000	291	6,492,555 5,538,760 4,959,409 4,317,466 4,220,437 16,538,039	942, 867 776, 014 590, 800 559, 300 1, 865, 707 1, 036, 800 559, 217	998, 100 1, 069, 104 1, 093, 806 1, 038, 250	234, 732 225, 637 200, 372 170, 401 179, 056 747, 994	84, 785 92, 441	255, 186 271, 497
15,000 to \$20,000	960	16, 538, 039	1,865,707		747, 994	480,489	
\$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.	540 297	10, 533, 639 12, 013, 845 8, 149, 894 11, 293, 494 8, 036, 259	1,036,800 559 217	2,761,756 2,634,135 3,074,708 2,384,664 1,828,089	582, 375 373, 328 562, 817 411, 867	496, 359 441, 899	1, 225, 48 1, 078, 734 815, 227
\$30,000 to \$40,000	329	11, 293, 494	619, 047 333, 800	3,074,708	562, 817	809, 620 777, 374	1, 372, 437 1, 189, 241
\$40,000 to \$50,000 \$50,000 to \$60,000	181 102	8,036,259	333, 800 183, 400	2,384,664	411,867	777, 374 673, 657	1,189,241 939,490
\$60,000 to \$70,000	71	5,030,239 5,545,619 4,592,452 3,802,848 2,777,811 1,120,701 5,347,481 3,164,181	1 125 078	1,828,089 1,806,567 1,551,569 1,120,279 563,444 2,667,762 1,925,946 370,710	265, 833 217, 204 178, 430 133, 036 51, 750 222, 351	675 675	892 879
\$60,000 to \$70,000 \$70,000 to \$80,000 \$80,000 to \$90,000 \$90,000 to \$100,000	71 51	3,802,848	90, 400 69, 200 21, 400	1,551,569	178, 430	666, 709	845, 139
\$80,000 to \$90,000 \$90,000 to \$100,000	33 12	1 120 701	69,200	1,120,279	133,036	543,761 245,263	676, 79 297, 01
\$100,000 to \$150,000 \$150,000 to \$200,000	43	5,347,481	64,000	2,667,762	222, 351	666, 709 543, 761 245, 263 1, 527, 812	1,750,163
\$150,000 to \$200,000 \$200,000 to \$250,000	19 5	3, 164, 181 1, 102, 078	31,383 10,000	1,925,946	106,866 56,840	1,116,635 448,796	1, 223, 501 505, 636
\$250,000 to \$300,000							
\$300,000 to \$400,000 \$400,000 to \$500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000 \$1,000,000 to \$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000.		}					`··
\$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000.				•••••			
\$4,000,000 to \$5,000,000.							
\$5,000,000 and over Classes grouped 2	.	2,058,044	5,400	1,040,798	80,238	1, 150, 989	1,231,227
Grand total		482, 195, 448		47, 464, 683	10, 459, 841	·	21, 189, 233
	1	MAS	SACHUS	ETTS.	<u> </u>	<u> </u>	<u> </u>
\$1,000 to \$2.000 1	40,623	\$63, 459, 814	\$81, 229, 936	\$3,603.148			
\$1,000 to \$2,000 ¹ \$1,000 to \$2,000	102,059	148, 018, 156 111, 637, 340 226, 224, 992	102 589 351	\$3,603,148 1,316,640	\$1,772,746		\$1,772,746
\$2,000 to \$3,000 1 \$2,000 to \$3,000	49,501 90,016	226 224 009	121, 316, 331 162, 566, 143		2 410 377		2,410,377
\$3,000 to \$4,000 1	1, 983 54, 214	6, 574, 182 187, 632, 535 5, 147, 042	3, 554, 797 110, 873, 901	3,916,352 4,135,637 6,110,914 4,457,072			
\$3,000 to \$4,000	i 54 914	1187 632 535	1110 873 901	6 110 014	2 829 402	1	2,829,402

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

MASSACHUSETTS-Continued.

	Number		Exempt norm	ion from	371		
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$4,000 to \$5,000. \$5,000 to \$6,000. \$6,000 to \$7,000. \$7,000 to \$8,000. \$9,000 to \$8,000. \$9,000 to \$10,000. \$10,000 to \$10,000. \$11,000 to \$12,000. \$12,000 to \$13,000. \$13,000 to \$14,000. \$14,000 to \$15,000. \$15,000 to \$25,000. \$20,000 to \$20,000. \$20,000 to \$20,000. \$30,000 to \$40,000. \$40,000 to \$50,000. \$50,000 to \$60,000. \$60,000 to \$60,000. \$90,000 to \$10,000. \$100,000 to \$100,000. \$100,000 to \$100,000. \$20,000 to \$25,000. \$20,000 to \$25,000. \$20,000 to \$25,000. \$20,000 to \$25,000. \$20,000 to \$100,000. \$30,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$100,000. \$250,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$1,000,000 to \$2,000,000. \$20,000,000 to \$1,000,000. \$1,000,000 to \$2,000,000. \$20,000,000 to \$2,000,000. \$20,000,000 to \$2,000,000.	8, 357 4, 976 3, 453 2, 592 2, 030 1, 546 1, 2016 806 746 2, 582 1, 488 991 1, 120 575 354 238 112 755 180 50 26 15 77 7		\$54, 282, 853 16, 799, 072 9, 544, 624 6, 671, 917 4, 926, 820 3, 865, 335 2, 578, 764 2, 310, 550 1, 926, 671 1, 675, 818 1, 376, 324 4, 765, 129 2, 772, 031 1, 519, 948 2, 948, 100 1, 036, 011 629, 964 425, 382 249, 800 211, 200 126, 800 323, 160 79, 600 48, 200 29, 200 014, 000 11, 000 14, 000 (2) (2)	\$6, 331, 995 5, 932, 329 6, 613, 350 5, 775, 906 5, 819, 790 5, 004, 645 4, 765, 540 4, 490, 738 3, 890, 615 13, 880, 538 3, 496, 615 11, 798, 680 17, 770, 232 114, 986, 680 17, 770, 232 12, 340, 139 10, 446, 467 9, 073, 370 6, 020, 758 4, 502, 303 3, 499, 080 14, 215, 245 4, 677, 803 2, 666, 644 1, 954, 412 3, 245, 450 918, 977 1, 630, 454 (2) (2)	\$2, 431, 844 991, 190 726, 806 691, 312 634, 544 616, 378 525, 712 481, 963 439, 666 445, 107 481, 963 1, 658, 465 1, 268, 131 1, 050, 738 1, 528, 168 982, 268 982, 268 982, 240 557, 689 354, 876 394, 748 282, 696 773, 269 324, 726 261, 762 182, 868 216, 200 91, 433 204, 150 (2) (2)	\$29, 864 91, 774 136, 240 165, 779 190, 675 199, 704 212, 033 217, 468 237, 056 237, 056 237, 056 237, 056 24, 257 2, 766, 108 2, 465, 397 2, 340, 827 2, 284, 641 1, 750, 000 1, 885, 377 1, 572, 801 6, 220, 155 3, 047, 226 2, 354, 852 1, 346, 330 2, 346, 330 2, 346, 317 2, 775, 317 (2)	\$2, 431, 844 1, 021, 054 818, 580 827, 552 800, 323 807, 053 807, 053 807, 053 807, 053 807, 053 807, 053 807, 053 807, 053 807, 053 802, 163 802, 163 802, 163 803, 424 804, 276 804, 276 804, 276 804, 276 804, 276 804, 276 805, 276 806,
\$5,000,000 and over Classes grouped 2		4,395,032	9,200	1,740,991	1	.	
Grand total	401,770	1,368,406,648	705, 157, 500	222, 423, 509	26, 451, 182	42,917,812	69, 368, 994

MICHIGAN.

			1	1	1	1	
\$1,000 to \$2,000 1	31,672	\$50,.238, 191	\$66, 572, 824	\$1,246,594		l	ļ
\$1,000 to \$2,000		151, 379, 607	102, 199, 058	413, 520	\$1,954,845		\$1,954,845
\$2,000 to \$3,000 1	39,062	88, 865, 810	97, 597, 855	3, 333, 826			
\$2,000 to \$3,000	71,785	176, 300, 416	130, 403, 229	1,062,294	1,811,707		1,811,707
\$3,000 to \$4,000 1	1,549	5, 238, 929	3, 813, 098	2,591,254			
\$3,000 to \$4,000	26,886	92, 051, 659	56, 314, 002	2, 227, 261	1,348,244		1,348,244
\$4,000 to \$5,000 1	414	1,800,578	754, 353	1, 420, 560			
\$4,000 to \$5,000	11, 199	49, 781, 362	23, 591, 461	2,500,469	959,640		959,640
\$5,000 to \$6,000	5,692	31,098,532	12,004,692	2,841,523	679, 676	\$23,794	703,470
\$6,000 to \$7,000	3,467	22,391,860	7, 258, 886	2,384,969	561,488	64,955	626, 443
\$7,000 to \$8,000	2.439	18, 269, 368	5, 081, 139	2,638,418	528, 685	91,915	620,600
\$8,000 to \$9,000	1,667	14, 133, 031	3, 437, 626	2,296,688	452, 352	106,987	559, 339
\$9,000 to \$10,000	1,332	12,648,599	2,729,764	2, 171, 242	451,510	126,008	577,518
\$10,000 to \$11,000	962	10,091,247	1,949,238	1,806,878	378, 425	124,309	502,734
\$11,000 to \$12,000	779	8,970,484	1,584,498	1,902,669	345, 024	132,849	477,873
\$12,000 to \$13,000	632	7,881,979	1, 291, 313	1,691,640	312, 543	134, 170	446, 713
\$13,000 to \$14,000	539	7, 278, 722	1,071,500	1,857,362	286,639	141,317	427, 956
\$14,000 to \$15,000	437	6,336,852	872,302	1,570,317	258, 995	138,978	397, 973
\$15,000 to \$20,000	1,368	23, 626, 131	2,740,442	6,441,239	1,011,406	686, 342	1,697,748
\$20,000 to \$25,000	813	18, 200, 147	1,619,847	5, 420, 267	791, 225	757, 421	1,548,646
\$25,000 to \$30,000	492	13, 422, 353	952, 850	4,512,931	598,707	721,049	1,319,756
\$30,000 to \$40,000	524	17, 875, 730	1,011,400	6, 402, 717	790,687	1, 263, 672	2,054,359
\$40,000 to \$50,000	236	10, 458, 129	461,061	4, 260, 347	447, 697	1,005,371	1,453,068
\$50,000 to \$60,000	135	7,447,679	261, 200	3, 281, 391	306,790	919, 793	1, 226, 583
\$60,000 to \$70,000	97	6, 258, 355	187, 800	2,724,881	256, 861	918, 553	1, 175, 414
\$70,000 to \$80,000	58	4, 323, 049	118,400	2,324,082	171, 764	742, 904	914,668

¹ Nontaxable. Personal exemption and dividends exceed net income. 2 Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MICHIGAN-Continued.

Income class.	Number of returns.		Exemption from normal tax.		Normal tax.		Total tax.
		Personal ex- emption.	Dividends.	Surtax.			
\$80,000 to \$90,000 \$90,000 to \$100,000 \$100,000 to \$150,000 \$150,000 to \$250,000 \$250,000 to \$250,000 \$250,000 to \$300,000 \$250,000 to \$300,000 \$500,000 to \$500,000 \$500,000 to \$750,000 \$1,000,000 to \$1,500,000			\$73,600 67,000 127,913 34,660 53,972 6,600 12,400		\$130, 860 138, 259 334, 042 82, 430 69, 966 34, 646 111, 791	\$665, 810 774, 959 2, 651, 729 1, 396, 270 1, 150, 107 376, 459 1, 152, 639	\$796, 670 913, 218 2, 985, 77: 1, 478, 700 1, 220, 07: 411, 100 1, 264, 420
1,000,000 to \$2,000,000. 12,000,000 to \$3,000,000. 13,000,000 to \$4,000,000. 13,000,000 to \$4,000,000. 14,000,000 to \$5,000,000. 15,000,000 and over Classes grouped 2	2	13, 456, 335		13, 205, 330	4,359	8,613,638	8,617,99

MINNESOTA.

		7			·		
\$1,000 to \$2,000 1	13, 232	\$20,907,799	\$29,079,727	\$548,150		l	
\$1,000 to \$2,000	48, 816	70, 838, 155	48, 928, 423	434, 486	\$857.329		\$857,329
\$2,000 to \$3,000 1	21, 153	49, 241, 704	54, 915, 087	1,430,937			
\$2,000 to \$3,000	36,822	90, 438, 881	68, 920, 780	1,383,239	805, 480		805,480
\$3,000 to \$4,000 1	1,659	5, 412, 825	4,752,085	1, 159, 755			
\$3,000 to \$4,000	14, 106	47, 965, 314	29, 215, 201	1,659,804	686, 501		686,501
\$4,000 to \$5,000 1	332	1,524,556	682, 934	1, 035, 926			
\$4,000 to \$5,000	5,673	25, 306, 023	11,718,327	1,861,724	470.242		470, 242
\$5,000 to \$6,000	3, 251	17, 803, 447	6, 838, 125	1,660,616	387,779	\$13, 273	401,052
\$6,000 to \$7,000		13, 204, 934	4, 306, 447	1,471,829	328, 935	39, 348	368, 283
\$7,000 to \$8,000		11, 274, 360	3, 236, 437	1, 267, 193	331, 363	56,763	388, 126
\$8,000 to \$9,000		8, 193, 557	2,066,475	1,289,057	259, 863	62, 112	321, 975
\$9,000 to \$10,000		6, 876, 575	1,530,816	967, 260	246, 189	68, 334	314, 523
\$10,000 to \$11,000		6,096,518	1, 204, 666	1,231,907	218, 766	74,882	293, 648
\$11,000 to \$12,000		5, 102, 685	936, 167	975, 685	198, 336	74,981	273,317
\$12,000 to \$13,000		4, 469, 223	757, 156	1, 263, 862	172, 157	76,553	248, 710
\$13,000 to \$14,000	260	3, 507, 448	541, 117	755, 428	145, 545	68,738	214, 283
\$14,000 to \$15,000		3, 249, 617	462, 800	1,043,611	128, 126	71,311	199,437
\$15,000 to \$20,000		12,711,342	1,502,710	3,651,660	519,604	365, 867	885, 471
\$20,000 to \$25,000		9, 180, 221	817, 050	2,922,570	390, 414	378, 382	768, 796
\$25,000 to \$30,000		5, 641, 252	426,000	1,968,304	235, 815	301.844	537, 659
\$30,000 to \$40,000		8, 351, 121	468, 806	4, 201, 012	298, 591	586, 368	884, 959
\$40,000 to \$50,000		5, 287, 118	216, 400	2,419,447	201, 970	514, 675	716,645
\$50,000 to \$60,000		3, 779, 186	125, 800	1,850,475	145,687	462, 339	608, 026
\$60,000 to \$70,000		2,716,386	80,600	2,323,514	95,601	398, 456	494, 057
\$70,000 to \$80,000		2,529,533	60,000	1,458,304	80, 887	433, 514	514, 401
\$80,000 to \$90,000		1,536,441	27, 400	977, 770	32, 781	303.517	336, 298
\$90,000 to \$100,000		2, 180, 096	48, 200	1,327,940	63, 755	484.741	500,298
\$100,000 to \$150,000		4, 166, 050	59, 200				548, 496
\$100,000 to \$100,000	7		16,000	3,754,682	65,215	1,197,685	1, 262, 900
\$150,000 to \$200,000	4	1, 210, 557		748, 326	40,640	436, 481	477, 121
\$200,000 to \$250,000		891, 883	3,000	1,019,489	6,323	365, 174 (2)	371′, 497 (²)
\$250,000 to \$300,000	, .	(2)	(2)	(2)	(2)	(-)	(*)
\$300,000 to \$400,000				{ <i>-</i>			
\$400,000 to \$500,000	3	(2)	(2)	{ (2)	(2)	(2)	(2)
\$500,000 to \$750,000	}	{	}				
\$750,000 to \$1,000,000		[····					
\$1,000,000 to \$1,500,000.				· · · · · · · · · · · · · · · · · · ·			
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000.			}			{	
\$3,000,000 to \$4,000,000.				[
\$200,000 to \$400,000. \$400,000 to \$500,000. \$500,000 to \$750,000. \$750,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000.							
\$5,000,000 and over				• • • • • • • • • • • • • • • • • • •			
\$5,000,000 and over Classes grouped ²		1,617,434	9,600	268, 051	106,518	814, 119	920,637
Grand total	154, 118	453 212 241		50, 332, 013	7,520,412	7,649,457	
CAMINA BOURT	1 202,210	, 212, 211	2.3,000,000	00,002,010	1,020, 112	1,010, 201	200,000

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

MISSISSIPPI.

	Number	Net	Exemption from normal tax.				
Income class.	of income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.	
\$1,000 to \$2,000 1 \$1,000 to \$2,000 . \$2,000 to \$3,000 1 \$3,000 to \$4,000 1 \$3,000 to \$4,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$5,000 to \$6,000 1 \$5,000 to \$6,000 1 \$5,000 to \$6,000 1 \$5,000 to \$7,000 1 \$5,000 to \$7,000 1 \$10,000 to \$11,000 1 \$11,000 to \$11,000 1 \$11,000 to \$11,000 1 \$11,000 to \$11,000 1 \$11,000 to \$14,000 1 \$15,000 to \$30,000 1 \$30,000 to \$5,000 1 \$50,000 to \$5,000 0 \$50,000 to \$5,00	5,396 5,203 5,461 97 3,384 73 1,613 619 387 252 180 129 92 80 54 36 40 122 159 180 111 3 3 1 1 1	(2)	\$9, 428, 320 5, 423, 125 13, 009, 509 9, 822, 034 242, 000 7, 118, 217 164, 560 3, 561, 560 3, 561, 571 811, 683 553, 264 392, 600 193, 800 171, 400 107, 700 73, 900 251, 800 120, 800 82, 800 100, 000 252, 600 5, 000 5, 000 (2) (2) (2) (2)	\$133, 705 45, 183 310, 873 93, 368 249, 369 200, 344 287, 048 244, 551 267, 827 217, 304 170, 826 166, 538 165, 711 212, 337 192, 936 106, 724 108, 456 125, 978 473, 581 303, 521 215, 682 500, 841 194, 645 104, 417 191, 732 139, 893 64, 064 (2) (2) (2) (2) (2)	153, 628 172, 848 138, 735, 588 65, 563 57, 452 52, 184 44, 279 33, 964 34, 711 28, 873 21, 251 27, 751 24, 097 64, 711 53, 083 84, 130 35, 956 30, 912 39, 844 5, 728 14, 925 (2) (2) (2)	\$2, 272 7, 139 9, 228 11, 549 12, 185 11, 899 13, 402 11, 373 9, 508 12, 787 55, 129 55, 480 57, 090 124, 067 68, 379 68, 379 68, 379 68, 379 68, 379 68, 379 68, 379 (2) (2) (2)	153, 628 172, 848 138, 735 77, 860 72, 702 66, 683 63, 733 56, 464 45, 863 48, 113 40, 246 30, 759 120, 191 110, 173 208, 197 104, 335 96, 698 150, 592 43, 489 68, 270 (2) (2) (2)
Grand total	28,022	83, 954, 352	53, 404, 890	5, 616, 042	1, 491, 293	1,003,914	2, 495, 207

MISSOURI.

	1	1				
\$1,000 to \$2,000 1	25, 460 \$39, 862, 192	\$52,062,110	\$1,170,612			
\$1,000 to \$2,000	35, 366 52, 760, 972	35, 797, 019	208, 512	\$675, 262		\$675, 26 2
\$2,000 to \$3,000 1	20, 984 47, 814, 570	51, 605, 686	1,865,090			
\$2,000 to \$3,000	34, 547 85, 765, 423	61,640,211	638, 120	935, 185		935, 185
\$3,000 to \$4,000 1	770 2, 542, 436	1,807,918	1,615,716		1	
\$3,000 to \$4,000	17, 272 59, 418, 363	35, 605, 304	892, 735	911,006		911,006
\$4,000 to \$5,000 1	208 927, 640	385, 294				
\$4,000 to \$5,000	9,600 42,923,564	19, 751, 042	1, 485, 721	862, 121		862, 121
\$5,000 to \$6,000	4, 278 23, 306, 877		2, 371, 527			528, 887
\$6,000 to \$7,000	2, 941 19, 029, 859		2, 539, 151			524, 844
\$7,000 to \$8,000	2,045 15,291,014		2, 538, 002	429, 862		510, 635
\$8,000 to \$9,000	1,425 12,063,643	2, 872, 317	2, 262, 713	372, 935		463, 933
\$9,000 to \$10,000	1,083 10,286,532	2, 169, 081	2,066,359	347, 286		449,666
\$10,000 to \$11,000	826 8, 647, 819	1,629,660	2,035,912	302, 814		409, 181
\$11,000 to \$12,000	674 7,722,573	1,347,714	1, 980, 136	276, 581	112,844	389, 425
\$12,000 to \$13,000	575 7, 172, 569	1, 134, 016	1,753,588			402, 089
\$13,000 to \$14,000	445 6,000,196		1,800,518	224, 733		341, 456
\$14,000 to \$15,000	378 5, 473, 049		1,508,658			339, 845
\$15,000 to \$20,000	1, 233 21, 268, 516	2, 389, 633	6, 312, 408	857, 180	613, 347	1, 470, 527

 $^{^{\}rm 1}$ Nontaxable. Personal exemption and dividends exceed net income. $^{\rm 2}$ Classes grouped to conceal net income and identity of taxpayers.

MISSOURI-Continued.

T	Number	Net	Exempt norm	ion from al tax.	Normal	Gt	Total
Income class.	of income.		Personal ex- emption.	Dividends.	tax.	Surtax.	tax.
\$20,000 to \$25,000. \$25,000 to \$30,000. \$30,000 to \$40,000. \$40,000 to \$50,000. \$50,000 to \$60,000. \$50,000 to \$50,000. \$70,000 to \$50,000. \$70,000 to \$50,000. \$70,000 to \$50,000. \$100,000 to \$150,000. \$150,000 to \$150,000. \$200,000 to \$250,000. \$250,000 to \$300,000. \$200,000 to \$400,000. \$400,000 to \$500,000. \$400,000 to \$500,000. \$400,000 to \$500,000. \$400,000 to \$500,000. \$750,000 to \$100,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$2,000,000 to \$3,000,000. \$2,000,000 to \$3,000,000. \$2,000,000 to \$2,000,000.	389 4833 4333 207 121 799 52 28 8 19 40 7 7 3 1 5 5 1	\$15, 666, 634 10, 648, 087 15, 003, 724 9, 241, 151 6, 637, 712 5, 145, 056 3, 895, 364 2, 362, 281 1, 790, 304 4, 913, 321 1, 192, 147 659, 084 (2) (2)		\$5, 144, 697 4, 165, 807 6, 184, 381 4, 114, 563 3, 805, 734 2, 895, 371 1, 277, 978 1, 227, 978 2, 367, 700 531, 313 474, 925 (2) (2) (2)	\$657, 008 420, 511 605, 244 374, 374 222, 354 175, 422 141, 115 61, 287 56, 045 208, 478 53, 590 14, 836 (2) (2) (2) (2)	\$648, 177 573, 941 1, 083, 626 897, 631 814, 443 763, 658 672, 557 463, 278 395, 383 1, 413, 257 426, 170 267, 981 (2) (2)	
Grand total	162, 199	548, 130, 178	294, 583, 370	71, 672, 864	10, 835, 752	11,041,949	21, 877, 701

MONTANA.

#1 000 to #0 000 1	0 470	\$10,662,425	919 050 707	\$118,739	ĺ	ſ	
\$1,000 to \$2,000 1	6,476 13,660	21, 148, 288	\$13,956,787 13,746,463	42,014	\$206 746		\$296,746
\$2,000 to \$3,000 1		18, 118, 461	20,385,713	109,315	1	į.	1
\$2,000 to \$3,000	10,698	26 162 720	17,807,659	108, 256	330 581		330,581
\$3,000 to \$4,000 1	207	26, 162, 720 702, 749	604,490	153,432	330,331		000,002
\$3,000 to \$4,000	3,686	12,414,266	7,639,904	138,626	187 034		187,034
\$4,000 to \$5,000 1	38	167,042	90,110	91,612	101,004	· · · · · · · · · · · · · · · · · · ·	10,,001
\$4,000 to \$5,000	1,238	5,443,781	2,594,816	226,460	104 410		104,410
\$5,000 to \$6,000	522	2,856,673	1,091,435	268, 827	62,639	\$2,106	64,745
\$6,000 to \$7,000		2,008,686	675,873	251,070	48,076	5,119	53, 195
\$7,000 to \$8,000		1,387,919	401,050	463,651	38,753		46,009
\$8,000 to \$9,000		1,132,901	279,143	192,546	37,351	7,683	46,009 45,034
\$9,000 to \$10,000		862,378	184,400	222,686	27, 246		35,797
\$10,000 to \$11,000	61	638, 450	126,400	166,776	22, 198	7,928	30,126
\$11,000 to \$12,000		607,584	107, 200	129,661	23,534		32,468
\$12,000 to \$13,000		374,816	58,800	124, 298	13,996	6,442	20,438
\$13,000 to \$14,000		378, 227	54,600	89,497	15,805	7,193	22,998 19,216
\$14,000 to \$15,000		334, 289	39,800	116,745	11,810	7,406	19, 216
\$15,000 to \$20,000		1,181,259	135,600	431, 283	38,419	36,575	74,994
\$20,000 to \$25,000		750,346	62,800	330, 260	26,438	31,160	57,598
\$25,000 to \$30,000		248,770	14,200	198, 186	10,745	13,595	24,340
\$30,000 to \$40,000		531,161	27,200	193,049	22,932	39,174	62, 106
\$40,000 to \$50,000	2	86,570	4,800	28,360	3,955	8,116	12,071 32,075
\$50,000 to \$60,000	3	169, 135	6,000	23, 173	10,716	21,359	32,075
\$60,000 to \$70,000							
\$50,000 to \$60,000 \$60,000 to \$70,000 \$70,000 to \$80,000		I				- · · · · · · · · · · · · · · · · · · ·	
\$80.000 to \$90.000	l 				·		
\$90,000 to \$100,000 \$100,000 to \$150,000	<i>.</i>				1	l 	
\$100,000 to \$150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000	[
\$200,000 to \$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000							
\$300,000 to \$400,000							
\$100,000 to \$120,000. \$150,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$350,000. \$400,000 to \$500,000. \$500,000 to \$750,000. \$1,000,000 to \$1,500,000. \$1,500,000 to \$3,000,000.							
\$500,000 to \$750,000	1	(2)	(2)	(2)	(2)	(2)	(²)
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000							
\$1,500,000 to \$2,000,000.				.			
\$2,000,000 to \$3,000,000.	1	l	1	l <i></i>	l	l	J

² Classes grouped to conceal net income and identity of taxpayers.

MONTANA—Continued.

	Number		Exempt	ion from al tax.			
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000.							
\$5,000,000 and over Classes grouped 2		\$979,298	\$5,200	\$931,702	\$2,972	\$478,237	\$481,20
Grand total	45,557	109, 348, 194	80, 100, 443	5, 150, 224	1,336,356	696,834	2,033,19
	'	ı	NEBRASE	'	1	1	1
\$1,000 to \$2,000 1	12,222	\$19,689,290	\$27,032,584	\$257,277			
\$1,000 to \$2,000 ¹ \$1,000 to \$2,000 \$2,000 to \$3,000 ¹ \$2,000 to \$3,000 \$3,000 to \$4,000 ¹	22, 806 12, 027 20, 325	\$19,689,290 34,240,467 27,721,390 51,173,996 2,251,532	\$27,032,584 22,906,608 31,310,270 36,709,182 2,042,398 26,026,885	57, 440 313, 978 330, 971 483, 659 609, 953	\$457,451		\$457,45
2,000 to \$3,000	20,325	51, 173, 996	36,709,182	330,971	588,722		588,72
	682 12,162	2, 251, 532 41, 828, 477	2,042,398	483,659 609,953	611,077		611,07
\$4,000 to \$5,0001 \$4,000 to \$5,0001 \$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$8,000 to \$9,000	32	131, 427 31, 896, 235	71,322 15,736,539				1
84,000 to \$5,000	$7,125 \\ 3,055$	16, 700, 673	6 704 286	499, 492 728, 461 702, 096 662, 933 586, 606	622,019 379 623	\$11,038	622,01 390,66
6,000 to \$7,000	1,935	16,700,673 12,514,376 9,763,253 6,713,806	6,704,286 4,247,217 2,882,550 1,686,900	702,096	379, 623 330, 097 305, 022 241, 455 246, 385	33,648 47,742 50,972 60,639	363, 74 352, 76 292, 42 307, 02
\$7,000 to \$8,000	1,309 792	9,763,253	2,882,550	662,933	305,022	47,742	352, 76
9,000 to \$10,000	674	6,713,806 6,384,133 4,950,417 4,053,107 3,631,217 3,013,303 2,617,720 8,601,126 4,855,748		594,390	241,455	60,639	307, 02
310.000 to \$11.000	471	4,950,417	0.79 600	E 49 000	240, 385 209, 155 174, 849 171, 051 144, 385 125, 948 437, 132 252, 086	01,257	270,41
11,000 to \$12,000	353 291	4,053,107	756,534 603,000 476,200 355,200 1,037,800 452,000	458, 149 340, 283 335, 082 378, 395 1, 256, 397	174,849	59,424	234, 27 233, 18
13,000 to \$14,000	224	3,013,303	476, 200	335,082	144, 385	62, 137 58, 078	202, 46
14,000 to \$15,000	181	2,617,720	355, 200	378, 395	125,948	57,032	182, 98
\$11,000 to \$13,000 \$13,000 to \$14,000 \$14,000 to \$15,000 \$15,000 to \$20,000 \$20,000 to \$25,000	492 219	8,601,126	1,037,800	1,256,397	437, 132	58,078 57,032 244,833 199,120	202, 46 182, 98 681, 96 451, 20
523.000 もの あるり、いひし。。。。	135	2 660 606	267,600	936,483 1,065,601	252,086 174,564		374, 13
\$30,000 to \$40,000 \$40,000 to \$50,000	121	4, 105, 352	232,600	909,444	219.932	1 289.963	509.89
\$40,000 to \$50,000	$\frac{37}{27}$	1,616,921	73,400 55,000	505,551	86,989 69,852	152,612 175,891	239, 60
\$50,000 to \$60,000 \$60,000 to \$70,000	7	439 349	14.600	72 366	99,852 26,212	62 475	245, 74 88, 68
370,000 to \$80,000	10	3,009,500 4,105,352 1,616,921 1,458,849 439,349 734,685	14,600 18,400	909, 444 505, 551 408, 134 72, 366 270, 069	$26,212 \\ 33,961$	62,475 124,173	158, 13 172, 42
\$80,000 to \$90,000 \$90,000 to \$100,000	8	690,540 280,724	16,800	233,001	33,617	138,803 61,543	172,42
8100.000 to \$100,000	2	(2)	5,800 (2)	4,513 (2)	20,992	(2)	(2)
\$100,000 to \$150,000 \$150,000 to \$200,000 \$200,000 to \$250,000 \$250,000 to \$300,000	2 1	(2) (2)	(2)	(2)	(2) (2)	(2)	82,53: (2) (2)
200,000 to \$250,000	i	[(2)	(2)		(2)	
3250,000 to \$300,000		(*)	(-)		(2)	(*)	(2)
400,000 to \$500,000							
500,000 to \$750,000					• • • • • • • • • •		· · · · · · · · ·
1.000.000 to \$1,000,000.							
1,500,000 to \$2,000,000.							
2,000,000 to \$3,000,000.					· · • • · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
4.000.000 to \$5.000.000.							
5,000,000 and over		204 505					
2250,000 to \$300,000. 300,000 to \$400,000. 400,000 to \$500,000. 500,000 to \$500,000. 1,000,000 to \$1,000,000. 1,500,000 to \$2,000,000. 2,000,000 to \$3,000,000. 3,000,000 to \$4,000,000. 5,000,000 to \$4,000,000.							
Grand total	97,729	306, 362, 706	184, 139, 333	13,949,759	5,987,862	2,375,443	8,363,305
			NEVADA				
\$1,000 to \$2,000 ¹ \$1,000 to \$2,000	1, 135	\$1,811,158 5,243,009 2,779,512 6,628,958	\$2, 492, 532	\$9,432			
1,000 to \$2,000	$3,373 \\ 1,223$	5, 243, 009	3,414,329	5, 117 38, 882 13, 293	\$73,071		\$73,07
2,000 to \$3,000 1 2,000 to \$3,000	$\frac{1,223}{2,705}$	6, 628, 958	3,034,603 4,480,283	13, 293	85, 211		85, 21
3,000 to \$4,000 1	17	99,019	54, 096	5, 292 28, 244 7, 938			59, 33
22 AAA + ~ #4 AAA	1,079	3,676,074	2, 161, 160 7, 056	90 044	59,330	1	50 22

¹ Nontaxable. Personal exemption and dividends exceed net income.
2 Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEVADA—Continued.

	Number	Net	Exempt norms	ion from al tax.	Normal		Total	
Income class.	of returns.	oi income		Dividends.	tax.	Surtax.	tax.	
\$4,000 to \$5,000. \$5,000 to \$6,000. \$6,000 to \$6,000. \$6,000 to \$7,000. \$7,000 to \$8,000. \$8,000 to \$9,000. \$10,000 to \$10,000. \$10,000 to \$11,000. \$11,000 to \$12,000. \$12,000 to \$12,000. \$12,000 to \$13,000. \$14,000 to \$14,000. \$14,000 to \$15,000. \$15,000 to \$20,000.	6 12	\$1, 927, 177 903, 796 515, 385 503, 000 177, 643 220, 546 123, 698 115, 242 74, 629 107, 143 86, 623 211, 500 64, 163	\$\$41, 320 329, 164 150, 000 127, 512 37, 000 41, 600 24, 400 11, 400 11, 500 9, 800 19, 800 5, 800	\$42, 292 69, 463 62, 103 80, 756 45, 709 31, 657 26, 675 15, 317 14, 524 16, 823 50, 550 24, 560 35, 315	\$41, 582 20, 727 13, 576 15, 799 5, 694 8, 115 3, 385 4, 923 3, 179 11, 331 1, 630	\$573 1,511 2,478 1,340 2,257 1,460 1,720 1,267 1,967 1,896 6,366 6,366	\$41,582 21,300 15,087 18,277 7,034 10,372 4,845 6,643 4,439 7,074 5,075 17,697 4,136	
\$25,000 to \$30,000 \$30,000 to \$40,000 \$40,000 to \$50,000	3	99,485	7,000	159,740	2,032	6,872	8, 904	
\$50,000 to \$60,000 \$60,000 to \$70,000 \$70,000 to \$80,000 \$80,000 to \$90,000								
\$100,000 to \$100,000 \$100,000 to \$150,000 \$150,000 to \$200,000								
\$200,000 to \$250,000 \$250,000 to \$300,000 \$300,000 to \$400,000								
\$400,000 to \$500,000 \$500,000 to \$750,000 \$750,000 to \$1,000,000 \$1,000,000 to \$1,500,000								
\$1,500,000 to \$2,000,000 \$2,000,000 to \$3,000,000 \$3,000,000 to \$4,000,000								
\$4,000,000 to \$5,000,000 \$5,000,000 and over Classes grouped 2								
Grand total	10, 381	25, 337, 934	17, 278, 755	783,682	357, 864	32, 213	390, 077	

NEW HAMPSHIRE.

				·			
\$1,000 to \$2,000 1	4,687	\$ 7,098,9 7 9	\$8,851,930	\$1,243,623			
\$1,000 to \$2,000	11, 193	16,021,375	11, 272, 933	152, 599	\$185,843		\$185,843
\$2,000 to \$3,000 1	4,434	10, 277, 396	10, 469, 665	1,487,565	\$100,013		4.00,030
\$2,000 to \$3,000	7,343	18,051,668	12, 939, 299	283, 963	194, 261		194, 261
\$3,000 to \$4,000 1	440	1,498,652	803,671	1,002,095			
\$3,000 to \$4,000	3,687	12,717,314	7,832,740	358, 281	181,844		181,844
\$4,000 to \$5,000 1	185	818,035	290, 985	659, 438	\ 		
\$4,000 to \$5,000	1,735	7,721,886	3,564,327	548, 782	[141,883		141,883
\$5,000 to \$6,000	581	3, 173, 067	1,147,993	595, 820	62, 487	\$2,274	64, 761
\$6,000 to \$7,000	372	2,396,776	726, 804	591, 713	50,746	6,940	57, 686
\$7,000 to \$8,000	245	1,838,325	464, 800	440,641	46,854	9,670	56, 524
\$8,000 to \$9,000	199	1,692,434	374, 491	413, 148	48,759	12,734	61, 493
\$9,000 to \$10,000	129	1, 224, 033	248,000	303, 287	37, 265	12, 184	49,449
\$10,000 to \$11,000	113	1, 182, 425	214, 166	426, 422	34, 559	14, 491	49,050
\$11,000 to \$12,000	92	1,058,507	170,400	407, 735	30, 953	15,659	46,612
\$12,000 to \$13,000	71	886, 522	131, 200	358, 738	27, 205	15, 128	42, 333
\$13,000 to \$14,000	62	833, 408	118,600	351, 583	24,616	16,063	40,679
\$14,000 to \$15,000	47	681,732	87, 321	291, 676	20, 983	15,055	36,038
\$15,000 to \$20,000	136	2,359,335	252, 800	1,005,322	80, 360	68, 083	148, 443
\$20,000 to \$25,000	79	1,753,091	140,000	783, 795	59,708	72, 193	131, 901
\$25,000 to \$30,000	39	1,074,721	67, 400	501, 440	41,513	58,691	100, 204
\$30,000 to \$40,000	50	1,731,176	90,800	927, 472	59,661	125, 312	184, 973
\$40,000 to \$50,000	19	854, 532	41,000	238, 479	44, 208	83, 924	128, 132
\$50,000 to \$60,000	11	598, 477	16,000	219, 165	28, 423	73, 280	101,703
\$60,000 to \$70,000	16 6	1,028,281	28,000	745, 224	31,863	150, 245	182, 108
\$70,000 to \$80,000	6	456, 107] 11, 200	327, 501	8,943	79,822	88,765

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

NEW HAMPSHIRE-Continued.

	Number	Net	Exempt norms		Normal		Total
Income class.	of returns.	income.	Personal ex- emption.	Dividends.	tax.	Surtax.	tax.
\$80,000 to \$90,000. \$90,000 to \$100,000. \$100,000 to \$150,000. \$150,000 to \$200,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$300,000. \$300,000 to \$400,000. \$300,000 to \$500,000. \$300,000 to \$500,000. \$1,000,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$2,000,000 to \$3,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$5,000,000. \$3,000,000 to \$5,000,000. \$3,000,000 to \$5,000,000. \$3,000,000 to \$5,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 to \$5,000,000. \$5,000,000 and over. Classes grouped 2°.	3 2 5 2	\$260, 904 188, 519 587, 651 366, 211	\$4,600 3,000 12,400 3,000	\$241, 817 174, 950 121, 683 245, 785	\$1,768 928 35,749 13,970	\$52,843 41,624 163,128 136,098	\$54, 611 42, 552 198, 877 150, 068
\$200,000 to \$250,000	••				· · · · · · · · · · · · · · · ·	• • • • • • • • • • • • • • • • • • • •	-
\$300,000 to \$400,000							
\$400,000 to \$500,000							
\$500,000 to \$750,000 \$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000.	· · · · · · · · · · · · · · · · · · ·						
\$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000.	· · · · · · · · · · · · ·					• • • • • • • • • • • • • • • • • • • •	
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.						· · · · · · · · · · · · · · · · · · ·	
Classes grouped 2							
Grand total	35, 983	100, 431, 539	60, 379, 525	15, 449, 742	1, 495, 352	1, 225, 441	2,720,793
		N	EW JERS	EY.	· · · · · · · · · · · · · · · · · · ·		
\$1,000 to \$2,000 1	25,755	\$41, 515, 683 122, 629, 835 78, 322, 758 169, 064, 402 4, 009, 885 131, 834, 140 1, 097, 774 83, 623, 828 36, 211, 030 30, 151, 889 23, 737, 962 18, 277, 231 15, 980, 925 14, 186, 940	\$51, 772, 582	\$894,838			
\$1,000 to \$2,000 \cdot \	82,336	122, 629, 835	82, 769, 235 85, 152, 366 120, 304, 119 3, 052, 512 78, 606, 799	\$894,838 1,074,342 1,690,329 1,984,531 1,556,746 2,288,263 881,413 2,543,013	\$1,563,345		\$1,563,345
\$2,000 to \$3,000 1 \$2,000 to \$3,000	34,270 68,209 1,202 38,347	78, 322, 758 169, 064, 402	85, 152, 306 120, 304, 119	1,690,329	1.886.186		1.886.186
\$3,000 to \$4,000 1	1,202	4,009,885	3, 052, 512	1,556,746			
\$3,000 to \$4,000. \$4,000 to \$5,000 \\ \$4,000 to \$5,000 \\ \$5,000 to \$5,000 \\ \$5,000 to \$5,000. \$5,000 to \$6,000. \$5,000 to \$6,000. \$7,000 to \$8,000. \$7,000 to \$8,000. \$7,000 to \$8,000. \$8,000 to \$10,000. \$110,000 to \$11,000. \$110,000 to \$10,000.	$38,347 \\ 248$	1 097 774	78,606,799 388,630	2,288,263			
\$4,000 to \$5,000	18,853	83,623,828	1 28 918 055	881, 413 3, 543, 913 2, 953, 824 3, 392, 537 2, 770, 077 2, 442, 837 2, 571, 473 2, 806, 679 2, 231, 699	1,668,958		1,668,958
\$5,000 to \$6,000 \$6,000 to \$7,000	6,562 4,669	36, 211, 030	13,497,438	2,953,824	824, 186 763, 007	\$26,487 81,613	1 850 673
\$7,000 to \$8,000	3, 177	23, 737, 962	13, 497, 438 9, 591, 342 6, 565, 674 4, 366, 899	2,770,077	824, 186 763, 007 709, 600 619, 060	122,608	844, 620 832, 208 756, 967
\$8,000 to \$9,000	2,158 1,686	18, 277, 231		2,442,837	619,060 586,626	\$26, 487 81,613 122,608 137,907 157,997	756,967 744,623
\$10,000 to \$11,000	1,355	15, 980, 925 14, 186, 940 11, 797, 365 9, 906, 950 8, 785, 609 8, 103, 658	3, 472, 135 2, 685, 130 2, 045, 856 1, 590, 693 1, 312, 770 1, 095, 953	2,806,676	540, 769 470, 610		714.854
\$11,000 to \$12,000	1,026 795	11,797,365	2,045,856	2, 806, 676 2, 231, 692 1, 961, 748 1, 926, 818 1, 722, 927 7, 974, 484 6, 158, 630 5, 102, 778 7, 996, 932 7, 084, 486 4, 700, 988	470, 610 400, 965	173, 943 168, 888 171, 718 177, 920 924, 607	644, 553
\$13,000 to \$14,000	651	8,785,609	1,312,770	1,926,818	409, 965 365, 596 358, 237	171,718	578, 853 537, 31 536, 15
\$14,000 to \$15,000	559 1,864	8, 103, 658 32, 120, 399	1,095,953 3,691,118	1,722,927		177,920	536, 15 2, 355, 97
\$20,000 to \$25,000	1,011		1,980,957	6, 158, 630	1,053,491	932, 158	1.985.649
\$25,000 to \$30,000	634 646	17, 343, 024	1,265,633	5,102,778	831,756	933,056	1,764,81
\$40,000 to \$50,000	363	22, 363, 983 17, 343, 024 22, 183, 319 16, 177, 324 11, 227, 434 6, 699, 719 6, 039, 899	3,691,118 1,980,957 1,265,633 1,236,568 658,882 384,671	7,084,486	1, 931, 370 1, 053, 491 831, 756 1, 015, 433 739, 387 489, 059	932, 138 933, 056 1, 579, 238 1, 564, 203 1, 371, 779 979, 854	2,394,01
\$50,000 to \$60,000 \$60,000 to \$70,000	205 104	11,227,434	384,671 205,941	4,709,968 2,350,803	489, 059 326, 891	1,371,779	2,594,671 2,303,590 1,860,838 1,306,743
\$70.000 to \$80.000	1 80	6,039,899	! 117 071	1 9 353 003	1 000 510	1,051,045	1,339,300
\$80,000 to \$90,000 \$90,000 to \$100,000	53	4,441,101	3 98 971	1,621,238 1,646,338 5,412,241 2,019,278	224, 157	864,740	1,088,897
\$90,000 to \$100,000	32 85	10,286,917	57,062 140,200 39,400	5, 412, 241	405, 162	2,899,517	790,649 3,304,679
\$150,000 to \$200,000	24	4, 223, 046	39,400	2,019,278	224, 157 119, 578 405, 162 178, 184 125, 639	1,051,045 864,740 671,064 2,899,517 1,537,235 1,066,469	1,715,419
\$100,000 to \$150,000 \$150,000 to \$200,000 \$200,000 to \$250,000 \$250,000 to \$300,000	12 5	6,039,839 4,441,101 3,025,791 10,286,917 4,223,046 2,627,244 1,404,099 1,405,207	21,800 9,000	1,583,334 489,703	72, 466	1 630.000	3,304,679 1,715,419 1,192,108 702,476
\$300.000 to \$400.000	4	1,405,267	1 8 400	660 258	72,466 57,041	670 358	736, 399
\$400,000 to \$500,000 \$500,000 to \$750,000	5 4 3 2 2 2	1,423,140 1,188,394 1,616,795 2,618,866	5,400 4,600	686, 490 1, 113, 164 1, 891, 498 1, 751, 601	57, 824 5, 128	742,108 647,592 921,769 1,569,283	799,932 652,720
	2	1,616,795	4,600 3,200 2,000	1,891,498		921, 769	652,726 921,769 1,661,68
\$750,000 to \$1,500,000. \$1,500,000 to \$1,500,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$4,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 and over Classes grouped 2	2	2,618,866	2,000	1,751,601	92,401	1,569,283	1,661,68
\$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000,000.		. 				-	
95 000 000 and ower					·····		
po,000,000 and over					} <i>-</i> • - • - • • • • - •		

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

Grand total.... 296,989 977,853,627 516,449,080 101,302,111 20,317,226 22,958,251 43,275,477

NEW MEXICO.

		113	SW MEA				
	Number	Net	Exempt norms	ion from al tax.	Normal		Total
Income class.	of returns.	income.	Personal ex- emption.	Dividends.	tax.	Surtax.	tax.
\$1,000 to \$2,000 1 \$1,000 to \$2,000 1 \$2,000 to \$3,000 1 \$2,000 to \$3,000 1 \$3,000 to \$4,000 1 \$3,000 to \$4,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$6,000 to \$7,000 0 \$7,000 to \$6,000 0 \$7,000 to \$1,000 0 \$11,000 to \$12,000 1 \$11,000 to \$12,000 1 \$11,000 to \$13,000 0 \$13,000 to \$14,000 0 \$15,000 to \$25,000 0 \$20,000 to \$25,000 0 \$20,000 to \$25,000 0 \$25,000 to \$30,000 0 \$20,000 to \$30,000 0 \$30,000 to \$40,000 0	2,556 3,484 98 1,686 20 644 258 163 75 60 45	\$2, 167, 584 4, 761, 523 5, 892, 447 8, 611, 340 328, 495 5, 789, 927 88, 859 2, 845, 345 1, 406, 925 1, 905, 795 556, 711 506, 358 425, 965 248, 789 334, 829 198, 812 133, 976 101, 758 544, 493 372, 797 224, 692 176, 775	\$2, 915, 993 3, 115, 266 6, 596, 436 6, 690, 806 272, 790 3, 565, 500 59, 580 1, 346, 834 515, 130 308, 300 141, 000 115, 800 86, 800 51, 400 24, 200 18, 600 26, 400 9, 200 6, 600	\$19, 824 5, 890 77, 366 33, 941 74, 820 86, 791 50, 171 80, 852 87, 676 83, 225 92, 328 73, 552 51, 891 74, 011 57, 331 52, 479 35, 458 223, 665 110, 676 117, 000 138, 006	\$65,094 99,905 85,770 57,057 33,247 29,230 15,886 16,753 17,012 10,837 13,332 7,349 4,190 3,406 16,860 16,123 6,658 6,658	\$1, 137 3, 085 2, 897 2, 983 4, 210 2, 930 5, 669 3, 376 2, 597 2, 248 14, 432 15, 099 12, 505 13, 086	\$65,094 99,905 85,770 57,057 34,384 32,315 18,783 20,736 21,222 13,767 19,001 10,725 6,787 5,654 31,292 31,292 31,292 31,292 31,292 31,292 31,292 31,292
\$11,000 to \$12,000. \$12,000 to \$13,000. \$12,000 to \$13,000. \$13,000 to \$14,000. \$15,000 to \$15,000. \$15,000 to \$20,000. \$20,000 to \$20,000. \$20,000 to \$20,000. \$30,000 to \$30,000. \$30,000 to \$40,000. \$40,000 to \$50,000. \$50,000 to \$50,000. \$150,000 to \$200,000. \$250,000 to \$200,000. \$250,000 to \$300,000. \$250,000 to \$300,000. \$300,000 to \$750,000. \$750,000 to \$750,000. \$750,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$2,000,000 to \$2,000,000.	13,656	(2) (2) (2) (3) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	(2) (2) (2) (3) (4) (4) (4) (6) (6) (7) (7) (7) (8) (9) (9) (9)	(2) (2) (2) (3) (4) (1) (4) (5) (6) (7) (6) (7) (7) (7) (7) (8) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	(*) (*)	(2) (2) (2) (3) (4) (4) (4) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	19, 956
·		N	EW YOR	kK.		<u> </u>	<u> </u>
\$1,000 to \$2,000 \(^1\). \$1,000 to \$2,000 \(^1\). \$1,000 to \$2,000 \(^1\). \$2,000 to \$3,000 \(^1\). \$2,000 to \$3,000 \(^1\). \$3,000 to \$4,000 \(^1\). \$3,000 to \$4,000 \(^1\). \$4,000 to \$5,000 \(^1\). \$4,000 to \$5,000 \(^1\). \$5,000 to \$6,000 \(^1\). \$5,000 to \$6,000 \(^1\). \$5,000 to \$8,000 \(^1\). \$5,000 to \$8,000 \(^1\). \$1,000 to \$1,000 \(^1\). \$1,000 to \$1,000 \(^1\). \$12,000 to \$12,000 \(^1\). \$12,000 to \$13,000 \(^1\). \$13,000 to \$14,000 \(^1\). \$14,000 to \$15,000 \(^1\). \$14,000 to \$15,000 \(^1\). \$15,000 to \$10,000 \(^1\). \$15,000 to \$10,000 \(^1\).	72,018 30,164 18,738 12,973 8,973 7,301 5,435 4,567 3,638 3,176 2,689		\$186,885,966 277,936,828 227,336,828 419,996,510 7,540,373 282,364,570 1,306,172 147,048,660 61,107,183 37,596,073 25,682,334 17,612,210 14,234,508 10,448,749 7,005,453 6,139,86 6,139,86 6,139,86 5,058,101 17,396,222	\$3, 924, 271 2, 585, 586 6, 753, 438 7, 980, 327 4, 411, 128 5, 507, 756 2, 990, 469 13, 971, 292 12, 191, 668 13, 071, 292 13, 380, 187 12, 606, 260 11, 745, 000 10, 476, 521 10, 242, 644 24, 203 10, 476, 521 10, 242, 644 42, 030, 344 42, 030, 344 34, 582, 020	\$5, 375, 169 7, 136, 949 7, 476, 342 6, 568, 507 3, 854, 969 2, 997, 941 2, 604, 030 2, 582, 667 2, 245, 015 2, 173, 358 1, 948, 247 1, 553, 740 1, 739, 527 7, 311, 875 7, 397, 500	\$112,730 348,733 511,833 581,3698,462 712,083 785,824 799,513 845,590 859,592 4,608,892 4,769,036	\$5,375,169 7,136,949 7,476,342 6,568,507 3,967,699 3,518,952 3,509,774 4,185,460 3,281,129 2,959,182 2,747,760 2,699,292 2,699,191 11,920,767 11,920,767

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to canceal net income and indentity of taxpayers.

NEW YORK-Continued.

Income class.	Number	Net		ion from al tax.	Normal		Total
	of returns.	income.	Personal ex- emption.	Dividends.	tax.	Surtax.	tax.
\$25,000 to \$30,000 \$30,000 to \$40,000 \$40,000 to \$40,000 \$50,000 to \$60,000 \$50,000 to \$60,000 \$70,000 to \$70,000 \$70,000 to \$70,000 \$80,000 to \$70,000 \$90,000 to \$100,000 \$150,000 to \$150,000 \$200,000 to \$250,000 \$250,000 to \$250,000 \$250,000 to \$300,000 \$300,000 to \$300,000 \$750,000 to \$500,000 \$750,000 to \$1,500,000 \$750,000 to \$1,500,000 \$1,000,000 to \$3,000,000 \$2,000,000 to \$3,000,000 \$3,000,000 to \$4,000,000 \$3,000,000 to \$4,000,000 \$4,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$4,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 and over Classes grouped \$2	3,782 2,132 1,254 841 566	\$89, 417, 482 130, 219, 100 94, 943, 040 68, 548, 351 54, 437, 449 42, 233, 636 33, 990, 111 27, 580, 000 84, 444, 666 34, 911, 585 22, 466, 238 15, 429, 677 20, 679, 580 12, 511, 507 20, 687, 940 8, 318, 784 12, 449, 434 3, 566, 977 5, 566, 504 6, 106, 637	\$6, 050, 394 6, 889, 672 3, 824, 331 2, 296, 52, 71 1, 505, 750 691, 300 517, 344 1, 189, 184 331, 800 151, 700 86, 400 33, 800 36, 000 11, 200 2, 000 1, 200 4, 200	\$29, 397, 208 44, 477, 921 37, 507, 408 28, 822, 975 22, 576, 667 17, 555, 899 15, 201, 605 11, 742, 949 42, 820, 701 17, 012, 307 17, 203, 690 11, 092, 240 16, 475, 191 12, 191, 808 16, 215, 392 4, 226, 416 4, 632, 641 6, 245, 401 4, 620, 063 8, 334, 601 23, 816, 298	\$4, 277, 130 6, 204, 410 4, 472, 679 3, 217, 807 2, 608, 425 2, 071, 131 1, 564, 979 1, 315, 920 3, 794, 318 1, 512, 116 779, 244 633, 705 713, 043 291, 456 419, 654 351, 771 463, 305 9, 226 143, 178	\$4, 812, 716 9, 311, 533 9, 179, 559 8, 359, 97, 250, 136 6, 696, 092 6, 149, 696 12, 394, 119 9, 149, 298 6, 878, 368 9, 894, 378 6, 185, 600 11, 135, 498 4, 759, 119 7, 361, 489 2, 124, 439 2, 124, 439 3, 485, 247 3, 385, 334 10, 568, 387	\$9, 089, 846 115, 515, 943 13, 652, 238 111, 577, 87 10, 612, 908 9, 321, 267 8, 261, 071 7, 465, 616 27, 951, 804 13, 906, 235 9, 928, 542 7, 512, 073 10, 607, 421 6, 477, 66 11, 555, 152 5, 110, 890 6, 47, 67 7, 824, 794 2, 133, 665 3, 628, 425 3, 836, 334
Grand total	1,047,634	4,030,623,696	1,795,803,364	631, 956, 075	99, 279, 606	187, 327, 674	286,607,280

NORTH CAROLINA.

					·	,	
\$1,000 to \$2,000 1	5, 109	\$8, 201, 628	\$10,611,096	\$441,583	{		1
\$1,000 to \$2,000	11,530	17,098,306	11,656,849	45,013	\$218,744		\$218,744
\$2,000 to \$3,000 1	7,264	16,921,390	18, 465, 642	649, 784	4220,111		V 210, 122
\$2,000 to \$3,000	9, 420	23, 477, 909	16, 957, 024	266, 765	250, 194		250, 194
\$3,000 to \$4,000 1	421	1, 417, 337	1, 154, 508	458, 349			l
\$3,000 to \$4,000	5,991	20, 682, 854	13, 040, 581	485, 099	281,690		281,690
\$4,000 to \$5,000 1	129	552,007	282,141	320,700	. 		
\$4,000 to \$5,000	2,761	12,307,692	6, 230, 829	511, 104	226,293		226, 293
\$5,000 to \$6,000	1,042	5,722,568	2, 239, 732	849, 323	116,350	\$4,730	121,080
\$6,000 to \$7,000	795	5, 142, 242	1,759,160	713, 160	116,006	13, 969	129,975
\$7,000 to \$8,000	554	4, 135, 435	1, 182, 121	648,064	113, 319	21, 279	134, 598
\$8,000 to \$9,000	370	3, 135, 691	778,340	753,378	86,567	23,740	110, 307
\$9,000 to \$10,000	309	2, 929, 364	659, 517	683, 320	91, 170	29, 205	120,375
\$10,000 to \$11,000	224	2,352,761	471,795	620,309	81, 233	29, 127	110, 360
\$11,000 to \$12,000	199	2, 274, 236	416, 817	690,379	80, 223	33, 075	113, 298
\$12,000 to \$13,000	141	1,758,173	299, 850	431, 989	62,642	30, 285	92, 927
\$13,000 to \$14,000	119	1,607,793	255,000	366, 573	69, 286	33, 937	103, 223
\$14,000 to \$15,000	122	1,762,517	257, 200	470, 332	67,578	39, 191	106,769
\$15,000 to \$20,000	309	5, 283, 286	642,545	1,705,371	212, 521	155, 334	367, 855
\$20,000 to \$25,000	142	3, 191, 445	292,600	1, 109, 127	128, 566	133,089	261,655
\$25,000 to \$30,000	105	2, 862, 467	219, 800	1,246,801	99, 216	153,788	253,004
\$30,000 to \$40,000	111	3,818,419	244, 400	1,584,043	151, 830	274,654	426, 484
\$40,000 to \$50,000	70	3, 135, 273	144, 200	1,574,252	117,890	305, 575	423, 465
\$50,000 to \$60,000	22	1,204,283	44, 333	630, 990	40, 303	147, 420	187,723
\$60,000 to \$70,000	23	1,485,776	42, 800	646, 254	62,097	218, 470	280, 567
\$70,000 to \$80,000	17	1, 265, 697	31,000	460, 850	59, 125	217, 149	276, 274
\$80,000 to \$90,000	8	678, 997	14,000	491,642	17, 293	134, 103	151, 396
\$90,000 to \$100,000	10	949, 793	21, 200	348, 914	46,069	211,604	257,673
\$100,000 to \$150,000	12	1, 479, 260	20, 200	833, 848	61, 808	427, 335	489, 143
\$150,000 to \$200,000	3	534,714	5,000	317,619	21,722	195, 970	217, 692
\$200,000 to \$250,000	5	1,077,871	8,400	986, 408	21,056	434, 273	455, 329
\$250,000 to \$300,000	2	556, 239	3,000	632, 523	10,904	248,763	259,667
\$300,000 to \$400,000							
\$400,000 to \$500,000							
\$500,000 to \$750,000							
\$750,000 to \$1,000,000.	1	(2)	(2)	(2)	(2)	(3)	(2)
\$1,000,000 to \$1,500,000.	ī	$\binom{(2)}{(2)}$	(2) (2)	(2) (2)	(2) (2)	(2)	(2)
\$1,500,000 to \$2,000,000.			l		. ,		
\$2,000,000 to \$3,000,000.	1	(2)	(2)	(2)	(²)	(3)	(2)
-, -,,,,				,		,	` '

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

NORTH CAROLINA—Continued.

Income class.	Number of Net income.		ion from al tax.	Normal tax.	Surtax.	Total tax.	
		Personal ex- emption.	Dividends.				
\$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 and over							
Classes grouped 2		\$4,796,414	\$ 3,000	\$1,507,503	\$273,74 8	\$2,919,167	\$3, 192, 915
Grand total	47,342	163, 799, 837	88, 454, 680	23, 481, 369	3, 185, 443	6, 435, 232	9,620,675

NORTH DAKOTA.

Grand total	24, 209	66, 188, 434	45, 442, 955	3,551,290	928, 230	177, 571	1, 105, 80
Classés grouped 2							
\$5,000,000 and over							
\$4,000,000 to \$5,000,000.			[
\$3,000,000 to \$4,000,000.		1					
\$2,000,000 to \$3,000,000.							
\$1,500,000 to \$2,000,000.				1			
\$1,000,000 to \$1,500,000.							
\$750,000 to \$1,000,000							
\$400,000 to \$500,000 \$500,000 to \$750,006				}			
\$400,000 to \$500,000							
\$300,000 to \$400,000							
\$250,000 to \$250,000							
\$150,000 to \$200,000 \$200,000 to \$250,000	• • • • • • • • •	·					
\$100,000 to \$150,000							
\$90,000 to \$100,000				· · • · · · · · · · · ·			
\$80,000 to \$90,000	-						
\$70,000 to \$80,000 \$80,000 to \$90,000			{	{ 			
\$60,000 to \$70,000		1		l			
\$50,000 to \$60,000	• • • • • • • • • • • • • • • • • • •						
\$40,000 to \$50,000	2	91, 811	3,400	42,590	3,270	9, 187	12, 45
\$30,000 to \$40,000	13	432, 260	27, 200	40,626	26,968	29, 736	56,70
\$25,000 to \$30,000		296, 498	21,400	144, 771	9,810	15, 727	25, 53
\$20,000 to \$25,000		682,057	59,400	222, 972	28, 345	27, 382	55, 72
\$15,000 to \$20,000	68	1,148,870	147, 404	261, 005	49,330	31, 916	81.24
\$13,000 to \$14,000	17	244, 940	39,000	29, 698	11, 505	5,332	16.83
\$12,000 to \$13,000 \$13,000 to \$14,000	48 31	595, 688 417, 365	104, 900 60, 250	137, 152 130, 922	21,770 14,249	9, 875 7, 959	31,64 22,20
\$11,000 to \$12,000	38	434, 957	77, 100	111,485	14, 161	6,273	20,43
\$10,000 to \$11,000	50	525, 501	106,000	107, 172	18,418	6,483	24, 90
\$9,000 to \$10,000	80	754,059	164, 400	131,757	26,023	7,389	33,41
\$8,000 to \$9,000	106	899, 785	231, 505	144,091	28, 153	6,920	35, 07
\$7,000 to \$8,000	167	1, 243, 287	380, 400	116,970	35, 153	6,425	41,57
\$6,000 to \$7,000	255	1,645,214	572, 200	179, 159	38, 481	4, 882	43, 36
\$5,000 to \$6,000	454	2,507,336	990,671	248, 166	52,906		54.99
\$4,000 to \$5,000	1,655	7, 332, 716	3,500,959	336,623	143.611		143.61
\$4,000 to \$5,000 1	2, 527	266, 249	158, 860	142,644	141,140		141,14
\$3,000 to \$4,000	2,927	10,059,268	6,206,447	205, 029	147 140		147, 14
\$3,000 to \$3,000 \$3,000 to \$4,000 1	5,007 281	12, 438, 054 971, 357	8,813,832 813,852	87, 912 226, 950	142, 188		142, 18
\$2,000 to \$3,000 1 \$2,000 to \$3,000	4,350	10, 108, 604	11, 205, 740	358, 755	140 100		
\$1,000 to \$2,000		8,775,196	5, 831, 335	41, 472	\$116,749		\$116,749
				\$ 103, 369			

оню.

\$1.000 to \$2,000 1	54, 224 \$86, 156,	775 8100 735 998	\$4 320 832		
\$1,000 to \$2,000	114, 166 172, 320,	426 115, 157, 975	833, 543	\$2,260,391	 \$2, 260, 391
\$2,000 to \$3,000 1			4,717,752	2,902,977	 2 002 077
\$3,000 to \$4,000 1	2,704 9,179,	345 6, 391, 114	4, 244, 973	1	
\$3,000 to \$4,000 \$4,000 to \$5,000 ¹		083 99,661,158 124 1,458,283	3, 495, 320	2, 405, 174	 2, 405, 174

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

$\begin{array}{lll} \textbf{TABLE} & \textbf{11.--PERSONAL} & \textbf{RETURNS---DISTRIBUTION} & \textbf{BY} & \textbf{INCOME} \\ & \textbf{CLASSES---} Continued. \end{array}$

OHIO---Continued.

	Number	Net	Exempt norm	ion from al tax.	Normal		
Income class.	of returns.	income.	Personal ex- emption.	Dividends.	tax.	Surtax.	Total tax.
\$4,000 to \$5,000. \$5,000 to \$6,000. \$6,000 to \$6,000. \$6,000 to \$7,000. \$7,000 to \$8,000. \$8,000 to \$10,000. \$8,000 to \$10,000. \$10,000 to \$11,000. \$11,000 to \$12,000. \$11,000 to \$12,000. \$11,000 to \$12,000. \$11,000 to \$14,000. \$11,000 to \$14,000. \$11,000 to \$14,000. \$11,000 to \$14,000. \$14,000 to \$15,000. \$20,000 to \$25,000. \$20,000 to \$25,000. \$20,000 to \$30,000. \$30,000 to \$40,000. \$40,000 to \$60,000. \$80,000 to \$70,000. \$80,000 to \$100,000. \$100,000 to \$100,000. \$100,000 to \$100,000. \$250,000 to \$300,000. \$250,000 to \$100,000. \$250,000 to \$100,000. \$250,000 to \$100,000. \$300,000 to \$1,500,000. \$300,000 to \$1,500,000. \$3,000,000 to \$1,500,000. \$3,000,000 to \$1,500,000. \$3,000,000 to \$1,500,000. \$3,000,000 to \$5,000,000.	8,940 5,875 5,875 2,816 2,254 1,726 1,427 823 2,637 1,373 116 49 49 513 116 44 101 27 19 54 101 24 11 48 3					\$36, 863 109, 446 155, 668 181, 017 212, 352 222, 796 234, 137 235, 664 263, 609 1, 300, 790 1, 264, 336 1, 301, 928 2, 405, 551 2, 219, 431 1, 513, 069 807, 214 1, 124, 303 3, 331, 848 1, 647, 947 1, 741, 035 772, 376 1, 742, 518 889, 420 2, 610, 832 1, 482, 155	\$1, \$13, 909 1, 076, 516 1, 008, 965 952, 108 891, 356 899, 374 840, 758 823, 717 721, 249 678, 179 703, 069 3, 046, 745 2, 460, 002 2, 280, 438 3, 729, 738 3, 058, 327 2, 355, 756 1, 961, 709 1, 849, 376 959, 750 1, 288, 252 3, 751, 124 1, 841, 387 1, 838, 840 799, 401 1, 820, 448 969, 458 2, 678, 818 1, 617, 857
Grand total	447, 998	1,407,388,003	797, 477, 862	197, 442, 918	24, 774, 743	31, 510, 425	56, 285, 16 8

OKLAHOMA.

\$1,000 to \$2,000 1	7,742	\$12,606,769	\$16,853,936	\$86,376			
\$1,000 to \$2,000	15,534	24, 333, 358	15, 603, 741	50, 107	\$347, 149		\$347,149
\$2,000 to \$3,000 1	11,073	25, 499, 025	27, 976, 701	588, 491 .	. 		
\$2,000 to \$3,000	18, 234	45, 971, 112	33, 128, 271	194, 459	506 , 198	}	506,198
\$3,000 to \$4,000 1	489	1,637,599	1, 281, 193	457, 212			
\$3,000 to \$4,000	12, 457 73	43, 106, 685 306, 483	25, 993, 058	334, 188	669,746		669,746
\$4,000 to \$5,000 1		306,483	222,923	109,698			
\$4,000 to \$5,000	5,906	26, 377, 865	12, 439, 098	337,418	543,586		543, 586
\$5,000 to \$6,000	2,549	13,950,811	5, 353, 602	800, 360	323,985	\$11,942	335, 927
\$6,000 to \$7,000	2,305	15,085,252	4,521,476	787, 176	443, 883	46, 253	490, 136
\$7,000 to \$8,000	1,062	7, 909, 487	2, 106, 970	693, 304	264,825	40, 299	305, 124
\$8,000 to \$9,000	772	6,543,014	1,555,200	618, 405	241,147	49, 410	290, 557
\$9,000 to \$10,000	588	5,580,970	1, 185, 100	477, 325	227,605	55,388	282, 993
\$10,000 to \$11,000	455	4, 762, 140	922, 184	514, 208	204,752	58, 357	263, 109
\$11,000 to \$12,000	368	4, 224, 223	764, 700	442, 225	188, 987	61,692	250,679
\$12,000 to \$13,000	273	3,401,518	529, 858	415,097	164,834	57,587	222, 421
\$13,000 to \$14,000	209	2, 820, 446	410, 334	293, 894	139, 279	54,773	194, 052
\$14,000 to \$15,000	197	2,856,612	398, 000	216, 369	148, 311	62, 120	210, 431
\$15,000 to \$20,000	609	10, 426, 312	1, 219, 700	1, 447, 246	544,529	300, 814	845, 343
\$20,000 to \$25,000	269	6,029,365	520,000	757, 314	341,367	250, 642	592, 009
\$25,000 to \$30,000	170	4,643,981	350, 267	569, 003	272, 443	250, 758	523, 201
\$30,000 to \$40,000	170	5, 917, 185	339,600	1, 216, 564	340, 992	429, 727	770, 719
\$40,000 to \$50,000	97	4, 310, 900	194,600	784, 169	258, 678	417,004	675, 682
\$50,000 to \$60,000	54	2, 948, 868	104, 800	721, 123	177,379	359, 888	537, 267
\$60,000 to \$70,000	33	2, 115, 942	59, 400	271, 796	136, 456	307, 703	444, 159
\$70,000 to \$80,000	20	1, 484, 191	36, 200	891,803	81, 187	253, 751	334,938

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

OKLAHOMA-Continued.

Income class.	Number		Exempt norms	ion from			Total tax.
	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	
\$80,000 to \$90,000 \$90,000 to \$100,000 \$100,000 to \$150,000 \$150,000 to \$200,000 \$200,000 to \$250,000 \$250,000 to \$300,000	23 9 29 9 2	\$1,950,810 837,392 3,602,200 1,497,151 463,045	\$38,400 13,600 61,800 16,800 3,400	\$249, 693 80, 055 470, 618 1, 124, 101 92, 417	\$126, 824 58, 148 242, 489 54, 857 29, 058	\$384,099 182,364 1,014,301 527,997 158,529	\$510, 923 240, 512 1, 256, 790 582, 854 187, 587
\$360,000 to \$400,000 \$400,000 to \$500,000 \$500,000 to \$750,000 \$750,000 to \$1,000,000 \$1,000,000 to \$1,500,000. \$1,500,000 to \$2,000,000.	1 4	(2) (2)	(2) (2)	(2)	(2) (2)	(2) (2)	(2) (2)
\$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 and over Classes grouped 2						935, 251	1,134,119
Grand total	81,785	295, 790, 791	154, 216, 712	16, 174, 204	7,277,562	6, 270, 649	13, 548, 211

OREGON.

6, 455 22, 468 6, 399	\$10,074,368 33,419,523	\$13,762,728	\$64,536			
22, 468	22 410 522					
6 300 l	33, 419, 323	22,713,032	125, 374	\$429,818		\$429,818
	14, 545, 939	16,027,583	255, 301		<i>.</i>	
15,707	38, 405, 594	25,736,914	50,325	505, 869	· · · · · · · · · · · · · · · · · · ·	505, 869
256	916, 590	553, 687	553, 815		<i></i>	
	24, 324, 034			396,303		396, 303
4,268				391,606		391,606
1,410		2,968,607				180, 971
						169,768
	3, 970, 900	1,115,058		123,366		144, 369
						137, 099
	2,777,361			104,582	27, 554	132, 136
	2, 034, 611	406,400				110, 823
		310, 200			25,739	102, 031
					28, 992	101, 549
						92,088
	1,392,654	187,600	275, 116			91, 260
	4,768,846		933, 015			362, 453
	2,907,168		708, 101	139,220		258, 939
	2,476,593					253, 786
			1,031,963			298, 850
			457,328			175, 238
25	1,345,802					219, 896 101, 790
9						101,790
8					102, 939	114, 421
2			80,392		32,198	38, 451
				(2)		(2)
				7,428		206,859
	534,093					208, 168
	(2)	(2)				(2)
	800,501	6,400	130, 211	52,230	352,830	405,060
1	(2)	(2)	(2)	(2)	(2)	405,060 (2)
2	1,159,691	4,800	83,333	84,916	629, 222	714, 138
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	[<i></i>					
	689,857	3,000	572,813	10, 179	295,093	305, 272
			12, 190, 253			6,649,011
	7, 103 4, 208 1, 410 903 356 293 153 136 130 91 130 91 130 91 130 91 153 136 107 7 130 91 153 153 155 99 88 22 1 1 1 1 1 1 1 1	7,103 24,324,034 109 488,931 4,208 18,927,029 1,410 7,709,710 903 5,812,621 530 3,970,900 386 3,266,913 293 2,777,361 194 2,034,611 153 1,755,017 136 1,693,948 107 1,446,562 96 1,392,654 276 4,768,846 130 2,907,168 91 2,476,593 79 2,669,592 30 1,289,749 25 1,345,802 9 571,325 8 597,090 2 166,966 1 (2) 6 712,253 3 3 534,093 1 (2) 2 1,159,691	7, 103 24, 324, 034 14, 166, 355 109 488, 931 161, 339 1, 24, 324, 324 34, 416, 355 161, 339 1, 24, 324, 324 34, 466, 355 161, 326, 326, 943 1, 924, 508 3, 269, 943 1, 924, 508 3, 269, 943 1, 24, 324, 324, 324, 324, 324, 324, 324,	7, 103 24, 324, 034 14, 166, 355 282, 853 802 4, 268 18, 927, 029 8, 831, 001 318, 914 1, 410 7, 709, 710 2, 968, 607 531, 840 365, 812, 621 1, 924, 568 375, 093 386, 326, 913 7, 935, 560 491, 422 32, 034, 611 406, 400 213, 421 153 1, 755, 017 310, 200 215, 174 136 1, 963, 948 288, 800 282, 512 107 1, 446, 862 221, 600 245, 362 96 1, 392, 654 187, 600 275, 116 276 4, 768, 846 569, 200 333, 015 130 2, 907, 168 271, 600 708, 101 91 2, 476, 593 174, 490 672, 255 79 2, 669, 582 156, 400 437, 328 25 1, 345, 802 38, 200 565, 682 25 166, 496 2, 900 348, 459 21 (2)	7, 103	7, 103 24, 324, 034 14, 166, 355 282, 853 396, 303

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

PENNSYLVANIA.

	Number of returns.			Exemption from normal tax.		Contan	Mata?
Income class.			Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$1,000 to \$2,000 1	86,088	\$137, 418, 483	\$17 5, 1 48, 6 08	\$6,272,979			
\$1,000 to \$2,000	177, 093	263, 636, 910	177,941,026	1,856,005	\$ 3, 375, 049		\$3,375,049
\$2,000 to \$3,000 1 \$2,000 to \$3,000	104, 896 138, 022	241, 083, 711 340, 328, 309	265, 210, 979 239, 104, 817	6,669,296 3,785,219	2 012 020	· · · · · · · · · · · · · · · · · · ·	3 012 096
\$3,000 to \$4,000 1	4,620				3, 913, 020		5, 915, 020
\$3,000 to \$4,000	67,497	230, 602, 930	140,019,836	4,830,683	3,429,477		3, 429, 477
\$4,000 to \$5,000 1	1,135	4,966,892	2,002,257	3,651,159			
\$4,000 to \$5,000		156, 806, 523	74, 959, 358	7,609,447	3, 058, 177 1, 577, 519	***********	3,058,17
\$5,000 to \$6,000 \$6,000 to \$7,000		70, 766, 359 58, 841, 994	26,552,682 18,697,408	6,767,376 10,178,606	1,577,519	\$55,096 164,991	1,632,61
\$7,000 to \$8,000	6, 293	47, 034, 626	12,778,621	6, 924, 351	1,457,897 1,354,762	244,218	1,622,888 1,598,980
\$8,000 to \$9,000		37, 096, 123	8,772,675	6, 278, 329	1, 183, 733	281,618	1.465.35
\$9,000 to \$10,000	3, 571	33, 864, 676	7, 133, 870	6,368,934	1, 165, 687	336, 298	1,501,98
\$10,000 to \$11,000	2,650	27, 781, 277	5, 286, 759	5,460,498	1,026,782	342, 424	1,369,200
\$11,000 to \$12,000	2,190	25, 144, 762	4,348,597		970, 812	371, 298	1,342,110
\$12,000 to \$13,000 \$13,000 to \$14,000			3,525,980	5, 151, 929 4, 478, 948	881, 480 819, 655	382, 168 388, 875	1, 263, 64 1, 208, 53
\$14,000 to \$15,000			2,893,420 2,438,362	4, 538, 551	745, 662		1, 145, 06
\$15,000 to \$20,000	4,108	70, 743, 566	8,015,384	19, 558, 348	3,046,618	2, 036, 070	5,082,68
\$20,000 to \$25,000		51, 702, 336	4, 475, 284	15, 895, 860	2,326,850	2, 136, 202	4, 463, 05
\$25,000 to \$30,000	1,502	40, 991, 252	2,815,478	14, 373, 023	1, 829, 456	2, 200, 153	4,029,60
\$30,000 to \$40,000		56, 013, 364 41, 350, 161	2,984,453 1,726,389	21,443,406 16,702,048	2, 492, 474 1, 825, 106	3,994,072 4,023,764	6,486,54 5,848,87
\$40,000 to \$50,000 \$50,000 to \$60,000		30,336,613	1, 022, 558	13, 280, 791	1, 325, 100	3,699,290	5, 014, 36
\$60,000 to \$70,000		22, 275, 989	635, 491	9,800,086	930, 392	3, 291, 518	4, 221, 91
\$70,000 to \$80,000		18, 760, 667	443,500	9, 186, 412	737, 840	3, 235, 165	3, 973, 00
\$80,000 to \$90,000		15, 853, 477	339, 200	7, 837, 598	659, 351	3, 126, 142	3, 785, 49
\$90,000 to \$100,000		11,541,310	249,800	4, 252, 459	554, 551		3, 114, 12
\$100,000 to \$150,000 \$150,000 to \$200,000		34, 483, 701 14, 320, 535	496, 794 139, 465	16,694,784 7,652,410	1,487,148 552,909	5, 190, 692	11, 249, 75 5, 743, 60
\$200,000 to \$250,000		10,844,918	79,600	5, 502, 889	417, 921	4, 467, 433	4, 885, 35
\$250,000 to \$300,000	32	8,641,095	56,000	5, 070, 989	344, 912	3, 804, 978	4, 149, 89
\$300,000 to \$400,000	30	10, 486, 061	51,600	5, 475, 807	434,040	5,061,532	5, 495, 57
\$400,000 to \$500,000			20,400	2, 251, 000	258, 491	2,660,325	2, 918, 810
\$500,000 to \$750,000 \$750,000 to \$1,000,000	17 3		25,000 3,200	9, 769, 155 1, 825, 073	140, 832 74, 343	5, 571, 706	5, 712, 538 1, 526, 784
\$1.000.000 to \$1.500.000.		' '	0,200	1,020,013	14, 343	1, 402, 441	1,040,184
et 500 000 to 82 000 000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$2,900,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000.		<u> </u>		l			
\$3,000,000 to \$4,000,000.	1	(2)	(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.							· • • • • • • • • • • • • • • • • • • •
\$5,000,000 and over Classes grouped 2		4,632,038	4,200	3,355,610	245,081	2,877,845	3, 122, 926
Grand total							
Grand Wal	072,740	4,414,118,028	10, 20%,000,040	201,020,110	22, 000, 100	12,111,009	110,100,900

RHODE ISLAND.

						7
\$1,000 to \$2,000 1	7, 169 \$10, 713, 80	\$13,721,586	\$876, 843			
\$1,000 to \$2,000	17, 200 24, 776, 95		205, 985	\$299,654		\$299,654
\$2,000 to \$3,000 1	4,617 10,712,19	5 10,946,389	1,407,616	}		
\$2,000 to \$3,000	10,498 25,848,034		530, 197	296, 329		296, 329
\$3,000 to \$4,000 I	616 2,145,31		1,214,322			
\$3,000 to \$4,000	5,433 18,695,987		681,614	287,757		287,757
\$4,000 to \$5,000 1	190 873, 700		755, 202			
\$4,000 to \$5,000	2,909 12,949,800		917,339	249,039		249,039
\$5,000 to \$6,000	817 4, 492, 18		671, 160	95,054	\$3,975	99,029
\$6,000 to \$7,000	619 3, 961, 330		769, 679	92, 937	11,746	104,683
\$7,000 to \$8,000	476 3, 566, 046		782, 923	95, 176	18,894	114,070
\$8,000 to \$9,000	353 2,995,771		937,641	81,062	22, 793	103, 855
\$9,000 to \$10,000	272 2, 579, 217		622, 434	82, 459	25,681	108, 140
\$10,000 to \$11,000	224 2,346,346		757, 025	73,339	29,352	102,691
\$11,000 to \$12,000	181 2,080,013		488, 790	75,324	30,643	105,967
\$12,000 to \$13,000	144 1,798,708		532, 583	62,557	30,841	93, 398
\$13,000 to \$14,000	126 1,697,890	227, 937	565, 625	60,359	33, 224	93, 583
\$14,000 to \$15,000	118 1,709,080		632, 872	57, 803	37,622	95, 425
\$15,000 to \$20,000	371 6,404,02	688,504	2,587,067	234,433	185,600	420,033

¹ Nontaxable. Personal exemption and dividends exceed net income. ² Classes grouped to conceal net income and identity of taxpayers.

RHODE ISLAND-Continued.

Income class.	Number of returns.	Net		ion from al tax.	Normal		Total
		income.	Personal ex- emption.	Dividends.	tax.	Surtax.	tax.
\$20,000 to \$25,000 \$25,000 to \$30,000 \$30,000 to \$40,000 \$40,000 to \$50,000 \$50,000 to \$50,000 \$60,000 to \$70,000 \$70,000 to \$70,000 \$70,000 to \$80,000 \$80,000 to \$80,000 \$90,000 to \$100,000 \$100,000 to \$150,000 \$150,000 to \$250,000 \$250,000 to \$300,900 \$300,000 to \$400,000 \$400,000 to \$500,000 \$750,000 to \$1,000,000 \$1,000,000 to \$1,500,000 \$1,000,000 to \$1,500,000 \$2,000,000 to \$1,500,000	137 168 93 51 18 15 17 31 13 5 5 4 2 2		 	\$2, 151, 143 1, 751, 944 2, 972, 369 2, 207, 981 1, 333, 457 1, 009, 390 807, 934 683, 744 1, 998, 720 2, 173, 491 1, 1488, 634 413, 915 1, 162, 012 1, 525, 709 671, 544 (2)			
\$4,000,000 to \$5,000,000. \$5,000,000 and over Classes grouped 2		1,926,902		1,739,508	12,571	1,063,748	1,076,319
Grand total	53, 128	180, 303, 990	86, 568, 700	39, 628, 412	3, 414, 170	8, 270, 993	11, 685, 163

SOUTH CAROLINA.

			·		1	,	
\$1,000 to \$2,000 1	1,436	\$2,165,278	\$2,768,575	\$58,928			
\$1,000 to \$2,000		9,770,412	6,568,685	54,406	\$128,570		\$128,570
\$2,000 to \$3,000 1	7,330		18,950,192	122,380			W120,010
\$2,000 to \$3,000		16,079,158	11,535,984	136,903	176,370		176,370
\$3,000 to \$4,000 1		785,083	707,629	116,890		'	
\$3,000 to \$4,000	5,521	18,540,063	11, 157, 580	382,784	221,440		221,440
\$4,000 to \$5,000 1	28	135,810	65,695	54,020		[
\$4,000 to \$5,000	2,296	10,333,752	4,968,895	358,400		. 	201,360
\$5,000 to \$6,000	874	4,765,849	1,852.610	502,420	100,629		103,990
\$6,000 to \$7,000	554	3,589,079	1,208,865	491,368	83,661		93,389
\$7,000 to \$8,000		2,805,455	782,800	601,257	76, 194		90,829
\$8,000 to \$9,000	255	2,168,195	548,645	389,981	67,506	15,852	83,358
\$9,000 to \$10,000	183	1,733,669	387, 200	380,233	55,804		73,076
\$10,000 to \$11,000		1,517,182	304,200	343,208	52,781	18,592	71,373
\$11,000 to \$12,000		1,396,865	269,200	323,627	51,204	20,280	71,484
\$12,000 to \$13,000		1,043,803	161,400	286,584	41,050	17,802	58,852
\$13,000 to \$14,000		1,039,095	158, 400	220,366	42,082	20,396	62,478
\$14,000 to \$15,000		955,427	135,000	253,974	38,795	20,890	59,685
\$15,000 to \$20,000	168	2,893,912	349,117	890,662	116, 141	83,725	199,866
\$20,000 to \$25,000		2,320,440	211,733	759, 111	98,964	95, 933	194,897
\$25,000 to \$30,000		1,509,725	108,200	502,039	66,622	81,246	147,868
\$30,000 to \$40,000		1,852,630	118,000	543,915	88,675	132,824	221,499
\$40,000 to \$50,000		1,603,877	73,800	433,605	82,059	154,645	236, 704
\$50,000 to \$60,000		903,933	35,000	451,651	33,321	113,327	146,648
\$60,000 to \$70,000	14	912.688	27,200	425, 321	32,030	134,399	166, 429
\$70,000 to \$80,000		533,065	13,600	364,776	10,856	93, 739	104, 595
\$80,000 to \$90,000	3	248,278	6,600	50,618	14,763	47,714	62,477
\$90,000 to \$100,000	7	(2)	(2) (2)	(2)	(2)	(2)	(2) (2)
\$100,000 to \$150,000		1 \ '		(2)	(2)	(2)	
\$150,000 to \$200,000			[¦	· · · · · · · · · · · · · · · · · · ·	
\$200,000 to \$250,000							
\$250,000 to \$500,000		******					
\$300,000 to \$400,000	} • • • • • • • • • • • • • • • • • • •	· · · · · · · · · · · · · · · · · · ·		- · • • • • · · · · · · · · · ·			
#500,000 to \$500,000							
\$200,000 to \$250,000 \$250,000 to \$250,000 \$250,000 to \$300,000 \$400,000 to \$500,000 \$500,000 to \$750,000				• • • • • • • • • • • • • • • • • • • •		,	
@190.000 to @1.000.000							
\$1,000,000 to \$1,500,000. \$1,500,000 to \$2.000,000							,
\$2,000,000 to \$3,000,000	••				· · · · · · · · · · · · · · · · · · ·		
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¹ Nontaxable. Personal exemption and dividends exceed net income. ² Classes grouped to conceal net income and identity of taxpayers.

SOUTH CAROLINA—Continued.

Income class.	Number of returns.	Net income.		ion from al tax. Dividends.	Normal tax.	Surtax.	Total tax.
\$3,000,000 to \$4,000,000							
\$4,000,000 to \$5,000,000 \$5,000,000 and over Classes grouped 2			\$16,400	\$422,059	\$35,009	\$224,629	\$259,638
Grand total	33,044	109, 246, 657	63, 491, 205	9,921,486	1,915,886	1,320,939	3, 236, 875
The last of a contract of the second		sot	JTH DAE	OTA.		J	1
\$1,000 to \$2,000 1	4,254	\$6,857,529	\$9,638,705	\$70,255			
\$1,000 to \$2,000 \$2,000 to \$3,000 1	8,066 4,452	11,672,968 10,332,127	8,094,041 $11,569,274$	22,477 166,784	\$143,030	· · · · · · · · · · · · · · · · · · ·	\$143,030
\$2,000 to \$3,000	6,487	16, 232, 143	11,424,388	75,561	189, 818	· · · · · · · · · · · · · · · · · · ·	189,818
\$3,000 to \$4,000 1	254	853, 237	831,020	50,723			

		!			···		
\$1,000 to \$2,000 1	4,254	\$6,857,529	\$9,638,705	\$70,255		1	
\$1,000 to \$2,000	8,066	11,672,968	8,094,041	22,477	\$143,030		\$143,030
\$2,000 to \$3,000 1	4,452	10, 332, 127	11,569,274	166,784		1	′
\$2,000 to \$3,000	6,487	16, 232, 143	11,424,388	75,561	189,818		189,818
\$3,000 to \$4,000 1	254	853, 237	831,020	50,723		1	
\$3,000 to \$4,000	4,830	16,654,852	10,142,698	221,259	256,524		256, 524
\$4,000 to \$5,000 1	85	379, 415	250,550	197,763			
\$4,000 to \$5,000	3,223	14,547,357	7,090,412	248,493	288,147		288,147
\$5,000 to \$6,000	978	5,344,742	2,156,592	272,801	119, 194	\$4,197	123,391
\$6,000 to \$7,000	587	3,777,944	1.284,183	255, 654	101,397	10,713	112,110
\$7,000 to \$8,000	363	2,715,173	793,500	238, 430	83,441	14,306	97,747
\$8,000 to \$9,000	243 185	2,067,648 1,756,815	528, 800 416, 000	134,635 130,986	75,418 $68,397$	$15,824 \\ 17,572$	91,242
\$9,000 to \$10,000	134	1.403,722	297, 100	130, 801	59,673		85,969
\$10,000 to \$11,000 \$11,000 to \$12,000	91	1,047,897	203,200	96, 229	45,592	17,195 15,584	76,868 61.176
\$12,000 to \$12,000	76	948.792	166,800	66,335	45, 691	16,089	61,780
\$13,000 to \$14,000	71	952.542	147,200	110.821	46, 463	18, 463	64,926
\$14,000 to \$15,000		724, 547	194,000	67.891	35,921	16,071	51,992
\$15,000 to \$20,000	135	2,282,159	294,200	306, 997	111.673	63,815	175, 488
\$20,000 to \$25,000	58	1,293,416	117,600	253, 268	68, 104	53,339	121, 443
\$25,000 to \$30,000	17	474,712	.37,000	64,003	27, 113	26,251	53,364
\$30,000 to \$40,000		646, 525	41,400	162,045	32,398	44,637	77.035
\$40,000 to \$50,000	5	219, 168	8,200	71,409	10.263	20, 374	31, 137
\$50,000 to \$60,000		(2)	(2)	(2)	(2)	(2)	(2)
\$50,000 to \$60,000 \$60,000 to \$70,000	6 1	(2) (2)	(2) (2)	(2) (2)	(2) (2)		
\$50,000 to \$60,000 \$60,000 to \$70,000 \$70,000 to \$80,000	6 1	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)
\$50,000 to \$60,000 \$60,000 to \$70,000 \$70,000 to \$80,000	6 1	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)	(2) (2)
\$50,000 to \$60,000 \$60,000 to \$70,000 \$70,000 to \$80,000 \$80,000 to \$90,000 \$90,000 to \$100,000	6	(?) (2)	(2) (2)	(2) (2)	(2)	(2) (2)	(2) (2)
\$50,000 to \$60,000 \$60,000 to \$70,000 \$70,000 to \$80,000 \$80,000 to \$90,000 \$90,000 to \$100,000	6	(2)	(2)	(2) (2)	(2) (2)	(2)	(2)
\$50,000 to \$60,000. \$60,000 to \$70,000. \$70,000 to \$80,000. \$50,000 to \$90,000. \$100,000 to \$100,000. \$150,000 to \$200,000.	6 1	(?)	(2) (2)	(2) (2)	(2)	(2) (2)	(2) (2)
\$50,000 to \$60,000. \$60,000 to \$70,000. \$70,000 to \$80,000. \$50,000 to \$90,000. \$100,000 to \$100,000. \$150,000 to \$200,000.	6 1	(?)	(2) (2)	(2) (2)	(2)	(2) (2)	(2) (2)
\$50,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$80,000 to \$100,000. \$100,000 to \$150,000. \$150,000 to \$200,000. \$210,000 to \$250,000. \$250,000 to \$300,000.	6 1	(?)	(2) (2)	(2) (2)	(2)	(2) (2)	(2)
\$50,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$100,000. \$100,000 to \$150,000. \$250,000 to \$250,000. \$250,000 to \$300,000. \$250,000 to \$300,000.	6 1	(2)	(2)	(2) (2)	(2)	(2)	(2)
\$50,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$80,000 to \$100,000. \$100,000 to \$150,000. \$150,000 to \$250,000. \$210,000 to \$250,000. \$250,000 to \$300,000. \$300,000 to \$400,000.	6 1	(2)	(2)	(2) (2)	(2)	(2)	(2)
\$50,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$80,000 to \$100,000. \$100,000 to \$150,000. \$150,000 to \$250,000. \$210,000 to \$250,000. \$250,000 to \$300,000. \$300,000 to \$400,000.	6 1	(2)	(2)	(2) (2)	(2)	(2)	(2)
\$50,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$100,000. \$100,000 to \$150,000. \$150,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$350,000. \$400,000 to \$500,000. \$750,000 to \$500,000.	6	(2)	(2)	(2) (2)	(2)	(2)	(2)
\$30,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$100,000. \$100,000 to \$150,000. \$210,000 to \$200,000. \$220,000 to \$200,000. \$250,000 to \$300,000. \$400,000 to \$300,000. \$750,000 to \$750,000.	6	2	(2)	(2) (2)	(2)	(2)	(2)
\$30,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$150,000. \$150,000 to \$150,000. \$150,000 to \$250,000. \$270,000 to \$250,000. \$270,000 to \$300,000. \$390,000 to \$300,000. \$500,000 to \$750,000. \$1,000,000 to \$1,500,000. \$1,500,000 to \$1,500,000.	6	(2)	(2)	(3)	(3)	(2)	(3)
\$30,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$150,000. \$150,000 to \$150,000. \$150,000 to \$250,000. \$270,000 to \$250,000. \$270,000 to \$300,000. \$390,000 to \$300,000. \$500,000 to \$750,000. \$1,000,000 to \$1,500,000. \$1,500,000 to \$1,500,000.	6	(2)	(2)	(3)	(3)	(2)	(3)
\$50,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$100,000. \$110,000 to \$150,000. \$150,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$350,000. \$260,000 to \$500,000. \$400,000 to \$500,000. \$1,000,000 to \$1,000,000. \$1,500,000 to \$2,500,000. \$2,500,000 to \$1,000,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000.	6	(2)	(2)	(3)	(2)	(2)	(3)
\$30,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$100,000. \$100,000 to \$150,000. \$210,000 to \$200,000. \$220,000 to \$200,000. \$250,000 to \$300,000. \$390,000 to \$300,000. \$750,000 to \$750,000. \$1,500,000 to \$750,000. \$1,500,000 to \$3,000,000. \$750,000 to \$1,500,000. \$1,500,000 to \$3,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000.	6	(2)	(2)	(3)	(3)	(3)	(2)
\$50,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$100,000. \$110,000 to \$150,000. \$150,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$350,000. \$260,000 to \$500,000. \$400,000 to \$500,000. \$1,000,000 to \$1,000,000. \$1,500,000 to \$2,500,000. \$2,500,000 to \$1,000,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$3,000,000.	6	(2)	(2)	(3)	(3)	(2)	(3)
\$30,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$100,000. \$100,000 to \$100,000. \$200,000 to \$200,000. \$200,000 to \$200,000. \$200,000 to \$200,000. \$200,000 to \$300,000. \$300,000 to \$300,000. \$400,000 to \$500,000. \$750,000 to \$750,000. \$750,000 to \$1,000,000. \$1,500,000 to \$1,000,000. \$1,500,000 to \$4,000,000. \$1,500,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$4,600,000 to \$3,000,000. \$4,600,000 to \$2,000,000. \$4,600,000 to \$2,000,000. \$4,600,000 to \$3,000,000. \$4,600,000 to \$2,000,000.	6 1	(2) (2) (2) (3) (3) (2) (3) (4) (4) (5) (6) (6) (7) (7) (8) (8)	(2) (2)	(2) (2)	(2) (3)	(2) (2) (2) (3)	(3)
\$30,000 to \$60,000. \$70,000 to \$70,000. \$70,000 to \$80,000. \$70,000 to \$80,000. \$80,000 to \$80,000. \$100,000 to \$100,000. \$100,000 to \$150,000. \$210,000 to \$200,000. \$220,000 to \$200,000. \$250,000 to \$300,000. \$390,000 to \$300,000. \$750,000 to \$750,000. \$1,500,000 to \$750,000. \$1,500,000 to \$3,000,000. \$750,000 to \$1,500,000. \$1,500,000 to \$3,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000.	6 1	(2)	(2) (2)	(3)	(2) (3)	(3)	(2)

TENNESSEE.

		ī —————	1	1		
\$1,000 to \$2,000 1	7, 829	\$12, 297, 959	\$15, 755, 265	\$19 9, 810		
\$1,000 to \$2,000		22, 503, 937	15, 402, 958		\$296, 546	 \$296,546
\$2,000 to \$3,600 1	10, 339	23, 266, 613	25, 540, 162	267, 249	[. 	
\$2,000 to \$3,000	13, 293	33, 091, 443	24, 701, 279	212, 237	330, 539	 330, 539
\$3,000 to \$4,000 1		604, 121				
\$3,000 to \$4,000		25, 268, 559		321, 904		
\$4,000 to \$5,000 1		537, 217				
\$4,000 to \$5,000	3, 314	14, 775, 455	7, 239, 821	307, 612	285, 794	 285, 794

 $^{^1}$ Nontaxable. Personal exemption and dividends exceed net income. 2 Classes grouped to conceal net income and identity of taxpayers.

5375-22-8

TENNESSEE-Continued.

	Number		Exempt norm	Exemption from normal tax.				
Income class.	of returns.	of i	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$5,000 to \$6,000. \$6,000 to \$7,000. \$7,000 to \$8,000. \$7,000 to \$8,000. \$9,000 to \$8,000. \$10,000 to \$10,000. \$10,000 to \$11,000. \$11,000 to \$11,000. \$11,000 to \$11,000. \$12,000 to \$13,000. \$13,000 to \$14,000. \$14,000 to \$13,000. \$15,000 to \$20,000. \$20,000 to \$20,000. \$20,000 to \$25,000. \$20,000 to \$50,000. \$30,000 to \$40,000. \$70,000 to \$50,000. \$70,000 to \$70,000. \$100,000 to \$100,000. \$20,000 to \$100,000. \$20,000 to \$20,000. \$25,000 to \$30,000. \$30,000 to \$100,000. \$100,000 to \$100,000. \$100,000 to \$100,000. \$200,000 to \$20,000. \$200,000 to \$20,000. \$400,000 to \$750,000. \$750,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$300,000 to \$1,000,000. \$400,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$1,000,000 to \$2,000,000. \$2,000,000 to \$2,000,000.	1, 182 798 614 399 296 252 204 164 144 456 256 155 173 57 46 10 9 4 4 11 1							
Grand total	65, 054	212, 600, 105	120, 182, 996	16, 341, 019	4, 339, 656	3, 225, 353	7, 565, 009	

TEXAS.

					,	1	
\$1,000 to \$2,000 1	26, 434	\$42, 306, 964	\$57, 418, 747	\$ 493, 640		1	
\$1,000 to \$2,000	40, 226	61, 407, 209	40, 690, 146	181, 406	\$823,628		\$823,628
\$2,000 to \$3,000 1	31,678	72, 436, 033	80, 445, 780	999, 186			V 020, 020
\$2,000 to \$3,000		128, 924, 939	88, 645, 847	938, 764	1,577,939		1,577,939
\$3,000 to \$4,000 1	1, 198	3, 895, 847	2, 585, 709	1, 891, 700	_,,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
\$3,000 to \$4,000	36, 222	124, 321, 339	68, 298, 529	2, 137, 730	2, 180, 762		2, 180, 762
\$4,000 to \$5,000 1	134	550, 855	248, 797	302, 110			
\$4,000 to \$5,000	17, 515	77, 859, 155	33, 139, 890	2,623,042	1,687,917		1,687,917
\$5,000 to \$6,000	6,625	36, 272, 848	11, 513, 729	2, 837, 504	919, 830	\$26,760	946, 590
\$6,000 to \$7,000	3, 357	21, 623, 772	5, 267, 314	2, 508, 220	674, 016		733, 553
\$7,000 to \$8,000	2,061	15, 385, 717	2, 888, 281	1, 988, 436	561, 738	80, 753	642, 491
\$8,000 to \$9,000	1,335	11, 303, 867	1,822,934	1, 433, 144	456, 267	85, 430	541, 697
\$9,000 to \$10,000	993	9, 403, 235	1, 356, 417	1, 285, 774	395, 058	89, 545	484,603
\$10,000 to \$11,000	756	7,926,957	978, 634	1, 373, 950	342, 893	98, 512	441, 405
\$11,000 to \$12,000	656	7, 528, 886	846, 575	1, 418, 610	350, 049	110,088	460, 137
\$12,000 to \$13,000	462	5, 772, 492	584, 200	1, 176, 793	270, 884	98, 912	369, 796
\$13,000 to \$14,000	356	4, 806, 904	463, 866	839, 434	231, 072	93, 734	324, 806
\$14,000 to \$15,000	289	4, 199, 838	363, 500	871, 431	197, 762	92, 748	290, 510
\$15,000 to \$20,000	1,063	18, 240, 790	1,318,233	3, 402, 137	933, 416	523, 409	1, 456, 825
\$20,000 to \$25,000	530	11, 796, 395	637, 300	2, 388, 528	631, 660	485, 340	1, 117, 000
\$25,000 to \$30,000	326	8,957,952	409,000	1, 890, 125	486, 063	484, 396	970, 459
\$30,000 to \$40,000	359	12, 341, 080	427, 067	2, 919, 763	673, 498	880, 218	1,553,716
\$40,000 to \$50,000	179	8, 035, 060	219, 800	2, 807, 114	389, 710	783, 766	1, 173, 476
\$50,000 to \$60,000	118	6, 461, 075	144, 900	1,654,509	353, 149	789, 403	1, 142, 552
\$60,000 to \$70,000	54	3, 551, 873	61,700	619, 854	232, 619	532, 525	765, 144
\$70,000 to \$80,000	30	2, 239, 935	34, 800	531, 991	143, 284	383, 616	
\$80,000 to \$90,000	23	1, 903, 339	24, 400	586, 433	101, 165	365, 698	466, 863

¹ Nontaxable. Personal exemption and dividends exceed net income.
2 Classes grouped to conceal net income and identity of taxpayers.

TEX AS-Continued

		TE	XAS—Con	tinued.							
Income class.	Number of returns.	Net income.	Exempt norms Personal ex- emption.	ion from al tax. Dividends.	Normal fax.	Surtax.	Total tax.				
\$90,000 to \$100,000 \$100,000 to \$150,000 \$150,000 to \$200,000 \$200,000 to \$250,000 \$250,000 to \$300,000 \$350,000 to \$400,000 \$4400,000 to \$500,000	9 5 5 1	\$1, 322, 841 4, 059, 195 1, 564, 741 1, 039, 594 1, 401, 016 (2)	\$17,600 41,400 13,200 4,200 6,000 (2)	\$430, 144 1, 159, 585 312, 785 327, 001 180, 815 (2)	\$69, 496 240, 988 109, 821 65, 706 95, 857 (2)	\$293, 108 1, 137, 281 519, 114 411, 306 628, 159 (2)	\$362, 604 1, 378, 269 628, 935 477, 012 724, 016 (2)				
\$500,000 to \$750,000. \$750,000 to \$750,000. \$1,000,000 to \$1,000,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$2,000,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 and over. Classes grating 42.	1	(2) (2)	(2) (2)	(2)	(2)	(2) (2)	(2)				
cractico Groupou		-, 0.1-4, 220		101,000		1,000,010	1, 101, 214				
Grand total	224, 617	720, 720, 162	400, 922, 495	44, 913, 294	15, 313, 576	10, 087, 273	25, 400, 849				
UTAH.											
\$1,000 to \$2,000 1 \$1,000 to \$2,000 1 \$2,000 to \$3,000 1 \$2,000 to \$3,000 1 \$3,000 to \$4,000 1 \$3,000 to \$4,000 1 \$4,000 to \$5,000 1 \$4,000 to \$7,000 1 \$7,000 to \$8,000 1 \$7,000 to \$8,000 1 \$10,000 to \$10,000 1 \$10,000 to \$11,000 1 \$11,000 to \$12,000 1 \$12,000 to \$13,000 1 \$12,000 to \$13,000 1 \$12,000 to \$13,000 1 \$12,000 to \$14,000 1 \$12,000 to \$14,000 1 \$12,000 to \$14,000 1 \$12,000 to \$15,000 1 \$13,000 to \$14,000 1 \$15,000 to \$10,000 1 \$15,000 to \$10,000 1 \$10,000 to \$10,000 1	2, 502 7, 904 6, 519 7, 445 163 2, 923 44 1, 283 570 302 184 130 81 81 84 65 34 32 30 103 49 19 17 7 7	\$3, 888, 476 11, 990, 923 14, 987, 757 18, 480, 013 534, 546 9, 977, 517 193, 011 5, 675, 532 3, 122, 834 1, 949, 359 1, 373, 435 1, 107, 631 771, 961 881, 471 746, 248 424, 992 430, 842 433, 575 1, 754, 503 1, 097, 338 512, 463 599, 463 599, 463 742, 723 374, 467 (2) (2)	\$5, 037, 277 \$, 040, 049 17, 204, 444 13, 198, 155 497, 285 6, 373, 554 60, 939 2, 878, 548 1, 208, 207 401, 435 278, 005 173, 400 178, 200 64, 600 211, 400 211, 400 31, 400 32, 400 33, 200 11, 600 (2) (2)	\$50, 699 32, 316 372, 948 63, 394 147, 560 132, 923, 562 468, 344 271, 051 255, 785 180, 094 221, 024 196, 577 134, 809 225, 678 98, 291 535, 786 416, 423 201, 184 194, 517 1382, 928 353, 186 (2) (2)	\$159, 404 208, 666 136, 623 102, 974 63, 955 43, 544 34, 300 30, 770 24, 042 27, 126 25, 455 12, 865 17, 568 70, 064 19, 579 27, 488 24, 158 14, 807 (2)	\$2, 504 5, 471 7, 241 8, 521 7, 701 10, 918 10, 910 7, 307 8, 171 9, 510 50, 099 45, 923 27, 062 24, 542 44, 672 (2)	\$159, 404 208, 666 136, 623 102, 974 66, 459 49, 015 41, 541 39, 291 31, 743 38, 044 36, 365 20, 109 19, 226 27, 078 120, 163 85, 787 46, 641 72, 030 94, 677 59, 479 (2)				
\$50,000 to \$100,000 \$100,000 to \$100,000 \$100,000 to \$150,000 \$270,000 to \$250,000 \$280,000 to \$250,000 \$280,000 to \$400,000 \$400,000 to \$400,000 \$750,000 to \$1,000,000 \$1,000,000 to \$1,000,000 \$1,000,000 to \$1,000,000 \$1,500,000 to \$1,000,000 \$2,000,000 to \$1,000,000 \$2,000,000 to \$3,000,000 \$2,000,000 to \$3,000,000 \$2,000,000 to \$4,000,000 \$4,000,000 to \$5,000,000 \$5,000,000 to \$5,000,000 \$5,000,000 to \$5,000,000	1	(2)	(2)	(4)	(2)	(2)	(2)				
Grand total	30, 510	227, 310 82, 278, 389	7, 800 56, 999, 468	82, 202 5, 551, 054	10, 850	40, 616	51, 466 1, 506, 781				

Nontaxable. Personal exemption and dividends exceed net income.
 Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

VERMONT.

			, market of the				
	Number		Exemptinorms	ion from il tax.			
Income class.	of returns.	Net income.	Personal		Normal tax.	Surtax.	Total tax.
	166(11115.		ex-	Dividends.			
			emption.	NATION AND ADMINISTRAÇÃO AND A			
\$1,000 to \$2,000 1	2, 191	\$3, 412, 821	\$4, 365, 967 5, 989, 600	\$289,984			
\$1,000 to \$2,000 \$2,000 to \$3,000 !	5, 976 2, 103	\$3, 412, 821 8, 634, 878 4, 853, 610 9, 079, 034	5, 989, 600 5, 129, 841	58, 424 402, 833 94, 975	\$103, 439		\$103, 439
\$1,000 to \$2,000 \$1,000 to \$2,000 \$2,000 to \$3,000 1 \$2,000 to \$3,000 \$3,000 to \$4,000 1 \$3,000 to \$4,000	3,643	9, 079, 034	5, 129, 841 6, 458, 640	94, 975 320, 963	100,607		100, 607
\$3,000 to \$4,000	2, 163	9, 079, 034 603, 435 7, 486, 933 378, 717 5, 665, 185 2, 433, 833	6, 458, 640 383, 770 4, 442, 074 136, 104 2, 649, 546 917, 754 550, 074	320, 963 197, 993 388, 691 302, 857	114,607		114,607
\$4,000 to \$5,000 1 \$4,000 to \$5,000 \$5,000 to \$6,000	83 1,265	5, 665, 185	2,649,546	302, 857	109, 215		109, 215
\$5,000 to \$6,000	443 265	2, 433, 833 1, 703, 698	917, 754 550 074	255.017	52, 412 39, 793 35, 242	\$1,738 4,708 6,430	54, 150 44, 501
\$7,000 to \$8,000	163	1, 219, 662	329, 505 257, 095	271, 770 190, 368 221, 657	35, 242	6,430	41,672
\$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000 \$9,000 to \$10,000	129 98	1, 219, 662 1, 087, 134 927, 906	204, 800	199,732	31, 814 29, 438 22, 695	8, 091 9, 239	39, 905 38, 677
\$10,000 to \$11,000	70 53	732, 008 608 132	135, 561 102, 326 78, 600	251.177	22,695 17,720	8, 880 8, 917	31, 575 26, 637
\$10,000 to \$11,000 \$11,000 to \$12,000 \$12,000 to \$13,000 \$13,000 to \$14,000	42	732, 008 608, 132 523, 605 633, 551	78,600	280, 447 200, 953	17, 720 17, 724 24, 947	8, 970 12, 422	26, 694 37, 369
\$13,000 to \$14,000 \$14,000 to \$15,000	47 27		98, 800 60, 500	162, 162 82, 469	16 392	8 287	24,679
\$14,000 to \$15,000 \$15,000 to \$20,000 \$20,000 to \$25,000 \$25,000 to \$30,000 \$25,000 to \$30,000	95 52	1,628,663 1,155,816 956,918	184, 883 103, 039	\$2, 469 468, 031 379, 602	65, 837 50, 236 38, 758	46, 932 47, 748 51, 086	112,769 97,984
\$25,000 to \$30,000	35	956, 918	65, 399	376, 580	38, 758	51,086	89,844
\$30,000 to \$40,000 \$40,000 to \$50,000	31 19	865, 258	50, 200 32, 400 17, 000	483, 158 394, 290	38,748 33,002	74, 867 82, 801	113,615 115,803
\$30,000 to \$40,000 \$40,000 to \$50,000 \$50,000 to \$60,000 \$60,000 to \$70,000	10	1, 062, 150 865, 258 530, 944 386, 653	17,000 9,200	394, 290 307, 386 227, 576	15, 596 12, 056	65, 841 56, 646	115, 803 81, 437 68, 702
\$70,000 to \$80,000 \$80,000 to \$90,000	6 2 3	152, 229 246, 528	3,400	1 29, 179	9,141	26,775	35,916
\$90.000 to \$100.000	3 4	246, 528 375, 988 645, 338	3, 200 4, 200	222, 385 130, 065	1, 994 18, 996 18, 456	46, 990 82, 783	48, 984 101, 779
\$100,000 to \$150,000	1 5	645, 338	7,000	438, 393	18, 456 (2)	82, 783 193, 559	101, 779 212, 015
\$200,000 to \$250,000	2	(2) (2)	(2)	(2)	. (2)	$\binom{(2)}{(2)}$	(2) (2)
\$300,000 to \$400,000	i	(2)	(2)	(2)	. (2)	(2)	(2)
\$400,000 to \$500,000 \$500,000 to \$750,000							
\$750,000 to \$1,000,000							
\$1,500,000 to \$2,000,000							
\$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000. \$5,000,000 and over							
\$150,000 to \$200,000 \$200,000 to \$230,000 \$250,000 to \$300,000 \$300,000 to \$400,000 \$400,000 to \$500,000 \$750,000 to \$750,000 \$1,000,000 to \$1,000,000 \$1,500,000 to \$1,500,000 \$2,000,000 to \$2,000,000 \$3,000,000 to \$4,000,000 \$4,000,000 to \$5,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000 \$5,000,000 to \$4,000,000		921, 821	4,000	963, 583	1, 201	385, 353	386, 554
Grand total	19, 205	59, 303, 302	32, 774, 478	8, 590, 700	1,020,066	1, 239, 063	2, 259, 129
			VIRGINI	Α.			
\$1,000 to \$2,000 I	9,935	\$15, 640, 723	\$20, 475, 359	\$12,640			
\$1,000 to \$2,000 ¹ \$1,000 to \$2,000 \$2,000 to \$3,000 ¹ \$2,000 to \$3,000	26, 014 14, 714	39, 249, 036 33, 670, 219 47, 992, 245	26, 312, 128 37, 857, 255 34, 083, 818	210, 833 47, 282 452, 210	\$510,837		\$510,837
\$2,000 to \$3,000	19,345	47, 992, 245	34, 083, 818	452, 210	536, 892		536, 892
\$3,000 to \$4,000 1 \$3,000 to \$4,000 \$4,000 to \$5,000 1 \$4,000 to \$5,000	637 10, 331	2, 111, 434 35, 436, 056	1,703,142 21,605,624	66, 156 954, 318	514, 818		514, 818
\$4,000 to \$5,000 1	87 4,359	375, 300 19, 509, 160	156, 411 9, 441, 402	954,318 25,359 428,468 1,058,207	89, 565		
		1 9, 284, 230	3,602,088	1,058,207	196,070	\$7,984	89, 565 204, 054
\$7,000 to \$8,000	1,251 849	8,078,872 6,334,567 4,541,942	2,691,477 1,824,687	987, 646	192, 075 172, 753	22, 839 32, 290	214, 914 205, 043
\$6,000 to \$7,000. \$7,000 to \$8,000. \$8,000 to \$9,000. \$9,000 to \$10,000.	534 456	4,541,942 4,314,931	1,824,687 1,122,300 975,500	979, 128 987, 646 778, 853 829, 067	172, 753 143, 201 144, 670	32, 290 34, 869 42, 811	205, 043 178, 070 187, 481 176, 001
\$10,000 to \$11,000	357	3 739 662	733, 400	1 970 666	1 130,082	45,919	176, 001
\$10,000 to \$11,000 \$11,000 to \$12,000 \$12,000 to \$13,000 \$13,000 to \$14,000	274 234	3, 149, 572 2, 923, 364 2, 472, 341	733, 400 566, 306 483, 400 388, 400	802, 331 869, 704 684, 375 577, 669	114,679 103,604 102,028	46,714 50,243	161, 393 153, 847
\$13,000 to \$14,000 \$14,000 to \$15,600.	184 147	1 2 130 385	1 5189. UUU	684, 375 577, 669	83,553	48, 109 46, 942	150, 137 130, 495
\$15,000 to \$20,000	530 219	9,028,721	1, 078, 800	2,697,636	362, 867 189, 744	258, 376	621, 243
\$14,000 to \$15,600 \$15,000 to \$20,000 \$20,000 to \$25,000 \$25,000 to \$30,000	127	9,028,721 4,898,259 3,464,315	255, 967	2, 697, 636 1, 887, 811 1, 353, 948	146,590	203, 465 186, 366 352, 769	393, 209 332, 956 550, 769
\$30,000 to \$40,000 \$40,000 to \$50,000	. 141	4,875,532 2,788,742	297, 400 123, 200	1,933,125	198,000 96,732	352, 769 261, 706	550, 769 358, 438
,		, _, ,		, 520, 200	, 50, 102	-01,100	, 500, 200

¹ Nontaxable. Personal exemption and dividends exceed not income. ² Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

VIRGINIA-Continued.

	Number	N.4	Exempt norm	ion from al tax.	37		/D-4-1
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$50,000 to \$60,000	49	\$2 685 189	\$94,000	\$1 171 309	\$114,373	\$328,086	\$442 45
\$60,000 to \$70,000 \$70,000 to \$80,000	26	\$2,685,189 1,661,305 588,829	\$94,000 46,800 14,200	\$1,171,309 1,032,649 273,077	79, 846 28, 574	\$328,086 241,293 99,735	\$442, 45 321, 13 128, 30 69, 25
\$20,000 to \$80,000 \$80,000 to \$90,000	8 3	588, 829 255, 998	7,800	273,077 $10,325$	28,574 18,416	99, 735 50, 839	128,30 69.25
890,000 to \$100,000	3	283, 503	6,400	169, 551	9, 835	62,837	72,67
\$100,000 to \$150,000	7	828, 229	13, 200	397, 138	36,912	231, 350	268, 26
3200,000 to \$250,000	<u>.</u>	303, 223	4,000	278, 214	0,100	155, 545	141,00
250,000 to \$300,000	2	557,345	4, 400	20, 420	40,865	249, 427	290, 29
\$300,000 to \$400,000 \$400,000 to \$500,000	••••	• • • • • • • • • • • • • • • • • • • •	}				• • • • • • • •
500,000 to \$750,000	·						
\$750,000 to \$1,000,000	• • • • · · · · · ·		· · · · · · · · · · · · · · · · · · ·				
\$1,500,000 to \$2,000,000.		:::::::::::::::::::::::::::::::::::::::					
\$2,000,000 to \$3,000,000.		·					• • • • • • • • •
55,000,000 to \$4,000,000. \$4,000,000 to \$5.000.000				• • • • • • • • • • • • • • • • • • •			••••••
5,000,000 and over		·					
\$80,000 to \$80,000. \$90,000 to \$100,000. \$100,000 to \$100,000. \$150,000 to \$200,000. \$150,000 to \$200,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$250,000 to \$300,000. \$250,000 to \$500,000. \$5500,000 to \$750,000. \$5500,000 to \$1,000,000. \$1,000,000 to \$1,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$5,000,000. \$5,000,000 to \$5,000,000.	· · · · · · · · · · · · · · · · · · ·						
Grand totai	92, 576	273, 235, 229	166, 724, 031	23, 489, 383	4, 363, 687	3, 040, 514	7, 404, 20
		w	ASHINGT	ON.	<u> </u>	<u> </u>	<u> </u>
		1			<u> </u>	í	
\$1,000 to \$2 4 000 1	15,487	\$24,780,225	\$33, 119, 785	\$231,599	e1 104 621		e 1 104 es
\$2,000 to \$3,000 1	56, 468 16, 495	84, 422, 030 37, 534, 827 76, 640, 037	56, 774, 398 41, 373, 849 49, 652, 953	528, 505	\$1,104,651		31, 104, 00
\$2,000 to \$3,000	16, 495 31, 197	76, 640, 037	49, 652, 953	61, 157 528, 505 168, 943 1, 160, 390	1,081,214		1,081,21
63,000 to \$4,000 1 83,000 to \$4,000	623 12,849	43 880 129	1,535,119	1,160,390			753, 5
\$3,000 to \$4,000 ¹ \$3,000 to \$4,000 \$4,000 to \$5,000 ¹ \$4,000 to \$5,000	240	1,080,170	24, 632, 812 306, 880 13, 879, 649	334, 866 978, 276 868, 512			
\$4,000 to \$5,000	6, 953 2, 646	76, 630, 037 2, 104, 717 43, 880, 129 1, 980, 170 31, 088, 754 14, 348, 151 8, 731, 364 7, 266, 805 5, 003, 734 4, 014, 890	13,879,649	868, 512 1, 221, 553	663, 911 351, 559	\$10,891	663, 91 362, 4
\$6,000 to \$7,000	1,351	8,731,364	4,758,356 2,306,200 1,643,520 950,950	1,130,193	246,078		272,5
\$5,000 to \$6,000 \$6,000 to \$7,000 \$7,000 to \$8,000 \$8,000 to \$9,000	973 591	7, 266, 805	1,643,520	1,130,193 1,336,673 908,999	227, 966	36, 183	264, 14
\$5,000 to \$9,000. \$10,000 to \$10,000. \$11,000 to \$11,000. \$11,000 to \$12,000. \$13,000 to \$13,000. \$13,000 to \$14,000. \$14,000 to \$20,000.	424	4, 014, 890	950, 950 665, 148 430, 156 358, 044 268, 100 204, 368 193, 000 560, 299 239, 780	711, 176	246, 078 227, 966 172, 113 151, 200 112, 261 101, 422 90, 039	20, 470 36, 183 37, 653 39, 793 35, 884 37, 323 39, 337	272,55 264,14 209,76 190,99
10,000 to \$11,000	279	2,916,918 2,542,992 2,274,827	430, 156	711, 176 600, 978 609, 989	112, 261	35, 884	148, 1- 138, 7- 129, 3'
\$11,000 to \$12,000	221 183	2,542,992	358,044	609, 989 581, 558	101, 422	37,323	138,7
\$13,000 to \$14,000	135	1, 825, 151	204, 368	517, 077		35,662	108,6
\$14,000 to \$15,000	123	1,825,151 1,784,800 6,583,272	193,000	517, 077 404, 764 1, 967, 029 1, 462, 265	80, 438 289, 566 158, 712	35, 662 39, 319 198, 502 158, 586	108, 6 119, 7 488, 0 317, 2
\$20,000 to \$25,000	381 170	3, 816, 414	239, 780	1,462,265	158,712	158, 536	317.2
\$20,000 to \$25,000 \$25,000 to \$30,000	86	2,359,962	123,700	883, 026	93, 424	127,753	1 221.1
\$30,000 to \$40,000 \$40,000 to \$50,000	92 47	3,816,414 2,359,962 3,167,412 2,087,736	239, 780 123, 700 144, 217 64, 500 13, 700 23, 200 9, 400 6, 800	883, 026 1, 454, 166 1, 250, 493	93, 424 115, 249 52, 647	127, 753 227, 511 201, 708	342,70 $254,3$
\$50,000 to \$60,000 \$60,000 to \$70,000 \$70,000 to \$80,000	10		13,700	368, 393 711, 812 326, 602 568, 436	11,591	65, 023 133, 463 97, 954 80, 692	76,6
\$60,000 to \$70,000	15	961,756	23,200	711,812	17,346	133, 463	76, 6 150, 8 117, 3 87, 4
\$80,000 to \$90,000	5	961, 756 584, 027 416, 760	6,800	568, 436	19,435 6,732	80,692	87.4
\$90,000 to \$100,000	! 1	1 (2)	(2)		(2) 11,325	(2)	
\$100,000 to \$150,000	1 3	677, 988 489, 865	5, 800 4, 800	450,414 106 999		167, 227 218, 963	260 0
\$150,000 to \$200,000 \$200,000 to \$250,000 \$250,000 to \$300,000	2	456, 418	4,000	450, 414 106, 222 264, 756	41,085 14,498	188,872	178, 53 260, 0 203, 3
\$250,000 to \$300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000 \$400.000 to \$500.000	2	700, 400	2,000	200	əə, b1ə	342,051	397, 60
\$500,000 to \$750,000	.1	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000 \$1,000,000 to \$1,500,000				·			
\$1,500,000 to \$2,000,000.		· • • • • • • • • • • • • • • • • • • •		· · · · · · · · · · · · · · · · · · ·			
\$2,000,000 to \$3,000,000.		· · · · · · · · · · · · · · · · · · ·	·				
&3,000,000 t 0 \$4,000,000. \$4,000,000 t 0 \$5.000.000	[
\$5,000,000 and over		· · · · · · · · · · · · · · · · · · ·			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
this is the same of the same o	1	1 880 568	1 4 000	478 338	31 237	420,052	451.28
\$200,000 to \$250,000. \$250,000 to \$300,000. \$250,000 to \$300,000. \$400,000 to \$400,000. \$400,000 to \$500,000. \$750,000 to \$1,500,000. \$1,500,000 to \$1,500,000. \$1,500,000 to \$2,000,000. \$2,000,000 to \$4,000,000. \$4,000,000 to \$4,000,000. \$4,000,000 to \$4,000,000. \$4,000,000 to \$4,000,000. \$4,000,000 to \$4,000,000. \$5,000,000 and over. Classes grouped 2.		000,780	3,000	22,647,416	6,127,886	2,966,878	9,094,76

¹ Nontaxable. Personal exemption and dividends exceed net income. ² Classes grouped to conceal net income and identity of taxpayers.

TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

WEST VIRGINIA.

			Exempt: norms	ion from al tax.			
Income class.	Number of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.
\$1,000 to \$2,000 1 \$1,000 to \$2,000	7, 273 24, 225	\$11, 423, 921	\$15,617,902	\$532,930	e 500 500		\$523, 536
\$2,000 to \$2,000 \$2,000 to \$3,000 1	16,855	37, 675, 991 38, 980, 333	24, 570, 197 44, 724, 955 41, 292, 798 1, 332, 458 25, 642, 501 26, 543 10, 577, 768 3, 462, 647 2, 140, 624	221, 749 465, 564 417, 331 520, 057	\$920, 000		3020, 000
\$2,000 to \$3,000 ¹ \$2,000 to \$3,000 \$3,000 to \$4,000 ¹	24, 253 477	38, 980, 333 59, 725, 079 1, 577, 398 41, 780, 223	41, 292, 798 1, 332, 458	417, 331 520, 057	721, 579		721, 579
\$3,000 to \$4,000 \$4,000 to \$5,000 1 \$4,000 to \$5,000 \$5,000 to \$6,000	12,207 27	41, 780, 223	25, 642, 501 26, 543	763, 830 113, 631 995, 548 1, 004, 080	605, 278		
\$4,000 to \$5,000	4,739	113,631 21,084,615 8,736,970 6,940,171	10, 577, 768	995, 548	381, 985 182, 006	\$6,301 19,160 27,220	381, 985 188, 307 185, 631
		6, 940, 171	2, 140, 624		166 471 i	19, 160	185, 631
\$7,000 to \$8,000 \$8.000 to \$9.000	688 453	j 5, 152, 710 i 3, 836, 808	1, 448, 170 925, 913 799, 935	1,038,616 1,027,525	133, 697 103, 262	27, 239	160, 936 132, 439
\$7,000 to \$8,000. \$8,000 to \$9,000. \$9,000 to \$10,000. \$10,000 to \$11,000.	453 380 267	5, 940, 171 5, 152, 710 3, 836, 808 3, 612, 695 2, 802, 551 2, 809, 984 2, 258, 953 1, 864, 030 2, 049, 208 6, 591, 580	799, 935 551, 906	1,038,616 1,027,525 785,420 814,849	133, 697 103, 262 115, 441 88, 036	27, 239 29, 177 35, 963 34, 728	132, 439 151, 404 122, 764
\$11.000 to \$12.000	1 240	2, 809, 984	473, 524				137, 493
\$12,000 to \$13,000 \$13,000 to \$14,000	181 138	; 2, 258, 953 ; 1, 864, 030	473, 524 356, 962 285, 384 291, 800	695, 567 656, 564 678, 599	75, 907 65, 202 73, 116	38, 647 36, 275 45, 157	114, 554
\$13,000 to \$14,000 \$14,000 to \$15,000	141	2,049,208	291, 800	678,599	73, 116		101, 477 118, 273
\$15,000 to \$20,000 \$20,000 to \$25,000 \$25,000 to \$30,000 \$30,000 to \$40,000	382 221	6, 591, 580 4, 905, 812	784, 140 441, 998 237, 800 323, 550	2, 279, 529 1, 848, 179	73, 116 247, 490 189, 627 110, 324 219, 489 148, 866 87, 673 91, 819 58, 266	190, 916 202, 169 173, 571 387, 792 338, 703 309, 291 334, 784 338, 589	438, 400 391, 796
\$25,000 to \$30,000 \$30,000 to \$40,000	117	4, 905, 812 3, 206, 939 5, 490, 206	237, 800 323, 550	1,848,179 1,536,727 2,249,858	110, 324 219, 489	173, 571 387, 792	391, 796 283, 895 607, 281
\$40,000 to \$50,000 \$50,000 to \$60,000	77	3, 455, 954		1, 296, 484	148, 866	338, 703	1 487.568
\$50,000 to \$50,000 \$60,000 to \$70,000	48 35	2, 379, 116	92, 400 77, 200 46, 400	1,750,436 969,079	87,673 91,819	309, 291	396, 964 426, 603
\$60,000 to \$70,000 \$70,000 to \$80,000	26 13	3, 455, 954 2, 579, 116 2, 268, 843 1, 948, 661 1, 087, 188	46, 400 22, 600	969, 079 1, 119, 049	58, 266 34, 683	338, 589 211, 950	396, 85, 246, 63
\$80,000 to \$90,000 \$90,000 to \$100,000	1 10	946, 109	24 000	791, 382 533, 035 1, 815, 541 347, 721 260, 192	30, 708 62, 639 435	209, 859	240, 567
\$100,000 to \$150,000 \$150,000 to \$200,000	17	946, 109 2, 063, 529 353, 653	31,000 3,000 2,000	1, 815, 541 347, 721	62,639	588,705 129,065	651,34
\$200,000 to \$250,000	2 2	406, 599	2,000	260, 192	15, 218	209, 859 588, 705 129, 065 158, 98t	174, 199
\$250,000 to \$300,000							
\$400,000 to \$500,000 \$500.000 to \$750.000							
\$750,000 to \$1,000,000							
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000. \$3.000.000 to \$4.000.000.							
\$4,000,000 to \$5,000,000.							
\$150,000 to \$200,000. \$250,000 to \$250,000. \$255,000 to \$300,000. \$255,000 to \$300,000. \$300,000 to \$300,000. \$500,000 to \$500,000. \$500,000 to \$750,000. \$1,000,000 to \$1,500,000. \$1,500,000 to \$1,500,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$4,000,000. \$3,000,000 to \$5,000,000. \$5,000,000 to \$5,000,000. \$5,000,000 and over. Classes grouped 2.							
Grand total	96, 326	287, 729, 460	176, 759, 859	29, 320, 038	4,629,050	3, 888, 218	8, 517, 26
	<u>'</u>	v	VISCONS	IN.			<u> </u>
\$1,000 to \$2,000 ¹ \$1,000 to \$2,000 \$2,000 to \$3,000 ¹	25, 534 42, 151	\$40, 503, 317 62, 147, 530 57, 397, 505	\$55, 580, 140 42, 561, 234	\$284,723			
\$1,000 to \$2,000	42, 151	1 02, 147, 530	1 42, 501, 234	112,209	\$796, 869		\$796, 869
\$2,000 to \$3,000 1	25, 331	57, 397, 505	64, 658, 860	709, 816	• • • • • • • • • • • • • • • • • • •		
\$2,000 to \$3,000 1 \$2,000 to \$3,000 \$3,000 to \$4,000 1	25, 331 26, 740 743	57, 397, 505 66, 020, 952 2, 427, 274	64, 658, 860 48, 575, 229 2, 215, 640	709, 816 452, 023 444 141	681, 190		681, 19
\$2,000 to \$3,000 ¹ \$2,000 to \$3,000 \$3,000 to \$4,000 ¹ \$4,000 to \$4,000 ¹	25, 331 26, 740 743 11, 077	2, 427, 274 37, 945, 645	64,658,860 48,575,229 2,215,640 23,447,688	709, 816 452, 023 444, 141 687, 819	681, 190 554, 336		
\$2,000 to \$3,000 ¹ \$2,000 to \$3,000 \$3,000 to \$4,000 ¹ \$4,000 to \$4,000 to \$5,000 to \$	25, 331 26, 740 743 11, 077 203 5, 442	2, 427, 274 37, 945, 645	64, 658, 860 48, 575, 229 2, 215, 640 23, 447, 688 432, 320 11, 613, 390	\$284, 723 112, 269 709, 816 452, 023 444, 141 687, 819 525, 877 919, 679	479 759		554, 33 479, 75
\$2,000 to \$3,000 1 \$2,000 to \$3,000. \$3,000 to \$4,000 1 \$3,000 to \$4,000 1 \$4,000 to \$5,000 1 \$4,000 to \$5,000 1 \$5,000 to \$5,000.	25, 331 26, 740 743 11, 077 203 5, 442 3, 298 2, 568	2, 427, 274 37, 945, 645	64, 658, 860 48, 575, 229 2, 215, 640 23, 447, 688 432, 320 11, 613, 390 6, 898, 668 5, 468, 526	709, 816 452, 023 444, 141 687, 819 525, 877 919, 679 1, 733, 349	479 759		554, 33 479, 75
\$2,000 to \$3,000. \$3,000 to \$4,000 1. \$3,000 to \$4,000. \$4,000 to \$5,000 1. \$5,000 to \$5,000. \$5,000 to \$6,000. \$6,000 to \$7,000.	20, 740 743 11, 077 203 5, 442 3, 298 2, 568 1, 502	2, 427, 274 37, 945, 645	64, 658, 860 48, 575, 229 2, 215, 640 23, 447, 688 432, 320 11, 613, 390 6, 898, 668 5, 468, 526 3 139, 950	1,733,349 1,676,779	479, 759 389, 886 402, 121 324, 431	\$13, 283 47, 578 59, 139	554, 33 479, 75
\$2,000 to \$3,000.1 \$3,000 to \$4,000.1 \$4,000 to \$5,000.2 \$4,000 to \$5,000.2 \$5,000 to \$6,000.3 \$6,000 to \$6,000.3 \$7,000 to \$8,000.3 \$8,000 to \$9,000.3	20, 740 743 11, 077 203 5, 442 3, 298 2, 568 1, 502 1, 066	2, 427, 274 37, 945, 645 915, 843 24, 463, 953 18, 005, 574 16, 600, 591 11, 240, 389	64, 658, 860 48, 575, 229 2, 215, 640 23, 447, 688 432, 320 11, 613, 390 6, 898, 668 5, 468, 526 3 139, 950	1,733,349 1,676,779	479, 759 389, 886 402, 121 324, 431	\$13, 283 47, 578 59, 139 68, 713 82, 810	554, 33 479, 75 403, 16 449, 69 383, 57 354, 37 365, 61
\$2,000 to \$3,000.1 \$3,000 to \$4,000.1 \$4,000 to \$5,000.2 \$4,000 to \$5,000.2 \$5,000 to \$6,000.3 \$6,000 to \$6,000.3 \$7,000 to \$8,000.3 \$8,000 to \$9,000.3	20, 740 743 11, 077 203 5, 442 3, 298 2, 568 1, 502 1, 066	2, 427, 274 37, 945, 645 915, 843 24, 463, 953 18, 005, 574 16, 600, 591 11, 240, 389	64, 658, 860 48, 575, 229 2, 215, 640 23, 447, 688 432, 320 11, 613, 390 6, 898, 668 5, 468, 526 3 139, 950	1,733,349 1,676,779	479, 759 389, 886 402, 121 324, 431	\$13, 283 47, 578 59, 139 68, 713 82, 810	554, 33 479, 75 403, 16 449, 69 383, 57 354, 37 365, 61
\$2,000 to \$3,000. \$3,000 to \$4,000. \$4,000 to \$4,000. \$4,000 to \$5,000. \$4,000 to \$5,000. \$5,000 to \$5,000. \$5,000 to \$6,000. \$6,000 to \$6,000. \$6,000 to \$7,000. \$8,000 to \$9,000. \$9,000 to \$10,000. \$11,000 to \$12,000.	20, 740 743 11, 077 203 5, 442 3, 298 2, 568 1, 502 1, 066 877 572 468	90, 020, 932 2, 427, 932 37, 945, 645 915, 843 24, 463, 953 18, 005, 574 16, 600, 591 11, 240, 389 9, 039, 100 8, 309, 428 5, 985, 609 5, 384, 860	64, 658, 860 48, 575, 229 2, 215, 640 23, 447, 688 432, 320 11, 613, 390 6, 898, 668 5, 468, 526 3, 139, 950 2, 205, 417 1, 810, 664 1, 185, 836 954, 479 710, 332	1,733,349 1,676,779	479, 759 389, 886 402, 121 324, 431 285, 660 282, 800 209, 968 199, 226	\$13, 283 47, 578 59, 139 68, 713 82, 810 73, 415 79, 394 74, 992	554, 33 479, 75 403, 16 440, 69 383, 57 354, 37 365, 61 283, 38 278, 62 234, 93
\$2,000 to \$3,000. \$3,000 to \$4,000. \$4,000 to \$4,000. \$4,000 to \$5,000. \$4,000 to \$5,000. \$5,000 to \$5,000. \$5,000 to \$6,000. \$6,000 to \$6,000. \$6,000 to \$7,000. \$8,000 to \$9,000. \$9,000 to \$10,000. \$11,000 to \$12,000.	20, 740 743 11, 077 203 5, 442 3, 298 2, 568 1, 502 1, 066 877 572 468	90, 020, 932 2, 427, 974 37, 945, 645 915, 843 24, 463, 953 18, 005, 574 16, 600, 591 11, 240, 389 9, 039, 100 8, 309, 428 5, 985, 609 5, 384, 860	64, 658, 860 48, 575, 229 2, 215, 640 23, 447, 688 432, 320 11, 613, 390 6, 898, 668 5, 468, 526 3, 139, 950 2, 205, 417 1, 810, 664 1, 185, 836 954, 479 710, 332	1,733,349 1,676,779	479, 759 389, 886 402, 121 324, 431 285, 660 282, 800 209, 968 199, 226	\$13, 283 47, 578 59, 139 68, 713 82, 810 73, 415 79, 394 74, 992 85, 882	554, 33 479, 75 403, 16 449, 69 383, 57 365, 61 283, 38 278, 62 234, 93 252, 21
\$2,000 to \$4,000 1 \$3,000 to \$4,000 1 \$3,000 to \$4,000 . \$4,000 to \$5,000 1 \$4,000 to \$5,000 . \$5,000 to \$6,000 . \$5,000 to \$7,000 . \$7,000 to \$8,000 . \$9,000 to \$10,000 . \$10,000 to \$10,000 . \$11,000 to \$12,000 . \$12,000 to \$13,000 . \$13,000 to \$14,000 . \$13,000 to \$14,000 . \$14,000 to \$15,000 .	20, 740 743 11, 077 203 5, 442 3, 298 2, 568 1, 502 1, 666 877 572 468 349 327 258 782	06, 020, 992 2, 427, 274 37, 945, 645 915, 843 24, 463, 953 18, 005, 574 16, 600, 591 11, 240, 389 9, 039, 100 8, 309, 428 5, 985, 609 5, 384, 865 4, 360, 422 4, 414, 462 3, 740, 262 13, 433, 282	64, 658, 860 48, 575, 229 2, 215, 640 23, 447, 688 432, 320 11, 613, 390 6, 898, 668 5, 468, 526 3, 139, 950 2, 205, 417 1, 810, 664 1, 185, 836 1, 185, 836 1, 195, 836 1, 19	1,733,349 1,676,779 1,494,931 1,461,896 1,545,169 1,251,401 1,139,320 1,117,194 1,247,222 1,056,754 4,059,217	479, 759 389, 886 402, 121 324, 431 285, 660 282, 800 209, 968 199, 226	\$13, 283 47, 578 59, 139 68, 713 82, 810 73, 415 79, 394 74, 992 85, 882	554, 33 479, 75 403, 16 449, 69 383, 57 365, 61 283, 38 278, 62 234, 93 252, 21
\$2,000 to \$3,000. \$3,000 to \$4,000. \$4,000 to \$4,000. \$4,000 to \$5,000. \$4,000 to \$5,000. \$5,000 to \$5,000. \$5,000 to \$6,000. \$6,000 to \$6,000. \$6,000 to \$7,000. \$8,000 to \$9,000. \$9,000 to \$10,000. \$11,000 to \$12,000.	20, 740 743 11, 077 203 5, 442 3, 298 2, 568 1, 502 1, 066 877 572 468 349 327 258 782 391 205	90, 020, 932 2, 427, 974 37, 945, 645 915, 843 24, 463, 953 18, 005, 574 16, 600, 591 11, 240, 389 9, 039, 100 8, 309, 428 5, 985, 609 5, 384, 860	64, 658, 860 48, 575, 229 2, 215, 640 23, 447, 688 432, 320 11, 613, 390 6, 898, 668 5, 468, 526 3, 139, 950 2, 205, 417 1, 810, 664 1, 185, 836 642, 881 504, 400 1, 588, 150 778, 662	1,733,349 1,676,779 1,494,931 1,461,896 1,545,169 1,251,401 1,139,320 1,117,194 1,247,222 1,056,754 4,059,217 3,171,462 2,068,625	479, 759 389, 886 402, 121 324, 431 285, 660 282, 800 209, 968 199, 226 159, 945 166, 337 145, 612 521, 254 350, 208 223, 782	\$13, 283 47, 578 59, 139 68, 713 82, 810 73, 415 79, 394 74, 992	681, 199 554, 334 479, 755 440, 696 383, 577 365, 616 283, 388 278, 62 234, 93 252, 212 228, 03 909, 75 714, 53 523, 37 83, 98 686, 50

^{40,000} to \$50,000...... 115 | 5,132,795 | 227,600 | 2,401,478 |

1 Nontaxable. Personal exemption and dividends exceed net income.

2 Classes grouped to conceal net income and identity of taxpayers.

WISCONSIN -Continued.

	Number	N	Exempt norms	ion from il tax.	NII		m				
Income class.	of returns.	Net income.	Personal ex- emption.	Dividends.	Normal tax.	Surtax.	Total tax.				
\$50,000 to \$60,000 \$60,000 to \$70,000 \$70,000 to \$80,000 \$80,000 to \$90,000	78 46 23 25	\$4, 278, 306 2, 993, 911 1, 717, 844 2, 136, 633 1, 341, 765 2, 798, 865	\$144,600 78,298 39,000 40,800 26,400	\$2,528,091 2,022,684 941,935 1,397,217 957,753 1,631,990	\$137, 510 81, 018 58, 011 67, 053 38, 184	\$525, 074 443, 777 295, 334 425, 317 301, 757 801, 988	\$662, 584 524, 795 353, 345 492, 370 339, 941				
\$90,000 to \$100,000 \$100,000 to \$150,000 \$150,000 to \$200,000	14 23 3	700, 117	5,600	957, 753 1, 631, 990 160, 184	38, 184 94, 035 25, 680	301, 757 801, 986 172, 708	339, 941 896, 021 198, 388				
\$250,000 to \$300,000		640, 855	4, 200	636, 423	406	300, 757	301, 163				
\$500,000 to \$750,000 \$750,000 to \$1,000,000 \$1,000,000 to \$1,500,000.			• • • • • • • • • • • • • • • • • • • •								
\$300,000 to \$400,000. \$400,000 to \$500,000. \$750,000 to \$750,000. \$750,000 to \$1,000,000. \$1,500,000 to \$1,500,000. \$2,000,000 to \$2,000,000. \$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 and over. Classes grouped 2											
\$4,000,000 to \$5,000,000. \$5,000,000 and over Classes grouped 2											
Grand total	150, 452	436, 436, 810	276, 457, 705	43, 708, 932	7, 160, 930	6,071,601	13, 232, 531				
WYOMING.											
\$1,000 to \$2,000 \cdot \$1,000 to \$2,000 \cdot \$2,000 \cdot \$2,000 \cdot \$2,000 \cdot \$3,000 \cdot \$3,000 \cdot \$3,000 \cdot \$3,000 \cdot \$3,000 \cdot \$3,000 to \$4,000 \cdot \$4,000 \cdot \$5,000 \cdot \$4,000 to \$5,000 \cdot \$4,000 to \$5,000 \cdot \$5,000 \cdot \$5,000 \cdot \$5,000 \cdot \$6,000	8,394 115 2,470	\$3,315,618 10,254,718 7,537,271 20,355,190 376,950 8,284,694 284,986 4,262,405 1,648,399 1,072,930 807,609	\$4,383,405 6,433,689 8,342,513 12,941,630 323,674 5,075,097 137,293 2,029,988 643,433 350,400 232,200 170,660 100,000	\$145,661 13,638 86,142 29,754 106,183 85,746 200,555 91,973 111,401 133,892 106,679	295, 650	\$1,271 3,089 4,239	\$152,418 295,650 132,196 85,770 39,050 30,524				
\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	44 36 18 21	743, 123 437, 426 462, 722 414, 080 225, 557 282, 849	92,200 74,600 36,000 39,400 26,200 77,600	87,377 103,943 91,697 57,437 48,664 112,764 81,555	23, 813 26, 899 14, 791 18, 391 16, 994 8, 940 9, 947 9, 555 31, 617	5,555 4,250 5,756 6,114 3,894 5,531 5,401 19,831	28,052 32,454 19,041 24,147 23,108 12,834 15,478 14,956 51,448				
\$25,090 to \$30,000 \$30,000 to \$40,000 \$40,000 to \$50,000 \$50,000 to \$60,000 \$60,000 to \$70,600	12 9 3 3 1	665, 361 389, 349 322, 920 313, 097 139, 023 164, 981 (2)	40, 400 23, 406 18, 400 5, 800 7, 600 (2)	132, 960 180, 848 145, 205 31, 380 40, 420 (²)	16, 128 10, 850 12, 390 7, 667 8, 876 (2)	14, 821 17, 077 22, 857 14, 057 20, 300 (2)	30, 949 27, 927 35, 247 21, 724 29, 176 (2)				
\$80,000 to \$90,000 \$90,000 to \$100,000 \$100,000 to \$150,000 \$150,000 to \$200,000	2	(2)	(2)	(2)	(2)	(2)	(2)				
\$70,000 to \$80,000. \$80,000 to \$90,000. \$90,000 to \$100,000. \$150,000 to \$150,000. \$150,000 to \$200,000. \$250,000 to \$250,000. \$250,000 to \$250,000. \$360,000 to \$300,000. \$360,000 to \$400,000. \$5750,000 to \$750,000. \$750,000 to \$750,000. \$1,000,000 to \$1,500,000. \$1,500,000 to \$1,500,000. \$3,000,000 to \$1,500,000. \$3,000,000 to \$4,000,000.											
\$750,000 to \$1,000,000 \$750,000 to \$1,000,000 \$1,000,000 to \$2,000,000.											
\$2,000,000 to \$3,000,000. \$3,000,000 to \$4,000,000. \$4,000,000 to \$5,000,000. \$5,000,000 and over											
Classes grouped 2 Grand total		235, 921 63, 244, 529	5,200 41,610,722	30,832	15, 491 963, 597	43,680	59, 171 1, 161, 320				
Camill Didi	44,004	00,222,029	41,010,122	2,018,404	900,081	171,140	1,101,020				

Nontaxable. Personal exemption and dividends exceed net income. Classes grouped to conceal net income and identity of taxpayers.