

TREASURY DEPARTMENT
UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME

FROM
RETURNS OF NET INCOME FOR 1921

INCLUDING STATISTICS FROM
FEDERAL ESTATE TAX RETURNS

COMPILED UNDER THE DIRECTION OF THE
COMMISSIONER OF INTERNAL REVENUE



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1923

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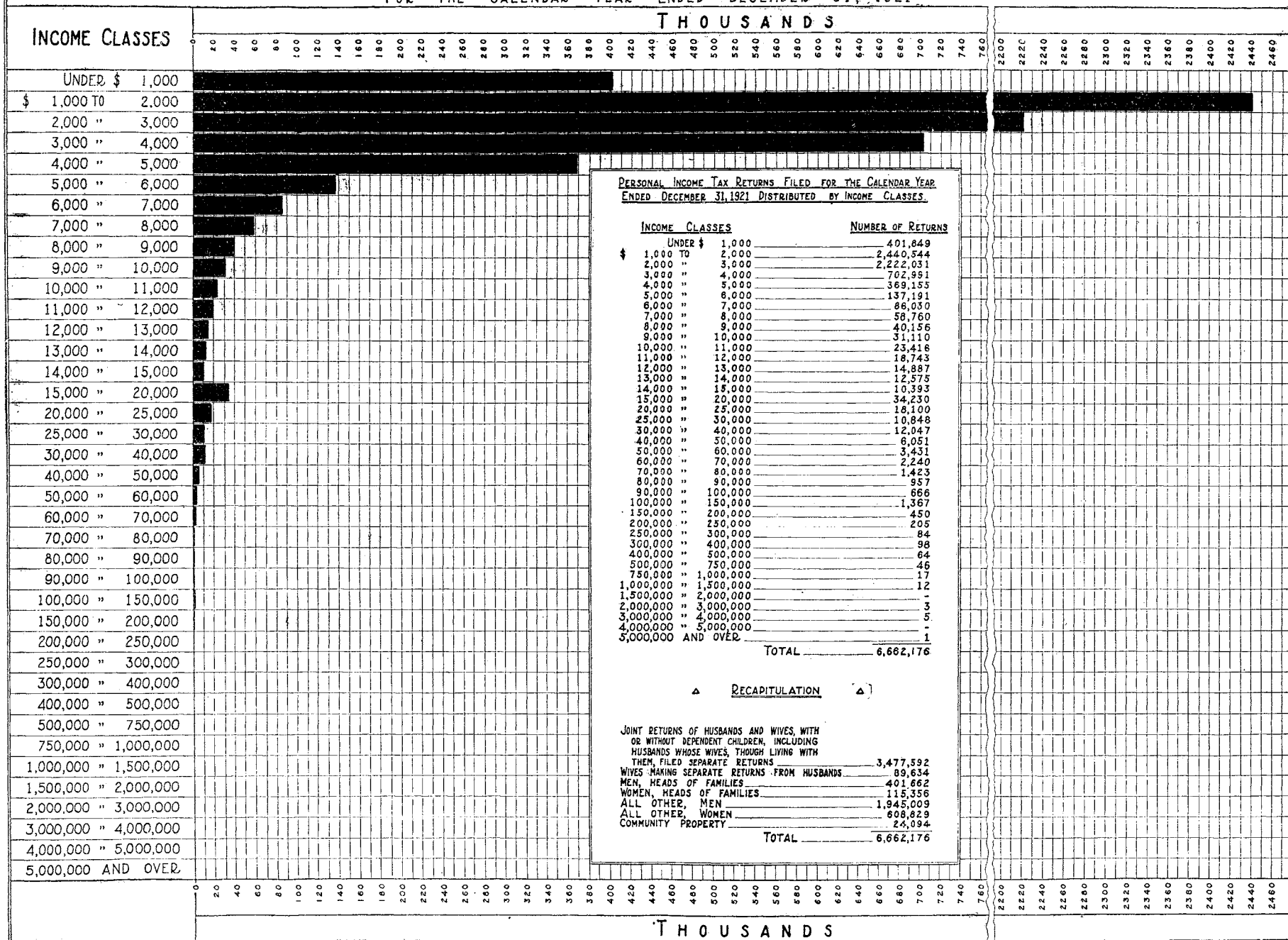
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CHART SHOWING BY INCOME CLASSES
THE NUMBER OF PERSONAL INCOME TAX RETURNS FILED
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1921



STATISTICS OF INCOME, CALENDAR YEAR 1921.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 4, 1923.

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, 1921. There are also included herein tables prepared from the Federal estate-tax returns filed during the year.

RETURNS FILED.

The number of individuals who filed income-tax returns for the calendar year ended December 31, 1921, was 6,662,176. The aggregate net income reported by these returns was \$19,577,212,528, and the tax (normal tax and surtax) amounted to \$719,387,106. As compared with 1920, the above figures show a falling off of 597,768 in the number of returns filed, and a reduction in the total net income reported amounting to \$4,158,416,655, as well as a decrease of \$355,666,580 in the total tax.

The number of corporation income-tax returns for the calendar year 1921, other than those of personal service corporations, was 356,397. Of these, 171,239 reported net income amounting to \$4,336,047,813; income tax \$366,443,621; war-profits and excess-profits tax \$335,131,811; total tax \$701,575,432.

For the calendar year 1920 the number of corporation returns was 345,595, of which 203,233 reported net income totaling \$7,902,654,813 and tax aggregating \$1,625,234,643.

The aggregate net income and total tax (individuals and corporations) for each of the years 1917-1921, inclusive, are as follows:

Year.	Net income.	Increase or decrease.	Income and profits tax.	Increase or decrease.
1917.....	\$24,382,743,418	.....	\$2,833,938,723	.....
1918.....	24,286,150,604	-\$96,592,814	4,286,486,257	\$1,452,547,534
1919.....	29,270,909,906	4,984,759,302	3,444,971,682	-841,514,575
1920.....	31,638,283,996	2,367,374,090	2,700,288,329	-744,683,353
1921.....	23,913,260,341	-7,725,023,655	1,420,962,538	-1,278,325,791

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 popu-

lation of the United States subject to Federal income tax, the proportion filing returns was 6.28 per cent. The per capita net income reported was \$184.65 and the per capita income tax was \$6.79.

On the basis of returns filed, the average net income reported for 1921 was \$2,938.56, the average amount of tax \$107.98, and the average tax rate 3.67 per cent.

Personal returns, by States and Territories, and per capita distribution, calendar year 1921.

States and Territories.	Population census 1920.	Returns.		Net income.		Tax.	
		Number.	Per cent of total.	Amount.	Per cent of total.	Amount.	Per cent of total.
Alabama.....	2,348,174	43,009	0.65	\$117,108,806	0.60	\$2,713,826	0.38
Alaska.....	54,899	(1)	.....	(1)	.....	(1)	.....
Arizona.....	334,162	18,477	.28	48,310,197	.25	516,637	.07
Arkansas.....	1,752,204	33,830	.51	92,616,903	.47	1,866,164	.26
California.....	3,426,861	386,082	5.79	1,168,021,448	5.97	36,438,482	5.06
Colorado.....	939,629	69,676	1.05	174,490,980	.89	3,862,862	.54
Connecticut.....	1,380,631	123,269	1.85	343,017,180	1.75	10,633,045	1.48
Delaware.....	223,003	15,889	.24	43,676,893	.22	1,284,365	.18
District of Columbia.....	137,571	89,966	1.35	248,345,804	1.27	7,704,564	1.08
Florida.....	968,470	42,249	.63	119,557,316	.61	2,929,409	.41
Georgia.....	2,895,832	67,719	1.02	180,311,466	.92	3,892,645	.54
Hawaii.....	255,912	11,481	.17	37,840,014	.19	1,451,776	.20
Idaho.....	431,866	22,976	.34	49,737,718	.25	493,658	.07
Illinois.....	6,485,280	611,558	9.18	1,833,920,436	9.37	68,574,351	9.53
Indiana.....	2,930,390	150,300	2.26	406,242,138	2.08	8,973,653	1.25
Iowa.....	2,404,021	111,483	1.67	313,762,935	1.60	5,837,960	.81
Kansas.....	1,769,257	88,785	1.33	217,237,297	1.11	3,392,429	.47
Kentucky.....	2,416,630	69,496	1.06	192,273,937	.98	4,297,470	.60
Louisiana.....	1,798,509	67,960	1.02	197,897,146	1.01	5,304,522	.74
Maine.....	768,014	44,397	.67	124,628,679	.64	3,974,861	.55
Maryland.....	1,449,661	112,963	1.69	368,691,062	1.88	14,537,303	2.03
Massachusetts.....	3,852,356	388,442	5.83	1,153,008,156	5.89	46,534,644	6.47
Michigan.....	3,668,412	230,147	3.75	657,779,854	3.36	24,197,840	3.36
Minnesota.....	2,387,125	124,501	1.86	340,833,699	1.74	8,697,117	1.21
Mississippi.....	1,790,618	25,614	.38	60,104,438	.31	1,069,136	.15
Missouri.....	3,404,055	172,519	2.59	499,911,004	2.55	14,660,351	2.04
Montana.....	548,889	36,907	.55	81,527,662	.42	1,051,863	.15
Nebraska.....	1,296,372	71,853	1.08	179,905,513	.92	3,328,145	.46
Nevada.....	77,407	9,719	.15	22,455,508	.11	329,296	.05
New Hampshire.....	443,083	32,410	.49	82,352,496	.42	1,759,290	.24
New Jersey.....	3,155,900	269,096	4.04	856,856,058	4.38	33,258,294	4.62
New Mexico.....	360,350	11,780	.18	27,838,165	.14	351,629	.05
New York.....	10,385,227	1,066,637	16.01	3,617,757,104	18.48	210,768,379	29.30
North Carolina.....	2,559,123	44,161	.66	127,992,951	.65	3,760,499	.52
North Dakota.....	646,872	18,440	.28	43,032,753	.22	485,783	.07
Ohio.....	5,759,394	367,096	5.51	1,060,027,926	5.41	33,574,094	4.67
Oklahoma.....	2,028,283	69,381	1.04	191,816,067	.98	4,206,507	.58
Oregon.....	783,389	62,804	.94	159,574,639	.82	4,951,580	.68
Pennsylvania.....	8,720,017	621,103	9.32	1,937,291,858	9.91	84,660,220	11.76
Rhode Island.....	604,397	48,057	.72	157,568,411	.80	9,236,323	1.28
South Carolina.....	1,683,724	25,160	.38	68,255,825	.35	1,246,523	.17
South Dakota.....	636,547	21,681	.33	47,087,498	.24	524,653	.07
Tennessee.....	2,337,885	60,949	.91	170,969,895	.87	3,984,051	.55
Texas.....	4,663,228	200,188	3.00	536,897,427	2.74	12,667,894	1.76
Utah.....	449,396	26,128	.39	62,713,461	.32	842,904	.12
Vermont.....	352,428	17,746	.27	47,561,557	.24	1,155,767	.16
Virginia.....	2,309,187	76,257	1.14	208,331,701	1.07	4,161,116	.58
Washington.....	1,356,621	115,688	1.74	262,109,642	1.34	4,909,857	.68
West Virginia.....	1,463,701	75,277	1.13	207,157,054	1.06	4,579,113	.64
Wisconsin.....	2,632,067	148,457	2.23	379,754,222	1.94	8,971,044	1.25
Wyoming.....	194,402	22,413	.34	51,051,629	.26	783,257	.11
Total.....	106,021,431	6,662,176	100.00	19,577,212,528	100.00	719,387,106	100.00

¹ Alaska included in Washington.

Personal returns, by States and Territories, and per capita distribution, calendar year 1921—Continued.

States and Territories.	Per cent of population filing returns.	Average net income per return.	Average amount of tax per return.	Per capita net income reported.	Per capita income tax.
Alabama.....	1.83	\$2,722.89	\$63.10	\$49.87	\$1.16
Alaska.....		(¹)		(¹)	(¹)
Arizona.....	5.53	2,614.61	27.96	144.57	1.55
Arkansas.....	1.93	2,737.72	55.17	52.86	1.07
California.....	11.27	3,025.26	94.38	340.84	10.63
Colorado.....	7.42	2,504.32	55.44	185.70	4.11
Connecticut.....	8.93	2,782.67	86.26	248.44	7.70
Delaware.....	7.13	2,748.88	80.83	195.86	5.76
District of Columbia.....	20.56	2,760.44	85.64	567.54	17.61
Florida.....	4.36	2,829.83	69.32	123.45	3.02
Georgia.....	2.34	2,662.64	57.48	62.27	1.34
Hawaii.....	4.49	3,295.88	126.45	147.86	5.67
Idaho.....	5.32	2,164.77	21.49	115.17	1.14
Illinois.....	9.43	2,998.77	112.13	282.78	10.57
Indiana.....	5.13	2,702.83	59.70	138.63	3.06
Iowa.....	4.64	2,814.45	52.37	130.52	2.43
Kansas.....	5.02	2,446.78	38.21	122.78	1.92
Kentucky.....	2.88	2,766.69	61.84	79.56	1.78
Louisiana.....	3.78	2,911.97	78.05	110.03	2.95
Maine.....	5.78	2,807.14	89.53	162.27	5.18
Maryland.....	7.79	3,263.82	128.69	254.33	10.03
Massachusetts.....	10.08	2,968.28	119.80	299.29	12.08
Michigan.....	6.82	2,629.57	96.73	179.30	6.60
Minnesota.....	5.22	2,737.60	69.86	142.78	3.64
Mississippi.....	1.43	2,346.55	41.74	33.57	.60
Missouri.....	5.07	2,897.72	84.98	146.86	4.31
Montana.....	6.72	2,209.00	28.50	148.53	1.92
Nebraska.....	5.54	2,503.76	46.32	138.78	2.57
Nevada.....	12.56	2,310.43	33.88	290.10	4.25
New Hampshire.....	7.31	2,540.96	54.28	185.86	3.97
New Jersey.....	8.53	3,184.20	123.59	271.51	10.54
New Mexico.....	3.27	2,363.17	29.85	77.25	.98
New York.....	10.27	3,391.73	197.60	348.35	20.29
North Carolina.....	1.73	2,898.33	85.15	50.01	1.47
North Dakota.....	2.85	2,333.66	26.34	66.52	.75
Ohio.....	6.37	2,887.57	91.46	184.05	5.83
Oklahoma.....	3.42	2,764.68	60.63	94.57	2.07
Oregon.....	8.02	2,540.84	78.84	208.70	6.32
Pennsylvania.....	7.12	3,119.08	136.30	222.16	9.70
Rhode Island.....	7.95	3,278.71	192.20	260.70	15.28
South Carolina.....	1.49	2,712.87	49.54	40.54	.74
South Dakota.....	3.41	2,171.83	24.20	73.97	.82
Tennessee.....	2.61	2,805.13	65.37	73.13	1.70
Texas.....	4.29	2,681.94	63.28	115.13	2.72
Utah.....	5.81	2,400.24	32.26	139.55	1.88
Vermont.....	5.04	2,680.13	65.12	134.95	3.28
Virginia.....	3.30	2,731.97	54.57	90.22	1.80
Washington.....	8.53	2,265.66	42.44	193.21	3.62
West Virginia.....	5.14	2,751.93	60.83	141.52	3.13
Wisconsin.....	5.64	2,558.00	60.43	144.27	3.41
Wyoming.....	11.53	2,277.77	34.96	262.61	4.03
Total.....	6.28	2,938.56	107.98	184.65	6.79

¹ Alaska included in Washington

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 reported, and the tax yield, also cumulative totals and relative percentages:

Simple and cumulative distribution of personal returns, by income classes, calendar year 1921.

Income classes.	Returns.					
	Simple distribution.		Cumulative distribution.		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.
Under \$1,000	401,849	6.03	6,662,176	401,849	100.00	6.03
\$1,000 to \$2,000	2,440,544	36.63	6,260,327	2,842,393	93.97	42.66
\$2,000 to \$3,000	2,222,031	33.35	3,819,783	5,064,424	57.34	76.01
\$3,000 to \$5,000	1,072,146	16.09	1,597,752	6,136,570	23.99	92.10
\$5,000 to \$10,000	353,247	5.31	525,606	6,489,817	7.90	97.41
\$10,000 to \$25,000	132,344	1.99	172,359	6,622,161	2.59	99.40
\$25,000 to \$50,000	28,946	.4342	40,015	6,651,107	.6000	99.8342
\$50,000 to \$100,000	8,717	.1307	11,069	6,659,824	.1658	99.9649
\$100,000 to \$150,000	1,367	.0205	2,352	6,661,191	.0351	99.9854
\$150,000 to \$300,000	739	.0110	985	6,661,930	.0146	99.9964
\$300,000 to \$500,000	162	.0024	246	6,662,092	.0036	99.9988
\$500,000 to \$1,000,000	63	.0009	84	6,662,155	.0012	99.9997
\$1,000,000 and over	21	.0003	21	6,662,176	.0003	100.00
Total	6,662,176	100.00	.....	.....	.....	.....

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		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.
Under \$1,000	\$213,849,934	1.09	\$19,577,212,528	\$213,849,934	100.00	1.09
\$1,000 to \$2,000	3,620,761,768	18.49	19,363,362,594	3,334,611,702	98.91	19.58
\$2,000 to \$3,000	5,325,931,265	27.21	15,742,600,826	9,160,542,967	80.42	46.79
\$3,000 to \$5,000	4,054,891,244	20.71	10,416,669,561	13,215,434,211	53.21	67.50
\$5,000 to \$10,000	2,378,759,237	12.16	6,361,778,317	15,594,193,448	32.50	79.66
\$10,000 to \$25,000	1,958,156,206	10.00	3,983,019,080	17,552,349,654	20.34	89.66
\$25,000 to \$50,000	979,629,305	5.00	2,024,862,874	18,531,978,959	10.34	94.66
\$50,000 to \$100,000	582,230,218	2.97	1,045,233,569	19,114,209,177	5.34	97.63
\$100,000 to \$150,000	163,520,999	.84	463,008,351	19,277,730,176	2.37	98.47
\$150,000 to \$300,000	145,948,047	.75	299,482,352	19,423,678,223	1.53	99.22
\$300,000 to \$500,000	61,342,550	.31	153,534,305	19,485,020,773	.78	99.53
\$500,000 to \$1,000,000	42,780,426	.22	92,191,755	19,527,801,199	.47	99.75
\$1,000,000 and over	49,411,329	.25	49,411,329	19,577,212,528	.25	100.00
Total	19,577,212,528	100.00	.....	.....	.....	.....

Income classes.	Tax (normal tax and surtax).					
	Simple distribution.		Cumulative distribution.		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.
Under \$1,000	\$173,678	0.03	\$719,387,106	\$173,678	100.00	0.03
\$1,000 to \$2,000	29,160,654	4.05	719,213,428	29,334,332	99.97	4.08
\$2,000 to \$3,000	20,712,373	2.88	690,052,774	50,046,705	95.92	6.96
\$3,000 to \$5,000	42,743,604	5.94	669,340,401	92,790,309	93.04	12.90
\$5,000 to \$10,000	68,871,422	9.57	628,596,797	161,661,731	87.10	22.47
\$10,000 to \$25,000	126,886,410	17.64	557,725,375	288,548,141	77.53	40.11
\$25,000 to \$50,000	112,909,840	15.70	430,838,965	401,457,981	59.89	55.81
\$50,000 to \$100,000	115,711,635	16.08	317,929,125	517,169,616	44.19	71.89
\$100,000 to \$150,000	52,330,056	7.27	202,217,490	569,499,672	28.11	79.16
\$150,000 to \$300,000	61,495,988	8.55	149,887,434	630,995,660	20.84	87.71
\$300,000 to \$500,000	31,859,630	4.43	88,391,446	662,855,290	12.29	92.14
\$500,000 to \$1,000,000	25,112,090	3.49	56,631,816	687,967,380	7.86	95.63
\$1,000,000 and over	31,419,726	4.37	31,419,726	719,387,106	4.37	100.00
Total	719,387,106	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 1921.

Status of family relationship.	Returns.		Net income.		Tax.	
	Number.	Per cent.	Amount.	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.....	3,477,592	52.20	\$12,448,419,490	63.59	\$442,214,092	61.47
Wives making separate returns from husbands.....	89,634	1.35	486,169,923	2.48	43,521,348	6.04
Heads of families, men.....	401,662	6.03	1,066,538,564	5.45	27,852,616	3.87
Heads of families, women.....	115,356	1.73	309,461,003	1.58	10,848,457	1.51
All other, men.....	1,945,009	29.19	3,788,543,065	19.35	124,710,007	17.34
All other, women.....	608,829	9.14	1,302,397,698	6.65	58,610,664	8.15
Community property income.....	24,094	.36	175,684,785	.90	11,629,922	1.62
Total.....	6,662,176	100.00	19,577,212,528	100.00	719,387,106	100.00

INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS).

The amount of net income not subject to 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 1921.

Status of income.	Amount.	Per cent of total net income.
Net income specifically exempt from normal tax:		
Personal exemption and credit for dependents.....	\$14,191,855,700	.....
Dividends.....	2,476,952,399	.....
Interest on Government obligations not wholly exempt from tax.....	46,984,406	.....
Total specific exemptions.....	16,715,802,505	.....
Less amount in excess of net income.....	2,713,737,519	.....
Net income exempt from normal tax.....	14,002,064,986	71.52
Net income subject to normal tax.....	5,575,147,542	28.48
Total net income.....	19,577,212,528	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 1921.

Source of income.	Amount.	Per cent of total income.
Personal service:		
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$13, 813, 169, 165	59. 21
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property, and income received from fiduciaries.....	4, 170, 363, 591	17. 88
Total.....	17, 983, 532, 756	77. 09
Property:		
Rents and royalties.....	1, 177, 957, 882	5. 05
Interest on bonds, notes, etc.....	1, 690, 338, 895	7. 25
Dividends.....	2, 476, 952, 399	10. 61
Total.....	5, 345, 249, 176	22. 91
Total income.....	23, 328, 781, 932	100. 00
General deductions.....	3, 751, 569, 404	16. 08
Net income.....	19, 577, 212, 528	83. 92

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 1921.

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.
Under \$1,000.....	\$514, 958, 745	54. 94	\$422, 275, 723	45. 06
\$1,000 to \$2,000.....	3, 584, 419, 757	89. 85	405, 072, 356	10. 15
\$2,000 to \$3,000.....	5, 241, 483, 412	89. 60	608, 429, 203	10. 40
\$3,000 to \$5,000.....	3, 837, 084, 008	82. 74	800, 423, 814	17. 26
\$5,000 to \$10,000.....	2, 093, 184, 885	73. 17	767, 473, 368	26. 83
\$10,000 to \$20,000.....	1, 223, 933, 871	63. 26	710, 718, 553	36. 74
\$20,000 to \$40,000.....	771, 432, 177	55. 00	631, 074, 571	45. 00
\$40,000 to \$60,000.....	280, 092, 349	48. 52	297, 176, 537	51. 48
\$60,000 to \$80,000.....	147, 396, 801	45. 34	177, 706, 507	54. 66
\$80,000 to \$100,000.....	84, 436, 795	44. 76	104, 191, 388	55. 24
\$100,000 to \$150,000.....	88, 097, 458	39. 91	132, 617, 052	60. 09
\$150,000 to \$200,000.....	37, 880, 578	36. 82	64, 987, 945	63. 18
\$200,000 to \$250,000.....	20, 744, 466	33. 80	40, 628, 416	66. 20
\$250,000 to \$300,000.....	11, 249, 550	37. 87	18, 456, 096	62. 13
\$300,000 to \$500,000.....	23, 807, 018	25. 90	68, 098, 092	74. 10
\$500,000 to \$1,000,000.....	16, 184, 731	28. 37	40, 871, 786	71. 63
\$1,000,000 to \$1,500,000.....	4, 401, 963	29. 45	10, 544, 610	70. 55
\$1,500,000 to \$2,000,000.....				
\$2,000,000 and over.....	2, 744, 192	5. 81	44, 503, 159	94. 19
Total.....	17, 983, 532, 756	77. 08	5, 345, 249, 176	22. 92

Distribution by sources of income and deductions, by income classes, calendar year 1921—
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.
Under \$1,000	\$937, 234, 468	\$723, 384, 534	77. 18	\$213, 849, 934	22. 82
\$1,000 to \$2,000	3, 989, 492, 113	368, 730, 345	9. 24	3, 620, 761, 768	90. 76
\$2,000 to \$3,000	5, 849, 912, 615	523, 981, 350	8. 96	5, 325, 931, 265	91. 04
\$3,000 to \$5,000	4, 637, 507, 822	582, 616, 578	12. 56	4, 054, 891, 244	87. 44
\$5,000 to \$10,000	2, 860, 658, 253	481, 899, 016	16. 85	2, 378, 759, 237	83. 15
\$10,000 to \$20,000	1, 934, 652, 424	379, 989, 527	19. 64	1, 554, 662, 897	80. 36
\$20,000 to \$40,000	1, 402, 506, 748	288, 646, 529	20. 55	1, 113, 860, 219	79. 42
\$40,000 to \$60,000	577, 268, 886	120, 521, 824	20. 88	456, 747, 062	79. 12
\$60,000 to \$80,000	325, 103, 308	74, 277, 754	22. 85	250, 825, 554	77. 15
\$80,000 to \$100,000	188, 628, 183	44, 708, 186	23. 70	143, 919, 997	76. 30
\$100,000 to \$150,000	220, 714, 510	57, 193, 511	25. 91	163, 520, 999	74. 09
\$150,000 to \$200,000	102, 868, 523	25, 433, 006	24. 72	77, 435, 517	75. 28
\$200,000 to \$250,000	61, 372, 882	15, 687, 912	25. 56	45, 684, 970	74. 44
\$250,000 to \$300,000	29, 705, 646	6, 878, 086	23. 15	22, 827, 560	76. 85
\$300,000 to \$500,000	91, 905, 110	30, 562, 560	33. 25	61, 342, 550	66. 75
\$500,000 to \$1,000,000	57, 056, 517	14, 276, 091	25. 02	42, 780, 426	74. 98
\$1,000,000 to \$1,500,000	14, 946, 573	2, 102, 394	14. 67	12, 844, 179	85. 93
\$1,500,000 to \$2,000,000					
\$2,000,000 and over	47, 247, 351	10, 680, 201	22. 60	36, 567, 150	77. 40
Total	23, 328, 781, 932	3, 751, 569, 404	16. 08	19, 577, 212, 528	83. 92

The distribution of personal income by sources showing the amounts reported from each source is shown in the following table:

Distribution of personal income, by sources and income classes, calendar year 1921.

Income classes.	Wages and salaries.	Business.	Partnerships, fiduciaries, etc.	Profits from sales of real estate, stocks and bonds.
Under \$1,000	\$321, 336, 288	\$118, 976, 642	\$35, 958, 353	\$38, 637, 462
\$1,000 to \$2,000	3, 243, 836, 486	255, 152, 738	64, 351, 011	21, 079, 522
\$2,000 to \$3,000	4, 557, 288, 548	504, 808, 881	131, 467, 747	47, 918, 236
\$3,000 to \$5,000	2, 859, 188, 037	671, 340, 314	205, 838, 250	100, 717, 407
\$5,000 to \$10,000	1, 342, 428, 026	402, 162, 409	245, 779, 077	102, 815, 373
\$10,000 to \$20,000	739, 488, 597	203, 725, 400	211, 339, 251	69, 380, 623
\$20,000 to \$40,000	432, 377, 203	114, 939, 390	179, 099, 464	45, 016, 118
\$40,000 to \$60,000	141, 721, 538	38, 292, 212	82, 954, 230	17, 124, 369
\$60,000 to \$80,000	69, 183, 289	17, 413, 250	53, 245, 226	7, 555, 036
\$80,000 to \$100,000	36, 959, 421	10, 451, 395	33, 288, 987	3, 736, 992
\$100,000 to \$150,000	35, 031, 445	11, 686, 903	37, 751, 740	3, 627, 370
\$150,000 to \$200,000	13, 070, 218	3, 819, 615	19, 235, 446	1, 755, 299
\$200,000 to \$250,000	8, 030, 747	2, 785, 738	9, 451, 914	476, 067
\$250,000 to \$300,000	2, 999, 694	2, 399, 279	5, 306, 958	543, 628
\$300,000 to \$500,000	5, 624, 235	3, 060, 472	13, 493, 482	1, 598, 829
\$500,000 to \$1,000,000	1, 873, 412	4, 219, 156	9, 592, 904	469, 259
\$1,000,000 to \$1,500,000	352, 856	1, 021, 825	2, 958, 814	65, 468
\$1,500,000 to \$2,000,000				
\$2,000,000 and over	2, 379, 123		73, 454	291, 615
Total	13, 813, 169, 165	2, 366, 318, 610	1, 341, 188, 308	462, 858, 673

Distribution of personal income, by sources and income classes, calendar year 1921—
Continued.

Income classes.	Rents and royalties.	Dividends.	Interest and investment income.	Total income.
Under \$1,000.....	\$116,652,120	\$168,395,621	\$137,227,982	\$937,234,468
\$1,000 to \$2,000.....	151,391,796	66,325,058	187,355,502	3,989,492,113
\$2,000 to \$3,000.....	240,115,413	97,084,540	271,229,250	5,849,912,615
\$3,000 to \$5,000.....	248,866,148	230,009,270	321,543,396	4,637,507,822
\$5,000 to \$10,000.....	171,850,952	349,231,315	246,391,101	2,860,658,253
\$10,000 to \$20,000.....	107,953,738	407,565,766	195,199,049	1,934,652,424
\$20,000 to \$40,000.....	70,605,214	409,556,238	150,913,119	1,402,506,745
\$40,000 to \$60,000.....	25,446,558	208,162,967	63,567,022	577,268,886
\$60,000 to \$80,000.....	13,260,527	129,500,747	34,945,233	325,103,308
\$80,000 to \$100,000.....	7,496,676	78,235,249	18,459,463	188,628,183
\$100,000 to \$150,000.....	8,257,046	100,568,997	23,791,009	220,714,510
\$150,000 to \$200,000.....	4,936,166	49,960,272	10,091,507	102,868,523
\$200,000 to \$250,000.....	2,013,963	31,893,612	6,715,841	61,372,832
\$250,000 to \$300,000.....	464,146	15,219,643	2,772,307	29,705,646
\$300,000 to \$500,000.....	2,368,217	55,429,204	10,400,671	91,905,110
\$500,000 to \$1,000,000.....	4,356,613	31,353,986	3,161,187	57,066,517
\$1,000,000 to \$1,500,000.....	1,233	9,956,287	587,090	14,946,573
\$1,500,000 to \$2,000,000.....				
\$2,000,000 and over.....	2,021,336	38,498,637	3,983,166	47,247,351
Total.....	1,177,957,882	2,476,952,399	1,690,338,895	23,328,781,932

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 1921.

Income classes.	Wages and salaries.	Busi-ness.	Part-nerships, fiduciaries, etc.	Profits from sales of real estate, stocks and bonds.	Rents, and royalties.	Divi-dends.	Inter-est and invest-ment in-come.	Total in-come.
Under \$1,000.....	34.28	12.69	3.84	4.13	12.45	17.97	14.64	100.00
\$1,000 to \$2,000.....	81.32	6.39	1.61	.53	3.79	1.66	4.70	100.00
\$2,000 to \$3,000.....	77.88	8.63	2.25	.82	4.11	1.67	4.64	100.00
\$3,000 to \$5,000.....	61.65	14.47	4.44	2.17	5.37	4.96	6.94	100.00
\$5,000 to \$10,000.....	46.93	14.06	8.59	3.59	6.01	12.21	8.61	100.00
\$10,000 to \$20,000.....	38.22	10.53	10.92	3.59	5.58	21.07	10.09	100.00
\$20,000 to \$40,000.....	30.83	8.20	12.77	3.21	5.03	29.20	10.76	100.00
\$40,000 to \$60,000.....	24.55	6.64	14.37	2.97	4.41	36.05	11.01	100.00
\$60,000 to \$80,000.....	21.28	5.36	16.38	2.32	4.08	39.83	10.75	100.00
\$80,000 to \$100,000.....	19.59	5.54	17.65	1.98	3.97	41.48	9.79	100.00
\$100,000 to \$150,000.....	15.87	5.29	17.11	1.64	3.74	45.57	10.78	100.00
\$150,000 to \$200,000.....	12.71	3.71	18.70	1.71	4.80	48.57	9.80	100.00
\$200,000 to \$250,000.....	13.09	4.54	15.40	.78	3.28	51.97	10.94	100.00
\$250,000 to \$300,000.....	10.10	8.08	17.87	1.83	1.56	51.23	9.33	100.00
\$300,000 to \$500,000.....	6.12	3.36	14.68	1.74	2.47	60.31	11.32	100.00
\$500,000 to \$1,000,000.....	3.28	7.45	16.82	.82	7.63	54.96	9.04	100.00
\$1,000,000 to \$1,500,000.....	2.36	6.86	19.79	.44	.01	66.61	3.93	100.00
\$1,500,000 to \$2,000,000.....								
\$2,000,000 and over.....	5.04		.16	.62	4.28	81.47	8.43	100.00
Total.....	59.21	10.14	5.75	1.98	5.05	10.62	7.25	100.00

INCOME FROM BUSINESS (PERSONAL RETURNS).

The income reported by individuals as having been derived from business, other than from partnerships, 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 1921.

Industrial groups.	Number of businesses reported.	Per cent.	Net income.	Per cent.
Agriculture and related industries.....	130,344	16.14	\$229,193,235	9.69
Mining and quarrying.....	3,871	.48	11,168,718	.47
Manufacturing:				
Food products, liquors, and tobacco.....	13,481	1.67	48,511,689	2.05
Textiles and textile products.....	10,410	1.29	33,661,289	1.42
Leather and leather products.....	3,808	.47	9,481,394	.40
Rubber and rubber goods.....	565	.07	1,151,797	.05
Lumber and wood products.....	2,765	.35	9,835,525	.41
Paper, pulp, and products.....	231	.03	1,217,464	.05
Printing and publishing.....	7,505	.93	28,537,412	1.21
Chemicals and allied substances.....	1,043	.13	4,469,698	.19
Stone, clay, and glass products.....	1,527	.19	6,158,291	.26
Metal and metal products.....	6,239	.77	18,238,268	.77
All other manufacturing industries.....	8,345	1.03	25,082,408	1.06
Total manufacturing.....	55,919	6.93	186,335,235	7.87
Construction.....	33,045	4.09	110,027,192	4.65
Transportation and other public utilities.....	23,886	2.95	51,143,310	2.16
Trade.....	240,486	29.79	712,884,031	30.13
Public service, professional, amusements, hotels, etc....	231,395	23.66	795,402,958	33.61
Finance, banking, insurance, etc.....	26,688	3.31	90,591,119	4.08
Special cases, business not sufficiently defined to be classified with any other division.....	61,740	7.65	173,572,812	7.34
Grand total.....	807,374	100	2,366,318,610	100

PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.

Returns filed by partnerships and personal service corporations are not subject to tax as such, the income reported being included in the returns of net income filed by the individual members or stockholders according to their distributive share, whether distributed or not.

The number of returns of net income for 1921 filed by these two forms of association was:

Partnerships.....	259,359
Personal service corporations.....	5,500
Total.....	264,859

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 Other Public Utilities" group, both gross income and general deductions should be greatly in excess of the amounts shown. This is due to railroad and other utility corporations, to a large 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.

TABLE A.—*Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1921.*

Industrial groups.	Total number of corporations reporting.	Corporations reporting net income.				
		Number.	Per cent reporting net income.	Gross income.	Total deductions.	Net income.
Agriculture and related industries.....	8,724	3,146	36.06	\$371,039,406	\$330,321,214	\$40,718,192
Mining and quarrying.....	17,660	4,365	24.72	1,728,765,475	1,543,631,552	185,133,923
Manufacturing:						
Food products, liquors and tobacco.....	13,777	7,207	52.31	5,519,503,463	5,200,327,190	319,176,273
Textiles and textile products.....	10,872	5,312	48.86	3,885,118,040	3,557,761,957	327,356,083
Leather and leather products.....	2,184	981	44.92	822,817,015	765,752,379	57,064,636
Rubber and rubber goods.....	641	196	30.58	112,146,551	107,044,878	5,101,673
Lumber and wood products.....	6,733	2,984	44.32	1,071,669,578	1,001,158,527	70,511,051
Paper, pulp, and products.....	1,676	730	43.56	565,401,379	520,519,542	44,881,837
Printing and publishing.....	8,432	5,386	63.88	1,414,017,240	1,289,860,650	124,156,590
Chemicals and allied substances.....	5,924	2,502	42.23	2,117,210,866	1,958,993,577	158,217,289
Stone, clay, and glass products.....	3,681	1,998	54.28	733,427,446	663,670,947	69,756,499
Metal and metal products.....	15,536	5,468	35.20	6,044,372,496	5,607,005,636	437,366,860
All other manufacturing industries.....	10,292	4,266	41.45	2,136,393,002	1,972,196,185	164,196,817
Total manufacturing.....	79,748	37,030	46.43	24,422,077,076	22,644,291,468	1,777,785,608
Construction.....	10,361	6,041	58.31	1,281,614,507	1,214,279,139	67,335,368
Transportation and other public utilities.....	19,105	11,831	61.93	¹ 7,187,369,107	¹ 6,365,497,653	821,871,454
Trade.....	88,179	42,809	48.55	17,570,065,920	16,998,120,623	571,945,297
Public service—professional, amusements, hotels, etc.....	19,103	10,694	55.98	1,312,596,853	1,207,724,299	104,872,554
Finance, banking, insurance, etc.....	82,858	54,122	65.32	5,797,975,438	5,058,678,633	739,296,805
Combinations—predominant industry not ascertainable.....	2,879	1,201	41.72	379,619,547	352,530,935	27,088,612
Inactive concerns.....	27,780					
Total.....	356,397	171,239	48.05	60,051,123,329	55,715,075,516	4,336,047,813

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

TABLE A.—*Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1921—Continued.*

Industrial groups.	Corporations reporting net income.				
	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.....	\$3,433,529	\$2,568,433	\$6,001,962	0.86	14.74
Mining and quarrying.....	15,804,592	16,164,624	31,969,216	4.56	17.26
Manufacturing:					
Food products, liquors and tobacco.....	26,801,433	38,874,871	65,676,304	9.36	20.58
Textiles and textile products.....	27,642,731	39,573,339	67,216,070	9.59	20.53
Leather and leather products.....	4,858,825	6,956,022	11,814,847	1.69	20.70
Rubber and rubber goods.....	448,009	367,459	815,468	.12	15.98
Lumber and wood products.....	6,061,213	5,185,860	11,247,073	1.60	15.95
Paper, pulp, and products.....	3,938,856	3,645,206	7,584,062	1.08	16.90
Printing and publishing.....	9,921,830	17,261,536	27,183,366	3.87	21.89
Chemicals and allied substances.....	14,310,789	15,287,073	29,597,862	4.22	18.70
Stone, clay, and glass products.....	6,015,890	6,015,738	12,031,628	1.71	17.25
Metal and metal products.....	36,561,169	53,746,551	90,307,720	12.87	20.65
All other manufacturing industries.....	14,474,387	13,821,462	28,295,849	4.03	17.23
Total manufacturing.....	151,035,132	200,735,117	351,770,249	50.14	19.79
Construction.....	4,872,331	8,722,555	13,594,886	1.94	20.19
Transportation and other public utilities.....	76,870,131	24,151,634	101,021,765	14.40	12.29
Trade.....	46,279,219	50,463,296	96,742,515	13.78	16.91
Public service—professional, amusements, hotels, etc.....	8,016,773	11,252,325	19,269,098	2.75	18.37
Finance, banking, insurance, etc.....	57,056,408	19,215,184	76,271,592	10.87	10.32
Combinations—predominant industry not ascertainable.....	3,075,506	1,858,643	4,934,149	.70	18.21
Inactive concerns.....					
Total.....	366,443,621	335,131,811	701,575,432	100.00	16.18

Industrial groups.	Corporations reporting no net income.				
	Number.	Per cent reporting no net income.	Gross income.	Total deductions.	Deficit.
Agriculture and related industries.....	5,578	63.94	\$304,559,049	\$393,121,947	\$88,562,898
Mining and quarrying.....	13,295	75.28	2,160,110,985	2,574,599,936	414,488,951
Manufacturing:					
Food products, liquors, and tobacco.....	6,570	47.69	2,750,043,401	3,059,205,388	309,161,987
Textiles and textile products.....	5,560	51.14	1,800,976,566	1,990,415,896	189,439,330
Leather and leather products.....	1,203	55.08	595,180,564	701,089,919	105,909,355
Rubber and rubber goods.....	445	69.42	525,699,814	627,261,549	101,561,735
Lumber and wood products.....	3,749	55.68	775,312,435	895,532,322	120,219,887
Paper, pulp, and products.....	946	56.44	438,100,079	487,278,671	49,178,592
Printing and publishing.....	3,046	36.12	307,991,840	334,671,825	26,679,985
Chemicals and allied substances.....	3,422	57.77	1,761,669,436	1,894,550,501	132,881,065
Stone, clay, and glass products.....	1,683	45.72	220,329,251	246,589,044	26,259,793
Metal and metal products.....	10,068	64.80	3,760,766,301	4,426,768,198	666,001,897
All other manufacturing industries.....	6,026	58.55	1,083,777,026	1,255,314,777	171,537,751
Total manufacturing.....	42,718	53.57	14,019,846,713	15,913,678,090	1,898,831,377
Construction.....	4,320	41.69	491,693,689	543,201,031	51,507,351
Transportation and other public utilities.....	7,274	38.07	1,813,387,056	1,213,755,849	323,368,793
Trade.....	45,370	51.45	9,774,283,657	10,401,112,000	626,828,343
Public service—professional, amusements, hotels, etc.....	8,409	44.02	442,490,733	488,429,768	45,939,035
Finance, banking, insurance, etc.....	28,736	34.68	1,753,120,702	2,116,286,615	363,165,913
Combinations—predominant industry not ascertainable.....	1,678	58.28	438,605,604	504,115,316	65,509,712
Inactive concerns.....	27,780	100.00	52,024	68,785	16,761
Total.....	185,158	51.95	31,198,150,203	35,076,369,337	3,878,219,134

¹Gross income and total deductions incomplete (see text, p. 10).

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.

TABLE B.—Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1921.

Industrial groups.	Total number of returns.	Total gross income.	Cost of goods.	Compensation of officers.	Interest paid.
Agriculture and related industries.....	8,724	\$675,598,455	\$330,207,591	\$18,271,156	\$29,744,119
Mining and quarrying.....	17,660	3,888,876,460	2,099,075,456	63,923,269	107,447,406
Manufacturing:					
Food products, liquors, and tobacco.....	13,777	8,269,546,864	6,254,444,155	109,749,325	144,527,148
Textiles and textile products.....	10,872	5,686,094,606	4,315,434,964	155,153,862	73,292,127
Leather and leather products.....	2,184	1,417,997,579	1,144,876,256	34,121,250	24,640,747
Rubber and rubber goods.....	641	637,846,365	529,613,667	9,051,666	23,329,100
Lumber and wood products.....	6,733	1,846,982,013	1,329,205,757	63,170,803	37,712,723
Paper, pulp, and products.....	1,676	1,093,501,458	745,312,702	28,202,463	15,819,275
Printing and publishing.....	8,432	1,722,009,080	722,935,460	81,973,613	14,131,973
Chemicals and allied substances.....	5,924	3,878,880,302	2,676,129,577	62,647,723	52,772,527
Stone, clay, and glass products.....	3,681	953,756,697	611,309,426	31,351,545	12,578,325
Metal and metal products.....	15,536	9,805,138,797	7,225,064,411	201,043,700	181,815,420
All other manufacturing industries.....	10,292	3,220,170,028	2,205,569,819	102,452,121	52,463,935
Total manufacturing.....	79,748	38,441,923,789	27,759,896,194	878,918,071	633,083,345
Construction.....	10,361	1,773,308,187	1,107,139,757	84,072,238	34,900,902
Transportation and other public utilities.....	19,105	19,000,756,163	18,204,547,591	182,274,050	1,966,964,833
Trade.....	88,179	27,344,349,577	22,031,511,701	642,904,253	221,450,428
Public service—professional, amusements, hotels, etc.....	19,103	1,755,087,586	414,233,098	95,405,545	33,693,915
Finance, banking, insurance, etc.....	82,858	7,551,096,140	1,787,526,045	375,246,162	1,084,161,751
Combinations—predominant industry not ascertainable.....	2,879	818,225,151	499,018,999	17,877,278	29,863,077
Inactive concerns.....	27,780	52,024	43,096	9,915	1,612
Total.....	356,397	91,249,273,532	56,849,199,528	2,258,902,237	3,141,311,388

Industrial groups.	Domestic tax.	Exhaustion, amortization, and depletion.	Miscellaneous expense.	Total deductions.
Agriculture and related industries.....	\$21,002,459	\$33,089,276	\$291,128,560	\$723,443,161
Mining and quarrying.....	86,549,035	509,165,999	1,252,070,323	4,118,231,488
Manufacturing:				
Food products, liquors, and tobacco.....	71,013,583	146,067,826	1,533,730,541	8,259,532,578
Textiles and textile products.....	51,132,168	113,958,328	839,206,406	5,548,177,853
Leather and leather products.....	10,419,085	16,986,846	235,798,114	1,466,842,298
Rubber and rubber goods.....	7,031,144	14,686,068	150,594,782	734,306,427
Lumber and wood products.....	33,758,890	101,649,480	331,193,196	1,896,690,849
Paper, pulp, and products.....	13,883,083	42,879,259	161,701,431	1,007,798,213
Printing and publishing.....	11,842,017	40,565,802	753,083,610	1,624,532,475
Chemicals and allied substances.....	41,804,563	180,903,450	839,286,193	3,853,544,073
Stone, clay, and glass products.....	10,236,706	46,784,441	197,973,543	910,259,991
Metal and metal products.....	152,507,807	355,329,846	1,918,012,560	10,033,773,834
All other manufacturing industries.....	37,811,865	91,433,372	737,779,850	3,227,110,962
Total manufacturing.....	441,461,001	1,151,244,716	7,698,366,231	38,562,969,558
Construction.....	15,820,523	43,641,000	471,905,750	1,737,480,170
Transportation and other public utilities.....	1423,211,792	1430,486,673	15,772,768,563	18,502,258,502
Trade.....	139,146,858	168,164,606	4,196,054,777	27,399,232,623
Public service—professional, amusements, hotels, etc.....	34,615,804	65,752,884	1,052,452,521	1,696,154,067
Finance, banking, insurance, etc.....	294,276,248	132,494,797	3,501,260,245	7,174,965,248
Combinations—predominant industry not ascertainable.....	16,516,831	33,195,711	260,174,355	856,646,251
Inactive concerns.....	1,273	1,295	11,594	68,785
Total.....	1,472,601,824	2,573,236,957	24,496,192,919	90,791,444,853

¹ Gross income and total deductions incomplete (see text, p. 10).

TABLE B.—*Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1921—Continued.*

Industrial groups.	Net income or deficit before deducting tax.		Income tax, war profits, and excess profits tax.	Net income or deficit after deducting tax.	
	Net income.	Deficit.		Net income.	Deficit.
Agriculture and related industries.		\$47,844,706	\$6,001,962		\$53,846,668
Mining and quarrying		229,355,028	31,969,216		261,324,244
Manufacturing:					
Food products, liquors, and tobacco.	\$10,014,286		65,676,304		55,662,018
Textiles and textile products.	137,916,753		67,216,070	\$70,700,683	
Leather and leather products.		48,844,719	11,814,847		60,659,566
Rubber and rubber goods.		96,460,062	815,468		97,275,530
Lumber and wood products.		49,708,836	11,247,073		60,955,909
Paper, pulp, and products.		4,296,755	7,584,062		11,880,817
Printing and publishing.	97,476,605		27,183,866	70,293,239	
Chemicals and allied substances.	25,336,224		29,597,862		4,261,638
Stone, clay, and glass products.	43,496,706		12,031,628	31,465,078	
Metal and metal products.		228,635,037	90,307,720		318,942,757
All other manufacturing industries.		7,340,934	28,295,849		35,636,783
Total manufacturing.	314,240,574	435,286,343	351,770,249	172,459,000	645,275,018
Construction.	15,828,017		13,594,886	2,233,131	
Transportation and other public utilities.	498,502,661		101,021,765	397,480,896	
Trade.		54,883,046	96,742,515		151,625,561
Public service—professional amusements, hotels, etc.	58,933,519		19,269,098	39,664,421	
Finance, banking, insurance, etc.	376,130,892		76,271,592	299,859,300	
Combinations—predominant industry not ascertainable.		38,421,100	4,934,149		43,355,249
Inactive concerns.		16,761			16,761
Total.	1,263,635,663	805,806,984	701,575,432	911,696,748	1,155,443,501

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

TABLE C.—*Percentage distribution of corporation income by nature of deductions and by industrial groups, calendar year 1921.*

Industrial groups.	Total gross income.	Cost of goods.	Compensation of officers.	Interest paid.	Domestic tax.	Exhaustion, amortization, and depletion.	Miscellaneous expenses.	Total deductions.	Net income or deficit before deducting tax. ¹	Income tax, war profits, and excess profits tax.	Net income or deficit after deducting tax. ²
Agriculture and related industries.	100.00	48.87	2.70	4.40	3.11	4.90	43.09	107.07	-7.07	.89	-7.96
Mining and quarrying	100.00	53.98	1.64	2.76	2.23	13.09	32.20	105.90	-5.90	.82	-6.72
Manufacturing:											
Food products, liquors, and tobacco.	100.00	75.63	1.33	1.75	.86	1.77	18.54	99.88	.12	.79	-.67
Textiles and textile products.	100.00	75.91	2.73	1.29	.89	2.00	14.76	97.58	2.42	1.18	1.24
Leather and leather products.	100.00	80.74	2.41	1.74	.73	1.19	16.63	103.44	-3.44	.83	-4.27
Rubber and rubber goods.	100.00	83.04	1.42	3.66	1.10	2.30	23.61	115.13	-15.13	.13	-15.26
Lumber and wood products.	100.00	71.97	3.42	2.04	1.83	5.50	17.93	102.69	-2.69	.61	-3.30
Paper, pulp, and products.	100.00	74.27	2.81	1.58	1.38	4.27	16.12	100.43	-1.43	.76	-1.19
Printing and publishing.	100.00	41.98	4.76	.82	.69	2.36	43.73	94.34	5.66	1.58	4.08
Chemicals and allied substances.	100.00	68.99	1.61	1.36	1.08	4.66	21.64	99.34	.66	.76	-.10
Stone, clay, and glass products.	100.00	64.08	3.30	1.33	1.09	4.90	20.75	95.45	4.55	1.26	3.29
Metal and metal products.	100.00	73.69	2.05	1.85	1.56	3.62	19.56	102.33	-2.33	.92	-3.25
All other manufacturing industries.	100.00	68.50	3.18	1.63	1.17	2.83	22.92	100.23	-.23	.88	-1.11
Total manufacturing.	100.00	72.20	2.29	1.66	1.15	2.99	20.02	100.31	-.31	.92	-1.23
Construction.	100.00	62.43	4.74	1.97	.89	2.46	26.62	99.11	.89	.77	.12
Transportation and other public utilities.	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Trade.	100.00	80.57	2.35	.81	.51	.61	15.35	100.20	-.20	.35	-.55
Public service—professional, amusements, hotels, etc.	100.00	23.60	5.44	1.92	1.97	3.75	59.97	96.65	3.35	1.10	2.25
Finance, banking, insurance, etc.	100.00	23.67	4.97	14.35	3.91	1.76	46.36	95.02	4.98	1.01	3.97
Combinations—predominant industry not ascertainable.	100.00	60.98	2.19	3.65	2.02	4.06	31.79	104.69	-4.69	.60	-5.29
Inactive concerns.	100.00	82.83	19.06	3.10	2.45	2.49	22.29	132.22	-32.22	.....	-32.22
Total.	100.00	62.31	2.48	3.44	1.61	2.82	26.84	99.50	.50	.77	-.27

¹ Not given, due to incomplete data.² Minus sign (-) indicates deductions exceed gross income.

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 \$203,095,789.

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 corporations, taxable by the United States on their net incomes, and dividends on stock of personal service corporations out of earnings upon which a Federal income tax has been imposed	\$509, 117, 760
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.....	188, 788, 627
Total.....	697, 906, 387

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.

TABLE D.—Corporation returns distributed by size of net income, calendar year 1921.

Income classes.	Number.	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.....	75, 451	\$61, 895, 581					
\$2,000 to \$5,000.....	40, 402	124, 049, 405	\$4, 529, 891	\$387, 697	\$4, 917, 588	\$122	3. 96
\$5,000 to \$10,000.....	20, 134	142, 168, 065	9, 616, 492	2, 945, 722	12, 562, 214	624	8. 84
\$10,000 to \$50,000.....	25, 327	547, 473, 491	46, 116, 863	33, 210, 703	79, 327, 566	3, 132	14. 49
\$50,000 to \$100,000.....	4, 595	320, 442, 399	28, 176, 329	28, 061, 749	56, 238, 078	12, 239	17. 55
\$100,000 to \$250,000.....	3, 108	478, 376, 439	41, 993, 090	44, 942, 158	86, 935, 248	27, 971	18. 17
\$250,000 to \$500,000.....	1, 136	391, 713, 873	33, 930, 213	35, 468, 645	69, 398, 858	61, 091	17. 71
\$500,000 to \$1,000,000.....	555	380, 316, 893	33, 033, 759	35, 785, 658	68, 819, 417	123, 999	18. 09
\$1,000,000 to \$5,000,000.....	461	918, 041, 802	81, 338, 894	80, 887, 600	162, 226, 494	351, 901	17. 67
\$5,000,000 and over.....	70	971, 569, 865	87, 708, 090	73, 441, 879	161, 149, 969	2, 302, 142	16. 58
Total.....	171, 239	4, 336, 047, 813	366, 443, 621	335, 131, 811	701, 575, 432	¹ 7, 324	¹ 16. 41
Reporting no net income.....	185, 158	² 3, 878, 219, 134					
Grand total.....	356, 397	457, 828, 679	366, 443, 621	335, 131, 811	701, 575, 432		

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

² Deficit.

CORPORATIONS REPORTING INVESTED CAPITAL.

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

TABLE E.—Corporations reporting invested capital distributed by industrial groups, calendar year 1921.

Industrial groups.	Number.	Invested capital.	Net income.	Income tax.
Agriculture and related industries.....	735	\$253,359,215	\$31,900,529	\$2,840,395
Mining and quarrying:				
Coal mining.....	586	764,453,718	75,099,665	6,284,077
Metal mining.....	52	50,852,739	3,060,407	253,711
Gas and oil.....	228	1,332,971,101	47,803,215	4,197,927
All other mining and quarrying.....	474	176,232,946	18,884,219	1,593,597
Total mining and quarrying.....	1,340	2,324,510,504	144,847,506	12,334,312
Manufacturing:				
Food products, liquors, and tobacco.....	2,866	1,751,451,110	285,593,780	24,048,028
Textiles and textile products.....	1,993	1,603,656,524	280,743,561	23,525,878
Leather and leather products.....	439	313,509,943	52,793,429	4,515,189
Rubber and rubber goods.....	66	22,733,842	3,543,678	311,694
Lumber and wood products.....	1,112	362,166,228	48,820,904	4,240,015
Paper, pulp, and products.....	327	252,080,441	34,028,623	2,965,212
Printing and publishing.....	1,925	525,129,726	109,104,753	8,908,217
Chemicals and allied substances.....	933	631,623,334	110,238,846	9,900,518
Stone, clay, and glass products.....	711	360,864,480	52,179,724	4,499,672
Metal and metal products.....	1,894	4,410,714,669	362,948,079	30,038,167
All other manufacturing industries.....	1,504	1,038,995,814	130,050,240	11,510,259
Total manufacturing.....	13,770	11,272,926,111	1,470,045,617	124,362,849
Construction.....	2,000	330,620,725	53,378,494	4,058,728
Transportation and other public utilities:				
Steam railroads.....	64	1,571,232,386	95,568,728	9,244,401
Electric railroads.....	70	622,949,046	33,179,627	3,097,212
Ocean lines, transoceanic and coastal.....	12	151,897,654	11,378,773	1,060,771
All other transportation.....	1,078	268,397,896	41,318,888	3,458,091
Electric light and power companies.....	327	407,568,546	41,999,916	3,943,764
Gas companies.....	88	131,806,977	15,011,988	1,376,611
Telephone and telegraph companies.....	463	1,309,492,750	106,232,798	10,243,681
All other public utilities.....	508	1,564,420,051	126,874,266	11,455,523
Total transportation and other public utilities.....	2,610	6,027,765,306	471,564,984	43,880,054
Trade.....	12,219	2,770,070,071	437,718,699	37,277,960
Public service—professional, amusements, hotels, etc.....	2,904	438,629,491	79,960,083	6,472,860
Finance, banking, insurance, etc.:				
National banks.....	1,354	984,742,376	87,342,024	6,821,817
State banks.....	2,273	492,024,589	51,781,931	3,858,049
All other banking.....	6,038	1,848,156,875	161,539,605	13,251,392
Life insurance, stock, and mutual companies.....	12	4,981,621	558,108	41,663
Accident, fire, and marine, stock and mutual companies.....	45	42,334,199	2,976,769	255,713
All other insurance companies.....	473	344,516,740	29,784,607	2,476,026
Total finance, banking, insurance, etc.....	10,195	3,716,756,400	333,983,044	26,704,650
Combinations, predominant industry not ascertainable.....	251	165,502,565	18,840,544	2,389,836
Inactive concerns.....				
Total reporting invested capital.....	46,114	27,300,140,388	3,042,239,500	260,321,644

TABLE E.—Corporations reporting invested capital distributed by industrial groups, calendar year 1921—Continued.

Industrial groups.	War profits and excess profits tax.	Total tax.	Per cent of net income to invested capital.	Per cent of total tax to net income.
Agriculture and related industries.....	\$2,563,972	\$5,404,367	12.59	16.94
Mining and quarrying:				
Coal mining.....	8,294,777	14,578,854	9.82	19.41
Metal mining.....	320,929	579,640	6.02	18.94
Gas and oil.....	5,289,583	9,487,510	3.59	19.85
All other mining and quarrying.....	2,202,272	3,795,869	10.72	20.10
Total mining and quarrying.....	16,107,561	28,441,873	6.23	19.64
Manufacturing:				
Food products, liquors, and tobacco.....	38,710,208	62,758,236	16.31	21.97
Textiles and textile products.....	39,561,279	63,087,157	17.51	22.47
Leather and leather products.....	6,956,022	11,471,211	16.84	21.73
Rubber and rubber goods.....	367,459	679,153	15.59	19.17
Lumber and wood products.....	5,178,720	9,418,735	13.48	19.29
Paper, pulp, and products.....	3,645,206	6,610,418	13.50	19.43
Printing and publishing.....	17,252,190	26,160,407	20.78	23.98
Chemicals and allied substances.....	15,153,726	24,954,244	17.45	22.64
Stone, clay, and glass products.....	6,014,255	10,513,927	14.46	20.15
Metal and metal products.....	53,655,677	83,693,844	8.23	23.06
All other manufacturing industries.....	13,812,646	25,322,905	12.52	19.47
Total manufacturing.....	200,307,388	324,670,237	13.04	22.09
Construction.....	8,672,588	12,731,316	16.14	23.85
Transportation and other public utilities:				
Steam railroads.....	1,475,240	10,719,641	6.08	11.22
Electric railroads.....	1,478,085	4,575,297	5.33	13.79
Ocean lines, transoceanic and coastal.....	559,648	1,620,419	7.49	14.24
All other transportation.....	4,962,194	8,420,285	15.39	20.38
Electric light and power companies.....	2,017,012	5,960,776	10.30	14.19
Gas companies.....	1,139,625	2,516,236	11.39	16.77
Telephone and telegraph companies.....	2,192,564	12,436,245	8.11	11.71
All other public utilities.....	10,057,292	21,512,815	8.11	16.96
Total transportation and other public utilities.....	23,881,660	67,761,714	7.82	14.37
Trade.....	49,935,491	87,213,451	15.80	19.92
Public service—professional, amusements, hotels, etc.....	11,195,601	17,668,461	18.23	22.10
Finance, banking, insurance, etc.:				
National banks.....	3,705,976	10,527,793	8.87	12.05
State banks.....	2,801,353	6,659,402	10.52	12.85
All other banking.....	10,038,726	23,290,118	8.74	14.42
Life insurance, stock, and mutual companies.....	42,734	84,387	11.20	15.12
Accident, fire, and marine, stock and mutual companies.....	95,741	351,454	7.03	11.81
All other insurance companies.....	2,382,824	4,858,850	8.65	16.31
Total finance, banking, insurance, etc.....	19,067,354	45,772,004	8.99	13.71
Combinations, predominant industry not ascertainable.....	1,857,353	4,247,189	11.38	22.54
Inactive concerns.....				
Total reporting invested capital.....	333,588,968	593,910,612	11.14	19.52

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 1921. 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 principal place of business is located, and a corporation files its income-tax 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.

TABLE F.—*Personal and corporation income and tax by States and Territories, calendar year 1921.*

States and Territories.	Net income.				Tax.	
	Personal.	Corporation. ¹	Personal and corporation.	Per cent for each State.	Personal and corporation.	Per cent for each State.
Alabama.....	\$117,108,806	\$12,802,636	\$129,911,442	0.54	\$4,496,676	0.32
Alaska ²						
Arizona.....	48,310,197	2,733,873	51,044,070	.21	888,515	.06
Arkansas.....	92,616,903	9,485,493	102,102,396	.43	3,152,109	.22
California.....	1,168,021,448	194,184,282	1,362,205,730	5.70	68,965,736	4.85
Colorado.....	174,490,980	34,041,045	208,532,025	.87	9,827,645	.69
Connecticut.....	343,017,180	55,306,167	398,323,347	1.67	18,143,857	1.28
Delaware.....	43,676,893	6,056,783	49,733,676	.21	2,228,200	.16
District of Columbia.....	248,345,804	20,211,960	268,557,764	1.12	11,126,070	.73
Florida.....	119,557,316	16,166,358	135,723,674	.57	5,155,828	.36
Georgia.....	180,311,466	31,036,614	211,348,080	.88	8,302,318	.58
Hawaii.....	37,840,014	10,584,937	48,424,951	.20	3,057,253	.22
Idaho.....	49,737,718	2,229,211	51,966,929	.22	696,967	.05
Illinois.....	1,833,920,436	381,144,453	2,215,064,889	9.26	129,882,929	9.14
Indiana.....	406,242,138	77,168,148	483,410,286	2.02	21,451,503	1.51
Iowa.....	313,762,935	35,317,084	349,080,019	1.46	10,021,709	.71
Kansas.....	217,237,297	87,549,593	304,786,890	1.27	18,493,596	1.30
Kentucky.....	192,273,937	31,877,592	224,151,529	.94	9,069,220	.64
Louisiana.....	197,897,146	27,125,000	225,022,146	.94	9,210,457	.65
Maine.....	124,628,679	30,485,349	155,114,028	.65	9,076,880	.64
Maryland.....	368,691,062	62,791,193	431,482,266	1.80	22,632,623	1.59
Massachusetts.....	1,153,008,156	277,810,546	1,430,818,702	5.97	93,473,857	6.58
Michigan.....	657,779,854	251,304,416	909,084,270	3.80	86,046,929	6.05
Minnesota.....	340,833,699	61,611,676	402,445,375	1.68	17,173,867	1.20
Mississippi.....	60,104,438	5,187,255	65,291,693	.27	1,685,779	.12
Missouri.....	499,911,004	129,380,452	629,291,456	2.63	34,284,178	2.44
Montana.....	81,527,662	6,104,401	87,632,063	.37	1,619,391	.11
Nebraska.....	179,905,513	18,478,322	198,383,835	.83	5,573,065	.39
Nevada.....	22,455,508	1,332,043	23,787,551	.10	455,930	.03
New Hampshire.....	82,352,496	12,712,973	95,065,469	.40	3,385,166	.24
New Jersey.....	856,856,058	154,208,750	1,011,064,808	4.23	59,193,095	4.16
New Mexico.....	27,838,165	2,177,450	30,015,615	.13	568,168	.04
New York.....	3,617,757,104	1,136,363,439	4,754,120,543	19.87	379,248,890	26.69
North Carolina.....	127,992,951	65,426,587	193,419,538	.81	16,759,979	1.18
North Dakota.....	43,032,753	4,000,679	47,033,432	.20	823,567	.06
Ohio.....	1,060,027,926	235,467,847	1,295,495,773	5.42	72,455,596	5.10
Oklahoma.....	191,816,067	17,729,976	209,546,043	.88	6,716,843	.47
Oregon.....	159,574,639	17,030,724	176,605,362	.74	7,320,268	.52
Pennsylvania.....	1,937,291,858	431,800,206	2,369,092,064	9.91	157,784,887	11.10
Rhode Island.....	157,568,411	44,843,583	202,411,994	.85	17,684,327	1.24
South Carolina.....	68,255,825	14,486,665	82,742,490	.35	3,163,851	.22
South Dakota.....	47,087,498	3,161,372	50,248,870	.21	749,237	.05
Tennessee.....	170,969,895	30,607,384	201,577,279	.84	9,111,774	.64
Texas.....	536,897,427	65,392,138	602,289,565	2.52	23,145,492	1.63
Utah.....	62,713,461	8,570,716	71,284,177	.30	1,862,805	.13
Vermont.....	47,561,557	6,313,221	53,874,778	.23	1,940,696	.14
Virginia.....	208,331,701	54,450,456	262,782,157	1.10	10,557,245	.74
Washington.....	262,109,642	34,461,446	296,571,088	1.24	9,292,995	.65
West Virginia.....	207,157,054	42,702,204	249,859,258	1.04	11,867,355	.84
Wisconsin.....	379,754,222	71,382,306	451,136,528	1.89	19,998,280	1.41
Wyoming.....	51,051,629	3,250,804	54,302,433	.23	1,138,735	.08
Total.....	19,577,212,528	4,336,047,813	23,913,260,341	100.00	1,420,962,538	100.00

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

² Included in Washington.

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, 1921, 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.....	3,497	\$43,623,277	\$7,881,085
Resident aliens.....	2,979	24,604,011	1,630,660
Foreign corporations in business or holding investments in the United States.....	235	28,688,213	2,908,667
Total.....	6,711	96,915,501	12,420,412

Income from sources in foreign countries.

American citizens and domestic corporations.	Reporting foreign income.		Tax paid foreign countries.	
	Number of returns.	Amount.	Number of returns.	Amount.
American citizens residing abroad.....	1,747	\$7,484,551	964	\$1,406,291
All other American citizens or residents reporting net income of \$5,000 and over.....	28,599	36,551,204	920	1,751,846
Domestic corporations in business or holding investments in foreign countries.....	537	65,873,267	537	4,668,654
Total.....	30,883	109,909,022	2,421	7,826,791

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 1914-1921, by income classes.

Income classes.	1914	1915	1916	1917	1918	1919	1920	1921
Under \$1,000.....				1,640,758	1,516,938	1,924,872	2,671,950	401,849
\$1,000 to \$2,000.....				838,707	1,496,878	1,569,741	2,569,316	2,440,544
\$2,000 to \$3,000.....				374,958	610,095	742,334	894,559	2,222,031
\$3,000 to \$4,000.....	82,754	69,045	85,122	185,805	322,241	438,154	442,557	702,991
\$4,000 to \$5,000.....	66,525	58,949	72,027	270,666	319,356	438,851	455,442	369,155
\$5,000 to \$10,000.....	127,448	120,402	150,553	270,666	319,356	438,851	455,442	353,247
\$10,000 to \$15,000.....	34,141	34,102	45,309	65,800	69,992	97,852	103,570	80,014
\$15,000 to \$20,000.....	15,790	16,475	22,618	29,896	30,227	42,028	44,531	34,230
\$20,000 to \$25,000.....	8,672	9,707	12,953	16,806	16,350	22,605	23,729	18,100
\$25,000 to \$30,000.....	5,483	6,196	8,055	10,571	10,206	13,769	14,471	10,848
\$30,000 to \$40,000.....	6,008	7,005	10,068	12,733	11,887	15,410	15,808	12,047
\$40,000 to \$50,000.....	3,185	4,100	5,611	7,087	6,449	8,298	8,269	6,051
\$50,000 to \$100,000.....	5,161	6,847	10,452	12,439	9,996	13,320	12,093	8,717
\$100,000 to \$150,000.....	1,189	1,793	2,900	3,302	2,358	2,983	2,191	1,367
\$150,000 to \$200,000.....	406	724	1,284	1,302	866	1,092	590	450
\$200,000 to \$250,000.....	233	386	726	703	401	522	307	205
\$250,000 to \$300,000.....	130	216	427	342	247	250	166	84
\$300,000 to \$400,000.....	147	254	469	380	260	285	169	98
\$400,000 to \$500,000.....	69	122	245	179	122	140	70	64
\$500,000 to \$1,000,000.....	114	209	376	315	178	189	123	63
\$1,000,000 and over.....	60	120	206	141	67	65	33	21
Total.....	357,515	336,652	429,401	3,472,890	4,425,114	5,332,760	7,259,944	6,662,176
Married women making separate 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	6,662,176

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 or decrease from year to year. ¹
1913.....	² 357,598	³ \$3,900,000,000	-----
1914.....	² 357,515	4,000,000,000	\$100,000,000
1915.....	² 336,652	4,600,000,000	600,000,000
1916.....	² 437,036	6,300,000,000	1,700,000,000
1917.....	⁴ 3,472,890	13,700,000,000	7,400,000,000
1918.....	⁴ 4,425,114	16,000,000,000	2,300,000,000
1919.....	⁵ 5,332,760	19,900,000,000	3,900,000,000
1920.....	⁷ 7,259,944	23,700,000,000	3,800,000,000
1921.....	⁶ 6,662,176	19,600,000,000	-4,100,000,000

CORPORATION.

Year.	Total number of returns.	Returns showing taxable income.	Returns showing no taxable income.	Net income.	Increase or decrease from year to year. ¹
1909.....	262,490	⁵ 52,498	209,992	\$3,590,000,000	-----
1910.....	270,202	⁵ 54,040	216,162	3,761,000,000	\$171,000,000
1911.....	288,352	⁵ 55,129	233,223	3,503,000,000	-258,000,000
1912.....	305,336	⁵ 61,116	244,220	4,151,000,000	648,000,000
1913.....	316,909	188,866	128,043	4,714,000,000	563,000,000
1914.....	⁶ 299,445	174,205	125,240	3,940,000,000	-774,000,000
1915.....	⁶ 366,443	190,911	175,532	5,310,000,000	1,370,000,000
1916.....	341,253	206,984	134,269	8,766,000,000	3,456,000,000
1917.....	351,426	232,079	119,347	10,730,000,000	1,964,000,000
1918.....	317,579	202,061	115,518	8,362,000,000	-2,368,000,000
1919.....	320,198	209,634	110,564	9,412,000,000	-1,050,000,000
1920.....	345,595	203,233	142,362	7,903,000,000	-1,509,000,000
1921.....	356,397	171,239	185,158	4,336,000,000	-3,567,000,000

¹ A minus sign (—) indicates decrease.² Returns reporting net income of \$3,000 and over.³ Determined on the basis of the number of returns filed and the average net income in each class.⁴ Returns reporting net income of \$1,000 and over.⁵ Returns showing net income in excess of \$5,000 exemption.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.*

Year.	Personal.			
	Normal tax.	Surtax.	War profits and excess-profits tax.	Total tax.
1913 ¹	\$12,728,038	\$15,525,497	-----	\$28,253,535
1914 ¹	16,559,493	24,486,669	-----	41,046,162
1915 ¹	23,995,777	43,947,818	-----	67,943,595
1916.....	51,440,558	121,946,136	-----	173,386,694
1917.....	156,897,441	433,345,732	\$101,249,781	691,492,954
1918.....	476,432,808	651,289,027	-----	1,127,721,835
1919.....	468,104,801	801,525,303	-----	1,269,630,104
1920.....	478,249,919	596,803,767	-----	1,075,053,686
1921.....	308,059,422	411,327,684	-----	719,387,106

Year.	Partnership.	Corporation.			
	War profits and excess-profits tax.	Income tax.	War profits and excess-profits tax.	Total tax.	Grand total.
1913 ¹	-----	² \$43,127,740	-----	² \$43,127,740	\$71,381,275
1914 ¹	-----	39,144,532	-----	39,144,532	80,190,694
1915 ¹	-----	56,993,657	-----	56,993,657	124,937,252
1916.....	-----	171,805,150	-----	171,805,150	345,191,844
1917.....	\$103,887,984	503,698,029	\$1,638,747,740	2,142,445,769	2,937,826,707
1918.....	653,198,483	2,505,565,939	3,158,764,422	4,286,486,257	7,497,952,682
1919.....	743,535,888	1,431,805,690	2,175,341,578	3,444,971,682	7,497,952,682
1920.....	636,508,292	988,726,351	1,625,234,643	2,700,288,329	7,497,952,682
1921.....	-----	366,443,621	335,131,811	701,575,432	1,420,962,538

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.

Personal returns, net income reported for calendar years 1916-1921, by income classes.

Income classes.	Net income.		
	1916	1917	1918
Under \$1,000.....		\$2,461,137,000	\$2,232,354,577
\$1,000 to \$2,000.....		2,064,977,328	3,626,824,833
\$2,000 to \$3,000.....		2,115,884,601	3,535,219,007
\$3,000 to \$5,000.....	\$624,669,015	1,827,508,088	2,145,690,016
\$5,000 to \$10,000.....	1,037,247,977	1,687,165,619	1,736,548,050
\$10,000 to \$25,000.....	1,235,015,786	1,042,320,083	978,042,710
\$25,000 to \$50,000.....	822,661,658	846,894,335	679,720,737
\$50,000 to \$100,000.....	722,795,474	400,492,040	284,106,740
\$100,000 to \$150,000.....	357,355,318	474,651,960	305,024,817
\$150,000 to \$300,000.....	505,859,406	209,904,969	144,545,428
\$300,000 to \$500,000.....	271,938,017	214,631,270	119,075,548
\$500,000 to \$1,000,000.....	256,771,325	306,835,914	137,486,892
\$1,000,000 and over.....	464,263,644		
Total.....	6,298,577,620	13,652,383,207	15,924,639,355

Income classes.	Net income.		
	1919	1920	1921
Under \$1,000.....			\$213,849,934
\$1,000 to \$2,000.....	\$2,829,113,151	\$4,050,066,618	3,620,761,768
\$2,000 to \$3,000.....	3,807,286,365	6,184,543,368	5,325,931,265
\$3,000 to \$5,000.....	4,513,264,030	5,039,607,239	4,054,891,244
\$5,000 to \$10,000.....	2,954,137,253	3,068,330,963	2,378,759,237
\$10,000 to \$25,000.....	2,412,275,757	2,547,904,786	1,958,156,206
\$25,000 to \$50,000.....	1,277,364,635	1,307,785,113	979,629,305
\$50,000 to \$100,000.....	896,497,209	810,386,333	582,230,218
\$100,000 to \$150,000.....	358,392,923	265,511,505	163,520,999
\$150,000 to \$300,000.....	371,148,536	215,138,673	145,948,047
\$300,000 to \$500,000.....	159,070,948	89,313,552	61,342,550
\$500,000 to \$1,000,000.....	128,290,396	79,962,894	42,780,426
\$1,000,000 and over.....	152,650,245	77,078,139	49,411,329
Total.....	19,859,491,448	23,735,629,183	19,577,212,528

Income classes.	Increase or decrease. ²			
	1917-16		1918-17	
	Amount.	Per cent.	Amount.	Per cent.
Under \$1,000.....				
\$1,000 to \$2,000.....	\$2,461,137,000	.....	-\$228,782,423	-9
\$2,000 to \$3,000.....	2,064,977,328	.....	1,561,847,505	76
\$3,000 to \$5,000.....	1,491,195,586	239	1,419,354,406	67
\$5,000 to \$10,000.....	790,260,111	76	318,181,928	17
\$10,000 to \$25,000.....	452,149,833	37	49,382,431	3
\$25,000 to \$50,000.....	219,658,425	27	-64,277,373	-6
\$50,000 to \$100,000.....	124,098,861	17	-167,173,598	-20
\$100,000 to \$150,000.....	43,136,722	12	-116,385,300	-29
\$150,000 to \$300,000.....	-31,207,446	-6	-169,627,143	-36
\$300,000 to \$500,000.....	-62,033,048	-23	-65,359,541	-31
\$500,000 to \$1,000,000.....	-42,140,055	-16	-95,555,722	-45
\$1,000,000 and over.....	-157,427,730	-34	-169,349,022	-55
Total.....	7,353,805,587	117	2,272,256,148	17

¹ Determined on basis of the number of returns filed and the average net income.

² A minus sign (-) indicates decrease.

Personal returns, net income reported for calendar years 1916-1921, by income classes—
Continued.

Income classes.	Increase or decrease. ²					
	1919-18		1920-19		1921-20	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Under \$1,000.....					\$213,849,934	
\$1,000 to \$2,000.....	\$596,758,574	27	\$1,220,953,467	43	—429,304,350	—11
\$2,000 to \$3,000.....	180,461,532	5	2,377,257,003	62	—858,612,103	—14
\$3,000 to \$5,000.....	978,045,023	28	526,343,209	12	—984,715,995	—20
\$5,000 to \$10,000.....	808,447,237	38	114,193,710	4	—689,571,726	—22
\$10,000 to \$25,000.....	675,727,707	39	135,629,029	6	—589,748,580	—23
\$25,000 to \$50,000.....	299,321,925	31	30,420,478	2	—328,155,808	—25
\$50,000 to \$100,000.....	216,776,472	32	—86,110,876	—10	—228,156,115	—28
\$100,000 to \$150,000.....	74,286,183	26	—92,881,418	—26	—101,990,506	—38
\$150,000 to \$300,000.....	66,123,719	22	—156,009,863	—42	—69,190,626	—32
\$300,000 to \$500,000.....	14,525,520	10	—69,757,396	—44	—27,971,002	—31
\$500,000 to \$1,000,000.....	9,214,848	8	—48,327,502	—38	—37,182,468	—46
\$1,000,000 and over.....	15,163,353	11	—75,572,106	—50	—27,666,810	—36
Total.....	3,934,852,003	25	3,876,137,735	20	—4,158,416,655	—18

² A minus sign (—) indicates decrease.

Personal returns, tax yield for calendar years 1916-1921, by income classes.

Income classes.	Tax yield.		
	1916	1917	1918
Under \$1,000.....			
\$1,000 to \$2,000.....		\$16,243,504	\$26,481,602
\$2,000 to \$3,000.....		9,097,378	35,415,344
\$3,000 to \$5,000.....	\$775,804	13,283,457	82,928,720
\$5,000 to \$10,000.....	6,301,183	44,066,389	93,057,963
\$10,000 to \$25,000.....	11,637,014	80,695,149	142,448,679
\$25,000 to \$50,000.....	11,602,681	76,593,344	130,240,648
\$50,000 to \$100,000.....	16,298,587	85,027,556	147,428,655
\$100,000 to \$150,000.....	12,423,481	55,766,236	95,680,064
\$150,000 to \$300,000.....	24,007,267	86,718,157	136,155,916
\$300,000 to \$500,000.....	17,951,410	50,227,598	79,164,847
\$500,000 to \$1,000,000.....	20,901,911	59,349,187	69,834,148
\$1,000,000 and over.....	51,487,356	109,424,999	88,885,249
Total.....	173,386,694	691,492,954	1,127,721,835

Income classes.	Tax yield.		
	1919	1920	1921
Under \$1,000.....			\$173,678
\$1,000 to \$2,000.....	\$24,696,200	\$36,859,732	29,160,654
\$2,000 to \$3,000.....	28,257,861	45,507,821	20,712,373
\$3,000 to \$5,000.....	75,914,847	83,496,116	42,743,604
\$5,000 to \$10,000.....	91,537,910	97,880,033	65,871,422
\$10,000 to \$25,000.....	164,832,523	172,259,321	126,886,410
\$25,000 to \$50,000.....	154,946,343	154,265,276	112,909,840
\$50,000 to \$100,000.....	186,357,608	163,717,719	115,711,635
\$100,000 to \$150,000.....	118,705,303	86,587,694	52,330,056
\$150,000 to \$300,000.....	153,095,349	92,604,423	61,495,988
\$300,000 to \$500,000.....	86,031,032	47,043,461	31,859,630
\$500,000 to \$1,000,000.....	76,228,132	45,641,005	25,112,090
\$1,000,000 and over.....	99,026,996	49,185,085	31,419,726
Total.....	1,269,630,104	1,075,053,686	719,387,106

Personal returns, tax yield for calendar years 1916-1921, by income classes—Continued.

Income classes.	Increase or decrease. ¹			
	1917-16		1918-17	
	Amount.	Per cent.	Amount.	Per cent.
Under \$1,000.....	\$16,243,504	.....	\$10,238,098	60
\$1,000 to \$2,000.....	9,097,378	.....	26,317,966	289
\$2,000 to \$3,000.....	17,507,653	2,257	64,645,263	354
\$3,000 to \$5,000.....	37,765,206	599	48,991,574	111
\$5,000 to \$10,000.....	69,058,135	593	61,753,530	77
\$10,000 to \$25,000.....	64,990,663	560	53,647,304	70
\$25,000 to \$50,000.....	68,728,969	422	62,401,099	73
\$50,000 to \$100,000.....	43,342,755	349	39,913,828	72
\$100,000 to \$150,000.....	62,710,890	261	49,437,759	57
\$150,000 to \$300,000.....	32,276,188	180	28,937,249	58
\$300,000 to \$500,000.....	38,447,276	184	10,484,961	18
\$500,000 to \$1,000,000.....	57,937,643	113	20,539,750	19
\$1,000,000 and over.....				
Total.....	518,106,260	299	436,228,881	63

Income classes.	Increase or decrease. ¹					
	1919-18		1920-19		1921-20	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Under \$1,000.....					\$173,678	.....
\$1,000 to \$2,000.....	-\$1,785,402	-7	\$12,163,532	49	-7,699,078	-21
\$2,000 to \$3,000.....	-7,157,483	-20	17,249,960	61	-24,795,448	-54
\$3,000 to \$5,000.....	-7,013,873	-8	7,581,269	10	-40,752,512	-49
\$5,000 to \$10,000.....	-1,520,053	-2	6,348,123	7	-29,014,611	-30
\$10,000 to \$25,000.....	22,383,844	16	7,426,798	5	-45,372,911	-26
\$25,000 to \$50,000.....	24,705,695	19	-681,067	-1	-41,355,436	-27
\$50,000 to \$100,000.....	38,928,953	26	-22,639,889	-12	-48,006,084	-29
\$100,000 to \$150,000.....	23,025,239	24	-32,117,609	-27	-34,257,638	-30
\$150,000 to \$300,000.....	26,939,433	20	-70,490,926	-43	-31,108,435	-34
\$300,000 to \$500,000.....	6,866,185	9	-38,987,571	-45	-15,183,831	-32
\$500,000 to \$1,000,000.....	6,393,984	9	-30,587,127	-40	-20,528,915	-45
\$1,000,000 and over.....	10,141,747	11	-49,841,911	-50	-17,765,359	-36
Total.....	141,908,269	13	-194,576,418	-15	-355,666,580	-33

¹ A minus sign (—) indicates decrease.

Personal returns, average tax and average rate of tax per individual, calendar years 1916-1921, by income classes.

Income classes.	1916		1917		1918	
	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).
Under \$1,000.....						
\$1,000 to \$2,000.....			\$9.90	0.66	\$17.46	1.19
\$2,000 to \$3,000.....			10.85	.44	23.66	.98
\$3,000 to \$5,000.....	\$4.94	0.12	32.60	.86	88.95	2.35
\$5,000 to \$10,000.....	41.85	.61	162.80	2.41	291.39	4.34
\$10,000 to \$25,000.....	143.88	.94	717.27	4.78	1,222.01	8.20
\$25,000 to \$50,000.....	488.86	1.41	2,520.26	7.34	4,563.12	13.32
\$50,000 to \$100,000.....	1,559.37	2.25	6,835.56	10.04	14,748.76	21.69
\$100,000 to \$150,000.....	4,283.96	3.48	16,888.62	13.92	40,576.79	33.68
\$150,000 to \$300,000.....	9,851.16	4.75	36,948.51	18.27	89,871.89	44.64
\$300,000 to \$500,000.....	25,142.03	6.60	89,852.59	23.93	207,237.82	54.77
\$500,000 to \$1,000,000.....	55,590.19	8.14	188,410.12	27.63	392,326.67	58.65
\$1,000,000 and over.....	249,938.62	11.09	776,063.82	35.65	1,326,645.51	64.65
General average....	396.60	2.75	199.11	5.06	254.85	7.08

Personal returns, average tax and average rate of tax per individual, calendar years 1916-1921, by income classes—Continued.

Income classes.	1919		1920		1921	
	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).
Under \$1,000.....					\$0.43	0.08
\$1,000 to \$2,000.....	\$12.83	0.87	\$13.80	0.91	11.95	.81
\$2,000 to \$3,000.....	18.00	.74	17.71	.74	9.32	.39
\$3,000 to \$5,000.....	64.31	1.68	62.44	1.66	39.87	1.05
\$5,000 to \$10,000.....	208.59	3.10	214.92	3.19	194.97	2.90
\$10,000 to \$25,000.....	1,014.45	6.83	1,002.50	6.76	958.76	6.48
\$25,000 to \$50,000.....	4,134.44	12.13	4,001.90	11.80	3,900.71	11.53
\$50,000 to \$100,000.....	13,990.81	20.79	13,538.22	20.20	13,274.25	19.87
\$100,000 to \$150,000.....	39,793.93	33.12	39,519.71	32.61	38,280.95	32.00
\$150,000 to \$300,000.....	87,497.50	43.94	87,116.11	43.04	83,215.14	42.14
\$300,000 to \$500,000.....	202,425.96	54.08	196,834.56	52.67	196,664.38	51.94
\$500,000 to \$1,000,000.....	403,323.45	59.42	371,005.08	57.08	398,604.20	58.70
\$1,000,000 and over.....	1,523,492.25	64.87	1,490,457.12	63.81	1,490,177.43	63.59
General average.....	238.08	6.39	148.08	4.53	107.98	3.67

Personal returns, income by sources for calendar years 1916-1921.

Source of income.	Income.		
	1916	1917	1918
Personal service:			
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$1,478,346,372	\$3,648,437,902	\$8,267,391,550
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	3,010,404,924	3,958,670,028	4,630,455,322
Total.....	4,488,751,296	7,607,107,930	12,897,846,872
Property:			
Rents and royalties.....	643,802,657	684,343,399	975,679,666
Interest on bonds, notes, etc.....	1,080,879,405	936,715,456	1,403,485,691
Dividends.....	2,136,468,625	2,848,842,499	2,468,749,244
Total.....	3,861,150,687	4,469,901,354	4,847,914,601
Total income.....	8,349,901,983	12,077,009,284	17,745,761,473
General deductions.....	2,051,324,363	885,763,077	1,821,122,118
Net income.....	^a 6,298,577,620	^a 11,191,246,207	¹ 15,924,639,355

Source of income.	Income.		
	1919	1920	1921
Personal service:			
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$10,755,692,651	\$15,270,373,354	\$13,813,169,165
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	6,708,344,984	5,927,327,538	4,170,363,591
Total.....	17,464,037,635	21,197,700,892	17,983,532,756
Property:			
Rents and royalties.....	1,019,094,265	1,047,423,738	1,177,957,882
Interest on bonds, notes, etc.....	1,500,779,100	1,709,299,428	1,690,338,895
Dividends.....	2,453,774,825	2,735,845,795	2,476,952,399
Total.....	4,973,648,190	5,492,568,961	5,345,249,176
Total income.....	22,437,685,825	26,690,269,853	23,328,781,932
General deductions.....	2,578,194,377	2,954,640,670	3,751,569,404
Net income.....	¹ 19,859,491,448	¹ 23,735,629,183	¹ 19,577,212,528

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.

Personal returns, income by sources for calendar years 1916-1921—Continued.

Source of income.	Increase or decrease. ⁴			
	1917-16		1918-17	
	Amount.	Per cent.	Amount.	Per cent.
Personal service:				
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$2,170,091,530	147	\$4,618,953,648	127
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	948,265,104	32	671,785,294	17
Total.....	3,118,356,634	69	5,290,738,942	70
Property:				
Rents and royalties.....	40,540,742	6	291,336,267	43
Interest on bonds, notes, etc.....	-144,163,949	-13	466,770,235	50
Dividends.....	712,373,874	33	-380,093,255	-13
Total.....	608,750,667	16	378,013,247	8
Total income.....	3,727,107,301	45	5,668,752,189	47
General deductions.....	-1,165,561,286	-57	935,359,041	106
Net income.....	4,892,668,587	78	4,733,393,148	42

Source of income.	Increase or decrease. ⁴					
	1919-18		1920-19		1921-20	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Personal service:						
Salaries, wages, commissions, bonuses, directors' fees, etc....	\$2,488,301,101	30	\$4,514,680,703	42	-\$1,457,204,189	-10
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	2,077,889,662	45	-781,017,446	-12	-1,756,963,947	-30
Total.....	4,566,190,763	35	3,733,663,257	21	-3,214,168,136	-15
Property:						
Rents and royalties.....	43,414,599	4	28,329,473	3	130,534,144	12
Interest on bonds, notes, etc.....	97,293,409	7	208,520,328	14	-18,960,533	-1
Dividends.....	-14,974,419	-61	282,070,970	11	-258,893,396	-9
Total.....	125,733,589	3	518,920,771	10	-147,319,785	-3
Total income.....	4,691,924,352	26	4,252,584,028	19	-3,361,487,921	-13
General deductions.....	757,072,259	42	376,446,293	15	796,928,734	27
Net income.....	3,934,852,093	25	3,876,137,735	20	-4,158,416,655	-18

⁴ A minus sign (—) indicates decrease.

In the study of the foregoing table it should be observed that in all the years excepting 1916 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."

PERSONAL RETURNS BY COUNTIES AND CITIES.

The number of personal returns filed for the calendar year 1921 in each county of the United States, as well as in each city having a population of 5,000 or over, are shown elsewhere in this publication. The compilation does not represent an exact count of the returns for each of the counties or cities but is a very close approximation of the number filed and is arrived at as follows: Index cards are prepared in the offices of the collectors of internal revenue for the returns of net income filed in each collection district. These cards are arranged by counties and cities and the number is ascertained by measurement on the basis of a certain number of cards to the inch.

FEDERAL ESTATE TAX RETURNS.

There are printed on the following pages a series of statistical tables prepared from an inspection of estate tax returns filed from January 16, 1922, to December 31, 1922, inclusive. These tables are based on estate tax returns actually filed with the bureau during this period as distinguished from the number of taxable estates originating within the period (the returns not being due until one year after the date of death), and the tables are in continuance of the estate tax tables previously published, which covered returns filed from September 9, 1916, the effective date of the original estate tax act, to January 15, 1922, the date as of which the first statistical analysis of estate tax returns was made.

The Federal estate tax as imposed by the several revenue acts is a tax levied on the transfer of the net estate of a decedent as defined by the statute, and the tax is graduated according to the size of the net estate. In these tables the size of the net estate is divided into blocks corresponding to the successive taxable blocks as fixed by the revenue acts. The tax, while popularly referred to as a Federal inheritance tax, is an estate tax and not an inheritance tax, the distinction being that the tax is levied on an estate in its entirety, whereas in the case of inheritance taxes the tax is generally levied on the share received by the individual legatee or beneficiary and is measured by that amount. The net estate as reflected in these tables is the gross estate less the sum of the authorized deductions, including in the case of resident decedents a specific exemption of \$50,000 which does not apply in the case of nonresident decedents. The gross estate represents the estate of the decedent within the usual meaning of that term, together with certain items of property specifically included by statute as in the case of transfers made in contemplation of death or intended to take effect at or after death. For further explanation, reference should be made to Regulations 63 relating to estate tax.

The two statistical analyses made of returns filed for the period from September 9, 1916, to December 31, 1922, show the following totals:

	Returns filed.	Tax.
Previous statistics as published	45, 126	\$356, 516, 251
Present compilation	13, 506	118, 776, 541
Total.....	58, 632	475, 292, 792

The tables are based on the data given in the returns as filed but not as audited. The tax shown does not correspond with actual collections made during this period for the reason that payment may be made at a later date than when the returns are filed and for the further reason that field investigation and office audit may disclose additional tax which is not reflected in these tables.

Table A covers only returns filed for estates of resident decedents, and gives a detailed statistical analysis showing the distribution of the gross estate into the several forms of wealth owned by the decedents or into the several classifications specifically included as taxable, as in the case of taxable transfers, and the distribution of the deductions according to the several classifications entered on the returns and established by the revenue acts. The table further shows this distribution according to the size of the net estate into taxable blocks, and the relative percentages of the several classifications. This analysis, which has not been attempted before, presents an authentic and representative statement showing the distribution of estates into the several forms of wealth owned by the decedents in the case of all estates amounting to more than \$50,000 for which returns were filed during this period. These returns are rendered more valuable for this purpose inasmuch as they represent estates having their situs in every collection district within the United States and this composite picture of the distribution of national wealth in estates of this importance affords a unique opportunity to obtain an accurate survey which is not only of great value to the administrative officers of the bureau but should prove of general interest as an important contribution to the statistics of wealth.

Table B is a statistical analysis of returns filed for the estates of nonresident decedents which shows the distribution by the size of the net estate. A detailed analysis as in the case of Table A was not attempted as to these returns; the experience of the bureau, however, in their audit shows that the property of nonresident decedents consists largely of cash and securities.

Tables C and D show by collection districts the total number of returns, the aggregate gross estate, the total amount of deductions, the total net estate subject to tax, and the total tax. If a summary for any particular State is desired it can be obtained by combining the data for the collection districts within the State as in the case of the two California districts.

Table E shows the simple and cumulative distribution by size of the net estate and is of interest and importance as indicating the source from which the principal part of the tax is actually collected and also as indicating for administrative purposes the relative importance of the net estates falling within the several blocks.

TABLE A.—Returns of resident decedents distributed by size of net estate, showing form of property and nature of deduction.

[Returns filed from Jan. 16 to Dec. 31, 1922.]

Number of returns.....	Size of net estate subject to tax.															
	Total.		No net estate.		Under \$50,000.		\$50,000 to \$150,000.		\$150,000 to \$250,000.		\$250,000 to \$450,000.		\$450,000 to \$750,000.		\$750,000 to \$1,000,000.	
	12,203		2,649		5,080		2,535		727		550		301		110	
Distribution.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Form of property:																
Real estate.....	\$702,528,030	24.40	\$84,427,511	39.45	\$169,187,281	38.79	\$136,473,834	31.58	\$57,470,919	26.31	\$56,443,239	22.11	\$45,260,872	20.29	\$25,608,391	21.81
Investments in bonds and stocks—																
Federal Government bonds—																
Wholly tax-exempt..	30,555,832	1.06	516,122	.24	720,698	.17	1,123,571	.26	623,395	.29	1,250,776	.49	1,509,400	.68	850,915	.72
Partially tax-exempt.	117,226,240	4.07	5,596,525	2.62	18,572,894	4.25	19,874,457	4.60	9,794,951	4.48	11,766,977	4.60	9,651,541	4.33	5,200,388	4.43
State and municipal bonds, wholly tax-exempt.....	72,886,514	2.53	1,777,761	.83	4,224,821	.97	5,377,311	1.25	3,747,717	1.71	6,857,359	2.69	4,977,651	2.23	2,842,665	2.42
All other bonds.....	207,206,795	7.20	6,313,639	2.95	21,531,561	4.94	27,410,504	6.34	15,632,061	7.16	20,338,972	7.97	17,686,408	7.93	7,287,885	6.21
Total bonds.....	427,875,381	14.86	14,204,067	6.64	45,049,974	10.33	53,785,843	12.45	29,798,124	13.64	40,214,084	15.75	33,825,009	15.17	16,181,853	13.78
Capital stock of corporations.....	968,434,511	33.63	32,671,453	15.27	84,335,418	19.34	111,139,001	25.73	68,612,971	31.40	91,510,356	35.84	88,219,962	39.55	50,220,486	42.77
Total bonds and stocks.....	1,396,309,892	48.49	46,875,520	21.91	129,385,392	29.67	164,924,844	38.18	98,411,095	45.04	131,724,440	51.59	122,044,971	54.72	66,402,339	56.55
Mortgages, notes, cash, insurance, etc.....	402,878,451	13.99	33,094,336	15.47	89,289,294	20.47	76,280,594	17.65	33,611,044	15.38	38,581,866	15.11	30,930,415	13.87	12,989,572	11.07
Jointly owned and other miscellaneous property.	228,356,430	7.94	19,488,526	9.11	28,436,645	6.52	31,812,482	7.36	15,770,489	7.22	18,265,025	7.15	17,061,837	7.65	6,226,351	5.30
Transfers made within two years prior to date of death.....	76,600,584	2.66	4,522,134	2.11	13,079,998	3.00	13,454,556	3.11	6,870,755	3.15	4,982,969	1.95	4,184,322	1.88	5,356,891	4.56
Power of appointment or general power of deed, made in contemplation of death.....	19,657,423	.68	433,675	.20	954,070	.22	2,152,586	.50	1,594,630	.73	2,482,423	.97	1,967,635	.88	578,309	.49

TABLE A.—Returns of resident decedents distributed by size of net estate, showing form of property and nature of deduction—Continued.

Number of returns.	Size of net estate subject to tax.															
	Total.		No net estate.		Under \$50,000.		\$50,000 to \$150,000.		\$150,000 to \$250,000.		\$250,000 to \$450,000.		\$450,000 to \$750,000.		\$750,000 to \$1,000,000.	
	12,203		2,649		5,080		2,535		727		550		301		110	
Distribution.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Property from an estate taxed within five years, value at date of death of present decedent.	\$53,041,358	1.84	\$25,143,853	11.75	\$5,815,068	1.33	\$7,016,768	1.62	\$4,744,256	2.17	\$2,860,375	1.12	\$1,597,228	0.71	\$261,039	0.22
Total gross estate.	2,879,372,168	100	213,985,555	100.00	436,147,748	100.00	432,115,664	100.00	218,473,188	100.00	253,340,337	100.00	223,047,280	100.00	117,422,892	100.00
Nature of deduction:																
Funeral and administrative expenses.	106,660,119		9,703,558		17,549,319		15,683,973		8,038,350		8,928,004		8,203,784		3,742,987	
Debts, unpaid mortgages, etc.	335,326,886		79,534,867		45,841,999		45,411,442		22,775,086		25,672,539		17,351,552		12,235,407	
Property from an estate taxed within five years; value at date of previous decedent's death.	64,872,184		29,993,920		6,262,925		9,902,332		5,385,360		3,319,234		2,127,279		213,145	
Charitable, public, and similar bequests.	195,891,684		16,612,953		13,717,042		12,235,607		5,927,668		8,317,032		7,653,549		1,215,609	
Specific exemption.	610,150,000		132,450,000		254,000,000		126,750,000		36,350,000		27,500,000		15,050,000		5,500,000	
Total deductions.	1,312,900,873		268,295,298		337,371,285		209,983,354		78,476,464		73,736,809		50,386,164		22,907,148	
Net estate.	1,620,781,038				98,776,463		222,132,310		139,996,724		181,603,528		172,661,116		94,515,744	
Tax.	115,838,953				1,018,326		3,243,877		2,763,098		4,915,094		6,498,405		4,483,240	
Average amount of tax.	9,492.66				200.45		1,279.64		3,816.41		8,936.53		21,589.38		40,756.72	
Average rate of tax.		7.15				1.03		1.46		1.98		2.71		3.76		4.74

¹ Net taxable estate.

Distribution.	Size of net estate subject to tax.											
	\$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 to \$6,000,000.	
	111		45		41		17		10		7	
Number of returns.....	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Form of property:												
Real estate.....	\$27, 196, 057	15.99	\$15, 179, 191	16.74	\$16, 519, 366	12.46	\$6, 894, 730	10.49	\$7, 361, 293	13.71	\$2, 478, 791	5.44
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax-exempt.....	1, 510, 051	.89	1, 897, 562	1.99	2, 818, 012	2.13	1, 661, 795	2.53	2, 473, 443	4.60	2, 274, 531	5.00
Partially tax-exempt.....	6, 606, 286	3.88	4, 649, 296	5.12	5, 193, 668	3.92	2, 140, 968	3.26	4, 556, 053	8.49	1, 422, 350	3.13
State and municipal bonds, wholly tax-exempt.....	5, 564, 692	3.27	3, 214, 519	3.55	10, 067, 271	7.59	4, 102, 855	6.24	991, 424	1.85	37, 423	.08
All other bonds.....	14, 572, 527	8.57	6, 479, 314	7.15	13, 603, 967	10.26	6, 025, 081	9.17	2, 257, 967	4.21	1, 563, 349	3.44
Total bonds.....	28, 253, 556	16.61	16, 150, 691	17.81	31, 682, 918	23.90	13, 930, 699	21.20	10, 278, 887	19.15	5, 297, 653	11.65
Capital stock of corporations.....	75, 828, 314	44.57	38, 736, 687	42.73	52, 689, 773	39.75	34, 318, 533	52.23	30, 652, 652	57.11	21, 528, 605	47.34
Total bonds and stocks.....	104, 081, 870	61.18	54, 887, 378	60.54	84, 372, 691	63.65	48, 249, 232	73.43	40, 931, 539	76.26	26, 826, 258	58.99
Mortgages, notes, cash, insurance, etc.....	15, 974, 266	9.39	6, 251, 127	6.89	13, 497, 837	10.19	4, 032, 178	6.14	2, 270, 440	4.22	7, 372, 809	16.21
Jointly owned and other miscellaneous property.....	14, 437, 916	8.48	9, 165, 471	10.10	11, 516, 524	8.69	6, 464, 571	9.83	1, 702, 362	3.17	7, 942, 271	17.46
Transfers made within two years prior to date of death.....	5, 407, 034	3.18	4, 648, 635	5.12	2, 218, 456	1.67	73, 285	.11	1, 401, 120	2.61	843, 970	1.85
Power of appointment or general power of deed, made in contemplation of death.....	700, 686	.41	443, 585	.48	1, 287, 933	.97	.....	.....	.....	.....	25, 441	.05
Property from an estate taxed within five years, value at date of death of present decedent.....	2, 328, 050	1.37	120, 509	.13	3, 135, 045	2.37	.....	.....	19, 167	.03	.....	.....
Total gross estate.....	170, 125, 879	100.00	90, 695, 896	100.00	132, 547, 852	100.00	65, 713, 996	100.00	53, 685, 921	100.00	45, 489, 540	100.00
Nature of deduction:												
Funeral and administrative expenses.....	6, 927, 646	.....	2, 540, 964	.....	5, 092, 028	.....	2, 258, 877	.....	1, 596, 694	.....	1, 600, 279	.....
Debts, unpaid mortgages, etc.....	13, 829, 568	.....	5, 359, 791	.....	19, 498, 240	.....	3, 452, 619	.....	7, 051, 492	.....	3, 966, 901	.....
Property from an estate taxed within five years; value at date of previous decedent's death.....	4, 435, 492	.....	120, 509	.....	3, 092, 721	.....	.....	.....	19, 267	.....	.....	.....
Charitable, public, and similar bequests.....	6, 892, 079	.....	2, 972, 406	.....	2, 241, 688	.....	3, 660, 760	.....	499, 500	.....	2, 475, 828	.....
Specific exemption.....	5, 550, 000	.....	2, 250, 000	.....	2, 050, 000	.....	850, 000	.....	500, 000	.....	350, 000	.....
Total deductions.....	37, 634, 785	.....	13, 243, 664	.....	31, 974, 677	.....	10, 222, 256	.....	9, 666, 953	.....	8, 393, 008	.....
Net estate.....	132, 491, 094	.....	77, 452, 232	.....	100, 573, 175	.....	55, 491, 740	.....	44, 018, 968	.....	37, 096, 532	.....
Tax.....	8, 046, 816	.....	5, 802, 204	.....	9, 210, 046	.....	5, 836, 778	.....	5, 334, 530	.....	4, 990, 808	.....
Average amount of tax.....	72, 493.84	.....	128, 937.86	.....	224, 635.26	.....	343, 339.88	.....	533, 453.00	.....	712, 972.57	.....
Average rate of tax.....	.....	6.07	.....	7.49	.....	9.16	.....	10.52	.....	12.12	.....	13.45

TABLE A.—Returns of resident decedents distributed by size of net estate, showing form of property and nature of deduction—Continued.

Number of returns.....	Size of net estate subject to tax.									
	\$6,000,000 to \$7,000,000.		\$7,000,000 to \$8,000,000		\$8,000,000 to \$9,000,000.		\$9,000,000 to \$10,000,000.		\$10,000,000 and over.	
	2		2		6		.....		10	
Distribution.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Form of property:										
Real estate.....	\$4,681,833	26.57	\$2,079,924	11.99	\$11,235,585	11.50	.....	.....	\$34,029,213	11.65
Investments in bonds and stocks:										
Federal Government bonds—										
Wholly tax-exempt.....	99,800	.56	903,750	5.21	1,978,813	2.08	.....	.....	8,433,189	2.89
Partially tax-exempt.....	477,164	2.70	855,705	4.93	4,510,327	4.62	.....	.....	6,356,690	2.18
State and municipal bonds, wholly tax-exempt....	494,599	2.81	1,071,178	6.18	7,855,610	8.04	.....	.....	9,681,658	3.32
All other bonds.....	2,213,042	12.56	1,051,821	6.06	12,149,487	12.44	.....	.....	31,089,190	10.65
Total bonds.....	3,284,605	18.63	3,882,454	22.38	26,494,237	27.13	.....	.....	55,560,727	19.04
Capital stock of corporations.....	1,426,800	8.10	5,583,384	32.19	44,318,068	45.38	.....	.....	136,642,048	46.81
Total bonds and stocks.....	4,711,405	26.73	9,465,838	54.57	70,812,305	72.51	.....	.....	192,202,775	65.85
Mortgages, notes, cash, insurance, etc.....	3,886,712	22.05	3,983,480	22.96	12,207,427	12.50	.....	.....	18,625,054	6.38
Jointly owned and other miscellaneous property...	4,344,130	24.65	1,817,566	10.48	3,211,862	3.28	.....	.....	30,692,402	10.51
Transfers made within two years prior to date of death.....					204,973	.21	.....	.....	9,351,486	3.20
Power of appointment or general power of deed, made in contemplation of death.....							.....	.....	7,036,450	2.41
Property from an estate taxed within five years, value at date of death of present decedent.....							.....	.....
Total gross estate.....	17,624,080	100.00	17,346,808	100	97,672,152	100	.....	.....	291,937,380	100
Nature of deduction:										
Funeral and administrative expenses.....	1,556,603		587,316		3,524,347		.....	.....	9,125,390	
Debts, unpaid mortgages, etc.....	119,843		607,913		4,768,971		.....	.....	27,848,656	
Property from an estate taxed within five years; value at date of previous decedent's death.....							.....	.....
Charitable, public, and similar bequests.....	1,989,438		836,513		37,296,855		.....	.....	71,347,163	
Specific exemption.....	100,000		100,000		300,000		.....	.....	500,000	
Total deductions.....	3,765,884		2,131,742		45,890,173		.....	.....	108,821,209	
Net estate.....	13,858,196		15,215,066		51,781,979		.....	.....	183,116,171	
Tax.....	2,054,639		2,326,013		8,362,036		.....	.....	40,953,043	
Average amount of tax.....	1,027,319.50		1,163,006.50		1,393,672.66		.....	.....	4,095,304.30	
Average rate of tax.....		14.83		15.29		16.15	.....	.....		22.36

TABLE B.—Returns of nonresident decedents, distributed by size of net estate.

[Returns filed from Jan. 16 to Dec. 31, 1922.]

Size of net estate.	Num- ber of returns.	Gross estate.	Deduc- tions.	Net estate.	Tax.	Average tax.	Aver- age rate.
							<i>P. ct.</i>
No net estate.....	80	\$117,163	\$158,689				
Under \$50,000.....	1,095	6,720,825	649,401	\$6,071,424	\$66,827	\$61.02	1.10
\$50,000 to \$150,000.....	70	6,465,269	615,978	5,849,291	89,151	1,273.59	1.52
\$150,000 to \$250,000.....	17	3,358,987	351,722	3,007,265	71,461	4,203.59	2.38
\$250,000 to \$450,000.....	16	5,474,158	267,857	5,206,301	140,761	8,797.56	2.70
\$450,000 to \$750,000.....	9	5,173,699	369,590	4,804,109	186,666	20,740.67	3.89
\$750,000 to \$1,000,000.....	6	5,493,129	315,748	5,177,381	243,189	40,531.50	4.70
\$1,000,000 to \$1,500,000.....	3	4,239,487	370,632	3,868,855	241,386	80,462.00	6.24
\$1,500,000 to \$2,000,000.....	2	5,327,641	1,793,808	3,533,833	307,560	153,780.00	8.70
\$2,000,000 to \$3,000,000.....	4	11,978,495	751,631	11,226,864	1,237,760	309,440.00	11.02
\$3,000,000 to \$4,000,000.....	1	3,688,118	367,322	3,320,796	352,827	352,827.00	10.62
\$4,000,000 to \$5,000,000.....							
\$5,000,000 to \$6,000,000.....							
\$6,000,000 to \$7,000,000.....							
\$7,000,000 to \$8,000,000.....							
\$8,000,000 to \$9,000,000.....							
\$9,000,000 to \$10,000,000.....							
\$10,000,000 and over.....							
Total.....	1,303	58,036,971	6,012,378	52,066,119	2,937,588	2,254.48	5.64

¹ Net taxable estate.

TABLE C.—Returns of resident decedents, distributed by collection districts.

[Returns filed from Jan. 16, 1922, to Dec. 31, 1922.]

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STATISTICS OF INCOME

Collection districts.	Total number of returns.	Aggregate gross estate.	Estates subject to tax.					Estates not subject to tax.		
			Number.	Gross estate.	Deductions.	Net estate subject to tax.	Tax.	Number.	Gross estate.	Deductions.
Alabama.....	52	\$7,687,593	44	\$7,250,000	\$2,998,286	\$4,251,714	\$99,468	8	\$437,593	\$621,859
Arizona.....	15	2,133,267	14	2,080,664	1,082,364	998,300	15,377	1	52,603	55,636
Arkansas.....	43	7,342,102	31	6,288,006	2,128,411	4,159,595	146,588	12	1,054,096	1,360,879
California:										
First district.....	394	76,881,227	302	69,760,443	24,523,336	45,237,107	2,041,010	92	7,120,784	9,244,479
Sixth district.....	464	85,377,847	379	80,367,422	35,442,060	44,925,362	1,617,329	85	5,010,425	6,399,178
Colorado.....	110	28,275,891	74	24,091,363	6,750,700	17,340,663	1,742,807	36	4,184,528	5,726,001
Connecticut.....	246	102,501,796	194	98,280,057	41,788,044	56,492,013	7,921,281	52	4,221,739	5,277,295
Delaware.....	29	8,474,146	26	8,134,275	3,101,881	5,032,394	200,099	3	339,871	399,685
Florida.....	67	10,400,905	48	9,045,448	3,452,965	5,592,483	145,329	19	1,355,457	1,634,177
Georgia.....	151	29,864,146	95	26,055,095	8,677,897	17,377,198	1,180,028	56	3,809,051	4,999,475
Hawaii.....	20	4,068,311	16	3,781,258	1,849,748	1,931,510	41,079	4	287,053	443,557
Idaho.....	25	3,382,236	20	3,090,539	1,833,446	1,257,093	45,640	5	291,697	385,677
Illinois:										
First district.....	661	142,266,850	530	132,794,229	47,855,143	84,939,086	5,310,089	131	9,472,621	11,367,212
Eighth district.....	517	58,915,668	397	51,657,145	25,235,054	26,422,091	579,331	120	7,258,523	8,767,735
Indiana.....	277	43,232,298	207	38,764,204	14,418,707	24,345,497	1,405,176	70	4,468,094	5,353,691
Iowa.....	1,146	108,608,355	730	81,315,720	45,883,349	35,432,371	770,665	416	27,292,635	33,292,748
Kansas.....	187	23,052,282	140	20,375,097	9,877,828	10,497,269	334,065	47	2,677,185	3,202,470
Kentucky.....	166	22,180,196	129	19,543,233	9,742,722	9,800,511	205,304	37	2,636,963	3,374,640
Louisiana.....	93	18,359,535	73	16,467,177	6,226,103	10,247,074	318,088	20	1,992,358	2,290,487
Maine.....	99	18,719,974	85	17,509,087	8,359,685	9,149,402	237,845	14	1,210,887	1,502,129
Maryland, including District of Columbia.....	229	42,741,330	172	36,651,849	12,626,041	24,025,808	1,016,583	57	6,089,481	8,496,464
Massachusetts.....	622	189,296,475	514	176,274,002	55,969,195	120,304,897	9,530,152	108	13,022,383	15,440,663
Michigan:										
First district.....	185	59,997,988	162	57,413,281	19,650,052	37,763,229	2,052,697	23	2,584,707	3,205,168
Fourth district.....	69	16,257,249	58	15,251,898	4,422,888	10,829,010	574,934	11	1,005,351	1,205,616
Minnesota.....	301	60,257,911	223	55,005,752	19,939,508	35,066,244	3,047,612	78	5,252,159	6,362,789
Mississippi.....	46	8,679,329	36	7,597,549	3,111,977	4,485,572	175,573	10	1,081,780	1,730,960
Missouri:										
First district.....	154	41,671,609	117	38,045,164	17,337,877	20,707,287	913,132	37	3,626,445	4,715,819
Sixth district.....	156	27,844,512	119	25,175,050	10,525,030	14,650,020	580,167	37	2,669,402	3,236,352
Montana.....	18	2,700,386	11	2,235,076	752,990	1,482,086	34,476	7	465,510	745,343
Nebraska.....	248	32,396,485	192	28,591,868	13,716,983	14,874,885	482,798	56	3,804,617	4,465,231
Nevada.....	2	143,964	1	78,967	52,504	26,463	265	1	64,997	117,081
New Hampshire.....	58	9,121,835	44	7,784,168	3,173,213	4,610,955	219,891	14	1,837,667	1,642,937
New Jersey:										
First district.....	144	47,614,390	124	46,148,099	15,354,227	30,793,872	2,796,386	20	1,466,291	2,095,924
Fifth district.....	339	83,534,746	296	78,995,880	29,110,716	49,885,164	2,239,594	43	4,538,866	5,579,463

New Mexico.....	3	207,902	2	159,812	121,304	38,508	385	1	48,090	51,800
New York:										
First district.....	372	128,612,546	319	123,918,683	33,592,594	90,326,089	13,060,133	53	4,693,863	5,396,344
Second district.....	670	353,904,394	582	345,196,299	146,000,249	199,196,050	15,853,440	88	8,708,095	10,864,611
Fourteenth district.....	327	87,853,068	269	82,248,017	29,397,077	52,850,940	2,993,567	58	5,585,051	6,920,715
Twenty-first district.....	140	23,551,389	114	21,666,155	9,874,708	11,691,447	311,010	26	1,985,234	2,469,738
Twenty-eighth district.....	175	32,441,291	151	30,487,932	12,658,756	17,829,176	595,636	24	1,953,359	2,376,151
North Carolina.....	101	24,894,959	84	23,070,176	11,893,042	11,177,134	683,389	17	1,824,783	2,300,740
North Dakota.....	48	6,787,893	36	6,061,284	2,251,517	3,809,767	129,137	12	726,609	1,028,033
Ohio:										
First district.....	139	31,985,568	121	29,333,684	11,346,271	17,987,413	741,326	18	2,651,884	3,155,695
Tenth district.....	95	12,731,906	67	11,124,180	4,951,162	6,173,018	193,904	28	1,607,726	1,856,878
Eleventh district.....	75	17,479,763	63	16,500,375	5,610,729	10,889,646	537,740	12	979,388	1,163,051
Eighteenth district.....	213	46,208,067	159	42,489,873	13,820,486	28,669,387	1,418,068	54	3,718,194	4,429,544
Oklahoma.....	57	10,803,014	40	7,533,302	3,236,016	4,297,286	122,593	17	3,269,712	4,077,985
Oregon.....	51	6,260,960	36	4,329,342	2,557,660	1,771,682	26,085	15	1,931,618	2,406,040
Pennsylvania:										
First district.....	571	150,889,625	485	142,579,258	52,614,860	89,964,398	4,988,113	86	8,310,367	11,754,384
Twelfth district.....	110	19,972,886	75	17,110,440	6,910,265	10,200,175	413,253	35	2,862,446	3,562,863
Twenty-third district.....	353	225,191,155	295	217,288,324	97,084,404	120,203,920	15,165,991	68	7,902,831	9,468,494
Rhode Island.....	118	64,878,429	95	63,855,260	13,151,182	50,704,078	6,796,084	13	1,023,169	1,294,848
South Carolina.....	98	13,681,639	67	11,702,647	5,436,650	6,265,997	181,970	31	1,978,992	2,583,461
South Dakota.....	117	11,066,604	74	8,246,997	4,520,743	3,726,254	107,457	43	2,819,607	3,306,698
Tennessee.....	78	13,794,661	54	12,412,041	4,945,555	7,466,486	221,281	24	1,382,620	1,855,162
Texas:										
First district.....	155	27,058,298	121	23,603,085	9,045,093	14,557,992	516,994	34	3,455,213	4,239,586
Second district.....	121	19,899,376	94	17,580,874	7,347,252	10,233,622	351,308	27	2,318,502	2,813,067
Utah.....	26	6,302,301	17	5,370,374	2,968,458	2,401,916	150,350	9	931,927	1,280,083
Vermont.....	43	12,278,735	36	11,457,420	5,210,660	6,246,760	220,609	7	821,315	1,568,079
Virginia.....	112	21,567,565	106	21,026,893	8,138,647	12,888,216	371,295	6	540,702	679,520
Washington, including Alaska.....	181	31,895,182	148	29,948,196	13,104,927	16,843,269	580,444	33	1,946,986	2,623,842
West Virginia.....	113	14,578,029	78	12,376,127	6,337,155	6,038,972	148,122	35	2,201,902	2,727,840
Wisconsin.....	186	35,928,661	149	33,285,390	12,649,746	20,635,644	921,497	37	2,643,271	3,983,417
Wyoming.....	22	2,703,468	14	1,625,048	863,477	761,571	16,914	8	1,078,420	1,314,809
Total.....	12,203	2,873,372,168	9,554	2,665,386,613	1,044,605,575	1,620,781,038	115,838,953	2,649	213,985,555	268,295,298

Fifth district.....	6	531,069	6	531,069	12,549	518,520	11,843			
New Mexico.....	1	54,810	1	54,810	5,654	49,156	492			
New York:										
First district.....	4	86,647	4	86,647	7,082	79,565	961			
Second district.....	315	28,033,673	304	28,012,803	3,680,833	24,331,970	1,496,140	11	20,870	20,870
Fourteenth district.....	3	640,484	3	640,484	64,019	576,465	21,042			
Twenty-first district.....	1	31,013	1	31,013	1,524	29,489	295			
Twenty-eighth district.....	8	21,173	7	20,589	536	20,653	312	1	584	584
North Carolina.....										
North Dakota.....	3	58,859	3	58,859	5,500	53,359	534			
Ohio:										
First district.....	1	77,400	1	77,400	5,691	71,709	934			
Tenth district.....	1	169	1	169	19	150	3			
Eleventh district.....										
Eighteenth district.....	4	486,916	4	486,916	5,318	481,598	11,530			
Oklahoma.....	1	4,142	1	4,142	110	4,032	40			
Oregon.....	2	7,811	2	7,811		7,811	85			
Pennsylvania:										
First district.....	14	519,438	13	519,438	27,811	491,627	10,504	1		
Twelfth district.....										
Twenty-third district.....										
Rhode Island.....	3	3,071,496	3	3,071,496	4,623	3,066,873	438,042			
South Carolina.....										
South Dakota.....	1	55,100	1	55,100	2,878	52,222	544			
Tennessee.....										
Texas:										
First district.....	3	127,702	3	127,702	1,162	126,540	1,584			
Second district.....	4	3,289,603	4	3,289,603	437,440	2,852,163	277,770			
Utah.....	1	880	1	880	879	1	1			
Vermont.....	1	1,750	1	1,750	52	1,698	17			
Virginia.....										
Washington including Alaska.....	13	143,534	12	143,534	9,888	133,646	1,671	1		
West Virginia.....										
Wisconsin.....	3	2,930,037	3	2,930,037	76,145	2,853,892	280,056			
Wyoming.....	1	4,217	1	4,217		4,217	42			
Total.....	1,303	58,036,971	1,223	57,919,808	5,853,689	52,066,119	2,937,588	80	117,163	158,689

TABLE E.—*Simple and cumulative distribution by size of net estate—Resident and non-resident decedents.*

[Returns filed from Jan. 16, 1922, to Dec. 31, 1922.]

Size of net estate.	Returns.				Net estate.	
	Simple distribution.		Cumulative distribution.		Simple distribution.	
	Number in each class.	Per cent of total.	Number under higher class.	Per cent under higher class.	Amount in each class.	Per cent of total.
No net estate.....	2,729	20.20	2,729	20.20		
Under \$50,000.....	6,175	45.72	8,904	65.92	\$104,847,887	6.26
\$50,000 to \$150,000.....	2,605	19.28	11,509	85.20	227,981,601	13.62
\$150,000 to \$250,000.....	744	5.51	12,253	90.71	143,003,939	8.55
\$250,000 to \$450,000.....	566	4.19	12,819	94.90	186,809,829	11.17
\$450,000 to \$750,000.....	310	2.30	13,129	97.20	177,465,225	10.61
\$750,000 to \$1,000,000.....	116	.86	13,245	98.06	99,693,125	5.96
\$1,000,000 to \$1,500,000.....	114	.84	13,359	98.90	136,359,949	8.15
\$1,500,000 to \$2,000,000.....	47	.39	13,406	99.29	80,986,065	4.84
\$2,000,000 to \$3,000,000.....	45	.33	13,451	99.62	111,800,039	6.68
\$3,000,000 to \$4,000,000.....	18	.13	13,469	99.75	58,812,536	3.52
\$4,000,000 to \$5,000,000.....	10	.07	13,479	99.82	44,018,968	2.63
\$5,000,000 to \$6,000,000.....	7	.05	13,486	99.87	37,096,532	2.22
\$6,000,000 to \$7,000,000.....	2	.01	13,488	99.88	13,858,196	.83
\$7,000,000 to \$8,000,000.....	2	.01	13,490	99.89	15,215,066	.91
\$8,000,000 to \$9,000,000.....	6	.04	13,496	99.93	51,731,979	3.10
\$9,000,000 to \$10,000,000.....						
\$10,000,000 and over.....	10	.07	13,506	100.00	183,116,171	10.95
Total.....	13,506	100.00			1,672,847,157	100.00

Size of net estate.	Net estate.		Tax.			
	Cumulative distribution.		Simple Distribution.		Cumulative distribution.	
	Amount under higher class.	Per cent under higher class.	Amount in each class.	Per cent of total.	Amount under higher class.	Per cent under higher class.
No net estate.....						
Under \$50,000.....	\$104,847,887	6.26	\$1,085,153	0.91	\$1,085,153	0.91
\$50,000 to \$150,000.....	332,829,488	19.88	3,333,028	2.81	4,418,181	3.72
\$150,000 to \$250,000.....	475,833,477	28.43	2,834,559	2.39	7,252,740	6.11
\$250,000 to \$450,000.....	662,043,306	39.60	5,055,855	4.26	12,308,595	10.37
\$450,000 to \$750,000.....	840,108,531	50.21	6,685,071	5.63	18,993,666	16.00
\$750,000 to \$1,000,000.....	939,801,656	56.17	4,726,429	3.98	23,720,095	19.98
\$1,000,000 to \$1,500,000.....	1,076,161,605	64.32	8,288,202	6.98	32,008,297	26.96
\$1,500,000 to \$2,000,000.....	1,157,147,670	69.16	6,109,764	5.14	38,118,061	32.10
\$2,000,000 to \$3,000,000.....	1,268,947,709	75.84	10,447,806	8.80	48,565,867	40.90
\$3,000,000 to \$4,000,000.....	1,327,760,245	79.36	6,189,605	5.21	54,755,472	46.11
\$4,000,000 to \$5,000,000.....	1,371,779,213	81.99	5,334,530	4.49	60,090,002	50.60
\$5,000,000 to \$6,000,000.....	1,408,875,745	84.21	4,990,808	4.20	65,080,810	54.80
\$6,000,000 to \$7,000,000.....	1,422,733,941	85.04	2,054,639	1.73	67,135,449	56.53
\$7,000,000 to \$8,000,000.....	1,437,949,007	85.95	2,326,013	1.96	69,461,462	58.49
\$8,000,000 to \$9,000,000.....	1,489,730,986	89.05	8,362,036	7.04	77,823,498	65.53
\$9,000,000 to \$10,000,000.....						
\$10,000,000 and over.....	1,672,847,157	100.00	40,953,043	34.47	118,776,541	100.00
Total.....			118,776,541	100.00		

On the pages immediately following are continued 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:
A. W. MELLON,
Secretary of the Treasury.

BASIC TABLES

PERSONAL RETURNS.

38

STATISTICS OF INCOME.

TABLE 1.—*Personal returns—Distribution of income, by States, for the United States; showing for each State the number of returns, net income, tax, and relative percentages.*

[Income returned for the calendar year ended Dec. 31, 1921.]

States and Territories.	Returns.		Net income.		Exemptions from normal tax.			Exemptions from normal tax in excess of net income.	Net income subject to normal tax.	Normal tax.	Surtax.	Total tax.	
	Number.	Per cent of total.	Amount.	Per cent of total.	Personal exemption.	Dividends.	Interest on Government obligations. ¹					Amount.	Per cent of total.
Alabama.....	43,009	0.65	\$117,108,806	0.60	\$100,811,000	\$6,816,588	\$163,451	\$19,349,011	\$28,666,778	\$1,492,075	\$1,221,751	\$2,713,826	0.38
Alaska ²													
Arizona.....	18,477	.28	48,310,197	.25	45,146,700	1,804,555	41,034	7,944,053	9,261,961	419,839	96,798	516,637	.07
Arkansas.....	33,830	.51	92,616,903	.47	80,913,600	5,264,313	131,251	17,680,029	23,987,768	1,246,107	620,057	1,866,164	.26
California.....	386,082	5.79	1,168,021,448	5.97	796,672,500	120,484,039	2,224,046	131,318,985	379,959,848	20,158,214	16,280,218	36,438,432	5.06
Colorado.....	69,676	1.05	174,490,980	.89	154,698,100	15,608,880	265,757	35,792,775	39,711,009	2,067,924	1,794,938	3,862,862	.54
Connecticut.....	123,269	1.85	343,017,180	1.75	251,231,600	70,201,110	740,003	57,210,351	78,054,818	4,434,130	6,198,915	10,633,045	1.48
Delaware.....	15,889	.24	43,676,893	.22	34,484,100	14,407,813	163,112	13,217,717	7,839,585	487,003	796,762	1,284,365	.18
District of Columbia.....													
Florida.....	89,966	1.34	248,345,804	1.27	171,359,586	19,987,231	517,554	10,946,862	67,428,295	4,161,641	3,542,923	7,704,564	1.08
Georgia.....	42,249	.63	119,557,316	.61	95,525,600	12,146,859	357,865	21,464,803	32,991,795	1,749,279	1,130,130	2,929,409	.41
Hawaii.....	67,719	1.02	180,311,466	.92	161,262,800	12,710,552	157,607	35,750,123	41,930,630	2,207,956	1,684,689	3,892,645	.54
Idaho.....	11,481	.17	37,840,014	.19	27,320,400	7,828,355	76,077	6,493,411	9,108,593	496,078	955,698	1,451,776	.20
Illinois.....	22,976	.34	49,737,718	.25	53,142,400	1,592,728	19,744	14,065,447	9,048,293	406,714	86,944	493,658	.07
Indiana.....	611,558	9.18	1,833,920,436	9.37	1,216,774,500	194,930,754	3,219,683	161,601,892	580,597,391	31,505,370	37,068,981	68,574,351	9.53
Iowa.....	150,300	2.26	406,242,138	2.08	335,667,800	29,957,632	615,846	61,717,428	101,718,239	5,141,879	3,831,774	8,973,653	1.25
Kansas.....	111,453	1.67	313,762,935	1.60	248,627,800	20,552,030	349,722	37,464,660	81,698,043	3,949,580	1,888,380	3,837,960	.51
Kentucky.....	88,785	1.33	217,237,297	1.11	204,981,700	10,963,553	251,731	50,031,036	51,071,349	2,472,721	1,919,708	3,392,429	.47
Louisiana.....	69,496	1.06	192,273,937	.98	164,538,100	20,937,795	558,874	32,487,053	48,726,221	2,499,022	1,798,448	4,297,470	.60
Maine.....	67,960	1.02	197,897,146	1.01	149,021,400	17,019,115	421,911	30,902,022	62,336,742	3,203,864	2,100,658	5,304,522	.74
Maryland.....	44,397	.67	124,628,679	.64	96,521,100	15,844,746	192,671	18,836,455	30,906,621	1,632,010	2,342,851	3,974,861	.55
Massachusetts.....	112,993	1.70	368,691,062	1.88	229,573,014	41,644,587	765,530	48,291,995	144,999,926	7,008,838	7,528,465	14,537,303	2.03
Michigan.....	388,442	5.83	1,153,008,156	5.89	807,231,100	210,303,449	2,579,075	181,247,575	314,142,107	18,011,801	28,552,843	46,534,644	6.47
Minnesota.....	250,147	3.75	657,779,854	3.36	518,710,700	85,215,004	1,110,974	113,809,676	166,552,852	9,027,998	15,169,842	24,197,840	3.36
Mississippi.....	124,501	1.86	340,833,699	1.74	265,446,700	39,961,964	480,789	44,990,921	79,935,167	4,269,610	4,427,507	8,697,117	1.21
Missouri.....	25,614	.38	60,104,438	.31	58,961,700	4,298,282	133,939	17,435,865	14,146,382	697,165	371,971	1,069,136	.15
Montana.....	172,519	2.59	499,911,004	2.55	367,946,300	57,688,728	1,114,553	64,109,972	137,271,095	7,333,702	7,326,649	14,660,351	2.04
Nebraska.....	36,907	.55	81,527,662	.42	81,318,600	3,595,212	37,626	19,504,058	16,080,382	720,801	331,062	1,051,863	.15
Nevada.....	71,853	1.08	179,905,513	.92	165,469,800	11,633,933	172,495	42,165,892	44,795,177	2,210,492	1,117,653	3,328,145	.46
New Hampshire.....	9,719	.15	22,455,508	.11	19,998,400	1,236,217	21,689	4,128,516	5,327,718	231,915	97,381	329,296	.05
New Jersey.....	32,410	.49	82,352,496	.42	67,934,300	11,372,338	176,968	15,443,654	18,312,544	948,809	810,481	1,759,290	.24
New Mexico.....	269,066	4.04	856,856,058	4.38	577,752,200	106,428,445	1,834,229	97,661,148	268,502,332	14,822,502	18,435,792	33,258,294	4.62
	11,780	.18	27,838,165	.14	27,078,400	1,590,969	17,302	6,510,112	5,661,606	255,637	95,992	351,629	.05

New York.....	1,066,637	16.01	3,617,757,104	18.48	2,284,478,200	633,025,343	14,199,713	467,094,181	1,153,148,029	71,519,827	139,248,552	210,768,379	28,380
North Carolina....	44,161	.66	127,992,951	.65	103,595,400	18,205,248	486,971	24,004,752	29,710,084	1,560,529	2,199,970	3,760,499	.52
North Dakota.....	18,440	.28	43,082,753	.22	42,200,100	1,837,299	27,212	9,779,738	8,747,880	392,085	93,698	485,783	.07
Ohio.....	367,096	5.51	1,060,027,926	5.41	805,657,500	141,562,049	2,364,112	146,708,268	257,152,533	14,138,775	19,435,319	33,574,094	4.67
Oklahoma.....	69,381	1.04	191,816,067	.98	166,914,000	8,985,533	290,339	34,732,503	50,358,698	2,661,632	1,544,875	4,206,507	.58
Oregon.....	62,804	.94	159,574,639	.82	134,240,000	9,208,287	264,595	27,780,461	43,642,218	2,240,815	2,710,765	4,951,580	.68
Pennsylvania.....	621,103	9.32	1,937,291,858	9.91	1,266,543,809	273,063,730	6,543,116	164,738,095	555,879,307	31,238,204	53,422,016	84,660,220	11.76
Rhode Island.....	48,057	.72	157,568,411	.80	98,537,300	41,557,095	494,946	26,945,361	43,924,431	2,591,109	6,645,219	9,236,328	1.28
South Carolina....	25,160	.38	68,255,825	.35	59,724,200	6,545,019	76,125	13,404,179	15,314,660	770,698	475,825	1,246,523	.17
South Dakota.....	21,681	.33	47,087,498	.24	49,245,000	2,420,462	33,896	13,958,049	9,346,189	422,552	102,101	524,653	.07
Tennessee.....	60,949	.91	170,969,895	.87	138,734,800	15,704,181	290,868	29,486,643	45,726,689	2,398,570	1,585,481	3,984,051	.55
Texas.....	200,188	3.00	536,897,427	2.74	448,068,600	33,482,906	857,520	101,258,052	155,746,453	7,835,456	4,832,438	12,667,894	1.76
Utah.....	26,128	.39	62,713,461	.32	60,979,800	4,319,127	35,473	15,130,517	12,509,578	605,402	237,502	842,904	.12
Vermont.....	17,746	.27	47,561,557	.24	37,439,000	6,880,777	94,326	7,851,669	10,999,123	558,470	597,297	1,155,767	.16
Virginia.....	76,257	1.14	208,331,701	1.07	170,899,900	21,994,797	454,907	33,922,127	48,904,224	2,508,250	1,652,866	4,161,116	.58
Washington.....	115,688	1.74	232,109,642	1.34	223,140,800	20,581,805	486,063	53,615,599	71,516,573	3,290,094	1,610,763	4,909,857	.68
West Virginia.....	75,277	1.13	207,157,054	1.06	178,181,400	24,618,434	467,695	42,998,328	46,887,853	2,394,756	2,184,357	4,579,113	.64
Wisconsin.....	148,457	2.23	379,754,222	1.94	308,100,500	37,134,709	570,927	69,219,217	103,167,303	5,104,470	3,866,574	8,971,044	1.25
Wyoming.....	22,413	.34	51,051,629	.26	49,053,400	1,797,763	42,295	11,536,279	11,694,450	547,482	235,805	783,257	.11
Total.....	6,662,176	100.00	19,577,212,528	100.00	14,191,855,700	2,476,952,399	46,994,406	2,713,737,519	5,575,147,542	308,059,422	411,327,684	719,387,106	100.00

¹ Interest on Government obligations not wholly exempt from tax.

² Alaska included in Washington.

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.*

[Income returned for the calendar year ended Dec. 31, 1921.]

Income class.	Number of returns.	Net income.	Exemptions from normal tax.			Normal tax.	Surtax.	Total tax.	Average amount of tax per individual.	Average rate of tax.
			Personal exemption.	Dividends.	Interest on Government obligations. ¹					
Under \$1,000 ¹	390,952	\$208,231,505	\$678,260,600	\$167,152,735	\$3,680,521					<i>Per cent.</i>
Under \$1,000.....	10,897	5,618,429	470,600	1,242,886	108,635	\$173,678		\$173,678	\$15.94	3.09
\$1,000 to \$2,000 ²	793,954	1,228,063,387	2,034,656,200	53,149,378	310,518					
\$1,000 to \$2,000.....	1,646,590	2,392,098,381	1,655,852,600	13,175,680	133,692	29,160,654		29,160,654	17.71	1.22
\$2,000 to \$3,000 ²	1,641,258	3,881,397,637	4,840,926,000	72,726,274	423,069					
\$2,000 to \$3,000.....	580,773	1,444,533,628	905,064,900	24,358,266	164,733	20,712,373		20,712,373	35.66	1.43
\$3,000 to \$4,000 ²	214,933	713,423,718	768,653,000	70,188,871	278,136					
\$3,000 to \$4,000.....	488,058	1,691,589,345	1,162,182,400	41,196,727	298,887	19,675,016		19,675,016	40.31	1.16
\$4,000 to \$5,000 ²	31,094	136,411,711	103,796,500	63,703,494	796,407					
\$4,000 to \$5,000.....	338,061	1,513,466,470	882,946,200	54,920,178	518,563	23,068,588		23,068,588	68.24	1.52
\$5,000 to \$6,000.....	137,191	748,709,713	315,385,100	84,542,247	2,356,331	14,706,580	\$641,560	15,348,140	111.87	2.05
\$6,000 to \$7,000.....	86,030	555,891,193	194,861,300	75,733,095	2,408,261	12,604,252	1,653,406	14,257,658	165.73	2.56
\$7,000 to \$8,000.....	58,760	438,799,338	131,891,900	69,242,549	1,975,739	11,632,154	2,309,002	13,941,156	237.26	3.18
\$8,000 to \$9,000.....	40,156	340,281,149	88,727,000	58,062,330	1,613,679	10,122,988	2,583,540	12,706,528	316.43	3.73
\$9,000 to \$10,000.....	31,110	295,077,844	68,031,900	61,651,094	1,753,073	9,675,224	2,942,716	12,617,940	405.59	4.28
\$10,000 to \$11,000.....	23,416	245,413,518	50,430,100	53,850,751	1,253,841	8,500,192	3,025,012	11,525,204	492.19	4.70
\$11,000 to \$12,000.....	18,743	215,275,154	40,409,300	48,835,137	1,251,696	7,864,307	3,170,251	11,034,558	588.73	5.13
\$12,000 to \$13,000.....	14,887	185,807,937	31,621,100	45,621,450	1,159,185	7,001,604	3,184,311	10,185,915	684.22	5.48
\$13,000 to \$14,000.....	12,575	169,623,679	26,817,000	44,017,429	1,039,282	6,536,700	3,267,923	9,804,623	779.69	5.78
\$14,000 to \$15,000.....	10,393	150,654,635	22,025,700	40,225,669	974,878	5,941,451	3,314,781	9,256,232	890.62	6.14
\$15,000 to \$20,000.....	34,230	587,887,974	71,832,600	175,015,330	3,658,809	24,158,555	17,024,571	41,183,126	1,203.13	7.00
\$20,000 to \$25,000.....	18,100	403,493,309	37,486,600	133,645,641	2,811,308	17,164,793	16,731,959	33,896,752	1,872.75	8.40
\$25,000 to \$30,000.....	10,848	296,152,625	22,118,500	111,355,801	2,118,636	12,502,739	15,936,763	28,439,502	2,621.64	9.60
\$30,000 to \$40,000.....	12,047	414,214,285	24,442,200	164,554,796	3,327,779	17,618,191	29,727,607	47,345,798	3,930.09	11.43
\$40,000 to \$50,000.....	6,051	269,262,395	11,788,100	120,560,938	2,078,863	11,026,842	28,097,698	37,124,540	6,135.27	13.79
\$50,000 to \$60,000.....	3,431	187,484,667	6,834,100	87,602,019	1,478,083	7,857,433	22,878,025	30,735,508	8,958.18	16.39
\$60,000 to \$70,000.....	2,240	144,436,131	4,340,500	73,623,809	1,277,342	5,775,243	21,171,964	26,947,207	12,030.00	18.66
\$70,000 to \$80,000.....	1,423	106,389,373	2,744,900	55,876,838	990,970	4,177,321	15,913,503	22,498,756	19,810.79	21.15
\$80,000 to \$90,000.....	957	80,965,747	1,842,300	40,025,289	675,741	3,288,369	13,959,294	19,201,872	20,064.65	23.72
\$90,000 to \$100,000.....	666	62,954,250	1,240,500	38,209,960	453,729	2,722,039	16,328,292	16,328,292	24,516.95	25.94
\$100,000 to \$150,000.....	1,367	163,520,999	2,509,600	100,568,997	1,614,910	6,268,334	40,061,722	52,330,056	38,280.95	32.00
\$150,000 to \$200,000.....	450	77,435,517	772,600	49,960,272	878,643	2,722,039	27,625,002	30,347,041	67,437.87	39.19
\$200,000 to \$250,000.....	205	45,684,970	378,000	31,898,612	1,005,299	1,406,394	18,670,116	20,076,510	97,984.20	48.95
\$250,000 to \$300,000.....	84	22,827,560	137,400	15,219,643	252,575	754,258	10,318,179	11,072,437	131,814.73	48.50
\$300,000 to \$400,000.....	98	33,411,137	161,800	26,763,920	870,230	969,488	15,998,752	16,968,240	173,145.31	50.79

\$400,000 to \$500,000.....	64	27,931,413	91,400	28,665,284	324,082	634,473	14,256,917	14,891,390	232,677.97	53.31
\$500,000 to \$750,000.....	46	28,418,867	67,500	23,196,376	177,473	726,307	15,589,532	16,315,839	354,692.15	57.41
\$750,000 to \$1,000,000.....	17	14,361,559	23,800	8,157,610	152,936	565,181	8,231,070	8,796,251	517,426.52	61.25
\$1,000,000 to \$1,500,000.....	12	12,844,179	17,400	9,956,287	99,991	452,341	7,550,836	8,003,177	666,931.42	62.31
\$1,500,000 to \$2,000,000.....										
\$2,000,000 to \$3,000,000.....	3	6,440,919	7,000	4,039,806	11	246,312	3,992,977	4,239,289	1,413,096.33	65.73
\$3,000,000 to \$4,000,000.....	5	(²)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$4,000,000 to \$5,000,000.....										
\$5,000,000 and over.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
Classes grouped ³		30,117,231	9,200	34,458,831	247,870		19,177,260	19,177,260	3,196,210.00	63.68
Total.....		6,662,176	19,577,212,528	14,191,855,700	2,476,952,399	46,994,406	308,059,422	411,327,684	719,387,106	107.98
										3.67

¹ Interest on Government obligations not wholly exempt from tax.

² Nontaxable. Specific exemptions exceed net income.

³ Classes grouped to conceal net income and identity of taxpayer.

TABLE 3.—*Personal returns—Simple and cumulative distribution by income classes.*
 [Income returned for the calendar year ended Dec. 31, 1921.]

Income class.	Returns.						Net income.	
	Simple distribution.		Cumulative distribution.		Cumulative percentages.		Simple distribution.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.	Amount in each class.	Per cent of total.
Under \$1,000.....	401,849	6.03	6,662,176	401,849	100.00	6.03	\$213,849,934	1.09
\$1,000 to \$2,000.....	2,440,544	36.63	6,260,327	2,842,393	93.97	42.66	3,620,761,768	18.49
\$2,000 to \$3,000.....	2,222,031	33.36	3,819,783	5,064,424	57.34	76.02	5,325,931,265	27.20
\$3,000 to \$4,000.....	702,991	10.55	1,597,752	5,767,415	23.98	86.57	2,405,013,063	12.28
\$4,000 to \$5,000.....	369,155	5.54	894,761	6,136,570	13.43	92.11	1,649,878,181	8.43
\$5,000 to \$6,000.....	137,191	2.06	525,606	6,273,761	7.89	94.17	748,709,713	3.82
\$6,000 to \$7,000.....	86,030	1.29	388,415	6,359,791	5.83	95.46	555,891,193	2.84
\$7,000 to \$8,000.....	58,760	.88	302,385	6,418,551	4.54	96.34	438,799,338	2.24
\$8,000 to \$9,000.....	40,156	.60	243,625	6,458,707	3.66	96.94	340,281,149	1.74
\$9,000 to \$10,000.....	31,110	.47	203,469	6,489,817	3.06	97.41	295,077,844	1.51
\$10,000 to \$11,000.....	23,416	.35	172,359	6,513,233	2.59	97.76	245,413,518	1.25
\$11,000 to \$12,000.....	18,743	.28	148,943	6,531,976	2.24	98.04	215,275,154	1.10
\$12,000 to \$13,000.....	14,887	.22	130,200	6,546,863	1.96	98.26	185,807,937	.95
\$13,000 to \$14,000.....	12,575	.19	115,313	6,559,438	1.74	98.45	169,623,679	.87
\$14,000 to \$15,000.....	10,393	.16	102,738	6,569,831	1.55	98.61	150,654,635	.77
\$15,000 to \$20,000.....	34,230	.52	92,345	6,604,061	1.39	99.13	587,887,974	3.00
\$20,000 to \$25,000.....	18,100	.27	58,115	6,622,161	.87	99.40	403,493,309	2.06
\$25,000 to \$30,000.....	10,848	.16	40,015	6,633,009	.60	99.56	296,152,625	1.51
\$30,000 to \$40,000.....	12,047	.18	29,167	6,645,056	.44	99.74	414,214,285	2.12
\$40,000 to \$50,000.....	6,051	.092	17,120	6,651,107	.26	99.832	269,262,395	1.38
\$50,000 to \$60,000.....	3,431	.053	11,069	6,654,538	.168	99.885	187,484,667	.96
\$60,000 to \$70,000.....	2,240	.034	7,638	6,656,778	.115	99.919	144,436,181	.74
\$70,000 to \$80,000.....	1,423	.0213	5,398	6,658,201	.081	99.9403	106,389,373	.54
\$80,000 to \$90,000.....	957	.0143	3,975	6,659,158	.0597	99.9546	80,965,747	.41
\$90,000 to \$100,000.....	666	.0100	3,018	6,659,824	.0454	99.9646	62,954,250	.32
\$100,000 to \$150,000.....	1,367	.0204	2,352	6,661,191	.0354	99.9850	163,520,999	.85
\$150,000 to \$200,000.....	450	.0068	985	6,661,641	.0150	99.9918	77,435,517	.40
\$200,000 to \$250,000.....	205	.0031	535	6,661,846	.0082	99.9949	45,684,970	.23
\$250,000 to \$300,000.....	84	.0013	330	6,661,930	.0051	99.9962	22,827,560	.12
\$300,000 to \$400,000.....	98	.0015	246	6,662,028	.0038	99.9977	33,411,137	.17
\$400,000 to \$500,000.....	64	.0010	148	6,662,092	.0023	99.9987	27,931,413	.14
\$500,000 to \$750,000.....	46	.0007	84	6,662,138	.0013	99.9994	28,418,867	.15
\$750,000 to \$1,000,000.....	17	.0003	38	6,662,155	.0006	99.9997	14,361,559	.07
\$1,000,000 to \$1,500,000.....	12	.00018	21	6,662,167	.00030	99.99988	12,844,179	.07
\$1,500,000 to \$2,000,000.....	3	.00004	9	6,662,170	.00012	99.99992	6,449,919	.03
\$2,000,000 to \$3,000,000.....	(1)						(1)	
\$3,000,000 to \$4,000,000.....	(1)						(1)	
\$4,000,000 to \$5,000,000.....	(1)						(1)	
\$5,000,000 and over.....	(1)						(1)	
Classes grouped ¹	6	.00008	6	6,662,176	.00008	100.00	20,117,231	.15
Total.....	6,662,176	100.00					19,577,212,528	100.00

¹ Classes grouped to conceal net income and identity of taxpayer.

Income class.	Net income.				Tax (income tax and surtax).					
	Cumulative distribution.		Cumulative percentages.		Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Over the class below.	Under the class above.	Over the class below.	Under the class above.	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
Under \$1,000.....	\$19,577,212,528	\$213,849,934	100.00	1.09	\$173,678	0.03	\$719,387,106	\$173,678	100.00	0.03
\$1,000 to \$2,000.....	19,363,362,594	3,834,611,702	98.91	19.58	29,160,654	4.05	719,213,428	29,334,332	99.97	4.08
\$2,000 to \$3,000.....	15,742,600,826	9,160,542,967	80.42	46.78	20,712,373	2.88	690,052,774	50,046,705	95.92	6.96
\$3,000 to \$4,000.....	10,416,669,561	11,565,556,030	53.22	59.06	19,675,016	2.74	669,340,401	69,721,721	93.04	9.70
\$4,000 to \$5,000.....	8,011,656,498	13,215,434,211	40.94	67.49	23,068,588	3.21	649,665,385	92,790,309	90.30	12.91
\$5,000 to \$6,000.....	6,361,778,317	13,964,143,924	32.51	71.31	15,348,140	2.13	626,596,797	108,138,449	87.09	15.04
\$6,000 to \$7,000.....	5,613,068,604	14,520,035,117	28.69	74.15	14,257,658	1.98	611,248,657	122,396,107	84.96	17.02
\$7,000 to \$8,000.....	5,057,177,411	14,958,834,455	25.85	76.39	13,941,156	1.94	596,990,999	136,337,263	82.98	18.96
\$8,000 to \$9,000.....	4,618,378,073	15,299,115,604	23.61	78.13	12,706,528	1.77	583,049,843	149,043,791	81.04	20.73
\$9,000 to \$10,000.....	4,278,096,924	15,594,193,448	21.87	79.64	12,617,940	1.75	570,343,315	161,661,731	79.27	22.48
\$10,000 to \$11,000.....	3,983,019,080	15,839,606,966	20.36	80.89	11,525,204	1.60	557,725,375	173,186,955	77.52	24.08
\$11,000 to \$12,000.....	3,737,605,562	16,054,882,120	19.11	81.99	11,034,558	1.53	546,200,171	184,221,493	75.02	25.61
\$12,000 to \$13,000.....	3,522,330,408	16,240,690,057	18.01	82.94	10,185,915	1.42	535,165,613	194,407,408	74.39	27.03
\$13,000 to \$14,000.....	3,336,522,471	16,410,313,736	17.06	83.81	9,804,623	1.36	524,979,698	204,212,031	72.97	28.39
\$14,000 to \$15,000.....	3,166,898,792	16,560,968,371	16.19	84.58	9,256,232	1.29	515,175,075	213,468,263	71.61	29.68
\$15,000 to \$20,000.....	3,016,244,157	17,148,856,345	15.42	87.58	41,183,126	5.72	505,918,843	254,651,389	70.32	35.40
\$20,000 to \$25,000.....	2,428,356,183	17,552,349,654	12.42	89.64	33,896,752	4.71	464,735,717	288,548,141	64.60	40.11
\$25,000 to \$30,000.....	2,024,862,874	17,848,502,279	10.36	91.15	28,439,502	3.95	430,838,965	316,987,643	59.89	44.06
\$30,000 to \$40,000.....	1,728,710,249	18,262,716,564	8.85	93.27	47,345,798	6.58	402,399,463	364,333,441	55.94	50.64
\$40,000 to \$50,000.....	1,314,495,904	18,531,978,959	6.73	94.65	37,124,540	5.16	355,053,665	401,457,981	49.36	55.80
\$50,000 to \$60,000.....	1,045,233,569	18,719,463,626	5.35	95.61	30,735,508	4.27	317,929,125	432,193,489	44.20	60.07
\$60,000 to \$70,000.....	857,748,902	18,863,899,807	4.39	96.35	26,947,207	3.75	287,193,617	459,140,696	39.93	63.82
\$70,000 to \$80,000.....	713,312,721	18,970,289,180	3.65	96.89	22,408,756	3.13	260,246,410	481,639,452	36.18	66.95
\$80,000 to \$90,000.....	606,923,348	19,051,254,927	3.11	97.30	19,201,872	2.67	237,747,654	500,841,324	33.05	69.62
\$90,000 to \$100,000.....	525,957,601	19,114,209,177	2.70	97.62	16,328,292	2.27	218,545,782	517,169,616	30.38	71.89
\$100,000 to \$150,000.....	463,003,351	19,277,730,176	2.38	98.47	52,330,056	7.27	202,217,490	569,499,672	28.11	79.16
\$150,000 to \$200,000.....	299,482,352	19,355,165,693	1.53	98.87	30,347,041	4.22	149,887,434	599,846,713	20.84	83.38
\$200,000 to \$250,000.....	222,046,835	19,400,850,663	1.13	99.10	20,076,510	2.79	119,540,393	619,923,223	16.62	86.17
\$250,000 to \$300,000.....	176,361,865	19,423,678,223	.90	99.22	11,072,437	1.54	99,463,883	630,996,660	13.83	87.71
\$300,000 to \$400,000.....	153,534,305	19,457,089,360	.78	99.39	16,968,240	2.36	88,891,446	647,963,900	12.29	90.07
\$400,000 to \$500,000.....	120,123,168	19,485,020,773	.61	99.53	14,891,390	2.07	71,423,206	662,855,290	9.93	92.14
\$500,000 to \$750,000.....	92,191,755	19,513,439,640	.47	99.68	16,315,839	2.27	56,531,816	679,171,129	7.86	94.41
\$750,000 to \$1,000,000.....	63,772,888	19,527,801,199	.32	99.75	8,796,251	1.22	40,215,977	687,967,380	5.59	95.63
\$1,000,000 to \$1,500,000.....	49,411,329	19,540,645,378	.25	99.82	8,003,177	1.11	31,419,726	695,970,557	4.37	96.74
\$1,500,000 to \$2,000,000.....										
\$2,000,000 to \$3,000,000.....	36,567,150	19,547,095,297	.18	99.85	4,239,289	.59	23,416,549	700,209,846	3.26	97.33
\$3,000,000 to \$4,000,000.....					(1)					
\$4,000,000 to \$5,000,000.....					(1)					
\$5,000,000 and over.....					(1)					
Classes grouped ¹	30,117,231	19,577,212,528	.15	100.00	19,177,260	2.67	19,177,260	719,387,106	2.67	100.00
Total.....					719,387,106	100.00				

¹ Classes grouped to conceal net income and identity of taxpayer.

TABLE 4.—*Personal returns—Sex and family relationship—distribution by States, for the United States.*

[Income returned for the calendar year ended December 31, 1921.]

States and territories.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns.		Men—Heads of families.		Women—Heads of families.		All other—Men.	
	Number of returns.	Amount.	Number of returns.	Amount.	Number of returns.	Amount.	Number of returns.	Amount.
Alabama.....	24,102	\$79,804,456	2,772	\$6,582,621	826	\$1,814,473	12,158	\$22,382,957
Alaska ¹								
Arizona.....	11,774	32,005,176	739	1,882,844	107	269,040	4,193	8,100,435
Arkansas.....	20,404	64,765,097	2,350	5,534,259	639	1,525,929	8,308	15,770,884
California.....	194,295	726,731,477	21,131	60,304,098	7,505	20,923,294	124,256	249,495,943
Colorado.....	38,785	117,370,236	4,175	9,447,589	1,597	3,415,591	17,719	29,772,830
Connecticut.....	51,643	198,963,142	8,973	21,494,414	2,863	7,075,565	37,860	67,428,322
Delaware.....	8,363	28,351,468	963	2,374,093	401	1,044,404	4,007	7,270,112
District of Columbia.....	39,168	144,442,186	4,089	11,192,159	2,347	6,136,063	24,002	45,511,193
Florida.....	23,982	80,923,003	2,335	5,816,669	877	2,399,935	10,928	21,285,157
Georgia.....	39,417	124,777,732	4,800	11,333,369	1,521	3,245,179	16,093	29,346,640
Hawaii.....	6,244	23,863,723	673	1,671,326	191	715,035	2,784	6,478,170
Idaho.....	12,730	30,548,218	1,357	2,706,899	236	482,386	6,909	10,658,188
Illinois.....	324,806	1,190,696,081	26,222	77,755,243	8,069	21,793,101	199,466	402,900,850
Indiana.....	84,888	278,731,099	9,117	22,798,826	2,003	4,167,357	43,322	78,714,051
Iowa.....	60,674	209,844,267	8,352	19,839,003	1,722	3,663,420	30,373	58,668,262
Kansas.....	53,184	152,949,440	4,668	10,572,833	1,214	2,621,527	22,755	38,465,916
Kentucky.....	36,910	126,023,776	4,698	12,038,309	1,375	3,466,082	18,789	35,436,500
Louisiana.....	31,299	87,294,533	4,481	11,599,998	1,676	3,912,608	17,731	36,480,240
Maine.....	23,525	81,457,835	2,607	5,866,160	885	2,093,452	12,739	24,612,533
Maryland.....	53,448	223,619,025	5,382	17,512,590	1,819	5,728,259	34,568	80,027,407
Massachusetts.....	187,552	705,012,572	25,669	65,658,256	5,769	15,824,201	110,454	218,570,397
Michigan.....	122,418	424,527,512	12,997	30,422,723	2,802	7,068,445	90,871	148,066,278
Minnesota.....	62,104	221,593,206	9,003	21,504,844	2,529	5,521,479	41,143	69,757,881
Mississippi.....	14,669	40,200,304	1,387	3,263,132	445	1,020,531	7,302	12,404,372
Missouri.....	91,093	325,192,154	11,540	29,689,609	3,138	7,318,171	50,561	96,228,863
Montana.....	19,259	51,547,286	2,041	4,389,868	409	766,514	13,064	21,009,471
Nebraska.....	43,900	127,530,934	2,875	7,682,013	666	1,432,609	17,710	31,041,693
Nevada.....	4,555	12,183,086	517	1,183,811	79	197,399	4,002	6,919,035
New Hampshire.....	16,293	51,368,648	1,750	3,931,303	511	1,192,598	10,325	17,575,651
New Jersey.....	147,720	573,893,567	14,618	43,732,101	4,144	13,669,069	70,031	141,048,948
New Mexico.....	6,274	16,279,402	812	1,741,797	146	350,999	3,421	5,861,871
New York.....	562,042	2,295,669,713	61,173	193,501,922	25,151	76,579,700	284,753	604,700,111

North Carolina.....	25,644	87,077,601	2,319	6,856,834	580	1,479,688	11,100,115	9,371,211
North Dakota.....	10,901	30,138,558	504	1,238,037	110	298,392	5,629	189,962,935
Ohio.....	197,968	705,940,629	23,517	60,870,525	6,554	15,955,331	102,456	32,052,838
Oklahoma.....	43,539	137,631,063	4,305	10,588,947	676	1,795,387	16,637	35,770,800
Oregon.....	33,313	105,389,675	3,240	7,540,934	1,041	2,106,493	21,412	384,074,006
Pennsylvania.....	317,957	1,221,524,166	46,681	124,105,736	8,815	28,175,534	188,097	32,661,469
Rhode Island.....	21,318	90,354,262	4,186	9,710,824	1,368	3,419,621	14,808	12,893,879
South Carolina.....	14,497	46,052,072	1,356	3,959,515	269	845,054	6,974	3,869,901
South Dakota.....	12,518	32,221,107	4,962	7,863,301	158	287,427	2,124	27,934,998
Tennessee.....	35,203	119,790,284	3,322	9,450,554	565	1,449,088	15,682	94,319,402
Texas.....	110,008	288,666,847	10,491	24,725,122	3,721	9,503,756	48,751	13,561,595
Utah.....	14,252	42,094,171	1,359	2,977,730	278	606,787	8,570	9,917,389
Vermont.....	8,626	29,544,224	1,153	2,651,616	396	779,322	5,668	40,985,125
Virginia.....	41,052	137,356,653	5,298	13,474,649	1,059	2,828,080	22,168	68,594,189
Washington.....	43,589	111,440,418	9,790	21,331,871	3,938	7,325,162	41,984	43,638,254
West Virginia.....	41,602	139,749,581	5,138	11,337,290	971	2,025,455	23,344	78,362,421
Wisconsin.....	73,440	243,985,314	8,689	20,216,209	1,086	2,851,257	47,612	15,100,115
Wyoming.....	11,555	31,302,561	1,086	2,612,189	129	294,751	8,706	
Total.....	3,477,592	12,448,419,490	401,662	1,066,536,564	115,356	309,461,003	1,945,009	

¹ Included in Washington.

TABLE 4.—*Personal returns—Sex and family relationship—distribution by States, for the United States—Continued.*

States and territories.	All other—Women.		Wives making separate returns from husbands.		Community property.		Grand total.	
	Number of returns.	Amount.	Number of returns.	Amount.	Number of returns.	Amount.	Number of returns.	Amount.
Alabama.....	2,862	\$5,062,534	289	\$1,461,765			43,009	\$117,108,806
Alaska ¹								
Arizona.....	762	1,380,979	115	504,607	787	\$4,167,116	18,477	48,310,197
Arkansas.....	1,772	3,483,479	357	1,537,255			33,830	92,616,903
California.....	33,395	76,200,180	5,150	30,292,738	350	4,073,718	386,082	1,168,021,448
Colorado.....	6,560	10,644,958	840	3,839,773			69,676	174,490,980
Connecticut.....	16,517	36,009,253	2,413	12,046,484			123,269	343,017,180
Delaware.....	1,942	3,559,631	213	1,077,185			15,889	43,676,893
District of Columbia.....	18,780	33,521,595	1,580	7,542,608			89,966	248,345,804
Florida.....	3,471	6,642,721	656	2,489,831			42,249	119,557,316
Georgia.....	5,262	8,763,728	626	2,844,818			67,719	180,311,466
Hawaii.....	1,362	3,805,545	227	1,306,215			11,481	37,840,014
Idaho.....	1,032	1,653,934	84	265,270	628	3,422,823	22,976	49,737,718
Illinois.....	45,439	99,331,731	7,556	41,443,430			611,558	1,833,920,436
Indiana.....	9,896	16,844,075	1,074	4,986,730			150,300	406,242,138
Iowa.....	9,328	17,999,415	1,034	3,748,568			111,483	313,762,935
Kansas.....	6,297	10,360,198	667	2,267,383			88,785	217,237,297
Kentucky.....	6,368	11,142,110	1,356	4,167,160			69,496	192,273,937
Louisiana.....	5,519	10,738,155	634	2,151,862	6,620	45,719,750	67,960	197,897,146
Maine.....	4,140	8,669,141	501	1,929,558			44,397	124,628,679
Maryland.....	16,014	33,554,468	1,732	8,249,313			112,963	368,691,062
Massachusetts.....	49,374	107,154,773	9,624	40,787,957			388,442	1,153,008,156
Michigan.....	19,313	34,974,506	1,746	12,720,390			250,147	657,779,854
Minnesota.....	8,411	16,112,410	1,311	6,343,879			124,501	340,833,699
Mississippi.....	1,564	2,526,876	247	689,223			25,614	60,104,438
Missouri.....	14,625	30,379,116	1,562	11,103,091			172,519	499,911,004
Montana.....	1,991	3,309,118	143	505,405			36,907	81,527,662
Nebraska.....	6,048	10,030,742	654	2,187,522			71,853	179,905,513
Nevada.....	333	653,327	88	272,736	145	1,046,164	9,719	22,455,508
New Hampshire.....	3,051	6,383,399	480	1,900,897			32,410	82,352,496
New Jersey.....	27,843	61,729,212	4,740	22,783,161			269,096	856,856,058
New Mexico.....	680	1,106,008	70	229,969	377	2,268,119	11,780	27,838,165
New York.....	116,525	291,417,270	16,993	125,789,374			1,066,637	3,617,757,104
North Carolina.....	3,487	6,259,756	361	2,936,715			44,161	127,992,951
North Dakota.....	1,216	1,749,535	80	237,014			18,440	43,032,753
Ohio.....	32,799	62,266,554	3,802	25,031,952			367,096	1,060,027,926
Oklahoma.....	3,710	6,804,950	514	2,942,882			69,381	191,816,067
Oregon.....	3,446	6,625,169	352	2,141,568			62,804	159,574,639
Pennsylvania.....	51,723	132,098,276	7,830	47,314,140			621,103	1,937,291,858
Rhode Island.....	5,605	15,388,949	772	6,033,286			48,057	157,568,411

South Carolina.....	1,814	3,381,604	250	1,123,701	.....	.....	25,160	68,255,825
South Dakota.....	1,737	2,460,482	182	385,280	.....	.....	21,681	47,087,498
Tennessee.....	5,465	9,454,951	712	2,890,020	.....	.....	60,949	170,969,895
Texas.....	12,646	23,094,795	4,708	15,358,682	9,863	81,228,823	200,188	536,897,427
Utah.....	1,489	2,646,931	180	826,247	.....	.....	26,128	62,713,461
Vermont.....	1,667	3,608,349	236	1,060,657	.....	.....	17,746	47,561,557
Virginia.....	6,016	10,820,083	664	2,867,111	.....	.....	76,257	208,331,701
Washington.....	8,936	13,694,598	2,127	5,965,132	5,324	33,758,272	115,688	262,109,642
West Virginia.....	3,544	7,199,583	588	3,206,891	.....	.....	75,277	207,157,054
Wisconsin.....	16,245	28,365,179	1,385	5,973,842	.....	.....	148,457	379,754,222
Wyoming.....	808	1,333,367	129	408,646	.....	.....	22,413	51,051,629
Total.....	608,829	1,302,397,698	89,634	486,169,923	24,094	175,684,785	6,662,176	19,577,212,528

¹ Included in Washington.

TABLE 5.—*Personal returns—Sex and family relationship—distribution by income classes, for the United States.*

[Income returned for the calendar year ended Dec. 31, 1921.]

Income class.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns.		Men—Heads of families.		Women—Heads of families.		All other—Men.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
Under \$1,000 ¹	140,097	\$47,406,350	14,946	\$7,531,332	5,054	\$2,492,474	158,513	\$101,219,623
Under \$1,000.....	327	184,839	1	810	1	145	700	240,104
\$1,000 to \$2,000 ¹	397,464	657,685,107	188,402	289,650,017	70,909	103,033,435	74,714	97,274,853
\$1,000 to \$2,000.....	4,640	7,290,764	4,206	6,111,326	11	24,518	1,249,622	1,841,331,699
\$2,000 to \$3,000 ¹	1,508,550	3,571,174,578	102,836	239,537,356	18,086	42,011,645	3,767	9,177,331
\$2,000 to \$3,000.....	192,991	524,246,619	14,768	39,621,054	1,920	5,223,682	309,094	726,259,185
\$3,000 to \$4,000 ¹	198,002	656,568,327	8,581	28,362,979	1,837	6,168,496	1,693	5,783,335
\$3,000 to \$4,000.....	360,820	1,255,438,240	25,174	87,164,928	4,641	16,278,889	68,560	233,746,118
\$4,000 to \$5,000 ¹	24,726	107,830,291	1,228	5,509,595	608	2,665,264	867	3,917,874
\$4,000 to \$5,000.....	269,954	1,210,370,544	15,672	70,194,083	3,021	13,420,395	29,844	132,097,537
\$5,000 to \$6,000.....	102,893	561,409,462	6,947	38,003,282	1,977	10,914,748	12,321	67,161,125
\$6,000 to \$7,000.....	64,320	415,637,199	4,438	28,649,156	1,515	9,784,176	7,042	45,522,516
\$7,000 to \$8,000.....	43,430	324,378,660	3,075	22,840,085	1,000	7,458,267	4,993	37,294,854
\$8,000 to \$9,000.....	29,176	247,214,385	1,955	16,576,634	779	6,602,720	3,456	29,291,252
\$9,000 to \$10,000.....	22,370	212,183,702	1,552	14,720,222	578	5,477,517	2,672	25,323,169
\$10,000 to \$11,000.....	16,560	173,542,880	1,206	12,631,087	428	4,494,821	2,100	22,000,064
\$11,000 to \$12,000.....	13,201	151,613,103	895	10,282,443	396	4,540,292	1,711	19,654,812
\$12,000 to \$13,000.....	10,315	128,738,098	660	8,237,788	283	3,530,995	1,477	18,444,872
\$13,000 to \$14,000.....	8,771	118,315,759	583	7,870,061	256	3,446,354	1,202	16,218,075
\$14,000 to \$15,000.....	7,142	103,526,416	499	7,231,378	231	3,344,948	1,014	14,699,501
\$15,000 to \$20,000.....	23,434	403,119,073	1,587	27,328,408	684	11,713,766	3,362	56,784,375
\$20,000 to \$25,000.....	12,254	273,149,608	795	17,683,814	354	7,926,345	1,842	41,066,351
\$25,000 to \$30,000.....	7,275	198,576,426	445	12,140,695	207	5,629,858	1,137	31,121,716
\$30,000 to \$40,000.....	7,965	274,037,617	508	17,408,361	240	8,191,104	1,326	45,685,035
\$40,000 to \$50,000.....	3,859	171,577,094	251	11,174,866	118	5,238,568	695	31,001,854
\$50,000 to \$60,000.....	2,274	124,245,168	168	9,208,528	62	3,392,325	326	17,841,843
\$60,000 to \$70,000.....	1,435	92,519,598	99	6,409,718	49	3,131,711	224	14,492,070
\$70,000 to \$80,000.....	905	67,700,012	49	3,646,086	35	2,603,922	179	13,306,861
\$80,000 to \$90,000.....	626	52,984,766	35	2,983,687	14	1,177,547	106	8,943,517
\$90,000 to \$100,000.....	421	39,877,690	20	1,876,186	11	1,029,428	88	8,314,421
\$100,000 to \$150,000.....	822	98,215,752	47	5,590,485	32	4,037,330	205	24,535,481
\$150,000 to \$200,000.....	260	44,592,599	14	2,420,026	7	1,230,455	64	11,026,569
\$200,000 to \$250,000.....	129	28,701,614	12	2,716,774	3	683,414	29	6,456,335

\$250,000 to \$300,000.....	48	12,991,045	1	258,504			15	4,157,750
\$300,000 to \$400,000.....	60	20,590,854	3	972,161	3	1,010,050	18	6,108,296
\$400,000 to \$500,000.....	32	13,825,093	1	(²)	2	(²)	14	6,149,480
\$500,000 to \$750,000.....	22	13,619,282	1	(²)	1	(²)	9	5,461,666
\$750,000 to \$1,000,000.....	11	9,183,432	1	(²)			2	1,853,182
\$1,000,000 to \$1,500,000.....	5	5,411,265					5	(²)
\$1,500,000 to \$2,000,000.....								
\$2,000,000 to \$3,000,000.....	1	(²)	1	(²)			1	(²)
\$3,000,000 to \$4,000,000.....	4	(²)						
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....	1	(²)						
Classes grouped ²		28,746,239		3,992,649		1,550,899		7,578,391
Total.....	3,477,592	12,448,419,490	401,662	1,066,536,564	115,356	309,461,003	1,945,009	3,788,543,065

¹ Nontaxable. Specific exemptions exceed net income.

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

TABLE 5.—*Personal returns—Sex and family relationship—distribution by income classes, for the United States—Continued.*

Income class.	All other—Women.		Wives making separate returns from husbands.		Community property income.		Grand total.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
Under \$1,000 ¹	61,961	\$45,488,380	10,034	\$4,050,017	347	\$43,329	390,952	\$208,231,505
Under \$1,000.....	427	173,090	9,436	5,017,249	5	2,192	10,897	5,618,429
\$1,000 to \$2,000 ¹	57,815	73,784,073	4,573	6,524,467	77	111,435	793,954	1,228,063,387
\$1,000 to \$2,000.....	373,979	517,113,008	13,995	20,596,730	137	230,336	1,646,590	2,392,698,381
\$2,000 to \$3,000 ¹	5,167	12,545,974	2,791	6,793,440	61	157,310	1,641,258	3,881,397,637
\$2,000 to \$3,000.....	49,617	117,766,325	9,675	24,014,414	2,708	7,402,349	580,773	1,444,533,628
\$3,000 to \$4,000 ¹	3,165	10,751,532	1,558	5,455,673	97	333,406	214,933	713,423,718
\$3,000 to \$4,000.....	16,437	56,050,657	7,502	25,818,429	4,924	17,092,054	488,058	1,691,589,345
\$4,000 to \$5,000 ¹	1,879	8,521,431	1,705	7,600,959	81	366,297	31,094	136,411,711
\$4,000 to \$5,000.....	10,561	47,137,868	5,702	25,473,847	3,304	14,772,196	338,061	1,513,466,470
\$5,000 to \$6,000.....	5,683	30,986,060	4,168	22,730,802	3,202	17,504,234	137,191	748,709,713
\$6,000 to \$7,000.....	3,820	24,662,500	2,838	18,349,633	2,057	13,285,983	86,030	555,891,193
\$7,000 to \$8,000.....	2,677	20,056,140	2,159	16,112,583	1,426	10,658,749	58,760	438,799,338
\$8,000 to \$9,000.....	2,111	17,887,368	1,696	14,364,626	983	8,344,164	40,156	340,281,149
\$9,000 to \$10,000.....	1,715	16,269,477	1,487	14,108,247	736	6,995,570	31,110	295,077,844
\$10,000 to \$11,000.....	1,395	14,630,186	1,105	11,593,554	622	6,520,926	23,416	245,413,518
\$11,000 to \$12,000.....	1,149	13,190,972	926	10,641,839	465	5,351,693	18,743	215,275,154
\$12,000 to \$13,000.....	902	11,260,404	829	10,339,516	421	5,256,264	14,887	185,807,937
\$13,000 to \$14,000.....	793	10,702,191	715	9,639,914	255	3,431,325	12,575	169,623,679
\$14,000 to \$15,000.....	682	9,885,944	567	8,216,894	258	3,749,554	10,393	150,654,635
\$15,000 to \$20,000.....	2,299	39,609,607	2,058	35,462,202	806	13,810,543	34,230	587,887,974
\$20,000 to \$25,000.....	1,356	30,197,552	1,132	25,347,396	367	8,122,243	18,100	408,493,309
\$25,000 to \$30,000.....	798	21,771,832	761	20,735,684	225	6,176,414	10,848	296,152,625
\$30,000 to \$40,000.....	910	31,286,574	849	29,126,955	249	8,478,639	12,047	414,214,285
\$40,000 to \$50,000.....	539	24,083,449	463	20,545,215	126	5,641,349	6,051	269,262,395
\$50,000 to \$60,000.....	288	15,688,543	261	14,244,207	52	2,864,113	3,431	187,484,667
\$60,000 to \$70,000.....	211	13,569,544	186	12,013,648	36	2,299,592	2,240	144,436,181
\$70,000 to \$80,000.....	115	8,651,887	113	8,443,398	27	2,037,207	1,423	106,389,373
\$80,000 to \$90,000.....	75	6,330,509	87	7,362,076	14	1,183,645	957	80,965,747
\$90,000 to \$100,000.....	65	6,116,348	57	5,350,513	4	889,664	666	62,954,250
\$100,000 to \$150,000.....	135	16,199,515	111	13,159,355	15	1,782,581	1,367	163,520,999
\$150,000 to \$200,000.....	49	8,358,979	49	8,517,760	7	1,289,129	450	77,435,517
\$200,000 to \$250,000.....	18	4,017,686	14	3,109,147	.....	.....	205	45,684,970
\$250,000 to \$300,000.....	10	2,737,729	10	2,682,532	.....	.....	84	22,827,560
\$300,000 to \$400,000.....	8	2,599,407	6	2,130,369	.....	.....	98	33,411,137
\$400,000 to \$500,000.....	12	5,274,188	3	1,366,097	.....	.....	64	27,931,413
\$500,000 to \$750,000.....	3	1,876,257	10	6,258,559	.....	.....	46	28,418,867
\$750,000 to \$1,000,000.....	2	(²)	1	(²)	.....	.....	17	14,361,559

\$1,000,000 to \$1,500,000.....			2	(²)			12	12,844,179
\$1,500,000 to \$2,000,000.....								
\$2,000,000 to \$3,000,000.....							3	(²)
\$3,000,000 to \$4,000,000.....	1	(²)					5	(²)
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....							1	(²)
Classes grouped ²		5,104,512		2,871,977				36,567,150
Total.....	608,829	1,302,397,698	89,634	486,169,923	24,094	175,684,785	6,662,176	19,577,212,528

¹ Nontaxable. Specific exemptions exceed net income.

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

TABLE 6.—*Personal returns—Distribution of income, by sources and by States, for the United States.*

[Income returned for the calendar year ended Dec. 31, 1921.]

States and Territories.	Number of returns	Wages and salaries.	Business.	Partnerships, fiduciaries, etc.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest and investment income.	Interest on Government obligations not wholly exempt from tax.	Total income.	General deductions.	Net income.
Alabama.....	43,009	\$92,135,940	\$8,440,838	\$7,566,995	\$1,281,451	\$7,033,723	\$6,816,588	\$6,828,686	\$163,451	\$130,267,672	\$13,158,866	\$117,108,806
Alaska.....												
Arizona.....	18,477	41,245,765	3,379,929	1,617,622	575,677	1,992,627	1,804,555	2,085,969	41,034	52,743,178	4,432,981	48,310,197
Arkansas.....	33,830	62,865,479	12,122,582	8,212,313	3,210,276	9,996,934	5,264,313	5,911,179	131,251	107,714,327	15,097,424	92,616,903
California.....	386,082	752,998,927	169,772,250	80,612,311	40,622,351	99,328,094	120,484,039	120,449,077	2,224,046	1,386,491,035	218,469,587	1,168,021,448
Colorado.....	69,676	123,529,513	29,976,898	12,037,692	5,192,993	10,333,401	15,608,889	14,385,475	265,757	211,330,618	36,539,638	174,790,980
Connecticut.....	123,269	228,769,339	38,437,707	16,237,353	6,497,913	22,609,047	70,201,110	30,976,134	740,003	414,468,606	71,451,426	343,017,180
Delaware.....	15,889	34,731,206	3,661,198	1,681,578	521,706	1,689,911	14,407,813	4,333,121	163,112	61,189,645	17,512,752	43,676,893
District of Columbia.....	89,966	190,165,998	24,725,294	13,997,660	4,699,441	12,160,679	19,987,231	17,399,222	517,554	283,653,079	35,307,275	248,345,804
Florida.....	42,249	77,847,017	20,171,517	9,725,615	6,483,942	11,544,420	12,146,859	11,688,986	357,865	149,966,221	30,408,905	119,557,316
Georgia.....	67,719	146,306,695	21,335,326	10,523,822	2,225,779	15,990,193	12,710,552	9,133,134	157,607	218,383,108	38,071,642	180,311,466
Hawaii.....	11,481	27,148,153	2,628,732	1,673,566	628,835	1,661,561	7,828,355	1,479,727	76,077	43,125,006	5,284,992	37,840,014
Idaho.....	22,976	37,144,928	8,625,118	2,827,579	821,343	2,723,470	1,592,728	4,124,465	19,744	57,879,375	8,141,657	49,737,718
Illinois.....	611,558	1,330,952,877	187,870,589	99,971,852	40,358,522	121,384,484	194,930,754	139,293,657	3,219,683	2,117,982,418	284,061,982	1,833,920,436
Indiana.....	150,300	303,123,109	55,030,857	20,901,212	8,093,344	26,765,278	29,957,682	16,718,857	615,845	461,206,184	54,964,046	406,242,138
Iowa.....	111,483	202,562,616	44,006,905	16,090,025	18,790,695	22,769,078	20,552,030	37,845,682	349,722	362,966,753	49,203,818	313,762,935
Kansas.....	88,785	128,553,958	51,016,955	14,899,781	8,044,705	25,903,557	10,963,553	14,706,798	251,731	254,341,038	37,103,741	217,237,297
Kentucky.....	69,496	139,297,149	25,454,609	14,512,579	5,692,037	10,267,471	20,937,795	10,321,354	558,874	227,041,868	34,67,931	192,273,937
Louisiana.....	67,960	141,233,898	26,223,621	16,094,515	6,232,135	14,584,227	17,019,115	14,541,756	421,911	226,351,178	38,544,032	197,807,146
Maine.....	44,397	83,964,762	16,676,383	5,901,289	2,737,028	4,047,811	15,844,746	12,022,234	192,671	141,386,924	16,758,245	124,628,679
Maryland.....	112,963	264,277,188	36,631,917	27,444,639	7,604,905	14,009,514	41,644,587	30,492,281	765,530	422,870,561	54,179,499	368,691,062
Massachusetts.....	388,442	787,222,949	143,806,012	83,019,447	15,254,902	41,020,400	210,303,449	92,564,217	1,375,770,451	2,579,075,295	1,153,008,156	1,425,067,139
Michigan.....	250,147	497,258,453	66,281,593	30,038,979	15,450,953	37,422,482	85,215,004	46,381,102	1,110,974	779,154,540	121,374,686	657,779,854
Minnesota.....	124,501	247,237,664	30,911,813	17,709,131	6,782,367	18,298,558	39,961,964	38,164,995	480,789	399,547,281	58,713,582	340,833,699
Mississippi.....	25,614	43,280,321	14,857,007	6,875,993	1,596,454	6,974,344	4,298,282	5,757,201	133,939	83,773,541	23,669,103	60,104,438
Missouri.....	172,519	377,545,141	50,521,643	23,618,189	7,653,383	29,154,870	57,688,728	32,518,552	1,114,853	579,815,359	79,904,355	499,911,004
Montana.....	36,907	68,626,739	8,409,246	2,349,703	1,080,131	4,271,537	3,595,212	5,899,054	37,526	94,269,148	12,741,486	81,527,662
Nebraska.....	71,853	112,232,328	41,114,977	11,267,013	6,303,869	14,526,387	11,633,933	19,486,236	172,495	216,737,478	36,831,965	179,905,513
Nevada.....	9,719	17,257,463	3,163,816	1,246,497	449,241	1,034,714	1,236,217	1,140,582	21,689	25,550,219	3,094,711	22,455,508
New Hampshire.....	32,410	56,700,833	10,837,117	4,162,984	1,473,628	11,372,338	11,372,338	4,669,267	176,968	92,366,057	10,015,561	82,350,496
New Jersey.....	269,096	577,107,589	108,402,449	48,958,796	22,040,774	40,186,813	106,428,445	91,122,003	1,834,229	996,081,098	139,225,040	856,856,058
New Mexico.....	11,780	21,391,519	4,024,985	1,585,877	560,177	1,676,481	1,590,969	2,064,852	17,302	32,912,162	5,073,997	27,838,165
New York.....	1,066,637	2,500,096,160	396,456,058	358,601,509	82,613,998	190,626,466	633,025,343	368,051,710	14,190,713	4,543,670,857	925,913,753	3,617,757,104
North Carolina.....	44,161	96,081,333	15,707,375	7,663,775	2,583,725	9,120,386	18,205,248	6,099,545	486,971	155,948,408	27,955,457	127,992,951
North Dakota.....	18,440	31,655,994	6,800,524	2,527,361	685,833	2,112,170	1,837,299	4,568,525	27,212	50,214,918	7,182,165	43,032,753
Ohio.....	367,096	808,508,933	95,090,368	55,218,132	18,612,306	56,588,703	141,362,049	38,231,637	2,364,112	1,216,176,240	156,148,814	1,059,027,426

Oklahoma.....	69,381	138,956,805	27,562,265	14,852,476	8,684,867	21,769,335	8,985,533	11,406,519	290,339	232,508,139	40,692,072	191,816,067
Oregon.....	62,804	112,197,246	22,482,289	11,627,367	2,656,075	10,593,454	9,208,287	13,283,445	264,595	182,312,758	22,738,119	159,574,639
Pennsylvania.....	621,103	1,335,700,667	200,486,840	139,317,718	37,914,623	79,006,894	273,063,730	171,355,861	6,543,116	2,243,389,454	306,097,596	1,937,291,858
Rhode Island.....	48,057	100,991,862	12,899,296	8,800,984	2,426,029	7,058,262	41,557,095	15,019,766	494,946	189,248,240	31,679,829	157,568,411
South Carolina.....	25,160	51,308,866	8,031,652	4,088,180	1,528,902	4,832,660	6,545,019	5,903,145	76,125	82,314,549	14,058,724	68,255,825
South Dakota.....	21,681	30,419,426	12,607,753	3,596,545	2,072,416	3,146,898	2,420,462	4,896,539	33,896	59,193,935	12,106,437	47,087,498
Tennessee.....	60,949	127,728,845	21,176,210	13,985,277	2,750,890	12,216,611	15,704,181	9,374,523	290,868	203,227,405	32,257,510	170,969,895
Texas.....	200,188	356,012,255	83,416,203	48,310,872	20,140,581	70,641,952	33,482,906	49,953,447	857,520	662,815,736	125,918,309	536,897,427
Utah.....	26,128	51,257,028	6,558,879	2,531,896	580,838	2,345,632	4,319,127	3,416,540	35,473	71,045,413	8,331,952	62,713,461
Vermont.....	17,746	31,286,009	7,214,299	3,199,173	752,238	1,267,475	6,880,777	4,153,284	94,326	54,847,581	7,286,024	47,561,557
Virginia.....	76,257	160,993,371	19,961,927	11,159,599	4,534,460	13,612,935	21,994,797	12,320,555	454,907	245,032,551	36,700,850	208,331,701
Washington.....	115,688	198,425,654	78,124,832	15,539,381	5,909,037	31,483,607	20,581,805	29,145,156	486,063	379,695,535	117,585,893	262,109,642
West Virginia.....	75,277	154,357,274	22,007,779	8,982,197	8,214,653	11,951,265	24,618,434	7,835,174	467,695	238,434,471	31,277,417	207,157,054
Wisconsin.....	148,457	271,611,733	54,438,843	15,321,792	10,046,677	12,508,893	37,134,709	40,138,004	570,927	441,771,578	62,017,356	379,754,222
Wyoming.....	22,413	40,864,138	6,775,335	2,504,587	1,189,663	2,736,996	1,797,763	3,685,259	42,295	59,596,036	8,544,407	51,051,629
Total.....	6,662,176	13,813,169,165	2,366,318,610	1,341,186,308	462,858,673	1,177,957,882	2,476,952,399	1,643,344,489	46,994,406	23,328,781,932	3,751,569,404	19,577,212,528

¹ Alaska included in Washington.

TABLE 7.—*Personal returns—Distribution of income, by sources and by income classes, for the United States.*

[Income returned for the calendar year ended Dec. 31, 1921.]

Income class.	Number of returns.	Wages and salaries.	Business.	Partnerships, fiduciaries, etc.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest and investment income.	Interest on Government obligations not wholly exempt from tax.	Total income.	General deductions.	Net income.
Under \$1,000 ¹	390,952	\$320,024,564	\$118,251,323	\$35,581,748	\$38,475,768	\$114,319,336	\$167,152,735	\$130,571,827	\$3,680,521	\$928,057,822	\$719,826,317	\$208,231,505
Under \$1,000.....	10,897	1,311,724	725,319	376,605	211,694	2,332,784	1,242,886	2,866,999	108,635	9,176,646	3,558,217	5,618,429
\$1,000 to \$2,000 ¹	793,954	1,011,318,569	190,380,441	25,176,261	13,009,206	86,886,209	53,149,378	79,553,094	310,518	1,469,783,676	241,720,289	1,228,063,387
\$1,000 to \$2,000.....	1,646,590	2,232,517,917	64,772,297	39,174,750	8,070,316	64,505,587	13,175,680	107,358,198	133,692	2,519,708,437	127,010,056	2,392,698,381
\$2,000 to \$3,000 ¹	1,641,258	3,389,179,301	372,652,595	84,460,461	29,890,066	158,031,539	72,726,274	155,052,891	423,069	4,262,416,196	381,018,559	3,881,397,637
\$2,000 to \$3,000.....	580,773	1,168,109,247	132,156,286	47,007,286	18,028,170	82,083,874	24,358,266	115,588,557	164,733	1,587,496,419	142,962,791	1,444,533,628
\$3,000 to \$4,000 ¹	214,933	531,307,182	105,740,299	25,292,968	12,408,449	32,900,947	70,188,871	41,154,497	278,136	819,271,349	105,847,631	713,423,718
\$3,000 to \$4,000.....	488,058	1,236,951,859	259,241,796	80,300,554	37,925,128	109,493,750	41,196,727	138,351,267	298,887	1,903,759,968	212,170,623	1,691,589,345
\$4,000 to \$5,000 ¹	31,094	65,833,734	17,375,564	6,797,587	3,007,670	8,294,118	63,703,494	16,286,349	796,407	182,084,923	45,673,212	136,411,711
\$4,000 to \$5,000.....	338,061	1,025,095,262	288,982,655	93,447,141	47,376,160	98,187,333	54,920,178	123,864,290	518,563	1,732,391,582	218,925,112	1,513,466,470
\$5,000 to \$6,000.....	137,191	457,451,255	126,095,571	65,557,424	29,049,756	54,052,311	84,542,247	69,449,947	2,356,331	888,554,842	139,845,129	748,709,713
\$6,000 to \$7,000.....	86,030	316,956,006	98,738,691	56,816,325	24,121,032	39,818,207	75,733,095	53,112,525	2,408,261	667,704,142	111,812,949	555,891,193
\$7,000 to \$8,000.....	58,760	237,078,720	76,922,358	48,101,394	20,320,291	32,243,077	69,242,549	45,104,427	1,975,739	530,988,555	92,189,217	438,799,338
\$8,000 to \$9,000.....	40,156	177,569,962	55,634,231	39,675,253	14,856,294	23,191,730	58,062,330	36,411,973	1,613,679	407,015,452	66,734,303	340,281,149
\$9,000 to \$10,000.....	31,110	153,372,083	44,771,558	35,628,681	14,468,000	22,545,627	61,651,094	32,205,146	1,753,073	366,395,262	71,317,418	295,077,844
\$10,000 to \$11,000.....	23,416	123,875,500	35,540,033	30,557,456	11,022,848	18,246,024	53,850,751	28,182,241	1,253,841	302,828,694	57,415,176	245,413,518
\$11,000 to \$12,000.....	18,743	106,622,922	30,738,644	28,051,038	9,541,791	14,943,412	48,835,137	23,929,545	1,251,696	263,914,185	48,639,031	215,275,154
\$12,000 to \$13,000.....	14,887	89,040,651	24,496,116	24,208,890	8,473,052	13,913,392	45,621,450	21,254,175	1,159,185	228,166,911	42,358,974	185,807,937
\$13,000 to \$14,000.....	12,575	79,599,127	22,452,069	22,637,308	8,090,612	11,042,464	44,017,429	21,216,279	1,039,282	210,094,570	40,470,891	169,623,679
\$14,000 to \$15,000.....	10,393	71,514,521	19,101,313	21,184,013	6,580,645	10,061,501	40,225,669	17,608,418	974,878	187,250,958	36,506,323	150,744,635
\$15,000 to \$20,000.....	34,230	268,835,876	71,397,225	84,400,546	25,671,675	39,746,945	175,015,330	73,670,700	3,658,809	742,397,106	154,509,132	587,887,974
\$20,000 to \$25,000.....	18,100	168,502,119	43,981,726	60,325,522	16,519,444	26,228,928	133,645,641	51,249,478	2,811,308	503,264,166	99,770,857	403,493,309
\$25,000 to \$30,000.....	10,848	116,050,655	29,465,945	46,942,453	12,414,352	18,184,257	111,355,801	37,250,904	2,118,636	373,783,003	77,630,378	296,152,625
\$30,000 to \$40,000.....	12,047	147,824,431	41,491,719	71,831,489	16,082,322	26,192,029	164,554,796	54,155,014	3,327,779	525,459,579	119,245,294	414,214,285
\$40,000 to \$50,000.....	6,051	85,129,570	21,891,417	47,823,436	10,727,667	15,270,519	120,560,938	35,424,525	2,078,863	338,906,935	69,644,540	269,262,395
\$50,000 to \$60,000.....	3,431	56,591,968	16,400,795	35,130,794	6,396,702	8,692,019	87,602,019	24,585,551	1,478,083	238,361,951	50,877,284	187,484,667
\$60,000 to \$70,000.....	2,240	40,646,355	10,429,768	29,660,278	4,580,516	7,770,618	73,623,809	19,720,961	1,277,342	187,709,647	43,273,466	144,436,181
\$70,000 to \$80,000.....	1,423	28,536,934	6,983,482	23,584,948	2,974,520	4,698,909	55,876,938	12,955,960	990,970	137,933,661	31,004,288	106,929,373
\$80,000 to \$90,000.....	957	22,078,047	5,587,662	19,368,659	2,175,833	3,891,710	40,025,289	9,949,808	675,741	103,750,749	22,785,002	80,965,747
\$90,000 to \$100,000.....	666	14,881,374	4,863,733	13,922,328	1,651,159	3,604,966	38,209,960	7,380,185	453,729	84,877,434	21,293,184	62,584,250
\$100,000 to \$150,000.....	1,867	35,031,445	11,686,903	37,751,740	3,627,370	8,257,046	100,568,997	22,176,099	1,614,910	220,714,510	57,193,511	163,520,999
\$150,000 to \$200,000.....	450	13,070,218	3,819,615	19,235,446	1,755,299	4,396,166	49,960,272	9,212,864	878,643	102,868,523	25,433,066	77,435,517
\$200,000 to \$250,000.....	205	8,030,747	2,785,738	9,451,914	476,067	2,013,963	31,898,612	5,710,542	1,005,299	61,372,882	15,687,912	45,684,970
\$250,000 to \$300,000.....	84	2,999,694	2,399,270	5,306,958	643,628	464,146	15,219,643	2,519,732	252,575	29,705,646	6,878,086	22,827,560
\$300,000 to \$400,000.....	98	3,175,610	2,620,821	9,886,765	625,499	497,160	26,763,920	3,548,964	870,230	47,988,969	14,577,832	33,411,137
\$400,000 to \$500,000.....	64	2,448,625	469,651	3,606,717	973,330	1,771,057	28,665,284	5,657,395	324,082	43,916,141	15,984,728	27,931,413

\$500,000 to \$750,000 . . .	46	1,625,747	2,948,005	4,999,052	184,514	1,343,252	23,196,376	2,874,326	177,473	37,348,745	8,929,878	28,418,867
\$750,000 to \$1,000,000 . . .	17	247,665	1,301,151	4,593,852	284,745	3,013,361	8,157,610	1,956,452	152,936	19,707,772	5,346,213	14,361,559
\$1,000,000 to \$1,500,000 . .	12	352,856	1,024,825	2,958,814	65,468	1,233	9,956,287	487,099	99,991	14,946,573	2,102,394	12,844,179
\$1,500,000 to \$2,000,000 . .	3	2,235,447	.....	.....	.....	1,965,409	4,039,806	656,378	11	8,897,051	2,447,132	6,449,919
\$2,000,000 to \$3,000,000 . .	5	(²)	.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$3,000,000 to \$4,000,000 . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$4,000,000 to \$5,000,000 . .	1	(²)	.....	.....	(²)	(²)	(²)	(²)	.....	(²)	(²)	(²)
\$5,000,000 and over . . . . .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped ² . . . . .	.....	148,676	.....	73,454	291,615	55,947	34,458,831	3,078,907	247,870	38,350,300	8,233,069	30,117,231
Total	6,662,176	13,813,169,165	2,366,318,610	1,341,186,308	462,858,673	1,177,957,882	2,476,952,399	1,643,344,489	46,994,406	23,328,781,932	3,751,569,404	19,577,212,528

¹ Nontaxable. Specific exemptions exceed net income.

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

CORPORATION RETURNS.

TABLE 8.—*Corporation returns—Distribution by States for the United States.*

[Income returned for the calendar year ended Dec. 31, 1921.]

States and Territories.	Total number of corporations.	Corporations reporting net income.									Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
Alabama.....	3,079	1,425	46.28	\$198,170,647	\$185,368,011	\$12,802,636	\$989,364	\$793,486	\$1,782,850	0.25	1,654	53.72	\$187,696,790	\$210,880,272	\$23,183,482
Alaska.....	121	45	37.19	2,606,513	2,376,755	229,758	15,274	7,112	22,386	.01	76	62.81	2,634,205	3,033,609	299,404
Arizona.....	1,572	376	23.92	39,267,010	36,533,137	2,733,873	205,329	166,549	371,878	.05	1,196	76.08	56,178,901	67,974,775	11,795,874
Arkansas.....	2,383	1,275	53.50	152,850,457	143,364,964	9,485,493	695,014	590,931	1,285,945	.18	1,108	46.50	118,329,398	130,466,029	12,136,631
California.....	15,181	7,397	48.73	2,728,823,850	2,534,639,568	194,184,282	16,231,027	16,296,277	32,527,304	4.63	7,784	51.27	816,108,871	924,658,590	108,549,719
Colorado.....	6,559	2,340	35.68	486,204,976	452,163,931	34,041,045	2,716,262	3,248,521	5,964,783	.85	4,219	64.32	318,578,783	453,123,239	134,544,456
Connecticut.....	4,899	2,369	48.36	739,116,250	683,810,083	55,306,167	4,669,300	2,841,512	7,510,812	1.07	2,530	51.64	608,015,533	675,599,235	67,583,702
Delaware.....	918	383	41.72	81,777,825	75,721,042	6,056,783	487,134	456,701	943,835	.13	535	58.28	91,783,432	105,310,136	13,526,704
Dist. Columbia.....	1,258	716	56.92	229,704,491	200,492,531	20,211,960	1,701,107	1,720,399	3,421,506	.49	542	43.08	83,010,719	91,823,143	11,812,424
Florida.....	3,472	1,646	47.41	211,881,821	195,715,463	16,166,358	1,245,897	980,522	2,226,419	.32	1,826	52.59	126,633,887	142,700,737	16,066,850
Georgia.....	4,547	2,067	45.46	412,283,727	381,247,113	31,036,614	2,618,990	1,790,683	4,409,673	.63	2,480	54.54	314,385,441	353,659,414	39,273,973
Hawaii.....	587	315	53.66	90,392,439	79,807,502	10,584,937	922,666	682,811	1,605,477	.23	272	46.34	67,553,636	76,247,678	8,694,042
Idaho.....	1,706	601	35.23	49,408,234	47,176,023	2,232,211	122,845	80,464	203,309	.03	1,105	64.77	63,281,973	73,591,353	10,309,380
Illinois.....	22,396	11,384	50.83	6,744,818,667	6,363,674,214	381,144,453	33,106,447	28,202,131	61,308,578	8.74	11,012	49.17	3,758,752,152	4,116,064,205	357,312,053
Indiana.....	9,397	4,991	53.11	1,005,748,132	928,579,984	77,168,148	6,264,211	6,213,639	12,477,850	1.78	4,406	46.89	534,323,814	601,321,503	66,997,689
Iowa.....	8,643	4,494	52.00	656,579,966	621,262,882	35,317,084	2,729,111	1,454,638	4,183,749	.60	4,149	48.00	421,721,046	459,671,636	37,950,590
Kansas.....	4,749	2,852	60.05	791,541,272	703,991,679	87,549,593	7,505,059	7,596,108	15,101,167	2.15	1,897	39.95	375,340,061	397,587,581	22,247,520
Kentucky.....	4,757	2,617	55.01	444,349,329	412,471,737	31,877,592	2,498,252	2,273,498	4,771,750	.68	2,140	44.99	219,658,706	253,965,378	34,306,672
Louisiana.....	4,470	2,053	45.93	479,873,646	452,748,646	27,125,000	2,213,867	1,692,068	3,905,935	.56	2,417	54.07	334,891,801	375,023,151	40,131,350
Maine.....	2,994	1,595	53.27	352,668,492	322,183,143	30,485,349	2,552,345	2,549,674	5,102,019	.73	1,399	46.73	177,443,735	211,930,901	34,487,166
Maryland.....	4,246	2,073	48.82	722,857,528	660,066,330	62,791,198	5,638,109	2,457,211	8,095,320	1.15	2,173	51.18	296,177,658	333,938,370	37,760,712
Massachusetts.....	14,837	7,199	48.52	3,463,117,234	3,185,306,688	277,810,546	24,464,732	22,474,481	46,939,213	6.69	7,638	51.48	1,621,932,693	1,872,422,640	250,489,947
Michigan.....	11,426	5,209	45.59	2,345,423,614	2,094,119,198	251,304,416	19,037,623	42,811,466	61,849,089	8.82	6,217	54.41	1,219,593,453	1,400,088,545	180,495,092
Minnesota.....	9,177	4,710	51.32	1,305,870,652	1,244,258,976	61,611,676	5,019,706	3,457,044	8,476,750	1.21	4,467	48.68	779,803,329	848,513,226	68,709,897
Mississippi.....	1,548	819	52.91	95,826,313	90,639,058	5,187,255	369,659	246,984	616,643	.09	729	47.09	78,358,022	87,742,228	9,384,206
Missouri.....	13,735	7,338	53.43	2,276,260,673	2,146,880,221	129,380,452	10,817,654	8,806,173	19,623,827	2.80	6,397	46.57	1,029,103,368	1,119,302,987	90,199,619
Montana.....	3,782	1,183	31.28	88,670,129	82,565,728	6,104,401	457,660	110,068	567,728	.08	2,599	68.72	90,998,781	105,396,619	14,397,838
Nebraska.....	5,092	2,447	48.06	387,099,433	368,621,111	18,478,322	1,473,860	771,060	2,244,920	.32	2,645	51.94	274,343,832	298,498,498	24,154,666
Nevada.....	1,244	274	22.03	20,657,513	19,325,470	1,332,043	84,793	41,841	126,634	.02	970	77.97	18,351,356	22,646,280	4,294,924
New Hampshire.....	1,021	591	57.88	141,379,061	128,666,088	12,712,973	1,023,270	602,606	1,625,876	.23	430	42.12	83,215,490	88,091,047	4,875,557

New Jersey.....	10,631	5,545	52.16	2,220,207,819	2,065,999,069	154,208,750	12,797,533	13,137,268	25,934,801	3.70	5,086	47.84	765,604,342	855,574,750	89,970,417
New Mexico.....	961	392	40.79	39,044,128	36,866,678	2,177,450	162,787	53,752	216,539	.03	569	59.21	34,907,720	39,615,141	4,707,421
New York.....	57,596	27,374	47.53	15,668,883,094	14,532,519,655	1,136,363,439	100,847,002	67,633,509	168,480,511	24.02	30,222	52.47	7,430,255,001	8,332,230,896	901,975,895
North Carolina.....	4,914	2,529	51.47	688,791,323	623,364,736	65,426,587	5,401,565	7,597,915	12,999,480	1.85	2,385	48.53	216,924,727	239,349,459	22,424,732
North Dakota.....	2,819	1,362	48.32	88,743,928	84,743,249	4,000,679	229,265	108,519	337,784	.05	1,457	51.68	57,795,313	63,289,978	5,494,665
Ohio.....	20,091	9,555	47.56	3,079,639,495	2,844,171,648	235,467,847	19,421,710	19,459,792	38,881,502	5.54	10,536	52.44	2,195,193,897	2,533,982,101	338,788,204
Oklahoma.....	5,569	2,301	41.32	280,335,950	262,605,974	17,729,976	1,329,974	1,180,362	2,510,336	.36	3,268	58.68	350,706,328	408,371,817	57,665,489
Oregon.....	4,840	1,948	40.25	286,350,548	269,319,824	17,030,724	1,302,255	1,066,433	2,368,688	.34	2,892	59.75	244,782,121	270,953,714	26,171,593
Pennsylvania.....	19,806	9,665	48.80	5,603,662,666	5,171,862,460	431,800,206	36,338,551	36,786,116	73,124,667	10.42	10,141	51.20	2,261,443,672	2,528,085,447	266,641,775
Rhode Island.....	2,028	1,043	51.43	482,554,277	437,710,694	44,843,583	3,793,329	4,654,670	8,447,999	1.20	955	48.57	215,930,001	250,418,098	34,488,097
South Carolina.....	3,760	1,567	41.68	221,680,660	207,193,995	14,486,665	1,170,416	746,912	1,917,328	.27	2,193	58.32	155,186,311	173,083,251	17,896,940
South Dakota.....	2,213	1,062	47.99	70,492,593	67,331,221	3,161,372	178,337	46,247	224,584	.03	1,151	52.01	49,768,976	54,494,635	4,725,659
Tennessee.....	4,753	2,428	51.08	502,514,430	471,907,046	30,607,384	2,409,219	2,718,504	5,127,723	.73	2,325	48.92	287,488,347	313,887,314	26,398,967
Texas.....	9,185	4,739	51.59	1,168,609,034	1,103,216,896	65,392,138	5,297,070	5,180,528	10,477,598	1.49	4,446	48.41	904,917,315	1,012,473,828	107,556,513
Utah.....	3,086	1,155	37.43	155,591,907	147,021,191	8,570,716	665,038	354,863	1,019,901	.15	1,931	62.57	134,618,833	155,616,475	20,997,642
Vermont.....	932	552	59.23	88,247,631	81,934,410	6,313,221	527,639	257,290	784,929	.11	380	40.77	42,431,258	47,545,532	5,114,274
Virginia.....	5,288	2,705	51.15	556,648,697	502,198,241	54,450,456	4,781,377	1,614,752	6,396,129	.91	2,583	48.85	285,612,855	318,070,221	32,457,366
Washington.....	9,701	3,540	36.49	523,402,473	489,170,785	34,231,688	2,580,545	1,780,207	4,360,752	.62	6,161	63.51	437,588,452	488,956,466	51,368,014
West Virginia.....	4,623	2,383	51.55	468,083,518	425,381,314	42,702,204	3,395,939	3,892,303	7,288,242	1.04	2,240	48.45	255,878,374	293,685,729	37,807,355
Wisconsin.....	12,142	6,009	49.49	1,076,943,607	1,005,561,301	71,382,306	5,702,676	5,324,560	11,027,236	1.57	6,133	50.51	675,537,462	756,106,870	80,569,408
Wyoming.....	1,663	601	36.14	44,468,657	41,217,853	3,250,804	234,827	120,651	355,478	.05	1,062	63.86	30,378,032	39,304,601	8,926,569
Total United States.....	350,397	171,239	48.05	60,051,123,329	55,715,075,516	4,336,047,813	366,443,621	335,131,811	701,575,432	100.00	185,158	51.95	31,198,150,203	35,076,369,337	3,878,219,134

TABLE 9.—Corporation returns—Distribution of incomes by industries for the United States.

[Income returned for the calendar year ended Dec. 31, 1921.]

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STATISTICS OF INCOME.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
			Number.	Net income.	Income tax.	War profits and excess-profits tax.	Total tax.	Number.	Deficit.
	AGRICULTURE AND RELATED INDUSTRIES.								
	I. Farming:								
1	Cotton farming.....	11	3	\$27,505	\$2,334	\$1,883	\$4,217	8	\$248,512
2	Grain farming.....	23	2	48,262	3,399	12,038	15,437	21	335,461
3	Fruit farming.....	944	368	20,989,777	1,898,768	1,523,982	3,422,750	576	3,877,448
4	Stock farming.....	711	131	723,220	57,499	9,609	67,108	580	12,248,174
5	All other farming.....	5,739	2,180	12,477,411	916,341	673,751	1,590,092	3,559	46,624,653
	Total, farming.....	7,428	2,684	34,266,175	2,878,341	2,221,263	5,099,604	4,744	63,334,248
	II. Related industries:								
6	Logging.....	364	138	2,816,401	255,043	109,527	364,570	226	6,666,787
7	Fishing.....	196	68	279,428	20,299	841	21,140	128	14,567,002
8	Ice harvesting.....	151	121	1,599,902	126,238	156,042	282,280	30	105,695
9	All other related industries.....	551	121	1,678,213	147,599	80,653	228,252	430	3,657,033
	Total, related industries.....	1,262	448	6,373,944	549,179	347,063	896,242	814	24,996,517
10	Agriculture, n. p. d., ¹ or combinations of I and II.....	34	14	78,073	6,009	107	6,116	20	232,133
	Grand total, agriculture and related industries.....	8,724	3,146	40,718,192	3,433,529	2,568,433	6,001,962	5,578	88,562,898
	MINING AND QUARRYING.								
	I. Mining:								
11	Coal mining.....	3,656	1,079	82,654,787	6,922,882	8,296,562	15,219,444	2,577	72,521,815
	Metal mining—								
12	Iron.....	108	37	255,519	14,017	1,871	15,888	71	9,742,797
13	Copper.....	149	12	141,924	11,462	451	11,913	137	51,973,346
14	Lead and zinc.....	127	20	1,451,570	138,253	11,649	149,902	107	3,497,993
15	Gold, silver, and precious metals.....	450	73	3,449,032	313,692	181,476	495,168	377	12,058,176
16	All other mining.....	688	130	4,543,351	394,741	129,133	523,874	558	32,483,913
	Nonmetal mining—								
17	Oil.....	2,608	773	57,950,074	5,081,043	5,225,631	10,306,674	1,835	139,884,645
18	Gas.....	184	119	1,433,709	121,175	64,123	185,298	65	531,649
19	Salt, mines and other sources.....	57	33	4,813,791	416,827	598,152	1,014,979	24	368,587
20	All other nonmetal mining.....	2,060	555	6,871,395	553,227	464,495	1,017,722	1,505	53,016,585

21	All other mining concerns, n. p. d., ¹ combinations and tributary industries.....	6,021	799	7,991,321	688,042	140,357	828,399	5,222	31,205,306
	Total, mining.....	16,108	3,630	171,556,473	14,655,361	15,113,900	29,769,261	12,478	407,284,812
22	II. Quarrying:								
23	Stone.....	493	265	5,955,125	522,806	372,128	894,934	228	2,315,240
24	Clay, sand, gravel.....	720	345	5,428,312	443,271	477,177	920,448	375	3,094,524
25	Precious and semiprecious.....	10	3	56,204	5,043	2,931	7,974	7	30,868
	All other quarrying, n. p. d. ¹	258	100	1,529,659	124,578	152,372	276,950	158	908,276
	Total, quarrying.....	1,481	713	12,969,300	1,095,698	1,004,608	2,100,306	768	6,348,908
26	Mining and quarrying combinations, but main business not given.....	71	22	608,150	53,533	46,116	99,649	49	855,231
	Grand total, mining and quarrying.....	17,660	4,365	185,133,923	15,804,592	16,164,624	31,969,216	13,295	414,488,951
	MANUFACTURING.								
27	I. Food products, liquors, and tobacco:								
28	Bread and bakery products and retail sale.....	1,233	761	37,459,993	3,027,776	5,723,729	8,751,505	472	3,779,881
29	Milling, flour, meal, feed.....	1,732	679	21,411,142	1,832,445	1,297,790	3,130,235	1,053	21,415,691
30	Cereal preparations, etc.....	164	69	6,980,431	541,531	1,462,815	2,004,346	95	1,940,523
31	Dairy products and condensed milk.....	2,470	1,647	25,154,729	1,986,068	3,589,480	5,575,548	823	5,455,568
32	Butter substitutes.....	25	4	11,526	529	529	529	21	1,398,174
33	Chocolate, confectionery, ice cream, etc.....	1,376	616	26,544,247	2,178,251	3,870,947	6,049,198	760	20,360,794
34	Coffee and spices.....	127	79	5,861,608	433,634	1,389,815	1,823,449	48	1,554,596
35	Fish canning and preserving.....	226	50	486,614	37,363	29,057	66,420	176	15,670,897
36	Fruit and vegetable canning and preserving, etc.....	905	328	8,905,728	687,575	1,264,436	1,952,011	577	15,484,399
37	Meat packing, etc.....	506	315	24,754,868	2,292,302	1,397,139	3,689,441	191	73,188,479
38	Poultry and eggs, packed.....	6	4	14,515	747	747	747	2	9,515
39	Sugar making and refining, cane and beet.....	201	37	6,363,403	544,401	760,322	1,304,723	164	89,059,008
40	Ice manufacturing, etc.....	1,292	1,055	22,129,302	1,799,134	2,697,285	4,496,419	237	1,847,092
41	Soft drinks, etc.....	1,281	565	7,675,457	608,989	778,506	1,387,495	716	7,663,192
42	Breweries and distilleries, etc.....	576	221	8,891,520	679,920	939,208	1,619,128	355	16,376,006
43	Tobacco.....	564	267	84,179,793	7,342,764	10,093,671	17,436,435	297	5,620,342
	All other food products.....	1,093	510	32,351,397	2,808,004	3,580,671	6,388,675	583	28,337,880
	Total, food products, liquors, and tobacco.....	13,777	7,207	319,176,273	26,801,433	38,874,871	65,676,304	6,570	309,161,987
44	II. Textiles and textile products:								
45	Textile fabrics—								
46	Cotton goods, etc.....	862	470	77,300,204	6,818,813	7,357,985	14,176,798	392	35,054,163
47	Woolen and worsted goods, etc.....	410	249	33,837,896	2,847,208	5,182,330	8,029,538	161	13,265,666
48	Silk goods, etc.....	683	307	21,222,256	1,832,655	2,328,205	4,160,860	376	14,887,904
49	Felt goods and products, except hats.....	41	22	1,971,399	183,889	80,398	264,287	19	264,407
50	Linen and flax, etc.....	17	6	236,708	19,707	12,828	32,535	11	326,591
	All other textile fabrics.....	1,418	770	91,980,740	7,654,127	12,505,030	20,159,157	648	25,113,724
	Fur goods and fur products n. p. d. ¹ , etc.....	385	196	4,396,090	329,430	815,188	1,144,618	189	2,623,534
	Total textile fabrics.....	3,816	2,020	230,945,293	19,685,829	28,281,964	47,967,793	1,796	91,535,989

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

TABLE 9.—Corporation returns—Distribution of incomes by industries for the United States—Continued.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits, and excess-profits tax.	Total tax.	Number.	Deficit.
	MANUFACTURING—continued.								
	II. Textiles and textile products—Continued.								
	Textile fabrics—Continued.								
	Textile products, other than clothing—								
51	Carpets, rugs, mattings, etc.....	104	61	\$17,374,422	\$1,454,996	\$2,434,454	\$3,889,450	43	\$2,347,062
52	Cordage and twine.....	69	34	1,239,890	104,509	56,350	160,859	35	1,905,100
53	Artificial leather, oilcloth, linoleum, etc.....	40	25	2,792,261	231,786	111,497	343,283	15	1,736,117
54	All other textile products other than clothing.....	682	353	9,953,601	830,684	1,069,158	1,899,842	329	11,126,660
	Total, textile products, other than clothing.....	895	473	31,360,174	2,621,975	3,671,459	6,293,434	422	17,114,939
	Clothing—								
55	Custom-made clothing, etc.....	718	350	3,065,834	217,342	389,762	607,104	368	4,822,121
	Factory-made clothing—								
56	Men's clothing, suits, overcoats.....	542	255	6,624,046	601,721	386,811	988,532	287	9,735,053
57	Women's clothing, suits, coats, skirts.....	1,625	675	4,651,646	343,508	339,513	683,021	950	10,907,455
58	Hats and caps, etc.....	666	291	3,261,274	259,656	288,692	548,348	375	7,286,291
59	Corsets.....	112	69	2,630,869	225,081	277,261	502,342	43	2,223,076
60	Shirts, collars, cuffs.....	246	99	3,022,836	256,797	284,900	541,697	147	4,507,540
61	Hosiery and all knit goods.....	1,017	556	26,603,724	2,188,335	4,368,736	6,557,071	461	16,247,266
62	All other clothing.....	1,235	524	15,190,387	1,242,487	1,284,241	2,526,728	711	25,059,600
	Total clothing.....	6,161	2,819	65,050,616	5,334,927	7,619,916	12,954,843	3,342	80,788,402
	Total, textile and textile products.....	10,872	5,312	327,356,083	27,642,731	39,573,339	67,216,070	5,560	189,439,330
	III. Leather and leather products:								
63	Boots, shoes, cut stock, and findings.....	1,108	585	36,338,957	3,068,008	4,804,996	7,873,004	523	20,521,020
64	Gloves.....	34	11	65,950	4,921	6,724	11,645	23	808,526
65	Saddlery and harness.....	100	38	240,199	16,099	6,879	22,978	62	2,287,323
66	Trunks and valises.....	95	35	332,910	28,076	10,844	38,920	60	758,776
67	All other leather and leather products.....	847	312	20,086,620	1,741,721	2,126,579	3,868,300	535	81,533,710
	Total, leather and leather products.....	2,184	981	57,064,636	4,858,825	6,956,022	11,814,847	1,203	105,909,355

IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone:									
68	Boots, shoes, and garments.....	24	8	315,996	28,781	17,343	46,124	16	647,209
69	Belting, hose, and tires.....	179	28	944,017	82,862	88,883	171,745	151	56,033,250
70	Celluloid, ivory, shell, and bone.....	76	38	792,602	68,333	67,120	135,453	38	2,228,853
71	All other rubber goods.....	362	122	3,049,058	268,033	194,113	462,146	240	42,652,423
Total, rubber and rubber goods.....		641	196	5,101,673	448,009	367,459	815,468	445	101,561,735
V. Lumber and wood products:									
72	Saw and planing mill products, etc.....	3,366	1,475	38,722,938	3,346,312	2,416,322	5,762,634	1,891	76,359,114
73	Furniture, all classes.....	1,175	625	17,641,706	1,518,092	1,642,524	3,160,616	550	11,271,489
74	Auto, carriage, and wagon bodies, and parts, etc.....	53	24	526,584	74,957	69,660	144,617	29	602,381
75	All other lumber and wood products.....	2,139	860	13,619,823	1,121,852	1,057,354	2,179,206	1,279	31,986,903
Total, lumber and wood products.....		6,733	2,984	70,511,051	6,061,213	5,185,860	11,247,073	3,749	120,219,887
VI. Paper, pulp, and products:									
76	All paper, pulp, paper products, etc.....	1,676	730	44,881,837	3,938,856	3,645,206	7,584,062	946	49,178,592
Total, paper, pulp, and products.....		1,676	730	44,881,837	3,938,856	3,645,206	7,584,062	946	49,178,592
VII. Printing and publishing:									
77	General printing and publishing.....	7,202	4,586	107,008,990	8,516,776	15,569,184	24,085,960	2,616	22,995,964
78	Combinations of paper manufacturing and printing (when unable to ascertain true nature of business).....	181	111	3,918,022	329,475	463,404	792,879	70	514,327
79	Special processes and tributary industries, etc.....	1,049	689	13,229,578	1,075,579	1,228,948	2,304,527	360	3,169,694
Total, printing and publishing.....		8,432	5,386	124,156,590	9,921,830	17,261,536	27,183,366	3,046	26,679,985
VIII. Chemicals and allied substances:									
80	Chemicals proper, acids and other compounds, etc.....	912	397	18,108,538	1,537,825	1,883,504	3,421,329	515	15,302,952
81	Paints and varnishes, etc.....	664	293	7,591,201	659,752	557,301	1,217,053	371	10,165,293
82	Oils, vegetable and animal, etc.....	394	142	2,723,303	232,563	97,968	330,531	252	12,365,798
83	Petroleum and mineral oil refining and products.....	420	134	51,613,827	4,857,839	2,257,697	7,115,536	286	33,274,178
84	Soaps.....	161	83	4,456,414	370,626	618,667	989,293	78	892,201
85	Fertilizers.....	229	59	1,122,663	96,968	57,341	154,309	170	7,957,137
86	All other chemicals and allied substances.....	3,144	1,394	72,601,343	6,555,216	9,814,595	16,369,811	1,750	52,923,506
Total, chemicals and allied substances.....		5,924	2,502	158,217,289	14,310,789	15,287,073	29,597,862	3,422	132,881,065
IX. Stone, clay, and glass products:									
87	Cut building stone, crushed stone, etc.....	1,495	912	28,304,171	2,441,217	2,283,121	4,724,338	583	7,841,791
88	Brick, tile, terra cotta, fire brick, etc.....	1,600	799	20,300,342	1,702,681	1,883,342	3,586,023	801	11,909,035
Glass and glass products—									
89	Glass manufacture, plate or window glass, etc.....	552	265	20,413,723	1,808,248	1,803,498	3,611,746	287	6,018,106
90	Combinations of stone, clay, and glass manufacture.....	34	22	738,263	63,744	45,777	109,521	12	490,861
Total, stone, clay, and glass products.....		3,681	1,998	69,756,499	6,015,890	6,015,738	12,031,628	1,683	26,259,793

TABLE 9.—Corporation returns—Distribution of incomes by industries for the United States—Continued.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess-profits tax.	Total tax.	Number.	Deficit.
	MANUFACTURING—continued.								
	X. Metal manufacture:								
	Metal products of iron and steel, or iron and steel and other metals—								
91	Smelting from the ore, crude or refined metal production, etc.	100	19	\$489,787	\$43,973	\$7,949	\$51,922	81	\$17,205,099
92	General or stock products or forms made in foundries or rolling mills, etc.	2,574	881	39,284,930	3,252,013	2,388,871	5,640,884	1,693	121,572,283
93	Agricultural machinery, steam appliances, construction machinery, etc.	1,479	554	27,314,460	2,377,408	1,766,120	4,143,528	925	84,307,188
94	Metal-working and paper-making machinery, heavy ordnance, rolling stock, safes, vaults, etc.	782	364	64,872,922	5,794,285	5,972,037	11,766,322	418	28,791,001
95	General electric machinery, stationary and marine engines, refrigerating machinery, etc.	572	189	34,289,413	3,292,413	796,605	4,089,018	383	20,348,361
96	Motor vehicles, and spare parts	1,000	251	148,230,008	10,977,441	33,426,298	44,403,739	749	164,353,878
97	Boot and shoe machinery, typewriters and calculating machines, gas and electrical fixtures, etc.	725	296	22,324,357	2,112,927	921,084	3,034,011	429	17,775,831
98	Metal furniture, ornamental iron work, sewing machines, etc.	203	122	2,650,466	216,901	275,479	492,380	81	2,663,143
99	Firearms, hardware, cutlery, hand and machine tools, gauges, etc.	784	217	10,617,647	888,756	1,539,841	2,428,597	567	19,764,763
100	All other metal products	5,823	1,977	63,830,286	5,518,159	5,526,350	11,044,509	3,846	156,798,339
	Metal products, not iron or steel—								
101	Base metals, smelting and refining, etc.	749	267	16,739,785	1,515,390	723,147	2,238,537	482	22,909,602
102	Aeroplanes complete, or parts	40	15	837,654	60,738	66,223	126,961	25	921,381
103	Precious metals, smelting, refining, etc.	705	316	5,885,145	510,765	336,547	847,312	389	8,591,028
	Total, metal manufacture	15,536	5,468	437,366,860	36,561,169	53,746,551	90,307,720	10,068	666,001,897
104	XI. All other manufacturing concerns:								
	All other manufacturing, n. p. d., ¹ etc.	10,292	4,266	164,196,817	14,474,387	13,821,462	28,295,849	6,026	171,537,751
	Grand total, manufacturing	79,748	37,030	1,777,785,608	151,035,132	200,735,117	351,770,249	42,718	1,898,831,377
	CONSTRUCTION.								
105	Excavation and construction under or upon the ground (not buildings), etc.	1,046	664	9,403,241	700,413	1,493,694	2,194,107	382	4,127,090

106	Jetty, dam, dry-dock, wharf, bulkhead, etc.....	144	81	2,393,996	206,076	219,307	425,383	63	904,663
107	Railroad construction, pure or combined.....	59	27	345,681	26,065	31,418	57,483	32	372,006
108	Shipbuilding, pure or combined.....	297	104	14,170,380	1,026,474	2,607,030	3,633,504	193	11,557,325
109	Buildings and structures above ground, etc.....	3,284	2,028	13,943,504	957,759	1,530,332	2,458,091	1,256	8,678,501
110	Equipping and installing machinery and equipment, as elevators, carrier systems, etc.....	2,147	1,218	5,800,275	351,723	567,590	919,313	929	4,674,140
111	Wrecking, razing, or moving (not marine).....	101	54	137,692	6,581	2,097	8,678	47	428,925
112	All other construction and contractors, n. p. d. ¹	3,283	1,865	21,140,509	1,597,240	2,271,087	3,868,327	1,418	20,764,701
Grand total, construction.....		10,361	6,041	67,335,368	4,872,331	8,722,555	13,594,886	4,320	51,507,351
TRANSPORTATION AND OTHER PUBLIC UTILITIES.									
I. Rail transportation:									
113	Steam railroads.....	609	268	291,113,607	27,910,759	1,740,098	29,650,857	341	202,585,944
114	Electric railroads.....	458	211	33,843,158	3,276,532	570,914	3,847,446	247	14,875,234
115	All other railroads, n. p. d. ¹ etc.....	394	197	30,861,445	2,909,373	907,171	3,816,544	197	9,039,955
Total, rail transportation.....		1,461	676	355,818,210	34,096,664	3,218,183	37,314,847	785	226,501,133
II. Water transportation:									
116	Ocean lines, transoceanic and coastal.....	77	22	11,482,355	1,069,289	559,648	1,628,937	55	8,401,633
117	Lake, sound, bay, and river lines.....	150	89	6,193,636	559,368	323,231	882,599	61	1,542,661
118	Marine salvage and wrecking.....	13	4	45,705	3,923	3,296	7,219	9	51,545
119	All other water transportation, n. p. d. ¹ etc.....	1,313	604	12,981,498	1,013,120	1,347,722	2,360,842	709	23,854,855
Total, water transportation.....		1,553	719	30,703,194	2,645,700	2,233,897	4,879,597	834	33,850,694
III. Local transportation, cartage, and storage:									
120	Cartage and storage or warehouse and packing for transportation.....	3,010	1,747	16,552,543	1,301,446	1,302,723	2,604,169	1,263	6,035,256
121	Cab, livery, jitney bus companies, and automobile garages.....	1,672	862	6,105,327	381,427	1,242,068	1,623,495	810	3,501,070
122	Special food storage and packers for transportation, etc.....	640	412	9,393,747	836,921	393,894	1,230,815	228	12,392,198
123	All other local transportation, n. p. d. ¹	259	175	7,502,139	688,145	334,376	1,042,521	84	623,532
Total, local transportation, cartage, and storage.....		5,581	3,196	39,553,756	3,207,939	3,293,061	6,501,090	2,385	22,552,056
IV. Other public utilities and transportation, n. p. d. ¹									
124	Electric light and power companies.....	1,900	1,428	61,207,294	5,737,343	2,017,012	7,754,355	472	2,842,196
125	Gas companies.....	569	391	22,008,381	2,033,646	1,139,625	3,173,271	178	2,070,610
126	Telephone and telegraph companies.....	3,949	2,881	113,040,515	10,719,972	2,192,564	12,912,536	1,068	1,708,364
127	Water works.....	1,459	1,085	11,827,922	1,044,536	148,902	1,193,438	374	1,343,329
128	Mutual telephones.....	905	408	231,942	1,415	.....	1,415	497	238,933
129	All other public utilities, n. p. d. ¹ etc.....	1,728	1,047	187,480,240	17,382,916	9,908,390	27,291,306	681	32,261,478
Total, other public utilities and transportation.....		10,510	7,240	395,796,294	36,919,828	15,406,493	52,326,321	3,270	40,464,910
Grand total, transportation and other public utilities....		19,105	11,831	821,871,454	76,870,131	24,151,634	101,021,765	7,274	323,368,793

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

TABLE 9.—Corporation returns—Distribution of incomes by industries for the United States—Continued.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess-profits tax.	Total tax.	Number.	Deficit.
	TRADE.								
130	Wholesalers and jobbers, including exporters, importers, etc.....	15,965	6,930	\$120,038,814	\$9,909,955	\$10,169,844	\$20,079,799	9,035	\$234,270,826
131	Department stores, either wholesale or retail, or both.....	1,219	782	76,074,540	6,819,905	6,415,921	13,235,826	437	10,227,425
132	Retail stores, all other, etc.....	40,262	20,591	191,886,427	14,722,649	17,411,150	32,133,799	19,671	145,087,590
133	Commission trade, including commercial travelers and special agents, etc.....	2,393	1,035	18,090,832	1,501,329	1,213,285	2,714,614	1,358	13,886,563
134	All other trade, n. p. d., ¹ etc.....	28,340	13,471	165,854,684	13,325,381	15,253,096	28,578,477	14,869	223,355,939
	Grand total, trade.....	88,179	42,809	571,945,297	46,279,219	50,463,296	96,742,515	45,370	626,828,343
	SERVICE.								
	I. Domestic service:								
135	Restaurants, lunch rooms, etc.....	1,546	806	10,029,842	675,319	1,922,132	2,597,451	740	5,315,030
136	Hotels, board and lodging houses.....	1,940	1,236	28,874,635	2,423,333	2,740,089	5,163,422	704	7,920,197
137	Laundries, cleaning and dyeing.....	2,501	1,672	12,437,967	898,568	1,122,513	2,021,081	829	2,671,115
138	All other domestic service, n. p. d., ¹ etc.....	218	138	989,542	73,234	91,532	164,766	80	888,025
	Total, domestic service.....	6,205	3,852	52,331,986	4,070,454	5,876,266	9,946,720	2,353	16,794,367
	II. Amusements:								
139	Theaters, or theatrical organizations, etc.....	434	224	5,621,731	464,536	669,635	1,134,171	210	2,250,102
140	Moving pictures.....	1,527	843	8,141,953	612,166	897,119	1,509,285	684	4,793,036
141	All other amusements.....	2,257	1,166	13,305,762	1,058,743	1,639,307	2,698,050	1,091	5,812,484
	Total, amusements.....	4,218	2,233	27,069,446	2,135,445	3,206,061	5,341,506	1,985	12,855,622
	III. Professional and other services:								
142	Business services, advertising, appraisers, auditors, actuaries, etc.....	1,799	989	7,486,837	542,921	904,941	1,447,862	810	4,901,141
143	Educational service, including art, colleges, schools, libraries, etc., teachers, etc.....	900	518	3,281,417	246,068	334,231	580,299	382	2,168,215
144	Curative services, physicians, surgeons, etc.....	1,053	582	2,837,888	192,134	200,706	392,840	471	1,434,226
145	Legal services, lawyers, patent attorneys, etc.....	1,084	789	5,287,678	404,125	308,660	712,785	295	474,647
146	Engineering, mechanical design, invention, scientific research, etc.....	887	186	818,802	55,078	61,420	116,498	701	3,170,821

147	All other service, n. p. d., ¹ etc.	2,957	1,545	5,758,500	370,548	360,040	730,588	1,412	4,139,996
	Total, professional and other service.	8,680	4,609	25,471,122	1,810,874	2,169,998	3,980,872	4,071	16,289,046
	Grand total, service.	19,103	10,694	104,872,554	8,016,773	11,252,325	19,269,098	8,409	45,939,035
	FINANCE.								
	I. Banking and related business:								
148	Bank, general, n. p. d. or private bankers.	1,841	1,231	3,176,453	145,365	2,694	228,059	610	3,016,407
149	National banks.	7,980	6,364	163,802,806	12,153,473	3,706,122	15,859,595	1,616	20,117,036
150	State banks.	16,112	12,853	98,588,331	6,359,532	2,801,709	9,161,241	3,259	19,038,988
151	Trust companies, or bank and trust companies.	2,552	2,115	104,052,199	7,680,496	3,104,102	10,784,598	467	8,951,979
152	Loan companies, etc.	2,553	1,925	23,971,181	2,033,057	814,900	2,847,957	628	6,089,685
153	Stock and bond brokers.	754	325	4,783,588	377,402	394,030	771,432	429	8,251,893
154	Real estate, loan, and insurance agents, realty holding and development companies.	10,991	6,344	25,248,263	1,666,335	992,976	2,659,311	4,647	28,928,997
155	Holding and leasing realty, not realty business, etc.	35,107	20,136	150,250,617	12,055,197	4,704,310	16,759,507	14,971	75,231,675
	Total, banking and related business.	77,920	51,293	573,873,438	42,470,857	16,600,843	59,071,700	26,627	169,626,660
	II. Insurance companies, not agents:								
156	Life insurance, stock, and mutual companies.	340	265	71,615,991	6,786,880	42,734	6,829,614	75	2,567,399
157	Accident, stock companies only.	39	24	1,622,668	118,330	19,695	138,025	15	3,184,647
158	Fire, stock companies only.	242	136	7,226,603	523,142	151,307	674,449	106	11,731,440
159	Marine, stock companies only.	27	9	768,496	91,442	8,551	99,993	18	2,663,379
160	Accident, fire, and marine, mutual.	581	248	7,962,520	703,178	8,512	711,690	333	81,397,488
161	Fidelity and bonding.	9	6	9,321	192	.....	192	3	233,904
162	All other insurance companies, n. p. d., ¹ and combinations.	772	422	38,592,229	3,212,967	1,005,614	4,216,581	350	40,675,172
	Total, insurance companies.	2,010	1,110	127,797,828	11,436,131	1,234,413	12,670,544	900	142,453,429
163	All other finance, n. p. d., and combinations of I and II, etc.	2,928	1,719	37,625,539	3,149,420	1,379,928	4,529,348	1,209	51,085,824
	Grand total, finance.	82,858	54,122	739,296,805	57,056,408	19,215,184	76,271,592	28,736	363,165,913
	ALL OTHER.								
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.	2,879	1,201	27,088,612	3,075,506	1,858,643	4,934,149	1,678	65,500,712
165	Inactive concerns.	27,780	.....	.....	.....	.....	.....	27,780	16,761
	Grand total, all other concerns.	30,659	1,201	27,088,612	3,075,506	1,858,643	4,934,149	29,458	65,526,473
	Grand total.	356,397	171,239	4,336,047,813	366,443,621	335,131,811	701,575,432	185,158	3,878,219,134

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

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories.*

[Income returned for the calendar year ended Dec. 31, 1921.]

ALABAMA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	62	31	\$89,498	\$5,385	\$9,401	\$14,786	31	\$319,318
Mining and quarrying.....	189	71	1,502,415	130,668	84,785	215,453	118	1,080,329
Manufacturing:								
Food products, liquors, and tobacco.....	106	43	647,413	47,275	110,658	157,933	63	547,933
Textiles and textile products.....	48	17	1,955,548	173,265	200,721	373,986	31	1,473,543
Leather and leather products.....	2	1	36				1	6,001
Rubber and rubber goods.....								
Lumber and wood products.....	168	59	1,043,305	90,948	34,835	125,783	109	2,271,741
Paper, pulp, and products.....	1						1	3,224
Printing and publishing	49	29	447,584	33,882	77,411	111,293	20	60,604
Chemicals and allied substances.....	66	24	151,985	9,821	1,238	11,059	42	927,123
Stone, clay, and glass products.....	33	13	98,012	7,328	4,292	11,620	20	106,667
Metal and metal products.....	89	18	2,352	34,787	22,228	57,015	71	6,852,227
All other manufacturing industries.....	25	12	1,673	7,916	7,706	15,622	13	75,257
Total manufacturing.....	557	216	4,840,908	405,222	459,089	864,311	371	12,324,320
Construction.....	51	27	169,922	12,125	9,078	21,203	24	412,697
Transportation and other public utilities.....	125	69	381,077	28,185	19,655	47,840	56	1,005,836
Trade.....	977	410	2,210,933	161,894	76,386	238,280	567	4,725,589
Public service—Professional, amusements, hotels, etc.,	152	98	357,940	22,445	13,647	36,092	54	160,784
Finance, banking, insurance, etc.....	763	493	3,196,410	219,777	120,081	339,858	270	1,243,926
Combinations—Predominant industry not ascertainable.....	24	10	53,533	3,663	1,364	5,027	14	1,910,683
Inactive concerns.....	149						149	
Total.....	3,079	1,425	12,802,636	989,364	793,486	1,782,850	1,654	23,183,482

ALASKA.

Agriculture and related industries.....	1	1	\$1,343	\$841		\$841		
Mining and quarrying.....	24	2	12,073				22	\$38,630
Manufacturing:								
Food products, liquors, and tobacco.....	14	1	451				13	230,234
Textiles and textile products.....								
Leather and leather products.....								
Rubber and rubber goods.....								
Lumber and wood products.....	4	1	1,645				3	36,866
Paper, pulp, and products.....								
Printing and publishing	3	1	1,624				2	6,257
Chemicals and allied substances.....								
Stone, clay, and glass products.....								

1 Data incomplete. (See text page 10.)

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued.

ALASKA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
Metal and metal products.....								
All other manufacturing industries.....								
Total manufacturing.....	21	3	\$3,720				18	\$273,357
Construction.....	1						1	447
Transportation and other public utilities ¹	9	6	48,460	\$3,889	\$2,546	\$6,435	3	30,221
Trade.....	23	14	106,758	8,013	3,435	11,448	9	45,070
Public service—Professional amusements, hotels, etc.....	6	3	8,298	349	44	393	3	3,113
Finance, banking, insurance, etc.....	25	16	49,106	2,182	1,087	3,269	9	8,566
Combinations — Predominant industry not ascertainable.....								
Inactive concerns.....	11						11	
Total.....	121	45	229,758	15,274	7,112	22,386	76	399,404

ARIZONA.

Agriculture and related industries.....	103	14	\$62,023	\$4,024	\$3,392	\$7,416	89	\$1,936,911
Mining and quarrying.....	288	15	170,658	14,356	274	14,630	273	5,352,946
Manufacturing:								
Food products, liquors, and tobacco.....	32	16	268,012	23,740	15,601	39,341	16	292,367
Textiles and textile products.....	2	2	210,110	16,390	43,225	59,615		
Leather and leather products.....	1						1	1,970
Rubber and rubber goods.....								
Lumber and wood products.....	11	5	34,515	2,713	3,131	5,844	6	453,395
Paper, pulp, and products.....	1						1	2,835
Printing and publishing.....	22	7	35,916	2,828	2,895	5,633	15	96,030
Chemicals and allied substances.....	2	2	1,909					
Stone, clay, and glass products.....	9	4	9,096	502		502	5	23,889
Metal and metal products.....	6	2	113,232	9,254	17,080	26,334	4	32,656
All other manufacturing industries.....	2	1	22,495	1,610	4,398	6,008	1	1,190
Total manufacturing.....	88	39	965,285	57,037	86,240	143,277	49	904,332
Construction.....	15	10	37,301	2,076	2,845	4,921	5	32,642
Transportation and other public utilities ¹	67	28	343,851	28,362	23,467	51,829	39	236,907
Trade.....	280	92	471,574	31,374	21,340	52,714	188	2,084,854
Public service—Professional amusements, hotels, etc.....	64	37	124,214	7,717	5,726	13,443	27	83,279
Finance, banking, insurance, etc.....	251	134	705,560	49,564	23,265	72,829	117	1,134,446
Combinations—Predominant industry not ascertainable.....	16	7	123,402	10,819		10,819	9	29,537
Inactive concerns.....	400						400	20
Total.....	1,572	376	2,733,873	205,329	166,549	371,878	1,196	11,795,874

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

ARKANSAS.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	133	62	\$397, 148	\$25, 025	\$58, 900	\$83, 925	71	\$571, 103
Mining and quarrying	127	38	363, 915	21, 608	80, 785	102, 393	89	975, 198
Manufacturing:								
Food products, liquors, and tobacco.....	86	46	482, 657	34, 292	54, 197	88, 489	40	368, 451
Textiles and textile products.....	7	4	43, 616	3, 774	2, 223	5, 997	2	29, 697
Leather and leather products.....	2	.....	.....	.....	.....	.....	2	35, 698
Rubber and rubber goods.....	1	1	5, 062	306	.....	306	.....	.....
Lumber and wood products.....	149	48	1, 379, 521	123, 287	80, 303	203, 590	101	2, 017, 531
Paper, pulp, and products.....	1	.....	.....	.....	.....	.....	1	12, 352
Printing and publishing.....	38	26	214, 396	16, 592	17, 414	34, 006	12	38, 049
Chemicals and allied substances.....	29	10	83, 806	7, 638	4, 048	11, 686	19	552, 904
Stone, clay, and glass products.....	13	7	51, 234	3, 788	2, 195	5, 983	6	119, 702
Metal and metal products.....	21	8	40, 070	2, 399	260	2, 659	13	130, 704
All other manufacturing industries.....	11	3	45, 885	3, 919	2, 821	6, 740	8	137, 337
Total manufacturing.....	358	153	2, 351, 247	195, 995	163, 461	359, 456	205	3, 442, 425
Construction.....	24	12	46, 983	2, 293	946	3, 239	12	114, 658
Transportation and other public utilities ¹	120	81	1, 003, 622	84, 853	103, 236	188, 089	39	1, 592, 340
Trade.....	789	360	1, 893, 938	129, 135	88, 656	217, 791	429	4, 756, 527
Public service—Professional, amusements, hotels, etc.....	80	58	500, 454	39, 187	43, 361	82, 548	22	34, 285
Finance, banking, insurance, etc.....	651	505	2, 908, 436	195, 667	51, 586	247, 253	146	525, 922
Combinations—Predominant industry not ascertainable.....	21	6	19, 750	1, 251	.....	1, 251	15	124, 173
Inactive concerns.....	80	.....	.....	.....	.....	.....	80	.....
Total.....	2, 383	1, 275	9, 485, 493	695, 014	590, 931	1, 285, 945	1, 108	12, 136, 631

CALIFORNIA.

Agriculture and related industries.....	1, 209	479	\$5, 642, 659	\$444, 677	\$465, 798	\$910, 475	730	\$12, 920, 807
Mining and quarrying.....	1, 368	340	26, 110, 686	2, 380, 237	1, 714, 229	4, 094, 466	1, 028	13, 019, 730
Manufacturing:								
Food products, liquors, and tobacco.....	583	280	11, 320, 006	941, 305	1, 580, 628	2, 521, 933	303	14, 005, 252
Textiles and textile products.....	151	85	1, 530, 356	120, 637	67, 548	188, 185	66	1, 189, 856
Leather and leather products.....	43	26	3, 575, 979	355, 566	114, 839	470, 405	17	645, 120
Rubber and rubber goods.....	22	10	168, 660	14, 749	6, 624	21, 373	12	269, 149
Lumber and wood products.....	175	101	4, 296, 917	389, 336	207, 428	596, 764	74	2, 650, 873
Paper, pulp, and products.....	36	25	2, 816, 132	271, 713	121, 618	393, 331	11	99, 623
Printing and publishing.....	286	209	6, 020, 940	455, 054	1, 144, 967	1, 600, 021	77	369, 784
Chemicals and allied substances.....	203	94	13, 110, 734	1, 238, 084	430, 242	1, 668, 326	109	2, 060, 629
Stone, clay, and glass products.....	113	70	4, 335, 212	371, 710	502, 983	874, 693	43	531, 574
Metal and metal products.....	458	212	2, 760, 600	211, 896	328, 902	540, 798	246	5, 865, 795

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

CALIFORNIA—Continued.

Industrial groups	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd. All other manufacturing industries.....	313	122	\$1,822,732	\$142,796	\$237,552	\$380,348	191	\$2,613,533
Total manufacturing.....	2,383	1,234	51,748,268	4,512,846	4,743,331	9,256,177	1,149	30,301,188
Construction.....	307	182	6,121,585	350,388	2,253,427	2,603,815	125	2,282,084
Transportation and other public utilities ¹	783	437	24,001,410	2,180,597	1,341,453	3,522,050	346	8,626,193
Trade.....	2,836	1,705	36,121,299	2,978,643	3,612,580	6,591,223	1,131	20,274,173
Public service — Professional, amusements, hotels, etc.....	911	576	7,735,215	605,213	939,729	1,544,942	335	2,239,868
Finance, banking, insurance, etc.....	3,959	2,390	35,282,841	2,656,136	1,139,152	3,795,288	1,569	17,365,875
Combinations — Predominant industry not ascertainable.....	142	54	1,410,319	122,290	86,578	208,868	88	1,519,801
Inactive concerns.....	1,283	.....	.....	.....	.....	.....	1,283	.....
Total.....	15,181	7,397	194,184,282	16,231,027	16,296,277	32,527,304	7,784	108,549,719

COLORADO.

Agriculture and related industries.....	259	59	\$291,304	\$23,613	\$9,939	\$33,552	200	\$2,269,454
Mining and quarrying.....	1,031	172	10,092,360	759,297	2,070,685	2,829,982	859	7,258,080
Manufacturing:								
Food products, liquors, and tobacco.....	189	87	1,968,579	161,018	220,070	381,088	102	15,862,493
Textiles and textile products.....	34	17	36,406	1,727	495	2,222	17	326,987
Leather and leather products.....	11	5	11,539	246	.....	246	6	70,458
Rubber and rubber goods.....	7	1	1	.....	.....	.....	6	36,837
Lumber and wood products.....	26	15	117,746	9,233	3,102	12,335	11	336,356
Paper, pulp, and products.....	3	1	3,334	133	.....	133	2	11,664
Printing and publishing.....	84	58	1,046,827	76,886	200,767	277,653	26	108,170
Chemicals and allied substances.....	52	16	3,506,081	347,093	24,362	371,455	36	166,039
Stone, clay, and glass products.....	48	24	1,906,111	165,825	202,703	368,528	24	159,597
Metal and metal products.....	96	29	88,138	4,966	3,714	8,680	67	930,370
All other manufacturing industries.....	81	28	153,326	11,357	2,087	13,444	53	369,989
Total manufacturing.....	631	281	8,838,088	778,484	657,300	1,435,784	350	18,378,960
Construction.....	70	43	191,717	11,405	11,690	23,095	27	70,353
Transportation and other public utilities ¹	211	105	3,275,311	315,130	16,884	332,014	106	94,258,509
Trade.....	1,357	664	4,750,523	352,480	269,511	621,991	693	5,814,941
Public service — Professional, amusements, hotels, etc.....	332	196	1,241,069	90,763	134,765	225,528	136	419,896
Finance, banking, insurance, etc.....	1,445	800	5,257,128	376,941	77,747	454,688	645	2,537,308
Combinations — Predominant industry not ascertainable.....	47	20	103,545	8,149	.....	8,149	27	3,536,744
Inactive concerns.....	1,176	.....	.....	.....	.....	.....	1,176	151
Total.....	6,559	2,340	34,041,045	2,716,262	3,248,521	5,964,783	4,219	134,544,456

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

CONNECTICUT.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	82	38	\$513,076	\$47,398	\$26,217	\$73,615	44	\$630,357
Mining and quarrying.....	30	10	210,466	19,132	9,608	28,740	20	178,473
Manufacturing:								
Food products, liquors, and tobacco.....	130	78	1,013,313	80,902	117,851	198,753	52	967,742
Textiles and textile products.....	204	112	6,236,216	558,344	452,174	1,010,518	92	6,826,491
Leather and leather products.....	19	7	74,794	6,397	1,720	8,117	12	761,267
Rubber and rubber goods.....	20	7	175,755	14,766	21,473	36,239	13	1,956,269
Lumber and wood products.....	39	20	165,425	12,945	9,988	22,933	19	213,178
Paper, pulp, and products.....	48	22	668,732	57,387	28,237	85,624	26	632,190
Printing and publishing.....	117	79	1,469,587	119,784	197,067	316,851	38	242,155
Chemicals and allied substances.....	58	29	1,021,973	92,506	61,956	154,462	29	141,108
Stone, clay, and glass products.....	47	23	338,319	27,565	22,041	49,606	24	254,460
Metal and metal products.....	534	182	10,549,378	947,683	726,038	1,673,721	352	23,321,577
All other manufacturing industries.....	230	82	4,007,233	371,684	381,471	753,155	148	4,268,884
Total manufacturing.....	1,446	641	25,720,725	2,289,963	2,020,016	4,309,970	805	39,585,321
Construction.....	236	120	868,976	61,100	110,391	171,491	116	1,778,158
Transportation and other public utilities ¹	214	158	7,474,500	710,599	192,549	903,148	56	15,617,315
Trade.....	1,274	622	5,200,179	405,468	327,361	732,829	652	6,100,093
Public service — Professional, amusements, hotels, etc.....	318	175	954,523	71,315	46,774	118,089	143	980,143
Finance, banking, insurance, etc.....	846	578	14,273,279	1,058,415	108,336	1,166,751	268	2,248,611
Combinations — Predominant industry not ascertainable.....	47	27	90,443	5,910	260	6,170	20	465,231
Inactive concerns.....	406						406	
Total.....	4,899	2,369	55,306,167	4,669,300	2,841,512	7,510,812	2,530	67,583,702

DELAWARE.

Agriculture and related industries.....	28	7	\$5,854				21	\$688,991
Mining and quarrying.....	51	10	120,030	\$11,188	\$4,305	\$15,493	41	3,315,264
Manufacturing:								
Food products, liquors, and tobacco.....	52	24	288,622	23,801	30,134	53,935	28	1,227,819
Textiles and textile products.....	9	5	1,329,919	111,019	211,736	322,755	4	86,711
Leather and leather products.....	10	4	74,608	5,637	13,280	18,917	6	514,319
Rubber and rubber goods.....	2						2	179,806
Lumber and wood products.....	13	3	17,354	1,118		1,118	10	197,389
Paper, pulp, and products.....	7	5	62,800	4,773	2,170	6,943	2	6,433
Printing and publishing.....	17	10	126,088	10,641	6,968	17,609	7	14,374
Chemicals and allied substances.....	15	7	53,613	4,409		4,409	8	183,735
Stone, clay, and glass products.....	7	4	86,436	8,211		8,211	3	33,699
Metal and metal products.....	26	9	680,072	54,620	78,556	133,176	17	1,577,609

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

DELAWARE—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries.....	20	10	\$328,396	\$30,897	\$8,220	\$39,117	10	\$629,028
Total manufacturing.....	178	81	3,047,908	255,126	351,064	606,190	97	4,650,922
Construction.....	26	11	180,852	14,515	14,110	28,625	15	38,645
Transportation and other public utilities ¹	25	11	22,302	977	.....	977	14	845,736
Trade.....	177	89	474,090	33,955	54,905	88,860	88	808,984
Public service—Professional, amusements, hotels, etc.....	59	27	95,888	6,307	3,433	9,740	32	482,031
Finance, banking, insurance, etc.....	243	141	2,063,060	161,378	27,576	188,954	102	2,675,081
Combinations—Predominant industry not ascertainable.....	12	6	46,790	3,688	1,308	4,996	6	20,975
Inactive concerns.....	119	.....	.....	.....	.....	.....	119	75
Total.....	918	383	6,056,783	487,134	456,701	943,835	535	13,526,704

DISTRICT OF COLUMBIA.

Agriculture and related industries.....	10	3	\$44,364	\$4,398	\$2,112	\$6,510	7	\$37,226
Mining and quarrying.....	28	3	42,031	3,507	1,294	4,801	25	482,629
Manufacturing:								
Food products, liquors, and tobacco.....	37	22	1,225,126	105,680	120,790	226,470	15	130,578
Textiles and textile products.....	10	7	18,030	840	183	1,023	3	65,713
Leather and leather products.....	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods.....	2	1	895	.....	.....	.....	1	1,188
Lumber and wood products.....	5	4	27,781	1,812	3,062	4,874	1	7,066
Paper, pulp, and products.....	3	2	160,178	14,122	15,199	29,321	1	116,427
Printing and publishing.....	57	34	1,122,950	87,765	195,950	283,715	23	127,538
Chemicals and allied substances.....	20	9	93,104	7,040	16,757	23,797	11	29,697
Stone, clay, and glass products.....	7	6	181,981	14,842	38,517	53,359	1	259
Metal and metal products.....	26	13	64,768	3,847	2,530	6,377	13	614,543
All other manufacturing industries.....	23	6	15,883	802	1,265	2,067	17	186,230
Total manufacturing.....	190	104	2,910,696	236,750	394,253	631,003	86	1,279,239
Construction.....	60	41	414,482	29,184	58,134	87,318	19	129,138
Transportation and other public utilities ¹	70	41	5,915,420	535,285	338,857	874,142	29	7,433,688
Trade.....	350	215	4,593,382	383,262	498,672	881,934	135	1,018,935
Public service—Professional, amusements, hotels, etc.....	172	124	2,433,999	204,308	258,819	463,127	48	315,536
Finance, banking, insurance, etc.....	271	181	3,637,630	284,927	143,990	428,917	90	1,081,316
Combinations—Predominant industry not ascertainable.....	8	4	219,956	19,486	24,268	43,754	4	34,717
Inactive concerns.....	99	.....	.....	.....	.....	.....	99	.....
Total.....	1,258	716	20,211,960	1,701,107	1,720,399	3,421,506	542	11,812,424

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

FLORIDA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	236	76	\$420,582	\$32,454	\$16,211	\$48,665	160	\$1,704,529
Mining and quarrying.....	29	9	98,556	8,634	3,172	11,806	20	143,818
Manufacturing:								
Food products, liquors, and tobacco.....	130	74	567,584	43,664	33,243	76,907	56	1,023,111
Textiles and textile products.....	8	2	3,410	76	.....	76	6	75,838
Leather and leather products.....	1	.....	.....	.....	.....	.....	1	1,582
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	130	55	1,104,921	96,650	52,367	149,017	75	3,045,201
Paper, pulp, and products.....	.....	.....	.....	.....	.....	.....	.....	.....
Printing and publishing.....	72	45	378,297	29,657	27,379	57,036	27	69,116
Chemicals and allied substances.....	66	17	274,678	24,166	22,653	46,819	49	458,320
Stone, clay, and glass products.....	23	14	48,816	3,049	779	3,828	9	61,140
Metal and metal products.....	34	16	87,310	5,816	6,357	12,173	18	136,612
All other manufacturing industries.....	34	17	94,346	7,043	313	7,356	17	320,665
Total manufacturing.....	498	240	2,559,362	210,121	143,091	353,212	258	5,191,585
Construction.....	57	33	217,609	16,961	6,342	23,303	24	502,072
Transportation and other public utilities ¹	159	93	4,757,707	410,105	416,598	826,703	66	1,329,746
Trade.....	823	446	3,651,957	281,029	242,065	523,094	377	3,729,622
Public service—Professional, amusements, hotels, etc.....	207	123	688,351	44,986	40,313	85,299	84	330,241
Finance, banking, insurance, etc.....	1,067	610	3,627,113	229,185	111,161	340,346	457	2,776,700
Combinations—Predominant industry not ascertainable.....	43	16	145,121	12,422	1,569	13,991	27	358,537
Inactive concerns.....	353	.....	.....	.....	.....	.....	353	.....
Total.....	3,472	1,646	16,166,358	1,245,897	980,522	2,226,419	1,826	16,066,850

GEORGIA.

Agriculture and related industries.....	178	58	\$100,764	\$4,271	.....	\$4,271	120	\$716,032
Mining and quarrying.....	41	15	329,923	28,667	\$20,249	48,916	26	261,298
Manufacturing:								
Food products, liquors, and tobacco.....	189	105	4,091,471	370,374	241,100	611,474	84	931,845
Textiles and textile products.....	170	74	6,232,317	539,905	555,723	1,095,628	96	7,258,924
Leather and leather products.....	10	4	195,300	19,343	6,674	26,017	6	82,347
Rubber and rubber goods.....	6	1	729	.....	.....	.....	5	156,313
Lumber and wood products.....	145	66	707,095	55,479	56,295	111,774	79	3,055,070
Paper, pulp, and products.....	15	5	142,323	13,425	3,948	17,373	10	409,368
Printing and publishing.....	77	43	345,427	26,673	25,633	52,306	34	270,703
Chemicals and allied substances.....	134	30	135,950	9,890	5,956	15,846	104	2,976,825
Stone, clay, and glass products.....	63	28	407,339	35,188	17,527	52,715	35	284,926
Metal and metal products.....	62	19	118,832	9,558	4,101	13,659	43	2,055,460

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

GEORGIA—Continued.

Industrial groups	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd. All other manufacturing industries.....	69	31	225,209	18,012	12,090	30,102	38	673,751
Total manufacturing.....	940	406	12,601,992	1,097,847	929,047	2,026,894	534	18,155,532
Construction.....	88	55	392,502	28,349	25,383	53,732	33	472,098
Transportation and other public utilities ¹	237	125	4,118,647	385,870	112,043	497,913	112	3,674,480
Trade.....	1,424	453	4,002,301	307,737	363,811	671,548	971	12,028,852
Public service—Professional, amusements, hotels, etc.....	164	92	656,247	46,618	67,240	113,858	72	383,788
Finance, banking, insurance, etc.....	1,301	851	7,821,871	628,174	194,112	822,286	450	3,122,244
Combinations—Predominant industry not ascertainable.....	32	12	1,012,367	91,457	78,798	170,255	20	459,649
Inactive concerns.....	142	.....	.....	.....	.....	.....	142	.....
Total.....	4,547	2,067	31,036,614	2,618,990	1,790,683	4,409,673	2,480	39,273,973

HAWAII.

Agriculture and related industries.....	71	24	\$2,057,238	\$189,430	\$128,038	\$317,468	47	\$3,608,768
Mining and quarrying.....	2	1	1,985	65	.....	65	1	19
Manufacturing:								
Food products, liquors, and tobacco.....	73	31	389,091	26,407	84,309	110,716	42	3,145,365
Textiles and textile products.....	2	1	20,524	1,852	.....	1,852	1	1,299
Leather and products.....	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	3	3	143,331	10,565	35,224	45,789	.....	.....
Paper, pulp, and products.....	19	13	125,624	8,904	22,031	30,935	6	9,302
Printing and publishing.....	5	3	327,110	28,862	33,965	62,827	2	340,705
Chemicals and allied substances.....	1	1	5,813	381	.....	381	.....	.....
Stone, clay, and glass products.....	4	2	399,386	39,593	1,495	41,088	2	1,375
Metal and metal products.....	7	4	7,090	101	.....	101	3	109,950
All other manufacturing industries.....	.....	.....	.....	.....	.....	.....	.....	.....
Total manufacturing.....	114	58	1,417,969	116,665	177,024	293,689	56	3,607,996
Construction.....	9	6	36,888	2,201	2,970	5,171	3	36,255
Transportation and other public utilities ¹	27	17	1,786,248	162,999	141,801	304,800	10	31,024
Trade.....	167	85	2,565,115	218,696	77,464	296,160	82	1,079,130
Public service—Professional, amusements, hotels, etc.....	24	15	138,348	8,847	32,291	41,138	9	22,639
Finance, banking, insurance, etc.....	136	104	1,823,281	150,967	104,196	255,163	32	208,408
Combinations—Predominant industry not ascertainable.....	9	5	757,865	72,796	19,027	91,823	4	99,803
Inactive concerns.....	28	.....	.....	.....	.....	.....	28	.....
Total.....	587	315	10,584,937	922,666	682,811	1,605,477	272	8,694,042

¹ Data incomplete. (See text page 10.)

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued..

IDAHO.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	118	25	\$63,030	\$3,678	.....	\$3,678	93	\$2,885,948
Mining and quarrying.....	305	27	147,030	7,875	\$61	7,936	278	1,058,451
Manufacturing:								
Food products, liquors, and tobacco.....	58	26	56,109	2,007	.....	2,007	32	160,630
Textiles and textile products.....	1	1	1,602	44	.....	44	.....	.....
Leather and leather products.....	3	2	2,914	81	.....	81	1	114
Rubber and rubber goods.....	2	.....	.....	.....	.....	.....	2	946
Lumber and wood products.....	40	12	85,622	6,939	.....	6,939	28	2,355,392
Paper, pulp, and products.....	1	1	2,894	89	.....	89	.....	.....
Printing and publishing.....	27	15	44,866	2,698	400	3,098	12	21,906
Chemicals and allied substances.....	5	4	268,813	20,593	56,720	77,313	1	20,781
Stone, clay, and glass products.....	9	3	6,308	147	.....	147	6	26,649
Metal and metal products.....	5	2	41,494	3,846	.....	3,846	3	708
All other manufacturing industries.....	4	2	2,311	2	.....	2	2	702
Total manufacturing.....	155	68	512,933	36,446	57,120	93,566	87	2,587,828
Construction.....	12	6	7,728	147	.....	147	6	120,184
Transportation and other public utilities ¹	108	47	208,158	14,356	7,727	22,083	61	448,998
Trade.....	467	182	534,094	27,005	4,016	31,021	285	1,883,485
Public service — Professional, amusements, hotels, etc.....	91	49	121,169	5,362	790	6,152	42	83,323
Finance, banking, insurance, etc.....	377	192	625,890	27,656	10,750	38,406	185	1,189,465
Combinations — Predominant industry not ascertainable.....	12	5	9,179	320	.....	320	7	51,698
Inactive concerns.....	61	.....	.....	.....	.....	.....	61	.....
Total.....	1,706	601	2,229,211	122,845	80,464	203,309	1,105	10,309,380

ILLINOIS.

Agriculture and related industries.....	220	103	\$406,128	\$28,839	\$8,470	\$37,309	117	\$3,935,174
Mining and quarrying.....	611	186	12,645,118	1,037,878	1,872,670	2,910,548	425	9,685,109
Manufacturing:								
Food products, liquors, and tobacco.....	888	480	37,857,382	3,333,364	3,565,007	6,898,371	408	74,872,343
Textiles and textile products.....	734	333	10,706,769	907,770	1,030,622	1,938,392	401	12,028,445
Leather and leather products.....	126	47	2,201,830	178,356	325,291	503,647	79	2,514,341
Rubber and rubber goods.....	31	8	140,044	10,993	16,500	27,493	23	421,422
Lumber and wood products.....	405	230	4,697,901	396,536	397,935	794,471	175	7,555,813
Paper, pulp, and products.....	124	54	1,637,604	127,412	253,477	380,889	70	1,733,481
Printing and publishing.....	914	611	15,496,546	1,251,090	2,159,958	3,411,048	303	2,535,284
Chemicals and allied substances.....	495	228	21,458,206	1,947,330	1,677,686	3,625,016	267	4,387,921
Stone, clay, and glass products.....	264	145	5,303,775	452,596	511,638	964,234	119	1,448,643
Metal and metal products.....	1,693	612	37,479,342	3,369,755	2,061,772	5,431,527	1,081	73,495,516

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

ILLINOIS—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries.....	1,329	619	\$20,380,669	\$1,755,474	\$1,813,115	\$3,568,589	710	\$20,620,507
Total manufacturing.....	7,003	3,367	157,360,158	13,730,676	13,813,001	27,543,677	3,636	201,613,716
Construction.....	753	452	6,716,949	491,649	1,112,953	1,604,602	301	2,720,395
Transportation and other public utilities ¹	1,141	717	78,804,441	7,541,110	1,970,966	9,512,076	424	32,345,973
Trade.....	6,272	3,069	54,214,631	4,459,874	5,053,782	9,513,656	3,203	73,659,361
Public service — Professional, amusements, hotels, etc.....	1,734	1,003	10,188,878	796,037	881,951	1,677,988	731	4,421,063
Finance, banking, insurance, etc.....	3,200	2,422	56,181,436	4,626,253	2,907,098	7,533,351	778	20,847,360
Combinations — Predominant industry not ascertainable.....	161	65	4,626,714	394,131	581,210	975,371	96	8,083,560
Inactive concerns.....	1,301						1,301	342
Total.....	22,396	11,384	381,144,453	33,106,447	28,202,131	61,308,578	11,012	357,312,953

INDIANA.

Agriculture and related industries.....	110	46	\$118,199	\$6,661	\$1,659	\$8,320	64	\$384,498
Mining and quarrying.....	333	113	2,332,929	176,736	333,046	509,782	220	4,662,608
Manufacturing:								
Food products, liquors, and tobacco.....	416	213	5,521,302	463,936	554,110	1,018,046	203	3,349,003
Textiles and textile products.....	94	47	1,574,719	115,863	210,900	326,763	47	770,821
Leather and leather products.....	23	8	41,089	2,511	5,563	8,074	15	625,007
Rubber and rubber goods.....	23	5	238,699	17,719	53,066	70,785	18	778,272
Lumber and wood products.....	309	161	3,686,204	305,284	393,618	698,902	148	3,097,022
Paper, pulp, and products.....	34	15	390,294	32,551	20,805	53,356	19	887,265
Printing and publishing.....	208	151	2,328,793	181,352	278,806	460,158	57	381,525
Chemicals and allied substances.....	136	61	1,711,160	147,714	159,507	307,221	75	1,351,842
Stone, clay, and glass products.....	168	106	2,884,996	237,032	275,482	512,514	62	1,001,840
Metal and metal products.....	523	165	20,449,018	1,808,156	2,156,957	3,965,113	358	24,953,171
All other manufacturing industries.....	350	140	2,995,522	250,934	261,663	521,597	210	4,701,597
Total manufacturing.....	2,284	1,072	41,821,796	3,572,052	4,370,477	7,942,529	1,212	41,897,365
Construction.....	237	174	1,686,510	124,757	109,601	324,358	83	625,353
Transportation and other public utilities ¹	573	394	6,513,646	557,214	427,874	985,088	179	1,796,991
Trade.....	2,302	1,150	8,594,028	643,133	539,040	1,182,173	1,152	10,458,990
Public service — Professional, amusements, hotels, etc.....	512	299	1,507,148	105,460	84,426	189,886	213	633,375
Finance, banking, insurance, etc.....	2,259	1,726	14,230,486	1,046,038	244,696	1,290,734	533	5,762,172
Combinations — Predominant industry not ascertainable.....	38	17	363,406	32,160	12,820	44,980	21	776,337
Inactive concerns.....	729						729	
Total.....	9,397	4,991	77,168,148	6,264,211	6,213,639	12,477,850	4,406	66,997,689

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

IOWA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	128	61	\$346,057	\$30,209	\$10,358	\$40,567	67	\$468,170
Mining and quarrying.....	194	51	347,305	24,698	31,333	56,031	143	1,439,561
Manufacturing:								
Food products, liquors, and tobacco.....	379	215	4,567,591	407,422	376,726	784,148	164	3,486,329
Textiles and textile products.....	44	15	250,290	22,449	2,813	25,262	29	663,970
Leather and leather products.....	12	4	43,744	3,253	2,796	6,049	8	170,378
Rubber and rubber goods.....	11						11	1,492,855
Lumber and wood products.....	69	32	582,182	52,319	18,133	70,452	37	1,366,875
Paper, pulp, and products.....	10	5	20,618	1,239	397	1,636	5	89,104
Printing and publishing.....	152	102	1,286,700	105,087	102,216	207,303	50	431,820
Chemicals and allied substances.....	90	38	490,876	41,122	65,387	106,509	52	384,831
Stone, clay, and glass products.....	101	45	1,139,884	102,035	58,499	160,534	56	711,468
Metal and metal products.....	233	70	1,168,382	103,659	34,825	138,484	163	4,673,841
All other manufacturing industries.....	150	57	641,382	54,010	29,155	83,165	93	1,236,693
Total manufacturing.....	1,251	583	10,191,649	892,595	690,947	1,583,542	668	14,708,164
Construction.....	141	79	934,291	63,902	179,630	243,532	62	358,566
Transportation and other public utilities ¹	847	540	3,089,587	267,532	28,436	295,968	307	753,542
Trade.....	2,338	971	6,779,490	507,410	277,203	784,613	1,367	12,590,986
Public service — Professional, amusements, hotels, etc.....	402	204	597,280	36,123	30,033	66,156	198	882,722
Finance, banking, insurance, etc.....	2,766	1,982	12,887,048	894,820	206,698	1,101,518	784	6,468,670
Combinations — Predominant industry not ascertainable.....	59	23	144,377	11,822		11,822	36	280,122
Inactive concerns.....	517						517	87
Total.....	8,643	4,494	35,317,084	2,729,111	1,454,638	4,183,749	4,149	37,950,590

KANSAS.

Agriculture and related industries.....	33	12	\$17,078	\$561	\$847	\$1,408	21	\$444,797
Mining and quarrying.....	346	106	842,579	71,000	25,548	96,548	240	6,913,044
Manufacturing:								
Food products, liquors, and tobacco.....	199	117	3,936,846	339,057	466,519	805,576	82	1,494,068
Textiles and textile products.....	10	6	22,835	1,384	499	1,883	4	30,184
Leather and leather products.....	6						6	81,933
Rubber and rubber goods.....	1						1	401,944
Lumber and wood products.....	17	8	231,477	20,388	19,440	39,828	9	171,812
Paper, pulp, and products.....	3	1	4,989	299		299	2	21,510
Printing and publishing.....	42	32	216,744	14,945	12,790	27,735	10	28,517
Chemicals and allied substances.....	53	21	1,412,572	126,970	67,588	194,558	32	1,243,480
Stone, clay, and glass products.....	35	20	596,140	54,423	21,778	76,201	15	86,361
Metal and metal products.....	65	23	352,994	29,960	22,884	52,844	42	665,398

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

KANSAS—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Num. ber.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Num. ber.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries.....	47	12	\$254,050	\$22,265	\$17,836	\$40,101	35	\$720,498
Total manufacturing.....	478	240	7,028,647	609,091	629,334	1,239,025	238	4,945,705
Construction.....	46	26	149,233	10,365	16,770	27,135	20	205,581
Transportation and other public utilities ¹	406	278	68,434,409	6,084,853	6,534,042	12,618,895	128	841,318
Trade.....	1,541	844	4,154,641	277,286	191,558	468,844	697	5,147,082
Public service—professional, amusements, hotels, etc.....	146	85	367,610	33,992	26,177	60,169	61	174,632
Finance, banking, insurance, etc.....	1,545	1,252	6,537,039	416,513	171,832	588,345	293	2,285,574
Combinations—predominant industry not ascertainable.....	25	9	18,357	798	.....	798	16	1,289,787
Inactive concerns.....	183	.....	.....	.....	.....	.....	183	.....
Total.....	4,749	2,852	87,549,593	7,505,059	7,596,108	15,101,167	1,897	22,247,520

KENTUCKY.

Agriculture and related industries.....	28	10	\$7,651	\$54	.....	\$54	18	\$167,080
Mining and quarrying.....	580	181	2,628,735	199,198	\$332,363	531,561	399	12,271,278
Manufacturing:								
Food products, liquors, and tobacco.....	300	181	3,020,653	223,821	203,534	427,355	119	1,737,246
Textiles and textile products.....	58	34	605,491	51,591	46,205	97,796	24	268,703
Leather and leather products.....	19	8	176,887	15,729	13,355	29,084	11	402,585
Rubber and rubber goods.....	4	2	3,475	117	.....	117	2	177,287
Lumber and wood products.....	119	59	1,695,588	145,362	152,416	297,778	60	1,534,152
Paper, pulp, and products.....	4	.....	.....	.....	.....	.....	4	8,056
Printing and publishing.....	105	76	648,514	48,257	63,643	111,900	29	115,196
Chemicals and allied substances.....	32	41	3,699,124	321,529	484,064	805,593	41	1,466,258
Stone, clay, and glass products.....	51	38	697,962	58,812	52,698	111,510	13	114,124
Metal and metal products.....	129	42	1,239,296	106,294	95,157	201,451	87	4,492,955
All other manufacturing industries.....	89	41	680,305	57,204	53,817	111,021	48	2,596,285
Total manufacturing.....	960	522	12,467,295	1,028,716	1,164,889	2,193,605	438	12,912,847
Construction.....	89	58	279,307	19,136	10,311	29,447	31	3,166,181
Transportation and other public utilities ¹	332	200	2,616,661	227,258	117,400	344,658	132	835,087
Trade.....	1,124	635	4,422,723	324,439	210,021	534,460	489	3,664,716
Public service—professional, amusements, hotels, etc.....	255	156	1,970,488	156,206	253,050	409,256	99	185,689
Finance, banking, insurance, etc.....	991	826	7,278,380	525,304	178,028	703,332	165	521,595
Combinations—predominant industry not ascertainable.....	63	29	206,352	17,941	7,436	25,377	34	582,160
Inactive concerns.....	335	.....	.....	.....	.....	.....	335	39
Total.....	4,757	2,617	31,877,592	2,498,252	2,273,498	4,771,750	2,140	34,306,672

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

LOUISIANA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	276	85	\$384,861	\$26,810	\$23,158	\$49,968	191	\$4,294,382
Mining and quarrying.....	205	74	609,261	49,696	34,599	84,295	131	4,594,463
Manufacturing:								
Food products, liquors, and tobacco.....	255	123	1,991,746	153,893	294,430	448,323	132	8,395,029
Textiles and textile products.....	37	20	751,348	69,066	56,314	125,380	17	244,386
Leather and leather products.....	6	2	28,769	2,171	2,959	5,130	4	62,439
Rubber and rubber goods.....	2	1	49	.....	.....	.....	1	64
Lumber and wood products.....	229	94	4,334,771	393,489	178,847	572,336	135	5,723,507
Paper, pulp, and products.....	8	1	434	.....	.....	.....	7	185,013
Printing and publishing.....	73	45	573,095	41,561	92,857	134,418	28	50,504
Chemicals and allied substances.....	86	20	140,618	10,328	9,696	20,024	66	1,907,188
Stone, clay, and glass products.....	20	13	85,648	6,425	9,078	15,503	7	38,676
Metal and metal products.....	70	32	259,631	20,442	11,712	32,154	38	450,030
All other manufacturing industries.....	44	19	153,080	13,176	4,590	17,766	25	487,388
Total manufacturing.....	830	370	8,319,189	710,551	660,483	1,371,034	460	17,544,224
Construction.....	97	55	379,451	26,210	41,538	67,748	42	459,805
Transportation and other public utilities.....	208	118	3,302,857	263,001	80,607	343,608	90	2,290,453
Trade.....	1,267	623	6,752,349	558,239	425,645	983,884	644	7,707,531
Public service—professional, amusements, hotels, etc.....	169	115	983,418	71,970	123,878	195,848	54	453,614
Finance, banking, insurance, etc.....	945	596	6,323,450	502,680	300,658	803,338	349	2,443,670
Combinations — predominant industry not ascertainable.....	43	17	70,164	4,710	1,502	6,212	26	342,845
Inactive concerns.....	430	.....	.....	.....	.....	.....	430	363
Total.....	4,470	2,053	27,125,000	2,213,867	1,692,068	3,905,935	2,417	40,131,350

MAINE.

Agriculture and related industries.....	92	38	\$345,008	\$27,801	\$19,754	\$47,555	54	\$8,815,173
Mining and quarrying.....	73	14	312,333	29,264	3,722	32,986	59	976,056
Manufacturing:								
Food products, liquors, and tobacco.....	106	32	375,536	29,302	37,481	66,783	74	8,699,744
Textiles and textile products.....	64	40	5,195,719	420,148	876,391	1,296,539	24	877,036
Leather and leather products.....	43	24	2,925,864	250,478	466,455	716,933	19	496,295
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	136	44	311,464	23,457	19,114	42,571	92	3,500,532
Paper, pulp, and products.....	15	8	5,416,132	478,381	562,431	1,040,812	7	372,662
Printing and publishing.....	59	42	399,907	29,765	49,236	79,001	17	102,772
Chemicals and allied substances.....	35	16	185,609	12,451	48,112	60,563	19	3,158,180
Stone, clay, and glass products.....	14	9	35,246	2,340	576	2,916	5	39,059
Metal and metal products.....	64	29	413,992	33,101	31,670	64,771	35	446,042

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

MAINE—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd. All other manufacturing industries.....	57	30	\$333,578	\$30,287	\$5,840	\$36,127	27	\$1,180,182
Total manufacturing.....	593	274	15,593,047	1,309,710	2,097,306	3,407,016	319	18,872,504
Construction.....	69	45	203,837	11,501	21,586	33,087	24	227,610
Transportation and other public utilities ¹	326	231	7,045,400	675,451	70,083	745,534	95	2,171,819
Trade.....	870	534	3,421,932	243,443	250,118	493,561	336	2,254,156
Public service—Professional, amusements, hotels, etc.....	161	94	322,387	18,260	16,028	34,288	67	355,253
Finance, banking, insurance, etc.....	501	345	3,153,860	230,740	66,366	297,106	156	644,492
Combinations — Predominant industry not ascertainable.....	47	20	87,545	6,175	4,711	10,886	27	170,103
Inactive concerns.....	262						262	
Total.....	2,994	1,595	30,485,349	2,552,345	2,549,674	5,102,019	1,399	34,487,166

MARYLAND.

Agriculture and related industries.....	53	16	\$137,642	\$13,652	\$286	\$13,938	37	\$287,671
Mining and quarrying.....	155	49	2,180,931	193,602	98,111	291,713	106	1,518,395
Manufacturing:								
Food products, liquors, and tobacco.....	225	109	1,739,662	147,290	115,293	262,583	116	2,514,042
Textiles and textile products.....	124	67	2,590,121	228,078	270,237	498,315	57	5,521,637
Leather and leather products.....	21	12	278,682	22,529	30,343	52,872	9	1,680,765
Rubber and rubber goods.....	5	2	10,889	916		916	3	35,619
Lumber and wood products.....	78	34	745,036	65,114	36,515	101,629	44	894,271
Paper, pulp, and products.....	26	11	194,181	15,813	5,379	21,192	15	244,870
Printing and publishing.....	114	78	1,194,442	94,212	147,146	241,358	36	185,957
Chemicals and allied substances.....	87	46	2,112,149	191,637	156,670	348,307	41	1,907,219
Stone, clay, and glass products.....	57	38	907,252	80,903	67,141	148,044	19	485,752
Metal and metal products.....	151	50	1,662,883	144,912	140,783	285,695	101	2,928,776
All other manufacturing industries.....	132	58	695,720	56,559	56,600	113,159	74	3,550,050
Total manufacturing.....	1,020	505	12,131,017	1,047,963	1,026,107	2,074,070	515	19,948,958
Construction.....	163	94	588,991	41,450	51,103	92,553	69	1,519,102
Transportation and other public utilities ¹	224	133	9,680,123	934,054	168,806	1,102,860	91	1,972,346
Trade.....	906	415	8,480,992	745,948	542,820	1,288,768	491	6,196,888
Public service—Professional, amusements, hotels, etc.....	258	150	2,037,570	157,622	300,408	458,030	108	1,054,106
Finance, banking, insurance, etc.....	1,010	689	27,165,242	2,471,032	231,526	2,702,558	321	4,422,190
Combinations — Predominant industry not ascertainable.....	43	22	388,690	32,786	38,044	70,830	21	840,982
Inactive concerns.....	414						414	74
Total.....	4,246	2,073	62,791,198	5,638,109	2,457,211	8,095,320	2,173	37,760,712

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories.—Continued.*

MASSACHUSETTS.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	265	124	\$16,244,518	\$1,494,675	\$1,057,233	\$2,551,908	141	\$2,885,188
Mining and quarrying.....	234	61	9,315,948	850,172	634,385	1,484,557	173	8,714,240
Manufacturing:								
Food products, liquors, and tobacco.....	385	174	9,684,174	791,708	1,552,898	2,344,606	211	5,460,318
Textiles and textile products.....	883	491	54,218,097	4,836,956	4,460,018	9,296,974	392	34,115,425
Leather and leather products.....	636	289	10,533,432	856,676	1,468,567	2,325,243	347	39,940,570
Rubber and rubber goods.....	74	31	1,253,585	105,327	128,314	233,641	43	11,232,479
Lumber and wood products.....	191	95	1,966,098	171,208	121,500	292,708	96	2,188,860
Paper, pulp, and products.....	185	59	6,949,991	626,206	408,204	1,034,410	126	8,623,205
Printing and publishing	427	272	6,272,803	522,661	709,857	1,232,518	155	1,898,991
Chemicals and allied substances.....	314	143	10,283,897	838,128	1,888,134	2,726,262	171	6,415,495
Stone, clay, and glass products.....	120	57	402,283	29,125	29,862	58,987	63	3,740,810
Metal and metal products.....	954	351	33,559,274	2,950,643	3,627,904	6,578,547	603	29,431,814
All other manufacturing industries.....	716	309	7,725,820	799,888	653,771	1,453,659	407	10,831,764
Total manufacturing.....	4,885	2,271	142,849,454	12,528,526	15,049,029	27,577,555	2,614	153,879,731
Construction.....	554	285	2,041,456	150,670	154,043	304,713	269	3,313,736
Transportation and other public utilities ¹	606	391	27,938,558	2,754,539	297,655	3,052,194	215	8,048,838
Trade.....	4,151	2,094	31,974,831	2,565,235	3,660,378	6,225,613	2,057	25,221,630
Public service—P r o f e s s i o n a l, amusements, hotels, etc.....	936	520	6,934,071	557,869	772,079	1,329,948	416	3,053,963
Finance, banking, insurance, etc.....	2,178	1,414	39,477,577	3,473,492	748,306	4,221,798	764	44,704,569
Combinations — Predominant industry not ascertainable.....	115	39	1,034,133	89,554	101,373	190,927	76	668,052
Inactive concerns.....	913	.....	.....	.....	.....	.....	913	.....
Total.....	14,837	7,199	277,810,546	24,464,732	22,474,481	46,939,213	7,638	250,489,947

MICHIGAN.

Agriculture and related industries.....	282	108	\$1,585,922	\$130,448	\$100,174	\$230,622	174	\$1,234,447
Mining and quarrying.....	154	49	1,297,761	115,883	108,880	224,763	105	3,034,950
Manufacturing:								
Food products, liquors, and tobacco.....	440	201	8,777,261	713,789	1,228,986	1,942,775	239	7,948,660
Textiles and textile products.....	120	51	1,405,358	119,765	152,404	272,169	69	2,159,362
Leather and leather products.....	42	10	236,126	20,993	22,954	43,947	32	4,365,931
Rubber and rubber goods.....	13	2	16,902	1,357	.....	1,357	11	95,538
Lumber and wood products.....	318	114	4,825,598	420,167	505,297	925,464	204	8,947,023
Paper, pulp, and products.....	71	23	2,062,766	174,921	204,571	379,492	48	3,932,650
Printing and publishing	293	185	6,265,428	432,216	1,649,283	2,081,499	108	908,721
Chemicals and allied substances.....	147	65	8,807,394	769,600	797,047	1,566,647	82	1,341,768
Stone, clay, and glass products.....	110	57	2,178,256	177,965	320,543	498,508	53	474,667
Metal and metal products.....	1,089	316	139,002,184	10,168,073	32,498,794	42,666,867	773	92,772,001

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

MICHIGAN—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd. All manufacturing industries.....	413	161	\$9,429,229	\$752,199	\$1,617,422	\$2,369,621	252	\$4,143,657
Total manufacturing.....	3,056	1,185	183,006,502	13,751,045	38,997,301	52,748,346	1,871	127,089,978
Construction.....	383	211	2,286,456	156,258	422,304	578,562	172	1,549,601
Transportation and other public utilities ¹	456	276	11,662,429	1,102,279	198,743	1,301,022	180	16,463,409
Trade.....	2,833	1,277	17,989,190	1,493,672	1,500,326	2,993,998	1,556	19,256,872
Public service—Professional, amusements, hotels, etc.....	576	292	2,507,743	191,767	210,907	402,674	284	1,829,878
Finance, banking, insurance, etc.....	2,731	1,786	30,780,649	2,084,148	1,239,352	3,323,500	945	9,825,849
Combinations — Predominant industry not ascertainable.....	66	25	187,764	12,123	33,479	45,602	41	210,058
Inactive concerns.....	889						889	50
Total.....	11,426	5,209	251,304,416	19,037,623	42,811,466	61,849,089	6,217	180,495,092

MINNESOTA.

Agriculture and related industries.....	159	54	\$398,701	\$31,550	\$8,360	\$39,910	105	\$1,495,704
Mining and quarrying.....	265	80	1,254,244	108,968	102,210	211,178	185	1,916,031
Manufacturing:								
Food products, liquors, and tobacco.....	569	355	8,330,991	655,682	1,381,464	2,037,146	214	4,354,863
Textiles and textile products.....	90	43	664,037	51,520	93,642	145,162	47	1,885,604
Leather and leather products.....	18	6	89,469	8,137		8,137	12	1,102,148
Rubber and rubber goods.....	5	1	88				4	243,946
Lumber and wood products.....	120	56	1,744,321	152,179	40,353	192,532	64	3,988,716
Paper, pulp, and products.....	15	7	482,810	41,966	25,190	67,156	8	334,651
Printing and publishing.....	217	140	2,381,800	198,783	144,350	343,133	77	471,724
Chemicals and allied substances.....	84	40	1,543,600	134,419	165,652	300,071	44	637,246
Stone, clay, and glass products.....	98	54	891,273	69,989	118,175	188,164	44	259,730
Metal and metal products.....	232	79	906,576	73,898	78,270	152,168	153	6,272,053
All other manufacturing industries.....	192	81	1,262,332	106,258	89,142	195,400	111	3,756,780
Total manufacturing.....	1,640	862	18,297,297	1,492,831	2,136,238	3,629,069	778	23,307,461
Construction.....	201	115	1,118,391	80,662	127,472	208,134	86	852,708
Transportation and other public utilities ¹	398	263	15,521,217	1,372,137	319,006	1,691,143	135	12,291,219
Trade.....	2,312	1,169	11,953,307	986,147	598,825	1,584,972	1,143	20,196,036
Public service — Professional, amusements, hotels, etc.....	341	202	1,078,559	78,647	34,243	112,890	139	579,012
Finance, banking, insurance, etc.....	3,074	1,924	11,603,321	836,155	116,605	952,760	1,150	7,519,460
Combinations — Predominant industry not ascertainable.....	95	41	386,639	32,609	14,085	46,694	54	552,155
Inactive concerns.....	692						692	111
Total.....	9,177	4,710	61,611,676	5,019,706	3,457,044	8,476,750	4,467	68,709,897

¹ Data incomplete. (See text page 10.)

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued.

MISSISSIPPI.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	74	47	\$119,807	\$4,696	\$2,769	\$7,465	27	\$292,087
Mining and quarrying.....	8	4	5,055	183	84	267	4	19,481
Manufacturing:								
Food products, liquors, and tobacco.....	75	42	319,954	22,200	35,656	57,856	33	279,319
Textiles and textile products.....	13	5	67,890	5,789	.....	5,789	8	768,809
Leather and leather products.....	1	.....	.....	.....	.....	.....	1	2,094
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	112	32	1,159,210	102,050	72,887	174,937	80	3,088,938
Paper, pulp, and products.....	21	17	41,924	1,355	192	1,577	4	14,624
Printing and publishing.....	35	12	102,322	8,907	411	9,318	23	655,009
Chemicals and allied substances.....	10	3	16,658	960	1,202	2,162	7	36,091
Stone, clay, and glass products.....	13	2	18,563	1,482	802	2,284	11	67,368
Metal and metal products.....	7	5	191,152	16,774	29,917	46,691	2	56,747
All other manufacturing industries.....	287	118	1,917,673	159,547	141,067	300,614	169	4,968,999
Total manufacturing.....	12	8	24,457	1,190	1,248	2,438	4	75,542
Construction.....	88	62	785,670	68,143	66,275	134,418	26	163,336
Transportation and other utilities.....	550	250	1,080,352	65,000	20,055	85,055	306	2,854,893
Trade.....	60	37	89,993	4,097	2,534	6,631	23	46,185
Public service—Professional, amusements, hotels, etc.....	428	286	1,141,646	65,333	12,612	77,945	142	949,091
Finance, banking, insurance, etc.....	11	7	22,602	1,470	340	1,810	4	14,592
Combinations—Predominant industry not ascertainable.....	24	.....	.....	.....	.....	.....	24	.....
Inactive concerns.....	1,548	819	5,187,255	369,659	246,984	616,643	729	9,384,206
Total.....								

MISSOURI.

Agriculture and related industries.....	166	50	\$479,755	\$41,174	\$32,595	\$73,769	116	\$969,074
Mining and quarrying.....	552	136	2,786,420	233,099	142,127	375,266	416	9,730,900
Manufacturing:								
Food products, liquors, and tobacco.....	495	249	20,997,526	1,815,753	1,662,119	3,477,872	246	8,093,858
Textiles and textile products.....	250	118	2,032,123	180,788	117,481	298,269	132	2,136,959
Leather and leather products.....	80	39	5,418,534	507,251	267,148	774,399	41	2,861,824
Rubber and rubber goods.....	20	4	7,065	1,222	.....	1,222	16	550,565
Lumber and wood products.....	193	87	3,251,224	278,803	113,682	392,485	106	2,424,647
Paper, pulp, and products.....	45	26	716,824	58,725	68,949	127,674	19	364,457
Printing and publishing.....	328	217	3,654,069	271,986	647,214	919,200	111	1,307,754
Chemicals and allied substances.....	233	119	5,694,582	416,137	1,355,823	1,771,960	114	3,672,886
Stone, clay, and glass products.....	123	63	1,474,501	132,234	29,917	162,201	60	641,414
Metal and metal products.....	433	161	6,198,040	541,396	402,068	943,464	272	9,876,753

¹ Data incomplete. (See text page 10.)

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued.

MISSOURI—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries.....	379	146	\$3,190,523	\$277,081	\$182,820	\$459,901	233	\$4,319,344
Total manufacturing.....	2,579	1,229	52,635,041	4,481,426	4,847,221	9,328,647	1,350	36,250,461
Construction.....	376	208	1,234,558	79,349	146,129	225,478	168	919,079
Transportation and other public utilities ¹	547	354	16,861,364	1,602,745	356,949	1,959,694	193	2,423,971
Trade.....	3,537	1,839	27,814,113	2,285,170	2,454,599	4,739,769	1,698	27,170,369
Public service—Professional, amusements, hotels, etc.....	733	407	3,209,858	245,597	246,470	492,067	326	1,045,172
Finance, banking, insurance, etc.....	4,358	3,071	23,658,966	1,794,441	481,305	2,275,746	1,287	8,458,871
Combinations—Predominant industry not ascertainable.....	93	44	700,377	54,653	98,778	153,431	49	3,231,722
Inactive concerns.....	794						794	
Total.....	13,735	7,338	129,380,452	10,817,654	8,806,173	19,623,827	6,397	90,199,619

MONTANA.

Agriculture and related industries.....	289	55	\$98,446	\$4,249	\$182	\$4,431	234	\$3,139,347
Mining and quarrying.....	412	65	483,403	39,563	31,539	71,102	347	2,586,482
Manufacturing:								
Food products, liquors, and tobacco.....	79	35	81,507	3,417	2,564	5,981	44	1,023,669
Textiles and textile products.....	3						3	13,270
Leather and leather products.....	2	1	787				1	5,996
Rubber and rubber goods.....								
Lumber and wood products.....	18	6	40,296	3,092	650	3,742	12	131,774
Paper, pulp, and products.....								
Printing and publishing.....	54	27	95,248	5,801	3,566	9,367	27	176,775
Chemicals and allied substances.....	11	3	39,051	2,693	611	3,304	8	39,654
Stone, clay, and glass products.....	14	7	11,594	672	85	757	7	26,657
Metal and metal products.....	15	5	9,159	406		406	10	63,498
All other manufacturing industries.....	13	5	14,095	845		845	8	20,410
Total manufacturing.....	209	89	291,737	16,926	7,476	24,402	120	1,501,703
Construction.....	37	23	103,492	6,364	9,254	15,618	14	64,326
Transportation and other public utilities ¹	134	70	1,964,288	189,174	5,366	194,540	64	407,157
Trade.....	958	371	1,193,733	70,123	14,919	85,042	587	4,308,046
Public service—professional, amusements, hotels, etc.....	173	77	375,377	28,660	21,254	49,914	96	541,932
Finance, banking, insurance, etc.....	878	416	1,522,810	97,176	19,584	116,760	462	1,788,047
Combinations—Predominant industry not ascertainable.....	32	17	71,115	5,425	494	5,919	15	60,090
Inactive concerns.....	660						660	708
Total.....	3,782	1,183	6,104,401	457,660	110,068	567,728	2,599	14,397,838

¹ Data incomplete. (See text page 10).

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued.

NEBRASKA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	96	35	\$221,456	\$9,802	\$5,453	\$15,255	61	\$1,016,417
Mining and quarrying.....	70	16	141,816	12,182	10,885	23,067	54	365,587
Manufacturing:								
Food products, liquors, and tobacco.....	158	67	2,478,892	217,990	192,349	410,339	91	1,997,336
Textiles and textile products.....	16	8	12,203	467	17	484	8	2,281,894
Leather and leather products.....	6	1	6,602	470	282	752	5	184,757
Rubber and rubber goods.....	8	2	20,866	1,687	.....	1,687	6	232,902
Lumber and wood products.....	14	9	142,469	12,439	5,335	17,774	5	80,580
Paper, pulp, and products.....	4	.....	.....	.....	.....	.....	4	27,497
Printing and publishing.....	87	53	1,108,112	94,661	95,093	189,754	34	202,245
Chemicals and allied substances.....	37	14	658,597	58,914	42,414	101,328	23	239,519
Stone, clay, and glass products.....	33	15	80,228	5,247	1,732	6,979	18	81,645
Metal and metal products.....	64	21	204,328	17,957	11,944	29,901	43	883,178
All other manufacturing industries.....	52	22	207,860	18,368	15,146	33,514	30	396,847
Total manufacturing.....	479	212	4,920,157	428,200	364,312	792,512	267	6,608,400
Construction.....	72	49	603,861	45,987	74,780	120,767	23	72,007
Transportation and other public utilities ¹	339	244	1,836,722	160,261	10,581	170,842	95	544,208
Trade.....	1,628	631	4,093,037	306,854	169,807	476,661	997	10,362,644
Public service—Professional, amusements, hotels, etc.....	199	115	496,144	33,130	21,613	54,743	84	353,926
Finance, banking, insurance, etc.....	1,704	1,131	5,859,524	448,752	103,185	551,937	573	4,558,490
Combinations — Predominant industry not ascertainable.....	39	14	305,605	28,692	10,444	39,136	25	272,987
Inactive concerns.....	466	.....	.....	.....	.....	.....	466	.....
Total.....	5,092	2,447	18,478,322	1,473,860	771,060	2,244,920	2,645	24,154,666

NEVADA.

Agriculture and related industries.....	69	12	\$58,209	\$3,857	\$2,503	\$6,360	57	\$1,683,253
Mining and quarrying.....	409	38	95,535	7,666	1,413	9,079	371	1,499,952
Manufacturing:								
Food products, liquors, and tobacco.....	20	5	32,415	2,557	110	2,667	15	119,046
Textiles and textile products.....	.....	.....	.....	.....	.....	.....	.....	.....
Leather and leather products.....	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	4	.....	.....	.....	.....	.....	4	269,906
Paper, pulp, and products.....	1	1	20,835	1,485	2,701	4,186	.....	.....
Printing and publishing.....	14	5	20,390	1,255	441	1,696	9	14,768
Chemicals and allied substances.....	4	1	58	.....	.....	.....	3	936
Stone, clay, and glass products.....	1	1	22,052	1,610	3,955	5,565	.....	.....
Metal and metal products.....	4	2	7,600	527	108	635	2	1,703

¹ Data incomplete. (See text page 10.)

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued.

NEVADA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd. All other manufacturing industries.....	3						3	\$3, 678
Total manufacturing.....	51	15	\$103, 350	\$7, 434	\$7, 315	\$14, 749	36	410, 037
Construction.....	6	3	8, 620	380		380	3	3, 430
Transportation and other public utilities ¹	32	17	149, 961	11, 774	686	12, 460	15	20, 708
Trade.....	142	93	389, 347	22, 781	18, 745	41, 526	49	300, 467
Public service—Professional, amusements, hotels, etc.....	31	20	49, 041	2, 339	707	3, 046	11	6, 833
Finance, banking, insurance, etc.....	120	72	470, 828	28, 490	10, 472	38, 962	48	191, 320
Combinations—Predominant industry not ascertainable.....	16	4	7, 152	72		72	12	178, 924
Inactive concerns.....	368						368	
Total.....	1, 244	274	1, 332, 043	84, 793	41, 841	126, 634	970	4, 294, 924

NEW HAMPSHIRE.

Agriculture and related industries.....	17	8	\$14, 220	\$389		\$389	9	\$69, 650
Mining and quarrying.....	6	1	3, 485	149		149	5	10, 263
Manufacturing:								
Food products, liquors, and tobacco.....	19	11	100, 722	7, 878	\$5, 605	\$13, 483	8	64, 580
Textiles and textile products.....	57	29	5, 455, 486	431, 687	286, 332	718, 019	28	1, 134, 092
Leather and leather products.....	34	14	492, 180	41, 988	41, 958	83, 946	20	573, 905
Rubber and rubber goods.....								
Lumber and wood products.....	51	23	201, 095	16, 040	9, 164	25, 204	28	657, 984
Paper, pulp, and products.....	17	13	480, 306	44, 659	11, 548	56, 207	4	135, 170
Printing and publishing.....	18	13	144, 760	11, 586	9, 818	21, 404	5	55, 584
Chemicals and allied substances.....	9	7	20, 057	1, 365	3, 162	4, 527	2	26, 363
Stone, clay, and glass products.....	6	1	3, 981	198		198	5	75, 375
Metal and metal products.....	45	19	211, 746	15, 801	29, 885	45, 686	26	275, 208
All other manufacturing industries.....	31	10	426, 315	41, 783	74, 173	115, 956	21	156, 757
Total manufacturing.....	287	140	7, 536, 648	612, 985	471, 645	1, 084, 630	147	3, 155, 018
Construction.....	14	10	82, 146	5, 131	21, 773	26, 904	4	25, 951
Transportation and other public utilities ¹	98	71	2, 357, 056	217, 199	15, 667	232, 866	27	201, 556
Trade.....	229	125	791, 159	53, 933	52, 974	108, 907	104	855, 088
Public service—Professional, amusements, hotels, etc.....	61	39	251, 723	18, 027	12, 845	30, 872	22	98, 044
Finance, banking, insurance, etc.....	250	188	1, 605, 253	108, 107	17, 721	125, 828	62	240, 039
Combinations—Predominant industry not ascertainable.....	20	9	71, 283	5, 350	9, 981	15, 331	11	219, 918
Inactive concerns.....	39						39	
Total.....	1, 021	591	12, 712, 973	1, 023, 270	602, 606	1, 625, 876	430	4, 875, 557

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

NEW JERSEY.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	142	70	\$735,835	\$56,435	\$83,271	\$139,706	72	\$789,647
Mining and quarrying.....	106	42	352,599	26,082	29,691	55,773	64	594,744
Manufacturing:								
Food products, liquors, and tobacco.....	316	154	11,049,925	817,324	1,923,915	2,741,239	162	21,781,351
Textiles and textile products.....	724	345	21,693,285	1,774,785	2,879,166	4,653,951	379	9,541,132
Leather and leather products.....	95	37	1,117,255	90,853	131,071	221,924	58	4,042,161
Rubber and rubber goods.....	71	21	573,365	50,951	31,478	82,429	50	4,343,626
Lumber and wood products.....	121	66	1,275,330	106,061	132,314	238,375	55	764,470
Paper, pulp, and products.....	68	31	1,106,304	92,450	122,544	214,994	37	2,302,845
Printing and publishing.....	208	140	2,613,546	196,307	469,289	665,596	68	449,276
Chemicals and allied substances.....	248	110	7,303,235	645,281	604,692	1,249,973	138	2,452,683
Stone, clay, and glass products.....	163	91	2,116,779	185,964	86,131	272,095	72	918,055
Metal and metal products.....	731	291	9,583,727	753,101	951,537	1,704,638	440	16,430,589
All other manufacturing industries.....	465	192	12,841,234	1,099,493	1,359,768	2,459,261	273	5,772,869
Total manufacturing.....	3,210	1,478	71,273,985	5,812,570	8,691,905	14,504,475	1,732	68,799,057
Construction.....	573	378	4,194,309	329,362	359,665	689,027	195	1,382,292
Transportation and other public utilities ¹	486	276	18,219,985	1,760,480	292,961	2,053,441	210	1,746,635
Trade.....	2,030	1,148	23,916,321	1,996,389	2,451,434	4,447,823	882	7,966,995
Public service—Professional, amusements, hotels, etc.....	649	377	3,837,014	307,866	252,647	560,513	272	1,726,211
Finance, banking, insurance, etc.....	2,660	1,734	31,458,880	2,493,225	960,182	3,453,407	926	5,580,731
Combinations — Predominant industry not ascertainable.....	91	42	219,822	15,124	15,512	30,636	49	1,384,105
Inactive concerns.....	684	.....	.....	.....	.....	.....	684	.....
Total.....	10,631	5,545	154,208,750	12,797,533	13,137,268	25,934,801	5,086	89,970,417

NEW MEXICO.

Agriculture and related industries.....	97	18	\$118,549	\$9,737	\$649	\$10,386	79	\$1,680,535
Mining and quarrying.....	115	15	420,703	40,791	.....	40,791	100	631,677
Manufacturing:								
Food products, liquors, and tobacco.....	23	12	18,493	872	.....	872	11	71,885
Textiles and textile products.....	3	.....	.....	.....	.....	.....	3	42,131
Leather and leather products.....	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods.....	2	1	3,766	177	.....	177	1	17,248
Lumber and wood products.....	7	4	11,903	391	.....	391	3	45,333
Paper, pulp, and products.....	.....	.....	.....	.....	.....	.....	.....	.....
Printing and publishing.....	21	9	15,771	486	292	778	12	76,520
Chemicals and allied substances.....	1	.....	.....	.....	.....	.....	1	99,890
Stone, clay, and glass products.....	3	1	4,106	211	.....	211	2	15,684
Metal and metal products.....	2	1	1,380	.....	.....	.....	1	91

¹ Data incomplete. (See text page 10.)

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued.

NEW MEXICO—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd. All other manufacturing industries.....								
Total manufacturing.....	62	28	\$55,419	\$2,137	\$292	\$2,429	34	\$368,782
Construction.....	9	3	2,327				6	16,742
Transportation and other public utilities ¹	42	26	91,957	5,427	952	6,379	16	68,375
Trade.....	244	129	681,166	48,044	26,953	74,997	115	1,171,365
Public service—Professional, amusements, hotels, etc.....	55	35	53,739	2,347	572	2,919	20	65,560
Finance, banking, insurance, etc.....	238	137	752,014	54,304	24,334	78,638	101	587,638
Combinations—Predominant industry not ascertainable.....	11	1	1,576				10	116,747
Inactive concerns.....	88						88	
Total.....	961	392	2,177,450	162,787	53,752	216,539	569	4,707,421

NEW YORK.

Agriculture and related industries.....	390	172	\$2,198,738	\$188,727	\$184,022	\$372,749	218	\$4,312,654
Mining and quarrying.....	889	194	26,739,790	2,414,074	1,874,050	4,288,124	695	129,498,619
Manufacturing:								
Food products, liquors, and tobacco.....	1,468	748	87,926,603	7,722,779	8,956,546	16,679,325	720	51,859,764
Textiles and textile products.....	4,077	1,881	79,230,343	6,700,089	8,964,081	15,664,170	2,196	54,530,056
Leather and leather products.....	438	206	14,512,073	1,207,294	2,071,483	3,278,777	232	22,513,016
Rubber and rubber goods.....	105	36	493,946	42,390	30,750	73,140	69	5,802,075
Lumber and wood products.....	616	319	4,881,952	397,625	475,562	873,187	297	12,856,162
Paper, pulp, and products.....	469	196	10,173,758	888,212	791,730	1,679,942	273	17,593,676
Printing and publishing.....	1,854	1,040	31,861,292	2,667,821	3,470,890	6,138,711	814	8,650,869
Chemicals and allied substances.....	1,216	526	35,487,977	3,515,030	3,727,062	7,242,092	690	49,603,168
Stone, clay, and glass products.....	395	222	9,046,310	780,214	814,189	1,594,403	173	2,129,943
Metal and metal products.....	2,478	990	80,384,223	7,450,074	3,018,084	10,468,158	1,488	95,908,631
All other manufacturing industries.....	2,355	945	49,466,357	4,469,067	3,236,382	7,705,449	1,410	60,131,909
Total manufacturing.....	15,471	7,109	403,464,834	35,840,595	35,556,759	71,397,354	8,362	381,579,269
Construction.....	2,782	1,623	16,483,432	1,262,491	1,525,013	2,787,504	1,159	16,256,556
Transportation and other public utilities ¹	2,826	1,558	320,277,425	30,740,025	5,529,254	36,269,279	1,268	64,200,111
Trade.....	13,407	6,362	139,219,361	11,743,734	13,582,138	25,325,872	7,045	163,611,299
Public service—Professional, amusements, hotels, etc.....	3,530	1,849	29,532,565	2,295,805	3,814,987	6,110,792	1,681	12,250,634
Finance, banking, insurance, etc.....	13,397	8,290	191,113,238	14,946,656	5,242,706	20,189,362	5,107	108,677,522
Combinations—Predominant industry not ascertainable.....	511	217	7,334,056	1,414,895	324,580	1,739,475	294	21,587,215
Inactive concerns.....	4,393						4,393	2,016
Total.....	57,596	27,374	1,136,363,439	100,847,002	67,633,509	168,480,511	30,222	901,975,895

¹ Data incomplete. (See text page 10.)

TABLE 12.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

NORTH CAROLINA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	111	46	\$101,150	\$4,780	\$4,068	\$8,848	65	\$510,343
Mining and quarrying.....	35	12	196,916	16,871	11,399	28,270	23	61,441
Manufacturing:								
Food products, liquors, and tobacco.....	202	115	25,744,537	2,012,249	5,365,530	7,377,779	87	740,619
Textiles and textile products.....	448	227	15,969,778	1,407,540	1,351,346	2,758,886	221	6,009,570
Leather and leather products.....	10	1	14,212	1,221	.....	1,221	9	770,828
Rubber and rubber goods.....	2	1	4,371	237	.....	237	1	231,704
Lumber and wood products.....	265	102	1,701,075	140,868	155,879	296,747	163	2,569,247
Paper, pulp, and products.....	8	4	26,275	1,678	3,139	4,817	4	303,595
Printing and publishing	85	54	298,068	20,435	25,608	46,043	31	150,652
Chemicals and allied substances.....	84	35	1,909,799	174,612	273,516	448,128	49	1,619,773
Stone, clay, and glass products.....	52	26	184,178	12,296	21,640	33,936	26	177,735
Metal and metal products.....	67	26	97,996	5,804	1,664	7,468	41	448,306
All other manufacturing industries.....	79	24	108,685	7,341	5,051	12,392	55	600,55
Total manufacturing.....	1,302	615	46,058,974	3,784,281	7,203,373	10,987,654	687	13,622,580
Construction.....	70	49	311,162	21,855	31,644	53,499	21	51,854
Transportation and other public utilities ¹	268	184	9,220,140	906,564	48,166	954,730	84	436,837
Trade.....	1,513	752	4,432,180	296,308	207,133	503,441	761	5,875,928
Public service—Professional, amusements, hotels, etc.....	206	113	432,474	28,712	22,042	50,754	93	251,289
Finance, banking, insurance, etc.....	1,140	734	4,513,031	329,225	63,622	392,847	406	1,249,052
Combinations—Predominant industry not ascertainable.....	59	24	160,560	12,969	6,468	19,437	35	365,408
Inactive concerns.....	210	.....	.....	.....	.....	.....	210	.....
Total.....	4,914	2,529	65,426,587	5,401,565	7,597,915	12,999,480	2,385	22,424,732

NORTH DAKOTA.

Agriculture and related industries.....	79	10	\$5,448	.....	.....	.....	69	\$369,200
Mining and quarrying.....	21	10	17,894	\$558	.....	\$558	11	40,103
Manufacturing:								
Food products, liquors, and tobacco.....	59	31	144,025	9,947	\$9,663	19,610	28	271,445
Textiles and textile products.....	2	1	16,266	1,427	.....	1,427	1	1,631
Leather and leather products.....	1	1	575	.....	.....	.....	.....	.....
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	3	1	278	.....	.....	.....	2	12,715
Paper, pulp, and products.....	1	1	71,493	7,149	.....	7,149	.....	.....
Printing and publishing	45	25	115,148	7,950	9,692	17,642	20	57,119
Chemicals and allied substances.....	4	1	469	.....	.....	.....	3	8,431
Stone, clay, and glass products.....	7	3	4,062	7	.....	7	4	24,732
Metal and metal products.....	7	4	5,281	25	.....	.....	3	13,237

¹ Data incomplete. (See text page 10.)

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued.

NORTH DAKOTA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries.....	6	1	\$456,654	\$51,368	.....	\$51,368	5	\$99,682
Total manufacturing.....	135	69	814,251	77,873	\$19,355	97,228	66	488,992
Construction.....	24	10	43,086	2,421	3,520	5,941	14	113,005
Transportation and other public utilities ¹	142	84	399,066	31,485	14,295	45,780	58	150,415
Trade.....	1,072	529	1,310,181	59,275	31,136	90,411	543	2,417,860
Public service—Professional, amusements, hotels, etc.....	89	47	54,055	1,621	416	2,037	42	97,908
Finance, banking, insurance, etc.....	1,142	589	1,339,334	55,604	39,797	95,401	553	1,785,594
Combinations—Predominant industry not ascertainable.....	20	14	17,364	428	.....	428	6	31,588
Inactive concerns.....	95	.....	.....	.....	.....	.....	95	.....
Total.....	2,819	1,362	4,000,679	229,265	108,519	337,784	1,457	5,494,665

OHIO.

Agriculture and related industries.....	200	70	\$377,139	\$23,773	\$33,503	\$57,276	130	\$1,323,236
Mining and quarrying.....	1,047	314	18,212,629	1,495,215	1,449,510	2,944,725	733	14,296,370
Manufacturing:								
Food products, liquors, and tobacco.....	798	392	9,973,122	808,211	1,165,506	1,973,717	406	10,628,130
Textiles and textile products.....	342	146	3,940,636	317,448	477,348	794,796	196	5,427,888
Leather and leather products.....	114	59	8,626,924	723,695	1,233,921	1,957,616	55	5,173,910
Rubber and rubber goods.....	112	33	1,353,837	129,792	56,491	186,283	79	66,159,336
Lumber and wood products.....	298	159	2,582,364	251,840	121,139	372,979	139	3,356,878
Paper, pulp, and products.....	111	47	2,703,053	222,707	335,269	557,976	64	1,604,868
Printing and publishing.....	533	365	9,086,385	715,273	1,397,410	2,112,683	168	1,435,675
Chemicals and allied substances.....	405	184	12,177,513	1,060,784	1,114,722	2,175,506	221	12,769,433
Stone, clay, and glass products.....	401	237	8,748,337	732,486	965,234	1,697,720	164	2,806,525
Metal and metal products.....	1,827	564	33,393,340	2,830,665	3,785,742	6,616,407	1,263	125,149,707
All other manufacturing industries.....	781	321	14,927,988	1,315,525	1,358,883	2,674,408	460	17,918,810
Total manufacturing.....	5,722	2,507	107,513,499	9,108,426	12,011,665	21,120,091	3,215	252,431,160
Construction.....	802	442	7,002,162	518,601	449,583	968,184	360	2,890,602
Transportation and other public utilities ¹	903	565	30,006,708	2,519,332	1,475,090	3,994,422	338	4,113,429
Trade.....	4,947	2,216	30,415,725	2,430,647	2,848,451	5,279,098	2,731	35,343,421
Public service—Professional, amusements, hotels, etc.....	1,093	564	5,446,978	409,460	534,300	943,760	529	3,167,895
Finance, banking, insurance, etc.....	4,139	2,828	36,112,241	2,890,381	647,936	3,538,320	1,311	17,135,405
Combinations—Predominant industry not ascertainable.....	125	49	380,766	25,872	9,754	35,626	76	8,079,386
Inactive concerns.....	1,113	.....	.....	.....	.....	.....	1,113	7,300
Total.....	20,091	9,555	235,467,847	19,421,710	19,459,792	38,881,502	10,536	338,788,204

¹ Data incomplete. (See text page 10.)

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued.

OKLAHOMA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	76	33	\$92,036	\$3,743	\$5,297	\$9,040	43	\$421,178
Mining and quarrying.....	1,030	248	1,713,839	128,716	143,259	271,975	782	34,457,039
Manufacturing:								
Food products, liquors, and tobacco.....	120	75	753,753	56,710	92,015	148,725	45	660,071
Textiles and textile products.....	10	7	193,911	18,253	1,949	20,202	3	9,073
Leather and leather products.....	5	3	6,658	121	.....	121	2	8,388
Rubber and rubber goods.....	4	2	4,710	248	.....	248	2	302,032
Lumber and wood products.....	13	6	26,637	1,662	1,223	2,885	7	134,922
Paper, pulp, and products.....	1	1	11,249	925	.....	925	.....	.....
Printing and publishing.....	78	43	324,408	25,291	23,845	49,136	35	206,121
Chemicals and allied substances.....	106	28	555,093	47,683	47,958	95,641	78	8,934,784
Stone, clay, and glass products.....	30	14	224,002	14,962	51,816	66,778	16	162,175
Metal and metal products.....	62	29	288,384	24,000	14,141	38,141	33	642,116
All other manufacturing industries.....	44	22	154,513	12,281	2,019	14,300	22	400,429
Total manufacturing.....	473	230	2,543,318	202,136	234,966	437,102	243	11,460,111
Construction.....	102	67	474,816	31,988	67,624	99,612	35	185,126
Transportation and other public utilities ¹	191	119	4,992,592	439,153	386,182	825,335	72	574,217
Trade.....	1,250	597	3,612,724	261,690	202,486	464,176	653	7,099,042
Public service—Professional, amusements, hotels, etc.....	227	141	614,201	40,955	47,419	88,374	86	204,922
Finance, banking, insurance, etc.....	1,246	856	3,671,163	221,084	93,129	314,213	390	2,647,073
Combinations—Predominant industry not ascertainable.....	28	10	15,287	509	.....	509	18	616,781
Inactive concerns.....	946	.....	.....	.....	.....	.....	946	.....
Total.....	5,569	2,301	17,729,976	1,329,974	1,180,362	2,510,336	3,268	57,665,489

OREGON.

Agriculture and related industries.....	335	89	\$904,740	\$80,928	\$20,950	\$101,878	246	\$3,040,092
Mining and quarrying.....	132	17	85,683	6,248	1,947	8,195	115	320,245
Manufacturing:								
Food products, liquors, and tobacco.....	224	110	1,255,706	117,602	35,918	153,520	114	3,680,445
Textiles and textile products.....	40	23	283,223	23,948	10,985	34,933	17	249,596
Leather and leather products.....	16	4	16,217	939	.....	939	12	127,554
Rubber and rubber goods.....	3	1	2,117	15	.....	15	2	37,302
Lumber and wood products.....	215	64	1,771,583	155,349	78,120	233,469	151	4,737,655
Paper, pulp, and products.....	8	4	579,234	47,618	54,551	102,169	4	43,163
Printing and publishing.....	94	57	975,712	70,130	196,722	266,852	37	145,851
Chemicals and allied substances.....	26	10	80,838	6,615	4,338	10,953	16	23,466
Stone, clay, and glass products.....	28	19	265,287	21,160	25,321	46,481	9	38,588
Metal and metal products.....	100	33	1,555,406	129,242	250,023	379,265	67	653,346

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

OREGON—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries.....	63	19	\$31,945	\$712	\$79	\$791	44	\$519,033
Total manufacturing.....	817	344	6,817,268	573,330	656,057	1,229,387	473	10,255,999
Construction.....	120	66	598,021	21,519	42,200	63,719	54	433,744
Transportation and other public utilities ¹	362	202	1,494,820	131,304	13,923	145,227	160	3,370,461
Trade.....	914	435	3,546,093	259,024	252,638	511,662	479	4,849,566
Public service—Professional, amusements, hotels, etc.....	313	187	805,248	57,371	44,744	102,115	126	490,853
Finance, banking, insurance, etc.....	1,141	597	2,771,192	172,531	33,974	206,505	544	2,987,646
Combinations—Predominant industry not ascertainable.....	44	11	7,659				33	422,469
Inactive concerns.....	662						662	518
Total.....	4,840	1,948	17,030,724	1,302,255	1,066,433	2,368,688	2,892	26,171,593

PENNSYLVANIA.

Agriculture and related industries.....	178	67	\$574,102	\$45,205	\$32,491	\$77,696	111	\$1,317,789
Mining and quarrying.....	2,055	596	35,627,504	3,058,079	2,374,855	5,432,934	1,459	43,445,532
Manufacturing.....								
Food products, liquors, and tobacco.....	875	503	26,110,275	2,154,663	3,839,196	5,993,859	372	11,096,445
Textiles and textile products.....	1,029	556	57,423,528	4,520,517	11,371,737	15,892,254	473	16,463,750
Leather and leather products.....	142	75	3,614,687	292,467	575,343	867,810	67	10,679,967
Rubber and rubber goods.....	29	9	260,184	22,637	2,812	25,449	20	1,827,996
Lumber and wood products.....	366	210	6,041,869	500,354	699,122	1,199,476	156	4,824,268
Paper, pulp, and products.....	146	72	2,370,702	202,981	235,279	438,260	74	3,139,422
Printing and publishing.....	510	348	16,929,411	1,379,798	2,598,283	3,978,081	162	3,466,716
Chemicals and allied substances.....	479	201	9,110,614	790,770	949,854	1,740,624	278	8,453,490
Stone, clay, and glass products.....	417	204	17,513,753	1,598,220	1,027,680	2,625,900	213	5,927,062
Metal and metal products.....	1,486	517	39,538,387	3,476,211	2,269,127	5,745,338	969	88,704,157
All other manufacturing industries.....	732	352	23,356,589	2,025,763	1,815,562	3,841,325	380	6,806,195
Total manufacturing.....	6,211	3,047	202,269,999	16,964,381	25,383,995	42,348,376	3,164	161,389,468
Construction.....	571	331	5,014,371	396,821	497,288	894,109	240	4,032,954
Transportation and other public utilities ¹	1,429	946	73,703,527	6,801,633	1,909,181	8,710,814	483	6,651,533
Trade.....	3,721	1,777	38,065,014	3,210,785	3,668,771	6,879,556	1,944	28,453,233
Public service—Professional, amusements, hotels, etc.....	850	474	6,853,476	504,708	1,101,180	1,605,888	376	2,457,704
Finance, banking, insurance, etc.....	3,439	2,376	65,621,855	5,001,612	1,499,454	6,501,066	1,063	16,088,156
Combinations—Predominant industry not ascertainable.....	129	51	4,070,358	355,327	318,901	674,228	78	2,804,539
Inactive concerns.....	1,223						1,223	867
Total.....	19,806	9,665	431,800,206	36,338,551	36,786,116	73,124,667	10,141	266,641,775

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

RHODE ISLAND.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	16	11	\$29,182	\$1,389	\$696	\$2,085	5	\$51,972
Mining and quarrying.....	12	4	39,382	2,988	2,447	5,435	8	73,641
Manufacturing:								
Food products, liquors, and tobacco.....	52	23	358,150	27,887	48,568	76,455	29	714,314
Textiles and textile products.....	237	138	25,180,668	2,134,023	3,506,742	5,640,765	99	4,661,260
Leather and leather products.....	8	3	145,126	13,455	19,771	33,226	5	37,988
Rubber and rubber goods.....	9	4	114,361	10,668	2,608	13,276	5	1,869,834
Lumber and wood products.....	16	13	175,077	14,337	11,214	25,551	3	84,492
Paper, pulp, and products.....	11	7	171,780	13,992	20,295	34,287	4	129,143
Printing and publishing.....	35	26	983,811	80,449	145,301	225,750	9	64,726
Chemicals and allied substances.....	38	17	562,005	46,836	72,293	119,129	21	291,324
Stone, clay, and glass products.....	7	4	43,771	3,120	7,962	11,082	3	33,768
Metal and metal products.....	252	85	1,359,197	114,471	83,131	197,602	167	4,911,356
All other manufacturing industries.....	90	43	1,829,405	167,427	66,670	234,097	47	1,362,468
Total manufacturing.....	755	363	30,923,351	2,626,665	3,984,555	6,611,220	392	14,160,673
Construction.....	75	50	359,235	25,350	23,507	48,857	25	130,795
Transportation and other public utilities ¹	81	52	3,755,824	359,430	101,621	461,051	29	748,924
Trade.....	418	230	5,044,101	429,054	451,618	880,672	188	1,937,123
Public service—Professional, amusements, hotels, etc.....	91	56	350,592	24,914	27,562	52,476	35	210,416
Finance, banking, insurance, etc.....	406	271	4,329,146	322,772	62,664	385,436	135	17,152,499
Combinations—Predominant industry not ascertainable.....	19	6	12,770	767	.....	767	13	22,054
Inactive concerns.....	155	.....	.....	.....	.....	.....	155	.....
Total.....	2,028	1,043	44,843,583	3,793,329	4,654,670	8,447,999	985	34,488,097

SOUTH CAROLINA.

Agriculture and related industries.....	114	50	\$160,717	\$11,536	\$3,189	\$14,725	64	\$419,868
Mining and quarrying.....	19	6	35,271	2,978	.....	2,978	13	73,903
Manufacturing:								
Food products, liquors, and tobacco.....	108	51	349,139	25,928	18,353	44,281	57	489,350
Textiles and textile products.....	143	75	8,831,401	812,396	607,790	1,420,186	68	3,432,890
Leather and leather products.....	4	1	7,881	512	759	1,271	3	13,494
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	77	23	213,241	18,159	.....	18,159	54	980,023
Paper, pulp, and products.....	2	1	31,923	3,192	.....	3,192	1	19,263
Printing and publishing.....	50	28	134,480	8,289	9,060	17,349	22	96,804
Chemicals and allied substances.....	71	23	143,142	11,143	3,078	14,221	48	1,589,145
Stone, clay, and glass products.....	22	10	32,469	1,703	592	2,295	12	80,727
Metal and metal products.....	17	2	3,151	.....	.....	.....	15	493,259

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

SOUTH CAROLINA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries.....	15	5	\$25,230	\$81,919	.....	\$1,919	10	\$31,115
Total manufacturing.....	509	219	9,772,057	883,241	\$639,632	1,522,873	290	7,226,070
Construction.....	44	25	98,582	5,779	3,675	9,454	19	291,023
Transportation and other public utilities ¹	236	141	564,075	41,961	22,114	64,075	95	303,444
Trade.....	1,299	457	1,468,022	86,487	38,009	124,496	842	7,484,858
Public service—professional, amusements, hotels, etc.....	131	57	154,849	9,482	4,586	14,068	74	204,112
Finance, banking, insurance, etc.....	1,025	603	2,204,926	127,492	34,600	162,092	422	1,740,974
Combinations—predominant industry not ascertainable.....	29	9	28,166	1,460	1,107	2,567	20	152,688
Inactive concerns.....	354	.....	.....	.....	.....	.....	354	.....
Total.....	3,760	1,567	14,486,665	1,170,416	746,912	1,917,328	2,193	17,896,940

SOUTH DAKOTA.

Agriculture and related industries.....	49	13	\$37,473	\$662	.....	\$662	36	\$307,889
Mining and quarrying.....	56	22	30,857	840	.....	840	34	145,965
Manufacturing.....								
Food products, liquors, and tobacco.....	87	53	157,426	8,595	\$5,591	14,186	34	215,347
Textiles and textile products.....	3	2	3,978	137	.....	137	1	1,457
Leather and leather products.....	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	8	3	22,159	1,714	.....	1,714	5	129,545
Paper, pulp, and products.....	1	.....	.....	.....	.....	.....	1	2,828
Printing and publishing.....	40	24	47,675	1,824	475	2,299	16	135,004
Chemicals and allied substances.....	3	1	1,377	.....	.....	.....	2	4,038
Stone, clay, and glass products.....	15	7	11,071	318	228	546	8	42,697
Metal and metal products.....	13	2	19,926	1,337	998	2,335	10	63,757
All other manufacturing industries.....	9	4	686	.....	.....	.....	5	53,587
Total manufacturing.....	179	97	264,298	13,925	7,292	21,217	82	648,260
Construction.....	31	13	75,211	4,682	7,329	12,011	18	67,942
Transportation and other public utilities ¹	208	145	367,520	26,988	2,235	29,223	63	84,603
Trade.....	895	371	1,049,522	55,035	16,332	71,367	524	2,716,370
Public service—professional, amusements, hotels, etc.....	108	61	90,143	4,402	5,354	9,756	47	90,277
Finance, banking, insurance, etc.....	529	336	1,228,531	70,363	7,247	77,610	193	650,355
Combinations—predominant industry not ascertainable.....	16	4	17,817	1,440	458	1,898	12	13,998
Inactive concerns.....	142	.....	.....	.....	.....	.....	142	.....
Total.....	2,213	1,062	3,161,372	178,337	46,247	224,584	1,151	4,725,659

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

TENNESSEE.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	100	48	\$232,758	\$16,380	\$323	\$16,703	52	\$574,628
Mining, quarrying.....	249	85	2,069,494	152,049	446,374	598,423	164	3,020,287
Manufacturing:								
Food products, liquors, and tobacco.....	270	142	5,553,320	456,608	866,722	1,323,330	128	1,334,604
Textiles and textile products.....	106	53	1,582,770	138,891	122,803	261,694	53	1,663,483
Leather and leather products.....	9	3	1,351	.....	.....	.....	6	70,578
Rubber and rubber goods.....	2	.....	.....	.....	.....	.....	2	7,927
Lumber and wood products.....	201	71	1,294,342	108,846	42,735	151,621	130	2,687,213
Paper, pulp, and products.....	10	4	241,606	22,251	12,356	34,607	6	504,503
Printing and publishing.....	83	52	871,106	70,469	126,926	197,395	31	189,734
Chemicals and allied substances.....	106	39	775,868	66,754	54,253	121,007	67	934,630
Stone, clay, and glass products.....	56	30	1,091,167	96,956	98,540	195,496	26	184,723
Metal and metal products.....	112	44	863,186	72,537	69,625	142,162	68	1,158,102
All other manufacturing industries.....	83	37	153,251	10,265	2,050	12,315	46	1,651,339
Total manufacturing.....	1,038	475	12,429,967	1,043,617	1,396,010	2,439,627	563	10,346,836
Construction.....	86	53	437,170	29,215	66,880	96,095	33	161,899
Transportation and other public utilities ¹	266	173	1,725,213	154,498	32,167	186,665	93	2,088,947
Trade.....	1,329	634	5,833,402	454,309	460,698	915,007	695	7,311,940
Public service — Professional, amusements, hotels, etc.....	251	161	1,262,918	94,438	153,322	247,760	90	232,053
Finance, banking, insurance, etc.....	1,079	777	6,497,513	455,360	159,906	615,266	302	985,697
Combinations — Predominant industry not ascertainable.....	49	22	118,949	9,353	2,824	12,177	27	1,624,980
Inactive concerns.....	306	.....	.....	.....	.....	.....	306	1,700
Total.....	4,753	2,428	30,607,384	2,409,219	2,718,504	5,127,723	2,325	26,398,967

TEXAS.

Agriculture and related industries.....	470	233	\$1,123,056	\$81,200	\$61,129	\$142,329	237	\$2,152,547
Mining and quarrying.....	797	170	1,659,784	134,462	130,125	264,587	627	52,677,816
Manufacturing:								
Food products, liquors, and tobacco.....	325	191	4,252,578	347,653	516,896	864,549	134	3,020,285
Textiles and textile products.....	53	23	614,877	41,012	71,260	112,272	30	804,254
Leather and leather products.....	14	4	3,270	.....	.....	.....	10	661,846
Rubber and rubber goods.....	7	.....	.....	.....	.....	.....	7	39,842
Lumber and wood products.....	120	46	1,848,607	171,432	72,633	244,065	74	2,411,653
Paper, pulp, and products.....	9	5	116,363	9,284	7,311	16,595	4	125,159
Printing and publishing.....	186	118	977,706	69,734	119,070	188,804	68	567,890
Chemicals and allied substances.....	208	66	6,533,062	607,164	75,143	682,307	142	4,410,316
Stone, clay, and glass products.....	68	37	855,698	69,680	116,051	185,731	31	297,634
Metal and metal products.....	121	44	441,443	35,399	21,947	57,346	77	1,552,523

¹Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

TEXAS—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd. All other manufacturing industries.....	83	31	\$421,093	\$37,974	\$3,953	\$41,927	52	\$798,624
Total manufacturing.....	1,194	565	16,064,697	1,389,332	1,004,264	2,393,596	629	14,690,026
Construction.....	128	76	926,483	67,295	100,788	168,083	52	669,954
Transportation and other public utilities ¹	631	447	9,817,132	859,621	596,473	1,456,094	184	8,660,011
Trade.....	2,663	1,316	20,213,677	1,595,067	2,718,732	4,313,799	1,347	17,701,552
Public service—Professional, amusements, hotels, etc.....	432	265	2,307,303	181,340	228,208	409,548	167	646,488
Finance, banking, insurance, etc.....	2,459	1,634	12,860,061	961,323	316,852	1,278,175	825	10,108,023
Combinations—Predominant industry not ascertainable.....	59	33	419,945	27,430	23,957	51,387	26	249,986
Inactive concerns.....	352	.....	.....	.....	.....	.....	352	110
Total.....	9,185	4,739	65,392,138	5,297,070	5,180,528	10,477,598	4,446	107,556,513

UTAH.

Agriculture and related industries.....	179	52	\$69,010	\$2,978	\$85	\$3,063	127	\$1,173,522
Mining and quarrying.....	723	70	1,334,386	126,023	23,932	149,955	633	3,433,454
Manufacturing:								
Food products, liquors, and tobacco.....	133	66	695,133	58,768	36,142	94,910	67	9,772,448
Textiles and textile products.....	14	11	44,800	2,834	970	3,804	3	26,677
Leather and leather products.....	5	4	3,292	42	.....	42	1	2,766
Rubber and rubber goods.....	3	1	2,688	69	.....	69	2	12,358
Lumber and wood products.....	5	4	29,995	2,048	2,603	4,651	1	4,532
Paper, pulp, and products.....	1	.....	.....	.....	.....	.....	1	274
Printing and publishing.....	42	24	226,194	17,355	31,758	49,113	18	71,061
Chemicals and allied substances.....	16	6	641,081	54,976	83,070	138,046	10	97,986
Stone, clay, and glass products.....	24	15	261,100	24,098	1,391	25,489	9	40,313
Metal and metal products.....	33	12	30,819	1,465	194	1,659	21	414,146
All other manufacturing industries.....	30	11	13,700	290	.....	290	19	169,295
Total manufacturing.....	306	154	1,948,802	161,945	156,128	318,073	152	10,611,856
Construction.....	60	30	122,234	7,159	7,883	15,042	30	198,996
Transportation and other public utilities ¹	123	71	205,612	13,050	4,550	17,600	52	273,053
Trade.....	750	358	1,694,300	120,972	36,213	157,185	392	3,208,653
Public service—Professional, amusements, hotels, etc.....	160	86	579,061	41,391	64,274	105,665	74	173,612
Finance, banking, insurance, etc.....	547	320	2,474,552	179,206	61,798	241,004	227	1,677,975
Combinations—Predominant industry not ascertainable.....	25	14	142,759	12,314	.....	12,314	11	246,521
Inactive concerns.....	213	.....	.....	.....	.....	.....	213	.....
Total.....	3,086	1,155	8,570,716	665,038	354,863	1,019,901	1,931	20,997,642

¹ Data incomplete. (See text page 10.)

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued.

VERMONT.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	21	11	\$15,100	\$94	.....	\$94	10	\$132,309
Mining and quarrying.....	23	14	240,569	20,475	\$14,625	35,100	9	40,849
Manufacturing:								
Food products, liquors, and tobacco.....	61	39	290,756	19,837	42,804	62,641	22	278,008
Textiles and textile products.....	29	16	511,613	46,286	23,281	69,567	13	662,400
Leather and leather products.....	5	2	20,074	1,550	573	2,123	3	6,214
Rubber and rubber goods.....								
Lumber and wood products.....	48	22	419,125	34,651	39,867	74,518	26	353,363
Paper, pulp and products.....	16	5	81,840	7,008	1,210	8,218	11	825,004
Printing and publishing.....	21	17	116,403	7,946	8,649	16,595	4	19,055
Chemicals and allied substances.....	15	9	288,861	25,058	35,893	60,951	6	34,145
Stone, clay, and glass products.....	52	28	1,026,207	96,972	4,046	101,018	24	116,621
Metal and metal products.....	42	15	154,509	14,497	1,275	15,772	27	1,444,975
All other manufacturing industries.....	28	8	395,108	37,305	34,059	71,364	20	501,580
Total manufacturing.....	317	161	3,304,496	291,110	191,657	482,767	156	4,241,365
Construction.....	3						3	13,269
Transportation and other public utilities ¹	105	78	235,588	16,280	17	16,297	27	160,106
Trade.....	219	137	832,350	57,644	45,748	103,392	82	353,731
Public service—Professional, amusements, hotels, etc.....	41	28	57,645	2,424	.....	2,424	13	25,699
Finance, banking, insurance, etc.....	161	119	1,599,527	137,737	3,594	141,331	42	134,572
Combinations—Predominant industry not ascertainable.....	11	4	27,946	1,875	1,649	3,524	7	12,374
Inactive concerns.....	31						31	.....
Total.....	932	552	6,313,221	527,639	257,290	784,929	380	5,114,274

VIRGINIA.

Agriculture and related industries.....	122	28	\$45,520	\$1,445	\$682	\$2,127	94	\$623,759
Mining and quarrying.....	207	66	3,454,949	309,291	157,375	466,666	141	4,408,252
Manufacturing:								
Food products, liquors, and tobacco.....	267	145	2,123,662	166,334	291,425	457,759	122	1,273,006
Textiles and textile products.....	69	28	3,085,589	277,211	207,716	484,927	41	949,091
Leather and leather products.....	18	7	754,848	71,454	31,943	103,397	11	435,199
Rubber and rubber goods.....	1	1	1,056	.....	.....	.....	.....	.....
Lumber and wood products.....	151	59	1,167,211	98,544	82,971	181,515	92	2,693,875
Paper, pulp, and products.....	24	16	868,577	82,153	30,430	112,583	8	914,434
Printing and publishing.....	85	60	1,123,735	92,681	132,219	224,900	25	114,052
Chemicals and allied substances.....	98	42	394,813	32,059	17,911	49,970	56	1,637,248
Stone, clay, and glass products.....	51	22	148,389	10,643	4,546	15,189	29	285,435
Metal and metal products.....	97	25	185,703	13,094	974	14,068	72	1,290,780

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

VIRGINIA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries.....	63	16	\$123,450	\$8,646	\$15,840	\$24,486	47	\$539,851
Total manufacturing.....	924	421	9,977,033	852,819	815,975	1,668,794	503	10,132,971
Construction.....	116	69	1,918,449	171,359	80,549	251,908	47	565,323
Transportation and other public utilities ¹	263	172	22,304,516	2,167,325	56,443	2,223,768	91	6,497,377
Trade.....	1,566	799	6,341,454	485,507	279,757	765,264	767	7,339,507
Public service—Professional amusements, hotels, etc..	230	129	795,854	65,066	48,006	113,072	101	394,283
Finance, banking, insurance, etc.....	1,515	996	9,295,191	699,773	173,729	873,502	519	2,125,853
Combinations — Predominant industry not ascertainable.....	57	25	317,490	28,792	2,236	31,028	32	370,011
Inactive concerns.....	288						288	30
Total.....	5,288	2,705	54,450,456	4,781,377	1,614,752	6,396,129	2,583	32,457,366

WASHINGTON.

Agriculture and related industries.....	560	201	\$2,247,144	\$193,069	\$82,490	\$275,559	359	\$4,587,580
Mining and quarrying.....	526	46	1,289,326	120,756	48,384	169,140	480	3,125,100
Manufacturing:								
Food products, liquors, and tobacco.....	339	136	1,669,652	132,263	172,868	305,131	203	8,352,094
Textiles and textile products.....	68	31	141,641	9,019	4,480	13,499	37	270,759
Leather and leather products.....	9	4	22,699	1,492	2,861	4,353	5	30,490
Rubber and rubber goods.....	10	1	40				9	297,125
Lumber and wood products.....	483	150	3,820,793	329,901	241,760	571,661	333	7,804,890
Paper, pulp, and products.....	12	4	919,945	70,665	163,435	234,100	8	237,604
Printing and publishing	143	95	1,584,379	136,004	93,260	229,264	48	143,336
Chemicals and allied substances.....	61	24	36,921	1,086		1,086	37	366,591
Stone, clay, and glass products.....	61	32	524,541	34,903	37,403	72,306	29	120,885
Metal and metal products.....	211	55	421,432	35,477	3,134	38,611	156	2,563,444
All other manufacturing industries.....	137	47	175,927	11,826	4,265	16,091	90	627,727
Total manufacturing.....	1,534	579	9,317,970	762,636	723,466	1,486,102	955	20,814,945
Construction.....	167	78	751,503	36,726	263,339	300,065	89	721,757
Transportation and other public utilities ¹	560	313	5,310,349	374,700	57,569	432,269	247	2,998,548
Trade.....	2,028	952	6,712,611	490,725	358,260	848,985	1,076	10,844,764
Public service—Professional amusements, hotels, etc.....	573	259	1,735,598	130,856	127,568	258,424	314	913,758
Finance, banking, insurance, etc.....	2,204	1,076	6,396,642	429,782	103,908	533,690	1,128	7,056,585
Combinations — Predominant industry not ascertainable.....	76	35	470,545	41,295	15,223	56,518	41	302,787
Inactive concerns.....	1,473	1					1,472	2,190
Total.....	9,701	3,540	34,231,688	2,580,545	1,780,207	4,360,752	6,161	51,368,014

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

WEST VIRGINIA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	91	16	\$46,767	\$2,333	\$1,351	\$3,684	75	\$492,680
Mining and quarrying.....	1,134	404	13,980,646	1,112,163	1,658,845	2,771,008	730	16,366,927
Manufacturing:								
Food products, liquors, and tobacco.....	133	82	2,121,496	176,411	215,791	392,202	51	456,882
Textiles and textile products.....	27	15	430,296	40,398	8,591	48,989	12	61,883
Leather and leather products.....	6	3	72,430	6,346	4,770	11,116	3	1,104,786
Rubber and rubber goods.....	4	.....	.....	.....	.....	.....	4	73,236
Lumber and wood products.....	115	50	851,401	64,440	74,272	138,712	65	2,096,325
Paper, pulp, and products.....	9	6	105,648	8,662	7,027	15,689	3	117,747
Printing and publishing.....	60	47	356,741	26,730	30,804	57,534	13	28,683
Chemicals and allied substances.....	40	16	2,703,593	221,488	422,876	644,364	24	377,083
Stone, clay, and glass products.....	129	68	2,960,847	246,427	407,838	654,265	61	1,741,678
Metal and metal products.....	72	23	381,814	30,912	33,201	64,113	49	8,574,381
All other manufacturing industries.....	34	13	550,237	51,682	28,906	80,588	21	861,992
Total manufacturing.....	629	323	10,534,503	873,496	1,234,076	2,107,572	306	15,494,676
Construction.....	94	64	439,946	31,587	34,747	66,334	30	319,824
Transportation and other public utilities ¹	227	139	3,822,042	344,420	112,438	456,858	88	277,958
Trade.....	965	617	6,564,578	511,714	520,379	1,032,093	348	3,411,435
Public service—Professional, amusements, hotels, etc.....	146	85	437,836	28,839	29,288	58,127	61	158,540
Finance, banking, insurance, etc.....	976	717	6,785,635	485,544	295,624	781,168	259	877,358
Combinations—Predominant industry not ascertainable.....	49	18	90,251	5,843	5,555	11,398	31	407,957
Inactive concerns.....	312	.....	.....	.....	.....	.....	312	.....
Total.....	4,623	2,383	42,702,204	3,395,939	3,892,303	7,288,242	2,240	37,807,355

WISCONSIN.

Agriculture and related industries.....	269	103	\$834,940	\$66,133	\$60,302	\$126,435	166	\$1,335,897
Mining and quarrying.....	190	51	511,296	41,684	30,540	72,224	139	648,112
Manufacturing:								
Food products, liquors, and tobacco.....	1,209	686	6,457,836	489,083	986,778	1,475,861	523	9,601,760
Textiles and textile products.....	205	100	5,006,940	405,323	825,191	1,230,514	105	2,394,693
Leather and leather products.....	108	50	1,715,899	149,572	99,343	248,915	58	3,040,328
Rubber and rubber goods.....	18	6	244,438	21,666	17,343	39,009	12	2,276,693
Lumber and wood products.....	310	133	3,549,283	295,916	380,266	676,182	177	9,404,296
Paper, pulp, and products.....	91	41	3,067,910	292,630	125,806	418,436	50	3,061,357
Printing and publishing.....	241	165	1,950,584	145,704	284,527	430,231	76	281,008
Chemicals and allied substances.....	101	43	2,114,747	184,104	220,553	404,657	58	2,344,805
Stone, clay, and glass products.....	95	56	477,402	33,935	51,732	85,667	39	238,135
Metal and metal products.....	667	214	10,175,916	858,131	844,958	1,703,089	453	22,311,959

¹ Data incomplete. (See text page 10.)

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued.*

WISCONSIN—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd. All other manufacturing industries.....	370	142	\$3,754,554	\$307,259	\$325,045	\$632,304	228	\$4,517,501
Total manufacturing.....	3,415	1,636	38,515,509	3,183,323	4,161,542	7,344,865	1,779	59,472,535
Construction.....	263	162	928,637	61,539	71,313	132,852	101	839,339
Transportation and other public utilities ¹	775	526	3,258,709	271,685	97,982	369,667	249	1,035,022
Trade.....	2,706	1,395	9,311,336	685,927	590,909	1,276,836	1,311	10,404,730
Public service—Professional, amusements, hotels, etc.....	539	298	1,376,375	92,954	119,479	212,433	241	815,461
Finance, banking, insurance, etc.....	2,826	1,806	16,139,458	1,265,545	192,131	1,457,676	1,020	5,766,576
Combinations—Predominant industry not ascertainable.....	82	32	506,046	33,886	362	34,248	50	251,736
Inactive concerns.....	1,077	.....	.....	.....	.....	.....	1,077	.....
Total.....	12,142	6,009	71,382,306	5,702,676	5,324,560	11,027,236	6,133	80,569,408

WYOMING.

Agriculture and related industries.....	278	64	\$96,237	\$2,361	\$126	\$2,487	214	\$3,074,017
Mining, quarrying.....	174	42	635,416	59,078	14,904	73,982	132	4,025,610
Manufacturing.....	.....	.....	.....	.....	.....	.....	.....	.....
Food products, liquors, and tobacco.....	21	11	38,092	2,185	1,212	3,397	10	80,461
Textiles and textile products.....	.....	.....	.....	.....	.....	.....	.....	.....
Leather and leather products.....	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	4	3	86,714	8,083	3,559	11,642	1	5,560
Paper, pulp, and products.....	.....	.....	.....	.....	.....	.....	.....	.....
Printing and publishing.....	24	14	54,634	3,187	2,198	5,385	10	13,084
Chemical and allied substances.....	5	1	1,563	.....	.....	.....	4	134,975
Stone, clay, and glass products.....	7	3	10,617	463	.....	463	4	11,804
Metal and metal products.....	1	.....	.....	.....	.....	.....	1	4,094
All other manufacturing industries.....	2	.....	.....	.....	.....	.....	2	7,492
Total manufacturing.....	64	32	191,620	13,918	6,969	20,887	32	257,470
Construction.....	15	11	25,681	877	197	1,074	4	15,951
Transportation and other public utilities ¹	71	37	197,552	14,839	12,063	26,902	34	225,803
Trade.....	333	171	1,005,181	71,504	54,484	125,988	162	768,961
Public service—Professional, amusements, hotels, etc.....	62	34	71,627	2,602	836	3,438	28	107,035
Finance, banking, insurance, etc.....	316	205	983,555	66,443	28,914	95,357	111	391,302
Combinations—Predominant industry not ascertainable.....	9	5	43,935	3,205	2,158	5,363	4	60,410
Inactive concerns.....	341	.....	.....	.....	.....	.....	341	10
Total.....	1,663	601	3,250,804	234,827	120,661	355,478	1,062	8,926,569

¹ Data incomplete. (See text page 10.)

TABLE 11.—*Corporation returns—distribution by size of net income by industrial groups.*

[Income returned for the calendar year ended Dec. 31, 1921.]

AGRICULTURE AND RELATED INDUSTRIES.

Income classes.	Num- ber.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net in- come.
Reporting net income:							
\$0 to \$2,000.....	1, 881	1, 455, 108					
\$2,000 to \$5,000.....	576	1, 869, 099	\$74, 277	\$4, 301	\$78, 578	\$136	4.20
\$5,000 to \$10,000.....	276	1, 916, 409	132, 474	42, 768	175, 242	635	9.14
\$10,000 to \$50,000.....	324	7, 312, 563	640, 158	428, 472	1, 078, 630	3, 329	14.75
\$50,000 to \$100,000.....	49	3, 364, 942	297, 102	276, 695	573, 797	11, 710	17.05
\$100,000 to \$250,000.....	27	3, 756, 560	353, 044	303, 878	656, 922	24, 330	17.49
\$250,000 to \$500,000.....	7	2, 324, 404	212, 075	130, 689	342, 764	48, 966	14.74
\$500,000 to \$1,000,000.....	1 ⁵						
\$1,000,000 to \$5,000,000.....	1	18, 719, 116	1, 724, 399	1, 371, 630	3, 096, 029	516, 005	16.54
\$5,000,000 and over.....	1 ¹						
Total.....	3, 146	40, 718, 192	3, 433, 529	2, 568, 433	6, 001, 962	² 1, 908	² 14.74
Reporting no net income.....	5, 578	³ 88, 562, 898					
Grand total.....	8, 724	³ 47, 844, 706	3, 433, 529	2, 568, 433	6, 001, 962		

MINING AND QUARRYING.

Reporting net income:							
\$0 to \$2,000.....	2, 161	\$1, 626, 342					
\$2,000 to \$5,000.....	660	2, 101, 507	\$82, 727	\$7, 535	\$90, 262	\$137	4.30
\$5,000 to \$10,000.....	404	2, 888, 294	196, 311	62, 065	258, 376	640	8.94
\$10,000 to \$50,000.....	646	15, 416, 145	1, 303, 964	1, 033, 613	2, 337, 577	3, 619	15.16
\$50,000 to \$100,000.....	185	13, 267, 709	1, 134, 251	1, 383, 053	2, 517, 304	13, 607	18.97
\$100,000 to \$250,000.....	195	30, 434, 917	2, 612, 005	3, 395, 686	6, 007, 691	30, 809	19.73
\$250,000 to \$500,000.....	53	18, 277, 201	1, 548, 254	2, 147, 030	3, 695, 284	69, 722	20.21
\$500,000 to \$1,000,000.....	31	20, 982, 219	1, 814, 366	1, 983, 803	3, 798, 169	122, 521	18.10
\$1,000,000 to \$5,000,000.....	28	56, 296, 890	4, 927, 798	4, 299, 125	9, 226, 923	329, 533	16.39
\$5,000,000 and over.....	2	23, 842, 699	2, 184, 916	1, 852, 714	4, 037, 630	2, 018, 815	16.93
Total.....	4, 365	185, 133, 923	15, 804, 592	16, 164, 624	31, 969, 216	² 7, 324	² 17.26
Reporting no net income.....	13, 295	³ 414, 488, 951					
Grand total.....	17, 660	³ 229, 355, 028	15, 804, 592	16, 164, 624	31, 969, 216		

MANUFACTURING—EMBRACING ALL MANUFACTURES.

Reporting net income:							
\$0 to \$2,000.....	13, 580	\$11, 714, 358					
\$2,000 to \$5,000.....	7, 093	22, 715, 886	\$850, 637	\$79, 611	\$930, 248	\$131	4.10
\$5,000 to \$10,000.....	4, 320	30, 947, 905	2, 134, 585	772, 492	2, 907, 077	673	9.39
\$10,000 to \$50,000.....	7, 662	176, 350, 554	15, 148, 474	12, 762, 374	27, 910, 848	3, 643	15.83
\$50,000 to \$100,000.....	1, 919	134, 508, 872	11, 920, 430	13, 635, 095	25, 555, 525	13, 317	19.00
\$100,000 to \$250,000.....	1, 404	218, 642, 156	19, 316, 319	24, 361, 422	43, 677, 741	31, 110	19.98
\$250,000 to \$500,000.....	541	186, 855, 751	16, 038, 069	21, 184, 618	37, 222, 687	68, 803	19.92
\$500,000 to \$1,000,000.....	281	194, 973, 696	16, 824, 190	23, 792, 732	40, 616, 922	144, 544	20.85
\$1,000,000 to \$5,000,000.....	200	403, 728, 199	35, 293, 883	49, 824, 453	85, 118, 356	425, 592	21.08
\$5,000,000 and over.....	30	397, 351, 231	33, 508, 545	54, 322, 320	87, 830, 865	2, 927, 696	22.10
Total.....	37, 030	1, 777, 785, 608	151, 035, 132	200, 735, 117	351, 770, 249	² 9, 500	² 19.79
Reporting no net income.....	42, 718	³ 1, 898, 831, 377					
Grand total.....	79, 748	³ 121, 045, 769	151, 035, 132	200, 735, 117	351, 770, 249		

¹ Classes grouped to conceal net income and identity of taxpayers.² Average for returns reporting net income of \$2,000 and over.³ Deficit.

TABLE 11.—*Corporation returns—distribution by size of net income by industrial groups—Continued.*

MANUFACTURING—FOOD PRODUCTS, LIQUORS, AND TOBACCO.

Income classes.	Num-ber.	Net income.	Income tax.	Warprofits 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.....	2,943	\$2,456,003	.....	.....	.....	.....	.....
\$2,000 to \$5,000.....	1,342	4,326,136	\$164,043	\$18,110	\$182,153	\$136	4.21
\$5,000 to \$10,000.....	815	5,847,514	403,830	161,800	565,630	694	9.67
\$10,000 to \$50,000.....	1,418	32,765,385	2,788,973	2,952,757	5,741,730	4,049	17.52
\$50,000 to \$100,000.....	331	23,261,799	1,994,632	2,936,785	4,931,417	14,899	21.20
\$100,000 to \$250,000.....	203	30,929,350	2,651,957	4,167,530	6,819,487	33,594	22.05
\$250,000 to \$500,000.....	71	24,914,144	2,046,843	3,384,220	5,431,063	76,494	21.80
\$500,000 to \$1,000,000.....	45	32,862,303	2,709,695	4,951,214	7,750,909	172,242	23.59
\$1,000,000 to \$5,000,000.....	32	69,364,928	5,696,975	11,032,798	16,759,773	523,743	24.16
\$5,000,000 and over.....	7	92,448,711	8,254,485	9,230,657	17,494,142	2,499,163	18.92
Total.....	7,207	319,176,273	26,801,433	38,874,871	65,676,304	2 9,113	2 20.58
Reporting no net income.....	6,570	309,161,987	.....	.....	.....	.....	.....
Grand total.....	13,777	10,014,286	26,801,433	38,874,871	65,676,304	.....	.....

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS.

Reporting net income:							
\$0 to \$2,000.....	1,764	\$1,631,333	.....	.....	.....	.....	.....
\$2,000 to \$5,000.....	1,020	3,218,263	\$119,117	\$10,337	\$129,454	\$127	4.02
\$5,000 to \$10,000.....	563	4,019,954	277,234	103,665	380,899	677	9.48
\$10,000 to \$50,000.....	1,050	25,114,179	2,165,725	1,547,701	3,713,426	3,537	14.78
\$50,000 to \$100,000.....	353	24,617,130	2,246,841	2,163,069	4,409,910	12,492	17.91
\$100,000 to \$250,000.....	300	46,440,523	4,111,795	4,814,854	8,926,649	29,755	19.22
\$250,000 to \$500,000.....	136	47,561,680	3,989,639	5,814,058	9,803,697	72,086	20.61
\$500,000 to \$1,000,000.....	76	51,244,413	4,526,078	5,522,333	10,048,411	132,216	19.61
\$1,000,000 to \$5,000,000.....	48	97,007,993	8,320,137	12,552,447	20,872,584	434,845	21.52
\$5,000,000 and over.....	2	26,500,615	1,886,165	7,044,875	8,931,040	4,465,520	33.70
Total.....	5,312	327,356,083	27,642,731	39,573,339	67,216,070	2 12,654	2 20.53
Reporting no net income.....	5,560	189,439,330	.....	.....	.....	.....	.....
Grand total.....	10,872	137,916,753	27,642,731	39,573,339	67,216,070	.....	.....

MANUFACTURING—LEATHER AND LEATHER PRODUCTS.

Reporting net income:							
\$0 to \$2,000.....	302	\$262,444	.....	.....	.....	.....	.....
\$2,000 to \$5,000.....	182	587,291	\$23,441	\$2,053	\$25,494	\$140	4.34
\$5,000 to \$10,000.....	106	752,384	50,848	17,263	68,111	643	9.05
\$10,000 to \$50,000.....	218	5,001,277	425,491	349,891	775,382	3,557	15.50
\$50,000 to \$100,000.....	76	5,108,534	442,678	536,966	979,644	12,890	19.17
\$100,000 to \$250,000.....	58	9,047,030	787,862	1,136,252	1,924,114	33,174	21.27
\$250,000 to \$500,000.....	14	4,745,251	396,097	755,477	1,151,574	82,255	24.27
\$500,000 to \$1,000,000.....	17	11,659,103	966,779	1,806,230	2,773,009	163,118	23.78
\$1,000,000 to \$5,000,000.....	17	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	11	19,901,322	1,765,629	2,351,890	4,117,519	514,690	20.69
Total.....	981	57,064,636	4,858,825	6,956,022	11,814,847	2 12,044	2 20.70
Reporting no net income.....	1,203	105,909,355	.....	.....	.....	.....	.....
Grand total.....	2,184	3 48,844,719	4,858,825	6,956,022	11,814,847	.....	.....

¹ Classes grouped to conceal net income and identity of taxpayers.² Average for returns reporting net income of \$2,000 and over.³ Deficit.

TABLE 11.—Corporation returns—distribution by size of net income by industrial groups—Continued.

MANUFACTURING—RUBBER AND RUBBER GOODS.

Income classes.	Number.	Net income.	Income tax.	Warprofits 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.....	64	\$54,115					
\$2,000 to \$5,000.....	41	139,577	\$6,965	\$434	\$7,399	\$180	5.30
\$5,000 to \$10,000.....	17	125,221	9,056	953	10,009	589	7.99
\$10,000 to \$50,000.....	46	1,108,662	99,257	67,770	167,027	3,631	15.07
\$50,000 to \$100,000.....	25	2,548,526	224,483	218,165	442,648	17,706	17.37
\$100,000 to \$250,000.....							
\$250,000 to \$500,000.....	3	1,125,572	108,248	80,137	188,385	62,795	16.74
\$500,000 to \$1,000,000.....							
\$1,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Total.....	196	5,101,673	448,009	367,459	815,468	² 4,161	² 15.98
Reporting no net income.....	445	³ 101,561,735					
Grand total.....	641	³ 96,460,062	448,009	367,459	815,468		

MANUFACTURING—LUMBER AND WOOD PRODUCTS.

Reporting net income:							
\$0 to \$2,000.....	815	\$760,974					
\$2,000 to \$5,000.....	603	1,973,099	\$74,624	\$4,750	\$79,374	\$132	4.02
\$5,000 to \$10,000.....	375	2,728,451	191,089	53,018	244,107	651	8.95
\$10,000 to \$50,000.....	861	20,045,816	1,747,617	1,205,001	2,952,618	3,429	14.73
\$50,000 to \$100,000.....	186	12,481,233	1,110,191	1,056,643	2,166,834	11,650	17.36
\$100,000 to \$250,000.....	111	17,192,850	1,567,340	1,337,475	2,904,815	26,170	16.90
\$250,000 to \$500,000.....	24	8,018,344	727,545	598,785	1,326,330	55,264	16.54
\$500,000 to \$1,000,000.....	¹ 8						
\$1,000,000 to \$5,000,000.....	¹ 1	7,310,284	642,807	930,188	1,572,995	174,777	21.52
\$5,000,000 and over.....							
Total.....	2,984	70,511,051	6,061,213	5,185,860	11,247,073	² 3,769	² 15.95
Reporting no net income.....	3,749	³ 120,219,887					
Grand total.....	6,733	³ 49,708,836	6,061,213	5,185,860	11,247,073		

MANUFACTURING—PAPER, PULP, AND PRODUCTS.

Reporting net income:							
\$0 to \$2,000.....	148	\$139,156					
\$2,000 to \$5,000.....	135	429,396	\$15,104	\$131	\$15,235	\$113	3.55
\$5,000 to \$10,000.....	83	591,335	37,833	10,617	48,450	584	8.19
\$10,000 to \$50,000.....	221	5,076,857	439,534	301,286	740,820	3,352	14.59
\$50,000 to \$100,000.....	54	3,977,165	342,380	376,825	719,205	13,319	18.08
\$100,000 to \$250,000.....	56	8,874,747	817,705	704,944	1,522,649	27,190	17.16
\$250,000 to \$500,000.....	17	6,095,705	557,607	413,268	970,875	57,110	15.93
\$500,000 to \$1,000,000.....	11	7,510,456	639,152	989,918	1,629,070	148,097	21.69
\$1,000,000 to \$5,000,000.....	5	12,187,020	1,089,541	848,217	1,937,758	387,552	15.90
\$5,000,000 and over.....							
Total.....	730	44,881,837	3,938,856	3,645,206	7,584,062	² 10,389	² 16.90
Reporting no net income.....	946	³ 49,178,592					
Grand total.....	1,676	³ 4,296,755	3,938,856	3,645,206	7,584,062		

¹ Classes grouped to conceal net income and identity of taxpayers.² Average for returns reporting net income of \$2,000 and over.³ Deficit.

TABLE 11.—*Corporation returns—distribution by size of net income by industrial groups—Continued.*

MANUFACTURING—PRINTING AND PUBLISHING.

Income classes.	Num-ber.	Net income.	Income tax.	Warprofits 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.....	2,244	\$1,968,461					
\$2,000 to \$5,000.....	1,194	3,763,066	\$135,954	\$13,209	\$149,163	\$125	3.96
\$5,000 to \$10,000.....	651	4,647,378	321,351	159,697	481,048	739	10.35
\$10,000 to \$50,000.....	928	20,062,396	1,673,938	1,916,569	3,590,507	3,869	17.90
\$50,000 to \$100,000.....	171	12,066,716	1,037,515	1,640,335	2,677,850	15,660	22.19
\$100,000 to \$250,000.....	111	17,220,311	1,438,016	2,569,995	4,008,011	36,108	23.27
\$250,000 to \$500,000.....	46	15,060,682	1,282,355	2,126,432	3,408,787	74,104	22.63
\$500,000 to \$1,000,000.....	24	15,903,332	1,334,814	2,538,009	3,872,823	161,368	24.35
\$1,000,000 to \$5,000,000.....	116						
\$5,000,000 and over.....	11	33,464,248	2,697,887	6,297,290	8,995,177	529,128	26.87
Total.....	5,386	124,156,590	9,921,830	17,261,536	27,183,366	2 5,047	2 21.89
Reporting no net income.....	3,046	28,679,985					
Grand total.....	8,432	97,476,605	9,921,830	17,261,536	27,183,366		

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES.

Reporting net income:							
\$0 to \$2,000.....	1,029	\$712,490					
\$2,000 to \$5,000.....	396	1,286,249	\$49,774	\$4,768	\$54,542	\$138	4.24
\$5,000 to \$10,000.....	247	1,769,661	120,201	39,626	159,827	647	9.03
\$10,000 to \$50,000.....	501	11,635,064	1,015,187	827,645	1,842,832	3,678	15.84
\$50,000 to \$100,000.....	126	8,988,797	777,897	987,591	1,765,488	14,012	19.64
\$100,000 to \$250,000.....	108	17,231,602	1,520,290	1,964,659	3,484,989	32,268	20.22
\$250,000 to \$500,000.....	42	14,394,165	1,189,592	2,157,403	3,346,995	79,690	23.25
\$500,000 to \$1,000,000.....	23	16,008,389	1,355,632	2,297,689	3,653,321	158,840	22.82
\$1,000,000 to \$5,000,000.....	25	48,130,020	4,649,760	5,880,114	10,529,874	421,195	21.88
\$5,000,000 and over.....	5	38,060,852	3,632,456	1,127,538	4,759,994	951,999	12.51
Total.....	2,502	158,217,289	14,310,789	15,287,073	29,597,862	2 11,830	2 18.71
Reporting no net income.....	3,422	132,881,065					
Grand total.....	5,924	25,336,224	14,310,789	15,287,073	29,597,862		

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS.

Reporting net income:							
\$0 to \$2,000.....	661	\$650,592					
\$2,000 to \$5,000.....	397	1,279,251	\$50,970	\$4,082	\$55,052	\$139	4.30
\$5,000 to \$10,000.....	269	1,885,212	130,312	34,619	164,931	613	8.74
\$10,000 to \$50,000.....	423	9,693,566	842,436	741,407	1,583,843	3,744	16.34
\$50,000 to \$100,000.....	112	7,662,077	678,900	827,210	1,506,110	13,447	19.66
\$100,000 to \$250,000.....	93	14,310,469	1,213,751	1,939,181	3,152,932	33,902	22.03
\$250,000 to \$500,000.....	25	8,247,505	726,551	741,702	1,468,253	58,730	17.80
\$500,000 to \$1,000,000.....	10	7,336,847	654,441	562,387	1,216,828	121,683	16.58
\$1,000,000 to \$5,000,000.....	17						
\$5,000,000 and over.....	11	18,690,980	1,718,529	1,165,150	2,883,679	360,460	15.43
Total.....	1,998	69,756,499	6,015,890	6,015,738	12,031,628	2 6,022	2 17.25
Reporting no net income.....	1,683	26,259,793					
Grand total.....	3,681	43,496,706	6,015,890	6,015,738	12,031,628		

¹ Classes grouped to conceal net income and identity of taxpayers.² Average for returns reporting net income of \$2,000 and over.³ Deficit.

TABLE 11.—*Corporation returns—distribution by size of net income by industrial groups—*
Continued.

MANUFACTURING—METAL AND METAL PRODUCTS.

Income classes.	Num- ber.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net in- come.
Reporting net income:							
\$0 to \$2,000.....	1, 889	\$1, 625, 238	.....	.....	.....	.....	.....
\$2,000 to \$5,000.....	994	3, 202, 299	\$119, 405	\$10, 748	\$130, 153	\$131	4.06
\$5,000 to \$10,000.....	682	4, 897, 829	337, 815	93, 901	431, 716	633	8.81
\$10,000 to \$50,000.....	1, 177	27, 203, 469	2, 341, 375	1, 584, 184	3, 925, 559	3, 335	14.43
\$50,000 to \$100,000.....	289	20, 091, 860	1, 825, 376	1, 635, 781	3, 461, 157	11, 976	17.22
\$100,000 to \$250,000.....	235	37, 312, 791	3, 286, 949	3, 734, 474	7, 021, 423	29, 878	18.81
\$250,000 to \$500,000.....	108	36, 983, 049	3, 255, 429	3, 266, 201	6, 521, 630	60, 385	17.63
\$500,000 to \$1,000,000.....	43	30, 299, 359	2, 579, 026	3, 002, 072	5, 581, 098	129, 796	18.42
\$1,000,000 to \$5,000,000.....	43	93, 274, 678	8, 272, 817	9, 064, 323	17, 337, 140	403, 189	18.58
\$5,000,000 and over.....	8	182, 476, 288	14, 542, 977	31, 354, 867	45, 897, 844	5, 737, 231	25.15
Total.....	5, 468	437, 366, 860	36, 561, 169	53, 746, 551	90, 307, 720	² 16, 516	² 20.65
Reporting no net income.....	10, 068	³ 666, 001, 897	.....	.....	.....	.....	.....
Grand total.....	15, 536	³ 228, 635, 037	36, 561, 169	53, 746, 551	90, 307, 720	.....	.....

ALL OTHER MANUFACTURING INDUSTRIES.

Reporting net income:							
\$0 to \$2,000.....	1, 721	\$1, 453, 552	.....	.....	.....	.....	.....
\$2,000 to \$5,000.....	789	2, 511, 259	\$91, 240	\$10, 989	\$102, 229	\$130	4.07
\$5,000 to \$10,000.....	512	3, 682, 966	255, 016	97, 333	352, 349	688	9.57
\$10,000 to \$50,000.....	819	18, 643, 883	1, 608, 941	1, 268, 163	2, 877, 104	3, 513	15.43
\$50,000 to \$100,000.....	196	13, 702, 035	1, 239, 537	1, 255, 725	2, 495, 262	12, 731	18.21
\$100,000 to \$250,000.....	129	20, 082, 483	1, 920, 654	1, 992, 018	3, 912, 672	30, 331	19.48
\$250,000 to \$500,000.....	55	19, 709, 654	1, 758, 163	1, 846, 935	3, 605, 098	65, 547	18.29
\$500,000 to \$1,000,000.....	24	16, 707, 392	1, 473, 452	1, 571, 762	3, 045, 214	126, 884	18.23
\$1,000,000 to \$5,000,000.....	16	29, 692, 764	2, 695, 268	2, 440, 932	5, 136, 200	321, 013	17.30
\$5,000,000 and over.....	5	38, 010, 829	3, 432, 116	3, 337, 605	6, 769, 721	1, 353, 944	17.81
Total.....	4, 266	164, 196, 817	14, 474, 387	13, 821, 462	28, 295, 849	² 6, 633	² 17.23
Reporting no net income.....	6, 026	³ 171, 537, 751	.....	.....	.....	.....	.....
Grand total.....	10, 292	³ 7, 340, 934	14, 474, 387	13, 821, 462	28, 295, 849	.....	.....

CONSTRUCTION.

Reporting net income:							
\$0 to \$2,000.....	2, 568	\$2, 301, 630	.....	.....	.....	.....	.....
\$2,000 to \$5,000.....	1, 660	5, 258, 479	\$194, 855	\$25, 324	\$220, 179	\$133	4.19
\$5,000 to \$10,000.....	786	5, 488, 833	368, 806	243, 923	612, 229	779	11.15
\$10,000 to \$50,000.....	848	17, 718, 212	1, 425, 213	2, 215, 870	3, 641, 083	4, 294	20.55
\$50,000 to \$100,000.....	102	6, 891, 012	570, 846	1, 108, 492	1, 679, 338	16, 464	24.37
\$100,000 to \$250,000.....	47	7, 188, 271	589, 939	1, 123, 415	1, 713, 354	36, 454	23.84
\$250,000 to \$500,000.....	21	7, 475, 579	555, 909	1, 163, 023	1, 718, 992	81, 857	22.99
\$500,000 to \$1,000,000.....	2	1, 258, 691	105, 051	200, 010	305, 061	152, 531	24.24
\$1,000,000 to \$5,000,000.....	7	13, 754, 661	1, 062, 152	2, 642, 498	3, 704, 650	529, 236	26.93
\$5,000,000 and over.....	.....	.....	.....	.....	.....	.....	.....
Total.....	6, 041	67, 335, 368	4, 872, 331	8, 722, 555	13, 594, 886	² 2, 250	² 20.19
Reporting no net income.....	4, 320	³ 51, 507, 351	.....	.....	.....	.....	.....
Grand total.....	10, 361	15, 828, 017	4, 872, 331	8, 722, 555	13, 594, 886	.....	.....

² Average for returns reporting net income of \$2,000 and over.³ Deficits.

TABLE 11.—*Corporation returns—distribution by size of net income by industrial groups—*
Continued.

TRANSPORTATION AND OTHER PUBLIC UTILITIES.

Income classes.	Num- ber.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net in- come.
Reporting net income:							
\$0 to \$2,000.....	6,931	\$4,540,446					
\$2,000 to \$5,000.....	1,921	5,999,615	\$252,231	\$17,272	\$269,503	\$140	4.49
\$5,000 to \$10,000.....	940	6,660,048	468,494	122,395	590,889	629	8.87
\$10,000 to \$50,000.....	1,222	27,303,132	2,404,179	1,237,685	3,691,864	3,021	13.52
\$50,000 to \$100,000.....	273	18,842,825	1,755,033	1,012,615	2,767,648	10,138	14.69
\$100,000 to \$250,000.....	222	35,587,844	3,354,119	1,700,019	5,054,138	22,766	14.20
\$250,000 to \$500,000.....	139	48,851,449	4,577,507	1,451,980	6,029,487	43,378	12.34
\$500,000 to \$1,000,000.....	63	44,031,699	4,248,587	1,319,484	5,568,071	88,382	12.65
\$1,000,000 to \$5,000,000.....	96	206,769,295	19,307,700	7,139,295	26,446,995	275,490	12.79
\$5,000,000 and over.....	24	423,285,101	40,502,281	10,100,889	50,603,170	2,108,465	11.95
Total.....	11,831	821,871,454	76,870,131	21,151,634	101,021,765	28,539	212.29
Reporting no net income.....	7,274	\$323,368,793					
Grand total.....	19,105	498,592,661	76,870,131	21,151,634	101,021,765		

TRADE.

Reporting net income:							
\$0 to \$2,000.....	19,515	\$17,610,019					
\$2,000 to \$5,000.....	10,723	34,086,700	\$1,306,851	\$147,417	\$1,454,268	\$136	4.27
\$5,000 to \$10,000.....	5,123	35,885,495	2,477,998	917,633	3,395,621	663	9.46
\$10,000 to \$50,000.....	5,818	122,485,925	10,573,416	8,585,210	19,158,626	3,293	15.64
\$50,000 to \$100,000.....	853	59,637,908	5,308,321	6,149,339	11,457,651	13,432	19.21
\$100,000 to \$250,000.....	504	75,481,472	6,656,361	8,587,274	15,243,635	30,245	20.20
\$250,000 to \$500,000.....	145	49,389,137	4,386,425	4,923,000	9,309,425	64,203	18.85
\$500,000 to \$1,000,000.....	76	49,967,239	4,393,838	5,225,145	9,618,983	126,566	19.25
\$1,000,000 to \$5,000,000.....	47	81,671,950	7,115,583	10,582,034	17,697,607	376,545	21.67
\$5,000,000 and over.....	5	45,729,452	4,060,426	5,346,273	9,406,699	1,881,340	20.57
Total.....	42,809	571,945,297	46,279,219	50,463,296	96,742,515	22,260	216.91
Reporting no net income.....	45,370	\$626,828,343					
Grand total.....	88,179	\$54,883,046	46,279,219	50,463,296	96,742,515		

PUBLIC SERVICE—PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Reporting net income:							
\$0 to \$2,000.....	3,172	\$1,169,418					
\$2,000 to \$5,000.....	4,770	10,408,982	\$274,983	\$34,914	\$309,897	\$65	2.98
\$5,000 to \$10,000.....	1,094	7,761,033	536,781	303,216	839,997	768	10.82
\$10,000 to \$50,000.....	1,305	27,007,174	2,228,626	2,682,442	4,911,068	3,763	18.18
\$50,000 to \$100,000.....	204	14,030,291	1,222,910	1,909,906	3,132,816	15,356	22.33
\$100,000 to \$250,000.....	98	15,020,758	1,303,048	1,914,350	3,217,398	32,831	21.42
\$250,000 to \$500,000.....	36	12,599,780	1,086,257	1,591,660	2,677,917	74,386	21.25
\$500,000 to \$1,000,000.....	8	6,431,498	496,351	1,164,978	1,661,329	207,666	25.83
\$1,000,000 to \$5,000,000.....	7	10,443,620	867,817	1,650,859	2,518,676	359,811	24.12
\$5,000,000 and over.....							
Total.....	10,694	104,872,554	8,016,773	11,252,325	19,269,098	21,802	218.37
Reporting no net income.....	8,409	\$45,939,035					
Grand total.....	19,103	58,933,519	8,016,773	11,252,325	19,269,098		

² Average for returns reporting net income of \$2,000 and over.³ Deficit.

TABLE 11.—*Corporation returns—distribution by size of net income by industrial groups—Continued.*

FINANCE, BANKING, INSURANCE, ETC.

Income classes.	Num-ber.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net in-come.
Reporting net income:							
\$0 to \$2,000.....	24,963	\$20,961,801					
\$2,000 to \$5,000.....	12,783	40,921,822	\$1,467,396	\$69,639	\$1,537,035	\$120	3.76
\$5,000 to \$10,000.....	7,092	49,947,795	3,255,995	469,654	3,725,649	525	7.46
\$10,000 to \$50,000.....	7,370	150,871,972	12,131,884	4,042,257	16,174,141	2,195	10.72
\$50,000 to \$100,000.....	976	67,299,666	5,729,767	2,434,554	8,164,321	8,365	12.13
\$100,000 to \$250,000.....	593	89,546,646	7,562,197	3,341,102	10,903,299	18,387	12.18
\$250,000 to \$500,000.....	181	61,454,529	5,130,248	2,539,492	7,669,740	42,374	12.48
\$500,000 to \$1,000,000.....	86	57,222,958	4,656,869	1,623,280	6,280,149	73,025	10.97
\$1,000,000 to \$5,000,000.....	70	135,015,835	11,094,766	3,851,995	14,946,711	213,524	11.07
\$5,000,000 and over.....	8	66,053,781	6,027,286	843,261	6,870,547	858,818	10.40
Total.....	54,122	739,296,805	57,056,408	19,215,184	76,271,592	² 1,409	² 10.32
Reporting no net income.....	28,736	³ 363,165,913					
Grand total.....	82,858	376,130,892	57,056,408	19,215,184	76,271,592		

COMBINATIONS, PREDOMINANT INDUSTRY NOT ASCERTAINABLE.

Reporting net income:							
\$0 to \$2,000.....	680	\$516,459					
\$2,000 to \$5,000.....	216	687,315	\$25,934	\$1,684	\$27,618	\$128	4.02
\$5,000 to \$10,000.....	99	672,262	45,548	11,586	57,134	577	8.50
\$10,000 to \$50,000.....	132	3,007,814	260,949	162,780	423,729	3,210	14.09
\$50,000 to \$100,000.....	34	2,602,174	237,669	152,009	389,678	11,461	14.97
\$100,000 to \$250,000.....	18	2,717,815	246,058	215,012	461,070	25,615	16.96
\$250,000 to \$500,000.....	13	4,486,043	395,409	337,153	732,562	56,351	16.33
\$500,000 to \$1,000,000.....	3	2,037,378	194,744	81,018	275,762	91,921	13.54
\$1,000,000 to \$5,000,000.....	6	10,361,352	1,669,195	897,401	2,566,596	427,766	24.77
\$5,000,000 and over.....							
Total.....	1,201	27,088,612	3,075,506	1,858,643	4,934,149	² 4,108	² 18.21
Reporting no net income.....	1,678	³ 65,509,712					
Grand total.....	2,879	³ 38,421,100	3,075,506	1,858,643	4,934,149		

INACTIVE CONCERNS.

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.....							
\$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 and over.....							
Total.....							
Reporting no net income.....	27,780	³ \$16,761					
Grand total.....	27,780	³ 16,761					

² Average for returns reporting net income of \$2,000 and over.³ Deficit.

CORPORATION RETURNS.

TABLE 12.—Corporation returns by years—State tables.

UNITED STATES.

Year.	Total number of corporations.	Corporations reporting net income.							Corporations reporting no net income.					
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916.....	341,253	206,984	60.65	\$32,531,096,969	\$23,765,187,985	\$8,765,908,984	\$171,805,150		\$171,805,150	134,269	39.35	\$2,796,534,046	\$3,453,438,457	\$656,904,411
1917.....	351,426	232,079	66.04	79,540,004,891	68,809,644,680	10,730,360,211	503,698,029	\$1,638,747,740	2,142,445,769	119,347	33.96	5,153,234,312	5,782,841,874	629,607,562
1918.....	317,579	202,061	63.63	79,706,659,148	71,345,147,899	8,361,511,249	653,198,483	2,506,565,939	3,158,764,422	115,518	36.37	6,757,622,164	7,447,394,525	689,772,361
1919.....	320,198	209,634	65.47	88,261,006,052	78,849,587,594	9,411,418,458	743,535,888	1,431,805,690	2,173,341,578	110,564	34.53	11,657,742,792	12,653,289,033	995,546,241
1920.....	345,595	203,233	58.81	93,824,224,704	85,921,569,891	7,902,654,813	636,508,292	988,726,351	1,625,234,643	142,362	41.19	24,381,337,545	26,410,761,289	2,029,423,744
1921.....	356,397	171,239	48.05	60,051,123,329	55,715,075,516	4,336,047,813	366,443,621	335,131,811	701,575,432	185,158	51.95	31,198,150,203	35,076,369,337	3,878,219,134

ALABAMA.

1916.....	3,361	1,936	57.60	\$152,706,812	\$106,814,035	\$45,892,777	\$912,402	.....	\$912,402	1,425	42.40	\$26,634,373	\$33,182,229	\$6,547,856
1917.....	3,470	2,313	66.66	379,729,758	319,299,240	60,430,518	2,683,292	\$12,491,055	15,174,347	1,157	33.34	39,495,973	44,027,829	4,531,856
1918.....	3,228	2,337	72.40	484,579,239	440,338,549	44,240,690	3,359,739	11,520,890	14,880,689	891	27.60	34,579,798	37,693,042	3,113,244
1919.....	2,983	2,092	70.13	408,416,618	371,403,622	37,012,996	2,834,379	4,522,780	7,357,159	891	29.87	44,926,281	49,663,021	4,736,740
1920.....	3,198	1,967	61.51	479,492,545	440,489,143	39,003,402	2,986,985	5,196,896	8,183,881	1,231	38.49	142,702,408	152,820,777	10,118,369
1921.....	3,079	1,425	46.28	198,170,647	185,368,011	12,802,636	989,364	793,486	1,782,850	1,654	53.72	187,696,790	210,880,202	23,183,482

ALASKA.

1916.....	206	90	43.69	\$2,833,021	\$2,088,118	\$744,903	14,636	.....	\$14,636	116	56.31	\$2,596,113	\$2,928,058	\$331,945
1917.....	212	93	43.87	6,432,220	5,434,676	997,554	45,562	\$204,298	249,860	119	56.13	1,003,150	1,202,695	199,545
1918.....	127	67	52.76	10,553,672	9,859,416	694,256	49,117	153,701	202,818	60	47.24	955,943	1,098,690	142,747
1919.....	63	36	57.14	5,208,713	4,709,199	499,514	41,398	26,461	67,850	27	42.86	300,276	400,931	100,655
1920.....	69	32	46.38	9,872,867	9,348,683	524,184	43,303	25,085	68,388	37	53.62	1,014,354	1,114,629	100,275
1921.....	121	45	37.19	2,606,513	2,376,755	229,758	15,274	7,112	22,386	76	62.81	2,634,205	3,033,609	399,404

TABLE 12.—Corporation returns by years—State tables—Continued.

ARIZONA.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.					
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.	
1916.....	1,390	540	38.85	\$81,581,266	\$50,657,007	\$30,924,259	\$619,181	.....	\$619,181	850	61.15	\$11,072,645	\$22,481,702	\$11,409,057
1917.....	1,460	681	46.64	153,753,716	121,945,288	31,808,428	1,486,795	\$5,112,068	6,598,863	779	53.36	7,910,202	10,927,709	3,017,507	
1918.....	1,101	417	37.87	102,670,295	90,957,832	11,712,463	936,270	2,976,913	3,913,183	684	62.13	16,174,452	18,579,345	2,404,893	
1919.....	1,514	627	40.35	104,581,122	94,652,426	9,928,696	774,548	668,743	1,443,291	887	59.65	12,134,030	16,415,619	4,281,589	
1920.....	1,531	542	35.40	93,819,603	87,131,718	6,687,885	504,953	560,212	1,065,165	989	64.60	34,214,709	42,484,203	8,269,494	
1921.....	1,572	376	23.92	39,267,010	36,533,137	2,733,873	205,329	166,549	371,878	1,196	76.08	56,178,901	67,974,775	11,795,874	

ARKANSAS.

1916.....	2,344	1,644	70.14	\$73,232,318	\$48,440,927	\$24,791,391	\$487,130	.....	\$487,130	700	29.86	\$12,697,495	\$14,934,862	\$2,237,367
1917.....	2,521	1,955	77.55	233,567,265	209,567,272	23,999,993	1,181,763	\$2,780,536	3,962,299	566	22.45	13,286,975	14,615,121	1,328,146
1918.....	1,993	1,624	81.49	260,218,521	239,938,980	20,279,541	1,550,783	4,196,592	5,747,375	369	18.51	23,541,112	25,441,543	1,900,431
1919.....	2,135	1,721	80.61	393,739,652	365,974,869	27,764,783	2,089,928	3,702,438	5,792,366	414	19.39	16,692,130	19,068,655	2,376,525
1920.....	2,317	1,513	65.30	291,992,602	272,287,967	19,704,635	1,487,810	2,103,079	3,590,889	804	34.70	90,999,003	97,465,238	6,466,235
1921.....	2,383	1,275	53.50	152,850,457	143,364,964	9,485,493	695,014	590,931	1,285,945	1,108	46.50	118,329,398	130,466,029	12,136,631

CALIFORNIA.

1916.....	17,986	8,654	48.11	\$962,254,619	\$682,302,050	\$279,952,569	\$5,458,102	.....	\$5,458,102	9,332	51.89	\$205,786,304	\$304,631,427	\$98,845,123
1917.....	18,369	8,951	48.73	3,563,403,039	3,241,142,130	322,260,909	15,877,927	\$42,506,341	58,384,268	9,418	51.27	235,674,279	281,485,025	45,810,746
1918.....	15,964	7,881	49.37	2,227,100,624	2,000,328,971	226,771,653	18,771,872	53,086,034	71,857,906	8,083	50.63	311,423,815	356,397,842	44,974,027
1919.....	14,716	8,259	56.12	3,294,089,553	2,951,489,881	342,599,672	26,532,275	56,981,002	83,513,277	6,457	43.88	357,827,333	435,665,151	77,837,758
1920.....	14,865	7,872	52.96	3,227,188,188	2,944,363,135	282,825,053	22,169,485	37,404,530	59,574,015	6,993	47.04	919,731,688	1,002,619,009	82,887,321
1921.....	15,181	7,397	48.73	2,728,823,850	2,534,639,568	194,184,282	16,231,027	16,296,277	32,527,304	7,784	51.27	816,108,871	924,658,590	108,549,719

COLORADO.

1916.....	7,479	2,986	39.93	\$238,993,105	\$181,949,887	\$57,043,218	\$1,115,854	.....	\$1,115,854	4,493	60.08	\$42,771,522	\$55,812,044	\$13,040,522
1917.....	7,618	3,539	46.46	673,894,965	577,133,647	96,761,318	4,743,980	\$9,912,117	14,656,097	4,079	53.54	48,056,851	61,463,372	12,506,521
1918.....	7,170	3,273	45.65	654,000,372	579,790,512	74,209,860	5,504,966	22,528,858	28,033,824	3,897	54.35	79,061,007	90,100,277	11,039,270
1919.....	6,704	3,107	46.35	807,999,998	728,712,201	79,287,797	6,237,031	11,353,470	17,590,501	3,597	53.65	163,788,176	182,616,423	16,828,247
1920.....	6,812	2,976	43.69	870,395,990	804,361,156	66,034,834	5,135,565	7,666,301	12,801,866	3,836	56.31	173,583,367	191,604,925	18,021,558
1921.....	6,559	2,340	35.68	486,204,976	452,163,931	34,041,045	2,716,262	3,248,521	5,964,783	4,219	64.32	318,578,783	453,123,239	134,544,456

CONNECTICUT.

1916.....	4,852	3,096	63.81	\$834,382,109	\$645,170,710	\$189,211,399	\$3,713,384	.....	\$3,713,384	1,756	36.19	\$52,446,991	\$65,489,719	\$13,042,728
1917.....	4,976	3,263	65.57	1,578,754,496	1,396,898,951	181,855,545	7,999,281	\$36,743,412	44,742,693	1,713	34.43	104,108,815	114,122,812	10,013,997
1918.....	4,799	3,249	67.70	1,511,534,787	1,349,211,401	162,323,386	12,028,383	53,443,796	65,472,179	1,550	32.30	467,955,823	478,738,742	10,782,919
1919.....	4,405	3,012	68.38	1,553,856,993	1,378,099,138	175,757,785	13,944,182	25,093,621	39,037,803	1,393	31.62	217,982,006	261,089,505	43,107,499
1920.....	4,665	2,965	63.58	1,461,129,326	1,361,135,831	99,993,495	8,069,396	10,265,353	18,364,729	1,699	36.42	498,359,480	557,586,834	59,227,354
1921.....	4,899	2,369	48.36	739,116,250	683,810,083	55,306,167	4,669,300	2,841,512	7,510,812	2,530	51.64	608,015,533	675,599,235	67,583,702

DELAWARE.

1916.....	960	554	57.71	\$221,569,789	\$85,298,891	\$136,270,898	\$2,894,425	.....	\$2,894,425	406	42.29	\$2,238,316	\$3,537,004	\$1,298,688
1917.....	1,071	616	57.52	810,771,861	682,294,433	128,477,428	5,891,878	\$23,262,737	29,154,615	455	42.48	12,234,950	20,332,859	8,097,909
1918.....	688	384	55.81	437,050,491	390,320,419	46,730,072	3,421,919	16,515,846	19,937,765	304	44.19	6,435,757	8,374,759	1,939,002
1919.....	816	466	57.11	334,790,234	298,110,694	36,679,540	3,051,705	5,537,152	8,588,857	350	42.89	17,887,479	20,500,858	2,613,379
1920.....	809	401	49.57	329,059,961	303,832,536	25,227,425	2,265,736	1,397,267	3,663,003	408	50.43	35,035,785	41,152,812	6,117,027
1921.....	918	383	41.72	81,777,825	75,721,042	6,056,783	487,134	456,701	943,835	535	58.28	91,783,432	105,310,136	13,526,704

DISTRICT OF COLUMBIA.

1916.....	1,130	653	57.79	\$242,882,222	\$201,421,241	\$41,460,981	\$778,274	.....	\$778,274	477	42.21	\$16,179,420	\$18,191,800	\$2,012,380
1917.....	1,263	821	65.00	265,653,938	231,260,378	34,393,560	1,759,629	\$2,357,528	4,117,157	442	35.00	11,230,568	12,944,624	1,714,056
1918.....	719	552	76.77	177,578,447	162,477,947	15,100,500	1,260,716	3,532,138	4,792,854	167	23.23	9,794,570	11,126,854	1,332,284
1919.....	995	659	66.23	212,922,598	183,175,905	29,746,693	2,380,341	4,031,164	6,411,505	336	33.77	19,550,946	22,484,793	2,933,847
1920.....	1,183	659	57.16	225,380,949	201,014,376	24,366,573	1,988,177	1,688,492	3,676,669	494	42.84	56,250,769	59,886,681	3,635,912
1921.....	1,258	716	56.92	220,704,491	200,492,531	20,211,960	1,701,107	1,720,399	3,421,506	542	43.08	80,010,719	91,823,143	11,812,424

TABLE 12.—Corporation return by years—State tables—Continued.

FLORIDA.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916.....	2,869	1,518	52.91	\$81,477,552	\$63,806,729	\$17,670,823	\$351,040	.....	\$351,040	1,351	47.09	\$19,142,666	\$23,491,838	\$4,349,172
1917.....	2,991	1,868	62.45	195,027,934	176,350,430	18,677,504	927,450	\$1,473,619	2,401,069	1,123	37.55	31,608,322	37,096,960	5,488,638
1918.....	3,023	1,685	55.74	242,617,632	228,544,193	14,073,439	1,116,151	1,889,324	3,005,475	1,338	44.26	34,744,745	40,173,215	5,428,470
1919.....	2,845	1,671	58.73	271,609,675	246,324,109	25,285,566	1,967,666	2,347,308	4,314,974	1,174	41.27	52,270,145	63,604,681	11,334,536
1920.....	3,229	1,842	57.05	297,169,272	274,752,149	22,417,123	1,703,217	2,215,839	3,919,056	1,387	42.95	111,880,974	120,093,378	8,212,404
1921.....	3,472	1,646	47.41	211,881,821	195,715,463	16,166,358	1,245,897	980,522	2,226,419	1,826	52.59	126,633,887	142,700,737	16,066,850

GEORGIA.

1916.....	4,758	3,424	71.96	\$251,095,946	\$194,587,307	\$56,508,639	\$1,082,190	.....	\$1,082,190	1,334	28.04	\$29,501,342	\$34,977,389	\$5,476,047
1917.....	4,956	4,009	80.89	746,428,340	673,277,614	73,150,726	3,486,177	\$8,826,790	12,312,967	947	19.11	61,898,474	67,594,447	5,695,973
1918.....	4,384	3,458	78.88	873,848,992	803,706,316	72,142,676	5,028,966	23,949,078	28,978,044	926	21.12	105,265,822	111,618,275	6,352,453
1919.....	4,420	3,487	78.89	958,377,060	874,906,304	83,470,756	6,495,595	14,856,661	21,352,256	933	21.11	62,827,382	68,915,504	6,088,122
1920.....	4,500	2,827	62.82	862,291,616	800,573,164	61,718,452	4,748,974	8,755,364	13,504,338	1,673	37.18	295,237,068	316,192,673	20,955,605
1921.....	4,547	2,067	45.46	412,283,727	381,247,113	31,036,614	2,618,990	1,790,683	4,409,673	2,480	54.54	314,385,441	353,659,414	39,273,973

HAWAII.

1916.....	571	396	69.35	\$101,055,901	\$55,351,265	\$45,704,636	\$889,751	.....	\$889,751	175	30.65	\$4,992,900	\$6,248,044	\$1,255,144
1917.....	617	417	67.58	165,807,789	127,804,922	38,002,867	1,402,490	\$9,978,511	11,381,001	200	32.42	2,509,355	2,864,936	355,581
1918.....	480	337	70.21	125,980,474	101,956,665	24,023,809	2,083,028	5,931,355	8,014,383	143	29.79	10,986,517	11,871,365	884,848
1919.....	521	357	68.52	189,325,500	148,402,774	40,922,726	3,096,592	7,941,189	11,037,781	164	31.48	4,617,436	6,065,435	1,448,000
1920.....	534	368	68.91	235,457,131	177,172,471	58,284,660	4,242,650	14,986,095	19,228,745	166	31.09	18,593,554	19,703,976	1,110,422
1921.....	587	315	53.66	90,392,439	79,807,502	10,584,937	922,666	682,811	1,605,477	272	46.34	67,553,636	76,247,678	8,694,042

IDAHO.

1916.....	1,780	969	54.44	\$37,741,867	\$26,924,633	\$10,817,234	\$212,526	.....	\$212,526	811	45.56	\$9,002,772	\$10,936,899	\$1,934,127
1917.....	1,889	1,084	57.38	136,418,190	121,466,771	14,951,419	733,739	\$1,763,713	2,497,452	805	42.62	13,401,090	15,355,242	1,954,152
1918.....	1,184	657	55.49	91,825,305	84,520,111	7,305,194	607,507	1,226,387	1,833,894	527	44.51	10,352,798	11,956,453	1,603,655
1919.....	1,690	951	56.27	139,493,420	128,094,293	11,399,127	866,210	884,225	1,750,435	739	43.73	19,512,348	22,041,724	2,529,376
1920.....	1,771	893	50.42	128,387,434	118,603,529	9,783,905	740,061	637,861	1,377,922	878	49.58	55,969,543	61,654,627	5,685,084
1921.....	1,706	601	35.23	49,405,234	47,176,023	2,229,211	122,845	80,464	203,309	1,105	64.77	63,281,973	73,591,353	10,309,380

ILLINOIS.

1916.....	21,931	13,451	61.33	\$3,168,454,041	\$2,406,308,629	\$762,145,412	\$15,014,845	.....	\$15,014,845	8,480	38.67	\$189,184,120	\$217,780,179	\$28,596,059
1917.....	22,389	14,399	64.31	7,676,120,612	6,542,362,526	1,133,783,726	53,593,281	\$163,425,538	219,018,819	7,990	35.69	408,337,235	451,077,084	42,739,849
1918.....	20,406	12,920	63.31	8,460,298,970	7,700,973,388	759,325,582	62,851,975	215,810,261	278,662,236	7,486	36.69	408,944,552	443,295,049	34,350,497
1919.....	20,214	13,792	68.23	9,437,663,058	8,694,505,388	833,157,670	66,614,011	122,707,710	189,321,721	6,422	31.77	4,179,415,874	4,265,445,076	86,029,202
1920.....	21,127	13,413	63.49	9,334,087,216	8,656,906,942	677,180,274	55,817,886	93,230,712	149,048,598	7,714	36.51	2,967,631,391	3,112,951,477	145,320,086
1921.....	22,396	11,384	50.83	6,744,818,667	6,363,674,214	381,144,453	33,106,447	28,202,131	61,308,578	11,012	49.17	3,758,752,152	4,116,064,205	337,312,053

INDIANA.

1916.....	8,546	5,881	68.82	\$459,263,546	\$357,512,178	\$101,751,368	\$2,001,337	.....	\$2,001,337	2,665	31.18	\$47,847,292	\$55,833,280	\$7,985,988
1917.....	9,019	6,849	75.94	1,453,704,767	1,315,381,900	138,322,867	6,381,338	\$21,797,831	28,179,169	2,170	24.06	106,863,962	116,849,798	9,985,836
1918.....	8,589	6,090	70.90	1,357,050,335	1,242,903,859	114,146,476	8,569,053	31,922,488	40,491,541	2,499	29.10	119,313,764	130,520,012	11,206,248
1919.....	8,788	6,227	70.86	1,578,739,596	1,436,367,738	142,371,858	10,732,348	22,683,354	33,415,702	2,561	29.14	156,121,599	168,946,885	12,825,286
1920.....	9,275	5,885	63.45	1,728,056,078	1,599,891,865	128,164,213	9,809,924	17,653,466	27,463,390	3,390	36.55	463,026,255	497,993,861	34,967,606
1921.....	9,397	4,991	53.11	1,005,748,132	928,579,984	77,168,148	6,264,211	6,213,639	12,477,850	4,406	46.89	534,323,814	601,321,503	66,997,689

IOWA.

1916.....	9,064	5,855	64.60	\$265,972,796	\$208,362,402	\$57,610,384	\$1,113,903	.....	\$1,113,903	3,209	35.40	\$42,266,433	\$58,321,696	\$16,055,263
1917.....	9,288	6,423	69.15	837,831,971	759,982,658	77,849,313	3,760,362	\$8,756,966	12,517,328	2,865	30.85	86,497,476	90,555,842	4,058,366
1918.....	8,257	5,825	70.55	839,521,038	778,528,539	60,992,499	4,759,693	11,340,899	16,100,592	2,432	29.45	95,619,609	101,682,452	6,062,843
1919.....	7,798	5,373	68.90	1,102,603,896	1,030,794,547	71,809,349	5,259,785	8,863,099	14,122,884	2,425	31.10	130,764,441	142,103,366	11,338,925
1920.....	8,899	5,497	61.77	956,667,062	896,721,344	59,945,718	4,422,431	4,992,136	9,414,567	3,402	38.23	409,450,293	435,895,156	26,444,863
1921.....	8,643	4,494	52.00	656,579,966	621,262,882	35,317,084	2,729,111	1,454,638	4,183,749	4,149	48.00	421,721,046	459,671,636	37,950,590

TABLE 12.—Corporation return by years—State tables—Continued.

KANSAS.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916.....	4,467	3,299	73.85	\$352,747,535	\$248,676,965	\$104,070,570	\$2,073,911	.....	\$2,073,911	1,168	26.15	\$18,727,107	\$21,275,294	\$2,548,187
1917.....	4,604	3,680	79.93	803,041,896	681,645,684	121,396,212	5,954,921	\$13,656,954	19,611,875	924	20.07	59,606,596	64,876,833	4,270,237
1918.....	4,474	3,353	74.94	722,919,437	641,124,893	81,794,544	7,617,014	12,002,469	19,619,483	1,121	25.06	56,745,783	62,390,170	5,644,387
1919.....	4,531	3,436	75.83	953,144,030	836,892,309	116,251,721	9,771,492	11,216,422	20,987,914	1,095	24.17	80,387,217	87,716,944	7,329,727
1920.....	4,658	3,202	68.74	1,111,082,200	1,006,481,468	104,600,732	8,962,188	7,675,582	16,637,770	1,456	31.26	354,340,288	373,460,386	19,120,098
1921.....	4,749	2,852	60.05	791,541,272	703,991,679	87,549,593	7,505,059	7,596,108	15,101,167	1,897	39.95	375,340,061	397,587,581	22,247,520

KENTUCKY.

1916.....	5,405	3,439	63.63	\$278,007,892	\$211,488,773	\$66,519,119	\$1,303,454	.....	\$1,303,454	1,966	36.37	\$22,524,658	\$28,086,178	\$5,561,520
1917.....	5,580	3,853	69.05	652,268,827	569,373,083	82,895,744	3,845,351	\$13,545,372	17,390,723	1,727	30.95	44,825,291	48,995,225	4,169,934
1918.....	4,307	3,143	72.97	707,866,437	638,044,885	69,821,552	5,740,279	18,238,657	23,978,936	1,164	27.03	37,744,851	41,447,394	3,702,543
1919.....	4,571	3,075	67.27	639,458,091	568,869,330	70,588,761	5,459,932	9,811,172	15,271,104	1,496	32.73	70,249,155	76,695,661	6,446,506
1920.....	4,804	3,079	64.09	832,738,581	757,869,502	74,869,079	5,732,090	11,203,149	16,965,239	1,725	35.91	152,151,464	165,017,410	12,865,946
1921.....	4,757	2,617	55.01	444,349,329	412,471,737	31,877,592	2,498,252	2,273,498	4,771,750	2,140	44.99	219,658,706	253,965,378	34,306,672

LOUISIANA.

1916.....	3,705	2,380	64.24	\$211,202,896	\$158,569,779	\$52,633,117	\$1,047,775	.....	\$1,047,775	1,325	35.76	\$23,877,120	\$20,807,109	\$5,029,989
1917.....	4,096	3,113	76.00	734,600,111	646,421,493	88,178,618	4,178,419	\$13,379,220	17,557,639	983	24.00	48,028,484	54,682,215	6,653,731
1918.....	3,661	2,557	69.84	731,556,847	674,389,226	57,167,621	4,607,542	13,693,339	18,300,881	1,104	30.16	38,143,415	43,538,399	5,394,984
1919.....	4,001	2,690	67.23	950,986,340	862,029,140	88,957,200	6,885,473	15,900,477	22,785,950	1,311	32.77	99,716,348	107,905,977	8,189,629
1920.....	4,365	2,441	55.92	820,556,035	753,264,396	67,291,639	5,170,935	10,256,672	15,427,607	1,924	44.08	302,041,114	328,924,798	26,883,684
1921.....	4,470	2,053	45.93	479,873,646	452,748,646	27,125,000	2,213,867	1,692,068	3,905,935	2,417	54.07	334,891,801	375,023,151	40,131,350

MAINE.

1916.....	3,084	1,949	63.20	\$167,998,563	\$129,685,789	\$38,312,774	\$744,773	.....	\$744,773	1,135	36.80	\$26,270,026	\$30,206,459	\$3,936,433
1917.....	3,311	2,390	72.18	402,801,390	346,976,800	55,824,590	2,756,969	\$5,325,557	8,082,526	921	27.82	22,297,897	25,773,511	3,475,614
1918.....	2,469	1,496	60.59	284,018,735	258,767,107	25,251,628	2,063,445	5,934,284	7,997,729	973	39.41	31,452,603	37,942,623	6,490,020
1919.....	2,841	1,908	67.16	489,053,461	440,295,200	48,758,261	3,833,086	6,991,671	10,824,757	933	32.84	36,377,598	43,525,673	7,148,075
1920.....	2,830	1,737	61.38	540,634,952	496,799,284	43,835,668	3,529,959	5,278,815	8,808,774	1,093	38.62	100,927,621	109,309,788	8,382,167
1921.....	2,904	1,595	53.27	352,668,492	322,183,143	30,485,349	2,552,345	2,549,674	5,102,019	1,399	46.73	177,443,735	211,930,901	34,487,166

MARYLAND.

1916.....	4,039	2,584	63.98	\$443,382,103	\$356,098,100	\$87,284,003	\$1,658,036	.....	\$1,658,036	1,455	36.02	\$25,604,140	\$30,268,153	\$4,664,013
1917.....	4,250	2,897	68.16	949,855,393	839,963,810	109,891,583	5,326,249	\$13,373,544	18,699,793	1,353	31.84	59,272,009	67,167,550	7,895,451
1918.....	3,498	2,529	72.29	929,339,590	844,577,898	84,761,692	6,825,210	23,291,207	30,116,417	969	27.71	66,213,097	71,088,614	4,875,517
1919.....	3,885	2,647	68.13	904,191,353	810,223,989	93,967,364	7,470,128	14,779,353	22,249,481	1,238	31.87	79,402,434	88,053,285	8,650,851
1920.....	4,662	3,012	64.61	941,296,390	864,394,371	76,902,019	6,414,014	7,465,473	13,879,487	1,650	35.39	253,929,061	276,694,572	22,765,511
1921.....	4,246	2,073	48.82	722,857,528	660,066,330	62,791,198	5,638,109	2,457,211	8,085,320	2,173	51.18	296,177,658	333,938,370	37,760,712

MASSACHUSETTS.

1916.....	13,273	8,350	62.91	\$1,772,712,308	\$1,305,208,646	\$467,503,662	\$8,927,594	.....	\$8,927,594	4,923	37.09	\$153,413,973	\$181,500,346	\$28,086,373
1917.....	13,799	9,849	71.37	5,023,176,479	4,191,441,155	831,735,324	40,442,865	\$96,781,840	137,224,705	3,950	28.63	325,363,706	351,903,741	26,540,035
1918.....	12,622	8,501	67.35	5,871,704,085	5,256,807,852	614,896,233	44,594,530	229,493,756	274,088,286	4,121	32.65	377,740,551	445,383,973	67,643,422
1919.....	13,286	8,894	66.94	5,826,613,819	5,172,057,105	654,556,714	51,101,030	117,830,266	168,931,296	4,392	33.06	495,981,643	557,817,895	61,866,252
1920.....	14,150	8,142	57.54	4,874,334,665	4,471,807,154	402,527,511	32,660,529	55,186,544	87,847,073	6,008	42.46	2,164,242,312	2,363,383,130	199,140,818
1921.....	14,837	7,199	48.52	3,463,117,231	3,185,306,688	277,810,546	24,464,732	22,474,481	46,939,213	7,638	51.48	1,621,932,693	1,872,422,640	250,489,947

MICHIGAN.

1916.....	9,823	6,362	64.77	\$1,180,450,526	\$805,196,782	\$375,253,744	\$7,362,945	.....	\$7,362,945	3,461	35.23	\$84,176,870	\$97,969,398	\$13,792,528
1917.....	9,903	7,162	71.67	2,979,253,276	2,671,508,384	307,749,892	14,575,906	\$46,392,602	60,968,508	2,831	28.33	182,288,812	213,693,864	31,405,052
1918.....	9,021	5,951	65.97	3,055,263,841	2,716,534,820	338,729,021	24,842,977	118,332,316	143,175,293	3,070	34.03	181,480,106	199,972,642	18,492,536
1919.....	9,626	6,637	68.95	3,832,177,880	3,314,403,199	517,774,681	38,506,222	121,060,455	159,566,677	2,989	31.05	159,533,186	176,489,390	16,956,204
1920.....	10,872	6,704	61.66	3,645,254,236	3,243,206,851	402,047,385	32,182,837	70,437,948	102,620,785	4,168	38.34	757,220,766	806,756,132	49,535,366
1921.....	11,426	5,209	45.59	2,345,423,614	2,094,119,198	251,304,416	19,037,623	42,811,466	61,849,089	6,217	54.41	1,219,593,453	1,400,088,545	180,495,092

TABLE 12.—Corporation returns by years—State tables—Continued.

MINNESOTA.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916.....	9,276	5,916	63.78	\$746,083,812	\$540,398,483	\$205,685,329	\$4,053,243	-----	\$4,053,243	3,360	36.22	\$52,271,961	\$64,481,856	\$12,209,895
1917.....	9,486	7,235	76.27	2,216,876,197	1,943,428,530	273,447,667	13,014,902	\$35,883,368	48,898,270	2,251	23.73	150,251,711	169,113,049	18,861,338
1918.....	8,576	5,787	67.48	1,878,316,708	1,740,215,448	138,101,260	12,384,015	23,161,608	35,545,623	2,789	32.52	102,080,351	112,249,197	10,168,846
1919.....	8,588	5,946	69.24	2,053,409,031	1,862,975,672	190,433,359	15,633,731	19,691,572	35,325,303	2,642	30.76	99,093,959	110,578,948	11,484,989
1920.....	9,315	5,821	62.49	2,233,521,506	2,085,047,535	148,473,971	10,725,653	12,612,836	23,338,489	3,494	37.51	472,701,059	497,477,966	24,776,907
1921.....	9,177	4,710	51.32	1,305,870,652	1,244,258,976	61,611,676	5,019,706	3,457,044	8,476,750	4,467	48.68	779,803,329	848,513,226	68,709,897

MISSISSIPPI.

1916.....	1,653	1,148	69.45	\$48,355,712	\$36,972,856	\$11,382,856	\$222,380	-----	\$222,380	505	30.55	\$11,018,624	\$12,733,623	\$1,714,999
1917.....	1,811	1,431	79.02	183,632,659	169,918,500	14,814,159	743,089	\$1,184,368	1,927,457	380	20.98	16,105,509	17,502,868	1,397,359
1918.....	1,132	872	77.03	133,113,464	121,869,413	11,244,051	887,277	2,293,064	3,180,341	260	22.97	18,596,344	20,290,778	1,694,434
1919.....	1,436	1,177	81.96	214,347,116	195,644,549	18,702,567	1,396,154	2,369,006	3,765,160	259	18.04	16,710,429	17,987,984	1,277,555
1920.....	1,573	1,015	64.53	207,688,946	190,314,891	17,374,055	1,350,204	1,930,725	3,280,929	558	35.47	86,484,733	94,071,006	7,586,273
1921.....	1,548	819	52.91	95,826,313	90,639,058	5,187,255	369,659	246,984	616,643	729	47.09	78,358,022	87,742,228	9,384,206

MISSOURI.

1916.....	14,262	8,901	62.41	\$971,129,331	\$748,498,729	\$222,630,602	\$4,347,717	-----	\$4,347,717	5,361	37.59	\$117,530,228	\$136,530,200	\$18,999,972
1917.....	14,840	9,304	62.70	3,058,064,523	2,754,845,249	302,119,274	14,461,262	\$42,990,749	57,452,011	5,536	37.30	186,291,251	204,848,660	18,557,409
1918.....	13,332	8,294	62.21	3,087,626,983	2,828,707,581	258,919,402	18,986,868	84,412,911	103,399,779	5,038	37.79	209,591,434	230,125,289	20,533,855
1919.....	12,764	8,740	68.47	3,446,312,072	3,159,804,842	286,507,230	22,095,190	48,833,070	70,928,260	4,024	31.53	219,719,520	245,881,772	26,162,252
1920.....	13,428	8,431	62.79	3,365,585,313	3,139,282,813	226,302,500	17,770,432	30,379,442	48,149,874	4,997	37.21	814,725,610	866,275,232	51,549,622
1921.....	13,735	7,338	53.43	2,276,260,673	2,146,880,221	129,380,452	10,817,654	8,806,173	19,623,827	6,397	46.57	1,029,103,368	1,119,302,987	90,199,619

MONTANA.

1916.....	3,613	2,019	55.88	\$107,727,076	\$74,146,767	\$33,580,309	\$663,332	.....	\$663,332	1,594	44.12	\$10,635,369	\$14,131,910	\$3,496,541
1917.....	3,774	2,430	64.39	235,705,796	204,403,129	31,302,667	1,535,490	\$2,335,826	3,891,316	1,344	33.61	22,230,448	23,184,995	4,954,547
1918.....	3,804	2,359	62.01	312,680,643	233,859,392	28,821,251	2,525,085	2,938,745	5,463,830	1,445	37.99	50,398,752	54,083,214	3,684,462
1919.....	3,337	1,770	53.04	189,172,306	174,304,332	14,867,974	1,123,195	633,625	1,756,820	1,567	46.96	53,643,019	59,639,442	5,996,423
1920.....	3,571	1,589	44.41	160,983,049	149,451,326	11,531,723	886,056	377,915	1,243,971	1,985	53.59	73,215,438	86,454,114	13,238,676
1921.....	3,782	1,183	31.28	88,670,129	82,565,728	6,104,401	457,660	110,068	567,728	2,599	68.72	90,998,781	103,396,619	14,397,838

NEBRASKA.

1916.....	4,561	3,329	72.99	\$144,812,843	\$109,069,989	\$35,742,854	\$701,490	.....	\$701,490	1,232	27.01	\$10,143,256	\$12,330,109	\$2,188,853
1917.....	4,684	3,885	82.94	551,995,588	505,806,303	46,189,285	2,242,130	\$4,486,426	6,728,556	799	17.06	30,670,212	33,480,071	2,809,859
1918.....	4,464	3,380	75.72	616,667,889	582,794,905	33,872,984	2,635,839	5,623,711	8,259,550	1,084	24.28	62,971,373	67,016,783	4,045,410
1919.....	4,510	3,515	77.94	813,246,571	768,086,408	45,160,163	3,356,164	5,092,741	8,448,905	995	22.06	57,433,369	62,297,550	4,864,181
1920.....	4,873	3,113	63.88	602,409,992	570,718,997	31,690,995	2,495,911	2,718,130	5,214,041	1,760	36.12	274,138,657	296,109,793	21,971,136
1921.....	5,092	2,447	48.06	387,099,433	368,621,111	18,478,322	1,473,860	771,060	2,244,920	2,645	51.94	274,343,832	298,498,498	24,154,666

NEVADA.

1916.....	939	318	33.87	\$14,092,883	\$10,314,571	\$3,778,312	\$75,148	.....	\$75,148	621	66.13	\$7,579,762	\$9,671,820	\$2,092,058
1917.....	1,051	399	37.97	37,300,647	33,495,623	3,805,024	192,815	\$238,652	431,467	652	62.03	5,894,113	8,570,568	2,676,455
1918.....	440	206	46.82	26,650,807	24,362,580	2,288,227	206,667	232,308	438,975	234	53.18	6,311,254	8,188,004	1,876,750
1919.....	958	285	29.75	41,423,847	38,087,597	3,336,250	245,196	163,516	408,712	673	70.25	8,611,488	10,936,425	2,324,937
1920.....	1,193	338	28.33	29,808,766	27,776,686	2,032,080	150,371	82,095	232,466	855	71.67	16,782,073	21,663,702	4,881,629
1921.....	1,244	274	22.03	20,657,513	19,325,470	1,332,043	84,793	41,841	126,634	970	77.97	18,351,356	22,646,280	4,294,924

NEW HAMPSHIRE.

1916.....	1,052	748	71.10	\$85,002,478	\$70,140,754	\$14,861,724	\$285,939	.....	\$285,939	304	28.90	\$10,504,791	\$11,888,712	\$1,383,921
1917.....	1,177	890	75.62	151,484,964	135,165,918	16,319,046	575,915	\$2,423,397	3,181,312	287	24.38	13,146,053	14,451,022	1,304,969
1918.....	1,275	997	78.20	402,598,697	360,375,151	42,223,546	3,098,857	14,537,317	17,636,174	278	21.80	9,138,901	10,733,344	1,594,443
1919.....	1,003	727	72.48	211,782,100	186,276,650	25,505,450	1,938,115	4,039,089	5,977,204	276	27.52	9,189,118	10,106,324	917,206
1920.....	994	682	68.61	214,581,450	197,519,600	17,061,850	1,332,473	1,975,496	3,307,959	312	31.39	45,528,821	48,705,436	3,176,615
1921.....	1,021	591	57.88	141,379,061	128,666,088	12,712,973	1,023,270	602,606	1,625,876	430	42.12	33,215,490	38,091,047	4,875,557

TABLE 12.—Corporation returns by years—State tables—Continued.

NEW JERSEY.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.					
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.	
1916.....	9,777	5,750	58.81	\$1,015,845,736	\$770,138,825	\$245,706,911	\$4,819,514	.....	\$4,819,514	4,027	41.19	\$85,875,061	\$100,473,717	\$14,598,656
1917.....	10,112	6,222	61.53	2,123,440,753	1,867,148,609	256,292,144	12,064,685	\$35,216,004	47,280,689	3,890	38.47	260,604,130	278,178,033	17,573,903	
1918.....	8,807	5,503	62.48	2,270,839,740	2,079,821,015	191,018,725	16,469,206	43,201,254	59,670,460	3,304	37.52	287,536,252	329,234,541	41,398,289	
1919.....	9,392	6,035	64.26	2,945,523,469	2,690,953,454	254,570,015	19,584,420	45,748,068	65,332,488	3,357	35.74	507,688,469	593,778,908	86,090,439	
1920.....	9,896	5,875	59.37	3,418,065,435	3,227,279,840	190,785,595	14,875,307	18,425,813	33,301,120	4,021	40.63	531,960,098	618,167,551	86,207,453	
1921.....	10,631	5,545	52.16	2,220,207,819	2,065,999,069	154,208,750	12,797,533	13,137,268	25,934,801	5,086	47.84	765,604,342	855,574,759	89,970,417	

NEW MEXICO.

1916.....	979	474	48.42	\$38,929,154	\$23,790,959	\$15,138,195	\$303,499	.....	\$303,499	505	51.58	\$3,782,125	\$4,886,261	\$1,104,136
1917.....	1,103	542	49.14	77,131,581	62,538,693	14,592,888	677,816	\$2,526,876	3,204,692	561	50.86	8,998,214	11,334,544	2,336,330
1918.....	965	558	57.82	77,236,222	70,607,478	6,628,744	598,115	679,354	1,277,469	407	42.18	9,791,690	12,046,965	2,255,275
1919.....	940	494	52.55	57,550,264	53,276,632	4,273,632	317,342	259,796	577,138	446	47.45	17,737,095	19,693,268	1,956,173
1920.....	797	411	51.57	49,452,650	45,466,668	3,985,982	306,396	188,992	495,388	386	48.43	18,251,615	21,699,091	3,447,476
1921.....	961	392	40.79	39,044,128	36,866,678	2,177,450	162,787	53,752	216,539	569	59.21	34,907,720	39,615,141	4,707,421

NEW YORK.

1916.....	44,632	27,777	62.24	\$8,300,137,671	\$6,025,476,249	\$2,274,661,422	\$44,464,771	.....	\$44,464,771	16,855	37.76	\$662,271,248	\$801,492,479	\$139,221,231
1917.....	46,144	29,880	64.75	15,974,590,512	13,773,437,056	2,201,115,746	105,625,319	\$288,845,332	394,470,651	16,264	35.25	1,163,881,359	1,303,348,173	139,466,814
1918.....	47,535	27,760	58.40	15,945,819,327	13,792,501,557	2,153,317,770	171,758,980	635,547,519	807,306,499	19,775	41.60	1,751,135,496	1,920,890,266	169,754,770
1919.....	48,494	30,470	62.83	18,656,719,065	16,264,233,001	2,392,486,064	196,187,661	305,280,094	501,467,755	18,024	37.17	1,919,255,589	2,112,305,354	193,049,765
1920.....	55,495	30,349	54.69	22,086,479,694	20,127,849,971	1,958,629,723	167,141,669	186,051,015	353,192,684	25,146	45.31	5,354,318,214	5,825,586,112	471,267,898
1921.....	57,596	27,374	47.53	15,668,883,094	14,532,519,655	1,136,363,439	100,847,002	67,633,509	168,480,511	30,222	52.47	7,430,255,001	8,332,230,896	901,975,895

NORTH CAROLINA.

1916.....	5,021	3,438	68.47	\$284,767,644	\$223,884,841	\$60,882,803	\$1,200,185	.....	\$1,200,185	1,583	31.53	\$14,830,010	\$18,766,847	\$3,936,837
1917.....	5,155	3,986	77.32	698,770,100	607,161,979	91,608,121	4,124,725	\$16,228,373	20,353,098	1,169	22.68	24,218,419	27,600,565	3,391,146
1918.....	4,212	3,362	79.82	879,192,164	772,163,987	107,028,177	6,661,419	44,016,680	50,678,099	850	20.18	28,462,101	31,005,502	2,543,401
1919.....	4,396	3,501	79.64	1,038,581,596	923,900,230	114,681,366	8,707,081	21,102,335	29,809,916	895	20.36	41,551,748	45,214,471	3,662,723
1920.....	4,812	3,143	65.31	1,062,447,593	960,169,824	102,277,769	7,985,041	15,985,211	23,970,252	1,669	34.69	190,420,975	205,035,251	14,614,276
1921.....	4,914	2,529	51.47	688,791,323	623,364,736	65,426,587	5,401,565	7,597,915	12,999,480	2,385	48.53	216,924,727	239,349,459	22,424,732

NORTH DAKOTA.

1916.....	2,769	2,220	80.17	\$35,477,730	\$24,813,309	\$10,664,421	\$207,064	.....	\$207,064	549	19.83	\$4,139,530	\$5,165,889	\$1,026,357
1917.....	3,124	2,559	81.91	149,014,213	139,218,605	9,795,608	434,318	\$1,710,368	2,144,686	565	18.09	13,319,176	14,402,574	1,083,398
1918.....	2,752	2,217	80.55	171,981,215	162,080,634	9,900,561	681,512	804,465	1,485,977	535	19.45	17,841,974	18,725,599	883,625
1919.....	2,639	2,135	80.90	156,461,674	147,309,645	9,152,029	505,850	498,789	1,004,639	504	19.10	16,911,971	18,326,472	1,414,501
1920.....	2,898	1,747	60.28	137,313,047	130,445,443	6,867,604	333,888	347,667	731,555	1,151	39.72	69,597,256	74,459,044	4,841,788
1921.....	2,819	1,362	48.32	88,743,928	84,743,249	4,000,679	229,265	108,519	337,784	1,457	51.68	57,795,313	63,289,978	5,494,665

OHIO.

1916.....	17,660	12,251	69.37	\$2,098,727,399	\$1,463,582,421	\$630,144,978	\$12,364,799	.....	\$12,364,799	5,409	30.63	\$132,267,179	\$155,301,837	\$23,034,658
1917.....	17,615	13,546	76.90	6,247,325,248	5,310,828,473	936,483,205	42,578,494	\$175,539,209	218,117,708	4,069	23.10	294,239,846	331,020,581	36,780,735
1918.....	15,815	11,394	72.05	6,225,443,057	5,582,256,924	643,186,133	47,484,999	219,859,556	267,344,555	4,421	27.95	302,314,756	331,122,460	28,807,704
1919.....	17,088	12,194	71.36	6,158,568,288	5,539,310,092	619,258,196	48,737,520	99,422,775	148,160,295	4,894	28.64	503,983,805	545,371,887	41,388,082
1920.....	18,822	12,302	65.36	6,288,735,991	5,728,179,074	560,556,917	44,865,550	81,397,001	126,262,551	6,520	34.64	1,468,065,458	1,593,049,448	124,983,990
1921.....	20,091	9,555	47.56	3,079,639,495	2,844,171,648	235,467,847	19,421,710	19,459,792	38,881,502	10,536	52.44	2,195,193,897	2,533,982,101	338,788,204

OKLAHOMA.

1916.....	7,150	3,431	47.99	\$240,799,628	\$128,460,761	\$112,338,867	\$2,196,340	.....	\$2,196,340	3,719	52.01	\$16,071,038	\$22,198,014	\$6,126,976
1917.....	7,364	3,872	52.58	602,833,776	525,855,544	76,978,232	3,679,908	\$10,796,817	14,476,725	3,492	47.42	54,361,998	61,696,417	7,334,419
1918.....	6,321	3,261	51.59	488,641,109	451,014,797	37,626,312	2,917,199	7,407,333	10,324,532	3,060	48.41	154,108,455	166,082,509	11,974,054
1919.....	5,904	3,295	55.81	593,992,416	552,370,029	41,622,387	3,018,767	5,595,254	8,614,021	2,609	44.19	122,333,300	143,670,579	21,337,279
1920.....	5,564	3,004	53.99	839,249,463	782,368,569	56,880,894	4,569,846	4,984,423	9,554,269	2,560	46.01	289,631,316	316,245,924	26,614,608
1921.....	5,569	2,301	41.32	280,335,950	262,605,974	17,729,976	1,329,974	1,180,362	2,510,336	3,268	58.68	350,706,328	408,371,817	57,665,489

TABLE 12.—Corporation returns by years—State tables—Continued.

OREGON.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916.....	5,022	2,108	41.98	\$88,606,622	\$69,874,112	\$18,732,510	\$357,644	-----	\$357,644	2,914	58.02	\$47,184,563	\$60,662,329	\$13,477,766
1917.....	5,352	2,642	49.36	392,174,272	357,788,383	34,385,889	1,633,655	\$4,698,115	6,331,770	2,710	50.64	51,815,922	60,219,313	8,403,391
1918.....	4,398	2,421	55.05	609,778,017	575,083,694	34,694,323	2,501,848	9,776,075	12,277,923	1,977	44.95	53,616,292	61,690,804	8,074,512
1919.....	4,252	2,260	53.15	552,358,559	504,220,151	48,138,408	3,148,273	11,827,809	14,976,082	1,992	46.85	126,701,583	137,129,966	10,428,383
1920.....	4,588	2,236	48.74	472,286,247	432,764,431	39,521,816	2,941,646	5,561,884	8,503,530	2,352	51.26	261,327,802	284,525,639	23,197,837
1921.....	4,840	1,948	40.25	286,350,548	269,319,824	17,030,724	1,302,255	1,066,433	2,368,688	2,892	59.75	244,782,121	270,953,714	26,171,593

PENNSYLVANIA.

1916.....	20,460	12,899	63.04	\$3,914,308,288	\$2,791,861,222	\$1,122,447,066	\$22,276,545	-----	\$22,276,545	7,561	36.96	\$223,858,463	\$279,582,508	\$55,724,045
1917.....	20,834	13,544	65.00	8,860,256,551	7,383,784,912	1,476,472,799	64,582,457	\$323,313,222	387,895,679	7,290	35.00	399,296,467	453,344,135	54,047,668
1918.....	18,473	11,996	64.94	8,245,325,757	7,282,063,018	963,262,739	76,232,921	309,029,821	385,262,742	6,477	35.06	462,099,295	506,080,495	43,981,200
1919.....	16,944	11,100	65.51	7,511,000,220	6,608,271,500	902,728,720	72,770,211	126,208,200	198,978,411	5,844	34.49	606,669,257	658,884,288	52,215,031
1920.....	18,827	12,012	63.80	9,501,290,850	8,529,708,966	971,581,884	76,272,216	132,498,630	208,770,846	6,815	36.20	1,459,076,708	1,565,729,570	106,652,862
1921.....	19,806	9,665	48.80	5,603,662,666	5,171,862,460	431,800,206	36,338,551	36,786,116	73,124,667	10,141	51.20	2,261,443,672	2,528,085,447	266,641,775

RHODE ISLAND.

1916.....	2,133	1,353	63.43	\$238,936,962	\$167,062,686	\$71,874,276	\$1,395,766	-----	\$1,395,766	780	36.57	\$11,059,752	\$12,893,990	\$1,834,238
1917.....	2,271	1,340	59.00	581,878,202	505,224,365	76,653,837	3,502,006	\$13,734,704	17,236,710	931	41.00	33,628,582	36,431,402	2,802,820
1918.....	1,617	1,023	63.27	658,081,073	579,681,618	78,399,455	5,271,018	30,611,745	35,882,763	594	36.73	33,405,476	43,702,274	10,296,798
1919.....	1,748	1,177	67.33	827,427,430	715,286,439	112,140,991	8,411,324	22,621,530	31,032,854	571	32.67	50,802,282	56,377,563	5,575,311
1920.....	1,837	1,146	62.38	645,783,316	589,838,866	55,944,450	4,558,489	7,065,400	11,623,889	691	37.62	299,582,337	327,271,364	27,689,027
1921.....	2,028	1,043	51.43	482,554,277	437,710,694	44,843,583	3,793,329	4,654,670	8,447,999	985	48.57	215,930,001	250,418,098	34,488,097

SOUTH CAROLINA.

1916.....	3,915	2,390	61.05	\$115,837,998	\$92,325,300	\$23,512,698	\$445,222	.....	\$445,222	1,525	38.95	\$12,051,591	\$18,490,572	\$6,438,981
1917.....	4,087	2,771	67.80	415,453,233	360,891,589	54,561,634	2,709,653	\$8,359,469	9,069,122	1,316	32.20	18,702,507	20,373,326	1,670,819
1918.....	3,554	2,549	71.72	511,547,778	453,255,202	58,292,576	3,729,437	22,573,299	26,302,736	1,005	28.28	21,312,815	23,127,538	1,814,723
1919.....	3,501	2,454	70.09	533,227,512	469,803,872	63,423,640	4,711,748	13,039,380	17,751,128	1,047	29.91	22,766,500	25,159,870	2,393,370
1920.....	3,874	2,219	57.28	468,912,915	415,570,513	53,342,402	3,745,390	11,935,354	15,680,744	1,655	42.72	156,152,264	170,485,566	14,333,302
1921.....	3,760	1,567	41.68	221,680,660	207,193,995	14,486,665	1,170,416	746,912	1,917,328	2,193	58.32	155,186,311	173,083,251	17,896,940

SOUTH DAKOTA.

1916.....	2,442	1,744	71.42	\$29,681,960	\$21,757,866	\$7,924,094	\$155,845	.....	\$155,845	698	28.58	\$4,054,413	\$6,762,566	\$2,708,153
1917.....	2,588	2,172	83.93	142,036,594	131,180,237	10,856,357	541,203	\$1,239,766	1,780,969	416	16.07	7,776,882	8,506,469	729,587
1918.....	2,202	1,732	78.66	168,084,528	158,380,081	9,704,447	668,341	1,332,920	2,001,261	470	21.34	13,806,555	14,656,561	850,006
1919.....	2,337	1,887	80.74	186,871,186	174,790,310	12,080,876	755,398	1,104,146	1,859,544	450	19.26	11,381,731	12,413,012	1,031,281
1920.....	2,564	1,571	61.27	138,806,165	131,102,942	7,703,223	590,505	452,506	1,043,011	993	38.73	56,897,440	61,369,771	4,472,331
1921.....	2,213	1,062	47.99	70,492,593	67,331,221	3,161,372	178,337	46,247	224,584	1,151	52.01	49,768,976	54,494,635	4,725,659

TENNESSEE.

1916.....	4,670	2,961	63.40	\$230,748,919	\$182,011,707	\$48,737,212	\$949,638	.....	\$949,638	1,709	36.60	\$27,629,696	\$33,578,990	\$5,949,294
1917.....	4,714	3,565	75.63	749,234,291	680,463,314	68,770,977	3,293,257	\$9,548,714	12,841,971	1,149	24.37	57,948,862	65,951,516	8,002,654
1918.....	4,186	2,984	71.29	670,492,750	617,027,654	53,465,096	4,054,416	15,054,430	19,108,846	1,202	28.71	68,430,383	73,626,140	5,195,757
1919.....	4,392	3,093	70.42	775,754,296	706,648,089	69,106,207	5,129,212	11,525,049	16,654,261	1,290	29.58	87,487,625	94,179,064	6,691,439
1920.....	4,742	2,788	58.79	760,724,888	708,322,601	52,402,287	3,931,825	7,751,110	11,682,935	1,954	41.21	293,074,748	312,456,095	19,381,347
1921.....	4,753	2,428	51.08	502,514,430	471,907,046	30,607,384	2,409,219	2,718,504	5,127,723	2,325	48.92	287,488,347	313,887,314	26,398,967

TEXAS.

1916.....	8,693	5,827	67.03	\$493,174,527	\$369,592,692	\$123,581,835	\$2,352,057	.....	\$2,352,057	2,866	32.97	\$68,884,266	\$82,003,312	\$13,119,046
1917.....	9,039	6,974	77.15	1,627,958,668	1,419,766,831	208,191,837	10,178,341	\$25,826,050	36,004,391	2,065	22.85	106,577,299	119,182,357	12,605,058
1918.....	8,198	5,765	70.32	1,535,207,947	1,411,084,466	124,123,481	10,638,010	23,821,579	34,459,589	2,433	29.68	110,745,238	124,710,057	13,964,819
1919.....	8,709	5,957	68.40	1,735,819,029	1,607,144,506	128,674,523	9,830,138	18,942,179	28,772,317	2,752	31.60	275,867,057	334,616,698	58,749,641
1920.....	8,571	5,183	60.47	2,262,643,179	2,135,096,359	127,546,820	10,386,035	12,878,360	23,264,395	3,388	39.53	458,323,513	513,018,191	54,694,678
1921.....	9,185	4,739	51.59	1,168,609,034	1,103,216,896	65,392,138	5,297,070	5,180,528	10,477,598	4,446	48.41	904,917,315	1,012,473,828	107,556,513

TABLE 12.—Corporation returns by years—State tables—Continued.

UTAH.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916.....	3,481	1,616	37.72	\$159,867,110	\$102,266,290	\$57,600,820	\$1,145,035		\$1,145,035	1,865	53.58	\$14,013,260	\$18,111,532	\$4,098,272
1917.....	3,545	1,825	51.48	281,675,954	232,647,737	49,028,217	2,419,567	\$4,930,064	7,349,631	1,720	48.52	38,535,640	43,921,358	5,385,718
1918.....	2,542	1,170	46.03	183,606,851	164,436,614	19,170,237	1,511,308	4,636,151	6,147,459	1,372	53.97	38,641,010	46,825,891	8,184,881
1919.....	2,872	1,442	50.21	304,848,895	280,856,658	23,992,237	1,865,686	2,129,861	3,995,547	1,430	49.79	35,455,022	40,950,450	5,504,428
1920.....	3,094	1,420	45.90	243,155,625	227,642,529	15,513,096	1,183,007	1,327,215	2,507,222	1,674	54.10	81,153,204	92,832,783	11,679,579
1921.....	3,086	1,155	37.43	155,591,907	147,021,191	8,570,716	665,038	354,363	1,019,901	1,931	62.57	134,618,833	155,616,475	20,997,642

VERMONT.

1916.....	905	609	67.29	\$48,112,969	\$38,911,618	\$9,201,351	\$180,639	.....	\$180,639	296	32.71	\$14,046,626	\$15,263,517	\$1,216,891
1917.....	936	719	76.82	114,273,705	101,643,596	12,630,109	618,321	\$1,582,261	2,200,582	217	23.18	12,306,066	13,833,229	1,527,163
1918.....	736	518	70.38	86,636,298	77,385,136	9,251,162	655,451	2,909,256	3,564,707	218	29.62	13,568,194	14,750,860	1,182,666
1919.....	751	561	74.70	123,559,138	111,078,880	12,480,258	950,811	1,925,974	2,876,785	190	25.30	10,558,019	11,521,873	963,854
1920.....	916	620	67.69	141,844,862	130,576,069	11,268,793	886,556	1,219,623	2,106,179	296	32.31	46,555,183	48,870,539	2,315,356
1921.....	932	552	59.23	88,247,631	81,934,410	6,313,221	527,639	257,290	784,929	380	40.77	42,431,258	47,545,532	5,114,274

VIRGINIA.

1916.....	5,950	3,457	58.10	\$394,490,076	\$301,007,145	\$93,482,931	\$1,709,418	.....	\$1,709,418	2,493	41.90	\$30,635,736	\$36,730,254	\$6,094,518
1917.....	6,012	3,863	64.25	772,007,180	635,029,365	136,977,815	6,911,488	\$12,036,892	18,948,380	2,149	35.75	42,085,121	47,966,295	5,881,174
1918.....	5,069	3,418	68.24	945,712,725	838,042,051	107,670,674	9,493,967	21,521,013	31,014,980	1,591	31.76	55,560,881	61,892,440	6,331,559
1919.....	5,027	3,423	68.09	1,006,281,371	877,639,666	128,641,705	10,654,033	14,961,342	25,615,375	1,604	31.91	56,548,136	67,778,547	11,230,411
1920.....	5,280	3,184	60.30	1,052,264,799	955,911,761	96,353,038	7,858,928	10,351,857	18,210,785	2,096	39.70	343,099,638	376,105,863	33,006,225
1921.....	5,288	2,705	51.15	556,648,697	502,198,241	54,450,456	4,781,377	1,614,752	6,396,129	2,583	48.85	285,612,855	318,070,221	32,457,366

WASHINGTON.

1916.....	9,908	4,071	41.09	\$244,505,289	\$191,036,504	\$53,468,785	\$1,054,032	-----	\$1,054,032	5,837	58.91	\$65,869,379	\$86,610,429	\$20,741,050
1917.....	9,043	4,942	54.65	851,129,494	766,828,902	84,300,592	4,068,514	\$10,074,808	14,143,322	4,101	45.35	87,782,440	100,692,358	12,909,918
1918.....	9,287	4,369	47.04	938,988,042	868,236,834	70,751,208	5,403,232	18,465,981	23,869,313	4,918	52.96	129,409,422	148,632,034	19,222,612
1919.....	9,059	4,744	52.37	1,180,531,957	1,084,526,662	96,005,295	6,967,780	17,198,354	24,166,134	4,315	47.63	134,525,116	151,306,844	16,781,728
1920.....	9,598	4,522	47.11	1,088,852,497	959,657,774	79,194,723	5,785,939	9,533,868	15,319,807	5,076	52.89	309,880,108	348,369,278	38,489,170
1921.....	9,701	3,540	36.49	523,402,473	489,170,785	34,231,688	2,580,545	1,780,207	4,360,752	6,161	63.51	437,588,452	488,956,466	51,368,014

WEST VIRGINIA.

1916.....	4,381	2,668	60.90	\$238,566,260	\$172,156,553	\$66,409,707	\$1,314,023	-----	\$1,314,023	1,713	39.10	\$23,421,111	\$27,569,277	\$4,148,166
1917.....	4,559	3,008	65.98	574,811,518	465,267,567	109,543,951	4,591,778	\$24,039,927	28,631,705	1,551	34.02	31,789,709	36,690,462	4,900,753
1918.....	3,519	2,410	68.49	896,044,637	737,494,465	76,642,276	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	128,208,683	3,054,148
1919.....	4,004	2,448	61.14	625,063,926	550,446,964	74,646,962	6,165,721	11,544,185	17,709,906	1,556	38.86	42,282,441	49,188,010	6,905,569
1920.....	4,473	2,867	64.10	941,311,194	807,007,165	134,304,029	10,045,640	27,862,425	37,908,065	1,606	35.90	99,541,555	108,631,955	9,090,400
1921.....	4,623	2,383	51.55	463,083,518	425,381,314	42,702,204	3,395,939	3,892,303	7,288,242	2,240	48.45	255,878,374	293,085,729	37,807,355

WISCONSIN.

1916.....	11,635	6,857	58.93	\$596,726,270	\$463,963,693	\$132,762,577	\$2,615,579	-----	\$2,615,579	4,778	41.07	\$43,582,041	\$53,932,208	\$10,350,167
1917.....	11,923	7,469	62.64	1,375,123,203	1,225,205,231	149,917,972	7,011,080	\$23,882,370	30,893,450	4,454	37.36	89,162,361	98,056,983	8,894,622
1918.....	10,961	6,889	62.85	1,527,975,440	1,451,333,164	158,550,172	5,742,959	55,084,521	60,827,480	4,072	37.15	95,378,449	98,432,597	9,073,708
1919.....	10,154	6,875	67.71	1,859,614,073	1,687,400,949	172,213,124	12,775,659	29,588,492	42,364,151	3,279	32.29	108,269,386	117,319,196	9,049,810
1920.....	11,198	6,972	62.26	2,091,835,514	1,927,897,476	163,938,038	12,259,007	26,128,390	38,387,397	4,226	37.74	420,765,087	460,169,154	39,464,067
1921.....	12,142	6,009	49.49	1,076,943,607	1,005,561,301	71,382,306	5,702,676	5,324,560	11,027,236	6,133	50.51	675,537,462	756,106,870	80,569,408

WYOMING.

1916.....	1,291	694	53.76	\$28,645,899	\$19,750,240	\$8,895,659	\$170,818	-----	\$170,818	597	46.24	\$2,368,369	\$3,302,592	\$934,223
1917.....	1,341	839	62.57	71,527,236	61,742,195	9,785,041	465,217	\$1,207,464	1,675,681	502	37.43	4,913,453	6,322,527	1,408,804
1918.....	1,303	581	44.59	51,271,114	44,409,241	6,861,873	563,838	1,311,180	1,875,018	722	55.41	7,163,556	8,831,970	1,668,414
1919.....	1,651	805	48.76	72,486,045	64,446,455	8,039,590	698,151	668,766	1,276,917	846	51.24	14,300,236	17,402,786	3,102,550
1920.....	1,707	706	41.31	71,844,859	66,192,167	5,652,692	395,207	423,127	818,334	1,001	58.69	31,613,368	41,179,379	9,566,011
1921.....	1,663	601	36.14	44,468,657	41,217,853	3,250,804	234,827	120,651	355,478	1,062	63.86	30,378,032	39,304,601	8,926,569

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES.

[Income returned for the calendar year ended Dec. 31, 1921.]

ALABAMA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under \$1,000 ¹	1,523	\$954,766	\$2,428,600	\$35,354	.....	.....	.....
Under \$1,000.....	35	19,114	16,200	753	\$490	.....	\$490
\$1,000 to \$2,000 ¹	5,298	8,037,229	13,664,200	122,313	.....	.....	.....
\$1,000 to \$2,000.....	10,018	14,805,395	10,172,800	41,273	183,923	.....	183,923
\$2,000 to \$3,000 ¹	13,597	32,478,460	43,182,100	176,596	.....	.....	.....
\$2,000 to \$3,000.....	3,209	7,957,431	5,128,700	81,611	110,538	.....	110,538
\$3,000 to \$4,000 ¹	1,956	6,449,589	7,282,500	243,206	.....	.....	.....
\$3,000 to \$4,000.....	2,948	10,143,700	7,439,500	135,195	101,752	.....	101,752
\$4,000 to \$5,000 ¹	195	838,369	820,600	151,955	.....	.....	.....
\$4,000 to \$5,000.....	1,494	6,676,248	4,185,100	164,128	92,414	.....	92,414
\$5,000 to \$6,000.....	773	4,241,488	1,832,800	358,259	84,251	\$3,787	88,038
\$6,000 to \$7,000.....	476	3,071,497	1,149,400	326,104	68,633	9,080	77,713
\$7,000 to \$8,000.....	326	2,436,490	818,100	257,361	65,869	12,791	78,660
\$8,000 to \$9,000.....	235	1,978,490	561,300	240,739	61,188	14,664	75,852
\$9,000 to \$10,000.....	165	1,565,717	393,100	288,507	50,977	15,562	66,539
\$10,000 to \$11,000.....	114	1,190,001	266,000	229,178	41,159	14,523	55,682
\$11,000 to \$12,000.....	99	1,133,947	210,400	227,976	43,070	16,685	59,755
\$12,000 to \$13,000.....	79	938,451	180,100	180,396	38,903	16,904	55,807
\$13,000 to \$14,000.....	69	932,020	167,200	149,389	38,402	18,075	56,477
\$14,000 to \$15,000.....	45	650,330	95,200	143,239	27,638	14,064	41,702
\$15,000 to \$20,000.....	149	2,553,875	353,700	626,174	105,371	73,424	178,795
\$20,000 to \$25,000.....	76	1,675,941	178,000	450,151	84,156	68,982	153,138
\$25,000 to \$30,000.....	37	997,021	77,400	318,156	42,524	52,523	95,047
\$30,000 to \$40,000.....	34	1,167,648	77,400	404,688	49,705	83,587	133,292
\$40,000 to \$50,000.....	22	984,983	50,000	377,181	45,714	95,873	141,587
\$50,000 to \$60,000.....	5	263,554	8,000	11,725	18,700	30,867	49,567
\$60,000 to \$70,000.....	11	711,346	25,000	245,619	33,598	110,921	144,519
\$70,000 to \$80,000.....	5	370,015	12,600	187,351	12,626	62,941	75,567
\$80,000 to \$90,000.....	4	337,710	7,200	149,178	14,804	66,272	81,076
\$90,000 to \$100,000.....	3	288,819	7,400	149,620	10,060	65,218	75,278
\$100,000 to \$150,000.....	7	842,775	13,200	341,013	37,416	238,812	276,228
\$150,000 to \$200,000.....	2	366,387	7,200	2,200	28,194	136,196	164,390
\$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.....	.....	.....	.....	.....	.....	.....	.....
Total.....	43,009	117,108,806	100,811,000	6,816,588	1,492,075	1,221,751	2,713,826

ARIZONA.

Under \$1,000 ¹	74	\$40,548	\$132,000	.....	.....	.....	.....
Under \$1,000.....	20	8,521	4,000	\$746	\$310	.....	\$310
\$1,000 to \$2,000 ¹	964	1,616,894	2,679,800	3,646	.....	.....	.....
\$1,000 to \$2,000.....	3,530	5,336,234	3,588,300	9,503	69,934	.....	69,934
\$2,000 to \$3,000 ¹	8,584	20,543,211	26,823,100	47,823	.....	.....	.....
\$2,000 to \$3,000.....	1,570	3,872,271	2,284,100	19,619	62,632	.....	62,632
\$3,000 to \$4,000 ¹	927	3,056,966	3,362,300	120,796	.....	.....	.....
\$3,000 to \$4,000.....	1,327	4,541,686	2,987,400	80,681	58,786	.....	58,786
\$4,000 to \$5,000 ¹	64	277,567	292,500	15,129	.....	.....	.....
\$4,000 to \$5,000.....	700	3,149,405	1,651,900	85,490	56,514	.....	56,514
\$5,000 to \$6,000.....	295	1,620,313	603,500	183,048	35,189	\$1,468	36,657
\$6,000 to \$7,000.....	139	891,490	252,800	145,473	23,108	2,537	25,645
\$7,000 to \$8,000.....	80	596,624	139,800	69,524	19,876	3,101	22,977
\$8,000 to \$9,000.....	48	404,335	86,500	70,804	13,250	3,001	16,251
\$9,000 to \$10,000.....	46	436,689	90,800	84,479	14,671	4,361	19,032
\$10,000 to \$11,000.....	15	158,385	22,200	45,867	5,372	1,980	7,352
\$11,000 to \$12,000.....	11	126,454	26,200	40,393	4,198	1,869	6,067
\$12,000 to \$13,000.....	7	88,100	13,400	29,735	2,907	1,536	4,443
\$13,000 to \$14,000.....	16	215,040	23,200	112,784	6,531	4,137	10,668
\$14,000 to \$15,000.....	12	173,742	16,600	45,985	8,130	3,774	11,904
\$15,000 to \$20,000.....	22	379,515	28,400	192,582	13,209	11,035	24,244
\$20,000 to \$25,000.....	12	262,768	17,800	90,727	10,817	10,669	21,486
\$25,000 to \$30,000.....	6	164,717	8,600	49,736	7,517	8,921	16,438
\$30,000 to \$40,000.....	5	172,850	6,600	92,387	6,760	12,504	19,264

¹ Nontaxable. Specific exemptions exceed net income.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

ARIZONA—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	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.....	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.....							
\$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		\$175, 872	\$4, 900	\$167, 598	\$128	\$25, 905	\$26, 033
Total.....	18, 477	48, 310, 197	45, 146, 700	1, 804, 555	419, 839	96, 798	516, 637

ARKANSAS.

Under \$1,000 ¹	1, 965	\$890, 499	\$3, 999, 400	\$145, 500			
Under \$1,000.....	60	36, 855		2, 502	\$1, 379		\$1, 379
\$1,000 to \$2,000 ¹	4, 228	6, 564, 769	11, 295, 700	380, 085			
\$1,000 to \$2,000.....	6, 409	9, 445, 382	6, 431, 400	38, 234	118, 701		118, 701
\$2,000 to \$3,000 ¹	10, 945	26, 063, 560	34, 435, 900	245, 904			
\$2,000 to \$3,000.....	2, 406	5, 984, 269	3, 748, 100	54, 971	87, 411		87, 411
\$3,000 to \$4,000 ¹	1, 268	4, 212, 601	4, 617, 800	253, 261			
\$3,000 to \$4,000.....	2, 451	8, 431, 246	6, 005, 000	120, 650	92, 362		92, 362
\$4,000 to \$5,000 ¹	125	539, 617	476, 100	101, 335			
\$4,000 to \$5,000.....	1, 666	7, 445, 607	4, 527, 800	224, 373	108, 293		108, 293
\$5,000 to \$6,000.....	679	3, 697, 461	1, 609, 800	320, 910	73, 306	\$3, 070	76, 376
\$6,000 to \$7,000.....	377	2, 439, 394	884, 600	263, 151	56, 056	7, 333	63, 389
\$7,000 to \$8,000.....	294	2, 203, 032	695, 600	276, 963	59, 253	11, 636	70, 889
\$8,000 to \$9,000.....	176	1, 492, 408	376, 000	233, 896	47, 508	11, 327	58, 835
\$9,000 to \$10,000.....	127	1, 206, 490	309, 500	149, 975	41, 304	12, 022	53, 326
\$10,000 to \$11,000.....	110	1, 147, 469	267, 000	167, 968	40, 565	14, 295	54, 860
\$11,000 to \$12,000.....	75	864, 101	181, 700	208, 995	35, 028	12, 774	47, 802
\$12,000 to \$13,000.....	68	851, 268	151, 800	92, 478	38, 257	14, 679	52, 936
\$13,000 to \$14,000.....	69	931, 824	153, 900	207, 690	39, 214	18, 329	57, 543
\$14,000 to \$15,000.....	37	535, 418	81, 300	112, 884	21, 930	11, 776	33, 706
\$15,000 to \$20,000.....	125	2, 150, 382	283, 400	400, 322	98, 721	61, 359	160, 080
\$20,000 to \$25,000.....	60	1, 351, 841	131, 800	249, 572	71, 141	56, 839	127, 980
\$25,000 to \$30,000.....	38	1, 028, 512	93, 000	192, 754	53, 284	54, 978	108, 262
\$30,000 to \$40,000.....	39	1, 335, 651	88, 900	471, 535	61, 327	95, 402	156, 729
\$40,000 to \$50,000.....	21	911, 658	44, 500	172, 535	51, 399	85, 864	137, 263
\$50,000 to \$60,000.....	4	216, 620	9, 600	46, 078	12, 731	25, 891	38, 622
\$60,000 to \$70,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$70,000 to \$80,000.....	3	215, 529	6, 200	49, 238	12, 290	35, 534	47, 824
\$80,000 to \$90,000.....	3	247, 145	4, 400	80, 461	11, 494	47, 235	58, 729
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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		176, 295	3, 400	3	13, 153	39, 714	52, 867
Total.....	33, 830	92, 616, 903	80, 913, 600	5, 264, 313	1, 246, 107	620, 057	1, 866, 164

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

CALIFORNIA.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	21,725	\$10,077,235	\$39,899,900	\$8,557,744			
Under \$1,000.....	543	307,556	1,200	86,099	\$12,039		\$12,039
\$1,000 to \$2,000 ¹	36,835	57,565,321	91,095,600	2,751,229			
\$1,000 to \$2,000.....	92,212	138,263,864	92,803,000	662,672	1,796,518		1,796,518
\$2,000 to \$3,000 ¹	84,725	204,620,910	247,489,500	3,663,734			
\$2,000 to \$3,000.....	46,791	114,877,063	67,431,600	1,442,107	1,842,911		1,842,911
\$3,000 to \$4,000 ¹	12,905	42,395,403	44,638,000	3,833,606			
\$3,000 to \$4,000.....	31,338	108,526,252	73,393,200	1,745,088	1,336,328		1,336,328
\$4,000 to \$5,000 ¹	1,850	8,117,481	5,542,600	6,350,236			
\$4,000 to \$5,000.....	22,781	102,122,025	59,237,400	2,442,512	1,622,088		1,622,088
\$5,000 to \$6,000.....	9,167	49,651,052	20,438,100	5,167,611	1,015,869	\$43,697	1,059,566
\$6,000 to \$7,000.....	5,709	36,921,199	12,486,400	4,797,649	877,888	110,455	988,343
\$7,000 to \$8,000.....	4,139	30,940,167	9,438,700	4,260,638	841,514	163,515	1,005,029
\$8,000 to \$9,000.....	2,638	22,358,968	5,789,100	3,916,203	687,966	171,030	858,996
\$9,000 to \$10,000.....	2,113	20,065,042	4,577,200	3,398,177	691,319	200,297	891,616
\$10,000 to \$11,000.....	1,496	15,688,769	3,230,000	3,338,154	567,282	193,977	761,259
\$11,000 to \$12,000.....	1,250	14,359,541	2,682,800	2,633,087	554,166	211,136	765,302
\$12,000 to \$13,000.....	999	12,466,595	2,143,700	2,518,403	494,612	213,447	708,059
\$13,000 to \$14,000.....	818	11,039,186	1,767,200	2,491,857	450,657	215,818	666,475
\$14,000 to \$15,000.....	699	10,130,745	1,478,400	2,434,629	406,533	222,275	628,813
\$15,000 to \$20,000.....	2,142	36,972,320	4,517,400	9,457,912	1,614,923	1,075,361	2,690,284
\$20,000 to \$25,000.....	1,029	22,945,456	2,145,500	6,400,480	1,038,270	950,007	1,988,277
\$25,000 to \$30,000.....	636	17,348,339	1,284,600	5,811,051	765,152	929,906	1,695,058
\$30,000 to \$40,000.....	705	21,160,299	1,479,200	8,564,608	1,088,523	1,724,748	2,813,271
\$40,000 to \$50,000.....	341	15,133,506	653,200	5,812,410	677,881	1,467,507	2,145,388
\$50,000 to \$60,000.....	181	9,838,445	379,600	3,199,813	499,983	1,194,476	1,694,464
\$60,000 to \$70,000.....	117	7,613,824	230,000	3,575,222	306,909	1,126,569	1,433,478
\$70,000 to \$80,000.....	70	5,216,021	136,600	2,237,059	222,527	896,122	1,118,649
\$80,000 to \$90,000.....	53	4,471,980	97,600	2,070,058	186,553	877,520	1,064,073
\$90,000 to \$100,000.....	27	2,552,952	49,200	1,033,825	116,977	566,100	683,077
\$100,000 to \$150,000.....	56	6,790,219	108,800	3,359,474	255,754	1,935,472	2,191,226
\$150,000 to \$200,000.....	15	2,575,648	25,200	1,757,091	83,839	924,714	1,008,553
\$200,000 to \$250,000.....	5	1,148,459	8,200	700,106	42,732	476,625	519,357
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$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.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		779,406	3,400	13,495	60,491	389,444	449,935
Total.....	386,082	1,168,021,448	796,672,500	120,484,039	20,158,214	16,280,218	36,438,432

COLORADO.

Under \$1,000 ¹	6,856	\$3,387,285	\$12,248,200	\$613,277			
Under \$1,000.....	65	23,717		947	\$895		\$895
\$1,000 to \$2,000 ¹	11,962	18,295,616	31,951,300	204,062			
\$1,000 to \$2,000.....	16,100	22,737,059	16,150,800	41,612	270,947		270,947
\$2,000 to \$3,000 ¹	16,385	39,136,167	49,514,500	593,358			
\$2,000 to \$3,000.....	4,140	10,518,540	7,138,500	92,326	131,095		131,095
\$3,000 to \$4,000 ¹	1,795	5,973,623	6,506,400	440,806			
\$3,000 to \$4,000.....	5,125	17,724,425	13,122,800	201,618	186,778		186,778
\$4,000 to \$5,000 ¹	282	1,239,149	1,005,200	456,385			
\$4,000 to \$5,000.....	2,997	13,396,729	8,199,200	442,320	191,993		191,993
\$5,000 to \$6,000.....	1,087	5,970,628	2,454,700	733,025	119,898	\$5,452	125,350
\$6,000 to \$7,000.....	747	4,843,486	1,703,300	791,674	106,889	14,698	121,587
\$7,000 to \$8,000.....	467	3,502,176	1,058,300	490,930	94,210	18,649	112,859
\$8,000 to \$9,000.....	325	2,754,272	762,300	521,085	78,534	20,831	99,365
\$9,000 to \$10,000.....	233	2,210,364	502,400	422,970	72,896	21,964	94,860
\$10,000 to \$11,000.....	166	1,742,517	364,700	351,325	60,319	21,540	81,859
\$11,000 to \$12,000.....	137	1,570,742	292,900	445,382	54,539	22,955	77,494
\$12,000 to \$13,000.....	107	1,331,746	237,300	292,019	50,385	22,744	73,129
\$13,000 to \$14,000.....	90	1,218,595	202,000	327,265	46,864	23,889	70,753
\$14,000 to \$15,000.....	60	866,069	135,200	219,130	31,722	18,970	50,692
\$15,000 to \$20,000.....	214	3,634,317	475,200	1,068,795	143,482	103,106	246,588
\$20,000 to \$25,000.....	137	3,059,542	283,900	1,064,669	128,299	127,254	255,553
\$25,000 to \$30,000.....	48	1,310,473	98,200	441,377	54,918	70,694	125,612
\$30,000 to \$40,000.....	71	2,466,501	143,600	1,093,716	95,376	179,786	275,162

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

COLORADO—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$40,000 to \$50,000.....	33	\$1,449,421	\$64,800	\$894,608	\$43,117	\$138,485	\$181,602
\$50,000 to \$60,000.....	14	760,647	24,600	366,985	29,197	92,248	121,445
\$60,000 to \$70,000.....	12	771,906	17,400	569,848	19,426	112,922	132,348
\$70,000 to \$80,000.....	3	226,351	7,200	194,039	1,762	39,401	41,163
\$80,000 to \$90,000.....	4	337,775	9,200	62,645	20,617	66,405	87,022
\$90,000 to \$100,000.....	2	188,987	4,400	126,731	6,761	41,847	48,608
\$100,000 to \$150,000.....	8	982,762	14,800	1,115,597	18,032	283,115	301,147
\$150,000 to \$200,000.....	2	342,319	2,000	384,901	7,947	122,719	130,666
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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		517,074	2,800	544,062	1,026	225,264	226,290
Total.....	69,676	174,490,980	154,698,100	15,608,889	2,067,924	1,794,938	3,862,862

CONNECTICUT.

Under \$1,000 ¹	8,879	\$4,631,461	\$15,696,400	\$4,861,326			
Under \$1,000.....	381	187,520	400	54,561			
\$1,000 to \$2,000 ¹	18,247	27,484,990	44,707,300	1,668,485	\$5,332		\$5,332
\$1,000 to \$2,000.....	36,571	51,174,234	36,621,000	331,975	568,970		568,970
\$2,000 to \$3,000 ¹	25,775	61,460,320	77,655,500	2,725,504			
\$2,000 to \$3,000.....	7,746	19,344,189	12,112,300	715,753	259,100		259,100
\$3,000 to \$4,000 ¹	3,532	11,773,522	12,189,400	1,971,252			
\$3,000 to \$4,000.....	6,766	23,336,419	16,466,100	958,971	239,435		239,435
\$4,000 to \$5,000 ¹	984	4,326,775	3,261,200	1,991,305			
\$4,000 to \$5,000.....	4,849	21,736,907	12,651,800	1,384,586	310,893		310,893
\$5,000 to \$6,000.....	2,301	12,504,218	5,004,600	2,741,671	212,257	\$10,178	222,435
\$6,000 to \$7,000.....	1,512	9,805,868	3,273,100	2,411,902	187,598	29,709	217,307
\$7,000 to \$8,000.....	1,000	7,459,793	2,131,400	2,001,497	163,369	39,486	202,855
\$8,000 to \$9,000.....	727	6,166,503	1,511,800	2,116,076	146,919	46,871	193,790
\$9,000 to \$10,000.....	540	5,106,317	1,111,400	1,669,263	137,530	50,878	188,408
\$10,000 to \$11,000.....	461	4,845,057	930,600	1,985,727	127,617	60,164	187,781
\$11,000 to \$12,000.....	364	4,185,046	751,000	1,558,719	124,577	61,781	186,358
\$12,000 to \$13,000.....	280	3,497,768	558,800	1,477,727	93,246	59,929	153,175
\$13,000 to \$14,000.....	247	3,332,196	475,600	1,596,229	98,863	65,234	164,097
\$14,000 to \$15,000.....	193	2,797,906	392,400	1,202,693	86,292	60,923	147,215
\$15,000 to \$20,000.....	722	12,446,412	1,459,200	5,668,430	391,939	365,302	757,241
\$20,000 to \$25,000.....	375	8,351,915	748,200	4,433,151	264,252	344,561	608,813
\$25,000 to \$30,000.....	230	6,264,507	439,400	3,365,080	188,872	336,262	525,134
\$30,000 to \$40,000.....	248	8,557,130	475,700	5,097,023	252,204	618,339	870,543
\$40,000 to \$50,000.....	130	5,789,859	225,200	4,121,995	138,731	562,320	701,051
\$50,000 to \$60,000.....	71	3,925,420	133,400	2,686,099	114,184	485,504	599,688
\$60,000 to \$70,000.....	49	3,137,876	85,900	2,215,026	87,969	456,959	544,928
\$70,000 to \$80,000.....	25	1,845,558	47,000	1,140,044	47,690	313,187	360,877
\$80,000 to \$90,000.....	22	1,866,384	40,000	1,731,917	51,646	368,681	420,327
\$90,000 to \$100,000.....	11	1,032,674	19,800	738,009	21,897	227,257	249,154
\$100,000 to \$150,000.....	19	2,261,472	34,100	1,825,405	50,647	634,654	685,301
\$150,000 to \$200,000.....	7	1,182,542	12,600	513,845	51,563	420,795	472,358
\$200,000 to \$250,000.....	3	675,719	3,800	620,166	5,157	277,961	283,118
\$250,000 to \$300,000.....	2	522,703	5,200	619,698	5,381	301,980	307,361
\$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.....							
Total.....	123,269	343,017,180	251,231,600	70,201,110	4,434,130	6,198,915	10,633,045

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

DELAWARE.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	858	\$502,468					
Under \$1,000	27	15,471	\$1,356,300	\$4,912,828			
\$1,000 to \$2,000 ¹	2,163	3,312,137		5,468,900	251,581		\$517
\$1,000 to \$2,000	4,131	5,861,306		4,189,100	56,692		
\$2,000 to \$3,000 ¹	4,451	10,445,698		13,492,900	376,943	66,201	66,201
\$2,000 to \$3,000	1,084	2,708,651		1,789,000	64,180		
\$3,000 to \$4,000 ¹	466	1,524,486		1,641,400	325,596	34,845	34,845
\$3,000 to \$4,000	986	3,450,091		2,381,700	413,688	36,807	36,807
\$4,000 to \$5,000 ¹	67	291,495		213,600	344,286		6
\$4,000 to \$5,000	374	2,550,944		1,573,100	144,321	33,363	33,363
\$5,000 to \$6,000	293	1,603,431		655,900	293,973	30,713	\$1,352
\$6,000 to \$7,000	172	1,106,100		383,200	259,843	20,956	3,165
\$7,000 to \$8,000	112	835,622		242,900	252,360	17,798	4,385
\$8,000 to \$9,000	81	685,403		170,800	241,629	15,814	5,164
\$9,000 to \$10,000	69	656,236		151,400	231,807	17,947	6,566
\$10,000 to \$11,000	42	438,828		96,700	200,581	11,960	5,399
\$11,000 to \$12,000	34	391,960		74,600	191,434	12,273	5,794
\$12,000 to \$13,000	34	423,684		68,300	328,576	14,951	7,243
\$13,000 to \$14,000	36	488,434		64,300	237,793	12,411	9,598
\$14,000 to \$15,000	12	173,806		29,800	73,324	5,118	3,828
\$15,000 to \$20,000	81	1,402,628		195,000	1,007,101	39,815	41,132
\$20,000 to \$25,000	25	556,337		57,200	337,920	17,094	23,023
\$25,000 to \$30,000	21	566,902		41,800	320,566	16,977	29,944
\$30,000 to \$40,000	13	1,216,405		76,200	768,454	36,599	85,396
\$40,000 to \$50,000	13	584,543		21,600	568,224	12,089	57,248
\$50,000 to \$60,000	7	379,244		18,400	254,159	12,747	45,959
\$60,000 to \$70,000	4	251,908		8,600	1,069,402	640	35,958
\$70,000 to \$80,000	4	305,142		9,400	243,013	4,403	53,792
\$80,000 to \$90,000	2	164,925		4,000	46,273	8,574	31,555
\$90,000 to \$100,000	2	186,361		3,000	184,132	6,991	40,658
\$100,000 to \$150,000	1	(²)	(²)	(²)	(²)	(²)	(²)
\$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	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 to \$4,000,000							
\$4,000,000 to \$5,000,000							
\$5,000,000 and over							
Classes grouped ²		620,247		671,830		299,573	299,573
Total	15,889	43,676,893	34,484,100	14,407,813	487,603	796,762	1,284,365

DISTRICT OF COLUMBIA.

Under \$1,000 ¹	5,025	\$2,966,722	\$8,004,836	\$1,173,053			
Under \$1,000	51	42,416	200	13,916	\$1,108		\$1,108
\$1,000 to \$2,000 ¹	8,652	13,225,892	20,351,188	262,676			
\$1,000 to \$2,000	31,680	45,249,717	31,974,329	205,121	525,292		525,292
\$2,000 to \$3,000 ¹	15,062	35,864,146	45,300,403	597,192			
\$2,000 to \$3,000	6,043	15,087,855	9,012,007	308,391	233,225		233,225
\$3,000 to \$4,000 ¹	2,072	6,874,161	7,487,515	404,777			
\$3,000 to \$4,000	8,499	29,503,156	19,389,370	525,625	383,786		383,786
\$4,000 to \$5,000 ¹	111	497,606	365,900	274,010			
\$4,000 to \$5,000	5,617	25,157,932	13,815,436	820,298	420,079		420,079
\$5,000 to \$6,000	2,752	15,071,220	6,201,702	1,087,360	324,654	\$13,243	337,897
\$6,000 to \$7,000	1,245	8,045,813	2,784,000	574,899	201,489	23,866	225,355
\$7,000 to \$8,000	680	5,075,840	1,508,100	573,828	145,033	26,696	171,729
\$8,000 to \$9,000	415	3,520,210	909,100	603,029	108,998	26,868	135,866
\$9,000 to \$10,000	360	3,415,382	753,000	562,775	123,818	34,026	157,844
\$10,000 to \$11,000	232	2,425,491	493,000	386,783	90,545	29,786	120,331
\$11,000 to \$12,000	165	1,893,539	357,200	295,242	76,114	28,028	104,142
\$12,000 to \$13,000	156	1,942,309	339,500	405,196	76,355	33,281	109,636
\$13,000 to \$14,000	124	1,678,559	233,500	490,300	61,738	32,992	94,730
\$14,000 to \$15,000	100	1,446,764	218,400	301,397	60,877	31,547	92,424
\$15,000 to \$20,000	344	5,953,645	697,600	1,436,072	257,853	174,393	432,246
\$20,000 to \$25,000	204	4,597,828	419,700	1,619,818	204,953	193,558	398,511
\$25,000 to \$30,000	97	2,654,301	206,800	714,121	125,432	144,318	269,750
\$30,000 to \$40,000	106	3,647,704	212,400	1,343,316	155,506	262,625	418,131

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

DISTRICT OF COLUMBIA—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	58	\$2,602,946	\$115,400	\$828,213	\$124,830	\$254,944	\$379,774
\$50,000 to \$60,000.....	28	1,551,693	53,600	699,690	65,303	192,532	257,835
\$60,000 to \$70,000.....	30	1,925,085	64,200	435,374	107,257	280,789	388,046
\$70,000 to \$80,000.....	16	1,208,771	23,000	463,342	62,208	210,538	272,746
\$80,000 to \$90,000.....	12	1,009,499	20,200	447,286	47,564	197,616	245,180
\$90,000 to \$100,000.....	4	381,284	6,000	64,593	24,199	85,259	109,458
\$100,000 to \$150,000.....	18	2,187,913	28,800	1,113,169	34,888	612,698	697,586
\$150,000 to \$250,000.....	5	817,922	9,200	278,424	40,452	285,584	326,036
\$250,000 to \$300,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$300,000 to \$400,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$400,000 to \$500,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$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		822,483	3,000	679,945	28,085	367,736	395,821
Total.....	89,966	248,345,804	171,359,586	19,987,231	4,161,641	3,542,923	7,704,564

FLORIDA.

Under \$1,000 ¹	3,410	\$1,339,208	\$6,787,100	\$904,060			
Under \$1,000.....	22	14,584	1,700	167	\$510		\$510
\$1,000 to \$2,000 ¹	5,725	8,832,549	14,760,900	309,394			
\$1,000 to \$2,000.....	8,551	12,551,138	8,601,100	47,561	158,944		158,944
\$2,000 to \$3,000 ¹	10,001	24,016,699	30,710,000	355,158			
\$2,000 to \$3,000.....	3,483	8,709,877	5,456,200	113,659	126,121		126,121
\$3,000 to \$4,000 ¹	1,638	5,408,836	6,152,900	298,592			
\$3,000 to \$4,000.....	3,536	12,198,621	8,346,900	169,096	147,813		147,813
\$4,000 to \$5,000 ¹	297	1,307,411	1,122,000	399,986			
\$4,000 to \$5,000.....	2,138	9,599,721	5,497,600	357,805	150,528		150,528
\$5,000 to \$6,000.....	884	4,836,280	2,092,700	475,850	98,201	\$4,205	102,406
\$6,000 to \$7,000.....	622	4,011,648	1,504,600	483,264	87,587	11,864	99,451
\$7,000 to \$8,000.....	434	3,240,841	1,009,300	370,658	89,486	16,871	106,357
\$8,000 to \$9,000.....	274	2,330,345	626,900	399,063	68,381	18,367	86,748
\$9,000 to \$10,000.....	213	2,017,932	507,500	255,941	69,722	20,365	90,087
\$10,000 to \$11,000.....	194	2,032,678	453,500	294,039	75,870	24,982	100,852
\$11,000 to \$12,000.....	124	1,429,340	280,300	232,161	56,387	21,281	77,668
\$12,000 to \$13,000.....	95	1,185,664	212,200	342,237	40,412	20,210	60,622
\$13,000 to \$14,000.....	84	1,132,460	195,100	200,395	47,650	22,211	69,861
\$14,000 to \$15,000.....	74	1,073,013	173,600	252,545	45,256	23,446	68,702
\$15,000 to \$20,000.....	185	3,131,873	453,800	632,626	137,009	88,381	225,390
\$20,000 to \$25,000.....	103	2,289,219	244,000	669,962	98,615	94,578	193,193
\$25,000 to \$30,000.....	48	1,314,330	108,500	419,200	60,417	71,007	131,424
\$30,000 to \$40,000.....	56	1,947,463	120,600	786,519	80,990	142,182	223,172
\$40,000 to \$50,000.....	21	913,718	42,800	562,057	25,949	86,215	112,164
\$50,000 to \$60,000.....	18	972,713	32,200	1,230,414	31,969	117,405	149,374
\$60,000 to \$70,000.....	8	519,225	11,400	413,933	15,474	76,806	92,280
\$70,000 to \$80,000.....	4	305,900	8,200	244,790	3,693	54,076	57,769
\$80,000 to \$90,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	6	(?)	(?)	(?)	(?)	(?)	(?)
\$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		894,030	17,000	926,327	32,295	265,678	297,973
Total.....	42,249	119,557,316	95,525,600	12,146,859	1,749,279	1,180,130	2,929,409

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

GEORGIA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under \$1,000 ¹	5,261	\$2,462,507	\$10,208,700	\$174,085			
Under \$1,000	83	50,362	5,900	2,762	\$1,674		\$1,674
\$1,000 to \$2,000 ¹	10,739	16,175,801	26,877,200	84,451			
\$1,000 to \$2,000	11,539	17,622,875	12,023,000	42,499	222,326		222,326
\$2,000 to \$3,000 ¹	20,176	48,023,692	63,243,900	297,452			
\$2,000 to \$3,000	4,578	11,468,220	7,205,500	121,383	164,360		164,360
\$3,000 to \$4,000 ¹	2,798	9,316,840	10,427,400	234,635			
\$3,000 to \$4,000	4,995	17,330,761	12,422,200	232,899	188,706		188,706
\$4,000 to \$5,000 ¹	217	943,880	853,200	263,068			
\$4,000 to \$5,000	2,984	13,325,697	8,370,100	300,219	187,620		187,620
\$5,000 to \$6,000	1,088	5,941,141	2,689,000	577,787	113,124	\$5,096	118,220
\$6,000 to \$7,000	705	4,546,867	1,700,200	593,995	98,266	13,342	111,608
\$7,000 to \$8,000	482	3,592,545	1,135,300	678,713	90,665	18,715	109,380
\$8,000 to \$9,000	321	2,717,715	763,700	623,480	75,571	20,639	96,210
\$9,000 to \$10,000	252	2,393,899	601,600	444,539	76,560	24,865	101,425
\$10,000 to \$11,000	195	2,046,039	447,900	472,332	66,541	25,273	91,814
\$11,000 to \$12,000	154	1,769,606	362,200	418,955	60,314	26,134	86,448
\$12,000 to \$13,000	105	1,313,401	237,600	406,111	49,024	23,085	72,119
\$13,000 to \$14,000	96	1,297,983	217,600	277,096	50,439	25,387	75,826
\$14,000 to \$15,000	67	972,244	154,100	409,386	38,241	21,471	59,712
\$15,000 to \$20,000	228	3,925,145	537,100	1,009,641	160,680	113,553	274,233
\$20,000 to \$25,000	122	2,716,618	279,800	710,446	118,910	111,332	230,242
\$25,000 to \$30,000	68	1,863,148	154,600	1,024,357	67,798	100,656	168,454
\$30,000 to \$40,000	70	2,439,101	151,200	595,820	120,724	177,830	298,554
\$40,000 to \$50,000	33	1,477,279	65,000	526,217	65,029	144,150	209,179
\$50,000 to \$60,000	30	1,631,601	59,800	982,512	62,346	198,344	260,690
\$60,000 to \$70,000	14	899,147	30,600	204,605	50,677	131,375	182,052
\$70,000 to \$80,000	4	311,656	8,000	21,432	21,954	56,120	78,074
\$80,000 to \$90,000	2	172,358	2,000	179,110	618	34,620	35,238
\$90,000 to \$100,000	4	380,609	10,000	85,814	22,144	85,015	107,159
\$100,000 to \$150,000	8	(²)	(²)	(²)	(²)	(²)	(²)
\$150,000 to \$200,000	1	(²)	(²)	(²)	(²)	(²)	(²)
\$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		1,122,729	18,400	714,751	33,645	327,677	361,322
Total	67,719	180,311,466	161,262,800	12,710,552	2,207,956	1,684,689	3,892,645

HAWAII.

Under \$1,000 ¹	556	\$262,181	\$1,163,900	\$152,745			
Under \$1,000	18	11,942		1,984	\$608		\$608
\$1,000 to \$2,000 ¹	1,683	2,546,169	4,999,900	81,175			
\$1,000 to \$2,000	2,356	3,471,698	2,383,000	16,834	42,870		42,870
\$2,000 to \$3,000 ¹	2,214	5,403,393	7,609,500	118,372			
\$2,000 to \$3,000	1,092	2,750,268	1,634,100	40,103	43,385		43,385
\$3,000 to \$4,000 ¹	520	1,749,427	1,971,000	146,548			
\$3,000 to \$4,000	1,162	4,041,463	2,784,700	60,251	47,854		47,854
\$4,000 to \$5,000 ¹	80	336,360	290,300	194,628			
\$4,000 to \$5,000	715	3,184,711	1,979,400	102,354	44,596		44,596
\$5,000 to \$6,000	318	1,720,288	766,100	310,638	28,782	\$1,353	30,135
\$6,000 to \$7,000	179	1,158,275	436,300	197,997	22,837	3,524	26,361
\$7,000 to \$8,000	99	736,655	253,600	139,632	16,282	3,841	20,123
\$8,000 to \$9,000	65	552,740	161,600	142,204	13,106	4,233	17,339
\$9,000 to \$10,000	46	434,207	100,800	121,089	11,770	4,449	16,219
\$10,000 to \$11,000	45	473,065	88,800	190,514	11,328	5,874	17,202
\$11,000 to \$12,000	40	458,007	99,400	108,121	14,360	6,720	21,080
\$12,000 to \$13,000	35	436,417	76,400	224,132	10,253	7,471	17,724
\$13,000 to \$14,000	27	362,564	59,600	79,792	13,802	7,072	20,874
\$14,000 to \$15,000	27	401,739	58,000	159,069	12,070	8,705	20,775
\$15,000 to \$20,000	60	1,022,384	117,200	605,394	23,370	25,186	48,556
\$20,000 to \$25,000	38	838,316	84,400	472,056	23,898	34,310	58,208
\$25,000 to \$30,000	22	601,115	52,400	443,296	18,429	30,435	48,864
\$30,000 to \$40,000	28	983,173	41,400	623,948	24,434	70,706	95,140

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

HAWAII—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$40,000 to \$50,000.....	21	\$943,405	\$42,200	\$697,071	\$16,158	\$92,727	\$108,885
\$50,000 to \$60,000.....	9	483,929	17,600	411,536	6,632	58,036	64,668
\$60,000 to \$70,000.....	7	452,108	16,400	322,186	9,492	66,411	75,903
\$70,000 to \$80,000.....	3	220,687	7,400	81,132	10,198	37,339	47,537
\$80,000 to \$90,000.....	3	247,551	5,600	244,317	1,417	47,390	48,807
\$90,000 to \$100,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	11	1,285,777	16,000	1,043,131	28,147	355,215	383,362
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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		270,000	3,400	296,106		84,701	84,701
Total.....	11,481	37,840,014	27,320,400	7,828,355	496,078	955,698	1,451,776

IDAHO.

Under \$1,000 ¹	2,288	\$1,235,366	\$4,356,200	\$43,235			
Under \$1,000.....	13	2,222			\$103		\$103
\$1,000 to \$2,000 ¹	4,012	6,317,613	11,370,100	46,359			
\$1,000 to \$2,000.....	5,110	7,512,256	5,177,900	6,315	94,913		94,913
\$2,000 to \$3,000 ¹	6,335	15,078,876	20,180,700	142,845			
\$2,000 to \$3,000.....	1,697	4,223,981	2,566,000	27,437	65,415		65,415
\$3,000 to \$4,000 ¹	805	2,705,508	2,959,500	242,141			
\$3,000 to \$4,000.....	1,369	4,709,309	3,219,400	100,015	56,018		56,018
\$4,000 to \$5,000 ¹	91	391,548	319,000	134,249			
\$4,000 to \$5,000.....	757	3,394,037	2,000,800	124,733	50,681		50,681
\$5,000 to \$6,000.....	215	1,159,279	470,200	136,089	22,753	\$845	23,598
\$6,000 to \$7,000.....	121	767,058	246,100	102,659	18,706	2,030	20,736
\$7,000 to \$8,000.....	44	330,456	90,700	47,600	9,580	1,744	11,324
\$8,000 to \$9,000.....	26	219,952	42,200	38,602	7,430	1,641	9,071
\$9,000 to \$10,000.....	14	131,226	22,200	43,082	3,556	1,277	4,833
\$10,000 to \$11,000.....	12	124,975	19,000	34,783	3,994	1,518	5,512
\$11,000 to \$12,000.....	11	127,216	19,400	32,025	4,720	1,903	6,623
\$12,000 to \$13,000.....	2	24,877	3,000	4,432	1,065	423	1,488
\$13,000 to \$14,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$14,000 to \$15,000.....	8	115,724	10,800	41,869	3,788	2,544	6,332
\$15,000 to \$20,000.....	22	370,286	32,400	92,000	17,434	10,378	27,812
\$20,000 to \$25,000.....	6	140,348	6,800	27,180	7,486	6,174	13,660
\$25,000 to \$30,000.....	3	81,074	3,200	32,329	3,215	4,304	7,519
\$30,000 to \$40,000.....	9	295,683	16,800	59,615	17,951	20,063	38,014
\$40,000 to \$50,000.....	2	91,964	2,800		6,814	9,212	16,026
\$50,000 to \$60,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$60,000 to \$70,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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.....							
\$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		186,884	7,200	33,044	11,092	22,888	33,980
Total.....	22,976	49,737,718	53,142,400	1,592,728	406,714	86,944	493,658

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

ILLINOIS.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	19,743	\$11,276,756	\$31,024,000	\$16,707,433			
Under \$1,000.....	1,458	627,416	9,600	78,006	\$22,370		\$22,370
\$1,000 to \$2,000 ¹	52,135	81,899,448	135,893,600	1,569,430			
\$1,000 to \$2,000.....	158,200	234,059,167	158,492,800	1,091,599	3,059,275		3,059,275
\$2,000 to \$3,000 ¹	162,721	357,973,650	412,305,700	3,071,560			
\$2,000 to \$3,000.....	66,809	165,713,858	96,633,800	2,117,710	2,682,020		2,682,020
\$3,000 to \$4,000 ¹	19,450	64,386,029	71,116,400	2,935,997			
\$3,000 to \$4,000.....	43,829	151,553,749	102,787,900	3,462,000	1,840,837		1,840,837
\$4,000 to \$5,000 ¹	2,456	10,684,104	8,531,900	4,124,293			
\$4,000 to \$5,000.....	35,562	159,695,643	88,746,500	6,022,408	2,601,142		2,601,142
\$5,000 to \$6,000.....	12,518	68,170,832	29,329,400	5,350,440	1,393,278	\$56,639	1,449,917
\$6,000 to \$7,000.....	8,004	51,632,528	18,436,700	5,161,482	1,212,980	151,982	1,364,962
\$7,000 to \$8,000.....	5,496	41,022,227	12,558,900	5,121,662	1,136,489	215,544	1,352,033
\$8,000 to \$9,000.....	3,780	32,045,546	8,549,400	4,081,901	1,021,835	242,339	1,264,774
\$9,000 to \$10,000.....	3,004	28,479,489	6,805,000	4,043,042	992,642	283,326	1,275,968
\$10,000 to \$11,000.....	2,231	23,367,798	4,950,200	3,831,544	877,148	287,179	1,164,327
\$11,000 to \$12,000.....	1,758	20,196,138	3,959,600	3,669,173	774,818	296,697	1,071,515
\$12,000 to \$13,000.....	1,401	17,475,705	3,115,300	3,235,456	708,556	299,054	1,007,610
\$13,000 to \$14,000.....	1,229	16,575,409	2,695,000	3,645,847	684,654	323,773	1,008,427
\$14,000 to \$15,000.....	969	14,034,037	2,102,100	3,069,861	589,800	308,208	898,008
\$15,000 to \$20,000.....	3,184	54,815,870	6,958,000	13,063,704	2,403,464	1,595,843	3,999,307
\$20,000 to \$25,000.....	1,762	39,284,163	3,808,800	10,672,191	1,795,541	1,627,510	3,423,051
\$25,000 to \$30,000.....	1,099	30,010,516	2,336,500	9,142,764	1,382,517	1,620,099	3,002,616
\$30,000 to \$40,000.....	1,193	40,978,685	2,499,000	13,860,101	1,890,006	2,934,991	4,824,997
\$40,000 to \$50,000.....	529	23,454,631	1,076,800	9,557,822	1,024,419	2,269,057	3,293,476
\$50,000 to \$60,000.....	365	19,929,825	753,800	8,477,293	854,053	2,435,080	3,289,133
\$60,000 to \$70,000.....	204	13,169,379	417,400	6,551,075	544,038	1,933,266	2,477,304
\$70,000 to \$80,000.....	125	9,342,114	253,000	5,804,459	352,074	1,608,534	1,960,608
\$80,000 to \$90,000.....	90	7,602,631	184,200	3,675,174	307,400	1,492,985	1,800,385
\$90,000 to \$100,000.....	61	5,715,312	101,400	4,003,133	161,749	1,255,185	1,416,934
\$100,000 to \$150,000.....	113	13,489,434	213,800	7,714,969	561,974	3,799,857	4,361,831
\$150,000 to \$200,000.....	28	4,759,116	46,000	4,034,909	92,065	1,699,388	1,791,453
\$200,000 to \$250,000.....	20	4,474,036	34,400	4,039,605	78,897	1,834,621	1,913,518
\$250,000 to \$300,000.....	5	1,331,458	9,800	678,244	52,712	586,426	639,138
\$300,000 to \$400,000.....	12	4,053,551	17,800	3,403,582	130,150	1,931,618	2,061,768
\$400,000 to \$500,000.....	6	2,606,090	11,000	2,025,678	69,816	1,332,966	1,402,712
\$500,000 to \$750,000.....	5	3,080,032	6,000	1,863,378	107,386	1,688,770	1,796,156
\$750,000 to \$1,000,000.....	2	1,666,724	2,000	1,633,611	10,464	953,723	964,187
\$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.....	1	(²)	(²)	(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 ²		3,287,340	1,000	2,338,218	88,801	2,003,791	2,092,592
Total.....	611,558	1,833,920,436	1,216,774,500	194,930,754	31,505,370	37,068,981	68,574,351

INDIANA.

Under \$1,000 ¹	7,136	\$4,344,174	\$12,002,200	\$357,369			
Under \$1,000.....	104	40,414		492	\$1,987		\$1,987
\$1,000 to \$2,000 ¹	19,421	30,246,758	49,400,200	931,426			
\$1,000 to \$2,000.....	34,074	50,095,662	34,355,100	276,579	620,887		620,887
\$2,000 to \$3,000 ¹	43,765	103,233,653	133,185,700	1,200,464			
\$2,000 to \$3,000.....	12,459	31,079,313	20,372,100	454,318	411,094		411,094
\$3,000 to \$4,000 ¹	4,617	15,272,664	15,995,000	1,487,092			
\$3,000 to \$4,000.....	12,279	42,461,652	29,570,200	829,679	485,747		485,747
\$4,000 to \$5,000 ¹	381	1,588,473	1,488,000	330,698			
\$4,000 to \$5,000.....	7,058	31,567,881	18,794,300	1,084,915	463,225		463,225
\$5,000 to \$6,000.....	2,379	13,045,889	5,503,800	1,426,699	258,271	\$11,845	270,116
\$6,000 to \$7,000.....	1,630	10,578,694	3,817,400	1,417,313	230,206	32,277	262,483
\$7,000 to \$8,000.....	1,013	7,547,979	2,288,100	1,149,471	195,850	39,408	235,258
\$8,000 to \$9,000.....	755	6,386,422	1,715,600	1,062,890	133,448	48,201	231,649
\$9,000 to \$10,000.....	546	5,165,539	1,255,200	901,700	165,929	51,138	217,067
\$10,000 to \$11,000.....	419	4,380,744	951,700	917,771	145,559	53,711	199,270
\$11,000 to \$12,000.....	346	3,975,743	775,500	799,790	144,946	58,376	203,322
\$12,000 to \$13,000.....	242	3,021,024	547,900	682,266	110,792	52,027	162,819
\$13,000 to \$14,000.....	195	2,635,226	451,900	581,952	100,620	51,762	152,382
\$14,000 to \$15,000.....	177	2,562,964	403,400	601,919	100,818	56,420	157,238
\$15,000 to \$20,000.....	542	9,335,253	1,193,000	2,066,999	378,524	270,358	648,882
\$20,000 to \$25,000.....	278	6,226,707	585,300	2,068,930	254,928	259,428	514,356
\$25,000 to \$30,000.....	140	3,810,029	284,600	1,617,950	141,377	203,845	345,222
\$30,000 to \$40,000.....	155	5,385,933	323,000	1,930,516	223,590	392,566	616,156

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

INDIANA—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	84	\$3,720,648	\$188,600	\$964,060	\$189,966	\$358,707	\$548,673
\$50,000 to \$60,000.....	41	2,237,198	87,800	1,065,757	93,166	270,107	363,273
\$60,000 to \$70,000.....	19	1,238,971	38,300	481,294	53,606	184,156	237,762
\$70,000 to \$80,000.....	13	965,785	27,600	349,982	43,900	165,343	209,243
\$80,000 to \$90,000.....	10	850,462	20,200	484,648	26,201	168,324	194,525
\$90,000 to \$100,000.....	8	761,406	16,700	422,878	26,270	169,982	196,252
\$100,000 to \$150,000.....	7	805,245	18,000	501,832	21,710	219,296	241,006
\$150,000 to \$200,000.....	3	523,961	5,000	541,927	12,454	189,948	202,402
\$200,000 to \$250,000.....	3	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$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		1,149,672	6,400	426,106	56,808	524,549	581,357
Total.....	150,300	406,242,138	335,667,800	29,957,682	5,141,879	3,831,774	8,973,653

IOWA.

Under \$1,000 ¹	956	\$250,155	\$1,942,500	\$184,901			
Under \$1,000.....	182	78,007		18,675	\$2,474		\$2,474
\$1,000 to \$2,000 ¹	6,994	10,375,377	17,275,900	41,173			
\$1,000 to \$2,000.....	28,718	42,297,185	28,787,400	136,865	535,018		535,018
\$2,000 to \$3,000 ¹	36,571	86,408,857	111,779,600	783,342			
\$2,000 to \$3,000.....	10,108	25,127,817	15,677,100	338,741	364,673		364,673
\$3,000 to \$4,000 ¹	3,883	12,751,940	14,296,300	630,938			
\$3,000 to \$4,000.....	9,439	32,739,490	22,888,400	692,739	368,467		368,467
\$4,000 to \$5,000 ¹	599	2,596,600	1,993,400	916,727			
\$4,000 to \$5,000.....	6,696	30,120,011	17,218,800	825,613	479,713		479,713
\$5,000 to \$6,000.....	2,103	11,462,645	4,972,700	1,104,211	220,976	\$10,180	231,136
\$6,000 to \$7,000.....	1,362	8,802,771	3,138,700	1,053,824	202,552	26,104	228,656
\$7,000 to \$8,000.....	875	6,531,796	1,996,600	865,933	177,377	34,244	211,621
\$8,000 to \$9,000.....	614	5,202,996	1,404,000	790,779	157,015	39,320	196,335
\$9,000 to \$10,000.....	458	4,631,236	1,110,200	841,753	149,826	46,189	196,015
\$10,000 to \$11,000.....	332	3,475,724	753,700	639,394	120,228	42,787	163,015
\$11,000 to \$12,000.....	236	2,703,440	512,400	605,165	96,389	39,603	135,992
\$12,000 to \$13,000.....	182	2,276,812	413,700	524,264	85,046	38,999	124,045
\$13,000 to \$14,000.....	152	2,047,451	328,900	434,345	82,217	39,838	122,055
\$14,000 to \$15,000.....	113	1,039,013	248,500	398,827	68,393	35,879	104,272
\$15,000 to \$20,000.....	431	7,407,101	924,000	2,217,128	289,733	212,706	502,439
\$20,000 to \$25,000.....	176	3,888,055	395,700	1,267,228	160,066	158,086	318,152
\$25,000 to \$30,000.....	98	2,670,844	215,200	897,971	111,586	142,915	254,501
\$30,000 to \$40,000.....	85	2,907,503	180,400	1,384,009	99,682	207,632	307,314
\$40,000 to \$50,000.....	40	1,782,821	77,900	1,106,786	47,772	174,139	221,911
\$50,000 to \$60,000.....	16	861,761	32,000	297,777	32,873	103,718	136,591
\$60,000 to \$70,000.....	15	960,439	31,200	421,089	39,581	140,393	179,974
\$70,000 to \$80,000.....	7	529,100	13,400	300,668	18,928	92,283	111,211
\$80,000 to \$90,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$90,000 to \$100,000.....	6	565,139	8,400	370,492	15,093	124,826	139,919
\$100,000 to \$150,000.....	5	(?)	(?)	(?)	(?)	(?)	(?)
\$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		670,789	10,800	360,673	23,902	178,559	202,461
Total.....	111,483	313,762,935	248,627,800	20,552,030	3,949,580	1,888,380	5,837,960

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

KANSAS.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under \$1,000 ¹	9,798	\$5,105,181	\$19,129,300	\$154,939	.....	.....	.....
Under \$1,000.....	85	46,516	.....	12,343	\$1,508	.....	\$1,508
\$1,000 to \$2,000 ¹	14,796	22,995,707	40,264,800	196,229	.....	.....	.....
\$1,000 to \$2,000.....	17,150	25,263,846	17,182,300	79,350	322,200	.....	322,200
\$2,000 to \$3,000 ¹	22,026	52,511,654	68,237,700	698,260	.....	.....	.....
\$2,000 to \$3,000.....	6,689	16,733,262	10,635,100	164,889	240,119	.....	240,119
\$3,000 to \$4,000 ¹	2,848	9,526,592	10,552,700	483,495	.....	.....	.....
\$3,000 to \$4,000.....	6,011	20,864,399	14,405,900	340,262	244,700	.....	244,700
\$4,000 to \$5,000 ¹	419	1,819,183	1,716,900	395,751	.....	.....	.....
\$4,000 to \$5,000.....	4,213	18,875,304	11,564,800	405,419	277,943	.....	277,943
\$5,000 to \$6,000.....	1,523	8,354,060	3,741,600	585,604	163,565	\$7,435	171,000
\$6,000 to \$7,000.....	909	5,834,336	2,181,000	671,739	132,190	17,334	149,524
\$7,000 to \$8,000.....	553	4,133,120	1,303,600	470,354	112,943	21,787	134,730
\$8,000 to \$9,000.....	370	3,128,846	873,500	405,296	94,947	23,538	118,485
\$9,000 to \$10,000.....	264	2,497,506	609,900	448,382	79,863	24,676	104,539
\$10,000 to \$11,000.....	191	2,000,910	419,000	396,373	69,552	24,621	94,173
\$11,000 to \$12,000.....	130	1,488,509	291,900	229,441	57,873	21,725	79,598
\$12,000 to \$13,000.....	124	1,544,462	282,300	326,669	57,617	26,372	83,989
\$13,000 to \$14,000.....	114	1,543,609	262,500	249,247	66,455	30,537	96,992
\$14,000 to \$15,000.....	93	1,349,004	224,300	299,839	50,123	29,697	79,820
\$15,000 to \$20,000.....	238	4,104,712	539,000	989,601	174,266	119,017	293,283
\$20,000 to \$25,000.....	94	2,077,772	188,100	647,139	86,841	85,237	172,078
\$25,000 to \$30,000.....	64	1,727,790	150,500	470,627	81,691	91,237	172,928
\$30,000 to \$40,000.....	41	1,401,670	92,800	301,124	74,402	99,932	174,334
\$40,000 to \$50,000.....	23	1,003,240	41,400	662,854	32,717	94,916	127,633
\$50,000 to \$60,000.....	7	388,381	13,400	229,976	18,325	48,269	66,594
\$60,000 to \$70,000.....	5	312,175	12,800	20,014	21,540	44,143	65,683
\$70,000 to \$80,000.....	2	147,752	3,000	104,401	3,837	25,113	28,950
\$80,000 to \$90,000.....	4	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000.....	1	(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.....	.....	.....	.....	.....	.....	.....	.....
\$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.....	.....	424,799	11,600	517,736	7,504	84,122	91,626
Total.....	88,785	217,237,297	204,981,700	10,963,553	2,472,721	919,708	3,392,429

KENTUCKY.

Under \$1,000 ¹	4,490	\$2,204,584	\$7,921,400	\$1,156,228	.....	.....	.....
Under \$1,000.....	202	99,181	.....	25,339	\$3,542	.....	\$3,542
\$1,000 to \$2,000 ¹	9,580	14,459,116	23,814,400	604,838	.....	.....	.....
\$1,000 to \$2,000.....	15,918	23,021,458	16,052,300	194,939	275,435	.....	275,435
\$2,000 to \$3,000 ¹	17,028	40,372,123	53,658,600	636,486	.....	.....	.....
\$2,000 to \$3,000.....	5,617	14,047,431	8,848,600	192,962	200,101	.....	200,101
\$3,000 to \$4,000 ¹	2,130	7,125,399	8,010,200	553,325	.....	.....	.....
\$3,000 to \$4,000.....	5,211	18,119,328	13,127,100	252,329	190,629	.....	190,629
\$4,000 to \$5,000 ¹	395	1,749,756	1,360,500	635,788	.....	.....	.....
\$4,000 to \$5,000.....	3,614	16,151,883	9,536,100	645,118	237,911	.....	237,911
\$5,000 to \$6,000.....	1,493	8,173,126	3,487,700	1,172,181	147,285	\$7,171	154,456
\$6,000 to \$7,000.....	944	6,092,027	2,237,800	927,055	127,977	17,972	145,949
\$7,000 to \$8,000.....	612	4,567,526	1,451,000	992,952	108,331	23,950	132,281
\$8,000 to \$9,000.....	436	3,706,143	1,034,000	892,346	95,283	28,451	123,734
\$9,000 to \$10,000.....	307	2,906,402	707,700	657,784	84,598	28,869	113,467
\$10,000 to \$11,000.....	218	2,286,709	468,300	726,302	65,353	28,206	93,559
\$11,000 to \$12,000.....	189	2,168,543	419,200	577,180	69,172	31,898	101,070
\$12,000 to \$13,000.....	146	1,825,765	311,700	530,519	56,901	31,194	88,095
\$13,000 to \$14,000.....	104	1,406,053	223,300	411,382	50,028	27,822	77,850
\$14,000 to \$15,000.....	106	1,537,209	231,500	420,684	58,570	33,932	92,502
\$15,000 to \$20,000.....	340	5,899,323	757,100	2,125,523	208,447	173,128	381,575
\$20,000 to \$25,000.....	152	3,365,737	336,200	1,289,927	121,390	138,429	259,819
\$25,000 to \$30,000.....	83	2,247,280	173,200	915,205	84,700	119,782	204,482
\$30,000 to \$40,000.....	78	2,713,768	166,900	1,114,882	105,612	197,636	303,248

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

KENTUCKY—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$40,000 to \$50,000.....	49	\$2,169,195	\$89,800	\$975,699	\$83,803	\$209,155	\$292,958
\$50,000 to \$60,000.....	18	962,334	44,000	471,805	33,886	114,656	148,542
\$60,000 to \$70,000.....	17	1,076,503	30,700	609,959	37,962	154,617	192,579
\$70,000 to \$80,000.....	7	505,181	14,400	378,238	10,326	83,713	94,039
\$80,000 to \$90,000.....	3	253,125	7,000	205,739	3,114	49,699	52,813
\$90,000 to \$100,000.....	3	272,890	4,600	239,708	6,672	58,002	64,674
\$100,000 to \$150,000.....	4	466,097	8,400	215,847	19,648	128,410	148,058
\$150,000 to \$200,000.....	2	322,742	4,400	189,526	12,346	111,756	124,102
\$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.....							
Total.....	69,496	192,273,937	154,538,100	20,937,795	2,499,022	1,798,448	4,297,470

LOUISIANA.

Under \$1,000 ¹	3,909	\$1,603,643	\$7,768,500	\$1,144,109			
Under \$1,000.....	3	658	200		\$19		\$19
\$1,000 to \$2,000 ¹	8,017	12,112,566	20,555,700	244,740			
\$1,000 to \$2,000.....	13,913	20,373,441	14,192,500	74,487	246,648		246,648
\$2,000 to \$3,000 ¹	15,602	37,193,064	49,444,000	496,255			
\$2,000 to \$3,000.....	6,106	15,331,925	8,693,300	213,272	257,627		257,627
\$3,000 to \$4,000 ¹	2,877	9,598,757	10,767,100	585,810			
\$3,000 to \$4,000.....	7,589	26,249,569	16,463,000	594,787	367,340		367,340
\$4,000 to \$5,000 ¹	430	1,881,841	1,725,300	399,764			
\$4,000 to \$5,000.....	4,322	19,403,061	10,342,300	645,208	336,812		336,812
\$5,000 to \$6,000.....	1,751	9,532,292	3,740,000	1,009,129	202,368	\$7,920	210,288
\$6,000 to \$7,000.....	829	5,354,835	1,491,800	606,565	148,310	15,954	164,264
\$7,000 to \$8,000.....	518	3,863,615	858,500	556,950	123,311	20,198	143,509
\$8,000 to \$9,000.....	328	2,784,465	519,300	507,124	96,543	21,140	117,683
\$9,000 to \$10,000.....	245	2,322,451	363,400	508,873	86,863	23,165	110,028
\$10,000 to \$11,000.....	243	2,550,340	360,700	497,101	107,812	31,538	139,350
\$11,000 to \$12,000.....	178	2,046,351	246,200	582,117	78,838	30,031	108,869
\$12,000 to \$13,000.....	171	2,132,510	248,600	635,139	83,219	36,476	119,695
\$13,000 to \$14,000.....	103	1,384,943	141,000	417,799	56,061	26,571	82,632
\$14,000 to \$15,000.....	86	1,251,275	112,800	281,200	56,128	27,773	83,901
\$15,000 to \$20,000.....	311	5,377,664	418,000	1,470,688	237,723	155,587	393,310
\$20,000 to \$25,000.....	143	3,178,342	200,800	1,213,573	130,345	130,866	261,211
\$25,000 to \$30,000.....	94	2,560,673	116,800	710,882	124,900	136,914	261,814
\$30,000 to \$40,000.....	88	2,990,568	118,800	572,231	169,812	210,712	380,524
\$40,000 to \$50,000.....	47	2,121,961	59,400	967,529	86,495	209,168	295,663
\$50,000 to \$60,000.....	15	832,626	19,800	248,195	48,926	103,223	152,149
\$60,000 to \$70,000.....	12	762,052	13,200	433,707	27,395	109,801	137,196
\$70,000 to \$80,000.....	12	897,686	14,800	308,272	53,270	154,740	208,010
\$80,000 to \$90,000.....	5	429,705	7,200	229,099	14,449	86,031	100,480
\$90,000 to \$100,000.....	3	288,746	3,000	312,651	191	65,183	65,374
\$100,000 to \$150,000.....	7	828,446	11,000	101,951	46,741	230,641	277,382
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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		657,075	4,400	449,908	15,718	267,026	282,744
Total.....	67,960	197,897,146	149,021,400	17,019,115	3,203,864	2,100,658	5,304,522

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	1,602	\$976,195	\$2,152,200	\$531,181			
Under \$1,000.....	92	31,331	400	2,739	\$1,112		\$1,112
\$1,000 to \$2,000 ¹	6,187	9,324,332	15,465,100	575,158			
\$1,000 to \$2,000.....	11,546	15,985,535	11,629,600	107,488	172,681		172,681
\$2,000 to \$3,000 ¹	12,353	29,229,823	38,045,500	684,755			
\$2,000 to \$3,000.....	3,032	7,663,001	3,056,700	130,171	98,774		98,774
\$3,000 to \$4,000 ¹	1,017	3,356,859	3,583,500	480,775			
\$3,000 to \$4,000.....	3,189	10,949,680	7,657,800	278,002	121,129		121,129
\$4,000 to \$5,000 ¹	123	539,214	362,600	263,407			
\$4,000 to \$5,000.....	1,972	8,886,000	5,305,300	299,898	131,039		131,039
\$5,000 to \$6,000.....	844	4,629,137	1,997,400	611,673	84,933	\$4,116	89,049
\$6,000 to \$7,000.....	569	3,676,832	1,288,600	621,816	76,629	10,902	87,531
\$7,000 to \$8,000.....	408	3,043,995	903,400	583,372	74,298	15,996	90,294
\$8,000 to \$9,000.....	247	2,092,389	556,300	491,066	56,234	15,800	72,034
\$9,000 to \$10,000.....	214	2,033,064	468,900	491,058	57,823	20,340	78,163
\$10,000 to \$11,000.....	154	1,612,947	327,000	455,873	49,234	19,853	69,087
\$11,000 to \$12,000.....	104	1,191,309	214,600	440,317	35,169	17,290	52,459
\$12,000 to \$13,000.....	90	1,123,201	190,700	303,304	37,906	19,247	57,153
\$13,000 to \$14,000.....	88	1,183,555	186,500	485,495	36,779	23,093	59,872
\$14,000 to \$15,000.....	68	882,491	151,700	337,193	32,890	21,510	54,400
\$15,000 to \$20,000.....	192	3,296,277	382,900	1,194,821	116,737	94,951	211,688
\$20,000 to \$25,000.....	98	2,181,301	193,700	983,936	79,012	90,357	169,369
\$25,000 to \$30,000.....	62	1,696,334	126,900	599,297	67,866	91,541	159,407
\$30,000 to \$40,000.....	62	2,132,133	122,600	860,606	84,782	153,062	237,844
\$40,000 to \$50,000.....	33	1,499,609	55,200	733,883	53,238	148,903	202,141
\$50,000 to \$60,000.....	18	989,863	30,600	729,078	23,470	121,823	145,293
\$60,000 to \$70,000.....	12	776,628	23,200	439,350	22,557	114,139	136,696
\$70,000 to \$80,000.....	4	307,804	6,400	123,504	14,056	54,778	68,834
\$80,000 to \$90,000.....	2	161,616	3,000	102,315	4,933	30,250	35,183
\$90,000 to \$100,000.....	2	192,424	3,000	172,844	3,834	43,435	47,269
\$100,000 to \$150,000.....	8	961,901	19,200	411,615	43,068	272,265	315,333
\$150,000 to \$200,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....	2	846,675	4,200	432,516	30,954	430,426	461,380
\$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 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,075,044	2,400	906,180	20,873	528,774	549,647
Total.....	44,397	124,628,679	96,521,100	15,844,746	1,632,010	2,342,851	3,974,861

MARYLAND.

Under \$1,000 ¹	6,603	\$3,657,035	\$11,486,564	\$1,449,993			
Under \$1,000.....	577	340,915	67,300	96,516	\$7,305		\$7,305
\$1,000 to \$2,000 ¹	10,203	15,343,282	23,997,212	406,507			
\$1,000 to \$2,000.....	29,719	42,020,487	29,980,771	135,404	480,105		480,105
\$2,000 to \$3,000 ¹	18,644	44,241,390	56,868,397	941,909			
\$2,000 to \$3,000.....	9,725	24,270,168	14,006,793	562,975	394,648		394,648
\$3,000 to \$4,000 ¹	4,046	13,433,056	14,496,785	993,660			
\$3,000 to \$4,000.....	10,330	35,904,485	23,288,030	703,093	477,298		477,298
\$4,000 to \$5,000 ¹	284	1,233,162	1,055,800	318,847			
\$4,000 to \$5,000.....	9,301	41,540,896	23,552,564	1,100,463	673,393		673,393
\$5,000 to \$6,000.....	4,037	21,994,337	9,680,998	1,290,470	456,936	\$18,304	475,240
\$6,000 to \$7,000.....	2,540	16,303,140	6,023,400	1,442,389	372,745	46,563	419,308
\$7,000 to \$8,000.....	1,349	10,091,055	2,997,200	1,433,285	276,993	53,324	330,317
\$8,000 to \$9,000.....	1,234	10,355,459	2,909,200	1,623,871	296,498	76,429	372,927
\$9,000 to \$10,000.....	687	6,517,898	1,466,800	1,302,908	215,981	64,968	280,949
\$10,000 to \$11,000.....	505	5,286,957	1,100,700	1,082,725	189,630	64,994	254,624
\$11,000 to \$12,000.....	409	4,698,371	856,000	1,047,076	181,689	69,182	250,871
\$12,000 to \$13,000.....	325	4,063,952	673,700	964,126	158,820	69,860	228,680
\$13,000 to \$14,000.....	287	3,865,639	632,200	852,841	157,142	75,597	232,739
\$14,000 to \$15,000.....	214	3,097,773	461,200	764,501	124,963	68,259	193,222
\$15,000 to \$20,000.....	749	12,878,825	1,580,700	3,364,811	564,374	372,124	936,498
\$20,000 to \$25,000.....	401	8,926,711	810,900	2,705,103	394,390	368,917	763,307
\$25,000 to \$30,000.....	212	5,764,206	437,800	1,687,445	267,441	308,119	575,560
\$30,000 to \$40,000.....	256	8,721,116	524,800	3,161,109	390,106	617,779	1,007,885

¹ Nontaxable. Specific exemptions exceeds net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MARYLAND—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$40,000 to \$50,000.....	126	\$5,622,438	\$249,400	\$2,149,897	\$252,117	\$544,670	\$796,787
\$50,000 to \$60,000.....	48	2,624,178	93,200	1,024,823	114,422	320,675	435,097
\$60,000 to \$70,000.....	50	3,223,459	88,200	1,705,547	125,172	468,867	594,039
\$70,000 to \$80,000.....	25	1,860,442	47,200	815,976	79,664	318,897	398,561
\$80,000 to \$90,000.....	14	1,196,435	26,400	657,933	42,556	238,077	280,633
\$90,000 to \$100,000.....	13	1,225,264	26,800	528,207	61,432	270,825	332,257
\$100,000 to \$150,000.....	30	3,515,987	61,600	1,293,891	178,794	973,613	1,152,407
\$150,000 to \$200,000.....	11	1,821,309	12,000	1,421,363	38,178	640,542	678,720
\$200,000 to \$250,000.....	5	1,079,989	6,400	1,071,786	4,649	435,543	440,192
\$250,000 to \$300,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$300,000 to \$400,000.....	2	679,717	3,000	393,092	24,388	325,242	349,630
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$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		1,291,549	3,000	1,183,045	7,009	717,095	724,104
Total.....	112,963	368,691,062	229,573,014	41,644,587	7,008,838	7,528,465	14,537,303

MASSACHUSETTS.

Under \$1,000 ¹	24,335	\$12,042,241	\$39,267,000	\$14,936,435			
Under \$1,000.....	600	264,721	11,300	123,181	\$5,328		\$5,328
\$1,000 to \$2,000 ¹	47,437	71,845,036	117,185,100	10,729,114			
\$1,000 to \$2,000.....	107,019	152,894,057	107,673,700	1,259,826	1,757,997		1,757,997
\$2,000 to \$3,000 ¹	89,027	211,838,538	274,129,100	8,255,997			
\$2,000 to \$3,000.....	32,615	81,856,767	53,311,900	1,662,637	1,085,186		1,085,186
\$3,000 to \$4,000 ¹	11,956	39,997,868	40,082,900	9,192,861			
\$3,000 to \$4,000.....	25,664	89,241,137	61,843,100	2,829,245	981,247		981,247
\$4,000 to \$5,000 ¹	3,024	13,333,928	7,882,500	8,430,696			
\$4,000 to \$5,000.....	16,054	71,496,429	41,280,800	4,221,162	1,041,166		1,041,166
\$5,000 to \$6,000.....	6,996	38,344,920	15,292,600	6,847,219	704,712	\$34,062	738,774
\$6,000 to \$7,000.....	4,734	30,701,218	10,305,600	6,230,824	640,626	93,256	733,882
\$7,000 to \$8,000.....	3,427	25,574,688	7,193,000	5,759,643	615,560	134,269	749,829
\$8,000 to \$9,000.....	2,300	19,506,482	4,864,600	4,636,409	539,141	148,097	687,238
\$9,000 to \$10,000.....	1,832	17,390,687	3,881,900	4,547,070	529,082	173,367	702,449
\$10,000 to \$11,000.....	1,436	15,047,539	2,978,700	3,986,223	487,694	185,411	673,105
\$11,000 to \$12,000.....	1,072	12,311,243	2,236,300	3,786,889	397,552	181,501	579,053
\$12,000 to \$13,000.....	952	11,881,065	1,948,300	3,725,150	398,665	203,406	602,071
\$13,000 to \$14,000.....	827	11,157,266	1,705,300	3,596,078	389,855	217,987	607,842
\$14,000 to \$15,000.....	681	9,877,301	1,335,500	3,400,841	352,121	218,143	570,264
\$15,000 to \$20,000.....	2,247	38,772,826	4,560,600	14,117,350	1,427,457	1,127,813	2,555,270
\$20,000 to \$25,000.....	1,212	27,015,621	2,421,100	10,922,546	1,029,856	1,119,215	2,149,071
\$25,000 to \$30,000.....	788	21,470,211	1,534,300	9,304,437	806,610	1,153,383	1,959,993
\$30,000 to \$40,000.....	854	29,487,000	1,704,300	13,631,645	1,106,551	2,128,046	3,234,597
\$40,000 to \$50,000.....	470	20,851,481	891,900	12,043,948	705,158	2,020,235	2,725,393
\$50,000 to \$60,000.....	268	14,594,458	505,700	7,338,201	537,929	1,782,580	2,320,509
\$60,000 to \$70,000.....	165	10,617,169	344,600	5,960,546	382,570	1,555,242	1,937,812
\$70,000 to \$80,000.....	129	9,612,658	256,600	4,868,839	391,557	1,650,241	2,041,798
\$80,000 to \$90,000.....	75	6,332,901	131,600	3,570,165	234,156	1,223,784	1,457,940
\$90,000 to \$100,000.....	55	5,170,375	100,500	3,061,215	193,116	1,139,352	1,332,468
\$100,000 to \$150,000.....	126	15,364,805	237,600	8,897,254	540,300	4,394,886	4,935,186
\$150,000 to \$200,000.....	27	4,645,351	58,600	2,353,640	209,282	1,670,167	1,879,449
\$200,000 to \$250,000.....	16	3,611,493	33,000	1,951,040	123,285	1,504,802	1,628,087
\$250,000 to \$300,000.....	7	1,869,799	13,600	900,989	91,053	824,449	915,502
\$300,000 to \$400,000.....	7	2,282,014	12,600	668,555	126,488	1,077,239	1,203,727
\$400,000 to \$500,000.....	2	856,161	4,000	512,878	26,534	436,401	462,935
\$500,000 to \$750,000.....	5	(?)	(?)	(?)	(?)	(?)	(?)
\$750,000 to \$1,000,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$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		3,850,702	11,300	2,012,701	153,967	2,125,509	2,279,476
Total.....	388,442	1,153,008,156	807,231,100	210,303,449	18,011,801	28,522,843	46,534,644

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MICHIGAN.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	20,120	\$11,545,508	\$31,619,500	\$3,224,917	.....	.....	.....
Under \$1,000.....	138	62,812	2,500	27,031	\$1,328	.....	\$1,328
\$1,000 to \$2,000 ¹	32,862	50,904,533	86,421,800	1,612,865	.....	.....	.....
\$1,000 to \$2,000.....	76,937	109,392,758	77,574,000	491,020	1,263,348	.....	1,263,348
\$2,000 to \$3,000 ¹	57,524	136,999,496	175,058,300	2,326,976	.....	.....	.....
\$2,000 to \$3,000.....	15,948	39,441,328	24,635,300	468,028	580,166	.....	580,166
\$3,000 to \$4,000 ¹	7,707	25,572,438	27,554,000	2,129,962	.....	.....	.....
\$3,000 to \$4,000.....	12,102	42,084,444	29,500,300	1,110,451	463,086	.....	463,086
\$4,000 to \$5,000 ¹	1,164	5,054,000	3,795,200	2,145,812	.....	.....	.....
\$4,000 to \$5,000.....	9,886	44,196,918	26,447,300	1,735,661	643,468	.....	643,468
\$5,000 to \$6,000.....	4,197	22,907,049	9,929,900	2,362,327	446,949	\$19,456	466,405
\$6,000 to \$7,000.....	2,534	16,405,900	5,935,900	2,062,328	365,248	49,276	414,524
\$7,000 to \$8,000.....	1,799	13,454,206	4,239,000	2,065,279	344,875	70,962	415,837
\$8,000 to \$9,000.....	1,259	10,666,465	2,887,600	2,065,645	307,232	80,911	388,143
\$9,000 to \$10,000.....	981	9,295,506	2,258,800	2,014,898	292,395	92,349	384,744
\$10,000 to \$11,000.....	687	7,139,324	1,558,600	1,552,287	244,369	88,636	333,005
\$11,000 to \$12,000.....	555	6,383,618	1,227,800	1,577,209	222,343	94,194	316,537
\$12,000 to \$13,000.....	412	5,145,378	920,200	1,218,572	191,299	88,367	279,666
\$13,000 to \$14,000.....	369	4,986,174	831,500	1,258,647	187,163	97,280	284,443
\$14,000 to \$15,000.....	277	4,009,400	610,800	1,207,706	147,310	87,982	235,292
\$15,000 to \$20,000.....	1,001	17,223,627	2,177,200	5,373,099	681,526	498,116	1,179,642
\$20,000 to \$25,000.....	549	12,260,312	1,176,900	4,217,782	510,659	510,600	1,021,259
\$25,000 to \$30,000.....	327	8,929,110	697,100	3,175,557	373,553	479,918	853,471
\$30,000 to \$40,000.....	353	12,118,417	750,700	5,133,542	492,318	871,680	1,363,998
\$40,000 to \$50,000.....	147	6,525,232	284,800	2,883,163	257,440	630,019	887,459
\$50,000 to \$60,000.....	96	5,295,874	181,800	2,955,457	205,911	648,389	854,300
\$60,000 to \$70,000.....	64	4,110,228	124,700	1,782,870	180,818	599,833	780,651
\$70,000 to \$80,000.....	37	2,757,955	80,800	1,233,680	111,965	472,217	584,182
\$80,000 to \$90,000.....	23	1,948,935	56,000	943,336	79,139	384,273	463,412
\$90,000 to \$100,000.....	19	1,794,957	36,200	811,160	74,881	397,607	472,488
\$100,000 to \$150,000.....	40	4,755,617	63,200	11,535,367	143,080	1,333,321	1,476,401
\$150,000 to \$200,000.....	21	3,774,409	49,400	2,246,686	129,535	1,388,869	1,518,404
\$200,000 to \$250,000.....	7	1,553,502	15,400	696,040	70,192	634,672	704,864
\$250,000 to \$300,000.....	.....	.....	.....	.....	.....	.....	.....
\$300,000 to \$400,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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.....	.....	.....	.....	.....	.....	.....	.....
\$1,500,000 to \$2,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$2,000,000 to \$3,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$3,000,000 to \$4,000,000.....	2	7,559,816	2,800	8,381,262	.....	4,780,901	4,780,901
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped ².....	.....	1,464,518	5,400	1,248,082	16,402	770,014	786,416
Total.....	250,147	657,779,854	518,710,700	85,215,004	9,027,998	15,169,842	24,197,840

MINNESOTA.

Under \$1,000 ¹	3,740	\$1,935,489	\$5,883,900	\$1,782,547	.....	.....	.....
Under \$1,000.....	269	138,441	7,800	22,685	\$4,308	.....	\$4,308
\$1,000 to \$2,000 ¹	13,190	20,920,161	35,146,600	1,155,747	.....	.....	.....
\$1,000 to \$2,000.....	37,950	52,270,167	38,077,200	376,697	553,894	.....	553,894
\$2,000 to \$3,000 ¹	32,279	77,514,565	97,234,500	1,360,866	.....	.....	.....
\$2,000 to \$3,000.....	10,723	27,251,270	19,214,400	637,589	294,146	.....	294,146
\$3,000 to \$4,000 ¹	4,428	14,728,311	15,217,600	1,655,557	.....	.....	.....
\$3,000 to \$4,000.....	9,278	31,820,959	23,733,800	1,162,372	282,000	.....	282,000
\$4,000 to \$5,000 ¹	580	2,553,191	1,930,000	1,146,640	.....	.....	.....
\$4,000 to \$5,000.....	3,846	17,321,438	10,142,800	1,242,724	238,247	.....	238,247
\$5,000 to \$6,000.....	2,048	11,231,230	4,772,200	1,483,950	209,831	\$10,091	219,922
\$6,000 to \$7,000.....	1,406	9,085,392	3,261,000	1,206,174	204,794	27,121	231,915
\$7,000 to \$8,000.....	987	7,259,860	2,309,800	1,100,171	191,934	38,916	230,850
\$8,000 to \$9,000.....	654	5,538,901	1,554,300	968,142	159,631	41,878	201,509
\$9,000 to \$10,000.....	494	4,630,711	1,129,200	1,014,799	146,051	46,620	192,671
\$10,000 to \$11,000.....	362	3,797,414	843,700	719,558	127,999	46,854	174,853
\$11,000 to \$12,000.....	299	3,432,591	693,300	911,669	116,850	50,421	167,271
\$12,000 to \$13,000.....	217	2,706,301	498,600	662,114	97,459	46,247	143,706
\$13,000 to \$14,000.....	197	2,657,280	455,900	734,696	94,641	52,082	146,723
\$14,000 to \$15,000.....	156	2,262,950	375,100	660,102	80,280	49,888	130,168
\$15,000 to \$20,000.....	555	9,512,443	1,231,800	3,181,091	364,612	273,471	638,083
\$20,000 to \$25,000.....	268	5,961,931	552,300	2,213,091	228,168	254,033	482,201
\$25,000 to \$30,000.....	167	4,579,744	366,600	2,069,234	175,326	246,643	421,969
\$30,000 to \$40,000.....	171	5,910,784	349,800	2,866,477	213,076	427,198	640,274

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MINNESOTA—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	84	\$3,751,152	\$143,200	\$2,017,064	\$130,820	\$364,003	\$494,823
\$50,000 to \$60,000.....	44	2,434,996	95,000	1,332,528	77,302	301,686	378,988
\$60,000 to \$70,000.....	43	2,771,421	92,600	1,403,138	107,117	409,188	516,305
\$70,000 to \$80,000.....	26	1,959,344	39,300	1,585,722	42,792	338,508	381,300
\$80,000 to \$90,000.....	11	929,481	27,400	755,782	15,335	182,782	198,117
\$90,000 to \$100,000.....	11	1,055,225	25,800	691,495	30,180	237,639	267,819
\$100,000 to \$150,000.....	9	1,070,397	19,400	546,439	38,170	296,322	334,492
\$150,000 to \$200,000.....	5	843,323	14,200	302,176	41,382	299,810	341,192
\$200,000 to \$250,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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		926,776	7,600	992,948	3,265	386,106	389,371
Total.....	124,501	340,833,699	265,446,700	39,961,964	4,269,610	4,427,507	8,697,117

MISSISSIPPI.

Under \$1,000 ¹	4,025	\$1,157,955	\$8,827,300	\$682,539			
Under \$1,000.....	16	6,277	2,000	11,761	\$146		\$146
\$1,000 to \$2,000 ¹	3,726	5,688,528	9,619,000	75,192			
\$1,000 to \$2,000.....	4,860	7,163,703	4,915,600	12,789	91,229		91,229
\$2,000 to \$3,000 ¹	5,951	14,238,940	18,457,500	202,296			
\$2,000 to \$3,000.....	1,882	4,677,429	2,897,100	52,785	69,208		69,208
\$3,000 to \$4,000 ¹	998	3,322,790	3,700,200	150,928			
\$3,000 to \$4,000.....	1,630	5,678,733	3,921,600	89,513	66,984		66,984
\$4,000 to \$5,000 ¹	101	441,972	407,300	111,131			
\$4,000 to \$5,000.....	1,118	4,978,156	3,077,400	151,420	70,109		70,109
\$5,000 to \$6,000.....	389	2,123,618	947,800	202,728	40,873	\$1,800	42,673
\$6,000 to \$7,000.....	218	1,404,744	522,000	165,800	31,238	4,114	35,352
\$7,000 to \$8,000.....	169	1,262,003	420,500	113,131	34,813	6,603	41,416
\$8,000 to \$9,000.....	89	760,914	220,900	162,308	20,695	5,951	26,646
\$9,000 to \$10,000.....	82	777,761	192,100	128,482	24,939	7,732	32,671
\$10,000 to \$11,000.....	63	661,228	149,000	135,410	21,926	8,159	30,085
\$11,000 to \$12,000.....	55	632,973	126,300	101,968	24,624	9,351	33,975
\$12,000 to \$13,000.....	35	439,601	73,600	76,644	19,672	7,631	27,303
\$13,000 to \$14,000.....	39	527,054	92,600	101,480	21,666	10,363	32,029
\$14,000 to \$15,000.....	22	318,790	51,400	56,376	13,552	7,029	20,581
\$15,000 to \$20,000.....	64	1,072,670	152,500	259,181	45,177	29,790	74,967
\$20,000 to \$25,000.....	32	708,736	75,400	178,994	32,236	29,157	61,393
\$25,000 to \$30,000.....	18	489,333	39,600	337,223	12,726	26,685	39,411
\$30,000 to \$40,000.....	18	619,911	40,400	191,880	27,238	44,642	71,880
\$40,000 to \$50,000.....	3	131,070	7,600	78,816	3,025	12,236	15,261
\$50,000 to \$60,000.....	5	273,018	14,200	19,656	18,286	33,348	51,644
\$60,000 to \$70,000.....	2	125,329	3,800	124,468	99	17,788	17,887
\$70,000 to \$80,000.....	2	154,192	4,000	141,566	475	27,459	27,934
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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		267,010	3,000	181,817	6,219	82,133	88,352
Total.....	25,614	60,104,433	58,961,700	4,298,282	697,165	371,971	1,069,136

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MISSOURI.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under \$1,000 ¹	7,627	\$4,426,104	\$13,101,200	\$1,932,295			
Under \$1,000	43	27,909		11,837	\$644		\$644
\$1,000 to \$2,000 ¹	22,653	35,423,021	56,157,700	906,103			
\$1,000 to \$2,000	44,288	65,089,353	44,743,100	290,429	804,296		804,296
\$2,000 to \$3,000 ¹	43,259	102,233,525	129,215,800	1,458,123			
\$2,000 to \$3,000	15,640	39,289,923	25,701,000	473,021	527,126		527,126
\$3,000 to \$4,000 ¹	4,472	14,742,535	16,035,400	1,277,823			
\$3,000 to \$4,000	12,434	42,731,704	30,317,500	904,135	465,225		465,225
\$4,000 to \$5,000 ¹	587	2,637,440	1,861,200	1,431,056			
\$4,000 to \$5,000	7,971	35,600,424	20,967,800	1,211,906	535,673		535,673
\$5,000 to \$6,000	3,177	17,437,133	7,189,000	2,079,610	338,666	\$15,712	354,378
\$6,000 to \$7,000	2,264	14,621,079	5,152,600	2,035,259	321,379	43,324	364,703
\$7,000 to \$8,000	1,558	11,489,711	3,447,900	1,804,438	298,172	60,349	358,521
\$8,000 to \$9,000	1,079	9,155,630	2,398,500	1,940,846	257,874	69,765	327,639
\$9,000 to \$10,000	847	8,033,022	1,889,400	1,590,193	255,157	79,956	335,113
\$10,000 to \$11,000	670	7,017,788	1,450,300	1,841,652	221,163	86,304	307,467
\$11,000 to \$12,000	554	6,360,361	1,194,800	1,583,019	221,225	93,435	314,660
\$12,000 to \$13,000	416	5,188,197	858,700	1,464,274	179,138	88,917	268,055
\$13,000 to \$14,000	291	3,930,676	623,000	1,059,943	147,120	77,059	224,179
\$14,000 to \$15,000	280	4,058,561	599,000	1,297,951	148,572	89,392	237,964
\$15,000 to \$20,000	957	16,519,666	2,055,200	5,197,818	643,483	479,770	1,123,253
\$20,000 to \$25,000	491	10,911,662	1,014,000	3,871,705	426,188	450,294	876,482
\$25,000 to \$30,000	306	8,328,898	644,700	3,466,750	323,209	445,998	769,267
\$30,000 to \$40,000	316	10,885,255	610,900	5,275,176	390,079	778,230	1,168,309
\$40,000 to \$50,000	154	6,906,496	285,900	3,270,188	248,492	672,372	920,364
\$50,000 to \$60,000	72	3,917,218	154,500	2,135,948	140,651	476,351	617,002
\$60,000 to \$70,000	41	2,648,960	79,000	1,386,509	87,897	389,464	477,361
\$70,000 to \$80,000	32	2,391,333	57,400	1,253,341	87,094	411,255	498,349
\$80,000 to \$90,000	21	1,782,495	41,200	1,202,587	48,489	352,158	400,647
\$90,000 to \$100,000	9	867,413	16,400	543,025	27,056	196,232	223,288
\$100,000 to \$150,000	16	1,892,973	27,600	1,932,682	32,276	528,508	560,784
\$150,000 to \$200,000	7	1,171,725	13,000	317,661	66,573	414,737	481,310
\$200,000 to \$250,000	2	436,271	5,600	236,895	16,470	176,783	193,253
\$250,000 to \$300,000	2	562,932	3,000	409,365	20,929	252,779	273,708
\$300,000 to \$400,000	2	(²)	(²)	(²)	(²)	(²)	(²)
\$400,000 to \$500,000	1	(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							
\$4,000,000 to \$5,000,000							
\$5,000,000 and over							
Classes grouped ²		1,193,611	4,000	519,165	53,326	597,505	650,831
Total	172,519	499,911,004	367,946,300	57,688,728	7,333,702	7,326,649	14,660,351

MONTANA.

Under \$1,000 ¹	3,732	\$1,858,826	\$6,581,200	\$172,447			
Under \$1,000	17	8,711		247	\$343		\$343
\$1,000 to \$2,000 ¹	5,253	8,336,600	14,621,700	89,888			
\$1,000 to \$2,000	9,276	13,876,328	9,378,900	24,465	179,130		179,130
\$2,000 to \$3,000 ¹	9,672	23,082,253	30,337,100	218,166			
\$2,000 to \$3,000	3,285	7,893,569	4,645,300	46,463	127,861		127,861
\$3,000 to \$4,000 ¹	1,239	4,108,590	4,603,300	146,824			
\$3,000 to \$4,000	2,303	7,934,943	5,501,800	153,780	92,147		92,147
\$4,000 to \$5,000 ¹	132	7,878,824	455,500	149,153			
\$4,000 to \$5,000	984	4,408,239	2,769,000	143,836	59,425		59,425
\$5,000 to \$6,000	358	1,949,571	866,500	182,432	37,523	\$1,634	39,157
\$6,000 to \$7,000	184	1,187,111	453,900	141,684	25,976	3,503	29,479
\$7,000 to \$8,000	103	770,299	247,300	127,535	18,751	4,045	22,796
\$8,000 to \$9,000	77	651,893	191,100	117,792	17,833	4,923	22,756
\$9,000 to \$10,000	53	501,162	123,400	117,844	15,946	4,920	20,866
\$10,000 to \$11,000	42	441,351	93,800	122,321	12,634	5,472	18,106
\$11,000 to \$12,000	28	321,333	66,700	60,722	12,194	4,695	16,889
\$12,000 to \$13,000	30	375,655	73,400	68,298	14,338	6,469	20,807
\$13,000 to \$14,000	19	257,027	44,200	57,821	11,392	5,009	16,401
\$14,000 to \$15,000	18	259,604	36,800	80,990	8,989	5,677	14,666
\$15,000 to \$20,000	48	805,489	108,900	210,710	32,078	22,460	54,538
\$20,000 to \$25,000	24	542,004	56,600	268,352	16,770	22,899	39,639
\$25,000 to \$30,000	14	373,818	28,600	182,859	11,334	19,510	30,844
\$30,000 to \$40,000	10	363,038	21,400	99,717	18,286	27,872	46,158

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MONTANA—Continued.

Income class	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$40,000 to \$50,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$50,000 to \$60,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$60,000 to \$70,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$70,000 to \$80,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(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.....							
\$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		\$641,424	\$12,200	\$610,866	\$7,851	\$192,004	\$199,855
Total.....	36,907	81,527,662	81,318,600	3,595,212	720,801	331,062	1,051,863

NEBRASKA.

Under \$1,000 ¹	7,946	\$4,042,667	\$16,671,400	\$634,255			
Under \$1,000.....	122	60,160			\$2,404		\$2,404
\$1,000 to \$2,000 ¹	10,634	16,747,088	30,493,900	564,190			
\$1,000 to \$2,000.....	15,264	22,107,231	15,377,000	91,091	266,629		266,629
\$2,000 to \$3,000 ¹	17,143	40,825,724	53,551,900	820,238			
\$2,000 to \$3,000.....	5,835	14,716,535	9,199,200	108,263	216,556		216,556
\$3,000 to \$4,000 ¹	1,906	6,384,161	6,737,800	471,044			
\$3,000 to \$4,000.....	4,841	16,825,872	12,306,400	160,279	173,599		173,599
\$4,000 to \$5,000 ¹	346	1,533,897	1,232,500	504,909			
\$4,000 to \$5,000.....	3,441	15,407,156	9,354,300	401,230	225,501		225,501
\$5,000 to \$6,000.....	1,431	7,771,187	3,702,900	631,265	142,226	\$6,196	148,422
\$6,000 to \$7,000.....	801	5,156,497	1,969,900	633,612	112,100	15,076	127,176
\$7,000 to \$8,000.....	535	4,003,774	1,246,900	592,467	105,382	21,095	126,477
\$8,000 to \$9,000.....	313	2,652,666	731,100	334,840	82,529	20,044	102,573
\$9,000 to \$10,000.....	230	2,174,551	539,200	324,031	73,351	21,493	94,844
\$10,000 to \$11,000.....	198	2,079,245	455,600	382,890	73,347	25,703	99,050
\$11,000 to \$12,000.....	142	1,626,888	319,200	372,839	60,409	24,300	84,709
\$12,000 to \$13,000.....	99	1,235,190	227,400	201,089	49,695	21,118	70,813
\$13,000 to \$14,000.....	85	1,147,198	189,300	239,877	44,756	22,562	67,318
\$14,000 to \$15,000.....	61	881,435	143,400	155,589	38,385	19,162	57,547
\$15,000 to \$20,000.....	209	3,595,902	464,500	814,057	153,529	104,636	258,165
\$20,000 to \$25,000.....	114	2,965,890	232,600	709,733	114,614	107,729	222,343
\$25,000 to \$30,000.....	57	1,538,163	120,600	463,181	69,088	83,954	153,042
\$30,000 to \$40,000.....	51	1,772,770	109,800	768,575	73,761	128,927	202,688
\$40,000 to \$50,000.....	23	1,034,143	45,400	405,310	45,729	99,976	145,705
\$50,000 to \$60,000.....	9	436,518	15,200	320,466	13,470	58,652	72,122
\$60,000 to \$70,000.....	5	327,381	10,000	157,066	12,148	48,813	60,961
\$70,000 to \$80,000.....	3	223,766	6,400	171,736	3,256	38,282	41,538
\$80,000 to \$90,000.....	3	247,530	4,200	15,828	17,476	47,390	64,866
\$90,000 to \$100,000.....	2	184,730	3,000	153,728	1,882	39,914	41,796
\$100,000 to \$150,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(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.....							
\$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		528,998	8,800	28,055	38,670	162,631	201,301
Total.....	71,853	179,905,513	165,469,800	11,633,933	2,210,492	1,117,653	3,328,145

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEVADA.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	766	\$385,682	\$1,476,300	\$18,782			
Under \$1,000.....	3	2,288			\$91		\$91
\$1,000 to \$2,000 ¹	1,101	1,731,509	3,002,200	25,467			
\$1,000 to \$2,000.....	2,799	4,191,461	2,841,400	8,449	53,666		53,666
\$2,000 to \$3,000 ¹	2,185	5,234,663	6,707,400	22,441			
\$2,000 to \$3,000.....	1,164	2,830,473	1,650,600	28,340	46,243		46,243
\$3,000 to \$4,000 ¹	241	730,599	888,100	12,576			
\$3,000 to \$4,000.....	680	2,337,791	1,589,300	28,410	28,815		28,815
\$4,000 to \$5,000 ¹	25	109,046	79,000	45,531			
\$4,000 to \$5,000.....	352	1,581,677	894,000	30,739	26,635		26,635
\$5,000 to \$6,000.....	192	1,036,841	416,600	173,083	19,596	\$770	20,366
\$6,000 to \$7,000.....	75	492,849	177,300	70,981	10,362	1,606	11,968
\$7,000 to \$8,000.....	47	352,951	103,200	67,064	8,967	1,889	10,856
\$8,000 to \$9,000.....	21	178,046	43,400	15,396	5,715	1,366	7,081
\$9,000 to \$10,000.....	16	153,200	31,400	47,770	4,412	1,556	5,968
\$10,000 to \$11,000.....	15	158,008	30,600	47,251	4,895	1,979	6,874
\$11,000 to \$12,000.....	6	68,765	13,600	16,528	2,236	1,010	3,246
\$12,000 to \$13,000.....	6	74,155	14,500	21,424	1,654	1,246	2,900
\$13,000 to \$14,000.....	5	67,072	6,800	43,462	1,124	1,304	2,428
\$14,000 to \$15,000.....							
\$15,000 to \$20,000.....	8	130,780	11,600	21,372	6,566	3,473	10,039
\$20,000 to \$25,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$25,000 to \$30,000.....	3	85,408	4,900	38,492	3,806	4,210	8,016
\$30,000 to \$40,000.....	4	140,414	5,800	70,627	4,352	10,322	14,674
\$40,000 to \$50,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$50,000 to \$60,000.....	2	109,440	2,400	132,484		13,354	13,354
\$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	(2)	(2)	(2)	(2)	(2)	(2)
\$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		212,390	8,000	243,548	2,780	53,296	56,076
Total.....	9,719	22,455,508	19,998,400	1,236,217	231,915	97,381	329,296

NEW HAMPSHIRE.

Under \$1,000 ¹	2,740	\$1,871,103	\$4,055,000	\$392,591			
Under \$1,000.....	71	29,955		4,895	\$973		\$973
\$1,000 to \$2,000 ¹	5,357	8,400,317	14,268,500	418,993			
\$1,000 to \$2,000.....	8,612	12,350,712	8,676,900	87,333	146,973		146,973
\$2,000 to \$3,000 ¹	7,334	17,276,306	22,150,500	819,994			
\$2,000 to \$3,000.....	1,886	4,661,453	2,843,700	145,402	68,003		68,003
\$3,000 to \$4,000 ¹	761	2,549,480	2,649,200	486,296			
\$3,000 to \$4,000.....	2,125	7,401,590	4,997,500	229,595	90,694		90,694
\$4,000 to \$5,000 ¹	186	825,535	520,300	563,657			
\$4,000 to \$5,000.....	1,369	6,127,254	3,608,000	302,392	89,372		89,372
\$5,000 to \$6,000.....	581	3,171,187	1,292,700	587,253	55,114	\$2,696	57,810
\$6,000 to \$7,000.....	322	2,085,007	695,700	502,829	39,467	6,268	45,735
\$7,000 to \$8,000.....	229	1,715,462	482,800	439,863	37,628	9,048	46,676
\$8,000 to \$9,000.....	145	1,228,450	306,600	364,984	30,477	9,305	39,782
\$9,000 to \$10,000.....	107	1,017,958	225,800	324,021	27,073	10,161	37,234
\$10,000 to \$11,000.....	83	868,340	166,900	330,518	23,058	10,673	33,731
\$11,000 to \$12,000.....	71	817,785	136,500	245,676	26,609	12,171	38,780
\$12,000 to \$13,000.....	59	734,354	117,100	264,275	23,142	12,413	35,555
\$13,000 to \$14,000.....	57	769,091	109,300	318,920	21,819	14,986	36,805
\$14,000 to \$15,000.....	36	521,953	73,200	252,338	14,297	11,469	25,766
\$15,000 to \$20,000.....	125	2,145,118	251,500	1,042,562	66,566	61,948	128,514
\$20,000 to \$25,000.....	55	1,214,403	111,200	628,223	40,312	49,754	90,066
\$25,000 to \$30,000.....	26	695,579	54,800	341,167	25,345	36,404	61,749
\$30,000 to \$40,000.....	26	867,416	51,800	455,958	29,015	59,908	88,923

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEW HAMPSHIRE—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	19	\$852,811	\$38,800	\$514,681	\$27,463	\$83,888	\$111,351
\$50,000 to \$60,000.....	8	437,217	14,000	131,539	22,087	53,393	75,480
\$60,000 to \$70,000.....	5	319,898	8,000	209,127	8,465	46,503	54,968
\$70,000 to \$80,000.....	8	612,416	12,800	509,289	14,329	108,269	122,598
\$80,000 to \$90,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000.....	4	374,899	9,200	186,408	7,977	82,310	90,287
\$100,000 to \$150,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$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 *.....		409,447	6,000	271,619	12,551	128,914	141,465
Total.....	32,410	82,352,496	67,934,300	11,372,338	948,809	810,481	1,759,290

NEW JERSEY.

Under \$1,000 ¹	14,193	\$7,748,345	\$22,995,200	\$5,108,541			
Under \$1,000.....	994	461,661	1,800	104,158	\$14,363		\$14,363
\$1,000 to \$2,000 ¹	29,225	45,970,304	73,601,500	2,546,857			
\$1,000 to \$2,000.....	60,128	88,038,197	60,086,900	790,159	1,089,028		1,089,028
\$2,000 to \$3,000 ¹	63,425	152,323,795	188,910,700	3,676,377			
\$2,000 to \$3,000.....	24,781	62,108,260	38,626,100	1,648,370	876,357		876,357
\$3,000 to \$4,000 ¹	8,272	27,131,193	28,649,500	2,564,641			
\$3,000 to \$4,000.....	22,793	79,271,310	54,368,500	2,891,560	885,151		885,151
\$4,000 to \$5,000 ¹	1,427	6,349,708	4,264,500	3,388,918			
\$4,000 to \$5,000.....	17,486	78,367,043	46,371,100	2,801,257	1,190,818		1,190,818
\$5,000 to \$6,000.....	6,969	38,104,912	16,373,400	4,355,385	731,976	\$33,109	765,085
\$6,000 to \$7,000.....	4,339	28,025,383	10,120,200	3,121,654	641,374	83,451	724,825
\$7,000 to \$8,000.....	2,955	22,042,165	6,842,200	2,839,801	596,024	115,721	711,745
\$8,000 to \$9,000.....	2,021	17,098,989	4,716,600	2,407,027	522,391	128,765	651,156
\$9,000 to \$10,000.....	1,563	14,816,197	3,478,900	2,578,922	494,006	148,226	642,242
\$10,000 to \$11,000.....	1,199	12,555,075	2,649,200	1,992,589	463,233	154,495	617,728
\$11,000 to \$12,000.....	980	11,243,277	2,168,100	1,949,916	432,618	164,741	597,359
\$12,000 to \$13,000.....	746	9,313,926	1,659,200	1,717,883	368,562	159,779	528,341
\$13,000 to \$14,000.....	609	8,211,585	1,333,400	1,673,090	338,070	160,995	498,165
\$14,000 to \$15,000.....	522	7,566,963	1,122,100	1,593,450	315,071	166,644	481,715
\$15,000 to \$20,000.....	1,735	28,721,230	3,635,100	7,080,693	1,246,514	830,478	2,076,992
\$20,000 to \$25,000.....	891	19,954,692	1,949,200	5,721,133	883,602	829,516	1,713,118
\$25,000 to \$30,000.....	525	14,273,317	1,116,700	4,576,335	633,338	761,743	1,395,081
\$30,000 to \$40,000.....	559	19,277,053	1,170,500	6,542,267	872,486	1,386,447	2,258,933
\$40,000 to \$50,000.....	279	12,391,174	603,200	4,983,961	543,140	1,196,462	1,739,602
\$50,000 to \$60,000.....	152	8,309,886	328,200	3,633,728	339,823	1,014,425	1,354,248
\$60,000 to \$70,000.....	81	5,249,045	158,800	3,391,087	214,013	764,373	978,386
\$70,000 to \$80,000.....	63	4,706,683	125,600	2,255,192	195,226	810,447	1,005,673
\$80,000 to \$90,000.....	33	2,759,051	57,600	1,382,234	116,253	536,263	652,516
\$90,000 to \$100,000.....	40	3,783,761	78,000	2,563,159	128,640	839,456	968,096
\$100,000 to \$150,000.....	62	7,265,081	108,000	4,612,496	267,522	2,014,537	2,282,059
\$150,000 to \$200,000.....	30	5,131,472	49,400	3,385,128	163,873	1,838,925	2,002,798
\$200,000 to \$250,000.....	9	1,993,234	13,800	1,239,370	53,732	813,530	867,262
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	5	1,741,954	8,400	2,834,465	25,819	839,980	865,799
\$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.....	1	(2)	(2)	(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 *.....		4,547,187	10,600	2,473,142	179,479	2,644,174	2,823,653
Total.....	269,096	856,856,058	577,752,200	106,428,445	14,822,502	18,435,792	33,258,294

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.
NEW MEXICO.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	887	\$383,747	\$1,799,800	\$63,506			
Under \$1,000.....	5	3,321	2,000		\$58		\$58
\$1,000 to \$2,000 ¹	1,580	2,464,871	4,445,200	20,478			
\$1,000 to \$2,000.....	2,673	3,983,543	2,731,400	7,242	50,117		50,117
\$2,000 to \$3,000 ¹	3,367	8,018,367	10,722,700	65,042			
\$2,000 to \$3,000.....	1,079	2,681,186	1,635,600	38,480	40,652		40,652
\$3,000 to \$4,000 ¹	418	1,387,127	1,526,600	54,357			
\$3,000 to \$4,000.....	840	2,878,804	1,973,800	72,103	33,508		33,508
\$4,000 to \$5,000 ¹	74	323,856	256,000	116,473			
\$4,000 to \$5,000.....	454	2,027,220	1,162,200	64,012	32,074		32,074
\$5,000 to \$6,000.....	165	901,041	390,900	116,720	17,186	\$814	18,000
\$6,000 to \$7,000.....	68	435,102	134,500	39,751	11,795	1,216	13,011
\$7,000 to \$8,000.....	42	316,365	79,000	47,923	9,103	1,712	10,815
\$8,000 to \$9,000.....	29	245,255	54,600	33,713	7,805	2,067	9,872
\$9,000 to \$10,000.....	18	171,135	28,000	28,501	6,456	1,714	8,170
\$10,000 to \$11,000.....	12	125,792	21,500	35,078	3,622	1,554	5,176
\$11,000 to \$12,000.....	11	126,019	21,900	19,044	5,293	1,629	6,922
\$12,000 to \$13,000.....	8	99,737	16,100	9,952	4,026	1,707	5,733
\$13,000 to \$14,000.....	4	53,912	6,600	7,427	2,587	1,056	3,643
\$14,000 to \$15,000.....	3	43,999	5,400	12,340	1,631	990	2,621
\$15,000 to \$20,000.....	14	241,484	22,000	111,961	5,978	7,024	13,002
\$20,000 to \$25,000.....	12	266,612	19,200	170,434	6,512	10,991	17,503
\$25,000 to \$30,000.....	6	167,014	9,000	104,348	3,375	9,237	12,812
\$30,000 to \$40,000.....	6	203,281	6,800	120,818	5,143	14,345	19,488
\$40,000 to \$50,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$50,000 to \$60,000.....	3	165,248	3,600	98,181	7,954	20,333	28,287
\$60,000 to \$70,000.....							
\$70,000 to \$80,000.....							
\$80,000 to \$90,000.....	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.....							
\$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		124,127	4,000	128,085	562	19,603	20,165
Total.....	11,780	27,838,165	27,078,400	1,590,969	255,637	95,992	351,629

NEW YORK.

Under \$1,000 ¹	64,182	\$37,990,948	\$102,579,600	\$59,199,461			
Under \$1,000.....	1,844	1,074,757	233,600	246,924	\$32,134		\$32,134
\$1,000 to \$2,000 ¹	132,240	205,301,241	330,850,100	10,551,513			
\$1,000 to \$2,000.....	248,742	360,513,093	249,732,300	2,229,085	4,354,731		4,354,731
\$2,000 to \$3,000 ¹	249,535	593,124,295	752,096,500	13,198,891			
\$2,000 to \$3,000.....	93,519	230,952,363	160,549,400	3,431,829	2,715,980		2,715,980
\$3,000 to \$4,000 ¹	31,916	105,847,623	112,357,100	12,922,661			
\$3,000 to \$4,000.....	74,740	259,357,409	177,654,300	5,987,950	3,051,413		3,051,413
\$4,000 to \$5,000 ¹	3,713	16,470,464	11,669,600	10,720,154			
\$4,000 to \$5,000.....	54,219	242,397,134	145,248,200	6,427,123	3,637,464		3,637,464
\$5,000 to \$6,000.....	25,670	140,327,912	57,779,100	14,213,735	2,896,857	\$121,124	3,017,981
\$6,000 to \$7,000.....	17,235	111,379,847	38,617,300	14,068,649	2,635,883	331,576	2,967,459
\$7,000 to \$8,000.....	12,033	89,925,660	26,538,300	13,066,077	2,524,411	473,442	2,997,853
\$8,000 to \$9,000.....	8,495	72,087,490	18,353,000	7,980,399	2,278,244	550,062	2,828,306
\$9,000 to \$10,000.....	6,708	63,683,579	14,373,500	14,958,040	2,217,797	636,088	2,853,885
\$10,000 to \$11,000.....	5,055	52,978,773	10,723,700	10,927,799	1,937,279	652,770	2,590,049
\$11,000 to \$12,000.....	4,170	47,916,476	8,900,300	9,733,337	1,863,798	706,914	2,570,712
\$12,000 to \$13,000.....	3,291	41,079,521	6,896,700	10,060,865	1,643,436	705,121	2,348,567
\$13,000 to \$14,000.....	2,837	38,273,302	5,948,800	8,966,284	1,583,864	700,733	2,284,597
\$14,000 to \$15,000.....	2,387	34,612,499	5,009,300	8,256,166	1,459,175	762,103	2,221,278
\$15,000 to \$20,000.....	8,135	140,195,351	16,825,300	40,470,346	6,170,700	4,068,944	10,239,644
\$20,000 to \$25,000.....	4,574	102,060,969	9,294,400	30,481,277	4,684,855	4,237,231	8,922,086
\$25,000 to \$30,000.....	2,876	78,648,851	5,788,000	28,178,011	3,559,921	4,241,998	7,801,919
\$30,000 to \$40,000.....	3,219	110,671,249	6,437,100	40,857,669	5,144,741	7,953,189	13,097,930

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.
NEW YORK—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	1,740	\$77,504,861	\$3,356,000	\$31,521,885	\$3,484,317	\$7,511,980	\$10,996,297
\$50,000 to \$60,000.....	1,062	58,021,889	2,064,600	25,406,158	2,681,718	7,069,590	9,751,308
\$60,000 to \$70,000.....	675	43,468,229	1,294,600	21,137,043	1,850,695	6,365,787	8,216,482
\$70,000 to \$80,000.....	432	32,314,473	830,600	16,405,333	1,411,036	5,566,480	6,977,516
\$80,000 to \$90,000.....	315	26,725,569	605,200	10,806,755	1,228,587	5,275,043	6,503,630
\$90,000 to \$100,000.....	222	21,014,105	424,300	12,982,533	927,734	4,669,546	5,597,280
\$100,000 to \$150,000.....	475	56,960,910	833,200	30,461,360	2,365,961	16,082,713	18,448,674
\$150,000 to \$200,000.....	177	30,282,307	289,600	18,045,400	1,168,992	10,850,040	12,019,032
\$200,000 to \$250,000.....	76	17,005,792	142,200	12,731,836	570,437	7,017,871	7,588,308
\$250,000 to \$300,000.....	28	7,571,491	35,000	5,669,726	215,074	3,309,539	3,524,613
\$300,000 to \$400,000.....	39	13,295,566	71,000	10,101,777	362,445	6,368,091	6,730,536
\$400,000 to \$500,000.....	28	12,043,351	33,000	15,744,319	266,368	6,101,076	6,367,444
\$500,000 to \$750,000.....	16	9,799,820	23,200	9,792,098	220,581	5,368,044	5,588,625
\$750,000 to \$1,000,000.....	8	6,887,231	8,000	3,447,561	314,698	3,955,911	4,270,609
\$1,000,000 to \$1,500,000.....	5	5,433,289	5,800	5,539,738	58,501	3,199,187	3,257,688
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....	1	(2)	(2)	(2)	(2)	(2)	(2)
Classes grouped ²		22,557,415	6,400	26,077,569		14,396,359	14,396,359
Total.....	1,066,637	3,617,757,104	2,284,478,200	633,025,343	71,519,827	139,248,352	210,768,379

NORTH CAROLINA.

Under \$1,000 ¹	1,895	\$1,138,534	\$3,513,700	\$891,178			
Under \$1,000.....	4	1,464	500	604	\$33		\$33
\$1,000 to \$2,000.....	5,675	8,790,308	14,962,600	357,578			
\$1,000 to \$2,000.....	9,877	14,696,875	9,949,200	76,459	187,259		187,259
\$2,000 to \$3,000.....	13,024	30,973,265	42,164,500	720,400			
\$2,000 to \$3,000.....	3,548	8,717,372	5,285,700	198,282	130,680		130,680
\$3,000 to \$4,000.....	1,617	5,350,605	5,822,000	552,544			
\$3,000 to \$4,000.....	2,837	9,895,923	6,998,700	240,016	105,694		105,694
\$4,000 to \$5,000.....	311	1,356,957	1,148,900	457,499			
\$4,000 to \$5,000.....	2,065	9,182,116	5,604,600	342,535	128,317		128,317
\$5,000 to \$6,000.....	851	4,634,950	2,174,000	746,085	74,632	\$3,857	78,489
\$6,000 to \$7,000.....	569	3,688,257	1,416,200	723,313	69,576	11,185	80,761
\$7,000 to \$8,000.....	441	3,290,016	1,117,100	712,848	71,775	17,251	89,026
\$8,000 to \$9,000.....	248	2,093,207	589,500	551,956	51,582	15,694	67,276
\$9,000 to \$10,000.....	186	1,758,324	468,700	455,315	45,656	17,348	63,004
\$10,000 to \$11,000.....	142	1,482,551	348,800	426,071	40,933	18,127	59,060
\$11,000 to \$12,000.....	127	1,454,224	304,100	350,805	44,584	21,342	65,926
\$12,000 to \$13,000.....	85	1,059,057	212,300	303,976	34,027	18,111	52,138
\$13,000 to \$14,000.....	77	1,042,073	196,600	362,375	30,431	20,547	50,978
\$14,000 to \$15,000.....	69	1,001,558	150,100	325,819	34,886	21,996	56,882
\$15,000 to \$20,000.....	210	3,562,074	486,800	1,213,438	122,730	102,434	225,164
\$20,000 to \$25,000.....	104	2,302,036	247,500	818,016	86,567	94,701	181,268
\$25,000 to \$30,000.....	42	1,143,022	96,000	532,703	41,931	61,137	103,068
\$30,000 to \$40,000.....	65	2,238,699	151,400	1,014,111	82,545	161,432	243,977
\$40,000 to \$50,000.....	32	1,442,298	70,200	763,250	46,291	141,999	188,290
\$50,000 to \$60,000.....	16	877,797	38,900	421,434	30,975	106,061	137,036
\$60,000 to \$70,000.....	9	580,274	16,200	262,394	22,796	85,080	107,876
\$70,000 to \$80,000.....	6	444,519	15,000	189,492	17,769	75,825	93,594
\$80,000 to \$90,000.....	10	842,219	13,000	596,873	26,065	165,050	191,655
\$90,000 to \$100,000.....	8	753,708	17,800	443,323	17,827	164,067	181,894
\$100,000 to \$150,000.....	4	438,585	5,000	636,416	9,310	114,104	123,414
\$150,000 to \$200,000.....	4	755,384	6,800	1,286,004	5,118	276,415	281,533
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$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.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,010,700	3,000	1,232,136		486,207	486,207
Total.....	44,161	127,992,951	103,595,400	18,205,248	1,560,529	2,199,970	3,760,499

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.
NORTH DAKOTA.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under \$1,000 ¹	1,560	\$729,682	\$3,094,600	\$67,514			
Under \$1,000.....	12	9,704		2,005	\$307		\$307
\$1,000 to \$2,000 ¹	2,110	3,419,896	6,129,900	23,676			
\$1,000 to \$2,000.....	4,767	6,974,098	4,785,300	18,838	87,012		87,012
\$2,000 to \$3,000 ¹	5,472	13,212,789	17,240,400	189,174			
\$2,000 to \$3,000.....	1,285	3,181,805	1,962,200	26,244	47,989		47,989
\$3,000 to \$4,000 ¹	627	2,082,825	2,240,400	197,810			
\$3,000 to \$4,000.....	1,065	3,680,048	2,595,100	59,856	41,171		41,171
\$4,000 to \$5,000 ¹	74	318,563	278,600	77,294			
\$4,000 to \$5,000.....	753	3,399,171	2,088,100	127,644	47,548		47,548
\$5,000 to \$6,000.....	236	1,290,964	605,200	77,734	25,177	\$1,118	26,295
\$6,000 to \$7,000.....	155	999,373	381,400	119,080	21,175	2,924	24,099
\$7,000 to \$8,000.....	100	751,305	265,700	110,564	17,738	4,001	21,739
\$8,000 to \$9,000.....	48	406,225	108,600	83,741	11,148	3,073	14,221
\$9,000 to \$10,000.....	49	468,487	127,700	72,929	14,257	4,743	19,000
\$10,000 to \$11,000.....	22	232,686	44,400	45,232	8,094	2,925	11,019
\$11,000 to \$12,000.....	12	138,303	26,200	30,229	4,911	2,051	6,962
\$12,000 to \$13,000.....	13	161,041	35,200	28,920	6,131	2,721	8,852
\$13,000 to \$14,000.....	18	243,231	39,000	26,883	11,338	4,770	16,108
\$14,000 to \$15,000.....	10	144,669	28,400	46,793	4,146	3,180	7,326
\$15,000 to \$20,000.....	29	492,475	69,500	94,472	21,514	13,771	35,285
\$20,000 to \$25,000.....	8	184,448	17,000	36,119	9,252	7,921	17,173
\$25,000 to \$30,000.....	7	184,814	17,600	82,975	5,355	9,420	14,775
\$30,000 to \$40,000.....	5	164,436	13,800	77,074	5,009	11,161	16,170
\$40,000 to \$50,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$50,000 to \$60,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$60,000 to \$70,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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.....							
\$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		161,715	5,800	114,499	2,813	19,919	22,732
Total.....	18,440	43,032,753	42,200,100	1,837,299	392,085	93,698	455,783

OHIO.

Under \$1,000 ¹	15,401	\$9,380,874	\$24,925,300	\$3,354,108			
Under \$1,000.....	417	225,692	3,500	37,066	\$7,073		\$7,073
\$1,000 to \$2,000 ¹	44,972	68,833,435	113,184,800	2,292,246			
\$1,000 to \$2,000.....	95,225	135,731,875	95,769,100	575,445	1,579,980		1,579,980
\$2,000 to \$3,000 ¹	102,485	242,588,549	311,635,900	3,692,474			
\$2,000 to \$3,000.....	26,802	67,437,315	45,397,000	1,028,836	839,673		839,673
\$3,000 to \$4,000 ¹	12,560	41,543,928	44,918,500	3,400,671			
\$3,000 to \$4,000.....	23,612	81,773,078	58,236,800	1,736,019	880,091		880,091
\$4,000 to \$5,000 ¹	1,592	7,003,525	5,505,300	2,691,081			
\$4,000 to \$5,000.....	16,442	73,377,175	44,288,400	2,396,833	1,068,873		1,068,873
\$5,000 to \$6,000.....	6,917	37,751,033	16,412,200	5,109,346	682,082	\$32,185	714,267
\$6,000 to \$7,000.....	4,342	28,049,698	9,816,900	4,906,840	589,309	83,095	672,404
\$7,000 to \$8,000.....	3,142	23,456,533	7,259,400	5,014,171	553,885	123,244	677,129
\$8,000 to \$9,000.....	2,131	18,066,587	4,762,600	4,154,240	483,401	137,085	620,486
\$9,000 to \$10,000.....	1,670	15,829,155	3,722,700	3,964,016	459,066	157,576	616,662
\$10,000 to \$11,000.....	1,297	13,597,598	2,849,300	3,794,933	422,387	167,903	590,290
\$11,000 to \$12,000.....	1,050	12,053,094	2,303,800	3,538,996	389,139	177,500	566,639
\$12,000 to \$13,000.....	811	10,117,931	1,697,700	3,087,085	331,971	172,789	504,760
\$13,000 to \$14,000.....	668	9,013,728	1,466,100	2,983,526	301,212	176,364	477,576
\$14,000 to \$15,000.....	577	8,376,220	1,262,300	2,618,464	294,645	184,155	478,800
\$15,000 to \$20,000.....	1,885	32,421,462	3,984,100	12,403,771	1,149,157	940,038	2,089,195
\$20,000 to \$25,000.....	988	22,156,066	2,051,000	9,044,948	827,008	923,806	1,750,814
\$25,000 to \$30,000.....	563	15,375,473	1,152,900	7,485,438	546,432	828,137	1,374,569
\$30,000 to \$40,000.....	692	23,669,519	1,400,900	12,300,497	787,459	1,690,153	2,477,612

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.
OHIO—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	323	\$14,327,100	\$653,800	\$7,957,675	\$496,353	\$1,384,891	\$1,881,244
\$50,000 to \$60,000.....	186	10,160,486	367,800	4,808,788	394,110	1,240,632	1,634,742
\$60,000 to \$70,000.....	114	7,366,858	210,200	4,669,158	230,737	1,083,537	1,314,274
\$70,000 to \$80,000.....	72	5,426,000	127,800	3,648,427	143,528	942,515	1,086,043
\$80,000 to \$90,000.....	37	3,117,685	77,000	1,872,388	97,057	611,214	708,271
\$90,000 to \$100,000.....	30	2,874,885	50,800	2,261,682	82,268	646,648	728,916
\$100,000 to \$150,000.....	52	6,174,248	99,600	3,687,631	196,790	1,729,125	1,925,915
\$150,000 to \$200,000.....	13	2,293,999	17,600	1,917,341	58,249	836,270	894,519
\$200,000 to \$250,000.....	3	685,400	5,400	526,591	10,708	283,770	294,478
\$250,000 to \$300,000.....	9	2,456,848	16,400	2,147,247	56,027	1,091,700	1,147,727
\$300,000 to \$400,000.....	7	2,372,283	12,000	2,627,536	40,483	1,134,108	1,174,591
\$400,000 to \$500,000.....	5	2,296,845	8,200	2,129,506	24,786	1,189,562	1,214,348
\$500,000 to \$750,000.....	4	2,645,746	4,400	1,697,029	114,816	1,467,317	1,582,133
\$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.....							
Total.....	367,096	1,060,027,926	805,657,500	141,562,049	14,138,775	19,435,319	33,574,094

OKLAHOMA.

Under \$1,000 ¹	4,336	\$2,205,417	\$8,931,400	\$112,482			
Under \$1,000.....	53	42,946			\$1,710		\$1,710
\$1,000 to \$2,000 ¹	10,089	16,158,801	27,795,200	155,402			
\$1,000 to \$2,000.....	12,196	18,569,760	12,367,100	37,326	247,095		247,095
\$2,000 to \$3,000 ¹	21,125	50,665,486	64,667,200	257,617			
\$2,000 to \$3,000.....	5,448	13,465,932	8,206,800	61,715	208,746		208,746
\$3,000 to \$4,000 ¹	3,133	10,291,438	11,728,100	403,362			
\$3,000 to \$4,000.....	4,816	16,702,117	12,243,000	233,460	170,825		170,825
\$4,000 to \$5,000 ¹	354	1,525,264	1,387,800	140,346			
\$4,000 to \$5,000.....	3,000	13,392,981	8,281,800	244,398	193,389		193,389
\$5,000 to \$6,000.....	1,396	7,653,741	3,253,500	562,496	161,191	\$6,867	168,058
\$6,000 to \$7,000.....	828	5,343,591	2,000,200	310,438	131,881	15,750	147,631
\$7,000 to \$8,000.....	561	4,178,517	1,372,600	444,427	115,268	21,722	136,990
\$8,000 to \$9,000.....	393	3,323,570	907,000	326,345	110,400	25,004	135,404
\$9,000 to \$10,000.....	279	2,643,931	625,500	311,759	96,839	26,542	123,381
\$10,000 to \$11,000.....	219	2,277,815	526,900	266,712	87,418	27,488	114,906
\$11,000 to \$12,000.....	176	2,020,799	396,100	162,414	89,493	29,542	119,035
\$12,000 to \$13,000.....	140	1,747,057	309,000	215,099	78,413	29,776	108,189
\$13,000 to \$14,000.....	118	1,590,318	273,500	261,686	69,147	30,817	99,964
\$14,000 to \$15,000.....	83	1,208,226	191,900	238,399	52,637	26,847	79,484
\$15,000 to \$20,000.....	277	4,744,334	636,000	804,522	224,786	136,185	360,971
\$20,000 to \$25,000.....	147	3,259,726	323,800	613,538	171,534	133,555	305,089
\$25,000 to \$30,000.....	66	1,809,699	145,000	320,534	99,193	97,510	196,703
\$30,000 to \$40,000.....	78	2,665,597	187,200	808,620	134,103	189,930	324,033
\$40,000 to \$50,000.....	29	1,287,123	70,600	403,417	70,120	124,389	194,509
\$50,000 to \$60,000.....	18	967,499	38,800	342,586	48,391	115,875	164,266
\$60,000 to \$70,000.....	12	778,225	25,400	453,552	35,405	114,933	150,338
\$70,000 to \$80,000.....	4	289,668	7,400	48,727	18,041	48,164	66,205
\$80,000 to \$90,000.....	3	256,924	5,800	125,439	13,422	51,293	64,715
\$90,000 to \$100,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$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		749,560	9,400	318,715	32,185	292,686	324,871
Total.....	69,381	191,816,067	166,914,000	8,985,533	2,661,632	1,544,875	4,206,507

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

OREGON.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under \$1,000 ¹	5,595	\$3,147,888	\$9,471,300	\$1,017,472			
Under \$1,000.....	46	21,883	1,000	725	\$842		\$842
\$1,000 to \$2,000 ¹	8,255	13,003,524	21,762,400	181,437			
\$1,000 to \$2,000.....	16,213	23,843,245	16,366,800	39,790	301,833		301,833
\$2,000 to \$3,000 ¹	15,866	37,882,119	48,011,500	459,577			
\$2,000 to \$3,000.....	5,145	12,777,723	7,928,500	63,863	192,133		192,133
\$3,000 to \$4,000 ¹	1,701	5,607,367	6,168,100	290,585			
\$3,000 to \$4,000.....	4,148	14,430,133	10,090,400	148,669	166,849		166,849
\$4,000 to \$5,000 ¹	139	592,675	492,000	175,633			
\$4,000 to \$5,000.....	2,126	9,416,232	5,634,600	217,404	141,752		141,752
\$5,000 to \$6,000.....	1,000	5,484,469	2,406,100	344,377	112,841	\$4,885	117,726
\$6,000 to \$7,000.....	636	4,116,331	1,502,400	356,108	97,993	12,402	110,395
\$7,000 to \$8,000.....	413	3,065,793	963,400	317,051	83,523	15,838	99,361
\$8,000 to \$9,000.....	279	2,363,544	664,000	239,340	77,581	18,794	96,375
\$9,000 to \$10,000.....	238	2,256,055	565,000	222,482	81,003	22,511	103,514
\$10,000 to \$11,000.....	146	1,529,377	328,300	170,082	61,319	18,836	80,155
\$11,000 to \$12,000.....	137	1,574,484	317,500	308,489	58,499	23,231	81,730
\$12,000 to \$13,000.....	96	1,199,252	219,400	155,097	52,509	20,669	73,178
\$13,000 to \$14,000.....	78	1,052,832	177,500	226,676	41,342	20,609	61,951
\$14,000 to \$15,000.....	81	1,174,897	172,100	234,120	48,682	25,919	74,601
\$15,000 to \$20,000.....	223	3,819,905	488,800	877,739	162,378	109,471	271,849
\$20,000 to \$25,000.....	90	2,015,728	196,000	446,661	93,630	83,692	177,322
\$25,000 to \$30,000.....	44	1,200,585	98,300	349,198	55,959	64,634	120,593
\$30,000 to \$40,000.....	46	1,581,852	102,400	462,826	73,406	113,796	187,202
\$40,000 to \$50,000.....	27	1,205,022	49,800	653,902	38,356	117,077	155,431
\$50,000 to \$60,000.....	16	881,444	29,400	264,800	43,419	108,622	152,043
\$60,000 to \$70,000.....	4	253,268	6,200	184,899	4,676	36,418	41,094
\$70,000 to \$80,000.....	3	217,352	5,800	152,206	3,216	36,184	39,400
\$80,000 to \$90,000.....	2	174,789	3,000	152,551	639	35,592	36,231
\$90,000 to \$100,000.....	2	189,410	2,000	133,018	3,974	42,082	46,056
\$100,000 to \$150,000.....	2	241,470	3,000	134,902	7,640	68,584	76,224
\$150,000 to \$200,000.....	2	392,156	2,000	55,000	26,437	150,627	177,064
\$200,000 to \$250,000.....	2	462,912	3,400	181,466	21,565	192,767	214,332
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....	2	(²)	(²)	(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.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		2,398,923	7,600	20,142	186,819	1,367,525	1,554,344
Total.....	62,804	159,574,639	134,240,000	9,208,287	2,240,815	2,710,765	4,951,580

PENNSYLVANIA.

Under \$1,000 ¹	18,863	\$11,086,693	\$31,696,700	\$12,938,434			
Under \$1,000.....	1,410	750,346	62,800	151,679	\$23,060		\$23,060
\$1,000 to \$2,000 ¹	68,356	105,274,948	172,648,300	4,997,272			
\$1,000 to \$2,000.....	155,113	227,275,503	155,326,200	1,943,233	2,814,261		2,814,261
\$2,000 to \$3,000 ¹	168,107	400,215,298	431,350,700	8,112,109			
\$2,000 to \$3,000.....	54,165	134,425,914	78,418,900	4,409,225	2,080,247		2,080,247
\$3,000 to \$4,000 ¹	20,098	67,267,485	74,048,700	7,847,885			
\$3,000 to \$4,000.....	47,646	165,356,362	112,589,100	6,409,614	1,870,193		1,870,193
\$4,000 to \$5,000 ¹	3,017	13,214,813	10,480,000	5,575,154			
\$4,000 to \$5,000.....	34,494	154,601,937	89,457,200	8,670,710	2,263,301		2,263,301
\$5,000 to \$6,000.....	12,695	69,258,383	29,482,900	9,112,295	1,280,633	\$58,852	1,339,485
\$6,000 to \$7,000.....	7,545	48,738,190	17,195,500	7,340,128	1,059,911	144,625	1,204,536
\$7,000 to \$8,000.....	5,361	40,087,673	12,164,700	6,578,708	1,012,870	211,590	1,240,460
\$8,000 to \$9,000.....	3,732	31,617,457	8,314,600	6,165,579	895,742	240,152	1,135,894
\$9,000 to \$10,000.....	2,993	28,363,104	6,557,400	5,914,914	899,519	283,108	1,182,627
\$10,000 to \$11,000.....	2,278	23,906,298	4,901,200	5,483,898	793,740	295,218	1,088,958
\$11,000 to \$12,000.....	1,739	19,965,885	3,797,500	4,534,139	712,874	293,732	1,006,606
\$12,000 to \$13,000.....	1,453	18,155,275	3,088,300	4,408,522	674,753	311,150	985,903
\$13,000 to \$14,000.....	1,250	16,864,901	2,648,200	4,621,709	626,328	330,413	956,741
\$14,000 to \$15,000.....	1,081	15,661,172	2,313,900	4,481,710	608,821	345,763	954,584
\$15,000 to \$20,000.....	3,418	58,666,257	7,203,600	17,397,195	2,372,403	1,690,860	4,063,263
\$20,000 to \$25,000.....	1,769	39,315,947	3,690,300	13,503,359	1,622,519	1,620,467	3,242,986
\$25,000 to \$30,000.....	1,108	30,312,238	2,259,000	12,212,528	1,224,725	1,631,099	2,855,824
\$30,000 to \$40,000.....	1,342	46,192,730	2,758,100	18,783,080	1,907,946	3,317,044	5,224,990

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

PENNSYLVANIA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$40,000 to \$50,000.....	666	\$29,793,255	\$1,325,000	\$13,024,685	\$1,195,600	\$2,905,357	\$4,100,957
\$50,000 to \$60,000.....	372	20,401,493	777,500	9,618,451	825,517	2,494,492	3,320,009
\$60,000 to \$70,000.....	299	19,353,673	593,300	8,260,688	816,828	2,852,184	3,669,012
\$70,000 to \$80,000.....	186	13,893,566	368,600	6,430,751	551,025	2,390,654	2,941,679
\$80,000 to \$90,000.....	121	10,261,138	254,500	4,736,037	436,172	2,026,052	2,462,224
\$90,000 to \$100,000.....	74	6,974,752	143,200	3,496,224	272,007	1,542,980	1,814,987
\$100,000 to \$150,000.....	198	23,605,835	359,700	12,393,592	913,753	6,621,582	7,535,335
\$150,000 to \$200,000.....	56	9,693,034	96,000	6,863,483	301,177	3,496,561	3,797,738
\$200,000 to \$250,000.....	37	8,091,360	67,400	4,424,562	301,337	3,282,680	3,584,017
\$250,000 to \$300,000.....	17	4,672,859	35,800	1,942,710	214,291	2,131,387	2,345,678
\$300,000 to \$400,000.....	16	5,543,554	18,800	5,066,668	122,618	2,668,600	2,791,218
\$400,000 to \$500,000.....	13	5,991,657	19,800	5,888,716	60,844	2,916,377	2,977,221
\$500,000 to \$750,000.....	8	5,301,387	17,200	3,709,832	137,856	2,940,967	3,078,823
\$750,000 to \$1,000,000.....	5	4,216,428	9,800	2,738,524	140,111	2,416,063	2,556,174
\$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.....	1	(2)	(2)	(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 ²		3,223,058	3,400	2,875,638	205,222	1,962,007	2,167,229
Total.....	621,103	1,937,291,858	1,266,543,800	273,063,730	31,238,204	53,422,016	84,660,220

RHODE ISLAND.

Under \$1,000 ¹	2,053	\$1,371,320	\$2,940,600	\$9,190,051			
Under \$1,000.....	98	68,405		30,688	\$1,542		\$1,542
\$1,000 to \$2,000 ¹	6,909	10,373,920	17,314,300	826,363			
\$1,000 to \$2,000.....	12,894	18,309,784	12,929,100	200,954	207,879		207,879
\$2,000 to \$3,000 ¹	10,252	24,480,506	30,875,500	1,052,564			
\$2,000 to \$3,000.....	4,277	10,691,308	6,487,400	317,542	155,306		155,306
\$3,000 to \$4,000 ¹	1,235	4,142,949	3,994,400	908,979			
\$3,000 to \$4,000.....	3,699	12,844,644	8,770,200	400,464	146,843		146,843
\$4,000 to \$5,000 ¹	190	839,851	520,400	484,817			
\$4,000 to \$5,000.....	2,229	9,991,361	5,844,700	580,227	142,637		142,637
\$5,000 to \$6,000.....	921	5,037,253	2,100,200	935,947	88,285	\$4,338	92,623
\$6,000 to \$7,000.....	545	3,526,376	1,158,300	739,385	73,303	10,647	83,950
\$7,000 to \$8,000.....	444	3,329,918	946,300	743,794	83,781	17,695	101,476
\$8,000 to \$9,000.....	309	2,621,977	648,300	611,666	71,842	19,954	91,796
\$9,000 to \$10,000.....	235	2,234,596	524,100	578,785	65,480	22,341	87,821
\$10,000 to \$11,000.....	215	2,260,543	428,600	751,902	64,297	27,998	92,295
\$11,000 to \$12,000.....	182	2,091,434	370,200	658,295	63,306	30,671	93,977
\$12,000 to \$13,000.....	156	1,941,620	314,900	587,057	65,774	33,130	98,904
\$13,000 to \$14,000.....	96	1,293,625	196,000	384,270	47,356	25,269	72,625
\$14,000 to \$15,000.....	103	1,491,101	205,800	429,701	54,359	32,255	86,614
\$15,000 to \$20,000.....	327	5,657,934	675,300	2,077,053	207,580	165,087	372,667
\$20,000 to \$25,000.....	193	4,275,849	375,400	1,812,929	153,543	180,211	333,754
\$25,000 to \$30,000.....	118	3,226,004	226,300	1,516,991	120,797	180,720	301,517
\$30,000 to \$40,000.....	140	4,808,138	266,700	2,360,672	179,960	345,300	525,260
\$40,000 to \$50,000.....	81	3,570,404	161,100	1,857,499	114,274	346,363	460,637
\$50,000 to \$60,000.....	36	1,978,561	71,000	982,491	74,674	243,085	317,759
\$60,000 to \$70,000.....	26	1,683,367	41,600	1,176,097	40,552	248,075	288,627
\$70,000 to \$80,000.....	26	1,980,245	47,200	1,337,139	54,458	348,013	402,471
\$80,000 to \$90,000.....	19	1,593,218	24,600	825,420	56,071	310,630	366,701
\$90,000 to \$100,000.....	10	942,727	17,000	553,938	29,341	208,435	237,776
\$100,000 to \$150,000.....	16	1,889,855	30,000	996,094	71,559	526,881	598,440
\$150,000 to \$200,000.....	8	1,370,305	10,400	1,287,862	9,826	491,451	501,277
\$200,000 to \$250,000.....	5	1,099,878	13,400	512,905	47,606	355,685	403,291
\$250,000 to \$300,000.....	4	1,118,861	3,000	842,942	27,826	612,453	640,279
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....	3	1,315,005	2,000	1,175,039	32,186	673,984	706,170
\$500,000 to \$750,000.....	2	(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.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		2,115,569	3,000	1,828,573	38,866	1,184,548	1,223,414
Total.....	48,057	157,568,411	98,537,300	41,557,095	2,591,109	6,645,219	9,236,328

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.
SOUTH CAROLINA.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	1,443	\$516,626	\$3,101,300	\$265,699	.....	.....	.....
Under \$1,000.....	17	11,480	.....	.....	\$456	.....	\$456
\$1,000 to \$2,000 ¹	2,084	3,320,084	5,510,700	120,857	.....	.....	.....
\$1,000 to \$2,000.....	5,765	8,544,512	5,811,400	39,260	108,422	.....	108,422
\$2,000 to \$3,000 ¹	7,898	18,943,056	25,779,400	367,144	.....	.....	.....
\$2,000 to \$3,000.....	2,008	4,924,012	2,849,600	90,468	79,662	.....	79,662
\$3,000 to \$4,000 ¹	1,370	4,520,641	5,141,700	280,565	.....	.....	.....
\$3,000 to \$4,000.....	1,664	5,753,723	3,892,900	189,144	66,910	.....	66,910
\$4,000 to \$5,000 ¹	209	922,419	808,800	250,840	.....	.....	.....
\$4,000 to \$5,000.....	1,123	5,031,768	3,065,600	235,982	69,281	.....	69,281
\$5,000 to \$6,000.....	464	2,542,829	1,090,700	386,002	45,440	\$2,263	47,703
\$6,000 to \$7,000.....	299	1,931,606	719,300	384,381	38,015	5,721	43,736
\$7,000 to \$8,000.....	187	1,394,180	461,300	345,321	29,406	7,290	36,696
\$8,000 to \$9,000.....	134	1,133,612	316,200	205,353	31,141	8,523	39,664
\$9,000 to \$10,000.....	86	815,646	227,000	140,177	24,128	8,116	32,244
\$10,000 to \$11,000.....	61	641,850	150,300	196,903	17,686	7,981	25,667
\$11,000 to \$12,000.....	49	564,134	104,900	232,020	14,990	8,298	23,288
\$12,000 to \$13,000.....	39	484,311	103,100	130,626	14,870	8,221	23,091
\$13,000 to \$14,000.....	29	391,188	64,400	205,151	9,241	7,627	16,868
\$14,000 to \$15,000.....	20	289,212	48,200	51,527	12,080	6,348	18,428
\$15,000 to \$20,000.....	101	1,713,667	226,400	631,378	62,465	48,528	110,993
\$20,000 to \$25,000.....	35	778,000	74,400	454,826	29,231	32,122	61,353
\$25,000 to \$30,000.....	23	625,387	56,900	262,153	21,981	33,434	55,415
\$30,000 to \$40,000.....	22	773,158	45,800	361,301	28,338	58,077	86,415
\$40,000 to \$50,000.....	14	626,427	32,200	232,120	26,682	60,894	87,576
\$50,000 to \$60,000.....	9	502,822	24,500	228,948	18,375	62,931	81,306
\$60,000 to \$70,000.....	2	121,725	4,400	11,733	7,842	16,720	24,562
\$70,000 to \$80,000.....	2	144,897	5,600	97,037	3,486	24,108	27,594
\$80,000 to \$90,000.....	.....	(²)	(²)	(²)	(²)	(²)	(²)
\$90,000 to \$100,000.....	.....	(²)	(²)	(²)	(²)	(²)	(²)
\$100,000 to \$150,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$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.....	.....	292,853	7,200	148,103	10,570	68,623	79,193
Total.....	25,160	68,255,825	59,724,200	6,545,019	770,698	475,825	1,246,523

SOUTH DAKOTA.

Under \$1,000 ¹	2,791	\$1,169,130	\$6,376,300	\$91,569	.....	.....	.....
Under \$1,000.....	38	20,263	3,100	1,256	\$632	.....	\$632
\$1,000 to \$2,000 ¹	3,113	4,813,165	8,919,300	94,620	.....	.....	.....
\$1,000 to \$2,000.....	5,555	7,894,222	5,533,100	19,288	93,808	.....	93,808
\$2,000 to \$3,000 ¹	4,991	11,904,435	15,648,400	232,302	.....	.....	.....
\$2,000 to \$3,000.....	1,456	3,583,033	2,237,800	40,664	52,337	.....	52,337
\$3,000 to \$4,000 ¹	758	2,505,298	2,727,900	160,540	.....	.....	.....
\$3,000 to \$4,000.....	1,230	4,225,884	3,025,300	47,656	46,263	.....	46,263
\$4,000 to \$5,000 ¹	132	587,053	512,200	173,999	.....	.....	.....
\$4,000 to \$5,000.....	845	3,759,678	2,402,500	83,609	51,186	.....	51,186
\$5,000 to \$6,000.....	259	1,415,784	677,800	158,145	24,171	\$1,217	25,388
\$6,000 to \$7,000.....	145	937,649	359,100	124,276	20,229	2,793	23,022
\$7,000 to \$8,000.....	90	669,289	192,000	118,368	17,394	3,453	20,847
\$8,000 to \$9,000.....	58	489,136	131,600	84,267	14,245	3,654	17,899
\$9,000 to \$10,000.....	47	447,802	104,700	60,124	15,761	4,495	20,256
\$10,000 to \$11,000.....	32	334,844	75,100	86,305	10,584	4,040	14,624
\$11,000 to \$12,000.....	28	322,449	65,500	93,122	10,163	4,777	14,940
\$12,000 to \$13,000.....	30	375,291	73,300	57,352	15,255	6,461	21,716
\$13,000 to \$14,000.....	18	242,502	35,800	73,730	8,145	4,742	12,887
\$14,000 to \$15,000.....	11	158,836	21,400	46,903	5,871	3,482	9,353
\$15,000 to \$20,000.....	29	490,532	65,400	216,014	13,400	13,921	27,321
\$20,000 to \$25,000.....	11	250,485	20,800	71,309	9,798	10,720	20,518
\$25,000 to \$30,000.....	4	109,182	11,000	34,821	5,222	5,742	10,964
\$30,000 to \$40,000.....	7	230,397	16,400	116,611	6,482	15,733	22,215

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.
SOUTH DAKOTA—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$50,000 to \$60,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$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.....							
\$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		\$151,159	\$9,200	\$133,612	\$1,606	\$16,871	\$18,477
Total.....	21,681	47,087,498	49,245,000	2,420,462	422,552	102,101	524,653

TENNESSEE.

Under \$1,000 ¹	4,575	\$1,891,156	\$8,469,800	\$810,290			
Under \$1,000.....	98	39,082	700	5,923	\$1,510		\$1,510
\$1,000 to \$2,000 ¹	7,153	11,068,866	18,296,400	404,493			
\$1,000 to \$2,000.....	13,847	19,910,022	14,045,400	68,367	233,813		233,813
\$2,000 to \$3,000 ¹	15,378	36,884,361	48,237,600	756,860			
\$2,000 to \$3,000.....	4,533	11,378,355	7,441,700	82,660	154,410		154,410
\$3,000 to \$4,000 ¹	2,771	9,251,810	10,053,200	1,078,893			
\$3,000 to \$4,000.....	4,509	15,658,799	11,377,500	262,405	164,549		164,549
\$4,000 to \$5,000 ¹	497	2,139,421	1,909,800	625,480			
\$4,000 to \$5,000.....	2,837	12,689,361	7,862,800	378,064	179,579		179,579
\$5,000 to \$6,000.....	1,198	6,550,587	2,829,200	741,489	123,450	\$5,644	129,094
\$6,000 to \$7,000.....	836	5,405,697	2,006,600	719,533	117,719	16,128	133,847
\$7,000 to \$8,000.....	542	4,060,597	1,264,300	586,309	103,135	21,499	124,634
\$8,000 to \$9,000.....	394	3,328,153	916,000	571,617	94,881	24,920	119,801
\$9,000 to \$10,000.....	303	2,868,883	690,400	545,311	89,465	28,435	117,900
\$10,000 to \$11,000.....	225	2,355,073	514,500	541,073	75,772	28,916	104,688
\$11,000 to \$12,000.....	202	2,323,020	452,000	529,201	83,779	34,150	117,929
\$12,000 to \$13,000.....	148	1,841,950	333,200	442,600	65,941	31,341	97,282
\$13,000 to \$14,000.....	112	1,505,239	247,800	366,630	56,240	29,124	85,364
\$14,000 to \$15,000.....	81	1,174,468	190,600	302,515	46,436	25,985	72,421
\$15,000 to \$20,000.....	286	4,899,472	631,200	1,158,755	205,748	141,181	346,929
\$20,000 to \$25,000.....	168	3,715,621	390,900	1,354,195	142,443	152,337	294,780
\$25,000 to \$30,000.....	83	2,281,790	194,800	773,112	98,223	125,657	223,880
\$30,000 to \$40,000.....	104	3,571,597	219,800	1,057,386	170,628	255,244	425,872
\$40,000 to \$50,000.....	31	1,337,573	68,600	481,615	63,302	124,939	188,291
\$50,000 to \$60,000.....	15	807,644	33,000	264,280	35,382	97,045	132,427
\$60,000 to \$70,000.....	7	461,207	15,600	292,576	15,447	69,184	84,631
\$70,000 to \$80,000.....	4	298,054	10,800	45,574	15,233	51,134	66,367
\$80,000 to \$90,000.....	2	167,221	3,200	78,265	6,541	32,477	39,018
\$90,000 to \$100,000.....	3	288,766	9,600	81,905	15,255	65,243	80,498
\$100,000 to \$150,000.....	7	815,920	17,800	296,805	39,689	224,848	264,537
\$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.....							
Total.....	60,949	170,969,895	138,734,800	15,704,181	2,398,570	1,585,481	3,984,051

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.
TEXAS.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	17,945	\$8,301,793	\$37,231,900	\$1,691,277			
Under \$1,000.....	97	49,899	200	6,272	\$1,793		\$1,793
\$1,000 to \$2,000 ¹	24,586	38,799,441	67,165,600	1,290,445			
\$1,000 to \$2,000.....	36,332	54,597,163	36,804,400	152,463	710,706		710,706
\$2,000 to \$3,000 ¹	50,997	122,135,077	157,415,400	1,508,347			
\$2,000 to \$3,000.....	18,743	47,476,271	28,662,200	564,307	735,717		735,717
\$3,000 to \$4,000 ¹	7,385	24,559,451	26,867,600	1,303,680			
\$3,000 to \$4,000.....	20,202	70,129,012	44,270,000	1,549,037	981,701		981,701
\$4,000 to \$5,000 ¹	844	3,708,940	3,153,300	1,038,117			
\$4,000 to \$5,000.....	11,660	52,117,607	26,941,200	1,675,582	941,390		941,390
\$5,000 to \$6,000.....	3,984	21,614,788	7,948,100	2,189,625	487,954	\$17,078	505,032
\$6,000 to \$7,000.....	2,037	13,137,451	3,660,300	1,673,797	361,559	38,696	400,255
\$7,000 to \$8,000.....	1,235	9,210,934	2,129,900	1,341,010	296,432	48,186	344,618
\$8,000 to \$9,000.....	754	6,391,306	1,130,400	1,090,471	232,917	48,347	281,264
\$9,000 to \$10,000.....	543	5,156,159	757,900	1,047,672	201,787	51,174	252,961
\$10,000 to \$11,000.....	440	4,611,375	628,300	792,415	189,473	56,961	246,434
\$11,000 to \$12,000.....	320	3,682,377	435,400	718,401	160,503	54,098	214,601
\$12,000 to \$13,000.....	318	3,966,737	456,800	853,977	172,814	67,945	240,759
\$13,000 to \$14,000.....	199	2,632,602	303,900	558,845	110,417	49,963	160,380
\$14,000 to \$15,000.....	184	2,673,342	245,800	534,580	127,665	59,197	186,862
\$15,000 to \$20,000.....	540	9,274,750	738,900	2,314,572	425,617	266,495	692,112
\$20,000 to \$25,000.....	272	6,049,904	359,500	1,630,043	297,056	248,766	545,822
\$25,000 to \$30,000.....	141	3,829,685	185,500	1,205,346	189,248	203,333	392,581
\$30,000 to \$40,000.....	198	6,773,349	279,300	2,092,434	338,997	479,346	818,343
\$40,000 to \$50,000.....	110	4,905,918	137,200	1,464,537	251,607	477,751	729,358
\$50,000 to \$60,000.....	36	1,969,131	50,400	494,478	108,639	240,824	349,463
\$60,000 to \$70,000.....	30	1,931,569	34,600	538,659	109,170	273,251	382,421
\$70,000 to \$80,000.....	15	1,136,048	20,000	219,309	68,803	198,512	267,315
\$80,000 to \$90,000.....	15	1,262,302	21,000	134,614	85,736	246,934	332,670
\$90,000 to \$100,000.....	3	2,373,075	3,000	111,774	12,184	58,082	70,266
\$100,000 to \$150,000.....	12	1,419,133	13,600	601,039	65,127	396,068	461,195
\$150,000 to \$200,000.....	6	1,100,148	6,800	340,640	70,373	228,472	298,845
\$200,000 to \$250,000.....	2	452,167	4,400	194,359	19,953	186,320	206,273
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$400,000 to \$500,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....	1	(²)	(²)	(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.....							
Classes grouped ²		1,568,523	5,800	560,782	80,118	836,639	916,757
Total.....	200,188	536,897,427	448,068,600	33,482,906	7,835,456	4,832,438	12,667,894

UTAH.

Under \$1,000 ¹	1,844	\$934,381	\$3,052,500	\$23,791			
Under \$1,000.....	24	15,249	2,600	432	\$558		\$558
\$1,000 to \$2,000 ¹	4,139	6,436,665	11,469,900	126,613			
\$1,000 to \$2,000.....	6,401	9,299,327	6,472,200	21,403	111,933		111,933
\$2,000 to \$3,000 ¹	7,256	17,171,682	24,026,500	280,155			
\$2,000 to \$3,000.....	1,783	4,355,794	2,623,300	51,119	67,349		67,349
\$3,000 to \$4,000 ¹	993	3,315,928	3,700,000	262,015			
\$3,000 to \$4,000.....	1,454	5,032,754	3,629,500	75,061	54,134		54,134
\$4,000 to \$5,000 ¹	115	509,431	414,400	142,730			
\$4,000 to \$5,000.....	850	3,833,727	2,410,500	98,289	53,049		53,049
\$5,000 to \$6,000.....	339	2,127,436	1,022,900	286,827	34,617	\$1,870	36,487
\$6,000 to \$7,000.....	230	1,478,770	561,800	309,193	27,972	4,306	32,278
\$7,000 to \$8,000.....	148	1,106,077	367,800	191,558	25,430	5,885	31,315
\$8,000 to \$9,000.....	100	844,027	247,200	168,323	21,894	6,316	28,210
\$9,000 to \$10,000.....	65	614,921	157,900	108,536	19,375	6,374	25,749
\$10,000 to \$11,000.....	56	587,409	138,400	145,927	18,346	7,253	25,599
\$11,000 to \$12,000.....	44	506,782	114,400	153,602	15,330	7,504	22,834
\$12,000 to \$13,000.....	34	424,817	85,000	125,634	13,187	7,304	20,491
\$13,000 to \$14,000.....	39	527,233	88,300	217,455	16,379	10,373	26,752
\$14,000 to \$15,000.....	28	404,267	67,200	162,048	12,023	8,870	20,893
\$15,000 to \$20,000.....	68	1,156,276	161,400	430,548	40,386	32,597	72,983
\$20,000 to \$25,000.....	32	716,525	87,500	380,921	23,034	29,904	52,938
\$25,000 to \$30,000.....	12	337,684	22,000	84,475	16,484	18,887	35,371
\$30,000 to \$40,000.....	13	440,651	29,600	209,657	14,378	31,116	45,494

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayer.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.
UTAH—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	6	\$255,877	\$15,200	\$105,183	\$9,478	\$23,591	\$33,669
\$50,000 to \$60,000.....	3	155,107	7,600	76,431	7,049	17,769	24,818
\$60,000 to \$70,000.....	2	124,664	4,200	80,201	3,017	17,583	20,600
\$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.....							
\$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.....							
Total.....	26,128	62,713,461	60,979,800	4,319,127	605,402	237,502	842,904

VERMONT.

Under \$1,000 ¹	1,076	\$580,302	\$1,626,800	\$328,307			
Under \$1,000.....	30	8,094		2,664	\$210		\$210
\$1,000 to \$2,000 ¹	2,354	3,513,310	5,954,400	228,292			
\$1,000 to \$2,000.....	4,861	6,709,455	4,887,800	30,646	72,868		72,868
\$2,000 to \$3,000 ¹	4,269	10,138,652	13,015,100	362,707			
\$2,000 to \$3,000.....	1,183	2,951,644	1,867,600	44,594	41,686		41,686
\$3,000 to \$4,000 ¹	580	1,962,038	1,836,100	454,962			
\$3,000 to \$4,000.....	1,228	4,237,326	2,968,200	115,438	46,376		46,376
\$4,000 to \$5,000 ¹	146	661,735	437,000	407,626			
\$4,000 to \$5,000.....	791	3,498,759	2,112,300	136,656	50,141		50,141
\$5,000 to \$6,000.....	339	1,863,741	801,700	308,008	31,483	\$1,693	33,176
\$6,000 to \$7,000.....	217	1,406,764	496,000	267,913	28,477	4,254	32,731
\$7,000 to \$8,000.....	140	1,053,606	326,100	194,339	26,107	5,660	31,767
\$8,000 to \$9,000.....	98	831,809	219,200	188,631	22,512	6,329	28,841
\$9,000 to \$10,000.....	81	769,000	179,400	229,773	19,904	7,669	27,573
\$10,000 to \$11,000.....	52	547,442	119,200	159,625	16,884	7,020	23,904
\$11,000 to \$12,000.....	45	514,944	97,400	116,219	17,660	7,505	25,165
\$12,000 to \$13,000.....	30	373,983	65,500	82,580	13,580	6,396	19,976
\$13,000 to \$14,000.....	29	391,957	51,000	163,593	11,426	7,703	19,129
\$14,000 to \$15,000.....	23	332,682	46,800	118,835	10,964	7,317	18,281
\$15,000 to \$20,000.....	60	1,057,377	127,100	341,420	39,159	31,917	71,076
\$20,000 to \$25,000.....	47	1,034,251	86,500	464,415	39,116	52,175	91,291
\$25,000 to \$30,000.....	19	509,659	32,400	216,768	20,058	26,839	46,897
\$30,000 to \$40,000.....	16	545,865	29,800	307,852	11,539	38,807	50,346
\$40,000 to \$50,000.....	14	612,688	27,400	409,179	13,960	58,123	72,083
\$50,000 to \$60,000.....	8	431,913	13,400	286,891	12,161	52,006	64,167
\$60,000 to \$70,000.....	3	191,397	5,800	126,007	5,492	27,784	33,276
\$70,000 to \$80,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$80,000 to \$90,000.....	2	164,805	4,000	124,602	3,264	31,501	34,765
\$90,000 to \$100,000.....	2	197,549	3,000	166,178	2,761	45,844	48,605
\$100,000 to \$150,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$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		468,810	2,000	496,057	682	170,755	171,437
Total.....	17,746	47,561,557	37,439,000	6,880,777	558,470	597,297	1,155,767

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

VIRGINIA.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
Under \$1,000 ¹	4,402	\$2,066,185	\$7,134,100	\$1,313,712			
Under \$1,000.....	37	19,497		13,007	\$765		\$765
\$1,000 to \$2,000 ¹	8,992	14,066,026	22,954,000	726,812			
\$1,000 to \$2,000.....	17,772	26,033,007	18,068,100	125,663	314,133		314,133
\$2,000 to \$3,000 ¹	20,271	48,477,594	62,992,800	825,575			
\$2,000 to \$3,000.....	6,608	16,461,436	10,265,300	303,659	237,374		237,374
\$3,000 to \$4,000 ¹	3,328	11,157,040	12,068,100	1,111,432			
\$3,000 to \$4,000.....	5,622	19,510,385	13,606,600	458,326	228,320		228,320
\$4,000 to \$5,000 ¹	699	3,052,608	2,453,000	1,074,027			
\$4,000 to \$5,000.....	3,420	15,306,121	9,349,200	519,298	217,298		217,298
\$5,000 to \$6,000.....	1,404	7,644,078	3,365,200	1,186,610	133,301	\$6,287	139,588
\$5,000 to \$7,000.....	839	5,434,449	2,024,900	1,038,066	108,896	16,336	125,232
\$7,000 to \$8,000.....	656	4,887,832	1,517,700	992,354	114,553	25,523	140,076
\$8,000 to \$9,000.....	438	3,710,435	1,046,600	792,961	98,709	28,058	126,767
\$9,000 to \$10,000.....	295	2,800,047	687,300	710,905	79,369	28,027	107,396
\$10,000 to \$11,000.....	233	2,445,482	526,200	640,067	72,945	30,338	103,283
\$11,000 to \$12,000.....	178	2,042,305	429,500	519,554	66,856	30,004	96,860
\$12,000 to \$13,000.....	136	1,694,327	318,700	442,014	57,614	28,948	86,562
\$13,000 to \$14,000.....	131	1,773,715	306,700	704,824	49,208	34,932	84,140
\$14,000 to \$15,000.....	101	1,464,118	239,200	505,256	50,438	32,388	82,826
\$15,000 to \$20,000.....	299	5,122,957	661,000	1,750,386	181,823	148,187	330,010
\$20,000 to \$25,000.....	153	3,409,590	351,900	1,385,711	123,602	140,799	264,401
\$25,000 to \$30,000.....	85	2,317,638	191,000	1,112,128	81,175	124,455	205,630
\$30,000 to \$40,000.....	87	3,005,684	190,800	1,385,437	111,129	217,116	328,245
\$40,000 to \$50,000.....	34	1,496,866	75,600	705,950	64,314	143,473	207,787
\$50,000 to \$60,000.....	10	530,198	19,000	318,059	17,227	62,503	79,730
\$60,000 to \$70,000.....	10	636,926	20,400	289,052	27,007	92,173	119,180
\$70,000 to \$80,000.....	7	517,443	13,800	419,830	12,255	88,068	100,323
\$80,000 to \$90,000.....	3	250,410	6,200	113,762	9,069	48,536	57,605
\$90,000 to \$100,000.....	3	278,007	5,400	152,791	9,657	60,309	69,966
\$100,000 to \$150,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$150,000 to \$200,000.....	2	362,637	4,800	187,982	24,607	134,097	158,704
\$200,000 to \$250,000.....	1	(²)	(²)	(²)	(²)	(²)	(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.....							
\$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		356,658	5,600	168,597	16,606	132,309	148,915
Total.....	76,257	208,331,701	170,899,900	21,994,797	2,508,250	1,652,866	4,161,116

WASHINGTON, INCLUDING ALASKA.

Under \$1,000 ¹	17,290	\$6,037,185	\$32,216,100	\$1,186,846			
Under \$1,000.....	2	1,043			\$41		\$41
\$1,000 to \$2,000 ¹	14,979	23,287,948	37,773,100	609,617			
\$1,000 to \$2,000.....	30,980	45,285,430	31,243,100	103,807	566,321		566,321
\$2,000 to \$3,000 ¹	17,397	42,816,094	50,044,100	948,789			
\$2,000 to \$3,000.....	10,589	25,945,240	14,501,100	219,313	449,391		449,391
\$3,000 to \$4,000 ¹	3,978	13,307,662	13,950,100	1,629,258			
\$3,000 to \$4,000.....	9,242	31,901,082	19,355,600	661,999	477,237		477,237
\$4,000 to \$5,000 ¹	631	2,765,448	2,121,600	1,291,286			
\$4,000 to \$5,000.....	5,842	26,229,723	13,564,400	809,812	474,178		474,178
\$5,000 to \$6,000.....	1,726	9,458,501	3,442,500	1,318,889	199,544	\$8,411	207,955
\$6,000 to \$7,000.....	932	6,017,620	1,760,900	1,105,592	146,170	17,792	163,962
\$7,000 to \$8,000.....	502	3,750,061	825,300	621,951	117,085	19,813	136,898
\$8,000 to \$9,000.....	331	2,805,775	495,000	812,577	86,066	21,188	107,254
\$9,000 to \$10,000.....	221	2,100,581	335,300	665,004	68,531	20,817	89,348
\$10,000 to \$11,000.....	161	1,687,402	241,900	439,288	59,468	20,780	80,248
\$11,000 to \$12,000.....	153	1,756,220	230,900	552,951	61,177	25,878	87,055
\$12,000 to \$13,000.....	90	1,126,548	128,900	331,863	42,853	19,281	62,134
\$13,000 to \$14,000.....	87	1,170,364	129,400	311,969	45,679	22,696	68,375
\$14,000 to \$15,000.....	77	1,114,237	115,900	341,226	41,590	24,491	66,081
\$15,000 to \$20,000.....	211	3,587,576	299,500	1,250,198	139,588	102,101	241,689
\$20,000 to \$25,000.....	104	2,290,311	145,900	1,074,958	74,848	91,705	166,553
\$25,000 to \$30,000.....	63	1,744,667	74,000	1,008,107	55,018	95,614	150,632
\$30,000 to \$40,000.....	40	1,388,273	52,800	491,555	64,068	99,179	163,247

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

WASHINGTON, INCLUDING ALASKA—Continued.

Income class.	Number of re- turns.	Net income.	Exemption from nor- mal tax.		Normal tax.	Surtax.	Total tax.
			Personal ex- emption.	Divi- dends.			
\$40,000 to \$50,000.....	27	\$1,194,981	\$43,800	\$726,057	\$32,120	\$112,585	\$144,705
\$50,000 to \$60,000.....	7	385,782	9,000	343,837	4,097	47,585	51,682
\$60,000 to \$70,000.....	8	506,177	12,600	313,853	13,572	72,675	86,247
\$70,000 to \$80,000.....	4	298,528	6,400	231,257	4,048	51,296	55,344
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....	4	383,618	4,000	193,410	14,198	86,382	100,580
\$100,000 to \$150,000.....	6	699,936	9,800	545,294	9,639	200,345	209,984
\$150,000 to \$200,000.....	2	348,245	3,000	400,942		101,177	101,177
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	2	717,384	4,800	40,000	52,567	348,972	401,539
\$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.....							
Total.....	115,688	262,109,642	223,140,800	20,581,805	3,299,094	1,610,763	4,909,857

WEST VIRGINIA.

Under \$1,000 ¹	4,017	\$2,284,127	\$7,778,500	\$931,885			
Under \$1,000.....	31	13,322	100	989	\$497		\$497
\$1,000 to \$2,000 ¹	9,186	13,963,748	25,425,900	567,315			
\$1,000 to \$2,000.....	17,202	26,148,186	17,385,200	105,332	353,538		353,538
\$2,000 to \$3,000 ¹	21,600	51,456,838	71,479,700	1,078,523			
\$2,000 to \$3,000.....	6,466	16,079,080	9,433,100	259,468	261,076		261,076
\$3,000 to \$4,000 ¹	3,082	10,228,659	11,484,100	1,054,237			
\$3,000 to \$4,000.....	4,948	17,256,054	12,097,800	436,043	189,132		189,132
\$4,000 to \$5,000 ¹	545	2,403,243	1,944,200	1,236,643			
\$4,000 to \$5,000.....	3,466	15,506,348	9,803,900	539,108	206,513		206,513
\$5,000 to \$6,000.....	1,231	6,731,647	3,017,400	1,095,940	117,709	\$5,802	123,511
\$6,000 to \$7,000.....	601	5,440,277	2,146,100	835,608	107,143	16,291	123,434
\$7,000 to \$8,000.....	841	4,479,836	1,515,100	885,881	101,533	23,303	124,896
\$8,000 to \$9,000.....	335	2,838,406	755,800	763,703	71,566	21,903	93,169
\$9,000 to \$10,000.....	312	2,969,634	731,400	808,071	80,982	29,506	110,488
\$10,000 to \$11,000.....	206	2,157,707	480,500	506,909	69,169	26,430	95,599
\$11,000 to \$12,000.....	176	2,017,724	417,100	578,689	61,665	31,798	93,463
\$12,000 to \$13,000.....	112	1,394,983	264,300	585,436	36,906	23,817	60,723
\$13,000 to \$14,000.....	104	1,406,710	243,800	539,320	47,595	27,537	75,132
\$14,000 to \$15,000.....	74	1,072,402	160,300	447,681	32,336	23,632	55,968
\$15,000 to \$20,000.....	315	5,404,124	700,000	1,953,623	192,804	155,249	348,053
\$20,000 to \$25,000.....	150	3,315,517	330,000	1,499,456	115,184	135,814	250,998
\$25,000 to \$30,000.....	81	2,223,340	175,600	1,026,089	75,100	118,440	193,540
\$30,000 to \$40,000.....	83	2,848,166	187,700	1,316,571	98,939	201,183	300,122
\$40,000 to \$50,000.....	36	1,602,884	71,600	837,314	56,753	155,343	212,096
\$50,000 to \$60,000.....	29	1,592,698	50,200	1,287,345	35,888	196,702	232,590
\$60,000 to \$70,000.....	16	1,028,149	34,400	586,738	27,239	150,212	177,451
\$70,000 to \$80,000.....	7	516,568	17,400	281,265	16,180	87,769	103,949
\$80,000 to \$90,000.....	7	593,753	17,600	555,579	12,101	116,197	128,298
\$90,000 to \$100,000.....	7	658,189	12,000	833,235	1,069	145,024	146,093
\$100,000 to \$150,000.....	8	931,273	14,600	626,396	24,338	256,342	280,680
\$150,000 to \$200,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(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.....							
\$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		603,462	6,000	711,172	1,741	236,303	238,104
Total.....	75,277	207,157,054	178,181,400	24,618,434	2,394,756	2,184,357	4,579,113

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

WISCONSIN.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under \$1,000 ¹	16,810	\$10,764,827	\$28,208,100	\$1,350,794			
Under \$1,000.....	315	178,039	22,800	35,736	\$4,715		\$4,715
\$1,000 to \$2,000 ¹	24,774	37,351,655	66,907,200	647,172			
\$1,000 to \$2,000.....	39,668	55,299,485	39,802,900	336,472	612,866		612,866
\$2,000 to \$3,000 ¹	21,853	51,576,750	67,565,500	1,507,882			
\$2,000 to \$3,000.....	11,351	28,547,441	17,501,000	583,050	414,126		414,126
\$3,000 to \$4,000 ¹	3,048	10,189,900	10,796,700	1,426,848			
\$3,000 to \$4,000.....	11,032	38,358,661	27,434,500	882,357	401,236		401,236
\$4,000 to \$5,000 ¹	708	3,041,519	2,770,400	892,492			
\$4,000 to \$5,000.....	8,315	37,506,690	22,377,200	1,459,850	544,008		544,008
\$5,000 to \$6,000.....	3,281	17,710,422	7,935,000	1,735,359	331,533	\$13,157	344,690
\$6,000 to \$7,000.....	1,939	12,543,458	4,587,300	1,567,995	272,656	37,608	310,264
\$7,000 to \$8,000.....	1,272	9,503,233	2,970,000	1,318,792	243,617	50,013	293,630
\$8,000 to \$9,000.....	746	6,327,355	1,720,100	1,204,264	178,081	47,959	226,040
\$9,000 to \$10,000.....	601	5,694,622	1,427,700	1,197,161	168,241	56,467	224,708
\$10,000 to \$11,000.....	409	4,289,886	936,900	1,004,578	134,740	53,006	187,746
\$11,000 to \$12,000.....	341	3,917,526	771,500	966,726	132,045	57,385	189,430
\$12,000 to \$13,000.....	259	3,234,266	565,300	754,964	115,480	55,850	171,330
\$13,000 to \$14,000.....	219	2,955,804	479,400	813,579	103,845	57,923	161,768
\$14,000 to \$15,000.....	175	2,534,363	396,100	740,398	89,435	55,632	145,067
\$15,000 to \$20,000.....	535	9,188,771	1,192,700	2,819,730	349,273	264,772	614,045
\$20,000 to \$25,000.....	297	6,617,461	648,100	2,153,762	262,793	273,788	536,581
\$25,000 to \$30,000.....	163	4,446,931	350,500	1,680,783	171,425	243,052	414,477
\$30,000 to \$40,000.....	151	5,176,829	323,700	2,218,085	190,517	370,637	561,154
\$40,000 to \$50,000.....	65	2,896,898	135,800	1,326,701	106,051	280,840	386,891
\$50,000 to \$60,000.....	45	2,467,389	89,600	1,622,150	63,427	302,661	366,088
\$60,000 to \$70,000.....	27	1,729,716	48,100	979,278	58,986	251,910	310,896
\$70,000 to \$80,000.....	20	1,491,855	36,200	1,141,028	31,184	256,385	287,569
\$80,000 to \$90,000.....	15	1,263,315	28,000	865,900	34,199	245,849	280,048
\$90,000 to \$100,000.....	5	477,123	10,600	204,084	20,191	106,836	127,027
\$100,000 to \$150,000.....	14	1,668,895	56,600	980,530	53,999	468,986	522,985
\$150,000 to \$200,000.....	3	(²)	(²)	(²)	(²)	(²)	(²)
\$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		803,137	5,000	716,209	15,801	315,858	331,659
Total.....	148,457	379,754,222	308,100,500	37,134,709	5,104,470	3,866,574	8,971,044

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

WYOMING.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax
			Personal exemption.	Dividends.			
Under \$1,000 ¹	2,106	\$1,068,801	\$3,926,000	\$179,650			
Under \$1,000.....	25	13,290	5,200	170	\$532		\$532
\$1,000 to \$2,000 ¹	3,159	5,122,672	8,779,900	67,804			
\$1,000 to \$2,000.....	5,629	8,557,890	5,709,300	15,347	114,101		114,101
\$2,000 to \$3,000 ¹	5,356	12,865,273	16,999,600	94,666			
\$2,000 to \$3,000.....	2,642	6,344,007	3,656,500	13,972	106,893		106,893
\$3,000 to \$4,000 ¹	805	2,683,721	3,051,500	122,767			
\$3,000 to \$4,000.....	1,295	4,463,183	3,147,700	39,762	51,051		51,051
\$4,000 to \$5,000 ¹	82	356,734	309,200	102,393			
\$4,000 to \$5,000.....	613	2,732,985	1,783,000	45,534	35,956		35,956
\$5,000 to \$6,000.....	227	1,233,329	594,200	74,738	24,419	\$1,206	25,625
\$6,000 to \$7,000.....	124	801,649	302,800	74,111	18,424	2,375	20,799
\$7,000 to \$8,000.....	80	595,240	198,200	89,028	14,415	3,104	17,519
\$8,000 to \$9,000.....	51	433,780	108,400	69,512	13,245	3,299	16,544
\$9,000 to \$10,000.....	42	398,342	82,200	77,485	13,581	3,972	17,553
\$10,000 to \$11,000.....	25	262,900	59,000	77,731	8,650	3,582	12,232
\$11,000 to \$12,000.....	27	310,218	57,000	41,720	12,942	4,561	17,503
\$12,000 to \$13,000.....	15	222,670	40,400	34,923	9,213	3,789	13,002
\$13,000 to \$14,000.....	15	203,405	40,000	70,025	6,077	4,010	10,087
\$14,000 to \$15,000.....	12	174,054	28,400	55,671	5,769	3,844	9,613
\$15,000 to \$20,000.....	35	633,638	85,000	164,462	26,484	17,530	44,014
\$20,000 to \$25,000.....	15	405,547	37,800	75,312	19,459	17,051	36,490
\$25,000 to \$30,000.....	7	193,270	19,200	37,387	9,909	10,570	20,479
\$30,000 to \$40,000.....	6	201,773	8,400	90,469	7,611	14,069	21,680
\$40,000 to \$50,000.....	4	175,543	7,300	11,747	11,837	16,776	28,613
\$50,000 to \$60,000.....	3	155,849	9,200	38,677	8,159	17,962	26,121
\$60,000 to \$70,000.....							
\$70,000 to \$80,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$100,000 to \$150,000.....	2	249,445	4,000	1,032	19,233	72,731	91,964
\$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		172,421	8,000	31,668	9,492	35,394	44,886
Total.....	22,413	51,051,629	49,053,400	1,797,763	547,452	235,805	783,257

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.

PERSONAL RETURNS.

TABLE 14.—*Personal returns by years—State tables.*

UNITED STATES.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 ¹	437,036	\$6,298,577,620	\$14,412	\$173,386,694	\$397
1917.....	3,472,890	13,652,383,207	3,931	691,492,954	199
1918.....	4,425,114	15,924,639,355	3,599	1,127,721,835	255
1919.....	5,332,760	19,859,491,448	3,724	1,269,630,104	238
1920.....	7,259,944	23,735,629,183	3,269	1,075,053,686	148
1921.....	6,662,176	19,577,212,528	2,939	719,387,106	108

ALABAMA.

1916 ¹	2,097	\$18,469,010	\$8,807	\$175,989	\$84
1917.....	21,844	73,508,562	3,365	2,023,984	93
1918.....	38,988	121,250,953	3,110	4,431,563	114
1919.....	40,789	133,470,965	3,272	4,668,465	114
1920.....	52,984	156,604,933	2,956	4,482,805	85
1921.....	43,009	117,108,806	2,723	2,713,826	63

ALASKA.

1916 ¹	243	\$1,878,419	\$7,730	\$17,022	\$70
1917.....	4,570	10,549,506	2,308	132,769	29
1918.....	7,606	15,434,987	2,029	316,859	42
1919.....	9,427	18,862,034	2,001	357,783	38
1920.....	9,899	19,400,775	1,960	248,605	25
1921 ²					

ARIZONA.

1916 ¹	994	\$11,777,241	\$11,848	\$191,519	\$193
1917.....	12,264	39,635,508	3,232	1,019,262	83
1918.....	13,701	41,579,450	3,035	1,724,116	126
1919.....	20,495	61,434,347	2,997	1,816,899	89
1920.....	24,812	67,280,486	2,712	1,325,905	53
1921.....	18,477	48,310,197	2,615	516,637	28

ARKANSAS.

1916 ¹	2,255	\$17,683,678	\$7,842	\$157,513	\$70
1917.....	17,839	68,296,287	3,828	1,848,177	104
1918.....	20,612	76,354,037	3,704	3,269,477	159
1919.....	33,556	123,704,361	3,687	4,237,673	126
1920.....	38,113	118,060,710	3,098	3,268,450	86
1921.....	33,830	92,616,903	2,738	1,866,164	55

CALIFORNIA.

1916 ¹	21,208	\$228,324,945	\$10,766	\$3,595,636	\$170
1917.....	182,232	632,608,546	3,471	20,355,424	112
1918.....	206,471	701,850,380	3,399	36,070,926	175
1919.....	266,720	981,170,941	3,679	48,983,856	184
1920.....	396,973	1,329,006,504	3,348	50,447,505	127
1921.....	386,082	1,168,021,448	3,025	36,438,432	94

¹ The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

² Included in Washington.

TABLE 14.—*Personal returns by years—State tables—Continued.*
COLORADO.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 ¹	4,435	\$53,854,130	\$12,143	\$1,055,758	\$238
1917.....	40,627	137,853,875	3,393	5,181,948	128
1918.....	54,160	159,487,951	2,945	5,844,925	108
1919.....	57,526	191,001,999	3,320	7,196,593	125
1920.....	74,198	219,277,184	2,955	6,766,900	91
1921.....	69,676	174,490,980	2,504	3,862,862	55

CONNECTICUT.

1916 ¹	9,713	\$133,858,341	\$13,781	\$2,824,846	\$291
1917.....	64,472	249,186,724	3,805	10,593,737	164
1918.....	86,489	295,617,840	3,418	17,690,343	205
1919.....	110,409	347,929,674	3,151	16,833,829	152
1920.....	148,195	451,737,702	3,048	15,774,598	106
1921.....	123,269	343,017,180	2,783	10,633,045	86

DELAWARE.

1916 ¹	1,346	\$57,798,410	\$42,941	\$3,695,005	\$2,746
1917.....	8,032	56,459,176	7,029	9,350,461	1,164
1918.....	10,239	48,358,031	4,723	7,158,522	699
1919.....	16,059	62,901,249	3,917	7,495,453	467
1920.....	18,937	55,633,321	2,938	2,122,025	112
1921.....	15,889	43,676,893	2,749	1,284,365	81

DISTRICT OF COLUMBIA.

1916 ¹	6,808	\$67,334,621	\$9,891	\$1,068,644	\$157
1917.....	33,737	113,499,332	3,364	4,499,820	133
1918.....	50,776	154,963,835	3,052	8,832,200	174
1919.....	88,616	234,959,904	2,651	8,869,833	100
1920.....	109,730	209,802,574	2,732	9,468,632	86
1921.....	89,966	248,345,804	2,760	7,704,564	86

FLORIDA.

1916 ¹	1,779	\$17,401,202	\$9,781	\$322,636	\$181
1917.....	15,336	54,378,496	3,546	1,584,917	103
1918.....	19,102	63,681,401	3,334	2,367,463	124
1919.....	31,107	107,362,976	3,451	4,363,089	140
1920.....	42,210	141,105,124	3,343	5,242,705	124
1921.....	42,249	119,557,316	2,830	2,929,409	69

GEORGIA.

1916 ¹	3,444	\$32,992,965	\$9,580	\$378,062	\$110
1917.....	38,252	137,775,612	3,601	3,250,342	85
1918.....	39,073	148,366,439	3,797	7,077,184	181
1919.....	58,930	219,471,959	3,724	9,134,092	155
1920.....	73,325	228,619,716	3,118	7,697,693	105
1921.....	67,719	180,311,466	2,663	3,892,645	57

HAWAII.

1916 ¹	1,144	\$20,362,022	\$17,799	\$366,802	\$321
1917.....	3,131	21,888,755	6,991	1,174,831	375
1918.....	4,242	20,054,940	4,728	1,857,352	438
1919.....	8,136	33,164,366	4,076	2,145,194	264
1920.....	13,715	55,572,896	4,052	4,075,539	297
1921.....	11,481	37,840,014	3,296	1,451,776	126

¹ The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued.*

IDAHO.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 ¹	756	\$7,927,064	\$10,486	\$140,496	\$186
1917.....	16,414	46,465,514	2,831	839,646	51
1918.....	19,249	55,954,296	2,907	1,493,518	78
1919.....	21,448	65,472,540	3,053	1,475,023	69
1920.....	25,755	67,391,639	2,617	1,086,614	42
1921.....	22,976	49,737,718	2,165	493,658	21

ILLINOIS.

1916 ¹	37,525	\$484,290,833	\$12,906	\$10,947,250	\$292
1917.....	319,497	1,119,960,600	3,505	49,103,261	154
1918.....	366,918	1,259,309,485	3,424	84,500,642	230
1919.....	422,229	1,662,796,441	3,938	99,398,236	235
1920.....	542,467	1,836,956,942	3,386	85,409,203	157
1921.....	611,558	1,833,920,436	2,999	68,574,351	112

INDIANA.

1916 ¹	7,004	\$74,637,683	\$10,656	\$1,165,961	\$166
1917.....	85,021	261,265,426	3,073	5,978,782	70
1918.....	104,581	325,549,440	3,113	11,456,898	110
1919.....	130,383	417,323,251	3,201	13,541,245	104
1920.....	189,587	556,061,991	2,933	15,780,124	83
1921.....	150,300	406,242,138	2,703	8,973,653	60

IOWA.

1916 ¹	8,497	\$65,604,874	\$7,721	\$518,845	\$61
1917.....	114,970	337,283,861	2,934	5,445,816	47
1918.....	118,933	450,267,585	3,786	15,928,158	134
1919.....	133,796	527,163,054	3,940	15,807,707	118
1920.....	183,398	631,560,789	3,444	18,776,990	102
1921.....	111,483	313,762,935	2,814	5,837,960	52

KANSAS.

1916 ¹	4,290	\$39,638,465	\$9,240	\$555,943	\$130
1917.....	63,065	202,159,002	3,206	5,428,495	86
1918.....	64,794	218,524,054	3,373	7,880,244	122
1919.....	76,451	264,971,649	3,466	9,138,315	120
1920.....	99,255	306,413,429	3,087	8,351,393	84
1921.....	88,785	217,237,297	2,447	3,392,429	38

KENTUCKY.

1916 ¹	3,887	\$38,506,976	\$9,907	\$384,497	\$99
1917.....	34,692	124,826,244	3,598	2,943,196	85
1918.....	47,098	166,350,127	3,532	7,918,960	168
1919.....	59,332	215,977,422	3,640	7,595,384	128
1920.....	78,258	243,879,230	3,116	7,292,098	93
1921.....	69,496	192,273,937	2,767	4,297,470	62

LOUISIANA.

1916 ¹	4,517	\$51,274,633	\$11,351	\$778,693	\$172
1917.....	32,317	134,349,180	4,157	4,950,825	153
1918.....	33,432	137,261,983	4,106	9,353,518	280
1919.....	52,871	201,753,808	3,815	12,888,655	244
1920.....	69,340	237,109,145	3,420	9,626,591	139
1921.....	67,960	197,897,146	2,912	5,304,522	78

¹ The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued.*
MAINE.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 ¹	2,823	\$30,435,945	\$10,781	\$371,367	\$132
1917	17,112	66,950,710	3,913	2,467,852	144
1918	25,104	84,033,212	3,347	4,263,003	170
1919	34,578	112,562,525	3,255	4,468,876	129
1920	47,717	143,455,545	3,006	4,892,419	103
1921	44,397	124,628,679	2,807	3,974,861	90

MARYLAND.

1916 ¹	9,674	\$121,009,054	\$12,509	\$2,405,523	\$249
1917	56,954	244,291,849	4,289	12,325,524	216
1918	80,085	287,423,572	3,589	20,252,137	253
1919	86,373	330,111,972	3,822	21,931,984	254
1920	108,000	390,781,048	3,618	20,257,233	188
1921	112,963	368,691,062	3,264	14,537,303	129

MASSACHUSETTS.

1916 ¹	32,291	\$474,292,762	\$14,688	\$10,892,685	\$337
1917	156,111	717,512,002	4,596	44,478,907	285
1918	209,786	868,460,461	4,140	81,307,340	388
1919	268,307	1,090,808,058	4,065	86,566,938	323
1920	401,770	1,368,406,648	3,406	69,368,994	173
1921	388,442	1,153,008,156	2,968	46,534,644	120

MICHIGAN.

1916 ¹	11,448	\$162,533,104	\$14,198	\$3,340,682	\$292
1917	111,562	387,824,910	3,476	15,159,388	136
1918	135,349	415,313,164	3,068	22,336,385	165
1919	181,662	665,475,193	3,663	55,958,378	308
1920	305,075	895,679,238	2,936	40,493,261	133
1921	250,147	657,779,854	2,630	24,197,840	97

MINNESOTA.

1916 ¹	7,556	\$93,201,384	\$12,335	\$1,553,282	\$206
1917	80,009	275,510,103	3,443	8,356,172	104
1918	84,515	291,074,629	3,444	15,262,760	181
1919	123,914	383,920,683	3,096	15,696,465	127
1920	154,118	453,212,241	2,941	15,169,869	98
1921	124,501	340,833,699	2,738	8,697,117	70

MISSISSIPPI.

1916 ¹	1,440	\$14,831,796	\$10,300	\$195,054	\$135
1917	15,382	61,763,713	4,015	2,252,612	146
1918	19,949	70,323,185	3,525	3,542,849	178
1919	23,804	101,262,053	4,254	5,634,901	237
1920	28,022	83,954,352	2,996	2,495,207	89
1921	25,614	60,104,438	2,347	1,069,136	42

MISSOURI.

1916 ¹	12,956	\$147,069,303	\$11,351	\$2,373,327	\$183
1917	91,608	362,026,687	3,952	10,880,241	119
1918	110,890	409,013,021	3,688	20,716,692	187
1919	125,248	470,443,311	3,756	22,146,510	177
1920	162,199	548,130,178	3,379	21,877,701	136
1921	172,519	499,911,004	2,898	14,660,351	85

¹ The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued.*
MONTANA.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 ¹	1,801	\$19,467,019	\$10,809	\$304,443	\$169
1917.....	28,646	81,207,992	2,835	1,548,582	54
1918.....	34,464	90,091,830	2,614	3,012,902	87
1919.....	42,593	108,380,657	2,545	2,413,463	57
1920.....	45,557	109,348,194	2,400	2,033,190	45
1921.....	36,907	81,527,662	2,209	1,051,863	29

NEBRASKA.

1916 ¹	4,286	\$36,559,607	\$3,530	\$347,778	\$81
1917.....	82,472	251,988,895	3,055	5,235,238	64
1918.....	96,049	306,063,565	3,186	9,373,582	98
1919.....	87,344	287,457,592	3,291	8,639,003	99
1920.....	97,729	306,362,706	3,135	8,363,305	86
1921.....	71,853	179,905,513	2,504	3,328,145	46

NEVADA.

1916 ¹	364	\$2,799,775	\$7,692	\$18,505	\$51
1917.....	6,623	16,423,316	2,480	241,944	37
1918.....	7,097	17,826,669	2,512	412,342	58
1919.....	8,740	20,887,132	2,390	435,002	50
1920.....	10,381	25,337,934	2,441	390,077	38
1921.....	9,719	22,455,508	2,310	329,296	34

NEW HAMPSHIRE.

1916 ¹	1,735	\$19,557,542	\$11,272	\$258,173	\$149
1917.....	10,809	42,843,296	3,964	1,517,183	140
1918.....	17,317	56,889,284	3,285	2,827,724	163
1919.....	25,601	78,565,318	3,069	2,811,820	110
1920.....	35,983	100,431,539	2,791	2,720,793	76
1921.....	32,410	82,352,496	2,541	1,759,290	54

NEW JERSEY.

1916 ¹	19,701	\$254,068,880	\$12,896	\$5,545,231	\$281
1917.....	134,960	521,042,424	3,861	25,710,042	191
1918.....	185,706	653,112,589	3,517	43,109,648	232
1919.....	231,757	828,428,672	3,575	47,321,422	204
1920.....	296,989	977,853,627	3,293	43,275,477	146
1921.....	269,096	856,856,058	3,184	33,258,294	124

NEW MEXICO.

1916 ¹	813	\$7,486,732	\$9,209	\$83,935	\$103
1917.....	11,616	31,644,721	2,724	713,829	61
1918.....	13,084	36,591,416	2,797	989,825	76
1919.....	10,757	31,587,990	2,937	774,470	72
1920.....	13,656	36,923,120	2,704	612,573	45
1921.....	11,780	27,838,165	2,363	351,629	30

NEW YORK.

1916 ¹	93,155	\$1,922,864,651	\$20,641	\$77,970,521	\$837
1917.....	489,089	2,774,035,148	5,672	251,785,795	515
1918.....	559,753	2,719,713,784	4,859	354,263,417	633
1919.....	683,085	3,436,343,179	5,031	399,792,351	585
1920.....	1,047,634	4,030,623,696	3,847	286,607,280	274
1921.....	1,066,637	3,617,757,104	3,392	210,768,379	198

¹ The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued.*
NORTH CAROLINA.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 ¹	2,207	\$24,825,826	\$11,249	\$560,970	\$254
1917.....	22,977	84,220,131	3,665	2,747,673	120
1918.....	21,738	89,748,811	4,129	5,575,001	256
1919.....	37,185	161,613,467	4,346	10,010,348	269
1920.....	47,342	163,799,837	3,460	9,620,675	203
1921.....	44,161	127,992,951	2,898	3,760,499	85

NORTH DAKOTA.

1916 ¹	1,176	\$9,219,055	\$7,839	\$66,344	\$56
1917.....	20,941	61,233,723	2,924	936,862	45
1918.....	29,120	89,586,415	3,076	2,219,954	76
1919.....	27,375	80,190,946	2,929	1,360,509	50
1920.....	24,209	66,188,434	2,734	1,105,801	46
1921.....	18,440	43,032,753	2,334	485,783	26

OHIO.

1916 ¹	21,774	\$318,822,511	\$14,642	\$7,722,306	\$355
1917.....	190,273	740,406,422	3,891	31,928,937	168
1918.....	306,918	993,314,432	3,236	55,170,252	180
1919.....	308,309	1,075,115,926	3,487	56,505,315	183
1920.....	447,998	1,407,388,003	3,142	56,285,168	126
1921.....	367,096	1,060,027,926	2,888	33,574,094	91

OKLAHOMA.

1916 ¹	2,539	\$66,811,462	\$26,314	\$4,347,797	\$1,712
1917.....	48,758	170,751,358	3,502	5,682,493	117
1918.....	46,818	163,678,297	3,496	7,649,280	163
1919.....	61,500	242,184,301	3,938	12,207,129	198
1920.....	81,785	295,790,791	3,617	13,548,211	166
1921.....	69,381	191,816,067	2,765	4,206,507	61

OREGON.

1916 ¹	2,800	\$24,968,572	\$8,917	\$337,051	\$120
1917.....	25,071	84,746,023	3,380	3,298,630	132
1918.....	34,592	111,601,050	3,226	6,049,987	175
1919.....	49,663	166,240,606	3,347	8,232,437	166
1920.....	67,640	193,652,281	2,863	6,649,011	98
1921.....	62,804	159,574,639	2,541	4,951,580	79

PENNSYLVANIA.

1916 ¹	40,289	\$643,243,991	\$15,966	\$17,612,739	\$437
1917.....	328,171	1,360,802,263	4,147	79,454,848	242
1918.....	518,739	1,770,848,133	3,414	137,781,370	265
1919.....	539,172	1,838,002,395	3,409	128,195,161	238
1920.....	672,746	2,212,178,029	3,288	118,750,989	177
1921.....	621,103	1,937,291,858	3,119	84,660,220	135

RHODE ISLAND.

1916 ¹	3,745	\$65,257,163	\$17,425	\$1,915,104	\$511
1917.....	23,927	112,129,569	4,686	8,805,953	368
1918.....	32,921	129,630,322	3,938	13,512,766	410
1919.....	39,936	146,109,811	3,659	11,234,132	281
1920.....	53,128	180,303,990	3,394	11,685,163	220
1921.....	48,037	157,568,411	3,279	9,236,328	192

¹ The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued.*

SOUTH CAROLINA.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 ¹	1,204	\$9,882,947	\$8,208	\$77,198	\$64
1917	22,321	70,917,349	3,177	1,815,909	81
1918	20,239	73,855,345	3,649	2,732,593	135
1919	37,296	142,688,832	3,826	5,192,020	139
1920	33,044	109,246,057	3,306	3,236,875	98
1921	25,160	68,255,825	2,713	1,246,523	50

SOUTH DAKOTA.

1916 ¹	971	\$7,474,252	\$7,697	\$48,563	\$50
1917	39,654	109,794,860	2,769	1,171,328	30
1918	45,505	151,725,486	3,334	4,139,239	91
1919	38,614	133,174,792	3,449	3,124,066	81
1920	34,670	103,578,036	2,988	2,228,187	64
1921	21,681	47,087,498	2,172	524,653	24

TENNESSEE.

1916 ¹	4,414	\$39,867,675	\$9,032	\$413,078	\$94
1917	31,451	111,964,540	3,560	2,794,197	89
1918	38,232	139,173,691	3,640	6,795,268	178
1919	50,789	193,909,353	3,818	9,082,054	179
1920	65,054	212,600,105	3,268	7,565,009	116
1921	60,949	170,969,895	2,805	3,984,051	65

TEXAS.

1916 ¹	10,514	\$113,278,037	\$10,774	\$2,643,697	\$251
1917	95,416	350,297,337	3,671	13,447,453	141
1918	114,500	392,975,557	3,432	21,575,479	188
1919	176,547	643,172,301	3,643	32,302,280	183
1920	224,617	720,720,162	3,209	25,400,849	113
1921	200,188	536,897,427	2,682	12,667,894	63

UTAH.

1916 ¹	1,259	\$14,281,206	\$11,343	\$167,688	\$133
1917	14,636	45,044,946	3,078	1,364,652	93
1918	18,517	52,454,404	2,833	1,347,780	73
1919	21,164	61,913,436	2,925	1,270,543	60
1920	30,510	82,278,389	2,697	1,506,781	49
1921	26,128	62,713,461	2,400	842,904	32

VERMONT.

1916 ¹	1,100	\$14,628,955	\$13,299	\$365,004	\$332
1917	7,258	29,540,804	4,070	1,459,253	201
1918	9,963	34,063,265	3,418	1,821,823	183
1919	13,569	46,204,596	3,405	2,074,804	153
1920	19,205	59,303,802	3,088	2,259,129	118
1921	17,746	47,561,557	2,680	1,155,767	65

VIRGINIA.

1916 ¹	4,190	\$42,216,464	\$10,076	\$593,304	\$142
1917	37,951	130,682,859	3,443	3,929,273	104
1918	51,207	173,104,495	3,380	7,674,725	150
1919	75,966	247,658,373	3,260	9,020,237	119
1920	92,576	273,235,229	2,951	7,404,201	80
1921	76,257	208,331,701	2,732	4,161,116	55

¹ The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued.*
WASHINGTON.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 ¹	5,360	\$49,697,247	\$9,272	\$776,470	\$145
1917.....	56,322	169,727,615	3,014	4,377,754	78
1918.....	95,422	266,096,746	2,789	9,743,163	102
1919.....	114,322	325,920,733	2,851	11,615,795	102
1920.....	148,067	375,979,893	2,359	9,094,764	61
1921 ²	115,593	261,400,721	2,261	4,878,295	42

WEST VIRGINIA.

1916 ¹	2,575	\$30,170,809	\$11,717	\$416,386	\$162
1917.....	28,281	106,061,550	3,750	3,303,285	117
1918.....	48,876	156,557,747	3,203	5,709,285	117
1919.....	45,168	147,949,092	3,276	5,319,197	118
1920.....	90,326	287,729,400	2,987	8,517,268	88
1921.....	75,277	207,157,054	2,752	4,579,113	61

WISCONSIN.

1916 ¹	8,261	\$87,614,595	\$10,606	\$1,253,257	\$152
1917.....	70,554	228,190,253	3,234	5,716,256	81
1918.....	94,704	290,199,685	3,064	11,382,127	120
1919.....	105,793	337,851,344	3,194	10,901,097	103
1920.....	150,452	436,436,810	2,901	13,232,531	88
1921.....	148,457	379,754,222	2,558	8,971,044	60

WYOMING.

1916 ¹	673	\$6,523,787	\$9,694	\$67,510	\$100
1917.....	7,663	28,855,603	3,766	838,196	109
1918.....	7,821	26,413,937	3,377	1,272,692	163
1919.....	18,349	52,463,959	2,859	1,444,063	79
1920.....	24,594	63,244,529	2,572	1,161,320	47
1921.....	22,413	51,051,629	2,278	783,257	35

¹ The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.
Includes Alaska.

TABLE 15.—*Personal returns by counties, calendar year 1921.*

ALABAMA.					
Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Autauga.....	100	Dallas.....	1,418	Marion.....	38
Baldwin.....	151	De Kalb.....	70	Marshall.....	135
Barbour.....	216	Elmore.....	164	Mobile.....	5,203
Bibb.....	186	Escambia.....	212	Monroe.....	69
Blount.....	57	Etowah.....	904	Montgomery.....	4,601
Bullock.....	71	Payette.....	76	Morgan.....	1,098
Butler.....	234	Franklin.....	64	Perry.....	159
Calhoun.....	905	Geneva.....	86	Pickens.....	98
Chambers.....	181	Greene.....	57	Pike.....	294
Cherokee.....	48	Hale.....	119	Randolph.....	76
Chilton.....	121	Henry.....	58	Russell.....	61
Choctaw.....	63	Houston.....	387	St. Clair.....	132
Clarke.....	87	Jackson.....	115	Shelby.....	235
Clay.....	29	Jefferson.....	18,190	Sumter.....	175
Cleburne.....	40	Lamar.....	36	Talladega.....	434
Coffee.....	95	Lauderdale.....	483	Tallapoosa.....	103
Colbert.....	612	Lawrence.....	62	Tuscaloosa.....	973
Coneuh.....	102	Lee.....	330	Walker.....	973
Coosa.....	20	Limestone.....	140	Washington.....	19
Covington.....	296	Lowndes.....	63	Wilcox.....	92
Crenshaw.....	57	Macon.....	85	Winston.....	74
Cullman.....	159	Madison.....	660	Total.....	43,009
Dale.....	82	Marengo.....	276		
ARIZONA.					
Apache.....	92	Maricopa.....	4,892	Yavapai.....	2,354
Cochise.....	2,694	Mohave.....	567	Yuma.....	695
Cocconino.....	638	Navajo.....	878	Total.....	18,477
Gila.....	1,346	Pima.....	2,763		
Graham.....	150	Pinal.....	329		
Greenlee.....	445	Santa Cruz.....	634		
ARKANSAS.					
Arkansas.....	625	Grant.....	31	Perry.....	26
Ashley.....	272	Greene.....	466	Phillips.....	1,386
Baxter.....	94	Hempstead.....	379	Pike.....	70
Benton.....	516	Hot Spring.....	163	Poinsett.....	325
Boone.....	118	Howard.....	158	Polk.....	112
Bradley.....	195	Independence.....	233	Pope.....	237
Bradshou.....	82	Izard.....	22	Prairie.....	143
Carroll.....	111	Jackson.....	356	Pulaski.....	8,801
Chicot.....	256	Jefferson.....	2,241	Randolph.....	75
Clark.....	350	Johnson.....	149	St. Francis.....	338
Clay.....	197	Lafayette.....	237	Saline.....	144
Cleburne.....	53	Lawrence.....	317	Scott.....	23
Cleveland.....	49	Lee.....	287	Searcy.....	19
Columbia.....	189	Lincoln.....	73	Sebastian.....	2,879
Conway.....	146	Little River.....	144	Sewier.....	266
Craighead.....	753	Logan.....	151	Sharp.....	23
Crawford.....	502	Lonoke.....	341	Stone.....	9
Crittenden.....	342	Madison.....	22	Union.....	1,994
Cross.....	301	Marion.....	10	Van Buren.....	6
Dallas.....	207	Miller.....	874	Washington.....	599
Deshia.....	499	Mississippi.....	711	White.....	379
Drew.....	239	Monroe.....	314	Woodruff.....	256
Faulkner.....	192	Montgomery.....	16	Yell.....	118
Franklin.....	131	Nevada.....	130	Total.....	33,830
Fulton.....	36	Newton.....	2		
Garland.....	952	Ouachita.....	371		
CALIFORNIA.					
Alameda.....	39,306	Mariposa.....	168	Santa Clara.....	8,991
Alpine.....	1	Mendocino.....	Not reported.	Santa Cruz.....	1,951
Amador.....	305	Merced.....	1,463	Shasta.....	857
Butte.....	1,899	Modoc.....	143	Sierra.....	114
Calaveras.....	257	Mono.....	22	Siskiyou.....	1,866
Colusa.....	664	Monterey.....	1,848	Solano.....	4,484
Contra Costa.....	6,042	Napa.....	1,062	Sonoma.....	3,135
Del Norte.....	197	Nevada.....	746	Stanislaus.....	2,495
Eldorado.....	268	Orange.....	7,548	Sutter.....	522
Fresno.....	12,623	Placer.....	2,158	Tehama.....	528
Glenn.....	648	Plumas.....	508	Trinity.....	87
Humboldt.....	3,081	Riverside.....	3,168	Tulare.....	3,762
Imperial.....	2,100	Sacramento.....	10,733	Tuolumne.....	592
Inyo.....	384	San Benito.....	518	Ventura.....	2,879
Kern.....	11,356	San Bernardino.....	3,710	Yolo.....	1,100
Kings.....	1,365	San Diego.....	8,103	Yuba.....	1,131
Lake.....	113	San Francisco.....	78,355	Miscellaneous.....	5,583
Lassen.....	654	San Joaquin.....	8,132	Total.....	386,082
Los Angeles.....	122,133	San Luis Obispo.....	1,893		
Madera.....	509	San Mateo.....	3,702		
Marin.....	3,072	Santa Barbara.....	5,048		

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

COLORADO.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Adams.....	621	Garfield.....	336	Otero.....	1,698
Alamosa.....	437	Gilpin.....	68	Ouray.....	203
Arapahoe.....	361	Grand.....	163	Park.....	104
Archuleta.....	60	Gunnison.....	620	Phillips.....	197
Baca.....	78	Hinsdale.....	6	Pitkin.....	131
Bent.....	262	Huerfano.....	1,045	Prowers.....	551
Boulder.....	1,665	Jackson.....	48	Pueblo.....	4,263
Chaffee.....	652	Jefferson.....	793	Rio Blanco.....	77
Cheyenne.....	108	Kiowa.....	76	Rio Grande.....	393
Clear Creek.....	116	Kit Carson.....	299	Routt.....	513
Conchos.....	97	Lake.....	484	Saguache.....	181
Costilla.....	48	La Plata.....	667	San Juan.....	79
Crowley.....	Not reported.	Larimer.....	1,433	San Miguel.....	433
Custer.....	77	Las Animas.....	3,184	Sedgwick.....	125
Delta.....	453	Lincoln.....	422	Summit.....	104
Denver.....	33,550	Logan.....	823	Teller.....	459
Dolores.....	25	Mesa.....	1,284	Washington.....	193
Douglas.....	191	Mineral.....	24	Weld.....	2,454
Eagle.....	248	Moffat.....	155	Yuma.....	403
Elbert.....	135	Montezuma.....	134		
El Paso.....	3,683	Montrose.....	467	Total.....	69,676
Fremont.....	1,072	Morgan.....	645		

CONNECTICUT.

Fairfield.....	27,111	New London.....	7,883
Hartford.....	35,291	Tolland.....	1,769
Litchfield.....	4,567	Windham.....	3,714
Middlesex.....	3,805		
New Haven.....	39,129	Total.....	123,269

DELAWARE.

Kent.....	818
New Castle.....	13,891
Sussex.....	1,180
Total.....	15,889

FLORIDA.

Alachua.....	619	Hardee.....	155	Osceola.....	179
Baker.....	34	Hernando.....	99	Palm Beach.....	1,080
Bay.....	186	Highlands.....	99	Pasco.....	135
Bradford.....	67	Hillsborough.....	5,610	Pinellas.....	1,628
Brevard.....	490	Holmes.....	39	Polk.....	1,959
Broward.....	135	Jackson.....	170	Putnam.....	560
Calhoun.....	47	Jefferson.....	5	Saint Johns.....	827
Charlotte.....	73	Lafayette.....	27	Saint Lucie.....	439
Citrus.....	114	Lake.....	427	Santa Rosa.....	104
Clay.....	114	Lee.....	347	Sarasota.....	122
Columbia.....	172	Leon.....	295	Seminole.....	710
Dade.....	4,563	Levy.....	123	Sumter.....	40
De Soto.....	729	Liberty.....	15	Suwanee.....	183
Dixie.....	15	Madison.....	113	Taylor.....	189
Duval.....	11,478	Manatee.....	393	Union.....	23
Escambia.....	2,649	Marion.....	437	Volusia.....	1,466
Flagler.....	28	Monroe.....	600	Wakulla.....	4
Franklin.....	76	Nassau.....	196	Walton.....	113
Gadsden.....	278	Okaloosa.....	49	Washington.....	75
Glades.....	40	Okeechobee.....	67		
Hamilton.....	65	Orange.....	1,240	Total.....	42,249

GEORGIA.

Appling.....	29	Candler.....	19	Dawson.....	3
Atkinson.....	18	Carroll.....	200	Decatur.....	253
Bacon.....	7	Catoosa.....	38	DeKalb.....	1,292
Baker.....	2	Charlton.....	29	Dodge.....	91
Baldwin.....	124	Chatham.....	8,014	Dooley.....	54
Banks.....	15	Chattahoochee.....	329	Dougherty.....	780
Barrow.....	108	Chattooga.....	51	Douglas.....	37
Bartow.....	305	Cherokee.....	106	Early.....	62
Ben Hill.....	194	Clarke.....	1,057	Echols.....	12
Berrien.....	18	Clay.....	15	Effingham.....	59
Bibb.....	5,069	Clayton.....	106	Elbert.....	203
Bleckley.....	45	Clinch.....	23	Emanuel.....	43
Brantley.....	14	Cobb.....	613	Evans.....	32
Brooks.....	135	Coffee.....	108	Fannin.....	27
Bryan.....	20	Colquitt.....	259	Payette.....	26
Bulloch.....	124	Columbia.....	17	Floyd.....	787
Burke.....	147	Cook.....	16	Forsyth.....	5
Butts.....	65	Coweta.....	358	Franklin.....	90
Calhoun.....	41	Crawford.....	8	Fulton.....	28,380
Camden.....	47	Crisp.....	208	Gilmer.....	9
Campbell.....	77	Dade.....	9	Glascock.....	4

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

GEORGIA—Continued.					
Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Glynn.....	573	Macon.....	144	Sumter.....	463
Gordon.....	91	Madison.....	72	Talbot.....	53
Grady.....	57	Marion.....	28	Taliaferro.....	33
Greene.....	100	Meriwether.....	141	Tattnall.....	31
Gwinnett.....	201	Miller.....	11	Taylor.....	49
Habersham.....	106	Milton.....	2	Telfair.....	74
Hall.....	298	Mitchell.....	128	Terrell.....	114
Hancock.....	63	Monroe.....	98	Thomas.....	439
Haralson.....	59	Montgomery.....	19	Tift.....	151
Harris.....	40	Morgan.....	138	Toombs.....	93
Hart.....	78	Murray.....	13	Towns.....	1
Heard.....	1	Muskogee.....	2,590	Treutlen.....	17
Henry.....	89	Newton.....	178	Troup.....	656
Houston.....	209	Oconee.....	25	Turner.....	50
Irwin.....	26	Oglethorpe.....	33	Twiggs.....	10
Jackson.....	103	Paulding.....	21	Union.....	Not reported.
Jasper.....	90	Pickens.....	44	Upson.....	97
Jeff Davis.....	22	Pierce.....	46	Walker.....	106
Jefferson.....	103	Pike.....	84	Walton.....	195
Jenkins.....	62	Polk.....	320	Ware.....	822
Johnson.....	19	Pulaski.....	71	Warren.....	74
Jones.....	24	Putnam.....	63	Washington.....	166
Lamar.....	98	Quitman.....	4	Wayne.....	94
Lanier.....	9	Rabun.....	31	Webster.....	11
Laurens.....	201	Randolph.....	124	Wheeler.....	9
Lee.....	19	Richmond.....	4,367	White.....	12
Liberty.....	31	Rockdale.....	72	Whitfield.....	207
Lincoln.....	18	Schley.....	23	Wilcox.....	39
Long.....	4	Screven.....	57	Wilkes.....	134
Lowndes.....	548	Seminole.....	21	Wilkinson.....	65
Lumpkin.....	9	Spalding.....	390	Worth.....	61
McDuffie.....	55	Stephens.....	111		
McIntosh.....	26	Stewart.....	58		
				Total.....	67,719

HAWAII.

Hawaii.....	1,263
Honolulu.....	8,459
Kalawao.....	Not reported.
Kauai.....	558
Mauai.....	1,201
Total.....	11,481

IDAHO.

Ada.....	3,597	Clark.....	61	Madison.....	150
Adams.....	39	Clearwater.....	120	Minidoka.....	210
Bannock.....	3,457	Custer.....	105	Nez Perce.....	1,112
Bear Lake.....	400	Elmore.....	465	Oneida.....	65
Benewah.....	440	Franklin.....	110	Owyhee.....	85
Bingham.....	440	Fremont.....	260	Payette.....	290
Blaine.....	150	Gem.....	250	Power.....	88
Boise.....	105	Gooding.....	229	Shoshone.....	2,040
Bonner.....	560	Idaho.....	240	Teton.....	26
Bonneville.....	1,013	Jefferson.....	120	Twin Falls.....	1,160
Boundary.....	210	Jerome.....	160	Valley.....	95
Butte.....	50	Kootenai.....	1,142	Washington.....	320
Camas.....	33	Latah.....	680		
Canyon.....	1,902	Lemhi.....	160	Total.....	22,976
Caribou.....	51	Lewis.....	210		
Cassia.....	395	Lincoln.....	190		

ILLINOIS.

Adams.....	3,000	Dupage.....	6,372	Jo Daviess.....	795
Alexander.....	1,162	Edgar.....	878	Johnson.....	155
Bond.....	320	Edwards.....	78	Kane.....	10,675
Boone.....	476	Effingham.....	433	Kankakee.....	2,160
Brown.....	159	Fayette.....	300	Kendall.....	241
Bureau.....	1,791	Ford.....	675	Knox.....	3,404
Calhoun.....	93	Franklin.....	3,871	Lake.....	6,100
Carroll.....	1,209	Fulton.....	1,463	La Salle.....	5,941
Cass.....	1,275	Gallatin.....	151	Lawrence.....	737
Champaign.....	3,700	Greene.....	923	Lee.....	1,205
Christian.....	1,900	Grundy.....	656	Livingston.....	1,725
Clark.....	375	Hamilton.....	100	Logan.....	1,453
Clay.....	318	Hancock.....	853	McDonough.....	1,003
Clinton.....	608	Hardin.....	77	McHenry.....	2,269
Coles.....	1,987	Henderson.....	212	McLean.....	4,950
Cook.....	420,631	Henry.....	2,262	Macon.....	5,320
Crawford.....	750	Iroquois.....	1,180	Macoupin.....	3,880
Cumberland.....	143	Jackson.....	1,643	Madison.....	7,013
De Kalb.....	1,699	Jasper.....	152	Marion.....	2,453
Dewitt.....	1,312	Jefferson.....	489	Marshall.....	520
Douglas.....	1,043	Jersey.....	300	Mason.....	715

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

ILLINOIS—Continued.					
Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Massac.....	219	Putnam.....	188	Vermilion.....	5,850
Menard.....	487	Randolph.....	1,011	Wabash.....	515
Mercer.....	641	Richland.....	225	Warren.....	1,069
Monroe.....	357	Rock Island.....	6,868	Washington.....	290
Montgomery.....	1,413	St. Clair.....	9,664	Wayne.....	178
Morgan.....	1,413	Saline.....	1,793	White.....	290
Moultrie.....	401	Sangamon.....	8,979	Whiteside.....	2,411
Ogle.....	896	Schuyler.....	283	Will.....	5,808
Peoria.....	10,296	Scott.....	399	Williamson.....	3,975
Perry.....	1,093	Shelby.....	599	Winnebago.....	6,407
Piatt.....	713	Stark.....	290	Woodford.....	1,042
Pike.....	578	Stephenson.....	2,256		
Pope.....	68	Tazewell.....	2,082	Total.....	611,558
Pulaski.....	505	Union.....	273		
INDIANA.					
Adams.....	436	Henry.....	698	Posey.....	299
Allen.....	10,597	Howard.....	1,873	Pulaski.....	141
Bartholomew.....	571	Huntington.....	1,413	Putnam.....	403
Benton.....	368	Jackson.....	598	Randolph.....	521
Blackford.....	315	Jasper.....	237	Ripley.....	276
Boone.....	497	Jay.....	474	Rush.....	379
Brown.....	19	Jefferson.....	289	St. Joseph.....	11,451
Carroll.....	244	Jennings.....	171	Scott.....	53
Cass.....	2,091	Johnson.....	422	Shelby.....	644
Clark.....	1,075	Knox.....	1,844	Spencer.....	132
Clay.....	877	Kosciusko.....	533	Starke.....	226
Clinton.....	1,057	Lagrange.....	188	Steuben.....	265
Crawford.....	85	Lake.....	15,594	Sullivan.....	1,067
Daviess.....	871	Laporte.....	2,710	Switzerland.....	41
Dearborn.....	524	Lawrence.....	962	Tippecanoe.....	2,649
Decatur.....	401	Madison.....	2,194	Tipton.....	436
Dekalb.....	987	Marion.....	34,317	Union.....	193
Delaware.....	2,439	Marshall.....	674	Vanderburg.....	7,162
Dubois.....	314	Martin.....	73	Vermillion.....	1,756
Elkhart.....	4,193	Miami.....	1,319	Vigo.....	7,906
Fayette.....	970	Monroe.....	850	Wabash.....	878
Floyd.....	1,731	Montgomery.....	893	Warren.....	170
Fountain.....	423	Morgan.....	338	Warrick.....	367
Franklin.....	178	Newton.....	324	Washington.....	117
Fulton.....	315	Noble.....	607	Wayne.....	2,744
Gibson.....	947	Ohio.....	20	Wells.....	443
Grant.....	1,462	Orange.....	258	White.....	288
Greene.....	1,757	Owen.....	165	Whitley.....	327
Hamilton.....	489	Parke.....	303		
Hancock.....	406	Perry.....	195	Total.....	150,300
Harrison.....	125	Pike.....	354		
Hendricks.....	322	Porter.....	985		
IOWA.					
Adair.....	301	Franklin.....	393	Montgomery.....	777
Adams.....	180	Fremont.....	432	Muscatine.....	1,360
Allamakee.....	450	Greene.....	465	O'Brien.....	840
Appanoose.....	874	Grundy.....	320	Osceola.....	290
Audubon.....	341	Guthrie.....	486	Page.....	830
Benton.....	840	Hamilton.....	890	Palo Alto.....	294
Blackhawk.....	3,739	Hancock.....	396	Plymouth.....	1,020
Boone.....	1,635	Hardin.....	955	Pocahontas.....	547
Bremner.....	636	Harrison.....	858	Polk.....	12,526
Buchanan.....	538	Henry.....	687	Pottawattamie.....	4,596
Buena Vista.....	740	Howard.....	277	Poweshiek.....	620
Butler.....	561	Humboldt.....	450	Ringgold.....	156
Calhoun.....	685	Ida.....	840	Sac.....	800
Carroll.....	1,065	Iowa.....	325	Scott.....	6,138
Cass.....	861	Jackson.....	843	Shelby.....	516
Cedar.....	640	Jasper.....	915	Sioux.....	980
Cerro Gordo.....	1,853	Jefferson.....	522	Story.....	1,005
Cherokee.....	900	Johnson.....	887	Tama.....	640
Chickasaw.....	311	Jones.....	306	Taylor.....	246
Clarke.....	131	Keokuk.....	608	Union.....	826
Clay.....	550	Kossuth.....	603	Van Buren.....	210
Clayton.....	919	Lee.....	2,079	Wapello.....	2,042
Clinton.....	3,156	Linn.....	4,464	Warren.....	340
Crawford.....	1,027	Louisa.....	312	Washington.....	1,007
Dallas.....	954	Lucas.....	410	Wayne.....	191
Davis.....	186	Lyon.....	520	Webster.....	2,385
Decatur.....	211	Madison.....	245	Winnebago.....	315
Delaware.....	550	Mahaska.....	1,036	Winnesiek.....	677
Des Moines.....	2,424	Marion.....	659	Woodbury.....	7,547
Dickinson.....	280	Marshall.....	1,379	Worth.....	289
Dubuque.....	4,076	Mills.....	564	Wright.....	1,153
Emmet.....	599	Mitchell.....	425		
Fayette.....	1,417	Monona.....	500		
Floyd.....	693	Monroe.....	896		

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

KANSAS.					
Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Allen.....	700	Greenwood.....	445	Pawnee.....	360
Anderson.....	220	Hamilton.....	90	Phillips.....	365
Atchison.....	1,320	Harper.....	445	Pottawatomie.....	460
Barber.....	260	Harvey.....	1,450	Pratt.....	770
Barton.....	1,120	Haskell.....	20	Rawlins.....	410
Bourbon.....	950	Hodgeman.....	80	Reno.....	2,180
Brown.....	760	Jackson.....	305	Republic.....	500
Butler.....	2,700	Jefferson.....	375	Rice.....	545
Chase.....	170	Jewell.....	227	Riley.....	1,010
Chautauqua.....	340	Johnson.....	500	Rooks.....	410
Cherokee.....	780	Kearney.....	30	Rush.....	285
Cheyenne.....	205	Kingman.....	177	Russell.....	280
Clark.....	170	Kiowa.....	197	Saline.....	2,330
Clay.....	590	Labette.....	2,030	Scott.....	90
Cloud.....	740	Lane.....	90	Sedgwick.....	10,095
Coffey.....	300	Leavenworth.....	1,605	Seward.....	320
Comanche.....	160	Lincoln.....	205	Shawnee.....	7,787
Cowley.....	2,780	Linn.....	205	Sheridan.....	140
Crawford.....	3,212	Logan.....	160	Sherman.....	335
Decatur.....	340	Lyon.....	1,495	Smith.....	320
Dickinson.....	1,810	McPherson.....	1,200	Stafford.....	455
Doniphan.....	330	Marion.....	960	Stanton.....	9
Douglas.....	1,020	Marshall.....	1,020	Stevens.....	30
Edwards.....	465	Meade.....	160	Sumner.....	1,380
Elk.....	180	Miami.....	825	Thomas.....	310
Ellis.....	545	Mitchell.....	500	Trego.....	115
Ellsworth.....	470	Montgomery.....	3,212	Wabaunsee.....	260
Finney.....	250	Morris.....	320	Wallace.....	120
Ford.....	1,020	Morton.....	80	Washington.....	320
Franklin.....	470	Nemaha.....	370	Wichita.....	30
Geary.....	805	Neosho.....	1,290	Wilson.....	905
Gove.....	200	Ness.....	207	Woodson.....	170
Graham.....	195	Norton.....	310	Wyandotte.....	8,347
Grant.....	53	Osage.....	385		
Gray.....	125	Osborne.....	365	Total.....	88,785
Greeley.....	45	Ottawa.....	207		

KENTUCKY.					
Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Adair.....	20	Graves.....	301	Menifee.....	4
Allen.....	96	Grayson.....	82	Mercer.....	179
Anderson.....	115	Green.....	11	Metcalfe.....	1
Ballard.....	48	Greenup.....	501	Monroe.....	16
Barren.....	177	Hancock.....	33	Montgomery.....	298
Bath.....	70	Hardin.....	420	Morgan.....	32
Bell.....	979	Harlan.....	1,277	Muhlenberg.....	842
Boone.....	96	Harrison.....	323	Nelson.....	221
Bourbon.....	934	Hart.....	33	Nicholas.....	106
Boyd.....	1,625	Henderson.....	329	Ohio.....	220
Boyle.....	706	Henry.....	132	Oldham.....	169
Bracken.....	119	Hickman.....	37	Owen.....	38
Breathitt.....	178	Hopkins.....	880	Owsley.....	5
Breckinridge.....	138	Jackson.....	9	Pendleton.....	100
Bullitt.....	166	Jefferson.....	25,718	Perry.....	1,103
Butler.....	20	Jessamine.....	184	Pike.....	762
Caldwell.....	276	Johnson.....	271	Powell.....	24
Calloway.....	81	Kenton.....	6,369	Pulaski.....	372
Campbell.....	4,546	Knott.....	16	Rockcastle.....	86
Carlisle.....	26	Knox.....	182	Robertson.....	4
Carroll.....	123	Larue.....	35	Rowan.....	50
Carter.....	105	Laurel.....	70	Russell.....	4
Casey.....	5	Lawrence.....	115	Scott.....	268
Christian.....	654	Lee.....	155	Shelby.....	344
Clark.....	761	Leslie.....	4	Simpson.....	100
Clay.....	17	Letcher.....	448	Spencer.....	33
Clinton.....	5	Lewis.....	59	Taylor.....	61
Crittenden.....	51	Lincoln.....	119	Todd.....	130
Cumberland.....	14	Livingston.....	21	Trigg.....	40
Daviess.....	876	Logan.....	315	Trimble.....	20
Edmonson.....	31	Lyon.....	43	Union.....	316
Elliott.....	3	McCracken.....	1,808	Warren.....	941
Estill.....	770	McCreary.....	133	Washington.....	87
Fayette.....	3,510	McLean.....	39	Wayne.....	70
Fleming.....	68	Madison.....	421	Webster.....	303
Floyd.....	250	Magoffin.....	57	Whitley.....	897
Franklin.....	557	Marion.....	160	Wolfe.....	54
Fulton.....	427	Marshall.....	59	Woodford.....	228
Gallatin.....	35	Martin.....	28		
Garrard.....	124	Mason.....	442		
Grant.....	101	Meade.....	19	Total.....	69,496

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

LOUISIANA.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Acadia.....	659	Iberia.....	493	Saint Charles.....	279
Allen.....	452	Iberville.....	388	Saint Helena.....	8
Ascension.....	237	Jackson.....	78	Saint James.....	300
Assumption.....	169	Jefferson.....	671	Saint John The Baptist.....	178
Avoynes.....	207	Jefferson Davis.....	348	Saint Landry.....	366
Beauregard.....	549	Lafayette.....	706	Saint Martin.....	93
Bienville.....	195	Lafourche.....	349	Saint Mary.....	530
Bossier.....	217	La Salle.....	124	Saint Tammany.....	382
Caddo.....	7, 826	Lincoln.....	294	Tangipahoa.....	641
Calcasieu.....	1, 903	Livingston.....	49	Tensas.....	68
Caldwell.....	9	Madison.....	130	Terrebonne.....	285
Cameron.....	52	Morehouse.....	159	Union.....	66
Catahoula.....	52	Natchitoches.....	313	Vermilion.....	226
Claiborne.....	1, 249	Orleans.....	35, 267	Vernon.....	476
Concordia.....	195	Ouachita.....	1, 405	Washington.....	493
De Soto.....	530	Plaquemines.....	146	Webster.....	423
East Baton Rouge.....	3, 329	Pointe Coupee.....	222	West Baton Rouge.....	226
East Carroll.....	148	Rapides.....	2, 205	West Carroll.....	24
East Feliciana.....	90	Red River.....	188	West Feliciana.....	71
Evangeline.....	85	Richland.....	172	Winn.....	263
Franklin.....	166	Sabine.....	279		
Grant.....	138	Saint Bernard.....	25	Total.....	67, 960

MAINE.

Androscoggin.....	5, 329	Knox.....	1, 200	Somerset.....	1, 444
Aroostook.....	2, 550	Lincoln.....	375	Waldo.....	525
Cumberland.....	12, 393	Oxford.....	1, 538	Washington.....	1, 088
Franklin.....	600	Penobscot.....	5, 599	York.....	4, 608
Hancock.....	900	Piscataquis.....	1, 016		
Kennebec.....	4, 144	Sagadahoc.....	1, 088	Total.....	44, 397

MARYLAND.

Allegany.....	4, 604	Frederick.....	1, 571	Somerset.....	250
Anne Arundel.....	2, 219	Garrett.....	229	Talbot.....	359
Baltimore.....	4, 852	Harford.....	1, 076	Washington.....	2, 319
Calvert.....	52	Howard.....	387	Wicomico.....	466
Caroline.....	243	Kent.....	310	Worcester.....	329
Carroll.....	707	Montgomery.....	2, 353	City of Baltimore.....	56, 733
Cecil.....	885	Prince Georges.....	2, 570	Miscellaneous and foreign.....	29, 470
Charles.....	314	Queen Annes.....	194		
Dorchester.....	375	St. Marys.....	96	Total.....	112, 963

MASSACHUSETTS.

Barnstable.....	1, 032	Hampden.....	28, 200	Suffolk.....	101, 870
Berkshire.....	8, 313	Hampshire.....	2, 949	Worcester.....	41, 583
Bristol.....	25, 517	Middlesex.....	82, 289		
Dukes.....	132	Nantucket.....	169	Total.....	388, 442
Essex.....	47, 319	Norfolk.....	29, 233		
Franklin.....	3, 511	Plymouth.....	16, 325		

MICHIGAN

Alcona.....	42	Hillsdale.....	536	Montcalm.....	800
Alger.....	300	Houghton.....	2, 100	Montmorency.....	34
Allegan.....	1, 000	Huron.....	492	Muskegon.....	3, 375
Alpena.....	634	Ingham.....	5, 698	Newaygo.....	300
Antrim.....	200	Ionia.....	1, 200	Oakland.....	5, 318
Arenac.....	183	Iosco.....	197	Oceana.....	300
Baraga.....	150	Iron.....	750	Ogemaw.....	67
Barry.....	435	Isabella.....	349	Ontonagon.....	200
Bay.....	3, 716	Jackson.....	5, 527	Osceola.....	250
Benzie.....	200	Kalamazoo.....	6, 488	Oscoda.....	9
Berrien.....	3, 925	Kalkaska.....	50	Otsego.....	104
Branch.....	505	Kent.....	17, 541	Ottawa.....	2, 000
Calhoun.....	5, 109	Keweenaw.....	100	Presque Isle.....	203
Cass.....	600	Lake.....	40	Roscommon.....	18
Charlevoix.....	425	Lapeer.....	365	Saginaw.....	6, 350
Cheboygan.....	270	Leelanau.....	75	Saint Clair.....	3, 459
Chippewa.....	1, 000	Lenawee.....	1, 294	Saint Joseph.....	1, 200
Clare.....	114	Livingston.....	308	Sanilac.....	274
Clinton.....	314	Luce.....	120	Schoolcraft.....	375
Crawford.....	164	Mackinac.....	200	Shiawassee.....	1, 396
Delta.....	1, 800	Macomb.....	1, 699	Tuscola.....	451
Dickinson.....	1, 000	Manistee.....	600	Van Buren.....	975
Eaton.....	715	Marquette.....	2, 600	Washtenaw.....	2, 912
Emmet.....	550	Mason.....	600	Wayne.....	128, 962
Genesee.....	6, 820	Mecosta.....	375	Wexford.....	750
Gladwin.....	95	Menominee.....	850	Miscellaneous.....	4, 899
Gobebie.....	1, 800	Midland.....	333		
Grand Traverse.....	675	Missaukee.....	70	Total.....	250, 147
Gratiot.....	581	Monroe.....	1, 287		

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

MINNESOTA.					
Counties.		Returns.	Counties.		Returns.
Aitkin.....	152	Itasca.....	1,033	Ramsay.....	26,114
Anoka.....	256	Jackson.....	279	Red Lake.....	67
Becker.....	329	Kanabec.....	53	Redwood.....	313
Beltrami.....	546	Kandiyohi.....	596	Renville.....	351
Benton.....	125	Kittson.....	124	Rice.....	911
Big Stone.....	235	Koochiching.....	431	Rock.....	301
Blue Earth.....	1,324	Lac Qui Parle.....	150	Roseau.....	92
Brown.....	568	Lake.....	669	St. Louis.....	15,962
Carlton.....	658	Lesueur.....	398	Scott.....	300
Carver.....	320	Lincoln.....	124	Sherburne.....	83
Cass.....	209	Lyon.....	488	Sibley.....	158
Chippewa.....	392	McLeod.....	353	Stearns.....	1,644
Chisago.....	222	Mahnomen.....	63	Steele.....	52
Clay.....	567	Marshall.....	204	Stevens.....	158
Clearwater.....	66	Martin.....	491	Swift.....	429
Cook.....	15	Meeker.....	268	Todd.....	420
Cottonwood.....	178	Mille Lacs.....	182	Traverse.....	117
Crow Wing.....	940	Morrison.....	450	Wabasha.....	588
Dakota.....	949	Mower.....	1,026	Wadena.....	205
Dodge.....	184	Murray.....	113	Waseca.....	440
Douglas.....	359	Nicollet.....	180	Washington.....	674
Faribault.....	923	Nobles.....	408	Watsonwan.....	429
Fillmore.....	427	Norman.....	172	Wilkin.....	696
Freeborn.....	931	Olmsted.....	1,608	Winona.....	1,677
Goodhue.....	988	Otter Tail.....	767	Wright.....	639
Grant.....	163	Pennington.....	344	Yellow Medicine.....	275
Hennepin.....	45,807	Pine.....	216	Total.....	124,501
Houston.....	162	Pipestone.....	543		
Hubbard.....	80	Polk.....	988		
Isanti.....	111	Pope.....	199		

MISSISSIPPI.					
Adams..... 750			Itawamba..... Not reported.		
Alcorn..... 268	Jackson..... 258	Pike..... 1,202	Pontotoc..... 47		
Amite..... 57	Jasper..... 50	Prentiss..... 98	Quitman..... 136		
Attala..... 86	Jefferson..... 70	Rankin..... 42	Scott..... 63		
Benton..... 10	Jefferson Davis..... 18	Sharkey..... 152	Simpson..... 94		
Bolivar..... 828	Jones..... 838	Smith..... 5	Stone..... 42		
Calhoun..... 18	Kemper..... 35	Sunflower..... 473	Tallahatchie..... 335		
Carroll..... 54	Lafayette..... 76	Tate..... 91	Tippah..... 56		
Chickasaw..... 173	Lamar..... 144	Tishomingo..... 39	Tunica..... 180		
Choctaw..... 38	Lauderdale..... 2,311	Union..... 147	Walthall..... 72		
Claiborne..... 89	Lawrence..... 42	Warren..... 2,206	Washington..... 1,469		
Clarke..... 142	Leake..... 13	Wayne..... 71	Webster..... 40		
Clay..... 160	Lee..... 916	Wilkinson..... 61	Winston..... 89		
Coahoma..... 1,213	Leflore..... 312	Yalobusha..... 359	Yazoo..... 409		
Copiah..... 248	Lincoln..... 312	Total.....	25,614		
Covington..... 128	Lowndes..... 475				
De Soto..... 124	Madison..... 288				
Forrest..... 927	Marion..... 167				
Franklin..... 19	Marshall..... 145				
George..... 61	Monroe..... 305				
Greene..... 80	Montgomery..... 143				
Grenada..... 219	Neshoba..... 131				
Hancock..... 151	Newton..... 61				
Harrison..... 950	Noxubee..... 142				
Hinds..... 2,408	Oktibbeha..... 102				
Holmes..... 452	Panola..... 206				
Humphreys..... 197	Pearl River..... 199				
Issaquena..... 26	Perry..... 56				

MISSOURI.					
Adair..... 672	Clark..... 103	Howard..... 337			
Andrew..... 130	Clay..... 610	Howell..... 190			
Atchison..... 290	Clinton..... 370	Iron..... 62			
Audrain..... 552	Cole..... 730	Jackson..... 39,915			
Barry..... 460	Cooper..... 325	Jasper..... 2,685			
Barton..... 310	Crawford..... 57	Jefferson..... 823			
Bates..... 400	Dade..... 80	Johnson..... 400			
Benton..... 70	Dallas..... 15	Knox..... 103			
Bollinger..... 38	Daviess..... 140	Laclede..... 95			
Boone..... 703	Dekalb..... 150	Lafayette..... 890			
Buchanan..... 6,470	Dent..... 70	Lawrence..... 250			
Butler..... 468	Douglas..... 20	Lewis..... 190			
Caldwell..... 150	Dunklin..... 283	Lincoln..... 170			
Callaway..... 264	Franklin..... 602	Linn..... 994			
Camden..... 10	Gasconade..... 107	Livingston..... 380			
Cape Girardeau..... 876	Gentry..... 330	McDonald..... 80			
Carroll..... 380	Greene..... 1,260	Macon..... 546			
Carter..... 20	Grundy..... 530	Madison..... 80			
Cass..... 320	Harrison..... 180	Maries..... 21			
Cedar..... 60	Henry..... 490	Marion..... 1,566			
Chariton..... 280	Hickory..... 6	Mercer..... 55			
Christian..... 50	Holt..... 250	Miller..... 205			

MISSISSIPPI.

Adams.....	750	Itawamba.....	Not reported.	Pike.....	1,202
Alcorn.....	268	Jackson.....	258	Pontotoc.....	47
Amite.....	57	Jasper.....	50	Prentiss.....	98
Attala.....	86	Jefferson.....	77	Quitman.....	136
Benton.....	10	Jefferson Davis.....	18	Rankin.....	42
Bolivar.....	828	Jones.....	338	Scott.....	63
Calhoun.....	18	Kemper.....	35	Sharkey.....	152
Carroll.....	54	Lafayette.....	76	Simpson.....	94
Chickasaw.....	173	Lamar.....	144	Smith.....	5
Choctaw.....	38	Lauderdale.....	2,311	Stone.....	42
Claiborne.....	89	Lawrence.....	42	Sunflower.....	473
Clarke.....	142	Leake.....	13	Tallahatchie.....	335
Clay.....	160	Lee.....	300	Tate.....	91
Coahoma.....	1,213	Leflore.....	916	Tippah.....	56
Copiah.....	248	Lincoln.....	612	Tishomingo.....	39
Covington.....	78	Lowndes.....	475	Tunica.....	180
De Soto.....	124	Madison.....	288	Union.....	147
Forrest.....	927	Marion.....	167	Walthall.....	72
Franklin.....	61	Marshall.....	145	Warren.....	2,206
George.....	19	Monroe.....	305	Washington.....	1,469
Greene.....	80	Montgomery.....	143	Wayne.....	71
Grenada.....	219	Neshoba.....	61	Webster.....	40
Hancock.....	151	Newton.....	131	Wilkinson.....	61
Harrison.....	950	Noxubee.....	142	Winston.....	89
Hinds.....	2,408	Oktibbeha.....	102	Yalobusha.....	359
Holmes.....	452	Panola.....	206	Yazoo.....	409
Humphreys.....	197	Pearl River.....	199		
Issaquena.....	26	Perry.....	56	Total.....	25,614

MISSOURI.

Adair.....	672	Clark.....	103	Howard.....	337
Andrew.....	150	Clay.....	610	Howell.....	190
Atchison.....	290	Clinton.....	370	Iron.....	62
Audrain.....	552	Cole.....	730	Jackson.....	39,915
Barry.....	460	Cooper.....	325	Jasper.....	2,685
Barton.....	310	Crawford.....	57	Jefferson.....	823
Bates.....	400	Dade.....	80	Johnson.....	400
Benton.....	70	Dallas.....	15	Knox.....	103
Bollinger.....	38	Davies.....	140	Laclede.....	95
Boone.....	703	Dekalb.....	150	Lafayette.....	890
Buchanan.....	6,470	Dent.....	70	Lawrence.....	250
Butler.....	468	Douglas.....	20	Lewis.....	190
Caldwell.....	150	Dunklin.....	283	Lincoln.....	170
Callaway.....	264	Franklin.....	602	Linn.....	994
Camden.....	10	Gasconade.....	107	Livingston.....	380
Cape Girardeau.....	876	Gentry.....	330	McDonald.....	80
Carroll.....	380	Greene.....	1,260	Macon.....	546
Carter.....	20	Grundy.....	530	Madison.....	80
Cass.....	320	Harrison.....	180	Maries.....	21
Cedar.....	60	Henry.....	490	Marion.....	1,566
Chariton.....	280	Hickory.....	6	Mercer.....	55
Christian.....	50	Holt.....	250	Miller.....	205

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

MISSOURI—Continued.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Mississippi.....	245	Polk.....	100	Shannon.....	17
Moniteau.....	175	Pulaski.....	63	Shelby.....	143
Monroe.....	196	Putnam.....	90	Stoddard.....	163
Montgomery.....	209	Ralls.....	77	Stone.....	83
Morgan.....	60	Randolph.....	1,618	Sullivan.....	330
New Madrid.....	220	Ray.....	460	Taney.....	70
Newton.....	210	Reynolds.....	32	Texas.....	40
Nodaway.....	440	Ripley.....	40	Vernon.....	490
Oregon.....	144	St. Charles.....	633	Warren.....	100
Osage.....	60	St. Clair.....	70	Washington.....	72
Ozark.....	1	Ste. Genevieve.....	145	Wayne.....	109
Pemiscot.....	327	St. Francois.....	845	Webster.....	100
Perry.....	105	St. Louis.....	7,374	Worth.....	80
Pettis.....	1,480	Saline.....	960	Wright.....	110
Phelps.....	220	Schuyler.....	79	City of St. Louis.....	82,709
Pike.....	365	Scotland.....	74		
Platte.....	240	Scott.....	823	Total.....	172,519

MONTANA.

Beaverhead.....	571	Granite.....	264	Ravalli.....	273
Big Horn.....	203	Hill.....	744	Richland.....	171
Blaine.....	172	Jefferson.....	165	Roosevelt.....	403
Broadwater.....	96	Judith Basin.....	188	Rosebud.....	366
Carbon.....	1,090	Lewis and Clark.....	2,506	Sanders.....	182
Carter.....	39	Liberty.....	21	Sheridan.....	131
Cascade.....	4,303	Lincoln.....	415	Silver Bow.....	7,028
Chouteau.....	198	McCone.....	21	Stillwater.....	127
Custer.....	950	Madison.....	177	Sweet Grass.....	111
Daniels.....	82	Meagher.....	134	Teton.....	109
Dawson.....	630	Mineral.....	156	Toole.....	166
Deer Lodge.....	738	Missoula.....	3,204	Treasure.....	29
Fallon.....	75	Musselshell.....	1,264	Valley.....	217
Fergus.....	1,269	Park.....	1,084	Wheatland.....	373
Flathead.....	1,197	Phillips.....	191	Wibaux.....	45
Gallatin.....	903	Pondera.....	165	Yellowstone.....	2,927
Garfield.....	36	Powder River.....	42		
Glacier.....	174	Powell.....	665	Total.....	36,907
Golden Valley.....	52	Prairie.....	65		

NEBRASKA.

Adams.....	1,140	Furnas.....	417	Nuckolls.....	470
Antelope.....	268	Gage.....	1,289	Otoe.....	796
Arthur.....	8	Garden.....	92	Pawnee.....	143
Banner.....	6	Garfield.....	42	Perkins.....	91
Blaine.....	10	Gosper.....	47	Phelps.....	439
Boone.....	340	Grant.....	88	Pierce.....	256
Box Butte.....	486	Greeley.....	151	Platte.....	829
Boyd.....	115	Hall.....	1,786	Polk.....	293
Brown.....	147	Hamilton.....	407	Redwillow.....	811
Buffalo.....	995	Harlan.....	209	Richardson.....	743
Burlingame.....	479	Hayes.....	19	Rock.....	39
Butler.....	737	Hitchcock.....	153	Saline.....	920
Cass.....	815	Holt.....	225	Sarpy.....	283
Cedar.....	529	Hooker.....	27	Saunders.....	833
Chase.....	203	Howard.....	254	Scotts Bluff.....	851
Cherry.....	224	Jefferson.....	945	Seward.....	605
Cheyenne.....	364	Johnson.....	225	Sheridan.....	248
Clay.....	348	Kearney.....	310	Sherman.....	122
Collins.....	427	Keith.....	183	Sioux.....	63
Cuming.....	657	Keyapaha.....	28	Stanton.....	248
Custer.....	433	Kimball.....	155	Thayer.....	489
Dakota.....	215	Knox.....	593	Thomas.....	33
Dawes.....	643	Lancaster.....	7,542	Thurston.....	219
Dawson.....	523	Lincoln.....	1,102	Valley.....	231
Deuel.....	112	Logan.....	35	Washington.....	413
Dixon.....	478	Loup.....	8	Wayne.....	412
Dodge.....	1,810	McPherson.....	7	Webster.....	281
Douglas.....	27,596	Madison.....	1,612	Wheeler.....	13
Dundy.....	109	Merrick.....	353	York.....	520
Fillmore.....	328	Morrill.....	297		
Franklin.....	322	Nance.....	151	Total.....	71,853
Frontier.....	154	Nemaha.....	386		

NEVADA.

Churchill.....	238	Lander.....	203	Storey.....	246
Clark.....	713	Lincoln.....	120	Washoe.....	3,917
Douglas.....	192	Lyon.....	406	White Pine.....	440
Elko.....	974	Mineral.....	122		
Esmeralda.....	211	Nye.....	1,039	Total.....	9,719
Eureka.....	127	Ormsby.....	80		
Humboldt.....	387	Pershing.....	304		

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

NEW HAMPSHIRE.					
Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Belknap.....	1,182	Grafton.....	2,931	Strafford.....	2,691
Carroll.....	463	Hillsborough.....	11,706	Sullivan.....	1,229
Cheshire.....	1,888	Merrimack.....	4,014	Total.....	32,410
Coos.....	2,214	Rockingham.....	4,092		
NEW JERSEY.					
Atlantic.....	5,420	Hudson.....	50,048	Salem.....	1,810
Bergen.....	20,104	Hunterdon.....	1,349	Somerset.....	2,463
Burlington.....	4,870	Mercer.....	12,870	Sussex.....	893
Camden.....	15,664	Middlesex.....	11,013	Union.....	23,610
Cape May.....	1,255	Monmouth.....	6,270	Warren.....	2,919
Cumberland.....	2,680	Morris.....	6,803	Total.....	269,096
Essex.....	70,307	Ocean.....	1,150		
Gloucester.....	3,234	Passaic.....	18,364		
NEW MEXICO.					
Bernalillo.....	2,581	Hidalgo.....	121	San Juan.....	72
Catron.....	57	Lea.....	28	San Miguel.....	729
Chaves.....	465	Lincoln.....	227	Santa Fe.....	530
Colfax.....	2,021	Luna.....	303	Sierra.....	56
Curry.....	633	McKinley.....	829	Socorro.....	238
De Baca.....	37	Mora.....	66	Taos.....	64
Dona Ana.....	268	Otero.....	154	Torrance.....	109
Eddy.....	297	Quay.....	397	Union.....	167
Grant.....	640	Rio Arriba.....	182	Valencia.....	288
Guadalupe.....	91	Roosevelt.....	57	Total.....	11,780
Harding.....	36	Sandoval.....	37		
NEW YORK.					
Albany.....	14,623	Jefferson.....	4,789	St. Lawrence.....	2,964
Allegany.....	1,243	Kings.....	193,086	Saratoga.....	3,445
Bronx.....	33,730	Lewis.....	1,675	Schenectady.....	9,525
Broome.....	10,875	Livingston.....	1,693	Schoharie.....	600
Cattaraugus.....	4,982	Madison.....	2,251	Schuyler.....	412
Cayuga.....	3,412	Monroe.....	34,655	Seneca.....	749
Chautauqua.....	6,737	Montgomery.....	4,125	Stauben.....	4,445
Chemung.....	4,914	Nassau.....	16,361	Suffolk.....	6,655
Chemung.....	1,688	New York.....	412,490	Sullivan.....	1,100
Chenango.....	1,239	Niagara.....	9,707	Tioga.....	975
Clinton.....	1,950	Onondaga.....	12,601	Tompkins.....	2,675
Columbia.....	1,708	Ontario.....	26,338	Ulster.....	3,375
Cortland.....	1,351	Orange.....	3,008	Warren.....	1,800
Delaware.....	5,275	Orleans.....	1,125	Washington.....	1,950
Dutchess.....	60,939	Oswego.....	3,281	Wayne.....	1,875
Erie.....	1,080	Otsego.....	2,736	Westchester.....	31,950
Essex.....	1,912	Putnam.....	605	Wyoming.....	1,023
Franklin.....	2,250	Queens.....	42,894	Yates.....	1,023
Fulton.....	1,794	Rensselaer.....	7,650	Miscellaneous.....	22,689
Genesee.....	825	Richmond.....	6,813	Total.....	1,066,637
Hamilton.....	40	Rockland.....	3,000		
Herkimer.....	3,750				
NORTH CAROLINA.					
Alamance.....	575	Franklin.....	100	Pamlico.....	20
Alexander.....	50	Gaston.....	865	Pasquotank.....	455
Alleghany.....	10	Gates.....	20	Pender.....	30
Anson.....	175	Graham.....	10	Perquimans.....	70
Ashe.....	25	Granville.....	245	Person.....	125
Avery.....	30	Greene.....	35	Pitt.....	600
Beaufort.....	430	Guilford.....	3,686	Polk.....	60
Bertie.....	60	Halifax.....	670	Randolph.....	165
Bladen.....	60	Harnett.....	155	Richmond.....	615
Brunswick.....	60	Haywood.....	295	Robeson.....	455
Buncombe.....	3,116	Henderson.....	250	Rockingham.....	670
Burke.....	190	Hertford.....	50	Rowan.....	1,420
Cabarrus.....	450	Hoke.....	40	Rutherford.....	220
Caldwell.....	160	Hyde.....	20	Sampson.....	90
Camden.....	15	Iredell.....	515	Scotland.....	175
Carteret.....	155	Jackson.....	505	Stanly.....	240
Caswell.....	15	Johnston.....	300	Stokes.....	55
Catawba.....	440	Jones.....	10	Surry.....	290
Chatham.....	80	Lee.....	190	Swain.....	100
Cherokee.....	75	Lenoir.....	530	Transylvania.....	95
Chowan.....	160	Lincoln.....	145	Tyrrell.....	15
Clay.....	5	McDowell.....	175	Union.....	335
Cleveland.....	270	Macon.....	35	Vance.....	450
Columbus.....	185	Madison.....	50	Wake.....	2,510
Craven.....	605	Martin.....	135	Warren.....	190
Cumberland.....	720	Mecklenburg.....	5,023	Washington.....	60
Currituck.....	25	Mitchell.....	45	Watauga.....	25
Dare.....	15	Montgomery.....	85	Wayne.....	660
Davidson.....	425	Moore.....	310	Wilkes.....	160
Davie.....	65	Nash.....	110	Wilson.....	825
Duplin.....	175	New Hanover.....	2,935	Yadkin.....	20
Durham.....	1,695	Northampton.....	85	Yancey.....	40
Edgecombe.....	1,760	Onslow.....	30		
Forsyth.....	3,266	Orange.....	180	Total.....	44,161

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

NORTH DAKOTA.					
Counties.		Returns.	Counties.		Returns.
Adams.....	70	Griggs.....	205	Richland.....	585
Barnes.....	567	Hettinger.....	75	Rolette.....	115
Benson.....	230	Kidder.....	75	Sargent.....	150
Billings.....	55	La Moure.....	200	Sheridan.....	115
Bottineau.....	210	Logan.....	40	Sioux.....	25
Bowman.....	75	McHenry.....	170	Slope.....	165
Burke.....	177	McIntosh.....	165	Stark.....	455
Burleigh.....	880	McKenzie.....	55	Steele.....	115
Cass.....	3, 299	McLean.....	390	Stutsman.....	980
Cavalier.....	380	Mercer.....	75	Towner.....	185
Dickey.....	297	Morton.....	690	Traill.....	290
Divide.....	175	Mountrail.....	170	Walsli.....	480
Dunn.....	75	Nelson.....	205	Ward.....	1, 172
Eddy.....	230	Oliver.....	10	Wells.....	250
Emmons.....	110	Pembina.....	230	Williams.....	475
Foster.....	210	Pierce.....	90		
Golden Valley.....	155	Ramsey.....	690	Total.....	18, 440
Grand Forks.....	1, 648	Ransom.....	365		
Grant.....	90	Renville.....	50		
OHIO.					
Adams.....	89	Hamilton.....	50, 889	Noble.....	164
Allen.....	3, 675	Hancock.....	1, 369	Ottawa.....	922
Ashland.....	637	Hardin.....	711	Paulding.....	275
Ashtabula.....	4, 218	Harrison.....	711	Perry.....	1, 212
Athens.....	1, 803	Henry.....	464	Pickaway.....	380
Auglaize.....	718	Highland.....	651	Pike.....	74
Belmont.....	3, 369	Hocking.....	551	Portage.....	2, 264
Brown.....	183	Holmes.....	504	Preble.....	434
Butler.....	4, 991	Huron.....	2, 277	Putnam.....	438
Carroll.....	283	Jackson.....	401	Richland.....	2, 894
Champaign.....	710	Jefferson.....	6, 035	Ross.....	1, 485
Clark.....	4, 537	Knox.....	612	Sandusky.....	1, 415
Clermont.....	544	Lake.....	3, 267	Scioto.....	2, 542
Clinton.....	598	Lawrence.....	861	Seneca.....	1, 662
Columbiana.....	5, 473	Licking.....	1, 830	Shelby.....	593
Coshocton.....	649	Logan.....	1, 039	Stark.....	14, 989
Crawford.....	2, 236	Lorain.....	11, 056	Summit.....	24, 736
Cuyahoga.....	61, 446	Lucas.....	23, 088	Trumbull.....	4, 442
Darke.....	707	Madison.....	341	Tuscarawas.....	2, 792
Defiance.....	441	Mahoning.....	30, 595	Union.....	230
Delaware.....	602	Marion.....	2, 212	Van Wert.....	745
Erie.....	2, 811	Medina.....	993	Vinton.....	101
Fairfield.....	1, 431	Meigs.....	690	Warren.....	684
Fayette.....	632	Mercer.....	419	Washington.....	1, 371
Franklin.....	26, 463	Miami.....	1, 921	Wayne.....	2, 124
Fulton.....	385	Monroe.....	268	Williams.....	622
Gallia.....	145	Montgomery.....	15, 691	Wood.....	1, 750
Geauga.....	170	Morgan.....	109	Wyandot.....	419
Greene.....	994	Morrow.....	114		
Guernsey.....	2, 036	Muskingum.....	2, 692	Total.....	367 096
OKLAHOMA.					
Adair.....	95	Greer.....	205	Oklahoma.....	11, 879
Alfalfa.....	330	Harmon.....	108	Oklmulgee.....	2, 993
Atoka.....	98	Harper.....	38	Osage.....	2, 621
Beaver.....	81	Haskell.....	92	Ottawa.....	708
Beckham.....	339	Hughes.....	258	Pawnee.....	753
Blaine.....	273	Jackson.....	488	Payne.....	1, 289
Bryan.....	345	Jefferson.....	162	Pittsburg.....	1, 757
Caddo.....	516	Johnston.....	74	Pontotoc.....	514
Canadian.....	1, 266	Kay.....	1, 714	Pottawatomie.....	1, 196
Carter.....	2, 103	Kingfisher.....	301	Pushmataha.....	83
Cherokee.....	72	Kiowa.....	372	Roger Mills.....	18
Choctaw.....	469	Latimer.....	263	Rogers.....	288
Cimarron.....	27	Le Flore.....	258	Seminole.....	135
Cleveland.....	309	Lincoln.....	570	Sequoyah.....	108
Coal.....	223	Logan.....	713	Stephens.....	932
Comanche.....	750	Love.....	81	Texas.....	222
Cotton.....	351	McClain.....	180	Tillman.....	390
Craig.....	243	McCurtain.....	225	Tulsa.....	13, 348
Creek.....	3, 424	McIntosh.....	180	Wagoner.....	164
Custer.....	444	Major.....	150	Washington.....	1, 988
Delaware.....	27	Marshall.....	90	Washita.....	288
Dewey.....	54	Mayes.....	83	Woods.....	369
Ellis.....	99	Murray.....	126	Woodward.....	278
Garfield.....	1, 950	Muskogee.....	3, 663		
Garvin.....	464	Noble.....	413	Total.....	69, 381
Grady.....	900	Nowata.....	375		
Grant.....	372	Okfuskee.....	254		

TABLE 15.—Personal returns by counties, calendar year 1921—Continued.

OREGON.					
Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Baker.....	1,044	Hood River.....	432	Polk.....	458
Benton.....	619	Jackson.....	1,064	Sherman.....	400
Clackamas.....	1,757	Jefferson.....	89	Tillamook.....	390
Clatsop.....	1,833	Josephine.....	310	Umatilla.....	2,091
Columbia.....	590	Klamath.....	782	Union.....	1,220
Coos.....	1,163	Lake.....	181	Wallowa.....	289
Crook.....	103	Lane.....	1,564	Wasco.....	882
Curry.....	108	Lincoln.....	90	Washington.....	1,004
Deschutes.....	599	Linn.....	723	Wheeler.....	66
Douglas.....	945	Malheur.....	297	Yamhill.....	620
Gilliam.....	257	Marion.....	1,888		
Grant.....	137	Morrow.....	280	Total.....	62,804
Harney.....	110	Multnomah.....	38,419		

PENNSYLVANIA.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Adams.....	499	Erie.....	12,203	Northumberland.....	5,539
Allegheny.....	149,796	Fayette.....	9,161	Perry.....	365
Armstrong.....	3,271	Forest.....	9	Philadelphia.....	166,444
Beaver.....	7,632	Franklin.....	1,618	Pike.....	111
Bedford.....	473	Fulton.....	15	Potter.....	433
Berks.....	10,832	Greene.....	540	Schuylkill.....	10,690
Blair.....	8,579	Huntingdon.....	822	Snyder.....	113
Bradford.....	1,975	Indiana.....	2,710	Somerset.....	3,431
Bucks.....	2,800	Jefferson.....	2,592	Sullivan.....	280
Butler.....	3,424	Juniata.....	171	Susquehanna.....	1,223
Cambria.....	13,714	Lackawanna.....	16,298	Tioga.....	713
Cameron.....	136	Lancaster.....	8,934	Union.....	312
Carbon.....	3,637	Lawrence.....	6,883	Venango.....	5,041
Center.....	1,598	Lebanon.....	2,428	Warren.....	2,230
Chester.....	4,425	Lehigh.....	6,663	Washington.....	9,802
Clarion.....	996	Luzerne.....	17,411	Wayne.....	572
Clearfield.....	3,838	Lycoming.....	5,696	Westmoreland.....	15,327
Clinton.....	1,680	McKean.....	3,833	Wyoming.....	234
Columbia.....	1,387	Mercer.....	5,223	York.....	6,238
Crawford.....	2,589	Mifflin.....	713	Miscellaneous.....	5,261
Cumberland.....	2,338	Monroe.....	640		
Dauphin.....	13,004	Montgomery.....	16,357	Total.....	621,103
Delaware.....	14,111	Montour.....	136		
Elk.....	2,119	Northampton.....	10,785		

RHODE ISLAND.

Counties.	Returns.
Bristol.....	1,031
Kent.....	2,433
Newport.....	3,308
Providence.....	39,347
Washington.....	1,938
Total.....	48,057

SOUTH CAROLINA.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Abbeville.....	392	Dillon.....	201	McCormick.....	53
Aiken.....	325	Dorchester.....	190	Marion.....	242
Allendale.....	70	Edgefield.....	181	Marlboro.....	410
Anderson.....	976	Fairfield.....	123	Newberry.....	304
Bamberg.....	140	Florence.....	1,289	Oconee.....	212
Barnwell.....	104	Georgetown.....	347	Orangeburg.....	508
Beaufort.....	201	Greenville.....	2,719	Pickens.....	154
Berkeley.....	70	Greenwood.....	426	Richland.....	3,652
Calhoun.....	87	Hampton.....	89	Saluda.....	51
Charleston.....	5,264	Horry.....	131	Spartanburg.....	1,812
Cherokee.....	242	Jasper.....	31	Sumter.....	656
Chester.....	396	Kershaw.....	261	Union.....	258
Chesterfield.....	196	Lancaster.....	130	Williamsburg.....	178
Clarendon.....	132	Laurens.....	371	York.....	686
Colleton.....	102	Lee.....	80		
Darlington.....	605	Lexington.....	208	Total.....	25,160

SOUTH DAKOTA.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Armstrong.....	Not reported.	Day.....	287	Jerauld.....	108
Aurora.....	130	Deuel.....	125	Jones.....	88
Beadle.....	1,242	Dewey.....	118	Kingsbury.....	257
Bennett.....	5	Douglas.....	77	Lake.....	361
Bon Homme.....	234	Edmunds.....	154	Lawrence.....	1,078
Brookings.....	398	Fall River.....	330	Linn.....	247
Brown.....	2,481	Faulk.....	152	Lyman.....	51
Brule.....	201	Grant.....	251	McCook.....	143
Buffalo.....	12	Gregory.....	239	McPherson.....	116
Butte.....	200	Haakon.....	43	Marshall.....	160
Campbell.....	89	Hamlin.....	115	Meade.....	141
Charles Mix.....	413	Hand.....	132	Mellette.....	Not reported.
Clark.....	213	Hanson.....	121	Miner.....	171
Clay.....	288	Harding.....	29	Minnehaha.....	3,222
Codington.....	1,017	Hughes.....	460	Moody.....	183
Corson.....	161	Hutchinson.....	272	Pennington.....	480
Custer.....	93	Hyde.....	76	Perkins.....	112
Davison.....	1,181	Jackson.....	11	Potter.....	115

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

SOUTH DAKOTA—Continued.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Roberts.....	213	Todd.....	63	Washington.....	2
Sanborn.....	136	Tripp.....	207	Yankton.....	542
Shannon.....	16	Turner.....	406	Ziebach.....	30
Spink.....	638	Union.....	321		
Stanley.....	78	Walworth.....	559	Total.....	21,681
Sully.....	87	Washabaugh.....	Not reported.		

TENNESSEE.

Anderson.....	114	Hancock.....	4	Obion.....	258
Bedford.....	164	Hardeman.....	107	Overton.....	57
Benton.....	41	Hardin.....	39	Perry.....	19
Bledsoe.....	17	Hawkins.....	142	Pickett.....	2
Blount.....	303	Haywood.....	206	Polk.....	190
Bradley.....	268	Henderson.....	96	Putnam.....	158
Campbell.....	333	Henry.....	522	Rhea.....	101
Cannon.....	22	Hickman.....	46	Roane.....	377
Carroll.....	97	Houston.....	19	Robertson.....	401
Carter.....	76	Humphreys.....	54	Rutherford.....	325
Cheatham.....	30	Jackson.....	14	Scott.....	70
Chester.....	30	James (see Hamilton).		Sequatchie.....	18
Claiborne.....	221	Jefferson.....	85	Sevier.....	33
Clay.....	8	Johnson.....	39	Shelby.....	18,974
Cocke.....	130	Knox.....	6,197	Smith.....	59
Coffee.....	200	Lake.....	87	Stewart.....	28
Crockett.....	58	Lauderdale.....	218	Sullivan.....	882
Cumberland.....	26	Lawrence.....	140	Sumner.....	229
Davidson.....	12,349	Lewis.....	18	Tipton.....	209
Decatur.....	5	Lincoln.....	227	Trousdale.....	25
De Kalb.....	36	Loudon.....	203	Unicoi.....	482
Dickson.....	152	McMinn.....	659	Union.....	2
Dyer.....	339	McNairy.....	33	Van Buren.....	1
Fayette.....	173	Macon.....	10	Warren.....	89
Fentress.....	78	Madison.....	1,898	Washington.....	902
Franklin.....	295	Marion.....	219	Wayne.....	19
Gibson.....	316	Marshall.....	138	Weakley.....	181
Giles.....	180	Mauzy.....	651	White.....	145
Grainger.....	21	Meigs.....	2	Williamson.....	312
Greene.....	214	Monroe.....	47	Wilson.....	175
Grundy.....	115	Montgomery.....	523		
Hamblen.....	289	Moore.....	110	Total.....	60,949
Hamilton.....	6,634	Morgan.....	139		

TEXAS.

Anderson.....	930	Comal.....	348	Gray.....	202
Andrews.....	3	Comanche.....	170	Grayson.....	3,385
Angelina.....	471	Concho.....	90	Gregg.....	455
Aransas.....	42	Cooke.....	517	Grimes.....	267
Archer.....	120	Coryell.....	174	Guadalupe.....	454
Armstrong.....	102	Cottle.....	72	Hale.....	590
Atascosa.....	170	Crane.....	Not reported.	Hall.....	259
Austin.....	310	Crockett.....	Not reported.	Hamilton.....	133
Bailey.....	3	Crosby.....	138	Hansford.....	43
Bandera.....	16	Culberson.....	26	Hardeman.....	460
Bastrop.....	555	Dallam.....	414	Hardin.....	565
Baylor.....	118	Dallas.....	27,242	Harris.....	25,758
Bee.....	224	Dawson.....	184	Harrison.....	1,100
Bell.....	1,471	Deaf Smith.....	161	Hartley.....	15
Bexar.....	14,700	Delta.....	159	Haskell.....	161
Blanco.....	27	Denton.....	559	Hays.....	349
Borden.....	2	Dewitt.....	549	Hemphill.....	211
Bosque.....	270	Dickens.....	90	Henderson.....	189
Bowie.....	1,120	Dimmit.....	63	Hidalgo.....	735
Brazoria.....	843	Donley.....	273	Hill.....	691
Brazos.....	414	Duval.....	78	Hockley.....	1
Brewster.....	151	Eastland.....	2,049	Hood.....	29
Briscoe.....	16	Ector.....	18	Hopkins.....	294
Brooks.....	57	Edwards.....	25	Houston.....	146
Brown.....	630	Ellis.....	1,334	Howard.....	467
Burleson.....	274	El Paso.....	9,638	Hudspeth.....	48
Burnet.....	113	Erath.....	467	Hunt.....	1,209
Caldwell.....	565	Falls.....	502	Hutchinson.....	15
Calhoun.....	58	Fannin.....	503	Irion.....	15
Callahan.....	308	Fayette.....	465	Jack.....	145
Cameron.....	1,000	Fisher.....	131	Jackson.....	85
Camp.....	117	Floyd.....	228	Jasper.....	205
Carson.....	187	Foard.....	153	Jeff Davis.....	53
Cass.....	109	Fort Bend.....	443	Jefferson.....	7,960
Castro.....	13	Franklin.....	43	Jim Hogg.....	59
Chambers.....	Not reported.	Freestone.....	474	Jim Wells.....	106
Cherokee.....	435	Frio.....	118	Johnson.....	1,103
Childress.....	541	Gaines.....	21	Jones.....	521
Clay.....	317	Galveston.....	6,562	Karnes.....	341
Coke.....	40	Garza.....	86	Kaufman.....	770
Coleman.....	322	Gillespie.....	177	Kendall.....	128
Collin.....	1,104	Glasscock.....	6	Kenedy.....	Not reported.
Collingsworth.....	269	Goliad.....	9	Kent.....	29
Colorado.....	362	Gonzales.....	283	Kerr.....	164

TABLE 15.—Personal returns by counties, calendar year 1921—Continued.

TEXAS—Continued.					
Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Kimble.....	75	Navarro.....	1,152	Sterling.....	44
King.....	2	Newton.....	104	Stonewall.....	47
Kinney.....	91	Nolan.....	481	Sutton.....	92
Kleberg.....	553	Nueces.....	991	Swisher.....	39
Knox.....	252	Ochiltree.....	54	Tarrant.....	14,316
Lamar.....	1,116	Oldham.....	20	Taylor.....	1,219
Lamb.....	25	Orange.....	858	Terrell.....	126
Lampasas.....	189	Palo Pinto.....	848	Terry.....	36
La Salle.....	66	Panola.....	93	Throckmorton.....	46
Lavaca.....	919	Parker.....	367	Titus.....	128
Lee.....	88	Parmer.....	28	Tom Green.....	953
Leon.....	80	Pecos.....	132	Travis.....	3,136
Liberty.....	527	Polk.....	137	Trinity.....	207
Limestone.....	1,652	Potter.....	2,520	Tyler.....	92
Lipscomb.....	40	Presidio.....	212	Upshur.....	90
Live Oak.....	33	Rains.....	19	Upton.....	12
Llano.....	129	Randall.....	130	Uvalde.....	298
Loving.....	0	Reagan.....	13	Valverde.....	492
Lubbock.....	622	Real.....	9	Van Zandt.....	179
Lynn.....	35	Red River.....	302	Victoria.....	545
McCulloch.....	219	Reeves.....	216	Walker.....	184
McLennan.....	4,411	Refugio.....	79	Waller.....	83
McMullen.....	1	Roberts.....	100	Ward.....	48
Madison.....	43	Robertson.....	329	Washington.....	301
Marion.....	83	Rockwall.....	75	Webb.....	985
Martin.....	42	Runnels.....	453	Wharton.....	467
Mason.....	75	Rusk.....	142	Wheeler.....	104
Matagorda.....	528	Sabine.....	113	Wichita.....	11,080
Maverick.....	338	San Augustine.....	104	Wilbarger.....	524
Medina.....	182	San Jacinto.....	22	Willacy.....	11
Menard.....	69	San Patricio.....	359	Williamson.....	1,236
Midland.....	162	San Saba.....	104	Wilson.....	168
Milan.....	464	Schleicher.....	64	Winkler.....	Not reported.
Mills.....	70	Scurry.....	134	Wise.....	157
Mitchell.....	198	Shackelford.....	198	Wood.....	233
Montague.....	208	Shelby.....	210	Yoakum.....	1
Montgomery.....	233	Sherman.....	20	Young.....	750
Moore.....	14	Smith.....	1,084	Zapata.....	1
Morris.....	43	Somervell.....	14	Zavalla.....	26
Motley.....	49	Starr.....	71		
Nacogdoches.....	321	Stephens.....	1,140	Total.....	200,188

UTAH.			
Beaver.....	194	Juab.....	427
Boxelder.....	431	Kane.....	21
Cache.....	575	Millard.....	157
Carbon.....	2,777	Morgan.....	81
Daggett.....	2	Piute.....	45
Davis.....	332	Rich.....	20
Duchesne.....	42	Salt Lake.....	14,815
Emery.....	184	San Juan.....	11
Garfield.....	12	Sanpete.....	232
Grand.....	81	Sevier.....	168
Iron.....	59	Summit.....	331
Tooele.....			
Uintah.....			
Utah.....			
Wasatch.....			
Washington.....			
Wayne.....			
Weber.....			
Total.....			26,128

VERMONT.			
Addison.....	369	Grand Isle.....	81
Bennington.....	1,228	Lamoille.....	218
Caledonia.....	1,126	Orange.....	360
Chittenden.....	2,814	Orleans.....	697
Essex.....	334	Rutland.....	3,093
Franklin.....	1,419	Washington.....	2,449
Windham.....			
Windsor.....			
Total.....			17,746

VIRGINIA.			
Accomac.....	476	Craig.....	13
Albemarle.....	1,085	Culpeper.....	183
Alexandria (see Arlington).		Cumberland.....	20
Alleghany.....	1,227	Dickenson.....	160
Amelia.....	35	Dinwiddie.....	1,964
Amherst.....	208	Elizabeth City.....	1,607
Appomattox.....	63	Essex.....	18
Arlington.....	4,370	Fairfax.....	595
Augusta.....	1,017	Fauquier.....	315
Bath.....	149	Floyd.....	20
Bedford.....	216	Fluvanna.....	30
Bland.....	10	Franklin.....	99
Botetourt.....	150	Frederick.....	424
Brunswick.....	200	Giles.....	104
Buchanan.....	50	Gloucester.....	63
Buckingham.....	26	Goochland.....	41
Campbell.....	3,223	Grayson.....	96
Caroline.....	99	Greene.....	5
Carroll.....	26	Greensville.....	169
Charles City.....	8	Halifax.....	400
Charlottesville.....	91	Hanover.....	275
Chesterfield.....	196	Henrico.....	17,352
Clarke.....	73	Henry.....	255
		Highland.....	13
Isle of Wight.....			
James City.....			
King and Queen.....			
King George.....			
King William.....			
Lancaster.....			
Lee.....			
Loudoun.....			
Louisa.....			
Lunenburg.....			
Madison.....			
Mathews.....			
Mecklenburg.....			
Middlesex.....			
Montgomery.....			
Nansemond.....			
Nelson.....			
New Kent.....			
Norfolk.....			
Northampton.....			
Northumberland.....			
Nottoway.....			
Orange.....			
Page.....			

TABLE 15.—*Personal returns by counties, calendar year 1921—Continued.*

VIRGINIA—Continued.					
Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Patrick.....	49	Rockbridge.....	420	Tazewell.....	871
Pittsylvania.....	2,377	Rockingham.....	595	Warren.....	94
Powhatan.....	21	Russell.....	560	Warwick.....	3,183
Prince Edward.....	160	Scott.....	80	Washington.....	798
Prince George.....	230	Shenandoah.....	252	Westmoreland.....	49
Princess Anne.....	225	Smyth.....	300	Wise.....	1,275
Prince William.....	360	Southampton.....	260	Wythe.....	197
Pulaski.....	270	Spotsylvania.....	384	York.....	49
Rappahannock.....	24	Stafford.....	23		
Richmond.....	29	Surry.....	56	Total.....	76,257
Roanoke.....	3,351	Sussex.....	12		
WASHINGTON.					
Adams.....	443	Jefferson.....	335	Snohomish.....	3,850
Asotin.....	223	King.....	42,428	Spokane.....	14,553
Benton.....	382	Klitsap.....	2,380	Stevens.....	527
Chelan.....	2,462	Kittitas.....	1,319	Thurston.....	1,597
Clallan.....	353	Klickitat.....	339	Wahkiakum.....	135
Clarke.....	1,496	Lewis.....	1,500	Walla Walla.....	2,424
Columbia.....	496	Lincoln.....	787	Whatcom.....	2,353
Cowlitz.....	384	Mason.....	332	Whitman.....	2,278
Douglas.....	339	Okanogan.....	389	Yakima.....	4,185
Ferry.....	64	Pacific.....	1,075		
Franklin.....	696	Pend Oreille.....	289	Total.....	111,111
Garfield.....	478	Pierce.....	14,031	Miscellaneous.....	4,577
Grant.....	260	San Juan.....	75		
Grays Harbor.....	4,222	Skagit.....	1,498	Total.....	115,688
Island.....	92	Skamania.....	37		
WEST VIRGINIA.					
Barbour.....	448	Kanawha.....	8,964	Preston.....	947
Berkeley.....	980	Lewis.....	858	Putnam.....	300
Boone.....	385	Lincoln.....	190	Raleigh.....	2,400
Braxton.....	308	Logan.....	2,700	Randolph.....	782
Brooke.....	1,403	McDowell.....	3,729	Ritchie.....	540
Cabell.....	5,924	Marion.....	4,746	Roane.....	300
Calhoun.....	114	Marshall.....	1,075	Summers.....	810
Clay.....	148	Mason.....	436	Taylor.....	1,362
Doddridge.....	278	Mercer.....	4,334	Tucker.....	558
Fayette.....	3,105	Mineral.....	1,069	Tyler.....	544
Gilmer.....	147	Mingo.....	1,554	Upshur.....	382
Grant.....	135	Monongalia.....	2,274	Wayne.....	359
Greenbrier.....	542	Monroe.....	126	Webster.....	74
Hampshire.....	80	Morgan.....	142	Wetzel.....	661
Hancock.....	1,284	Nicholas.....	612	Wirt.....	42
Hardy.....	50	Ohio.....	7,742	Wood.....	3,153
Harrison.....	3,900	Pendleton.....	23	Wyoming.....	694
Jackson.....	150	Pleasants.....	223		
Jefferson.....	384	Pocahontas.....	212	Total.....	75,277
WISCONSIN.					
Adams.....	247	Iron.....	319	Racine.....	6,347
Ashland.....	1,367	Jackson.....	320	Richland.....	428
Barron.....	684	Jefferson.....	2,054	Rock.....	4,112
Bayfield.....	322	Juneau.....	470	Rusk.....	328
Brown.....	3,356	Kenosha.....	3,391	Saint Croix.....	831
Buffalo.....	325	Kewaunee.....	274	Sauk.....	1,346
Burnett.....	76	La Crosse.....	3,321	Sawyer.....	86
Calumet.....	681	Lafayette.....	673	Shawano.....	493
Chippewa.....	1,206	Langlade.....	758	Sheboygan.....	2,594
Clark.....	596	Lincoln.....	696	Taylor.....	203
Columbia.....	1,459	Manitowoc.....	2,432	Trempealeau.....	621
Crawford.....	341	Marathon.....	2,439	Vernon.....	746
Dane.....	6,219	Marquette.....	1,081	Vilas.....	130
Dodge.....	1,824	Milwaukee.....	58,615	Walworth.....	1,564
Door.....	229	Monroe.....	758	Washburn.....	256
Douglas.....	3,616	Oconto.....	561	Washington.....	1,173
Dunn.....	685	Oneida.....	610	Waukesha.....	2,406
Eau Claire.....	2,340	Outagamie.....	3,222	Waupaca.....	1,156
Florence.....	70	Ozaukee.....	631	Waushara.....	151
Fond du Lac.....	3,343	Pepin.....	155	Winnebago.....	3,586
Forest.....	132	Pierce.....	442	Wood.....	1,655
Grant.....	1,432	Polk.....	511		
Green.....	1,305	Portage.....	902	Total.....	148,457
Green Lake.....	378	Price.....	454		
Iowa.....	778				
WYOMING.					
Albany.....	1,584	Johnson.....	168	Uinta.....	597
Big Horn.....	785	Laramie.....	3,117	Washakie.....	185
Campbell.....	99	Lincoln.....	1,119	Weston.....	193
Carbon.....	1,568	Natrona.....	5,213	Yellowstone National	
Converse.....	487	Niobrara.....	206	Park.....	Not reported.
Crook.....	68	Park.....	306		
Fremont.....	812	Platte.....	325	Total.....	22,413
Goshen.....	231	Sheridan.....	1,686		
Hot Springs.....	781	Sweetwater.....	2,881		

TABLE 16.—*Personal returns by cities, calendar year 1921.*

ALABAMA.					
Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Alabama City.....	88	Fairfield.....	390	Phoenix City.....	74
Albany.....	720	Florence.....	442	Selma.....	1,320
Anniston.....	760	Gadsden.....	685	Sheffield.....	310
Bessemer.....	1,041	Huntsville.....	627	Talladega.....	227
Birmingham.....	14,800	Mobile.....	4,500	Troy.....	260
Dothan.....	365	Montgomery.....	4,350	Tuscaloosa.....	760
ALASKA.					
Anchorage.....	760	Juneau.....	532	Nome.....	114
Cordova.....	363	Ketchikan.....	344	Seward.....	126
Fairbanks.....	276	Kenecott.....	239		
ARIZONA.					
Bisbee.....	924	Miami.....	680	Prescott.....	1,020
Douglas.....	930	Nogales.....	562	Tucson.....	2,550
Globe.....	595	Phoenix.....	4,177		
ARKANSAS.					
Blytheville.....	332	Jonesboro.....	665	Pine Bluff.....	1,900
Fayetteville.....	385	Little Rock.....	7,200	Texarkana.....	850
Fort Smith.....	2,200	Mariana.....	228	Van Buren.....	96
Helena.....	1,000	North Little Rock.....	800	West Helena.....	1,000
Hot Springs.....	950	Paragould.....	452		
CALIFORNIA.					
Alameda.....	3,870	Monrovia.....	640	San Leandro.....	498
Alhambra.....	1,520	Monterey.....	425	San Luis Obispo.....	1,003
Anaheim.....	1,180	Napa.....	757	San Mateo.....	1,100
Bakersfield.....	3,561	Oakland.....	23,458	San Rafael.....	840
Berkeley.....	8,186	Ontario.....	123	Santa Ana.....	2,120
Brawley.....	450	Palo Alto.....	1,193	Santa Barbara.....	3,155
Calexico.....	445	Pasadena.....	6,284	Santa Clara.....	457
Chico.....	882	Petaluma.....	1,038	Santa Cruz.....	861
El Centro.....	711	Pomona.....	1,180	Santa Monica.....	1,240
Eureka.....	1,442	Redlands.....	710	Santa Rosa.....	955
Fresno.....	7,138	Richmond.....	2,521	South Pasadena.....	1,134
Glendale.....	2,560	Riverside.....	1,340	Stockton.....	5,644
Hanford.....	809	Sacramento.....	9,690	Vallejo.....	2,864
Long Beach.....	6,362	San Bernardino.....	1,640	Venice.....	920
Los Angeles.....	82,760	San Diego.....	7,062	Visalia.....	903
Marysville.....	820	San Francisco.....	77,055	Watsonville.....	851
Modesto.....	1,121	San Jose.....	5,302	Whittier.....	1,720
COLORADO.					
Boulder.....	806	Grand Junction.....	940	Pueblo.....	4,120
Colorado Springs.....	3,295	Greeley.....	1,000	Sterling.....	664
Denver.....	33,300	Longmont.....	400	Trinidad.....	1,440
Fort Collins.....	806	Loveland.....	400		
CONNECTICUT.					
Ansonia.....	1,375	Naugatuck.....	1,065	Southington.....	514
Bridgeport.....	11,467	New Britain.....	2,586	Stamford.....	2,938
Bristol.....	1,502	New Haven.....	17,071	Torrington.....	1,359
Danbury.....	1,963	New London.....	2,431	Wallingford.....	951
Derby.....	845	Norwalk.....	2,390	Waterbury.....	7,139
Greenwich.....	2,437	Norwich.....	2,564	Willimantic.....	Not reported.
Hartford.....	17,795	Putnam.....	628	Winsted.....	Not reported.
Meriden.....	2,995	Rockville.....	Not reported.		
Middletown.....	1,906	Shelton.....	620		
DELAWARE.					
Wilmington.....					11,000
DISTRICT OF COLUMBIA.					
District of Columbia.....					89,966
FLORIDA.					
Daytona.....	520	Miami.....	3,710	Sanford.....	620
Fernandina.....	172	Orlando.....	990	Tallahassee.....	272
Gainesville.....	346	Palatka.....	440	Tampa.....	4,593
Jacksonville.....	9,910	Pensacola.....	2,328	West Palm Beach.....	738
Key West.....	475	St. Augustine.....	740	West Tampa.....	Not reported.
Lakeland.....	792	St. Petersburg.....	1,168		

TABLE 16.—*Personal returns by cities, calendar year 1921—Continued.*

GEORGIA.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Albany.....	647	Decatur.....	883	Marietta.....	401
Americus.....	429	Dublin.....	191	Moultrie.....	228
Athens.....	962	East Point.....	204	Newnan.....	277
Atlanta.....	26,830	Elberton.....	203	Rome.....	701
Augusta.....	4,215	Fitzgerald.....	194	Savannah.....	7,707
Brunswick.....	539	Gainesville.....	262	Thomasville.....	402
Columbus.....	2,251	Griffin.....	384	Valdosta.....	526
Cordele.....	206	Lagrange.....	433	Waycross.....	782
Dalton.....	197	Macon.....	4,767		

IDAHO.

Boise.....	2,650	Coeur d'Alene.....	740	Nampa.....	972
Burley.....	340	Idaho Falls.....	997	Pocatello.....	2,756
Caldwell.....	365	Lewiston.....	740	Twin Falls.....	765

ILLINOIS.

Alton.....	2,037	Evanston.....	7,801	Murphysboro.....	819
Aurora.....	4,605	Forest Park.....	1,536	Normal.....	303
Beardstown.....	900	Freeport.....	2,006	North Chicago.....	190
Belleville.....	2,310	Galesburg.....	2,840	Oak Park.....	Not reported.
Belvedere.....	369	Granite City.....	1,133	Ottawa.....	1,280
Benton.....	753	Harrisburg.....	850	Pana.....	428
Berwyn.....	2,067	Harvey.....	846	Paris.....	568
Bloomington.....	3,175	Herrin.....	1,190	Pekin.....	1,061
Blue Island.....	1,752	Highland Park.....	1,161	Peoria.....	9,434
Calro.....	850	Hillsboro.....	465	Peru.....	585
Canton.....	563	Hoopeston.....	370	Pontiac.....	525
Carbondale.....	559	Jacksonville.....	1,017	Quincy.....	2,550
Carlinville.....	523	Johnston City.....	600	Rock Island.....	3,245
Centralia.....	1,525	Joliet.....	5,456	Rockford.....	5,903
Champaign.....	1,950	Kankakee.....	1,617	Savanna.....	554
Charleston.....	457	Kewanee.....	1,001	Spring Valley.....	292
Chicago.....	380,941	La Grange.....	2,073	Springfield.....	6,080
Chicago Heights.....	1,269	La Salle.....	1,502	Stanton.....	550
Cicero.....	6,555	Lawrenceville.....	337	Sterling.....	878
Clinton.....	759	Lincoln.....	853	Streator.....	1,077
Collinsville.....	503	Litchfield.....	303	Taylorville.....	775
Danville.....	3,707	Macomb.....	427	Urbana.....	735
De Kalb.....	510	Marion.....	1,265	Waukegan.....	2,082
Decatur.....	4,680	Mattoon.....	1,405	West Frankfort.....	1,016
Dixon.....	612	Maywood.....	2,417	West Hammond.....	231
Duquoin.....	617	Melrose Park.....	547	Winnetka.....	2,160
East Moline.....	393	Metropolis.....	1,137	Winnetka.....	1,462
East St. Louis.....	5,545	Moline.....	2,587	Woodstock.....	465
Edwardsville.....	343	Monmouth.....	734	Zion.....	330
Eldorado.....	905	Mount Carmel.....	487		
Elgin.....	4,126	Mount Vernon.....	259		

INDIANA.

Anderson.....	1,584	Greensburg.....	316	Muncie.....	2,290
Bedford.....	759	Hammond.....	3,633	New Albany.....	1,709
Bicknell.....	568	Hartford.....	241	Newcastle.....	489
Bloomington.....	1,800	Huntington.....	1,292	Peru.....	1,220
Bluffton.....	379	Indianapolis.....	29,327	Portland.....	282
Brazil.....	637	Jeffersonville.....	921	Princeton.....	597
Clinton.....	1,236	Kendallville.....	315	Richmond.....	2,339
Columbus.....	520	Kokomo.....	1,811	Rushville.....	279
Connersville.....	944	La Porte.....	1,152	Seymour.....	474
Crawfordsville.....	677	La Fayette.....	2,319	Shelbyville.....	531
East Chicago.....	2,216	Lebanon.....	346	South Bend.....	7,375
Elkhart.....	2,760	Linton.....	495	Terre Haute.....	6,361
Elwood.....	357	Logansport.....	1,997	Valparaiso.....	628
Evansville.....	6,208	Madison.....	2,338	Vincennes.....	1,051
Fort Wayne.....	9,009	Marion.....	1,190	Wabash.....	653
Frankfort.....	900	Michigan City.....	1,388	Warsaw.....	308
Gary.....	5,055	Mishawaka.....	2,288	Washington.....	779
Goshen.....	488	Mount Vernon.....	194	Whitting.....	1,684

IOWA.

Albia.....	393	Council Bluffs.....	3,856	Mason City.....	1,517
Ames.....	410	Creston.....	712	Muscatine.....	963
Atlantic.....	503	Davenport.....	5,642	Newton.....	390
Boone.....	1,186	Des Moines.....	11,764	Oelwein.....	815
Burlington.....	2,114	Dubuque.....	3,796	Oskaloosa.....	807
Cedar Falls.....	373	Fairfield.....	418	Ottumwa.....	1,748
Cedar Rapids.....	3,775	Fort Dodge.....	1,987	Perry.....	491
Centerville.....	554	Fort Madison.....	962	Red Oak.....	516
Chariton.....	300	Grinnell.....	380	Shenandoah.....	296
Charles City.....	389	Iowa City.....	726	Sioux City.....	7,091
Charokoe.....	600	Keokuk.....	980	Waterloo.....	3,178
Clinton.....	1,909	Marshalltown.....	1,118	Webster City.....	478

TABLE 16.—*Personal returns by cities, calendar year 1921—Continued.*

KANSAS.			
Cities.	Returns.	Cities.	Returns.
Arkansas City.....	1,900	Independence.....	1,260
Atchison.....	1,215	Iola.....	380
Chanute.....	1,125	Junction City.....	620
Coffeyville.....	1,270	Kansas City.....	7,380
Dodge City.....	630	Lawrence.....	850
El Dorado.....	1,720	Leavenworth.....	1,360
Emporia.....	1,305	Manhattan.....	855
Fort Scott.....	945	Newton.....	1,345
Hutchinson.....	1,890	Ottawa.....	450
KENTUCKY.			
Ashland.....	1,365	Henderson.....	490
Bellevue.....	620	Hopkinsville.....	600
Bowling Green.....	885	Lexington.....	3,100
Covington.....	5,020	Louisville.....	22,470
Danville.....	660	Madisonville.....	386
Dayton.....	639	Mayfield.....	290
Fort Thomas.....	500	Maysville.....	385
Frankfort.....	550	Middlesborough.....	536
LOUISIANA.			
Alexandria.....	1,668	Houma.....	198
Baton Rouge.....	3,413	Lafayette.....	623
Bogalusa.....	449	Lake Charles.....	1,188
Crowley.....	93	Minden.....	1,272
Gretna.....	205	Monroe.....	1,353
MAINE.			
Auburn.....	1,538	Brunswick.....	600
Augusta.....	1,013	Calais.....	225
Bangor.....	2,775	Gardiner.....	489
Bath.....	825	Lewiston.....	2,620
Belfast.....	300	Old Town.....	300
Biddleford.....	1,850	Portland.....	8,738
Brewer.....	525	Rockland.....	561
MARYLAND.			
Annapolis.....	1,167	Cumberland.....	1,338
Baltimore.....	56,733	Frederick.....	920
Cambridge.....	303	Frostburg.....	448
MASSACHUSETTS.			
Abington.....	733	Grafton.....	241
Adams.....	526	Great Barrington.....	263
Agawam.....	150	Greenfield.....	2,074
Amesbury.....	926	Haverhill.....	5,581
Amherst.....	395	Hingham.....	730
Andover.....	1,207	Holyoke.....	5,677
Arlington.....	3,019	Hudson.....	761
Athol.....	846	Ipswich.....	486
Attleboro.....	2,404	Lawrence.....	7,280
Belmont.....	1,841	Leominster.....	1,576
Beverly.....	2,599	Lexington.....	903
Boston.....	96,477	Lowell.....	9,908
Braintree.....	1,621	Ludlow.....	1,025
Bridgewater.....	526	Lynn.....	12,635
Brockton.....	8,998	Malden.....	4,648
Brookline.....	10,962	Mansfield.....	1,495
Cambridge.....	11,854	Marblehead.....	123
Canton.....	300	Marlborough.....	1,336
Chehmford.....	243	Maynard.....	545
Chelsea.....	3,214	Medford.....	4,931
Chicopee.....	2,526	Melrose.....	3,306
Clinton.....	977	Methuen.....	1,469
Concord.....	902	Middleborough.....	929
Danvers.....	1,202	Milford.....	5,177
Dartmouth.....	287	Millbury.....	470
Dedham.....	1,402	Milton.....	1,469
Dracut.....	150	Montague.....	243
Easthampton.....	676	Natick.....	902
Easton.....	154	Needham.....	854
Everett.....	3,119	New Bedford.....	9,387
Fairhaven.....	601	Newburyport.....	1,438
Fall River.....	7,103	Newton.....	8,507
Fitchburg.....	3,430	North Adams.....	1,770
Framingham.....	1,880	North Andover.....	826
Franklin.....	1,676	North Attleborough.....	1,766
Gardner.....	1,244	Northampton.....	310
Gloucester.....	1,642	Northbridge.....	169
		Norwood.....	569
		Orange.....	334
		Palmer.....	411
		Peabody.....	2,684
		Pittsfield.....	4,680
		Plymouth.....	1,155
		Quincy.....	4,637
		Reading.....	1,129
		Revere.....	2,477
		Rockland.....	1,129
		Salem.....	4,958
		Saugus.....	346
		Somerville.....	11,042
		Southbridge.....	1,160
		Spencer.....	385
		Springfield.....	15,575
		Stoneham.....	70
		Stoughton.....	692
		Swampscott.....	1,449
		Taunton.....	2,321
		Uxbridge.....	3,352
		Wakefield.....	1,200
		Walpole.....	516
		Waltham.....	3,606
		Ware.....	525
		Watertown.....	410
		Webster.....	1,409
		Wellesley.....	1,462
		West Springfield.....	1,055
		Westborough.....	72
		Westfield.....	1,204
		Weymouth.....	2,002
		Whitman.....	907
		Winchester.....	1,955
		Winthrop.....	3,006
		Woburn.....	1,907
		Worcester.....	21,075

TABLE 16.—*Personal returns by cities, calendar year 1921—Continued.*

MICHIGAN.					
Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Adrian.....	746	Hancock.....	450	Mount Clemens.....	1,020
Albion.....	412	Hastings.....	275	Munising.....	275
Alma.....	334	Highland Park.....	6,123	Muskegon.....	3,000
Alpena.....	628	Hillsdale.....	390	Muskegon Heights.....	225
Ann Arbor.....	1,884	Holland.....	1,000	Negaunee.....	350
Battle Creek.....	4,102	Ionia.....	750	Niles.....	975
Bay City.....	3,494	Iron Mountain.....	690	Owosso.....	805
Benton Harbor.....	1,200	Ironwood.....	1,000	Petoskey.....	450
Bessemer.....	300	Ishpeming.....	750	Pontiac.....	2,159
Cadillac.....	706	Jackson.....	5,064	Port Huron.....	2,385
Charlotte.....	275	Kalamazoo.....	5,500	River Rouge.....	668
Cheboygan.....	206	Lansing.....	5,181	Royal Oak.....	1,374
Coldwater.....	334	Laurium.....	200	Saginaw.....	5,573
Detroit.....	111,195	Ludington.....	509	St. Joseph.....	800
Dowagiac.....	375	Manistee.....	500	Sault Ste Marie.....	900
Escanaba.....	1,200	Manistique.....	350	Sturgis.....	450
Flint.....	6,358	Marquette.....	1,200	Three Rivers.....	375
Grand Haven.....	600	Menominee.....	675	Traverse City.....	600
Grand Rapids.....	16,000	Midland.....	294	Wyandotte.....	1,177
Hamtramck.....	903	Monroe.....	1,099	Ypsilanti.....	726
MINNESOTA.					
Albert Lea.....	789	Faribault.....	540	Red Wing.....	633
Anstsin.....	852	Fergus Falls.....	460	Rochester.....	1,421
Bemidji.....	429	Hibbing.....	1,024	St. Cloud.....	991
Brainerd.....	729	Little Falls.....	1,250	St. Paul.....	25,716
Chisholm.....	361	Mankato.....	1,155	South St. Paul.....	468
Cloquet.....	428	Minneapolis.....	45,012	Stillwater.....	486
Crookston.....	563	Moorhead.....	481	Virginia.....	1,108
Duluth.....	11,787	New Ulm.....	313	Willmar.....	506
Eveleth.....	573	Owatonna.....	428	Winona.....	1,565
MISSISSIPPI.					
Biloxi.....	324	Gulfport.....	487	Natchez.....	742
Clarksdale.....	723	Hattiesburg.....	918	Pascagoula.....	114
Columbus.....	430	Jackson.....	1,830	Tupelo.....	266
Corinth.....	260	Laurel.....	748	Vicksburg.....	1,760
Greenville.....	868	McComb.....	794	Yazoo City.....	336
Greenwood.....	704	Meridian.....	1,875		
MISSOURI.					
Brookfield.....	565	Jefferson City.....	700	St. Charles.....	495
Cape Girardeau.....	709	Joplin.....	1,680	St. Joseph.....	6,220
Carthage.....	360	Kansas City.....	37,180	St. Louis.....	80,704
Chillicothe.....	200	Kirksville.....	376	Sedalia.....	1,400
Clinton.....	190	Maplewood.....	994	Springfield.....	1,190
Columbia.....	556	Marshall.....	400	Trenton.....	500
De Soto.....	307	Mexico.....	375	University.....	640
Fulton.....	173	Moberly.....	1,462	Webb City.....	240
Hannibal.....	1,450	Nevada.....	400	Webster Groves.....	1,781
Independence.....	1,080	Popular Bluff.....	437		
MONTANA.					
Anaconda.....	719	Great Falls.....	2,945	Lewistown.....	867
Billings.....	2,170	Havre.....	706	Livingston.....	994
Bozeman.....	555	Helena.....	1,556	Miles City.....	909
Butte.....	5,425	Kalispell.....	434	Missoula.....	2,435
NEBRASKA.					
Beatrice.....	653	Hastings.....	995	North Platte.....	925
Columbus.....	586	Kearney.....	536	Omaha.....	25,854
Fairbury.....	735	Lincoln.....	6,142	Scottsbluff.....	445
Fremont.....	1,087	Nebraska City.....	440	York.....	376
Grand Island.....	1,565	Norfolk.....	1,033		
NEVADA.					
Reno.....					2,064
NEW HAMPSHIRE.					
Berlin.....	1,152	Franklin.....	468	Nashua.....	2,592
Claremont.....	702	Keene.....	1,152	Portsmouth.....	1,800
Concord.....	2,592	Laconia.....	540	Rochester.....	556
Derry.....	405	Lebanon.....	540	Somersworth.....	468
Dover.....	1,129	Manchester.....	7,020		

TABLE 16.—*Personal returns by cities, calendar year 1921—Continued.*

OHIO.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Akron.....	18,380	Elyria.....	4,193	Painesville.....	2,123
Alliance.....	2,599	Findlay.....	1,173	Piqua.....	838
Ashland.....	556	Fostoria.....	580	Portsmouth.....	2,385
Ashtabula.....	2,745	Fremont.....	815	Ravenna.....	622
Athens.....	487	Gallion.....	657	St. Bernard.....	530
Barberton.....	3,836	Gallipolis.....	115	St. Marys.....	214
Bellaire.....	1,088	Girard.....	1,267	Salem.....	608
Bellefontaine.....	857	Greenville.....	432	Sandusky.....	2,247
Bellevue.....	673	Hamilton.....	2,847	Shelby.....	370
Bowling Green.....	343	Ironton.....	707	Sidney.....	492
Bucyrus.....	932	Jackson.....	114	Springfield.....	4,329
Cambridge.....	1,254	Kenmore.....	672	Steubenville.....	4,653
Canton.....	10,020	Kent.....	1,293	Struthers.....	1,312
Chillicothe.....	1,394	Kenton.....	450	Tiffin.....	883
Cincinnati.....	42,159	Lakewood.....	5,175	Toledo.....	21,789
Circleville.....	278	Lancaster.....	1,145	Troy.....	565
Cleveland.....	52,175	Lima.....	3,058	Uhrichsville.....	623
Cleveland Heights. Not reported.		Logan.....	348	Urbana.....	509
Columbus.....	24,500	Lorain.....	5,767	Van Wert.....	608
Conneaut.....	1,157	Mansfield.....	2,398	Wapakoneta.....	263
Coshocton.....	571	Marietta.....	1,170	Warren.....	1,472
Cuyahoga Falls.....	476	Marion.....	1,877	Washington Court House.....	538
Dayton.....	14,391	Martins Ferry.....	807	Wellston.....	146
Defiance.....	365	Massillon.....	1,687	Wellsville.....	456
Delaware.....	492	Middletown.....	1,755	West Park..... Not reported.	
Delphos.....	386	Mount Vernon.....	463	Wilmington.....	311
Dennison.....	489	Nelsonville.....	416	Wooster.....	1,429
Dover.....	642	New Philadelphia.....	678	Xenia.....	611
East Cleveland.... Not reported.		Newark.....	1,400	Youngstown.....	26,050
East Liverpool.....	2,470	Niles.....	856	Zanesville.....	2,300
East Palestine.....	572	Norwalk.....	569		
East Youngstown. Not reported.		Norwood.....	3,210		

OKLAHOMA.

Ada.....	375	Enid.....	1,575	Oklahoma City.....	10,222
Ardmore.....	1,219	Guthrie.....	619	Oklmulgee.....	1,800
Barlesville.....	1,688	Henryetta.....	638	Pawhuska.....	1,000
Blackwell.....	412	Hugo.....	375	Picher.....	113
Chickasha.....	750	Lawton.....	600	Ponca City.....	768
Cushing.....	618	McAlester.....	663	Sapulpa.....	1,273
Drumright.....	637	Miami.....	300	Shawnee.....	1,050
Durant.....	291	Muskogee.....	2,925	Tulsa.....	10,425
El Reno.....	990	Norman.....	291	Vinita.....	225

OREGON.

Astoria.....	1,427	Eugene.....	1,132	Pendleton.....	1,132
Baker.....	669	La Grande.....	942	Portland.....	36,356
Bend.....	520	Medford.....	564	Salem.....	1,190
Corvallis.....	555	Oregon City.....	679	The Dalles.....	725

PENNSYLVANIA.

Allentown.....	5,093	Coraopolis.....	975	Indiana.....	750
Altoona.....	6,105	Corry.....	450	Jeannette.....	1,088
Ambridge.....	938	Crafton.....	2,025	Jersey Shore.....	881
Archbald.....	136	Danville.....	183	Johnsonburg.....	450
Arnold.....	414	Darby.....	820	Johnstown.....	6,750
Ashland.....	450	Dickson City.....	149	Juniata.....	376
Ashley.....	404	Donora.....	675	Kane.....	750
Avalon.....	825	Dormont..... Not reported.		Kingston.....	914
Bangor.....	263	Dorrance.....	227	Kittanning.....	900
Beaver Falls.....	1,538	Du Bois.....	1,425	Knoxville..... Not reported.	
Bellevue.....	2,400	Dunmore.....	899	Lancaster.....	4,640
Berwick.....	479	Duquesne.....	900	Lansford.....	751
Bethlehem.....	250	Duryea.....	165	Larksville.....	185
Blakely.....	22	East Conemaugh.....	450	Latrobe.....	900
Bloomburg.....	415	East Pittsburgh.....	750	Lebanon.....	1,250
Brad dock.....	3,225	Easton.....	4,403	Lehigh ton.....	646
Bradford.....	1,914	Edwardsville.....	238	Lewistown.....	514
Bristol.....	322	Ellwood City.....	675	Lo ck Haven.....	648
Butler.....	1,938	Erie.....	8,850	Luzerne.....	206
Canonsburg.....	900	Etna.....	600	McKees Rocks.....	1,464
Carbondale.....	1,469	Farrell.....	375	McKeesport.....	5,400
Carlisle.....	631	Ford City.....	525	Mahoney City.....	877
Carnegie.....	1,164	Forest City.....	74	Marcus Hook.....	395
Carrick..... Not reported.		Frackville.....	307	Meadville.....	1,314
Chambersburg.....	788	Franklin.....	1,200	Middletown.....	333
Charleroi.....	1,050	Freeland.....	176	Midland.....	150
Chester.....	2,950	Glassport.....	338	Millvale.....	975
Clairton.....	564	Greensburg.....	2,325	Milton.....	546
Clearfield.....	750	Greenville.....	1,350	Minersville.....	523
Coaldale.....	270	Hanover.....	608	Monessen.....	825
Coatesville.....	529	Harrisburg.....	10,230	Monongahela.....	714
Columbia.....	712	Hazleton.....	1,675	Mount Carmel.....	726
Connellsville.....	1,725	Homestead.....	2,325	Mount Oliver..... Not reported.	
Conshohocken.....	708	Huntingdon.....	505	Mount Pleasant.....	1,650

TABLE 16.—*Personal returns by cities, calendar year 1921—Continued.*

PENNSYLVANIA—Continued.					
Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Munhall.....	900	Rankin.....	Not reported.	Taylor.....	201
Nanticoke.....	910	Reading.....	7,540	Throop.....	81
Nanty Glo.....	188	Renovo.....	762	Titusville.....	788
New Brighton.....	1,014	Ridgway.....	714	Turtle Creek.....	1,200
New Castle.....	4,950	Rochester.....	750	Tyrone.....	920
New Kensington..	Not reported.	St. Clair.....	336	Uniontown.....	2,400
Norristown.....	2,589	St. Marys.....	564	Vandergrift.....	900
North Braddock..	Not reported.	Sayre.....	918	Warren.....	1,425
Northampton.....	416	Schuylkill Haven.....	352	Washington.....	2,325
Oil City.....	2,925	Scottsdale.....	750	Waynesboro.....	487
Old Forge.....	146	Scranton.....	11,630	West Chester.....	561
Olyphant.....	476	Shamokin.....	1,540	West Hazleton....	Not reported.
Palmerton.....	274	Sharon.....	1,350	West Pittston....	Not reported.
Parsons.....	271	Sharpsburg.....	900	Wilkes-Barre.....	6,325
Philadelphia.....	164,944	Shenandoah.....	918	Wilkinsburg.....	5,175
Phoenixville.....	493	Steelton.....	350	Williamsport.....	3,912
Pitcairn.....	823	Stroudsburg.....	217	Wilmerding.....	600
Pittsburgh.....	78,390	Summit Hill.....	292	Windber.....	900
Pittston.....	1,989	Sunbury.....	1,461	Winton.....	6
Plymouth.....	583	Swissvale.....	1,800	Woodlawn.....	750
Pottstown.....	1,055	Swoyersville.....	62	York.....	4,509
Pottsville.....	1,920	Tamaqua.....	963		
Punxsutawney.....	900	Tarantum.....	1,164		
RHODE ISLAND					
Bristol.....	508	Johnston.....	545	Warren.....	349
Burrillville.....	367	Lincoln.....	756	Warwick.....	861
Central Falls.....	2,189	Newport.....	2,272	West Warwick.....	980
Coventry.....	360	North Providence.....	612	Westerly.....	772
Cranston.....	2,330	Pawtucket.....	5,600	Woonsocket.....	3,455
Cumberland.....	791	Providence.....	18,840		
East Providence.....	1,725	South Kingstown.....	402		
SOUTH CAROLINA.					
Anderson.....	706	Gaffney.....	198	Rock Hill.....	448
Charleston.....	4,847	Greenville.....	2,382	Spartanburg.....	1,496
Chester.....	311	Greenwood.....	323	Sumter.....	613
Columbia.....	3,470	Newberry.....	228	Union.....	190
Florence.....	1,111	Orangeburg.....	352		
SOUTH DAKOTA.					
Aberdeen.....	2,134	Mitchell.....	1,127	Watertown.....	952
Huron.....	1,049	Rapid City.....	419	Yankton.....	454
Lead.....	615	Sioux Falls.....	2,837		
TENNESSEE.					
Bristol.....	604	Dyersburg.....	284	Memphis.....	17,603
Chattanooga.....	5,908	Jackson.....	1,817	Morristown.....	280
Clarksville.....	505	Johnson City.....	834	Murfreesboro.....	280
Cleveland.....	240	Kingsport.....	250	Nashville.....	11,616
Columbia.....	490	Knoxville.....	5,612		
TEXAS.					
Abilene.....	1,080	Eagle Pass.....	337	Port Arthur.....	3,573
Amarillo.....	2,520	Eastland.....	510	Ranger.....	809
Austin.....	2,957	El Paso.....	8,414	San Angelo.....	924
Beaumont.....	4,018	Ennis.....	525	San Antonio.....	12,780
Belton.....	176	Fort Worth.....	12,221	San Benito.....	295
Bonham.....	276	Gainesville.....	487	Sherman.....	1,320
Brenham.....	224	Galveston.....	6,177	Sulphur Springs.....	220
Brownsville.....	544	Greenville.....	832	Taylor.....	639
Brownwood.....	600	Hillsboro.....	372	Temple.....	1,026
Bryan.....	353	Houston.....	21,522	Terrell.....	470
Burkburnett.....	1,108	Laredo.....	961	Texarkana.....	1,045
Childress.....	516	Longview.....	481	Tyler.....	1,012
Cisco.....	420	McAllen.....	191	Vernon.....	465
Cleburne.....	944	McKinney.....	570	Victoria.....	518
Corpus Christi.....	703	Marshall.....	1,009	Waco.....	3,677
Corsicana.....	886	Mineral Wells.....	533	Waxahachie.....	487
Dallas.....	23,892	Navasota.....	210	Weatherford.....	824
Del Rio.....	454	Orange.....	840	Wichita Falls.....	7,900
Denison.....	1,741	Palestine.....	906	Yoakum.....	568
Denton.....	367	Paris.....	982		
UTAH					
Brigham.....	182	Ogden.....	3,270	Salt Lake City.....	12,512
Logan.....	447	Provo.....	579		
VERMONT					
Barre.....	1,105	Burlington.....	1,837	St. Albans.....	1,052
Bennington.....	908	Montpelier.....	740	St. Johnsbury.....	579
Brattleboro.....	922	Rutland.....	1,659	Springfield.....	390

TABLE 16.—*Personal returns by cities, calendar year 1921—Continued.*

VIRGINIA.					
Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Alexandria.....	2,630	Hampton.....	1,360	Pulaski.....	210
Bristol.....	520	Harrisonburg.....	360	Richmond.....	16,000
Charlottesville.....	920	Lynchburg.....	2,880	Roanoke.....	2,750
Clifton Forge.....	720	Newport News.....	2,705	South Norfolk.....	Not reported.
Covington.....	385	Norfolk.....	12,320	Staunton.....	640
Danville.....	1,920	Petersburg.....	1,920	Suffolk.....	555
Fredericksburg.....	360	Portsmouth.....	3,840	Winchester.....	385
WASHINGTON.					
Aberdeen.....	1,889	Hoquiam.....	1,227	Tacoma.....	11,565
Anacortes.....	290	Olympia.....	935	Vancouver.....	920
Bellingham.....	1,890	Port Angeles.....	156	Walla Walla.....	1,956
Bremerton.....	1,458	Puyallup.....	537	Wenatchee.....	1,360
Centralia.....	455	Seattle.....	38,475	Yakima.....	2,705
Everett.....	2,361	Spokane.....	13,320		
WEST VIRGINIA.					
Bluefield.....	2,350	Huntington.....	5,758	Princeton.....	779
Charleston.....	6,228	Keyser.....	620	Weston.....	678
Clarksburg.....	3,015	Martinsburg.....	890	Wheeling.....	7,376
Elkins.....	558	Morgantown.....	1,866	Williamson.....	848
Fairmont.....	2,736	Moundsville.....	688		
Grafton.....	1,196	Parkersburg.....	2,996		
WISCONSIN.					
Antigo.....	684	Kenosha.....	3,555	Rhineland.....	524
Appleton.....	2,113	La Crosse.....	2,970	Sheboygan.....	1,833
Ashland.....	1,113	Madison.....	5,262	South Milwaukee.....	769
Baraboo.....	619	Manitowoc.....	1,452	Stevens Point.....	722
Beaver Dam.....	621	Marinette.....	633	Stoughton.....	341
Beloit.....	1,812	Marshfield.....	570	Superior.....	3,531
Chippewa Falls.....	675	Menasha.....	600	Two Rivers.....	531
Cudahy.....	Not reported.	Menomonie.....	341	Watertown.....	970
De Pere.....	275	Merrill.....	384	Waukesha.....	1,213
Eau Claire.....	2,076	Milwaukee.....	50,912	Wausau.....	1,704
Fond du Lac.....	2,569	Neenah.....	576	Wauwatosa.....	1,416
Green Bay.....	3,251	Oshkosh.....	2,418	West Allis.....	1,533
Janesville.....	2,120	Portage.....	588	Wisconsin Rapids.....	648
Kaukauna.....	357	Racine.....	6,543		
WYOMING.					
Casper.....	4,234	Laramie.....	1,349	Sheridan.....	1,208
Cheyenne.....	2,738	Rock Springs.....	1,433		