

TREASURY DEPARTMENT
UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME

FROM

RETURNS OF NET INCOME FOR 1922

INCLUDING STATISTICS FROM CAPITAL STOCK TAX RETURNS
AND FEDERAL ESTATE TAX RETURNS

COMPILED UNDER THE DIRECTION OF THE
COMMISSIONER OF INTERNAL REVENUE
BY THE
STATISTICAL DIVISION, INCOME TAX UNIT



WASHINGTON
GOVERNMENT PRINTING OFFICE
1925

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CONTENTS

CHART:	Page
Showing by income classes the number of personal income-tax returns filed for the calendar year ended December 31, 1922.....	Frontispiece
OFFICIAL TRANSMITTAL.....	1
RETURNS FILED.....	1
Aggregate net income and total tax (individuals and corporations) for each of the years 1917-1922.....	1
PERSONAL INCOME TAX RETURNS, 1922.....	2
Distribution by States and Territories and by population.....	2
Text table—Personal returns by States and Territories and per capita distribution, calendar year 1922.....	3-4
Simple and cumulative distribution, by income classes.....	5
Text table—Simple and cumulative distribution of personal returns, by income classes, calendar year 1922.....	5-6
Classification by sex and family relationship.....	6
Text table—Distribution of personal returns, by sex and family relationship, calendar year 1922.....	6
Income exempt from normal tax.....	7
Text table—Net income exempt from and amount subject to normal tax, personal returns, calendar year 1922.....	7
Sources of income.....	7
Text table—Distribution by sources, personal income, calendar year 1922.....	7
Sources of income and deductions by income classes.....	8
Text tables—	
Distribution by sources of income and deductions, by income classes, calendar year 1922.....	8
Distribution of personal income, by sources and income classes, calendar year 1922.....	9
Distribution of personal income, by sources and by income classes, showing the proportion from each source expressed in percentages, calendar year 1922.....	10
Income from business.....	10
Text table—Income reported from business pursuits, personal returns, calendar year 1922.....	10
Interest and taxes paid by individuals.....	11
INDIVIDUALS REPORTING NET INCOME OF \$300,000 AND OVER.....	11
Text tables—	
One hundred and sixty-five individuals reporting net income of \$300,000 and over for 1922, who would have reported less than \$300,000 without capital net gain, showing the net income and the amount of income from sale of capital assets held for more than two years.....	11
Individuals reporting net income of \$300,000 and over for 1916-1922.....	12
Sources of income for each of the years 1916-1922.....	12
Text table—Distribution by sources of income, 1916-1922—Returns of 436 individuals each of whom reported net income of \$300,000 and over for 1922.....	13
Distribution by income classes 1916-1922.....	14
Text tables—	
Income class distribution 1916-1922 of 537 individuals reporting net income of \$300,000 and over for 1922.....	14
Income class distribution 1916-1922 of the four groups into which the 537 returns reporting net income in excess of \$300,000 for 1922 are segregated.....	14-15
PARTNERSHIP RETURNS.....	15

	Page
CORPORATION INCOME-TAX RETURNS, 1922	15
Corporations distributed by industrial groups.....	16
Text table—Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1922.....	16-17
Dividend distribution, corporation returns.....	18
Text table—Dividends paid stockholders on the capital stock of corporations, calendar year 1922.....	18
Income and deductions (corporation returns).....	18
Text tables—	
Distribution of corporation receipts and disbursements by sources of income and nature of deductions by industrial divisions. Aggregate including corporations reporting net income and those reporting no net income, calendar year 1922.....	19-23
Percentage distribution of corporation receipts and disbursements by sources of income and nature of deductions by industrial divisions. Aggregate including corporations reporting net income and those reporting no net income, calendar year 1922.....	24-27
Corporation returns distributed by size of net income.....	28
Text table—Corporation returns distributed by size of net income, calendar year 1922.....	28
Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over in 1922.....	28
Text table—Grand summary of all industries.....	29
INCOME RETURNS BY STATES	30
Combined personal and corporation income and tax.....	30
Text table—Personal and corporation income and tax by States and Territories, calendar year 1922.....	30-31
INCOME FROM FOREIGN INVESTMENTS AND RETURNS OF ALIENS	31
Text tables—	
Income from sources within the United States and its possessions.....	31
Income from sources in foreign countries.....	31
SUMMARY OF INCOME AND TAX REPORTED BY YEARS	32
Text tables—	
Number of personal returns, calendar years 1914-1922, by income classes.....	32
Returns of net income by years, personal and corporation.....	32-33
Income-tax yield by years, personal, partnership, and corporation.....	33
Personal returns, net income reported for calendar years, 1916-1922, by income classes.....	34
Personal returns, tax yield for calendar years 1916-1922, by income classes.....	34-35
Personal returns, average amount of tax and average rate of tax per individual, calendar years 1916-1922, by income classes.....	35
Personal returns, income by sources for calendar years 1916-1922.....	36
PERSONAL RETURNS BY COUNTIES AND CITIES	37
CAPITAL STOCK TAX RETURNS	37-39
Text tables—1-5:	
1. Aggregate, Taxable and Nontaxable—Distribution by industrial groups.....	40-43
2. Taxable—Distribution by industrial groups.....	44-47
3. Nontaxable—Distribution by industrial groups.....	48-51
4. Distribution by size of capital stock fair value.....	52
5. Distribution by States and Territories.....	53-54
FEDERAL ESTATE TAX RETURNS	55
Text tables—A-G:	
A. Returns of resident decedents distributed by size of net estate, showing form of property and nature of deductions.....	58-63
B. Returns of resident decedents distributed by size of net estate.....	64
C. Returns of nonresident decedents distributed by size of net estate.....	64
D. Simple and cumulative distribution by size of net estate—Aggregate Resident and nonresident decedents.....	65

FEDERAL ESTATE TAX RETURNS—Continued.

Text tables—A—G—Continued.	Page
E. Vocational distribution by sex and size of net estate of the returns of resident decedents.....	66-69
F. Returns of resident decedents distributed by size of net estate, age and sex, and single or married.....	70-72
G. Returns of resident decedents distributed by States and Territories.....	73-74

BASIC TABLES

PERSONAL INCOME-TAX RETURNS:

United States tables—1-7:	
1. Distribution by States.....	77-79
2. Distribution by income classes.....	80-81
3. Simple and cumulative distribution by income classes.....	82-84
4. Sex and family relationship—Distribution by States.....	85-86
5. Sex and family relationship—Distribution by income classes.....	87-89
6. Distribution by sources and by States.....	90-92
7. Distribution by sources and by income classes.....	93-95
States and Territories tables—13, 14:	
13. Distribution by income classes.....	158-224
14. Returns by years.....	225-233
Counties and cities tables—15, 16:	
15. Distribution by income classes by counties.....	233-258
16. Distribution by cities.....	258-266

CORPORATION INCOME-TAX RETURNS:

United States tables—8, 9, 11:	
8. Distribution by States.....	96
9. Distribution by industries.....	97-104
11. Distribution by size of net income by industrial groups.....	136-142
States and Territories tables—10, 12:	
10. Distribution by industrial groups.....	105-135
12. Returns by years.....	143-157

SUPPLEMENT

DISTRIBUTED AND UNDISTRIBUTED EARNINGS OF CORPORATIONS REPORTING

NET TAXABLE INCOME OF \$2,000 AND OVER FOR 1922	268-398
Reprint of Senate Doc. 85, 68th Cong., 1st sess., prepared in response to Senate Resolution 110 of January 7, 1924.	

STATISTICS OF INCOME, CALENDAR YEAR 1922

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., December 19, 1924.

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, 1922, and filed in 1923. There are also included herein tables prepared from capital stock tax returns for 1923 (July 1, 1922-June 30, 1923), and Federal estate tax returns filed from January 1, 1923, to December 31, 1923, inclusive.

RETURNS FILED

The number of individuals who filed income-tax returns for the calendar year ended December 31, 1922, was 6,787,481. The aggregate net income reported by these returns was \$21,336,212,530, and the tax amounted to \$861,057,308. As compared with 1921, the above figures show an increase of 125,305 or 1.88 per cent in the number of returns filed, and an increase amounting to \$1,759,000,002 or 8.98 per cent in the total net income reported, as well as an increase of \$141,670,202 or 19.69 per cent in the total tax.

The number of corporation income-tax returns for the calendar year 1922, was 382,883. Of these 212,535 reported net income amounting to \$6,963,811,143; income tax \$775,310,154, and excess profits tax on net income earned from July 1, 1921, to December 31, 1921, reported on fiscal year returns whose accounting period terminated prior to July 1, 1922, \$8,466,114; total tax \$783,776,268.

For the calendar year 1921 the number of corporation returns was 356,397, of which 171,239 reported net income totaling \$4,336,047,813 and tax aggregating \$701,575,432.

The aggregate net income and total tax (individuals and corporations) for each of the years 1917-1922 inclusive, are as follows:

Year	Net income		Taxes		Total tax	
	Amount	Increase or decrease	Income tax	War profits and excess profits tax	Amount	Increase or decrease
1917.....	\$24,382,743,418		\$1,093,941,202	\$1,739,397,521	\$2,833,938,723	
1918.....	24,286,150,604	—\$96,592,814	1,780,920,318	2,505,565,939	4,286,486,257	\$1,452,547,534
1919.....	29,270,909,906	4,984,759,302	2,013,155,992	1,431,305,690	3,444,971,682	—841,514,575
1920.....	31,638,283,996	2,367,374,090	1,711,561,978	998,726,351	2,700,288,329	—744,683,353
1921.....	23,913,260,341	—7,725,023,655	1,085,830,727	335,131,811	1,420,962,538	—1,279,325,791
1922.....	28,300,023,673	4,386,763,332	1,636,367,462	8,466,114	1,644,833,576	223,871,038

PERSONAL INCOME TAX RETURNS

The following table shows the distribution of the personal returns by States and Territories, as well as the per capita income and tax, according to the population of the United States as of July 1, 1922, as estimated by the Bureau of the Census. The proportion of the population filing returns was 6.20 per cent. The per capita net income reported was \$194.72 and the per capita income tax was \$7.86. For the preceding year, based on the census for 1920, the proportion of the population filing returns was 6.28 per cent, the per capita income reported was \$184.65 and the per capita tax was \$6.79.

The average net income per return for 1922 was \$3,143.46, the average amount of tax \$126.86, and the average tax rate 4.04 per cent.

Personal returns, by States and Territories, and per capita distribution, calendar year 1922

States and territories	Population as of July 1, 1922 (estimated by Bureau of the Census)	Returns		Net income		Tax	
		Number	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Alabama.....	2,402,273	43,612	0.64	\$126,908,473	0.59	\$2,892,298	0.34
Alaska ¹	55,096						
Arizona.....	367,589	20,079	.30	48,459,738	.23	687,026	.08
Arkansas.....	1,797,978	32,072	.47	95,625,678	.45	2,314,409	.27
California.....	3,697,070	420,923	6.20	1,357,524,521	6.36	43,778,932	5.09
Colorado.....	975,837	67,463	.99	184,572,407	.87	4,869,555	.57
Connecticut.....	1,449,097	128,431	1.89	401,720,143	1.88	13,130,562	1.52
Delaware.....	228,330	17,141	.25	53,981,068	.25	1,833,712	.21
District of Columbia.....	437,571	77,923	1.15	231,328,739	1.08	8,336,687	.97
Florida.....	1,024,054	41,531	.61	132,047,020	.62	4,059,859	.47
Georgia.....	2,969,664	69,988	1.03	199,432,531	.93	4,557,769	.53
Hawaii.....	272,392	11,597	.17	37,122,696	.17	1,387,398	.16
Idaho.....	459,233	23,369	.34	51,166,793	.24	478,706	.06
Illinois.....	6,703,312	614,449	9.05	1,927,637,451	9.04	77,196,407	8.96
Indiana.....	2,989,493	153,469	2.26	426,365,818	2.00	9,578,511	1.11
Iowa.....	2,450,180	131,870	1.94	359,562,822	1.69	5,466,397	.63
Kansas.....	1,789,423	96,915	1.28	211,061,984	.99	3,246,097	.38
Kentucky.....	2,149,263	69,666	1.03	200,048,892	.94	4,676,804	.54
Louisiana.....	1,835,106	66,972	.99	203,664,606	.95	5,353,574	.62
Maine.....	774,617	43,041	.63	129,857,441	.61	3,896,892	.46
Maryland.....	1,489,399	110,866	1.64	386,830,235	1.81	15,363,765	1.79
Massachusetts.....	3,977,490	397,241	5.85	1,237,893,477	5.80	57,781,194	6.72
Michigan.....	3,889,418	267,953	3.95	796,411,946	3.73	34,965,003	4.06
Minnesota.....	2,467,318	122,885	1.81	348,740,625	1.63	9,419,301	1.09
Mississippi.....	1,790,618	26,897	.40	76,981,743	.36	1,803,632	.21
Missouri.....	3,432,566	173,728	2.56	526,387,658	2.47	15,972,706	1.86
Montana.....	593,396	38,014	.56	83,903,851	.39	1,029,195	.12
Nebraska.....	1,323,193	67,503	.99	177,969,193	.83	3,165,433	.37
Nevada.....	77,407	9,723	.14	22,397,460	.10	258,732	.03
New Hampshire.....	446,304	31,787	.47	85,577,058	.40	2,133,631	.25
New Jersey.....	3,315,231	301,834	4.45	1,032,262,375	4.84	40,982,616	4.76
New Mexico.....	368,861	11,553	.17	28,982,814	.14	383,750	.04
New York.....	10,712,680	1,102,748	16.25	4,110,588,989	19.27	273,960,079	31.82
North Carolina.....	2,649,982	58,009	.85	171,929,259	.81	4,908,611	.57
North Dakota.....	664,850	18,750	.28	43,767,089	.21	453,219	.05
Ohio.....	6,014,914	364,988	5.38	1,138,934,714	5.34	39,310,406	4.57
Oklahoma.....	2,123,851	72,063	1.07	217,555,604	1.02	6,414,336	.74
Oregon.....	811,875	61,879	.92	161,226,232	.76	4,239,789	.49
Pennsylvania.....	8,991,666	587,770	8.66	2,005,570,020	9.40	93,573,559	10.87
Rhode Island.....	620,308	50,076	.74	171,409,669	.80	9,351,580	1.08
South Carolina.....	1,727,070	26,830	.40	72,755,770	.34	1,268,305	.15
South Dakota.....	650,108	21,465	.32	48,949,551	.23	548,688	.06
Tennessee.....	2,377,308	63,555	.94	190,723,937	.90	4,902,612	.57
Texas.....	4,860,658	186,865	2.75	545,901,576	2.56	14,119,655	1.64
Utah.....	468,979	27,325	.40	67,744,653	.32	955,929	.11
Vermont.....	352,428	17,901	.26	51,653,367	.24	1,573,555	.18
Virginia.....	2,372,940	71,523	1.05	207,277,342	.97	4,919,485	.57
Washington ¹	1,466,926	123,216	1.82	300,523,342	1.41	5,148,477	.60
West Virginia.....	1,526,169	69,501	1.02	196,777,359	.92	4,594,653	.53
Wisconsin.....	2,708,858	160,519	2.36	401,670,658	1.88	9,126,855	1.06
Wyoming.....	206,875	21,943	.32	48,826,743	.23	687,062	.08
Total.....	109,552,128	6,787,481	100.00	21,336,212,530	100.00	861,057,308	100.00

¹Alaska included in Washington.

Personal returns, by States and Territories, and per capita distribution, calendar year 1922—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	Per cent of increase or decrease as to 1921 ¹		
						Number of returns	Net income	Tax
Alabama.....	1.82	\$2,909.94	\$66.32	\$52.83	\$1.20	1.40	8.37	6.58
Alaska ¹								
Arizona.....	5.46	2,413.45	34.21	131.83	1.87	8.67	.31	32.98
Arkansas.....	1.78	2,981.59	72.16	53.19	1.29	-5.20	3.25	24.01
California.....	11.39	3,225.11	104.01	367.19	11.84	9.02	16.22	20.14
Colorado.....	6.91	2,735.91	72.18	189.14	4.99	-3.18	5.78	26.06
Connecticut.....	8.86	3,127.69	102.23	277.22	9.06	4.19	17.11	23.48
Delaware.....	7.51	3,149.24	106.98	236.42	8.03	7.88	23.59	42.77
District of Columbia.....	17.81	2,968.68	106.98	528.66	19.05	-13.39	-6.85	8.20
Florida.....	4.06	3,179.48	97.75	128.95	3.96	-1.70	10.45	38.59
Georgia.....	2.35	2,849.52	65.12	67.15	1.53	3.35	10.60	17.08
Hawaii.....	4.25	3,191.06	119.63	136.28	5.09	1.01	-1.90	-4.44
Idaho.....	5.09	2,189.52	20.48	111.42	1.05	1.71	2.87	-3.03
Illinois.....	9.17	3,137.18	125.64	287.56	11.51	.47	5.11	12.57
Indiana.....	5.13	2,778.19	62.41	142.62	3.20	2.11	4.95	6.74
Iowa.....	5.38	2,726.65	41.45	146.75	2.23	18.29	14.60	-6.36
Kansas.....	4.86	2,428.37	37.35	117.94	1.81	-2.11	-2.84	-4.31
Kentucky.....	2.84	3,191.54	67.13	81.67	1.91	.24	4.04	8.83
Louisiana.....	3.65	3,041.04	78.94	110.98	2.92	-1.45	2.91	.92
Maine.....	5.55	3,017.06	90.54	167.64	5.03	-3.05	4.20	-1.96
Maryland.....	7.45	3,498.23	138.54	259.72	10.32	-1.83	4.92	5.68
Massachusetts.....	0.99	3,116.23	145.46	311.22	14.53	2.27	7.36	24.17
Michigan.....	6.89	2,971.73	130.47	204.76	8.99	7.12	21.08	44.50
Minnesota.....	4.98	2,837.83	76.65	141.34	3.82	-1.30	2.32	8.30
Mississippi.....	1.50	2,862.09	67.06	42.99	1.01	5.01	28.08	68.70
Missouri.....	5.06	3,029.92	91.94	153.35	4.65	.70	5.30	8.95
Montana.....	6.41	2,295.44	27.05	141.39	1.73	3.08	2.91	-2.16
Nebraska.....	5.10	2,636.46	46.89	134.50	2.39	-6.06	-1.08	-4.89
Nevada.....	12.56	2,363.55	26.61	289.35	3.34	.04	-.26	-21.43
New Hampshire.....	7.12	2,692.20	67.12	191.74	4.78	-1.93	3.92	21.28
New Jersey.....	9.10	3,419.97	135.81	311.36	12.36	12.17	20.47	23.23
New Mexico.....	3.13	2,598.68	33.22	78.67	1.02	-1.93	4.11	9.13
New York.....	10.29	3,727.41	248.43	383.71	25.57	3.38	13.62	29.98
North Carolina.....	2.19	2,963.84	84.62	64.85	1.85	31.36	34.33	30.53
North Dakota.....	2.82	2,334.24	24.17	65.83	.68	1.68	1.71	-6.70
Ohio.....	6.07	3,120.47	107.70	189.35	6.40	-.58	7.44	17.09
Oklahoma.....	3.39	3,018.96	89.01	102.43	3.02	3.87	13.42	52.49
Oregon.....	7.62	2,605.51	68.52	198.58	5.22	-1.47	1.03	-14.38
Pennsylvania.....	6.54	3,412.17	159.20	223.04	10.41	-5.37	3.52	10.53
Rhode Island.....	8.07	3,422.99	186.75	276.33	15.08	4.20	8.78	1.25
South Carolina.....	1.55	2,711.73	47.27	42.13	.73	6.64	6.59	1.75
South Dakota.....	3.30	2,280.44	25.56	75.29	.84	-1.00	3.95	4.58
Tennessee.....	2.67	3,060.93	77.14	80.22	2.06	4.28	11.56	23.06
Texas.....	3.84	2,921.29	75.56	112.31	2.90	-6.66	1.68	11.46
Utah.....	5.82	2,479.22	34.98	144.45	2.04	4.58	8.02	13.41
Vermont.....	5.08	2,855.50	87.90	146.56	4.46	.87	8.60	36.15
Virginia.....	3.01	2,898.05	68.78	87.35	2.07	-6.21	-.51	18.23
Washington ¹	8.39	2,439.00	41.78	204.87	3.50	6.50	14.66	4.86
West Virginia.....	4.55	2,831.29	66.11	128.94	3.01	-7.67	-5.01	.34
Wisconsin.....	5.92	2,502.32	56.86	148.28	3.37	8.12	5.77	1.74
Wyoming.....	10.61	2,225.16	31.31	236.02	3.32	-2.10	-4.36	-12.28
Total.....	6.20	3,143.46	126.86	194.72	7.86	1.88	8.98	19.69

¹Alaska included in Washington.

² Minus sign (—) indicates decrease.

**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 1922

Income classes	Returns					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	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	402,076	5.92	6,787,481	402,076	100.00	5.92
\$1,000 to \$2,000	2,471,181	36.41	6,585,405	2,873,257	94.08	42.35
\$2,000 to \$3,000	2,129,838	31.38	3,914,224	5,003,155	57.67	73.71
\$3,000 to \$5,000	1,190,115	17.53	1,784,326	6,193,270	26.29	91.24
\$5,000 to \$10,000	391,373	5.77	594,211	6,584,643	8.76	97.01
\$10,000 to \$25,000	151,229	2.23	202,838	6,735,972	2.99	99.24
\$25,000 to \$50,000	35,478	.5227	51,509	6,771,450	.76	99.7627
\$50,000 to \$100,000	12,000	.1768	16,031	6,783,450	.2373	99.9305
\$100,000 to \$150,000	2,171	.0330	4,031	6,785,621	.0605	99.9725
\$150,000 to \$300,000	1,323	.0195	1,860	6,786,944	.0275	99.9920
\$300,000 to \$500,000	309	.0046	537	6,787,253	.0080	99.9966
\$500,000 to \$1,000,000	161	.0024	228	6,787,414	.0034	99.9990
\$1,000,000 and over	67	.0010	67	6,787,481	.0010	100.00
Total	6,787,481	100.00	-----	-----	-----	-----

Income classes	Net income					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	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	\$247,564,383	1.16	\$21,336,212,530	\$247,564,383	100.00	1.16
\$1,000 to \$2,000	3,630,570,922	17.02	21,088,648,147	3,878,135,305	98.84	18.18
\$2,000 to \$3,000	5,153,497,468	24.16	17,458,077,225	9,031,632,773	81.82	42.34
\$3,000 to \$5,000	4,560,557,809	21.09	12,304,579,757	13,532,190,582	57.66	63.43
\$5,000 to \$10,000	2,641,904,702	12.38	7,804,021,948	16,174,095,284	36.57	75.81
\$10,000 to \$25,000	2,255,871,780	10.57	5,162,117,246	18,429,967,064	24.19	86.38
\$25,000 to \$50,000	1,298,273,932	5.66	2,906,245,466	19,638,240,996	13.62	92.04
\$50,000 to \$100,000	805,223,854	3.77	1,697,971,634	20,443,464,850	7.96	95.81
\$100,000 to \$150,000	260,203,553	1.22	892,747,680	20,703,668,403	4.19	97.03
\$150,000 to \$300,000	266,814,381	1.25	632,544,127	20,970,482,784	2.97	98.23
\$300,000 to \$500,000	116,672,075	.55	365,729,746	21,087,154,859	1.72	98.83
\$500,000 to \$1,000,000	107,670,678	.51	249,057,671	21,194,825,537	1.17	99.34
\$1,000,000 and over	141,386,993	.66	141,386,993	21,336,212,530	.66	100.00
Total	21,336,212,530	100.00	-----	-----	-----	-----

Simple and cumulative distribution of personal returns, by income classes, calendar year 1922—Continued

Income classes	Tax					
	Simple distribution		Cumulative distribution		Cumulative per-centage	
	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	\$246, 636	0. 03	\$861, 057, 308	\$246, 636	100. 00	0. 03
\$1,000 to \$2,000	27, 081, 089	3. 15	860, 810, 672	27, 327, 725	99. 97	3. 18
\$2,000 to \$3,000	20, 729, 737	2. 41	833, 729, 583	48, 057, 462	96. 82	5. 59
\$3,000 to \$5,000	47, 533, 306	5. 52	812, 999, 846	95, 590, 768	94. 41	11. 11
\$5,000 to \$10,000	70, 387, 912	8. 17	765, 466, 540	165, 978, 680	88. 89	19. 28
\$10,000 to \$25,000	123, 575, 960	14. 35	695, 078, 628	289, 554, 640	80. 72	33. 63
\$25,000 to \$50,000	125, 697, 249	14. 60	571, 502, 668	415, 251, 889	66. 37	48. 23
\$50,000 to \$100,000	144, 082, 555	16. 73	445, 805, 419	559, 344, 444	51. 77	64. 96
\$100,000 to \$150,000	71, 337, 246	8. 29	301, 712, 864	630, 681, 690	35. 04	73. 25
\$150,000 to \$300,000	98, 810, 408	11. 47	230, 375, 618	723, 492, 298	26. 75	84. 72
\$300,000 to \$500,000	43, 488, 227	5. 05	131, 565, 210	772, 980, 325	15. 28	89. 77
\$500,000 to \$1,000,000	38, 559, 344	4. 48	88, 076, 983	811, 539, 669	10. 23	94. 25
\$1,000,000 and over	49, 517, 639	5. 75	49, 517, 639	861, 057, 308	5. 75	100. 00
Total	861, 057, 308	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 1922

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, 566, 302	52. 54	\$13, 673, 813, 586	64. 08	\$530, 002, 410	61. 57
Wives making separate returns from husbands	101, 319	1. 50	638, 861, 736	3. 00	66, 948, 574	7. 77
Heads of families, men	392, 356	5. 78	1, 091, 277, 129	5. 12	30, 810, 860	3. 58
Heads of families, women	135, 929	2. 00	361, 518, 333	1. 69	10, 953, 248	1. 27
All other, men	1, 823, 535	26. 86	3, 758, 958, 708	17. 62	141, 766, 756	16. 46
All other, women	740, 500	10. 91	1, 603, 593, 915	7. 51	68, 223, 948	7. 92
Community property income	27, 540	. 41	208, 189, 073	. 98	12, 351, 512	1. 43
Total	6, 787, 481	100. 00	21, 336, 212, 530	100. 00	861, 057, 308	100. 00

INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS)

The amount of net income specifically exempt from normal tax on account of personal exemptions, dividends, interest on Government obligations not wholly exempt from tax, and capital net gain from sale of assets held for more than two years, is shown in the following table:

Net income exempt from and amount subject to normal tax, personal returns, calendar year 1922

Distribution	Amount	Per cent of total net income
Personal exemption and credit for dependents.....	\$14,701,961,250	
Dividends.....	2,664,219,081	
Interest on Government obligations not wholly exempt from tax.....	33,988,634	
Capital net gain from sale of assets held for more than two years.....	249,247,583	
Total exemptions.....	17,649,416,548	
Less excess amount.....	2,740,087,066	
Net income exempt from normal tax.....	14,909,329,482	69.88
Net income subject to normal tax.....	6,381,662,189	29.91
Total, less prior year losses.....	21,290,991,671	99.79
Prior year losses.....	45,220,859	.21
Total net income.....	21,336,212,530	100.00

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 industry or from property.

Distribution by sources, personal income, calendar year 1922

Source of income	Amount	Per cent of total income
Personal industry:		
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$13,693,992,791	55.06
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	5,288,250,071	21.14
Total.....	18,982,242,862	76.20
Property:		
Rents and royalties.....	1,224,928,998	4.92
Interest on bonds, notes, etc., including fiduciary income.....	2,030,517,413	10.72
Dividends.....	2,664,219,081	8.16
Total.....	5,919,665,492	23.80
Total income.....	24,871,908,354	100.00
General deductions.....	3,535,695,824	14.22
Net income.....	21,336,212,530	85.78

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

The distribution of income from personal industry 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 1922

Income class	Total income	Income from personal industry		Income from property	
		Amount	Per cent of total income in each class	Amount	Per cent of total income in each class
Under \$1,000	\$763, 055, 689	\$478, 074, 380	62.65	\$284, 981, 309	37.35
\$1,000 to \$2,000	4, 028, 062, 127	3, 621, 859, 608	89.89	407, 202, 519	10.11
\$2,000 to \$3,000	5, 642, 086, 878	5, 007, 745, 207	88.76	634, 341, 671	11.24
\$3,000 to \$5,000	5, 088, 810, 949	4, 240, 445, 619	83.17	858, 365, 330	16.83
\$5,000 to \$10,000	3, 127, 162, 162	2, 266, 487, 428	72.48	860, 674, 737	27.52
\$10,000 to \$25,000	2, 687, 121, 117	1, 643, 100, 130	61.22	1, 042, 020, 987	38.78
\$25,000 to \$50,000	1, 461, 147, 789	764, 178, 805	52.30	696, 968, 984	47.70
\$50,000 to \$100,000	971, 060, 578	455, 994, 429	46.96	515, 066, 149	53.04
\$100,000 to \$150,000	321, 950, 242	141, 704, 221	44.01	180, 246, 021	55.99
\$150,000 to \$300,000	330, 055, 749	144, 034, 570	43.64	186, 021, 179	56.36
\$300,000 to \$500,000	141, 618, 352	59, 997, 606	42.37	81, 620, 746	57.63
\$500,000 to \$1,000,000	130, 681, 281	52, 955, 912	40.52	77, 725, 369	59.48
\$1,000,000 and over	168, 095, 441	73, 664, 950	43.82	94, 430, 491	56.18
Total	24, 871, 908, 354	18, 952, 242, 862	76.20	5, 919, 665, 492	23.08

Income class	General deductions		Total net income	
	Amount	Per cent of total income in each class	Amount	Per cent of total income in each class
Under \$1,000	\$515, 491, 306	67.56	\$247, 564, 383	32.44
\$1,000 to \$2,000	398, 491, 205	9.89	3, 630, 570, 922	90.11
\$2,000 to \$3,000	488, 589, 410	8.66	5, 153, 497, 468	91.34
\$3,000 to \$5,000	598, 253, 140	11.73	4, 500, 557, 809	88.27
\$5,000 to \$10,000	485, 257, 460	15.52	2, 641, 904, 702	84.48
\$10,000 to \$25,000	431, 249, 337	16.05	2, 255, 871, 780	83.95
\$25,000 to \$50,000	252, 873, 857	17.31	1, 208, 273, 932	82.69
\$50,000 to \$100,000	165, 836, 724	17.08	805, 223, 854	82.92
\$100,000 to \$150,000	61, 746, 689	19.18	260, 203, 553	80.82
\$150,000 to \$300,000	63, 241, 368	19.16	266, 814, 381	80.84
\$300,000 to \$500,000	24, 946, 277	17.62	116, 672, 075	82.38
\$500,000 to \$1,000,000	23, 010, 603	17.61	107, 670, 678	82.39
\$1,000,000 and over	26, 708, 448	15.89	141, 386, 993	84.11
Total	3, 535, 695, 824	14.22	21, 336, 212, 530	85.78

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 1922

Income classes	Wages and salaries	Business	Partnerships	Profits from sales of real estate, stocks, and bonds other than assets held for more than two years	Capital net gain from sale of assets held for more than two years
Under \$1,000.....	\$280,849,117	\$139,457,348	\$26,121,626	\$31,646,283	-----
\$1,000 to \$2,000.....	3,204,869,201	303,804,342	84,025,142	29,160,923	-----
\$2,000 to \$3,000.....	4,225,557,137	566,907,605	152,071,290	63,209,175	-----
\$3,000 to \$5,000.....	3,049,263,474	817,161,943	246,726,233	127,293,969	-----
\$5,000 to \$10,000.....	1,375,158,897	494,223,754	247,177,019	149,927,755	-----
\$10,000 to \$25,000.....	911,137,593	299,200,543	266,067,496	168,684,398	-----
\$25,000 to \$50,000.....	369,682,216	123,331,620	163,602,383	91,038,754	\$16,524,432
\$50,000 to \$100,000.....	182,432,450	60,177,044	119,642,452	42,370,238	51,372,245
\$100,000 to \$150,000.....	45,572,191	14,724,503	43,671,026	12,271,363	25,465,138
\$150,000 to \$300,000.....	31,298,425	11,695,805	44,303,339	14,459,646	42,277,355
\$300,000 to \$500,000.....	8,720,980	4,076,334	17,783,868	4,563,901	24,852,523
\$500,000 to \$1,000,000.....	4,450,244	2,530,653	8,738,103	3,243,992	33,962,920
\$1,000,000 and over.....	4,970,866	2,480,150	7,197,370	4,223,594	54,792,970
Total.....	13,693,962,791	2,839,771,144	1,427,127,347	742,103,997	249,247,583

Income classes	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends	Fiduciary	Total income
Under \$1,000.....	\$83,806,141	\$58,855,623	\$1,586,281	\$102,952,855	\$7,781,009	\$763,055,689
\$1,000 to \$2,000.....	152,446,961	183,988,662	215,139	59,777,274	10,774,483	4,029,062,127
\$2,000 to \$3,000.....	244,493,481	272,648,166	271,763	106,969,666	16,858,601	5,642,086,878
\$3,000 to \$5,000.....	261,992,925	342,773,834	953,347	227,320,343	25,324,881	5,098,810,949
\$5,000 to \$10,000.....	192,949,841	264,723,568	6,823,872	356,316,635	39,863,791	3,127,162,162
\$10,000 to \$25,000.....	151,752,772	260,880,502	9,095,372	569,751,471	57,540,870	2,687,121,117
\$25,000 to \$50,000.....	66,305,765	146,619,530	6,203,833	439,944,053	37,895,753	1,461,147,789
\$50,000 to \$100,000.....	36,511,526	94,164,044	4,249,111	352,045,279	28,096,189	971,060,578
\$100,000 to \$150,000.....	12,999,315	29,313,319	1,252,413	126,176,151	10,504,823	321,950,242
\$150,000 to \$300,000.....	10,393,189	28,060,727	1,268,977	133,995,969	12,302,317	330,055,749
\$300,000 to \$500,000.....	3,141,042	9,335,749	787,744	64,308,854	4,047,357	141,618,352
\$500,000 to \$1,000,000.....	3,032,935	10,568,806	388,352	58,974,737	4,760,429	130,681,281
\$1,000,000 and over.....	5,103,105	7,268,865	805,380	78,995,786	2,177,361	168,095,441
Total.....	1,224,928,998	1,738,600,915	33,988,634	2,664,219,081	257,927,864	24,871,908,354

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 1922

Income classes	Wages and salaries	Business	Partnerships	Profits from sales of real estate, stocks and bonds	Capital net gain from sale of assets held for more than two years	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends	Fiduciary	Total income
Under \$1,000.....	36.81	18.28	3.42	4.15	-----	10.98	11.64	0.21	13.49	1.02	100.00
\$1,000 to \$2,000.....	79.54	7.54	2.08	.72	-----	3.77	4.56	.05	1.48	.26	100.00
\$2,000 to \$3,000.....	74.88	10.03	2.69	1.12	-----	4.33	4.82	.05	1.78	.30	100.00
\$3,000 to \$5,000.....	59.80	16.02	4.84	2.50	-----	5.14	6.72	.02	4.46	.50	100.00
\$5,000 to \$10,000.....	43.97	15.80	7.90	4.79	-----	6.17	8.49	.22	11.39	1.27	100.00
\$10,000 to \$25,000.....	33.91	11.13	9.90	6.28	-----	5.65	9.71	.34	20.94	2.14	100.00
\$25,000 to \$50,000.....	25.30	8.44	11.21	6.23	1.13	4.54	10.03	.42	30.11	2.59	100.00
\$50,000 to \$100,000.....	18.79	6.20	12.32	4.36	5.29	3.76	9.70	.44	36.25	2.89	100.00
\$100,000 to \$150,000.....	14.15	4.57	13.57	3.81	7.91	4.05	9.10	.39	39.19	3.26	100.00
\$150,000 to \$300,000.....	9.48	3.54	13.42	4.38	12.81	3.15	8.51	.38	40.60	3.73	100.00
\$300,000 to \$500,000.....	6.16	2.87	12.56	3.22	17.55	2.22	6.59	.56	45.41	2.86	100.00
\$500,000 to \$1,000,000.....	3.42	1.94	6.69	2.48	25.99	2.32	8.09	.30	45.13	3.64	100.00
\$1,000,000 and over.....	2.95	1.48	4.28	2.51	32.60	3.04	4.32	.53	46.99	1.30	100.00
Total.....	55.06	11.42	5.74	2.98	1.00	4.92	6.99	.14	10.71	1.04	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 1922

Industrial groups	Number of businesses reported	Per cent	Net income	Per cent
Agriculture and related industries.....	104,834	11.57	\$231,289,998	8.15
Mining and quarrying.....	3,006	.33	15,932,045	.56
Manufacturing:				
Food products, beverages, and tobacco.....	14,419	1.59	50,247,515	1.77
Textiles and textile products.....	11,022	1.22	38,114,368	1.35
Leather and leather products.....	3,628	.40	9,735,514	.34
Rubber and rubber goods.....	428	.05	1,688,845	.06
Lumber and wood products.....	2,441	.27	13,550,649	.48
Paper, pulp, and products.....	295	.04	1,695,754	.06
Printing and publishing.....	7,463	.82	28,414,608	1.00
Chemicals and allied substances.....	1,025	.11	6,773,896	.24
Stone, clay, and glass products.....	2,208	.24	10,051,864	.35
Metal and metal products.....	8,682	.96	29,046,828	1.02
All other manufacturing industries.....	7,902	.87	31,064,881	1.09
Total manufacturing.....	59,513	6.57	220,384,722	7.76
Construction.....	39,543	4.37	146,265,967	5.15
Transportation and other public utilities.....	15,776	1.74	45,991,802	1.62
Trade.....	297,133	32.78	891,372,487	31.39
Public service, professional, amusements, hotels, etc.....	263,592	29.08	911,624,977	32.10
Finance, banking, insurance, etc.....	32,745	3.61	129,520,971	4.56
Special cases, business not sufficiently defined to be classed with any other division.....	90,206	9.95	247,388,175	8.71
Grand total.....	906,348	100.00	2,839,771,144	100.00

INTEREST AND TAXES PAID BY INDIVIDUALS

The aggregate amounts of interest and taxes, not including income taxes, reported both under general deductions and in business expenses in the personal income tax returns for 1922 were the following:

Interest.....	\$850, 683, 907
Taxes (not including income taxes).....	795, 047, 248

INDIVIDUALS REPORTING NET INCOME OF \$300,000 AND OVER

During the period from 1916 to 1921, inclusive, the number of individuals reporting net income of \$300,000 and over has, with the exception of 1919, steadily decreased from 1,296 in 1916 to 246 in 1921. In 1922, however, this class, conforming to the tendency of all the income classes in that year, increased to 537. Of these 191 reported net income of \$300,000 and over for the first time during the entire period.

An analysis of the returns filed by the 537 individuals for each of the years 1916-1922, to determine by sources the nature of the fluctuation in the income reported, is herewith set forth:

In 1922, for the first time, gain from the sale of capital assets held for more than two years was taxed at 12½ per cent instead of at the combined normal and surtax rates. The reduction of the tax on gains of this nature was conducive to the consummation of transactions involving the transfer of capital holdings, which the tax rates in the several previous revenue acts discouraged. Gains from the sale of capital assets held for more than two years were a large contributing factor to the increase in the number of individuals reporting in the higher income classes, and 165 of the returns reporting net income of \$300,000 and over would not have reached that class had it not been for gains of this nature.

The aggregate net income reported by these 165 individuals was approximately \$94,500,000. Of this the gain from the sale of capital assets amounted to \$75,000,000. The proportion that such gain bears to the net income of this group of individuals is shown by income classes in the following tabulation.

One hundred and sixty-five individuals reporting net income of \$300,000 and over in 1922, who would have reported less than \$300,000 without capital net gain, showing the net income and the amount of income from sale of capital assets held for more than two years

Income class	Number of returns	Total net income	Capital net gain	
			Amount	Per cent of total net income
\$300, 000 to \$400, 000.....	75	\$24, 859, 771	\$14, 058, 827	57
\$400, 000 to \$500, 000.....	26	11, 540, 160	8, 907, 804	77
\$500, 000 to \$1, 000, 000.....	47	31, 749, 826	27, 066, 891	85
\$1, 000, 000 and over.....	17	26, 312, 741	25, 036, 210	95
Total.....	165	94, 462, 498	75, 096, 732	79

Had it not been for the gain from the sale of capital assets held for more than two years, the returns of these individuals, each of whom reported net income in excess of \$300,000, would have fallen in the following income classes. Twenty would have reported net income

of less than \$5,000; 4 between \$5,000 and \$10,000; 16 between \$10,000 and \$50,000; 38 between \$50,000 and \$100,000; 47 between \$100,000 and \$200,000, and 40 between \$200,000 and \$300,000.

The variation in the number of individuals reporting net income in excess of \$300,000 for the years 1916-1922, and the consistency, over the period, in the size of income reported by the 537 individuals whose incomes fell in that class in 1922, are given in the following tabulation. Of the 1,296 who reported net income in excess of \$300,000 in 1916, only 246 are represented in the 537 falling in that class in 1922, that is, 1,050 or 81 per cent of the returns showing net income in excess of \$300,000 in 1916 do not appear in that class in 1922.

Individuals reporting net income of \$300,000 and over for 1916-1922

Year	Individuals reporting net income of \$300,000 and over for 1916-1922 (number)	Individuals reporting \$300,000 and over for 1922 represented by returns of \$300,000 and over for 1916-1921 (number)	Individuals reporting \$300,000 and over for 1916-1921 not reporting \$300,000 and over for 1922	
			Number	Per cent of total number reporting \$300,000
1916.....	1,296	246	1,050	81
1917.....	1,015	242	773	76
1918.....	627	219	408	65
1919.....	679	215	464	68
1920.....	395	174	221	56
1921.....	246	172	74	30
1922.....	537	537	-----	-----

SOURCES OF INCOME FOR EACH OF THE YEARS 1916-1922

There is given below a table showing by sources of income for each year 1916 to 1922, the returns of 436 of the 537 individuals, each of whom reported \$300,000 and over in 1922. The returns of these 436 individuals were available for each year over the entire period.

The 101 individuals not included in this tabulation either reported in one or more years net income of less than \$5,000, in which case their returns being retained in the offices of the collectors of internal revenue in which they were filed, were not available for this compilation, or no returns were filed, due to their net incomes in such years falling below the minimum for which returns were required.

The amounts shown under the various sources of income are the positive gain items reported. Wherever a net loss was reported in any item on the returns, such net loss for the purpose of this compilation, is included in "general deductions." The data over the period are comparable with the exception of "deductions," which for 1916 and 1917 were limited by the Revenue Acts in force in those years. In the returns filed for 1916, losses sustained through transactions other than in the regular business of the taxpayer were not allowable deductions, whereas for 1917 such losses were allowed but not in excess of the profits arising from transactions of this nature. In the subsequent years all losses sustained in transactions entered into for profit whether or not connected with the regular business of the taxpayer, were allowed as proper deductions.

To the extent that losses for 1916 and 1917 were not deducted, the net income for those years should be decreased in order to make it comparable with the balance of the period.

Distribution by sources of income, 1916-1922—Returns of 436 individuals each of whom reported net income of \$300,000 and over in 1922

Sources of income	1916	1917	1918	1919	1920	1921	1922
Personal industry:							
Salaries, commissions, bonuses, directors' fees, etc.....	\$3, 889, 598	\$13, 454, 371	\$15, 313, 719	\$15, 457, 336	\$17, 082, 661	\$15, 359, 228	\$16, 673, 216
Business, profession, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	82, 658, 090	36, 266, 963	38, 641, 069	60, 801, 011	38, 978, 865	30, 544, 316	45, 748, 283
Gain from sale of capital assets held for more than two years.....							88, 083, 891
Total from personal industry.....	91, 547, 688	49, 721, 334	53, 954, 788	76, 258, 347	56, 061, 526	45, 903, 544	150, 505, 390
Property:							
Rents and royalties.....	13, 521, 650	8, 945, 891	9, 233, 973	10, 081, 360	9, 845, 892	11, 055, 057	10, 976, 697
Interest on bonds, notes, etc., other than Federal issues.....	44, 469, 179	45, 712, 487	39, 726, 091	32, 001, 773	27, 280, 892	24, 668, 966	34, 193, 041
Interest on Federal issues not wholly exempt from tax.....		254, 251	2, 203, 920	3, 988, 723	3, 027, 976	2, 658, 775	1, 939, 612
Dividends.....	175, 820, 554	203, 806, 136	167, 665, 746	179, 802, 753	182, 428, 315	166, 096, 554	179, 332, 684
Total from property.....	233, 811, 383	261, 718, 765	218, 829, 730	225, 874, 609	222, 583, 075	205, 079, 352	226, 442, 034
Total income.....	325, 359, 071	311, 440, 099	272, 784, 518	302, 132, 956	278, 644, 601	250, 982, 896	376, 947, 424
General deductions.....	33, 196, 472	47, 244, 659	63, 541, 808	83, 314, 603	109, 039, 758	103, 635, 125	66, 431, 093
Net income.....	292, 162, 599	264, 195, 440	209, 242, 710	215, 818, 293	169, 604, 843	147, 347, 771	310, 516, 331

The significance of the increase or decrease in taxable income, as shown in the preceding table, is that the fluctuation acted inversely to tax rates. This would have been more pronounced had it been possible to include the net incomes of the 101 individuals whose returns for one or more years are lacking. For 1916 the highest rate of surtax was 13 per cent. For 1917 it was 63 per cent plus a war excess profits tax on business income, and for 1918-1921, inclusive, it was 65 per cent. For 1922 it was 50 per cent on net income other than gain from the sale of capital assets held for more than two years, on which the rate was $12\frac{1}{2}$ per cent.

Income from business, including sales of real estate, etc., fell off on the average 50 per cent for the years 1917 to 1921 from the amount reported in 1916. The per cent of income from this source for each year to the amount reported for 1916 is: 1917, 44; 1918, 47; 1919, 74; 1920, 47; and 1921, 37, but for 1922, if the gain from the sale of capital assets held for more than two years is included, the income from business and sales of real estate, etc., was 162 per cent of the amount for 1916.

The same effect of high tax rates is noticeable on the income reported as interest from industrial bonds, notes, etc., which steadily decreased over the period until 1922, in which year there was an appreciable increase, whereas the taxable portion of the income from United States obligations, not wholly exempt from tax, increased from approximately \$234,000 in 1917 to \$3,988,000 in 1919, decreasing through 1920 and 1921 to \$1,939,000 in 1922. There are no data

to show the extent of the fluctuation in the income reported by these individuals resulted from the conversion of taxable and partly taxable investments into wholly tax-free obligations of the United States or States and Territories.

DISTRIBUTION BY INCOME CLASSES, 1916-1922

The table immediately following shows for each of the years 1916-1922, the distribution by income classes of the 537 returns which had net incomes of \$300,000 and over for 1922:

Income class distribution 1916-1922 of 537 individuals reporting net income of \$300,000 and over for 1922

Income class	1922	1921	1920	1919	1918	1917	1916
Under \$5,000.....		34	62	23	33	40	55
\$5,000 to \$10,000.....		8	7	11	4	7	4
\$10,000 to \$50,000.....		56	56	38	68	57	47
\$50,000 to \$100,000.....		78	64	63	61	50	48
\$100,000 to \$200,000.....		112	97	115	89	78	78
\$200,000 to \$300,000.....		77	77	72	63	63	59
Total under \$300,000.....		365	363	322	318	295	291
\$300,000 to \$400,000.....	205	58	55	56	61	55	44
\$400,000 to \$500,000.....	104	43	26	42	43	34	35
\$500,000 to \$1,000,000.....	161	56	73	87	73	97	100
\$1,000,000 and over.....	67	15	20	30	42	56	67
Total over \$300,000.....	537	172	174	215	219	242	246
Per cent reporting under \$300,000.....		68	68	60	59	55	54
Per cent reporting over \$300,000.....	100	32	32	40	41	45	46

The following table shows for each of the four income class groups, into which the 537 returns reporting net income in excess of \$300,000 for 1922 are segregated, the size of net income for each of the years 1916-1922:

Income class distribution 1916-1922 of the four groups into which the 537 returns reporting net income in excess of \$300,000 for 1922 are segregated

Income class	Number of returns													
	205 individuals reporting net income between \$300,000 and \$400,000 for 1922							104 individuals reporting net income between \$400,000 and \$500,000 for 1922						
	1922	1921	1920	1919	1918	1917	1916	1922	1921	1920	1919	1918	1917	1916
Under \$5,000.....		10	22	9	16	19	22		12	18	3	5	9	9
\$5,000 to \$10,000.....		2	1	3	2	3	2		2	2	2	1		1
\$10,000 to \$50,000.....		21	25	22	26	26	26		10	10	6	13	12	11
\$50,000 to \$100,000.....		35	25	26	25	22	23		15	12	16	8	11	12
\$100,000 to \$200,000.....		60	52	51	45	31	37		23	18	26	22	15	14
\$200,000 to \$300,000.....		41	39	38	32	35	25		17	13	10	13	8	13
Total under \$300,000.....		169	164	149	146	136	135		79	73	63	62	55	60
\$300,000 to \$400,000.....	205	21	20	20	24	28	24		9	10	14	13	14	7
\$400,000 to \$500,000.....		11	8	17	17	14	13	104	9	7	10	12	7	11
\$500,000 to \$1,000,000.....		4	11	14	11	20	21		7	13	14	14	20	21
\$1,000,000 and over.....			2	5	7	7	12			1	3	3	8	5
Total over \$300,000.....		36	41	56	59	69	70		25	31	41	42	49	44
Grand total.....	205	205	205	205	205	205	205	104	104	104	104	104	104	104
Per cent reporting under \$300,000.....		82	80	73	71	66	66		76	70	61	60	53	58
Per cent reporting over \$300,000.....	100	18	20	27	29	34	34	100	24	30	39	40	47	42

Income class distribution 1916-1922 of the four groups into which the 537 returns reporting net income in excess of \$300,000 for 1922 are segregated—Contd.

Income class	Number of returns													
	161 individuals reporting net income between \$500,000 and \$1,000,000 for 1922							67 individuals reporting net income of \$1,000,000 and over for 1922						
	1922	1921	1920	1919	1918	1917	1916	1922	1921	1920	1919	1918	1917	1916
Under \$5,000.....		9	15	7	9	11	22		3	7	4	3	1	2
\$5,000 to \$10,000.....		4	2	5	1	4	1			2	1			
\$10,000 to \$50,000.....		20	17	9	23	14	8		5	4	1	6	5	2
\$50,000 to \$100,000.....		19	20	15	22	16	10		9	7	6	6	1	3
\$100,000 to \$200,000.....		24	23	30	15	22	19		5	4	8	7	10	8
\$200,000 to \$300,000.....		13	15	15	12	15	15		6	10	9	6	5	6
Total under \$300,000.....		89	92	81	82	82	75		28	34	29	28	22	21
\$300,000 to \$400,000.....		19	19	19	15	8	6		9	6	3	9	5	7
\$400,000 to \$500,000.....		21	8	8	11	6	8		2	3	7	3	7	3
\$500,000 to \$1,000,000.....	161	31	39	47	41	46	52		14	10	12	7	11	6
\$1,000,000 and over.....		1	3	6	12	19	20	67	14	14	16	20	22	30
Total over \$300,000.....		72	69	80	79	79	86		39	33	38	39	45	46
Grand total.....	161	161	161	161	161	161	161	67	67	67	67	67	67	67
Per cent reporting under \$300,000.....		55	57	50	51	51	47		42	51	43	42	33	31
Per cent reporting over \$300,000.....	100	45	43	50	49	49	53	100	58	49	57	58	67	69

PARTNERSHIPS

Partnership returns, except for the war excess profits tax for 1917, are not subject to direct assessment, the income being included in the returns of net income filed by the individual copartners according to their distributive share whether distributed or not.

The number of returns of net income filed by partnerships from 1917 to 1922, inclusive, is as follows:

Partnership returns

Year	Number of returns	War profits and excess profits taxes	Year	Number of returns	War profits and excess profits taxes
1917.....	31,701	\$103,887,984	1920.....	240,767	
1918.....	100,728		1921.....	259,359	
1919.....	175,898		1922.....	287,959	

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.

Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1922

Industrial groups	Total number of corporations	Corporations reporting net income				
		Number	Per cent of total reporting	Gross income	Deductions	Net income
Agriculture and related industries.....	9,092	4,000	43.99	\$484,597,004	\$421,696,383	\$62,900,621
Mining and quarrying.....	17,093	6,130	35.86	2,362,026,788	2,075,589,400	286,437,388
Manufacturing:						
Food products, beverages, and tobacco.....	14,087	8,359	59.33	6,812,387,633	6,364,716,253	447,671,380
Textiles and textile products.....	11,425	6,973	61.03	5,675,173,722	5,140,066,903	535,106,819
Leather and leather products.....	2,284	1,330	58.23	1,149,675,303	1,061,034,586	88,640,717
Rubber and rubber goods.....	593	284	47.89	558,984,819	517,055,137	41,929,682
Lumber and wood products.....	6,911	4,545	65.76	2,022,918,434	1,814,922,507	207,995,927
Paper, pulp, and products.....	1,769	1,086	61.39	913,934,635	829,910,009	84,024,626
Printing and publishing.....	8,710	5,771	66.26	1,589,150,238	1,404,434,573	184,715,665
Chemicals and allied substances.....	6,117	3,512	57.41	4,984,114,018	4,522,892,598	461,221,420
Stone, clay, and glass products.....	3,890	2,459	63.21	1,024,109,961	898,417,867	125,692,094
Metal and metal products.....	15,874	8,397	52.90	7,728,928,651	6,821,972,546	906,956,106
All other manufacturing industries.....	10,825	5,981	55.25	3,546,528,930	3,176,063,693	370,465,237
Total manufacturing.....	82,485	48,697	59.04	36,005,906,344	32,551,486,671	3,454,419,673
Construction.....	11,370	6,997	61.54	1,350,514,102	1,258,789,944	91,724,158
Transportation and other public utilities.....	20,511	13,690	66.74	8,098,069,972	7,118,806,404	979,263,568
Trade.....	95,683	59,791	62.49	22,864,939,438	21,850,926,707	1,014,012,731
Public service—professional, amusements, hotels, etc.....	23,145	13,494	58.30	1,689,958,545	1,541,592,023	148,366,522
Finance—banking, insurance, related business, etc.....	91,105	58,646	64.37	7,148,710,071	6,260,875,378	887,834,693
Combinations—pre dominant industry not ascertainable.....	2,116	1,078	50.95	326,940,920	288,090,312	38,850,617
Inactive concerns.....	30,283	12	.04	16,724	15,552	1,172
Grand total.....	382,883	212,535	55.51	80,331,679,917	73,367,868,774	6,963,811,143

Industrial groups	Corporations reporting net income					
	Prior year loss deduction from net income for net taxable income	Income tax	War profits and excess profits tax ¹	Total tax		
				Amount	Per cent of net income	Per cent of grand total
Agriculture and related industries.....	\$5,064,575	\$6,571,608	\$50,403	\$6,622,011	10.53	.90
Mining and quarrying.....	30,230,159	31,320,838	78,755	31,399,593	10.96	4.11
Manufacturing:						
Food products, beverages, and tobacco.....	34,212,503	50,137,124	529,555	50,666,679	11.32	6.43
Textiles and textile products.....	36,343,624	60,533,425	1,966,168	62,499,593	11.68	7.68
Leather and leather products.....	10,629,534	9,722,602	691,695	10,414,297	11.75	1.27
Rubber and rubber goods.....	23,327,620	2,252,766	33,066	2,285,832	5.45	.60
Lumber and wood products.....	24,256,689	22,503,015	196,412	22,699,427	10.91	2.90
Paper, pulp, and products.....	8,471,192	8,411,879	69,349	8,481,228	11.28	1.21
Printing and publishing.....	4,423,083	21,653,871	91,002	21,744,873	11.77	2.65

¹ On net income earned from July 1, 1921 to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1922—Continued

Industrial groups	Corporations reporting net income					
	Prior year loss deduction from net income for net taxable income	Income tax	War profits and excess profits tax	Total tax		
				Amount	Per cent of net income	Per cent of grand total
Manufacturing—Continued						
Chemicals and allied substances.....	\$26,543,393	\$53,611,985	\$444,135	\$54,056,120	11.72	6.62
Stone, clay, and glass products.....	4,074,620	14,781,332	156,593	14,937,925	11.88	1.80
Metal and metal products.....	118,771,194	97,202,389	1,557,720	98,760,109	10.89	13.02
All other manufacturing industries.....	28,837,320	41,729,236	500,211	42,229,447	11.40	5.32
Total manufacturing.....	319,890,752	383,539,624	6,235,906	389,775,530	11.28	49.61
Construction.....	5,823,476	9,602,745	49,643	9,652,388	10.52	1.32
Transportation and other public utilities.....	17,884,983	119,307,539	173,218	119,480,757	12.20	14.06
Trade.....	97,633,016	105,692,415	1,349,193	107,041,608	10.56	14.56
Public service—professional, amusements, hotels, etc.....	3,163,331	16,023,980	238,339	16,262,319	10.96	2.13
Finance—banking, insurance, related business, etc.....	19,792,410	98,809,766	287,634	99,097,400	11.16	12.75
Combinations—predominant industry not ascertainable.....	2,297,585	4,441,639	3,023	4,444,662	11.44	.56
Inactive concerns.....						.00002
Grand total.....	501,780,287	775,310,154	8,466,114	783,776,268	11.25	100.00

Industrial groups	Corporations reporting no net income				
	Number	Per cent of total reporting	Gross income	Total deductions	Deficit
Agriculture and related industries.....	5,092	56.01	\$220,800,753	\$276,891,910	\$56,091,157
Mining and quarrying.....	10,963	64.14	1,333,361,225	1,613,817,326	280,456,101
Manufacturing:					
Food products, beverages, and tobacco.....	5,723	40.67	2,053,035,160	2,203,341,460	150,306,300
Textiles and textile products.....	4,452	38.97	1,120,052,654	1,198,363,783	78,311,129
Leather and leather products.....	954	41.77	314,430,749	339,241,831	24,811,082
Rubber and rubber products.....	309	52.11	383,664,064	408,227,017	24,562,953
Lumber and wood products.....	2,366	34.24	379,399,490	427,681,473	48,281,974
Paper, pulp, and products.....	683	38.61	248,261,009	270,069,522	22,408,513
Printing and publishing.....	2,939	33.74	257,773,384	280,793,870	23,020,486
Chemicals and allied substances.....	2,605	42.59	727,162,737	793,321,115	66,158,378
Stone, clay, and glass products.....	1,431	36.79	148,096,969	164,683,080	16,586,111
Metal and metal products.....	7,477	47.10	2,247,107,674	2,519,147,983	272,040,309
All other manufacturing industries.....	4,844	44.75	798,352,398	885,278,192	86,925,794
Total manufacturing.....	33,788	40.96	8,677,336,297	9,490,749,326	813,413,029
Construction.....	4,373	38.46	415,529,862	468,058,500	52,528,638
Transportation and other public utilities.....	6,821	33.26	1,656,213,294	1,852,693,715	196,480,421
Trade.....	35,892	37.51	5,811,919,511	6,130,612,869	318,693,358
Public service—professional, amusements, hotels, etc.....	9,651	41.70	525,945,947	585,560,630	59,614,683
Finance—banking, insurance, related business, etc.....	32,459	35.63	1,783,176,886	2,180,837,773	397,660,887
Combinations—predominant industry not ascertainable.....	1,038	40.05	164,220,112	182,786,388	18,566,276
Inactive concerns.....	30,271	99.96	330,710	602,516	271,806
Grand total.....	170,348	44.49	20,588,834,597	22,782,610,953	2,193,776,356

DIVIDEND DISTRIBUTION (CORPORATION RETURNS)

The amount of dividends paid to stockholders on the capital stock of corporations in 1922, as reported in the corporation income-tax returns for that year, is shown in the following table, in which both the cash dividend and stock dividend distribution by industrial groups are shown.

Dividends paid stockholders on the capital stock of corporations, calendar year 1922

Industrial groups	Aggregate		Corporations reporting net income		Corporations reporting no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
Agriculture and related industries.....	\$27, 402, 854	\$10, 891, 265	\$25, 474, 107	\$9, 379, 560	\$1, 928, 747	\$1, 511, 705
Mining and quarrying.....	223, 051, 836	164, 437, 000	190, 156, 775	147, 375, 366	32, 895, 061	17, 061, 634
Manufacturing:						
Food products, beverages and tobacco.....	181, 830, 855	192, 126, 505	172, 188, 314	187, 780, 755	9, 642, 541	4, 345, 750
Textiles and textile products.....	198, 157, 261	215, 105, 244	191, 103, 215	209, 723, 457	7, 054, 046	5, 381, 787
Leather and leather products.....	23, 438, 735	25, 793, 755	21, 689, 916	25, 077, 955	1, 768, 819	715, 800
Rubber and rubber goods.....	11, 172, 492	8, 052, 677	8, 193, 673	8, 045, 740	2, 978, 819	6, 937
Timber and wood products.....	86, 598, 875	77, 059, 534	80, 625, 178	73, 692, 459	5, 973, 697	3, 367, 075
Paper and pulp products.....	36, 880, 207	42, 042, 665	34, 834, 558	39, 658, 214	2, 045, 649	2, 384, 451
Printing and publishing.....	72, 980, 702	54, 445, 392	71, 117, 327	52, 920, 938	1, 863, 375	1, 464, 454
Chemicals and allied substances.....	296, 511, 901	1, 102, 454, 398	292, 065, 677	1, 082, 134, 936	4, 446, 224	20, 319, 462
Stone, clay, and glass products.....	43, 101, 505	42, 720, 982	41, 349, 491	41, 248, 940	1, 752, 014	1, 472, 042
Metal and metal products.....	394, 111, 754	456, 203, 465	358, 192, 920	406, 939, 917	35, 918, 834	49, 263, 548
All other manufacturing industries.....	160, 072, 249	186, 972, 232	154, 270, 322	181, 827, 462	5, 801, 927	5, 144, 770
Total manufacturing.....	1, 504, 876, 536	2, 402, 976, 849	1, 425, 630, 591	2, 309, 110, 773	79, 245, 945	93, 866, 076
Construction.....	37, 577, 344	28, 626, 609	30, 433, 312	25, 848, 053	7, 144, 032	2, 778, 556
Transportation and other public utilities.....	649, 701, 113	74, 678, 183	629, 205, 423	74, 211, 836	20, 495, 690	466, 347
Trade.....	322, 158, 369	393, 137, 447	298, 165, 896	373, 356, 871	23, 992, 473	19, 780, 576
Public service—professional amusements, hotels, etc.....	56, 252, 878	30, 063, 875	53, 804, 345	28, 753, 131	2, 948, 533	1, 310, 744
Finance—banking, insurance, and related business, etc.....	591, 617, 498	214, 005, 940	508, 165, 319	169, 951, 455	83, 452, 185	44, 054, 485
Combinations—predominant industry not ascertainable.....	21, 009, 855	29, 032, 697	22, 334, 225	28, 928, 529	1, 675, 632	104, 168
Inactive concerns.....	66, 821	200, 000	-----	-----	66, 821	200, 000
Total.....	3, 436, 715, 104	3, 348, 049, 865	3, 182, 869, 985	3, 166, 915, 574	253, 845, 119	181, 134, 291

INCOME AND DEDUCTIONS (CORPORATION RETURNS)

The distribution of corporation receipts and disbursements by sources of income and nature of deductions by industrial divisions is shown in the succeeding table, in which the amounts represent the assembled figures of corporations both those reporting net income and those reporting no net income.

Distribution of corporation receipts and disbursements by sources of income and nature of deductions by industrial divisions; aggregate comprising corporations reporting net income and those reporting no net income, calendar year 1922

Distribution	Aggregate	Industrial divisions					
		Agriculture and related industries	Mining and quarrying	Manufacturing			
				Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:							
Gross sales.....	\$80,824,760,599	\$561,384,736	\$2,923,271,342	\$8,628,224,264	\$6,650,460,262	\$1,432,072,720	\$923,235,372
Gross profits from sales.....	18,996,902,370	219,680,368	900,078,810	1,887,951,212	1,471,669,009	282,247,290	236,080,901
Profits from operations other than amounts reported as gross sales.....	13,012,052,353	87,606,425	497,879,480	72,385,138	41,567,712	7,961,885	1,765,813
Interest, and rents and royalties.....	4,263,341,009	19,798,645	91,768,423	67,682,925	36,811,019	8,135,340	7,198,503
Miscellaneous income.....	2,017,237,955	33,166,824	98,554,064	69,263,616	57,506,108	14,718,080	9,839,281
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	803,122,508	3,441,127	83,914,704	27,866,850	8,872,275	1,217,427	600,914
Interest on Federal, State, and municipal bonds.....	394,042,049	995,996	11,247,873	7,318,771	10,662,556	1,394,666	602,668
C. Total receipts.....	101,314,556,563	706,393,753	3,706,635,886	8,872,741,564	6,805,888,932	1,465,500,718	943,251,551
D. Disbursements:							
Cost of goods sold.....	61,827,858,220	341,704,368	2,023,192,532	6,740,273,052	5,178,800,253	1,149,825,430	687,154,471
Compensation of officers.....	2,409,843,120	18,054,848	64,422,240	109,703,598	160,094,476	35,784,621	8,486,202
Interest paid.....	3,069,112,305	31,149,183	80,777,200	108,728,978	70,346,522	17,289,942	25,182,126
Taxes other than income and profits taxes.....	1,517,617,369	21,171,153	83,967,574	66,389,850	55,569,466	9,014,087	11,608,293
Depreciation, amortization, and depletion.....	2,889,067,298	34,599,143	549,959,450	158,710,555	127,273,884	16,425,198	18,948,588
Miscellaneous expense.....	23,633,858,898	248,468,471	803,172,696	1,356,384,830	737,473,810	170,719,712	173,292,560
E. Total disbursements.....	95,347,357,219	695,147,166	3,605,492,022	8,540,190,863	6,329,558,411	1,399,058,990	924,672,240
F. Net profits.....	5,967,199,344	11,246,587	101,143,864	332,550,701	476,330,521	66,441,728	18,579,311
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	1,197,164,557	4,437,123	95,162,577	35,185,621	19,534,831	2,612,093	1,212,582
H. Net income.....	4,770,034,787	6,809,464	5,981,287	297,365,080	456,795,690	63,829,635	17,366,729
I. Prior year net loss deducted by concerns showing net income in 1922.....	501,780,287	5,064,575	30,230,159	34,212,503	36,343,624	10,629,534	23,327,620
J. Net income after deducting prior year loss.....	4,268,254,500	1,744,889	1,24,248,872	263,152,577	420,452,066	53,200,101	1,5,960,891
K. Excess-profits tax on corporations whose fiscal year ended after December 31, 1921 and prior to July 1, 1922.....	8,466,114	50,403	78,755	529,555	1,966,168	691,695	33,066
L. Income tax.....	775,310,154	6,571,608	31,320,838	50,137,124	60,533,425	9,722,602	2,252,766
M. Total tax.....	783,776,268	6,622,011	31,399,593	50,666,679	62,499,593	10,414,297	2,285,832
N. Net profits (F) after deducting tax (M).....	5,183,423,076	4,624,576	69,744,271	281,884,022	413,830,928	56,027,431	16,293,479

Distribution of corporation receipts and disbursements by sources of income and nature of deductions by industrial divisions; aggregate comprising corporations reporting net income and those reporting no net income, calendar year 1922—Continued

20

STATISTICS OF INCOME

Distribution	Industrial divisions							
	Manufacturing							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing
A. Receipts, taxable income:								
Gross sales.....	\$2,305,987,421	\$1,136,414,804	\$1,471,734,996	\$5,247,117,483	\$1,138,328,692	\$9,453,882,892	\$4,188,677,889	\$42,576,145,795
Gross profits from sales.....	638,410,739	288,360,357	564,139,265	1,517,911,133	352,757,365	2,689,050,682	1,266,165,984	11,189,743,937
Profits from operations other than amounts reported as gross sales.....	29,195,206	8,556,172	306,870,175	250,352,632	7,549,965	211,233,322	23,657,476	956,095,496
Interest, and rents and royalties.....	20,966,609	9,005,890	20,546,047	64,636,853	9,869,880	120,981,514	43,766,180	409,600,760
Miscellaneous income.....	41,105,231	11,226,036	41,513,859	67,106,545	14,753,648	161,443,290	55,649,349	544,125,643
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	5,063,466	1,992,742	6,258,545	82,063,242	1,704,745	28,495,307	33,130,434	197,274,947
Interest on Federal, State, and municipal bonds.....	2,716,647	1,940,005	2,997,993	11,236,261	2,245,854	29,915,074	8,381,782	79,412,277
C. Total receipts.....	2,405,034,580	1,164,135,649	1,849,921,615	5,722,513,016	1,174,452,784	10,005,951,899	4,353,263,110	44,762,654,918
D. Disbursements:								
Cost of goods sold.....	1,667,576,682	853,054,447	907,595,731	3,729,206,350	785,571,327	6,764,832,210	2,922,511,905	31,386,401,858
Compensation of officers.....	66,825,913	26,697,765	83,256,683	68,920,488	38,150,590	201,425,078	111,716,284	911,061,698
Interest paid.....	39,486,577	16,535,357	12,540,280	98,811,810	18,436,837	161,908,361	52,917,215	622,184,005
Taxes other than income and profits taxes.....	32,207,810	14,536,394	11,696,334	70,909,315	10,204,018	146,585,560	41,063,301	469,784,428
Depreciation, amortization, and depletion.....	117,699,874	44,354,394	40,476,442	302,742,742	48,934,883	862,818,102	100,836,698	1,339,221,360
Miscellaneous expense.....	313,743,658	143,408,432	623,404,428	963,559,766	160,098,547	1,675,055,910	799,166,048	7,116,307,701
E. Total disbursements.....	2,237,540,514	1,098,586,789	1,678,969,898	5,234,150,471	1,061,396,202	9,312,625,221	4,028,211,451	41,844,961,050
F. Net profits.....	167,494,066	65,548,860	170,951,717	488,362,545	113,056,582	693,326,178	325,051,659	2,917,693,868
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	7,780,113	3,932,747	9,256,538	93,299,503	3,950,599	58,410,881	41,512,216	276,687,224
H. Net income.....	159,713,953	61,616,113	161,695,179	395,063,042	109,105,983	634,915,797	283,539,443	2,641,006,644

I. Prior year net loss deducted by concerns showing net income in 1922.....	24,256,669	8,471,192	4,423,083	26,543,393	4,074,620	118,771,194	28,837,320	319,890,752
J. Net income after deducting prior year loss.....	135,457,284	53,144,921	157,272,096	368,519,649	105,031,363	516,144,603	254,702,123	2,321,115,892
K. Excess-profits tax on corporations whose fiscal year ended after December 31, 1921 and prior to July 1, 1922.....	196,412	69,349	91,002	444,135	156,593	1,557,720	500,211	6,235,906
L. Income tax.....	22,503,015	9,411,879	21,653,871	53,611,985	14,781,332	97,202,389	31,729,236	383,539,624
M. Total tax.....	22,699,427	9,481,228	21,744,873	54,056,120	14,937,925	98,760,109	42,229,447	389,775,530
N. Net profits (F) after deducting tax (M).....	144,794,639	56,067,632	149,206,844	434,306,425	98,118,657	594,566,069	282,822,212	2,527,918,338

Distribution of corporation receipts and disbursements by sources of income and nature of deductions by industrial divisions; aggregate comprising corporations reporting net income and those reporting no net income, calendar year 1922—Continued

22

Distribution	Industrial divisions						
	Construction	Transportation and other public utilities	Trade	Public service, professional, amusements, hotels, etc.	Finance, banking, insurance, etc.	Combinations, predominant industry not ascertainable	Inactive concerns
A. Receipts, taxable income:							
Gross sales.....	\$1, 412, 215, 652	\$958, 482, 295	\$27, 755, 017, 574	\$1, 107, 344, 201	\$3, 138, 069, 214	\$392, 685, 265	\$144, 525
Gross profits from sales.....	203, 490, 564	355, 321, 447	5, 301, 944, 094	396, 854, 026	326, 243, 625	103, 507, 541	31, 958
Profits from operations other than amounts reported as gross sales.....	266, 964, 062	7, 824, 991, 172	378, 217, 416	947, 500, 728	1, 094, 166, 879	58, 722, 390	7, 305
Interest, and rents and royalties.....	28, 704, 242	405, 593, 665	197, 324, 523	80, 630, 772	3, 013, 759, 305	16, 153, 768	6, 996
Miscellaneous income.....	53, 657, 319	314, 994, 575	326, 187, 436	72, 962, 371	560, 154, 067	13, 249, 726	185, 930
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	4, 602, 689	250, 220, 559	20, 112, 000	7, 466, 420	225, 737, 492	10, 349, 892	2, 678
Interest on Federal, State, and municipal bonds.....	2, 641, 762	30, 406, 446	20, 594, 165	2, 243, 729	245, 200, 954	1, 296, 934	1, 913
C. Total receipts.....	1, 768, 685, 726	1 9, 784, 689, 712	28, 697, 453, 114	2, 218, 148, 221	9, 177, 087, 911	492, 457, 975	349, 347
D. Disbursements:							
Cost of goods sold.....	1, 208, 719, 088	603, 160, 848	22, 453, 073, 480	710, 490, 175	2, 811, 825, 589	289, 177, 724	112, 567
Compensation of officers.....	84, 883, 656	126, 038, 013	667, 913, 483	123, 754, 021	401, 404, 913	12, 282, 854	27, 394
Interest paid.....	20, 802, 292	972, 513, 602	194, 313, 544	40, 783, 013	1, 090, 821, 756	15, 750, 544	17, 166
Taxes other than income and profits taxes.....	10, 439, 670	442, 361, 863	140, 439, 199	38, 293, 083	303, 248, 589	7, 893, 434	18, 076
Depreciation, amortization, and depletion.....	40, 641, 182	454, 878, 929	163, 364, 899	88, 422, 152	185, 556, 033	27, 414, 369	9, 751
Miscellaneous expense.....	356, 759, 867	6, 122, 326, 305	4, 337, 322, 971	1, 117, 943, 789	3, 423, 118, 779	108, 007, 883	430, 436
E. Total disbursements.....	1, 722, 245, 755	1 8, 721, 279, 560	27, 961, 427, 576	2, 119, 686, 233	8, 215, 975, 659	460, 526, 808	615, 390
F. Net profits.....	46, 439, 971	1, 063, 410, 152	736, 025, 538	98, 461, 988	961, 112, 252	31, 931, 167	1 266, 043
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	7, 244, 451	280, 627, 005	40, 706, 165	9, 710, 149	470, 938, 446	11, 646, 826	4, 591
H. Net income.....	39, 195, 520	782, 783, 147	695, 319, 373	88, 751, 839	490, 173, 806	20, 284, 341	1 270, 634
I. Prior year net loss deducted by concerns showing net income in 1922.....	5, 823, 476	17, 884, 983	97, 633, 016	3, 163, 331	19, 792, 410	2, 297, 585	-----
J. Net income after deducting prior year loss.....	33, 372, 044	764, 898, 164	597, 686, 357	85, 588, 508	470, 381, 396	17, 986, 756	1 270, 634

STATISTICS OF INCOME

K. Excess-profits tax on corporations whose fiscal year ended after December 31, 1921 and prior to July 1, 1922.....	49,643	173,218	1,349,193	238,339	287,634	3,023	-----
L. Income tax.....	9,602,745	119,307,539	105,692,415	16,023,980	98,809,766	4,441,639	-----
M. Total tax.....	9,652,388	119,480,757	107,041,608	16,262,319	99,097,400	4,444,662	-----
N. Net profits (F) after deducting tax (M).....	36,787,583	943,929,395	628,983,930	82,199,669	862,014,852	27,486,505	1 266,043

1 Net loss.

2 Gross income and total deductions incomplete (see text, p. 15).

In the table immediately following, the distribution of corporation receipts and disbursements by sources of income and nature of deductions by industrial divisions is expressed in percentages.

Percentage distribution of corporation receipts and disbursements by sources of income and nature of deductions by industrial divisions; aggregate comprising corporations reporting net income and those reporting no net income, calendar year 1922

Distribution	Aggregate	Industrial divisions									
		Agriculture and related industries	Mining and quarrying	Manufacturing							
				Food products, beverages and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances
PER CENT OF TOTAL RECEIPTS											
A. Receipts, taxable income:											
Gross sales.....	79.78	79.47	78.86	97.25	97.71	97.71	97.88	95.88	97.62	79.56	91.69
Gross profits from sales (per cent of gross sales).....	23.50	39.13	30.79	21.88	22.13	19.71	25.57	27.68	24.93	38.33	28.93
Profits from operations other than amounts reported as gross sales.....	12.84	12.40	13.43	.82	.61	.54	.20	1.21	.31	16.58	4.37
Interest, and rents and royalties.....	4.21	2.80	2.48	.76	.55	.56	.76	.87	.77	1.11	1.13
Miscellaneous income.....	1.99	4.69	2.66	.78	.84	1.00	1.04	1.71	.96	2.24	1.17
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations.....	.79	.49	2.26	.31	.13	.09	.06	.21	.17	.34	1.44
Interest on Federal, State, and municipal bonds.....	.39	.15	.31	.08	.16	.10	.06	.12	.17	.17	.20
C. Total receipts.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Disbursements:											
Cost of goods sold.....	61.03	48.37	54.58	75.96	76.09	78.45	72.85	69.34	73.28	49.06	65.17
Compensation of officers.....	2.38	2.56	1.74	1.24	2.35	2.44	.90	2.78	2.29	4.50	1.20
Interest paid.....	3.03	4.41	2.18	1.22	1.03	1.18	2.67	1.64	1.42	.68	1.73
Taxes other than income and profits taxes.....	1.50	3.00	2.27	.75	.82	.62	1.23	1.34	1.25	.63	1.24
Depreciation, amortization, and depletion.....	2.85	4.89	14.84	1.79	1.87	1.13	2.01	4.89	3.81	2.19	8.29
Miscellaneous expense.....	23.33	35.18	21.66	15.29	10.84	11.65	18.37	13.05	12.32	33.70	16.84
E. Total disbursements.....	94.12	98.41	97.27	96.25	93.00	95.47	98.03	93.04	94.37	90.76	91.47
F. Net profits.....	5.88	1.59	2.73	3.75	7.00	4.53	1.97	6.96	5.63	9.24	8.53

PER CENT OF NET PROFITS											
G. Deduction from net profits to arrive at net income as defined in revenue act. Tax-exempt interest and dividends received on capital stock of domestic corporations.....	20.06	39.45	94.08	10.58	4.10	3.93	6.53	4.64	6.00	5.41	19.10
H. Net income.....	79.94	60.55	5.91	89.42	95.90	96.07	93.47	95.35	94.00	94.59	80.89
I. Prior year net loss deducted by concerns showing net income in 1922.....	8.41	45.03	29.88	10.29	7.63	16.00	125.55	14.48	12.92	2.59	5.43
J. Net income after deducting prior year loss.....	71.53	15.52	-23.97	79.13	88.27	80.07	-32.08	80.87	81.08	92.00	75.46
K. Excess profits tax on corporations whose fiscal year ended December 31, 1921, and prior to July 1, 1922.....	.14	.45	.08	.16	.41	1.04	.18	.12	.11	.05	.09
L. Income tax.....	12.99	58.43	30.96	15.08	12.71	14.63	12.12	13.43	14.36	12.67	10.98
M. Total tax.....	13.13	58.88	31.04	15.24	13.12	15.67	12.30	13.55	14.47	12.72	11.07
N. Net profits (F) after deducting tax (M).....	86.87	41.12	68.96	84.76	86.88	84.33	87.70	86.45	85.53	87.28	88.93
Per cent of net profits after deducting tax (N) to total receipts (C).....	5.12	.65	1.88	3.18	.6.08	3.82	1.73	6.02	4.82	8.07	7.59

Percentage distribution of corporation receipts and disbursements by sources of income and nature of deductions by industrial divisions; aggregate comprising corporations reporting net income and those reporting no net income, calendar year 1922—Continued

26

STATISTICS OF INCOME

Distribution	Industrial divisions										
	Manufacturing				Construc- tion	Transpor- tation and other public utilities	Trade	Public service, profes- sional, amuse- ments, hotels, etc.	Finance, banking, insur- ance, etc.	Combina- tions pre- dominant industry not ascer- tainable	Inactive concerns
	Stone, clay, and glass products	Metal and metal products	All other manufac- turing in- dustries	Total manufac- turing							
PER CENT OF TOTAL RECEIPTS											
A. Receipts, Taxable income:											
Gross sales.....	96.92	94.48	96.22	95.11	79.85	9.79	96.71	49.92	34.19	79.74	41.37
Gross profits from sales (per cent of gross sales).....	30.99	28.44	30.23	26.28	14.41	37.07	19.10	35.84	10.40	26.36	22.11
Profits from operations other than amounts reported as gross sales.....	.64	2.11	.54	2.13	15.09	79.97	1.32	42.72	21.73	11.92	2.09
Interest, and rents and royalties.....	.84	1.21	1.00	.91	1.62	4.15	.69	3.63	32.84	3.28	2.00
Miscellaneous income.....	1.26	1.60	1.28	1.22	3.03	3.22	1.14	3.29	6.10	2.69	53.22
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations.....	.15	.29	.76	.44	.26	2.56	.07	.34	2.46	2.10	.76
Interest on Federal, State, and municipal bonds.....	.19	.31	.20	.19	.15	.31	.07	.10	2.68	.27	.56
C. Total receipts.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Disbursements:											
Cost of goods sold.....	66.89	67.61	67.13	70.11	68.34	6.16	78.24	32.03	30.64	58.72	32.22
Compensation of officers.....	3.25	2.01	2.56	2.03	4.80	1.29	2.33	5.57	4.37	2.49	7.84
Interest paid.....	1.57	1.62	1.22	1.39	1.18	9.94	.67	1.84	11.89	3.20	4.92
Taxes other than income and profits taxes.....	.87	1.46	.94	1.06	.59	4.52	.49	1.73	3.30	1.61	5.17
Depreciation, amortization, and depletion.....	4.16	3.63	2.32	2.99	2.29	4.65	.59	3.99	2.03	5.56	2.79
Miscellaneous expense.....	13.63	16.74	18.36	15.90	20.17	62.57	15.11	50.40	37.30	21.93	123.21
E. Total disbursements.....	90.37	93.07	92.53	93.48	97.37	89.13	97.43	95.56	89.53	93.51	176.15
F. Net profits.....	9.63	6.93	7.47	6.52	2.63	10.87	2.57	4.44	10.47	6.49	-76.15
PER CENT OF NET PROFITS											
G. Deduction from net profits to arrive at net income as defined in revenue act. Tax-exempt interest and dividends received on capital stock of domestic corporations.....	3.50	8.42	12.77	9.48	15.60	26.39	5.53	9.86	49.00	36.47	-----

H. Net income.....	96.51	91.57	87.23	90.51	84.40	73.61	94.47	90.14	51.00	63.52	-----
I. Prior year net loss deducted by concerns showing net income in 1922.....	3.61	17.13	8.87	10.96	12.54	1.68	13.26	3.21	2.06	7.19	-----
J. Net income after deducting prior year loss.....	92.90	74.44	78.36	79.55	71.86	71.93	81.21	86.93	48.94	56.33	-----
K. Excess profits tax on corporations whose fiscal year ended December 31, 1921, and prior to July 1, 1922.....	.14	.22	.15	.22	.10	.02	.18	.24	.03	.01	-----
L. Income tax.....	13.07	14.02	12.84	13.14	20.68	11.22	14.36	16.28	10.28	13.91	-----
M. Total tax.....	13.21	14.24	12.99	13.36	20.78	11.24	14.54	16.52	10.31	13.92	-----
N. Net profits (F) after deducting tax (M).....	86.79	85.76	87.01	86.64	79.22	88.76	85.46	83.48	89.69	86.09	-----
Per cent of net profits after deducting tax (N) to total receipts (C)	8.35	5.94	6.50	5.65	2.08	9.65	2.19	3.71	9.39	5.58	-----

¹ Gross income and total deductions incomplete (see text, p. 15)

CORPORATION RETURNS, DISTRIBUTED BY SIZE OF NET INCOME

The following table exhibits the corporation returns distributed by income classes based on the size of net income:

Corporation returns distributed by size of net income, calendar year 1922

Income classes	Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Average tax per corporation	Per cent of tax to net income
Reporting net income:						
\$0 to \$2,000.....	92, 259	\$86, 729, 211				
\$2,000 to \$5,000.....	43, 502	137, 791, 967	\$13, 004, 801	\$6, 055, 835	\$139	4. 39
\$5,000 to \$10,000.....	24, 787	174, 308, 283	19, 008, 109	13, 886, 230	560	7. 97
\$10,000 to \$50,000.....	35, 811	707, 133, 959	89, 888, 010	80, 870, 232	2, 258	10. 54
\$50,000 to \$100,000.....	7, 312	512, 069, 921	53, 675, 216	58, 510, 101	8, 002	11. 43
\$100,000 to \$250,000.....	5, 114	791, 272, 098	68, 457, 014	91, 382, 422	17, 869	11. 55
\$250,000 to \$500,000.....	1, 889	658, 842, 334	48, 368, 707	77, 206, 312	40, 872	11. 72
\$500,000 to \$1,000,000.....	1, 016	708, 997, 233	56, 366, 677	82, 198, 762	80, 904	11. 59
\$1,000,000 to \$5,000,000.....	725	1, 444, 773, 281	87, 722, 210	171, 991, 577	237, 230	11. 90
\$5,000,000 and over.....	120	1, 681, 892, 856	65, 289, 543	201, 674, 797	1, 680, 623	11. 99
Total.....	212, 535	6, 963, 811, 143	501, 780, 287	783, 776, 268	6, 516	11. 40
Reporting no net income.....	170, 348	2, 193, 776, 356				
Grand total.....	382, 883	4, 770, 034, 787	501, 780, 287	783, 776, 268		

DISTRIBUTED AND UNDISTRIBUTED EARNINGS OF CORPORATIONS REPORTING NET TAXABLE INCOME OF \$2,000 AND OVER IN 1922

In accordance with Senate Resolution 110, there were compiled and submitted to the Congress and published as Senate Document 85, a series of tables showing by industrial divisions the distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over in 1922, prepared from all corporation returns in the department at the date of the Senate Resolution. The document, with certain adjustments, is reprinted herein as a supplement to this report, the data being complementary to the statistical analysis of the corporation income-tax returns.

The tabulation immediately following shows the grand summary for all industries:

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922

GRAND SUMMARY OF ALL INDUSTRIES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1,867	\$247,802,166	\$252,261,831	\$14,350,718	\$117,829,996	\$623,557,038	\$1,044,424
10 and less than 20 per cent.....	3,357	415,339,961	426,169,448	65,364,962	198,552,877	1,111,162,645	1,893,804
20 and less than 30 per cent.....	4,357	563,451,428	597,332,303	147,488,333	386,937,259	1,593,232,468	6,417,989
30 and less than 40 per cent.....	4,732	550,131,737	585,629,799	202,788,375	417,988,803	1,447,069,403	1,829,459
40 and less than 50 per cent.....	4,746	508,780,286	505,353,410	229,579,435	219,759,885	1,619,375,020	1,639,139
50 and less than 60 per cent.....	4,649	408,617,131	453,564,364	259,665,041	149,517,425	1,515,580,560	1,890,893
60 and less than 70 per cent.....	3,937	519,291,242	516,963,866	279,346,115	118,371,127	1,783,223,114	1,695,547
70 and less than 80 per cent.....	3,491	250,173,896	253,880,588	189,242,603	72,674,596	1,076,737,441	6,584,675
80 and less than 90 per cent.....	3,211	265,708,902	331,107,832	275,202,979	51,817,963	1,123,743,314	2,619,709
90 per cent or more.....	14,537	709,963,633	832,717,216	1,121,045,301	823,296,370	4,218,729,146	48,562,277
Total.....	48,875	4,468,660,432	4,754,986,657	2,763,068,217	2,547,627,306	16,110,440,149	74,147,816
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	29,952	877,103,383	877,384,422	-----	-----	3,915,064,370	59,328,943
Total (1 and 2).....	78,827	5,345,763,815	5,632,371,079	2,763,068,217	2,547,627,306	20,025,504,519	133,476,762
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	332	16,396,411	¹ 11,835,051	18,796,920	8,301,815	98,082,196	13,085,709
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	370	7,963,000	¹ 9,662,740	-----	15,000	123,257,016	5,356,646
Total (3 and 4).....	702	24,359,411	¹ 21,497,791	18,796,920	8,316,815	221,339,212	18,441,755
Total returns showing schedules completely filled out.....	79,529	5,370,123,226	² 5,610,873,288	2,781,865,137	2,555,944,121	20,246,843,731	151,918,517
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
29,679	1,179,204,434	(³)	(³)	⁴ 249,459,248	⁴ 382,758,794	(³)	(³)
Grand total.....	109,208	6,549,327,660	-----	-----	-----	-----	-----

¹ Net book loss for year.
² Book profit less book loss.

³ Not ascertained due to inadequacy of data.
⁴ Total reported on returns incompletely filled out.

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 1922. 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 collection district in which his legal residence or principal place of business is located, and a corporation files its income-tax return in the collection district in which its principal place of business or the principal office or agency is located. Consequently, income reported by an individual or corporation in one State may have been derived from sources in other States.

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

Personal and corporation income and tax by States and Territories, calendar year 1922

States and territories	Net income				Tax	
	Personal	Corporation	Personal and corporation	Per cent for each State	Personal and corporation	Per cent for each State
Alabama.....	\$126,908,473	\$29,184,794	\$156,093,267	0.55	\$5,725,058	0.35
Alaska ¹						
Arizona.....	48,459,738	3,888,469	52,348,207	.18	1,081,437	.07
Arkansas.....	95,625,673	18,439,688	114,065,366	.40	4,263,464	.26
California.....	1,357,524,521	303,048,110	1,660,572,631	5.87	79,244,202	4.82
Colorado.....	184,572,407	55,835,080	240,407,487	.85	10,416,502	.64
Connecticut.....	401,720,143	95,297,569	497,017,712	1.75	23,663,406	1.43
Delaware.....	53,981,068	22,716,671	76,697,739	.27	4,112,595	.25
District of Columbia.....	231,328,739	30,390,273	261,719,012	.92	11,533,484	.70
Florida.....	132,047,020	24,513,785	156,560,805	.55	6,678,395	.41
Georgia.....	199,432,531	56,774,636	256,207,167	.91	10,761,835	.66
Hawaii.....	37,122,696	15,159,068	52,281,764	.18	3,138,380	.19
Idaho.....	51,166,793	6,347,527	57,514,320	.20	941,457	.06
Illinois.....	1,927,637,451	670,758,004	2,598,395,455	9.18	153,080,893	9.31
Indiana.....	426,365,818	122,163,938	548,529,756	1.94	23,356,935	1.42
Iowa.....	359,562,822	49,066,144	408,628,966	1.44	10,234,947	.62
Kansas.....	211,061,984	121,146,807	332,208,791	1.17	17,692,094	1.08
Kentucky.....	200,048,892	69,658,734	269,707,626	.95	12,052,941	.73
Louisiana.....	203,664,606	51,649,253	255,313,859	.90	10,837,166	.65
Maine.....	129,857,441	40,170,194	170,027,635	.60	8,652,252	.53
Maryland.....	386,830,235	65,766,880	452,597,115	1.59	22,719,135	1.38
Massachusetts.....	1,237,893,477	415,230,727	1,653,124,204	5.84	105,594,770	6.42
Michigan.....	796,411,946	447,225,520	1,243,637,466	4.39	85,035,749	5.17
Minnesota.....	348,740,625	96,881,835	445,622,460	1.57	20,516,692	1.25
Mississippi.....	76,981,743	13,023,355	90,005,098	.32	2,940,355	.17
Missouri.....	526,387,658	203,959,349	730,347,007	2.58	39,099,953	2.38
Montana.....	83,963,851	9,069,415	92,973,266	.33	1,919,873	.12
Nebraska.....	177,969,193	26,166,141	204,135,334	.73	5,811,348	.35
Nevada.....	22,397,460	1,723,404	24,120,864	.09	408,743	.02
New Hampshire.....	85,577,058	10,783,131	96,360,189	.34	3,272,626	.20
New Jersey.....	1,632,262,375	235,261,473	1,267,523,848	4.48	68,133,306	4.14
New Mexico.....	28,982,814	3,405,536	32,388,350	.12	713,432	.04
New York.....	4,110,588,989	1,752,190,868	5,862,779,857	20.72	474,562,229	28.85
North Carolina.....	171,929,259	99,169,237	271,098,496	.96	16,374,568	1.00
North Dakota.....	43,767,089	4,748,221	48,515,310	.17	791,582	.05
Ohio.....	1,138,934,714	419,174,756	1,558,109,470	5.51	84,012,016	5.11
Oklahoma.....	217,555,604	39,456,544	257,012,148	.91	10,338,589	.63
Oregon.....	161,226,232	27,892,453	189,118,685	.67	7,269,156	.44
Pennsylvania.....	2,005,570,020	683,697,493	2,689,267,513	9.51	172,530,202	10.48
Rhode Island.....	171,499,669	61,613,177	233,022,846	.82	16,654,829	1.01
South Carolina.....	72,755,770	29,325,430	102,081,200	.36	4,287,500	.26
South Dakota.....	48,949,551	4,559,706	53,509,257	.19	861,970	.05

¹ Included in Washington.

Personal and corporation income and tax by States and Territories, calendar year 1922—Continued

States and territories	Net income				Tax	
	Personal	Corporation	Personal and corporation	Per cent for each State	Personal and corporation	Per cent for each State
Tennessee.....	\$190, 723, 937	\$37, 724, 465	\$248, 448, 402	0. 88	\$11, 168, 379	0. 68
Texas.....	545, 901, 576	94, 059, 389	639, 960, 965	2. 26	24, 585, 878	1. 49
Utah.....	67, 744, 633	16, 528, 900	84, 273, 533	. 30	2, 429, 864	. 14
Vermont.....	51, 653, 367	9, 245, 945	60, 899, 312	. 22	2, 545, 771	. 16
Virginia.....	207, 277, 342	83, 014, 730	290, 292, 072	1. 03	14, 453, 808	. 88
Washington.....	300, 523, 342	60, 698, 681	360, 622, 023	1. 28	11, 382, 760	. 70
West Virginia.....	196, 777, 359	71, 767, 773	268, 545, 132	. 95	12, 466, 481	. 76
Wisconsin.....	401, 670, 058	129, 878, 747	531, 548, 805	1. 88	23, 331, 733	1. 42
Wyoming.....	48, 826, 743	4, 939, 118	53, 785, 861	. 19	1, 152, 786	. 07
Total.....	21, 336, 212, 539	6, 963, 811, 143	28, 300, 023, 673	100. 00	1, 644, 833, 576	100. 00

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, 1922, are 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	Total number of returns	Reporting income			Reporting loss	
		Number of returns	Total income	Federal income tax	Number of returns	Total loss
Nonresident aliens.....	3, 065	3, 065	\$37, 596, 434	\$3, 423, 461	-----	-----
Resident aliens.....	2, 562	2, 562	24, 018, 968	1, 436, 788	-----	-----
Foreign corporations in business or holding investments in the United States.....	507	303	13, 648, 253	973, 890	204	\$19, 988, 899
Total.....	6, 134	5, 930	75, 263, 655	5, 834, 139	204	19, 988, 899

Income from sources in foreign countries

American citizens and domestic corporations	Total number of returns reporting foreign income	Foreign income reported		Tax paid foreign countries		Reporting loss	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
American citizens residing abroad.....	1, 521	1, 521	\$11, 364, 148	879	\$1, 193, 239	-----	-----
All other American citizens or residents reporting net income of \$5,000 and over.....	33, 418	33, 418	43, 025, 275	1, 448	2, 722, 351	-----	-----
Domestic corporations in business or holding investments in foreign countries.....	1, 355	1, 266	63, 296, 688	316	7, 506, 266	89	\$23, 576, 791
Total.....	36, 294	36, 205	117, 686, 111	2, 643	11, 421, 856	89	23, 576, 791

SUMMARY OF INCOME AND TAX REPORTED BY YEARS

A general review of the number of income-tax returns filed, 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 1914-1922, by income classes

Income classes	1914	1915	1916	1917	1918	1919	1920	1921	1922
Under \$1,000.....								401,849	402,076
\$1,000 to \$2,000.....				1,640,758	1,516,938	1,924,872	2,671,950	2,440,544	2,471,181
\$2,000 to \$3,000.....				838,707	1,496,878	1,569,741	2,569,316	2,222,031	2,129,898
\$3,000 to \$4,000.....	82,754	69,045	85,122	374,958	610,095	742,334	894,559	702,091	785,267
\$4,000 to \$5,000.....	66,525	58,949	72,027	185,805	322,241	438,154	442,557	369,155	404,848
\$5,000 to \$10,000.....	127,448	120,402	150,553	270,666	319,356	438,851	455,442	353,247	391,373
\$10,000 to \$15,000.....	34,141	34,102	45,309	65,800	69,992	97,852	103,570	80,014	90,278
\$15,000 to \$20,000.....	15,700	16,475	22,618	29,896	30,227	42,028	44,531	34,230	39,605
\$20,000 to \$25,000.....	8,672	9,707	12,953	16,806	16,350	22,605	23,729	18,106	21,446
\$25,000 to \$30,000.....	5,483	6,196	8,055	10,571	10,206	13,769	14,471	10,843	13,225
\$30,000 to \$40,000.....	6,008	7,005	10,068	12,733	11,887	15,410	15,808	12,047	14,283
\$40,000 to \$50,000.....	3,185	4,100	5,611	7,087	6,449	8,298	8,269	6,051	7,970
\$50,000 to \$100,000.....	5,161	6,817	10,452	12,439	9,993	13,320	12,093	8,717	12,000
\$100,000 to \$150,000.....	1,189	1,793	2,900	3,302	2,358	2,983	2,191	1,507	2,171
\$150,000 to \$200,000.....	406	724	1,284	1,302	866	1,092	500	450	763
\$200,000 to \$250,000.....	223	369	726	703	401	522	307	205	350
\$250,000 to \$300,000.....	130	216	427	342	247	250	163	84	210
\$300,000 to \$400,000.....	147	254	469	380	260	283	169	98	205
\$400,000 to \$500,000.....	69	122	245	179	122	140	70	64	104
\$500,000 to \$1,000,000.....	114	209	376	315	178	189	123	63	161
\$1,000,000 and over.....	60	120	206	141	67	65	33	21	67
Total.....	557,515	336,652	429,401	3,472,890	4,425,114	5,332,760	7,259,944	6,662,176	6,787,481
Married women making separate returns from husbands.....			17,635						
Total number of returns filed.....	357,515	6,652	437,036	3,472,890	4,425,114	5,332,760	7,259,944	6,662,176	6,787,481

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
1913.....	¹ 357,598	² \$3,900,000,000	
1914.....	¹ 357,515	4,000,000,000	\$100,000,000
1915.....	¹ 336,652	4,600,000,000	600,000,000
1916.....	¹ 437,036	6,300,000,000	1,700,000,000
1917.....	³ 3,472,890	13,700,000,000	7,400,000,000
1918.....	³ 4,425,114	16,000,000,000	2,300,000,000
1919.....	³ 5,332,760	19,900,000,000	3,900,000,000
1920.....	³ 7,259,944	23,700,000,000	3,800,000,000
1921.....	³ 6,662,176	19,600,000,000	⁴ -4,100,000,000
1922.....	³ 6,787,481	21,400,000,000	1,800,000,000

¹ Returns reporting net income of \$3,000 and over.

² Determined on the basis of the number of returns filed and the average net income in each class.

³ Returns reporting net income of \$1,000 and over.

⁴ A minus sign (—) indicates decrease.

Returns of net income by years—Continued

CORPORATION

Year	Total number of returns	Corporations reporting net income	Corporations reporting no net income	Net income	Increase or decrease from year to year ⁴
1909.....	262,490	⁴ 52,498	209,992	\$3,590,000,000	-----
1910.....	270,202	⁴ 54,040	216,162	3,761,000,000	\$171,000,000
1911.....	288,352	⁴ 55,129	233,223	3,503,000,000	-258,000,000
1912.....	305,336	⁴ 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
1922.....	382,883	212,535	170,348	6,964,000,000	2,628,000,000

⁴ A minus sign (—) indicates decrease.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, Commission of Internal Revenue, 1916, page 26.)

Income tax yield by years

Year	Personal				
	Normal tax	Surtax	War profits and excess-profits tax	Tax on capital net gain, 12½ per cent	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.....	51,446,558	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
1922.....	355,409,840	474,581,111	-----	\$31,066,357	861,057,308

Year	Partnership	Corporation			
	War profits and excess-profits tax	Income tax	War profits and excess-profits tax ¹	Total tax	Grand total
1913 ²	-----	³ \$43,127,740	-----	³ \$43,127,740	\$71,381,275
1914 ²	-----	39,144,532	-----	39,144,532	80,190,694
1915 ²	-----	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
1919.....	-----	743,535,888	1,431,805,690	2,175,341,578	3,444,971,682
1920.....	-----	636,508,292	988,726,351	1,625,234,643	2,700,288,329
1921.....	-----	366,443,621	335,131,811	701,575,432	1,420,962,538
1922.....	-----	775,310,154	8,466,114	783,776,268	1,644,833,576

¹ On net income earned from July 1 to Dec. 31, 1921, reported on fiscal year returns whose accounting period terminated prior to July 1, 1922.² Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above.³ Includes excise tax, \$10,071,077, act of Aug. 5, 1909.

Personal returns, net income reported for calendar years 1916-1922, by income classes

Income classes	Net income			
	1916	1917	1918	1919
Under \$1,000				
\$1,000 to \$2,000		¹ \$2,461,137,000	\$2,232,354,577	\$2,829,113,151
\$2,000 to \$3,000		2,064,977,328	3,626,824,833	3,807,286,365
\$3,000 to \$5,000	\$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030
\$5,000 to \$10,000	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253
\$10,000 to \$25,000	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757
\$25,000 to \$50,000	822,661,658	1,042,320,083	978,042,710	1,277,364,635
\$50,000 to \$100,000	722,795,474	846,894,335	679,720,737	896,497,209
\$100,000 to \$150,000	357,355,318	400,492,040	284,106,740	358,392,923
\$150,000 to \$300,000	505,859,406	474,651,960	305,024,817	371,148,536
\$300,000 to \$500,000	271,938,017	209,904,969	144,545,428	159,070,948
\$500,000 to \$1,000,000	256,771,325	214,631,270	119,075,548	128,290,396
\$1,000,000 and over	464,263,644	306,835,914	137,486,892	152,650,245
Total	6,298,577,620	13,652,383,207	15,924,639,355	19,859,491,448

Income classes	Net income		
	1920	1921	1922
Under \$1,000			
\$1,000 to \$2,000	\$4,050,066,618	\$213,849,934	\$247,564,383
\$2,000 to \$3,000	6,184,543,368	3,620,761,768	3,630,570,922
\$3,000 to \$5,000	5,039,607,239	5,325,931,265	5,153,497,468
\$5,000 to \$10,000	3,068,330,963	4,054,891,244	4,500,557,809
\$10,000 to \$25,000	2,378,759,237	2,378,759,237	2,641,904,702
\$25,000 to \$50,000	2,547,904,786	1,958,156,206	2,255,871,780
\$50,000 to \$100,000	1,307,785,113	979,629,305	1,208,273,932
\$100,000 to \$150,000	810,386,333	582,230,218	805,223,854
\$150,000 to \$300,000	265,511,505	163,520,999	260,203,553
\$300,000 to \$500,000	215,138,673	145,948,047	266,814,381
\$500,000 to \$1,000,000	89,313,552	61,342,550	116,672,075
\$1,000,000 and over	79,962,894	42,780,426	107,670,678
	77,078,139	49,411,329	141,386,993
Total	23,735,629,183	19,577,212,528	21,336,212,530

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

Personal returns, tax yield for calendar years 1916-1922, by income classes

Income classes	Tax yield			
	1916	1917	1918	1919
Under \$1,000				
\$1,000 to \$2,000		\$16,243,504	\$26,481,602	\$24,696,200
\$2,000 to \$3,000		9,097,378	35,415,344	28,257,861
\$3,000 to \$5,000	\$775,804	18,283,457	82,928,720	75,914,847
\$5,000 to \$10,000	6,301,183	44,066,389	93,057,963	91,537,910
\$10,000 to \$25,000	11,637,014	80,685,149	142,448,679	164,832,523
\$25,000 to \$50,000	11,602,681	76,593,344	130,240,648	154,946,343
\$50,000 to \$100,000	16,298,587	85,027,556	147,428,655	186,357,608
\$100,000 to \$150,000	12,423,481	55,766,236	95,680,064	118,705,303
\$150,000 to \$300,000	24,007,267	86,718,157	136,155,916	163,095,349
\$300,000 to \$500,000	17,951,410	50,227,598	79,164,847	86,031,032
\$500,000 to \$1,000,000	20,901,911	59,449,187	69,834,148	76,228,132
\$1,000,000 and over	51,487,356	109,424,999	88,885,249	99,026,996
Total	173,386,694	691,492,954	1,127,721,835	1,269,630,104

Personal returns, tax yield for calendar years 1916-1922, by income classes—
Continued

Income classes	Tax yield		
	1920	1921	1922
Under \$1,000.....		\$173, 678	\$246, 636
\$1,000 to \$2,000.....	\$36, 859, 732	29, 160, 654	27, 081, 089
\$2,000 to \$3,000.....	45, 507, 821	20, 712, 373	20, 729, 737
\$3,000 to \$5,000.....	83, 496, 116	42, 743, 604	47, 533, 306
\$5,000 to \$10,000.....	97, 886, 033	68, 871, 422	70, 387, 912
\$10,000 to \$25,000.....	172, 259, 321	126, 886, 410	123, 575, 960
\$25,000 to \$50,000.....	154, 265, 276	112, 909, 840	125, 697, 249
\$50,000 to \$100,000.....	163, 717, 719	115, 711, 635	144, 092, 555
\$100,000 to \$150,000.....	86, 587, 694	52, 330, 056	71, 337, 246
\$150,000 to \$300,000.....	92, 604, 423	61, 495, 988	98, 810, 408
\$300,000 to \$500,000.....	47, 043, 461	31, 859, 630	43, 488, 227
\$500,000 to \$1,000,000.....	45, 641, 005	25, 112, 090	38, 559, 344
\$1,000,000 and over.....	49, 185, 085	31, 419, 726	49, 517, 639
Total.....	1, 075, 053, 686	719, 387, 106	861, 057, 308

Personal returns, average amount of tax and average rate of tax per individual, calendar years 1916-1922, by income classes

Income classes	1916		1917		1918		1919	
	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)	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	\$12. 83	0. 87
\$2,000 to \$3,000.....			10. 85	. 44	23. 66	. 98	18. 00	. 74
\$3,000 to \$5,000.....	\$4. 94	0. 12	32. 60	. 86	88. 95	2. 35	64. 31	1. 68
\$5,000 to \$10,000.....	41. 85	. 61	162. 80	2. 41	291. 39	4. 34	208. 59	3. 10
\$10,000 to \$25,000.....	143. 88	. 94	717. 27	4. 78	1, 222. 01	8. 20	1, 014. 45	6. 83
\$25,000 to \$50,000.....	488. 86	1. 41	2, 520. 26	7. 34	4, 563. 12	13. 32	4, 134. 44	12. 13
\$50,000 to \$100,000.....	1, 559. 37	2. 25	6, 835. 56	10. 04	14, 748. 76	21. 69	13, 990. 81	20. 79
\$100,000 to \$150,000.....	4, 283. 96	3. 48	16, 888. 62	13. 92	40, 576. 79	33. 68	39, 793. 93	33. 12
\$150,000 to \$300,000.....	9, 851. 16	4. 75	36, 948. 51	18. 27	89, 871. 89	44. 64	87, 497. 50	43. 94
\$300,000 to \$500,000.....	25, 142. 03	6. 60	89, 852. 59	23. 93	207, 237. 82	54. 77	202, 425. 96	54. 08
\$500,000 to \$1,000,000.....	55, 590. 19	8. 14	188, 410. 12	27. 63	392, 326. 67	58. 65	403, 323. 45	59. 42
\$1,000,000 and over.....	249, 938. 62	11. 09	776, 063. 82	35. 65	1, 326, 645. 51	64. 65	1, 523, 492. 25	64. 87
General average.....	396. 60	2. 75	199. 11	5. 06	254. 85	7. 08	238. 08	6. 39

Income classes	1920		1921		1922	
	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	\$0. 61	0. 10
\$1,000 to \$2,000.....	\$13. 80	0. 91	11. 95	. 81	10. 96	. 75
\$2,000 to \$3,000.....	17. 71	. 74	9. 32	. 39	9. 73	. 49
\$3,000 to \$5,000.....	62. 44	1. 66	39. 87	1. 05	39. 94	1. 06
\$5,000 to \$10,000.....	214. 92	3. 19	194. 97	2. 90	179. 85	2. 66
\$10,000 to \$25,000.....	1, 002. 50	6. 76	958. 76	6. 48	816. 60	5. 48
\$25,000 to \$50,000.....	4, 001. 90	11. 80	3, 900. 71	11. 53	3, 542. 96	10. 40
\$50,000 to \$100,000.....	13, 538. 22	20. 20	13, 274. 25	19. 87	12, 007. 71	17. 89
\$100,000 to \$150,000.....	39, 519. 71	32. 61	38, 280. 95	32. 00	32, 859. 16	27. 42
\$150,000 to \$300,000.....	87, 116. 11	43. 04	83, 215. 14	42. 14	74, 686. 63	37. 03
\$300,000 to \$500,000.....	196, 834. 56	52. 67	196, 064. 38	51. 94	140, 738. 60	37. 27
\$500,000 to \$1,000,000.....	371, 065. 08	57. 08	398, 604. 30	58. 70	239, 499. 03	35. 81
\$1,000,000 and over.....	1, 490, 457. 12	63. 81	1, 490, 177. 43	63. 59	739, 069. 24	35. 02
General average.....	148. 08	4. 53	107. 98	3. 67	126. 86	4. 04

Personal returns, income by sources for calendar years 1916-1922

Source of income	Income			
	1916	1917	1918	1919
Personal industry:				
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$1, 478, 346, 372	\$3, 648, 437, 902	\$8, 267, 391, 550	\$10, 755, 692, 651
Business, trade, commerce, partnerships, 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	6, 708, 344, 984
Total.....	4, 488, 751, 296	7, 607, 107, 930	12, 897, 846, 872	17, 464, 037, 635
Property:				
Rents and royalties.....	643, 802, 657	684, 343, 399	975, 679, 666	1, 019, 094, 265
Interest on bonds, notes, etc., including fiduciary income.....	1, 080, 879, 405	936, 715, 456	1, 403, 485, 691	1, 500, 779, 100
Dividends.....	2, 136, 468, 625	2, 848, 842, 499	2, 468, 749, 244	2, 453, 774, 825
Total.....	3, 861, 150, 687	4, 469, 901, 354	4, 847, 914, 601	4, 973, 648, 190
Total income.....	8, 349, 901, 983	12, 077, 009, 284	17, 745, 761, 473	22, 437, 685, 825
General deductions.....	2, 651, 324, 363	885, 763, 077	1, 821, 122, 118	2, 578, 194, 377
Net income.....	\$ 1, 698, 577, 620	\$ 11, 191, 246, 207	\$ 15, 924, 639, 355	\$ 19, 859, 491, 448

Source of income	Income		
	1920	1921	1922
Personal industry:			
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$15, 270, 373, 354	\$13, 813, 169, 165	\$13, 693, 992, 791
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	5, 927, 327, 538	4, 170, 363, 591	5, 258, 250, 071
Total.....	21, 197, 700, 892	17, 983, 532, 756	18, 952, 242, 862
Property:			
Rents and royalties.....	1, 047, 423, 738	1, 177, 957, 882	1, 224, 928, 998
Interest on bonds, notes, etc., including fiduciary income.....	1, 709, 299, 428	1, 690, 338, 895	2, 030, 517, 413
Dividends.....	2, 735, 845, 795	2, 476, 952, 399	2, 664, 219, 081
Total.....	5, 492, 568, 961	5, 345, 249, 176	5, 919, 665, 492
Total income.....	26, 690, 269, 853	23, 328, 781, 932	24, 871, 908, 354
General deductions.....	2, 954, 640, 670	3, 751, 569, 404	3, 535, 695, 824
Net income.....	\$ 23, 735, 629, 183	\$ 19, 577, 212, 528	\$ 21, 336, 212, 530

¹ Compiled from returns reporting net incomes of \$3,000 and over.

² Compiled from returns reporting net incomes of \$2,000 and over.

³ Compiled from returns reporting net incomes of \$1,000 and over.

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 net gain items. 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 could not be allocated to any of the sources of income.

The sources of income items for 1916 represent gross income, the deductions not having been allocated to the several sources, but are given in aggregate under "General deductions."

PERSONAL RETURNS BY COUNTIES AND CITIES

The number of personal returns filed for the calendar year 1922 in each county of the United States, as well as in each city having a population of 5,000 and over, is shown in the attached basic tables. This compilation, other than the distribution by income classes by counties of the returns reporting \$5,000 and over, does not represent an exact count of the returns for each county or city 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.

CAPITAL STOCK TAX RETURNS

Data compiled from capital stock tax returns for 1923, filed as of July 1, 1922, are presented in the attached tables. The same general industrial grouping is used as for the statistics compiled from returns of net income filed by corporations.

The data represent information as reported by approximately 367,000 corporations. This number is not exactly comparable with the number reporting for income tax for the reason that consolidated returns are permitted for closely affiliated corporations for income tax purposes, whereas separate and distinct capital stock tax returns are required for each corporation regardless of stock ownership or corporate affiliations. Furthermore, collectors of internal revenue have not required capital stock tax returns from corporations whose existence is maintained but which are practically defunct and insolvent, and from which there is no possibility of collecting tax.

In each of the several tables the number of returns falling under the various classifications is shown, together with the aggregate par value of the common stock, the preferred stock, and of those reporting stock of no par value. The tables show the fixed property investment, long-term obligations, such as bonded indebtedness and mortgages outstanding. The aggregate fair value of the entire capital stock is shown and this is after adjustment and audit of the returns.

The fair average value of the capital stock is the value of the entire outstanding stock of the corporation considered as a going concern, giving due consideration to the present worth of the assets, tangible and intangible, the earning capacity, dividends disbursed, the market value of the shares, and other factors that affect values generally.

The magnitude of corporate form of organization in industry and the relative importance of each industrial group is clearly shown in Table 1. An aggregate fair value of \$75,783,000,000 was reported by approximately 367,000 corporations, compared with an aggregate fair value of \$75,406,000,000 reported by 326,000 corporations for the previous year. Returns of corporations reporting capital stock of no par value are included, whereas these data were excluded from the statistics for the previous year. Fixed property investments by corporations to the extent of approximately \$68,000,000,000 of book value is shown, while the bonded indebtedness amounts to approximately \$17,000,000,000 with \$5,700,000,000 of additional mortgages. Preferred stock outstanding had an aggregate par value of \$13,450,000,000 and the common stock a par value of \$57,800,000,000,

showing a total capitalization of \$71,280,000,000. Six thousand seven hundred sixty-three (6,763) corporations having no par value stock reported an aggregate fair value of \$4,065,000,000. Associations, joint-stock companies and trusts, which are included as corporations for the purpose of this tax in most cases have no capital stock or designated shares outstanding and are included in the tables as reporting no capital stock value, but an aggregate fair value of \$892,490,000.

The manufacturing group reported approximately \$28,000,000,000 fair value, or 36.8 per cent of the total. This group is followed by finance, banking, insurance, etc., with \$14,900,000,000, or 19 $\frac{1}{2}$ per cent. Transportation and other public utilities reported \$12,100,000,000, or 16 per cent of the total. The trade and merchandising group totals \$8,640,000,000, or 11 $\frac{1}{2}$ per cent. Mining and quarrying reported \$7,470,000,000, or 9 $\frac{1}{2}$ per cent, while agricultural amounted to \$1,300,000,000, or 1.7 per cent. Public service reported \$1,250,000,000, or 1 $\frac{1}{2}$ per cent of the total. Construction corporations reported \$832,000,000, or 1.1 per cent of the total. A miscellaneous group, including combinations of several designations, concerns in liquidation, also inactive and exempt organizations not otherwise classified, reported an aggregate fair value of \$1,300,000,000, of which \$1,184,000,000 was subject to the tax.

The various industrial groups retain their relative positions as of the previous year, in regard to aggregate fair value. The manufacturing group, however, shows a reduction in fair value of \$2,500,000,000 from that reported for the previous year, while the aggregate fair value of the finance and banking group indicates a net increase of approximately \$1,200,000,000. Transportation and public utilities increase in fair value approximately \$700,000,000, while the agricultural group increased approximately \$300,000,000.

The above comparisons show the relative financial conditions of the various industrial groups as of July 1, 1921, and July 1, 1922, respectively.

Table 2 indicates the taxable corporations, numbering 255,097, and is identical with Table 1 (except for the elimination of the nontaxable organizations).

Table 3 includes only the nontaxable corporations, numbering 111,593. These organizations include corporations not engaged in business; those the fair value of whose capital stock does not exceed by more than \$1,000 the statutory exemption of \$5,000; insurance companies of all classes, and the scientific, religious, educational, and eleemosynary organizations specifically exempted from the tax by law.

In comparing the statistics tabulated herein it should be borne in mind that for the previous taxable period insurance companies were subject to the tax and so tabulated, whereas for the period now under consideration all classes of insurance companies whose business is limited exclusively to that of insurance are exempt from the tax.

Table 4 distributes the corporations into groups by the amount of the fair value of the capital stock reported and segregates them as taxable and nontaxable. It will be noted that 59,573 corporations reported no fair value for the capital stock and that the first six groups of this table, including 108,932 corporations, each reporting a fair value of less than \$6,000, are exempt from tax for the reason that the fair value does not exceed the statutory exemption to the

extent necessary to permit of assessment. There were 28,934 corporations reporting no fair value for the previous year and 20,602 corporations reporting a fair value of less than \$1,000. It is apparent from the above that the year ended June 30, 1922, affected adversely the small corporation with little or no capital.

It will likewise be noted that there were, in 1922, 65 corporations each reporting a fair value of more than \$90,000,000. This is comparable with 67 corporations so reporting for the previous year.

Table 5 distributes the returns by States and Territories. There appears no comment necessary with respect to this table.

TABLE 1.—*Capital stock tax returns (aggregate, taxable and nontaxable)—Distribution by industrial groups*

[Returns filed for 1923—July 1, 1922, to June 30, 1923]

Industrial groups	Returns filed				Fixed property investments (real estate, buildings, and equipment)	Long term liabilities		Capitalization		
	Total number	Report- ing par value shares	Report- ing no par value shares	Report- ing no capital stock value		Bonded debt	Mortgages	Corporations reporting par value shares		
								Preferred	Common	Total par value (preferred and common)
Agriculture:										
Farming.....	7,370	7,098	62	210	\$794,847,096	\$90,251,084	\$78,588,412	\$53,120,910	\$694,698,731	\$747,819,641
Related industries.....	1,426	1,350	15	61	372,435,864	24,983,157	9,103,960	41,766,734	298,944,351	340,711,085
Total.....	8,796	8,448	77	271	1,167,282,960	115,234,241	87,692,372	94,887,644	993,643,082	1,088,530,726
Mining and quarrying:										
Coal.....	4,855	4,635	68	152	2,135,918,422	270,970,987	94,659,451	145,625,440	1,133,590,168	1,279,215,608
Metal mining.....	2,571	2,323	33	215	2,409,298,089	137,727,773	7,486,487	52,633,687	1,913,473,809	1,966,107,496
Oil and gas.....	6,031	5,534	172	325	2,717,564,712	101,861,447	33,992,209	172,091,508	2,826,161,904	2,998,253,412
Quarrying.....	1,420	1,333	40	47	207,497,794	16,370,782	5,394,122	33,235,763	179,447,381	212,683,144
All other mining and quarrying.....	4,007	3,315	53	639	991,624,682	71,566,286	7,507,382	54,161,445	1,662,815,486	1,716,976,931
Total.....	18,884	17,140	366	1,378	8,461,903,699	598,497,275	149,039,651	457,747,843	7,715,488,748	8,173,236,591
Manufacturing:										
Food products.....	13,941	13,310	283	348	2,683,563,034	456,837,131	170,409,463	941,697,282	2,601,338,641	3,543,035,923
Textile products.....	10,199	9,766	251	182	1,990,892,405	367,692,189	41,913,878	592,145,440	1,677,656,192	2,269,801,632
Leather products.....	2,151	2,065	59	27	276,024,161	16,397,000	5,608,891	210,542,719	414,505,355	625,048,074
Rubber products.....	657	587	51	19	347,880,343	94,330,141	13,793,245	230,471,135	281,254,568	511,725,703
Lumber and wood products.....	6,950	6,773	64	113	1,292,740,361	69,747,197	43,616,448	137,754,701	991,975,194	1,129,729,895
Paper, pulp, and products.....	1,737	1,651	58	28	813,587,038	94,017,688	18,885,581	169,801,068	442,083,444	611,884,512
Printing and publishing.....	8,198	7,875	139	184	466,026,510	40,821,940	27,506,751	95,961,097	436,442,700	532,403,797
Chemicals and allied substances.....	6,299	5,901	234	164	1,962,868,235	260,980,156	55,013,893	862,060,131	1,926,816,171	2,788,876,302
Stone, clay, and glass.....	3,946	3,792	77	77	801,952,549	70,443,846	14,577,924	166,821,669	617,131,081	783,952,750
Metal and metal products.....	16,168	15,162	629	377	5,846,520,156	653,256,116	94,241,236	1,613,543,496	4,561,144,603	6,174,688,099
All other manufacturing.....	9,988	9,360	385	243	1,783,174,275	265,177,692	37,143,977	588,895,144	1,768,643,639	2,357,538,783
Total.....	80,234	76,242	2,230	1,762	18,265,229,067	2,389,701,096	522,711,287	5,609,693,882	15,718,991,588	21,328,685,470
Construction.....	9,888	9,458	149	281	1,580,050,278	59,642,199	78,033,150	90,093,128	584,448,155	674,541,283

Transportation and other public utilities:										
Steam railroads.....	1,737	1,636	7	94	14,633,783,305	6,727,411,314	1,210,109,184	1,852,763,094	6,268,861,291	8,121,624,385
Electric railroads.....	1,008	849	4	155	2,014,262,157	1,178,522,887	190,902,700	277,738,828	1,217,788,884	1,495,527,712
All other railroads and combinations.....	341	323	1	17	364,488,728	166,801,853	8,312,688	38,485,140	238,294,829	276,779,969
Water transportation.....	2,055	1,837	115	103	464,530,597	179,123,742	45,435,646	115,540,703	473,714,308	589,255,011
Local transportation, cartage, and storage.....	2,177	2,086	31	60	44,166,348	1,340,602	9,129,217	7,695,274	42,788,497	50,483,771
Electric light and power companies.....	2,554	2,456	13	85	1,154,214,448	1,021,974,202	58,638,278	827,101,750	1,139,101,690	1,466,203,440
Gas companies.....	814	781	6	27	1,095,816,437	420,055,377	63,601,373	107,655,400	801,728,290	909,383,660
Telephone, telegraph, and radio companies.....	4,433	4,289	9	135	1,225,219,120	418,911,019	2,879,618	134,417,668	1,633,987,999	1,768,405,667
Water works.....	1,857	1,754	12	91	476,580,856	202,031,979	8,101,927	28,341,291	279,108,518	307,449,809
Storage companies.....	4,074	3,914	48	112	432,047,431	103,593,782	27,728,813	58,452,226	256,652,516	315,104,742
All other public utilities.....	2,422	2,286	28	108	1,726,451,887	1,012,166,935	553,315,506	362,243,650	1,486,734,681	1,848,978,331
Total.....	23,472	22,211	274	987	23,631,567,314	11,431,933,692	2,178,154,950	3,310,435,024	13,838,761,473	17,149,196,497
Trade.....	86,530	83,302	1,272	1,955	3,408,696,335	722,121,397	271,573,584	1,468,803,548	5,695,404,107	7,164,207,655
Public service:										
Domestic service—hotels, etc.....	5,979	5,768	101	110	672,848,293	111,788,627	107,181,444	102,389,089	366,994,609	469,383,698
Amusements— theaters, etc.....	4,966	4,601	167	198	349,315,845	32,441,080	66,210,560	57,935,199	281,872,040	339,807,239
Business service.....	2,544	2,296	117	131	18,574,873	4,098,772	1,396,772	15,313,473	97,365,112	112,678,585
Educational—colleges, museums, etc.....	944	859	23	62	34,878,658	1,844,733	5,984,250	15,770,939	107,275,774	123,046,713
Curative—hospitals, asylums, etc.....	1,120	1,049	20	51	38,523,536	1,443,251	4,085,144	3,572,801	33,868,046	37,440,847
Legal—lawyers, patent attorneys, etc.....	1,174	1,115	8	51	10,882,985	419,141	431,784	1,830,484	37,370,371	39,200,855
Engineering, architects, civil, etc.....	1,255	1,052	115	88	21,557,692	567,732	1,153,931	16,705,746	138,889,524	155,595,270
All other service.....	3,551	3,099	42	410	119,501,207	8,206,285	10,890,813	10,555,208	112,631,776	123,186,984
Total.....	21,533	19,839	593	1,101	1,266,082,759	160,809,621	197,334,698	224,072,939	1,176,267,252	1,400,340,191
Finance, banking, insurance, etc.:										
National banks.....	7,924	7,924			599,303,508		88,066,448		1,209,995,734	1,209,995,734
State banks.....	17,875	17,875			404,212,832		126,962,772		889,929,394	889,929,394
Private banks, or banks n. p. d.....	126	126			3,201,502		1,631,109		15,232,467	15,232,467
Trust companies or trust and savings banks.....	2,551	2,551			740,249,863		43,519,944		754,589,452	754,589,452
Stocks and bonds, loan, realty holding, etc.....	53,389	49,472	1,358	2,559	6,177,402,188	1,381,369,410	1,785,732,309	1,756,732,142	6,480,529,335	8,237,261,477
Insurance companies.....	1,106	495	3	608	353,391,470		1,373,650	12,934,047	220,221,430	233,155,477
All other finance not included above.....	2,442	2,118	157	167	151,521,145	39,155,596	15,263,823	148,741,925	440,197,603	588,939,588
Total.....	85,413	80,561	1,518	3,334	8,908,282,208	1,420,525,006	2,061,950,055	1,918,408,114	10,010,695,475	11,929,103,589
Combination, predominant industry not ascertainable.....	3,213	2,914	84	275	958,392,571	122,885,526	47,898,503	143,996,417	705,365,614	849,362,031
Concerns in liquidation.....	13	9		3	191,576	332,000			1,375,600	1,375,600
Inactive concerns.....	21,568	6,284	177	15,107	7,313,973	2,339,858	100,392,000	101,389,188	877,796,791	979,185,979
Exempt corporations other than insurance companies.....	7,146	2,735	22	4,329	242,590,851	5,824,267	3,756,380	32,335,826	513,741,839	546,077,665
Grand total.....	366,690	329,143	6,763	30,784	67,867,583,587	17,629,846,178	5,698,536,630	13,451,863,553	57,831,979,724	71,283,843,277

TABLE 1.—*Capital stock tax returns (aggregate, taxable and nontaxable)—Distribution by industrial groups—Continued*

[Returns filed for 1923—July 1, 1922, to June 30, 1923]

Industrial groups	Fair value			Aggregate fair value	Taxable fair value	Tax
	Corporations reporting par value shares	Corporations reporting no par value shares	Corporations reporting no capital stock value			
Agriculture:						
Farming.....	\$688,994,502	\$22,526,774	\$4,088,967	\$715,610,243	\$675,961,763	\$675,962
Related industries.....	571,928,752	9,265,099	2,272,501	583,466,352	574,736,047	574,736
Total.....	1,260,923,254	31,791,873	6,361,468	1,299,076,595	1,250,697,810	1,250,698
Mining and quarrying:						
Coal.....	1,889,064,571	34,092,277	17,515,570	1,940,672,418	1,904,477,008	1,904,477
Metal mining.....	1,363,449,622	220,253,043	10,031,687	1,593,734,352	1,557,199,910	1,557,200
Oil and gas.....	2,649,887,448	114,793,872	13,545,078	2,778,226,398	2,747,906,840	2,747,907
Quarrying.....	172,018,508	7,790,984	1,228,803	181,038,295	171,577,442	171,577
All other mining and quarrying.....	797,105,635	179,155,836	3,812,875	980,074,346	956,696,211	956,696
Total.....	6,871,525,784	556,086,012	46,134,013	7,473,745,809	7,337,857,411	7,337,857
Manufacturing:						
Food products.....	3,509,145,796	300,316,933	32,939,012	3,842,401,741	3,768,475,588	3,768,476
Textile products.....	1,392,102,409	208,173,751	32,339,829	1,632,615,989	1,582,810,202	1,582,810
Leather products.....	1,001,846,329	69,080,087	1,469,114	1,072,395,530	1,062,635,107	1,062,635
Rubber products.....	368,504,196	105,770,645	6,486,800	480,761,641	472,943,593	472,944
Lumber and wood products.....	919,279,506	22,708,502	9,091,192	951,079,200	915,420,369	915,420
Paper, pulp, and products.....	825,293,468	54,038,544	6,094,808	885,426,820	873,943,976	873,944
Printing and publishing.....	802,203,379	65,234,907	6,093,953	873,532,239	836,472,645	836,473
Chemicals and allied substances.....	3,639,176,769	137,488,720	10,853,992	3,787,519,481	3,755,867,307	3,755,868
Stone, clay, and glass.....	859,717,450	33,047,151	4,431,023	897,195,624	876,968,363	876,968
Metal and metal products.....	9,598,017,737	594,477,504	70,050,389	10,262,545,630	10,182,063,991	10,182,064
All other manufacturing.....	2,914,409,277	288,648,011	23,878,443	3,226,935,731	3,180,847,429	3,180,847
Total.....	25,829,696,316	1,878,984,755	203,726,555	27,912,409,626	27,508,448,570	27,508,449
Construction.....	779,514,457	43,497,955	9,278,830	832,291,242	786,386,191	786,386

Transportation and other public utilities:							
Steam railroads.....	4,798,820,699	5,092,532	243,208,894	5,047,122,125	4,995,986,196	4,995,986	
Electric railroads.....	451,039,027	2,495,284	2,286,348	455,820,650	452,651,374	452,651	
All other railroad combinations.....	165,356,635		177,635	165,534,270	160,104,407	160,104	
Water transportation.....	595,952,045	33,653,935	5,549,149	545,155,129	535,792,918	535,793	
Local transportation, cartage, and storage.....	49,568,296	1,442,947	1,146,071	52,157,314	43,543,961	43,544	
Electric light and power companies.....	1,131,097,175	21,434,036	5,779,375	1,153,310,586	1,147,711,259	1,147,711	
Gas companies.....	838,482,931	329,779	114,136	838,926,846	828,026,587	828,027	
Telephone, telegraph, and radio companies.....	1,465,432,781	19,786,745	744,899	1,485,964,425	1,469,092,911	1,469,093	
Water works.....	222,570,604	591,115	570,907	223,732,626	213,085,144	213,085	
Storage companies.....	339,491,061	21,731,792	901,046	362,123,899	344,714,501	344,715	
All other public utilities.....	1,758,031,920	15,385,866	1,701,446	1,775,119,232	1,762,750,559	1,762,751	
Total.....	11,725,843,174	121,944,031	262,179,906	12,109,967,111	11,953,460,117	11,953,460	
Trade.....							
	8,145,517,745	405,796,956	89,322,078	8,640,636,779	8,238,744,251	8,238,744	
Public service:							
Domestic service—hotels, etc.....	444,609,889	21,370,620	7,685,536	473,666,045	446,802,421	446,803	
Amusements—theaters, etc.....	238,523,905	53,159,971	3,503,643	345,187,519	324,423,350	324,423	
Business service.....	104,384,826	3,249,531	1,845,256	109,479,613	100,691,898	100,692	
Educational—colleges, museums, etc.....	32,282,411	1,185,259	372,005	33,839,675	30,084,956	30,085	
Curative—hospitals, asylums, etc.....	36,125,907	668,527	842,499	37,636,933	32,928,631	32,929	
Legal—lawyers, patent attorneys, etc.....	47,071,760	182,595	457,026	47,691,381	41,975,198	41,975	
Engineering, architects, civil, etc.....	39,294,830	40,239,762	1,582,957	81,117,549	77,007,959	77,008	
All other service.....	112,240,895	1,802,566	10,751,529	124,794,990	103,334,175	103,334	
Total.....	1,104,534,423	121,858,831	27,020,451	1,253,413,705	1,157,243,588	1,157,249	
Finance, banking, insurance, etc.:							
National banks.....	2,667,876,908			2,667,876,908	2,628,053,874	2,628,054	
State banks.....	1,512,550,319			1,512,550,319	1,422,375,769	1,422,376	
Private banks, or banks n. p. d.....	21,404,155			21,404,155	20,857,056	20,857	
Trust companies or loan and savings banks.....	1,648,398,874			1,648,398,874	1,632,935,670	1,632,936	
Stocks and bonds, loan, realty holding, etc.....	6,953,820,519	737,049,639	142,627,563	7,833,498,621	7,326,231,495	7,326,231	
Insurance companies.....	283,632,474	2,177	28,877,562	309,512,013			
All other finance not included above.....	993,651,166	55,171,279	29,172,691	988,625,136	975,161,234	975,161	
Total.....	13,988,364,715	792,223,095	200,677,616	14,981,265,426	14,065,555,098	14,065,555	
Combination, predominant industry not ascertainable:							
Concerns in liquidation.....	1,051,043,572	112,907,786	21,253,102	1,185,204,460	1,171,766,362	1,171,766	
Inactive concerns.....	10,371			10,371			
Exempt corporations other than insurance companies.....	5,049,493	45,358	13,658,254	18,753,015	12,626,792	12,627	
	63,418,700	625,015	12,879,104	76,922,519			
Grand total.....	70,825,441,914	4,065,761,067	892,493,377	75,783,696,958	73,422,791,190	73,422,791	

TABLE 2.—Capital stock tax returns (taxable)—Distribution by industrial groups

[Returns filed for 1923—July 1, 1922, to June 30, 1923]

Industrial groups	Total number	Report- ing par value shares	Report- ing no par value shares	Report- ing no capital stock value	Fixed property investments (real estate, buildings, and equipment)	Long term liabilities		Capitalization		
						Bonded debt	Mortgages	Corporations reporting par value shares		
								Preferred	Common	Total par value (pre- ferred and common)
Agriculture:										
Farming.....	5,451	5,312	49	90	\$691,248,030	\$75,033,300	\$58,190,257	\$46,414,934	\$582,148,810	\$628,563,744
Related industries.....	1,064	1,029	9	26	344,237,602	20,626,670	8,514,481	37,043,334	267,644,606	304,687,940
Total.....	6,515	6,341	58	116	1,035,485,632	95,659,970	66,704,738	83,458,268	849,793,416	933,251,684
Mining and quarrying:										
Coal.....	3,903	3,807	50	46	1,955,283,266	236,689,120	86,873,553	142,287,558	1,038,322,260	1,180,609,818
Metal mining.....	1,131	1,092	21	18	1,630,360,129	112,347,314	5,428,433	38,715,822	1,213,517,871	1,252,233,693
Oil and gas.....	3,718	3,521	113	84	2,574,415,836	94,602,646	29,856,846	160,310,372	2,390,294,837	2,550,605,209
Quarrying.....	1,071	1,016	36	19	187,481,794	13,516,573	4,348,864	27,156,915	143,561,015	170,717,630
All other mining and quarrying.....	1,263	1,204	28	31	693,866,708	43,746,900	3,327,376	40,298,341	669,637,558	709,935,899
Total.....	11,086	10,640	248	198	7,041,407,733	500,902,553	129,835,072	408,769,008	5,455,333,541	5,864,102,540
Manufacturing:										
Food products.....	10,830	10,443	217	170	2,528,078,021	425,711,168	160,699,948	901,975,182	2,446,105,706	3,348,080,888
Textile products.....	8,512	8,197	219	96	1,955,740,592	367,377,089	38,999,636	584,532,190	1,632,528,072	2,217,060,262
Leather products.....	1,790	1,723	51	16	260,752,760	7,363,150	4,949,715	205,290,974	401,771,323	607,062,297
Rubber products.....	470	425	42	3	332,465,025	91,583,241	13,372,652	218,636,607	255,888,627	474,525,234
Lumber and wood products.....	5,990	5,875	58	57	1,235,722,145	63,162,232	39,305,526	130,340,224	945,415,182	1,075,755,406
Paper, pulp, and products.....	1,551	1,483	51	17	796,451,704	90,685,188	17,808,047	166,187,098	432,383,159	598,570,257
Printing and publishing.....	6,357	6,190	86	81	449,740,636	32,784,441	25,584,311	88,424,595	406,190,910	494,615,505
Chemicals and allied substances.....	4,472	4,237	170	65	1,859,508,453	240,250,221	51,379,977	819,017,867	1,787,017,567	2,606,035,434
Stone, clay, and glass.....	3,305	3,196	66	43	772,968,679	64,104,918	12,979,116	159,916,984	586,831,355	746,748,339
Metal and metal products.....	13,383	12,668	532	183	5,672,292,010	631,303,607	83,001,250	1,562,945,846	4,320,108,428	5,883,054,274
All other manufacturing.....	7,577	7,199	283	95	1,746,901,219	259,285,951	34,588,474	575,742,164	1,675,501,685	2,251,243,849
Total.....	64,237	61,636	1,775	826	17,610,621,244	2,273,611,206	482,668,652	5,413,009,731	14,889,742,014	20,302,751,745
Construction.....	7,016	6,796	101	119	601,539,956	48,033,210	61,231,102	73,369,420	503,621,786	576,991,206

Transportation and other public utilities:										
Steam railroads.....	831	819	4	8	13,402,993,340	6,024,507,153	1,084,378,670	1,642,123,859	5,218,465,883	6,860,589,742
Electric railroads.....	371	360	2	9	1,545,315,173	904,239,785	175,410,832	206,160,368	796,230,050	1,002,390,418
All other railroads and combinations.....	158	156		2	265,244,889	113,833,382	1,651,095	34,737,883	151,307,132	188,045,015
Water transportation.....	1,382	1,283	81	18	384,687,090	140,424,520	27,218,870	96,358,323	386,710,880	483,069,203
Local transportation, cartage and storage.....	1,294	1,260	15	19	40,616,483	1,265,602	7,971,419	7,527,112	37,302,851	44,829,963
Electric light and power companies.....	1,698	1,670	10	18	1,041,400,223	988,701,866	57,048,916	309,235,297	1,056,922,012	1,366,157,309
Gas companies.....	582	574	4	4	1,000,745,181	383,386,637	63,427,751	101,110,900	744,723,304	845,839,204
Telephone, telegraph, and radio companies.....	2,387	2,358	4	25	1,204,012,824	406,906,024	2,109,918	133,610,653	1,576,913,344	1,710,523,997
Water works.....	1,214	1,198	7	9	423,501,037	176,923,010	7,307,226	25,838,103	236,027,311	261,865,414
Storage companies.....	2,737	2,677	28	32	419,528,734	98,490,359	25,242,262	57,145,965	240,384,766	297,530,731
All other public utilities.....	1,557	1,522	19	16	1,478,931,670	875,565,657	37,887,931	270,446,367	1,209,484,544	1,479,930,911
Total.....	14,211	13,877	174	160	21,206,976,644	10,114,303,995	1,489,654,890	2,884,294,830	11,654,477,077	14,538,771,907
Trade.....	68,920	68,004	899	1,017	2,376,464,463	713,047,266	236,317,646	1,412,639,796	5,382,522,870	6,795,162,666
Public service:										
Domestic service—hotels, etc.....	4,745	4,601	79	65	626,332,891	92,869,278	97,606,698	98,360,053	343,883,197	442,243,250
Amusements—theaters, etc.....	3,184	3,020	105	59	313,499,351	25,918,278	54,967,559	55,351,604	243,934,212	299,285,816
Business service.....	1,298	1,220	55	23	17,153,402	3,787,300	1,238,442	14,082,177	76,090,231	90,172,408
Educational—colleges, museums, etc.....	539	515	13	11	30,232,880	1,799,383	4,615,713	15,237,054	102,791,612	118,028,666
Curative—hospitals, asylums, etc.....	753	722	14	17	36,987,989	1,264,408	3,786,711	3,439,781	30,791,057	34,230,838
Legal—lawyers, patent attorneys, etc.....	703	686	4	13	10,292,838	418,941	406,755	1,605,684	33,124,655	34,730,339
Engineering—architects, civil, etc.....	543	469	59	15	15,638,434	502,700	931,315	10,492,737	55,248,089	65,740,796
All other service.....	1,991	1,897	22	72	109,152,616	6,317,864	9,349,870	9,133,924	88,806,280	94,940,204
Total.....	13,756	13,130	351	275	1,159,290,401	132,878,152	172,893,063	207,703,014	971,669,303	1,179,372,317
Finance, banking, insurance, etc.:										
National banks.....	7,895	7,895			598,863,805		88,009,448		1,206,597,555	1,206,597,555
State banks.....	17,637	17,637			401,658,013		126,651,135		863,654,050	863,654,050
Private banks, or banks n. p. d.....	198	106			3,009,591		243,609		14,371,623	14,371,623
Trust companies or trust and savings banks.....	2,473	2,473			740,055,542		43,512,741		745,464,958	745,464,958
Stocks and bonds, loan, realty holding, etc.....	36,050	34,407	871	772	5,721,520,879	1,160,864,987	1,480,169,584	1,416,610,000	4,793,654,940	6,210,270,940
Insurance companies.....										
All other finance not included above.....	1,931	1,692	118	121	140,288,830	38,648,246	14,570,269	145,025,407	407,241,387	552,266,794
Total.....	66,092	64,210	989	893	7,605,376,660	1,199,513,233	1,753,156,806	1,561,641,407	8,030,984,513	9,592,625,920
Combination, predominant industry not ascertainable.....										
Inactive concerns.....	2,257	2,136	61	60	922,638,306	113,524,982	39,220,745	130,916,153	661,437,063	792,353,216
	7	5		2					255,300	255,300
Grand total.....	255,697	246,775	4,656	3,666	59,559,801,039	15,191,474,567	4,431,682,714	12,175,801,627	48,399,836,883	60,575,638,510

TABLE 2.—*Capital stock tax returns (taxable)—Distribution by industrial groups—Continued*

[Returns filed for 1923—July 1, 1922, to June 30, 1923]

Industrial groups	Fair value			Aggregate fair value	Taxable fair value	Tax
	Corporations reporting par value shares	Corporations reporting no par value shares	Corporations reporting no capital stock value			
Agriculture:						
Farming.....	\$676,821,378	\$22,415,244	\$3,980,141	\$703,216,763	\$675,961,763	\$675,962
Related industries.....	568,855,880	8,929,966	2,270,201	580,656,047	574,736,047	574,736
Total.....	1,245,677,258	31,345,210	6,250,342	1,283,272,810	1,250,697,810	1,250,698
Mining and quarrying:						
Coal.....	1,873,192,495	33,388,188	17,411,325	1,923,992,008	1,904,477,008	1,904,477
Metal mining.....	1,332,691,568	220,244,193	9,919,209	1,562,854,910	1,557,199,910	1,557,209
Oil and gas.....	2,641,460,427	111,854,166	13,182,247	2,766,496,840	2,747,906,840	2,747,907
Quarrying.....	167,925,977	7,786,357	1,220,103	176,932,442	171,577,442	171,577
All other mining and quarrying.....	780,235,584	179,135,789	3,639,838	963,011,211	956,696,211	956,696
Total.....	6,795,505,991	552,408,693	45,372,727	7,393,287,411	7,337,837,411	7,337,837
Manufacturing:						
Food products.....	3,491,835,406	300,128,486	30,661,696	3,822,625,588	3,768,475,588	3,768,476
Textile products.....	1,385,243,118	208,058,524	32,068,560	1,625,370,202	1,582,810,202	1,582,810
Leather products.....	1,001,091,583	69,072,892	1,420,632	1,071,585,107	1,062,635,107	1,062,635
Rubber products.....	367,119,610	105,760,048	2,413,935	475,293,593	472,943,593	472,944
Lumber and wood products.....	913,631,090	22,693,753	9,045,526	945,370,369	915,420,369	915,420
Paper, pulp, and products.....	821,579,544	54,029,894	6,089,238	881,698,676	873,943,976	873,944
Printing and publishing.....	797,186,439	65,158,612	5,912,594	868,257,645	836,472,645	836,473
Chemicals and allied substances.....	3,630,046,495	137,421,157	10,759,655	3,778,227,307	3,755,867,307	3,755,868
Stone, clay, and glass.....	856,067,043	33,028,241	4,398,079	893,493,363	876,968,363	876,968
Metal and metal products.....	9,586,048,200	593,136,546	69,794,245	10,248,978,991	10,182,063,991	10,182,064
All other manufacturing.....	2,907,446,527	288,478,537	22,807,365	3,218,732,429	3,180,847,429	3,180,847
Total.....	25,757,295,355	1,876,966,690	195,371,525	27,829,633,570	27,508,448,570	27,508,449
Construction.....	768,931,223	43,433,939	9,101,029	821,466,191	786,386,191	786,386

Transportation of other public utilities:						
Steam railroads.....	4,753,351,344	5,089,511	241,700,341	5,000,141,196	4,995,986,196	4,995,986
Electric railroads.....	449,735,472	2,495,284	2,275,618	454,506,374	452,651,374	452,651
All other railroads and combinations.....	160,721,772		172,635	160,894,407	160,104,407	160,104
Water transportation.....	503,853,181	33,322,861	5,526,876	542,702,918	535,792,918	535,793
Local transportation, cartage and storage.....	47,548,565	1,403,398	1,061,998	50,013,961	43,543,961	43,544
Electric light and power companies.....	1,129,056,598	21,429,115	5,724,546	1,156,201,259	1,147,711,259	1,147,711
Gas companies.....	830,506,547	329,779	100,261	830,936,587	828,026,587	828,027
Telephone, telegraph, and radio companies.....	1,460,751,580	19,779,920	496,411	1,481,027,911	1,469,092,911	1,469,093
Water works.....	218,016,297	589,997	548,850	219,155,144	213,085,144	213,085
Storage companies.....	335,922,414	21,642,743	834,644	358,399,801	344,714,801	344,715
All other public utilities.....	1,753,497,406	15,370,719	1,667,434	1,770,535,559	1,762,750,559	1,762,751
Total.....	11,642,961,176	121,444,327	260,109,614	12,024,515,117	11,953,460,117	11,953,460
Trade.....	8,095,582,323	465,057,461	87,704,467	8,588,344,251	8,238,744,251	8,238,744
Public service:						
Domestic service—hotels, etc.....	441,582,640	21,346,021	7,598,760	470,527,421	446,802,421	446,803
Amusements, theaters, etc.....	283,986,353	52,975,490	3,381,498	340,343,350	324,423,350	324,423
Business service.....	102,260,744	3,148,404	1,772,750	107,181,898	100,691,898	100,692
Education—colleges, museums, etc.....	31,236,610	1,109,642	354,304	32,779,950	30,084,956	30,085
Curative—hospitals, asylums, etc.....	35,219,339	661,196	813,056	36,693,631	32,928,631	32,929
Legal—lawyers, patent attorneys, etc.....	44,828,639	178,124	383,135	45,490,198	41,975,198	41,975
Engineering—architects, civil, etc.....	38,032,646	40,156,084	1,334,825	79,722,955	77,007,955	77,008
All other service.....	101,357,469	1,776,601	10,153,109	113,289,179	108,334,179	108,334
Total.....	1,078,623,840	121,411,271	25,993,477	1,226,028,588	1,157,248,588	1,157,249
Finance, banking, insurance, etc.:						
National banks.....	2,667,528,874			2,667,528,874	2,628,053,874	2,628,054
State banks.....	1,510,560,769			1,510,560,769	1,422,375,769	1,422,376
Private banks, or banks n. p. d.....	21,887,056			21,887,056	20,857,056	20,857
Trust companies, or trust and savings banks.....	1,643,369,676			1,643,369,676	1,632,935,670	1,632,936
Stocks and bonds, loan, realty holding, etc.....	6,634,577,987	715,646,534	136,256,924	7,505,481,495	7,326,231,495	7,326,231
Insurance companies.....	890,521,518	53,108,629	29,126,657	984,756,234	975,101,234	975,101
All other finance not included above.....						
Total.....	13,336,876,654	779,755,213	165,382,981	14,336,015,093	14,065,555,093	14,065,555
Combination, predominant industry not ascertainable.....	1,049,029,469	112,871,523	21,150,370	1,183,651,362	1,171,768,262	1,171,768
Inactive concerns.....	161,792		12,500,000	12,661,792	12,626,792	12,627
Grand total.....	69,833,645,341	4,035,664,327	828,936,532	74,698,276,190	73,422,791,190	73,422,791

TABLE 3.—*Capital stock tax returns (nontaxable)—Distribution by industrial groups*

[Returns filed for 1923—July 1, 1922, to June 30, 1923]

Industrial groups	Returns filed				Fixed property investments (real estate, buildings, and equipment).	Long-term liabilities	
	Total number	Report- ing par value shares	Report- ing no par value shares	Report- ing no capital stock value		Bonded debt	Mortgages
Agriculture:							
Farming.....	1,919	1,786	13	120	\$103,599,066	\$15,217,784	\$20,398,155
Related industries.....	362	321	6	35	28,198,262	4,356,487	589,479
Total.....	2,281	2,107	19	155	131,797,328	19,574,271	20,987,634
Mining and quarrying:							
Coal.....	952	828	18	106	180,635,156	34,281,867	7,785,898
Metal mining.....	1,440	1,231	12	197	778,937,960	25,380,459	2,058,054
Oil and gas.....	2,313	2,013	59	241	143,148,876	7,258,801	4,135,363
Quarrying.....	349	317	4	28	20,016,000	2,854,209	1,045,258
All other mining and quarrying.....	2,744	2,111	25	608	297,757,974	27,819,386	4,180,006
Total.....	7,798	6,500	118	1,180	1,420,495,966	97,594,722	19,204,579
Manufacturing:							
Food products.....	3,111	2,867	66	178	155,485,013	31,125,963	9,709,515
Textile products.....	1,687	1,569	32	86	35,151,813	315,100	2,914,242
Leather products.....	361	342	8	11	15,271,401	9,033,850	659,176
Rubber products.....	187	162	9	16	15,415,318	2,746,900	420,593
Lumber and wood products.....	960	898	6	56	57,018,216	6,584,965	4,310,922
Paper, pulp, and products.....	186	168	7	11	17,135,334	3,332,500	1,077,534
Printing and publishing.....	1,841	1,685	53	103	16,285,874	8,037,499	1,922,440
Chemicals and allied substances.....	1,827	1,664	64	99	103,359,782	20,729,935	3,633,916
Stone, clay, and glass.....	641	596	11	34	28,983,870	6,338,928	1,598,808
Metal and metal products.....	2,785	2,494	97	194	174,228,146	21,952,509	11,239,986
All other manufacturing.....	2,411	2,161	102	148	36,273,056	5,891,741	2,555,503
Total.....	15,997	14,606	455	936	654,607,823	116,089,890	40,042,635
Construction.....	2,872	2,662	48	162	978,510,322	11,608,989	16,802,048

Transportation and other public utilities:							
Steam railroads.....	906	817	3	86	1,230,789,965	702,904,161	125,730,514
Electric railroads.....	637	489	2	146	488,946,984	274,223,102	15,491,808
All other railroads and combinations.....	183	167	1	15	99,243,839	52,968,471	6,601,593
Water transportation.....	673	554	34	85	79,849,307	38,699,222	18,216,776
Local transportation, cartage, and storage.....	883	826	16	41	3,549,865	75,000	1,157,798
Electric light and power companies.....	856	788	3	67	112,814,225	33,272,336	1,589,362
Gas companies.....	232	207	2	23	95,071,256	36,668,740	173,622
Telephone, telegraph, and radio companies.....	2,046	1,931	5	110	21,206,296	12,064,995	769,700
Water works.....	643	556	5	82	53,079,819	25,108,969	794,701
Storage companies.....	1,837	1,237	20	80	12,518,697	5,103,423	2,486,551
All other public utilities.....	865	764	9	92	247,520,217	136,601,278	515,427,575
Total.....	9,261	8,334	100	827	2,424,590,670	1,317,629,697	688,500,060
Trade.....							
	16,610	15,298	373	939	1,032,231,872	9,074,131	35,255,938
Public service:							
Domestic service—hotels, etc.....	1,234	1,167	22	45	46,515,372	18,919,349	9,574,746
Amusements—theaters, etc.....	1,782	1,581	62	139	35,816,494	6,522,802	11,245,001
Business service.....	1,246	1,076	62	108	1,421,471	311,472	168,330
Educational—colleges, museums, etc.....	495	344	10	51	4,645,173	45,350	1,308,537
Curative—hospitals, asylums, etc.....	367	327	6	34	1,535,847	178,843	298,433
Legal—lawyers, patent attorneys, etc.....	471	429	4	38	590,147	200	25,029
Engineering—architects, civil, etc.....	712	583	56	73	5,919,258	65,032	222,619
All other service.....	1,560	1,202	20	338	10,348,591	1,858,421	1,540,943
Total.....	7,777	6,709	242	826	106,792,358	27,931,469	24,441,635
Finance, banking, insurance, etc.:							
National banks.....	29	29			439,403		57,000
State banks.....	238	238			2,554,819		311,617
Private banks or banks n. p. d.....	20	20			191,911		787,500
Trust companies or trust and savings banks.....	78	78			181,221		7,203
Stocks and bonds, loan, realty holding, etc.....	17,339	15,065	487	1,787	954,881,309	229,504,423	305,562,725
Insurance companies.....	1,136	495	3	608	333,331,470		1,373,659
All other finance not included above.....	511	426	39	46	11,252,315	507,350	693,554
Total.....	19,321	16,351	529	2,441	1,302,905,548	221,011,773	308,708,249
Combination, predominant industry not ascertainable.....							
Concerns in liquidation.....	956	778	23	155	35,754,265	9,360,544	8,677,758
Inactive concerns.....	13	9	1	3	191,570	332,000	
Exempt corporations other than insurance companies.....	21,661	6,279	177	15,105	7,313,975	2,639,858	100,392,000
	7,146	2,735	22	4,389	242,590,851	5,824,267	3,756,380
Grand total.....	111,593	82,863	2,107	27,118	8,337,782,548	1,838,371,611	1,266,853,916

TABLE 3.—*Capital stock tax returns (nontaxable)—Distribution by industrial groups—Continued*

[Returns filed for 1923—July 1, 1922, to June 30, 1923]

Industrial groups	Capitalization—Corporations reporting par-value shares			Fair value			Aggregate fair value
	Preferred	Common	Total par value (preferred and common)	Corporations reporting par-value shares	Corporations reporting no par-value shares	Corporations reporting no capital-stock value	
Agriculture:							
Farming.....	\$6,705,976	\$112,549,921	\$119,255,897	\$12,173,124	\$111,530	\$108,826	\$12,393,480
Related industries.....	4,723,460	31,299,745	36,023,145	3,072,872	335,133	2,300	3,410,305
Total.....	11,429,376	143,849,666	155,279,042	15,245,996	446,663	111,126	15,803,785
Mining and quarrying:							
Coal.....	3,337,882	95,267,908	98,605,790	15,872,076	704,089	104,245	16,680,410
Metal mining.....	13,917,865	699,955,933	713,873,803	30,758,114	8,850	112,478	30,879,442
Oil and gas.....	11,781,136	435,867,067	447,648,203	8,427,021	2,939,706	362,831	11,729,558
Quarrying.....	6,078,848	35,886,366	41,965,214	4,092,531	4,627	8,695	4,105,853
All other mining and quarrying.....	13,863,104	993,177,928	1,007,041,032	16,870,051	20,047	173,037	17,063,135
Total.....	48,978,835	2,260,155,207	2,309,134,042	76,019,793	3,677,319	761,286	80,458,398
Manufacturing:							
Food products.....	39,722,100	155,232,935	194,955,035	17,310,390	188,447	2,277,316	19,776,153
Textile products.....	7,613,250	45,128,120	52,741,370	6,859,291	115,227	271,209	7,245,737
Leather products.....	5,251,745	12,734,032	17,985,777	754,746	7,195	48,482	810,423
Rubber products.....	11,834,528	25,365,941	37,200,469	1,384,586	10,597	4,072,865	5,468,048
Lumber and wood products.....	7,414,477	46,560,012	53,974,489	5,648,416	14,749	45,666	5,708,831
Paper, pulp, and products.....	3,613,970	9,700,285	13,314,255	3,713,624	8,650	5,570	3,727,844
Printing and publishing.....	7,536,502	30,251,790	37,788,292	5,016,940	76,295	181,359	5,274,594
Chemicals and allied substances.....	43,042,264	139,798,604	182,840,868	9,130,274	67,563	94,337	9,282,174
Stone, clay, and glass.....	6,904,685	30,299,726	37,204,411	3,650,407	18,910	32,944	3,702,261
Metal and metal products.....	50,397,650	241,036,175	291,633,825	11,969,537	1,340,958	256,144	13,566,639
All other manufacturing.....	13,132,980	93,141,954	106,294,934	6,962,750	169,474	1,071,078	8,203,302
Total.....	196,684,151	829,249,574	1,025,933,725	72,400,961	2,018,065	8,357,030	82,776,056
Construction.....	16,723,708	80,826,369	97,550,077	10,583,234	64,016	177,801	10,825,051

Transportation and other public utilities:							
Steam railroads.....	210,639,235	1,050,395,408	1,261,034,643	45,469,355	3,021	1,508,553	46,980,929
Electric railroads.....	71,578,460	421,553,834	493,137,294	1,303,555	-----	10,730	1,314,285
All other railroads and combinations.....	3,747,257	80,987,697	90,734,954	4,634,863	-----	5,000	4,639,863
Water transportation.....	19,182,380	87,003,428	106,185,808	2,008,864	331,074	22,273	2,452,211
Local transportation, cartage, and storage.....	168,162	5,485,646	5,653,808	2,019,731	39,549	84,073	2,143,553
Electric light and power companies.....	17,866,453	82,179,678	100,046,151	2,040,577	13,921	54,829	2,109,327
Gas companies.....	6,544,500	56,999,956	63,544,456	7,976,384	-----	13,875	7,991,259
Telephone, telegraph, and radio companies.....	807,015	57,074,655	57,881,670	4,681,201	6,825	248,488	4,936,514
Water works.....	2,563,188	43,081,207	45,584,395	4,554,307	1,118	22,057	4,577,482
Storage companies.....	1,506,261	16,267,750	17,574,011	3,568,647	89,049	66,402	3,724,098
All other public utilities.....	91,797,283	277,250,137	369,047,420	4,534,514	15,147	34,012	4,553,673
Total.....	426,140,194	2,184,284,396	2,610,424,590	82,881,998	499,704	2,070,292	85,451,994
Trade.....	56,163,752	312,881,237	369,044,989	49,935,422	739,495	1,617,611	52,292,528
Public service:							
Domestic service—hotels, etc.....	4,029,036	23,111,412	27,140,448	3,027,249	24,599	86,776	3,138,624
Amusements—theaters, etc.....	2,583,595	37,937,828	40,521,423	4,537,552	184,472	122,145	4,844,169
Business service.....	1,231,296	21,274,881	22,506,177	2,124,082	101,127	72,506	2,297,715
Educational—colleges, museums, etc.....	533,885	4,484,162	5,018,047	1,025,801	16,217	17,701	1,659,719
Curative—hospitals, asylums, etc.....	133,020	3,076,989	3,210,069	906,568	7,331	29,463	943,302
Legal—lawyers, patent attorneys, etc.....	224,800	4,245,716	4,470,516	2,143,121	4,171	53,891	2,201,183
Engineering—architects, civil, etc.....	6,213,009	83,641,465	80,854,474	1,262,784	83,678	48,132	1,594,594
All other service.....	1,421,284	26,825,496	28,246,780	10,885,426	25,965	596,420	11,505,811
Total.....	16,369,925	204,597,949	220,967,874	25,910,583	447,560	1,026,974	27,385,117
Finance, banking, insurance, etc.:							
National banks.....	-----	3,398,179	3,398,179	348,034	-----	-----	348,034
State banks.....	-----	26,275,544	26,275,344	1,989,550	-----	-----	1,989,550
Private banks or banks n. p. d.....	-----	860,844	860,844	17,069	-----	-----	17,069
Trust companies or trust and savings banks.....	-----	9,124,494	9,124,494	3,068,204	-----	-----	3,068,204
Stocks and bonds, loan, realty holding, etc.....	340,116,142	1,686,874,395	2,036,554,537	229,214,822	21,433,655	6,376,659	327,616,524
Insurance companies.....	12,634,047	220,221,430	233,155,477	280,632,474	2,177	28,877,362	369,512,613
All other finance not included above.....	3,716,518	32,956,276	36,672,794	3,139,618	62,650	46,634	3,268,502
Total.....	356,766,707	1,979,710,962	2,336,477,660	588,487,811	21,467,882	35,294,635	645,250,328
Combination, predominant industry not ascertainable:							
Concerns in liquidation.....	13,080,264	43,928,551	57,068,815	2,014,103	36,263	162,732	2,153,098
Inactive concerns.....	101,286,183	1,375,600	1,375,600	10,371	-----	-----	10,371
Exempt corporations other than insurance companies.....	32,333,826	877,541,491	978,930,679	4,887,611	45,358	1,158,254	6,091,223
Total.....	146,699,273	1,454,475,642	1,537,375,094	69,911,084	92,691	1,321,036	7,274,792
Grand total.....	1,276,061,926	9,432,142,841	10,768,264,767	991,796,583	30,067,340	63,556,845	1,085,420,768

TABLE 4.—Capital stock tax returns—Distribution by size of capital stock fair value

[Returns filed for 1923—July 1, 1922, to June 30, 1923]

Size of capital stock fair value	Returns filed			Fair value			Tax
	Total number	Taxable	Non taxable	Aggregate	Reported on taxable returns	Reported on nontaxable returns	
No fair value reported.....	59,573		59,573	\$322		\$322	
Fair value under \$1,000.....	7,084		7,084	3,387,478		3,387,478	
\$1,000 to \$2,000.....	8,398		8,398	11,380,674		11,380,674	
\$2,000 to \$3,000.....	8,496		8,496	20,548,042		20,548,042	
\$3,000 to \$4,000.....	7,698		7,698	26,263,479		26,263,479	
\$4,000 to \$5,000.....	7,661		7,661	34,023,636		34,023,636	
\$5,000 to \$6,000.....	10,022	18	10,004	52,978,064	\$97,838	52,880,226	\$97
\$6,000 to \$7,000.....	6,596	6,515	81	41,728,948	41,223,748	505,200	8,649
\$7,000 to \$8,000.....	6,186	6,119	67	46,116,911	45,618,090	498,821	15,023
\$8,000 to \$9,000.....	5,688	5,626	62	47,972,556	47,452,995	519,561	19,323
\$9,000 to \$10,000.....	5,421	5,369	52	51,257,082	50,764,703	492,379	23,920
\$10,000 to \$11,000.....	9,863	9,665	198	100,562,614	99,157,983	1,404,631	50,833
\$11,000 to \$12,000.....	5,050	5,015	35	57,861,069	57,461,219	399,850	32,386
\$12,000 to \$13,000.....	5,636	5,593	43	69,998,231	69,465,528	532,703	41,501
\$13,000 to \$14,000.....	4,545	4,503	42	61,184,481	60,620,968	563,513	38,106
\$14,000 to \$15,000.....	4,296	4,172	34	60,817,945	60,324,966	492,979	39,465
\$15,000 to \$20,000.....	21,373	21,193	180	366,413,788	363,293,205	3,120,583	257,328
\$20,000 to \$25,000.....	17,419	17,262	157	386,065,457	382,633,103	3,432,354	296,823
\$25,000 to \$30,000.....	15,522	15,388	134	419,876,669	416,323,088	3,553,581	339,383
\$30,000 to \$40,000.....	22,190	22,014	176	761,815,308	755,810,992	6,004,316	645,741
\$40,000 to \$50,000.....	15,502	15,390	112	689,691,270	684,764,789	4,926,481	607,815
\$50,000 to \$60,000.....	13,676	13,498	178	740,460,347	730,903,981	9,556,366	663,414
\$60,000 to \$70,000.....	9,591	9,499	92	620,499,657	614,635,879	5,863,778	567,141
\$70,000 to \$80,000.....	7,734	7,671	63	579,827,796	575,124,527	4,703,269	536,769
\$80,000 to \$90,000.....	6,072	6,027	45	615,761,910	611,939,411	3,822,499	481,804
\$90,000 to \$100,000.....	5,313	5,262	51	504,381,572	499,558,744	4,822,828	473,249
\$100,000 to \$150,000.....	19,218	18,983	235	2,320,936,311	2,292,839,753	28,096,558	2,197,925
\$150,000 to \$200,000.....	19,401	19,288	113	1,791,079,466	1,771,708,844	19,370,622	1,720,269
\$200,000 to \$250,000.....	7,029	6,940	89	1,573,682,706	1,545,821,548	27,861,158	1,511,122
\$250,000 to \$300,000.....	5,496	5,017	73	1,389,868,138	1,370,168,576	19,699,562	1,345,083
\$300,000 to \$400,000.....	6,527	6,437	88	2,251,564,193	2,220,951,565	30,612,628	2,188,767
\$400,000 to \$500,000.....	3,957	3,939	48	1,777,144,827	1,755,667,242	21,487,585	1,735,962
\$500,000 to \$750,000.....	5,772	5,698	74	3,504,323,525	3,459,532,754	44,790,771	3,431,043
\$750,000 to \$1,000,000.....	2,897	2,792	45	2,418,829,145	2,410,212,973	38,616,172	2,396,253
\$1,000,000 to \$1,500,000.....	3,166	3,053	59	3,750,845,098	3,687,551,974	63,293,124	3,672,287
\$1,500,000 to \$2,000,000.....	1,533	1,524	29	2,673,562,810	2,625,100,117	48,462,693	2,617,480
\$2,000,000 to \$3,000,000.....	1,673	1,625	47	4,462,885,583	3,952,578,633	109,806,939	3,944,449
\$3,000,000 to \$4,000,000.....	781	770	11	2,673,577,765	2,635,504,138	38,073,627	2,631,654
\$4,000,000 to \$5,000,000.....	466	454	12	2,208,122,017	2,155,950,238	52,171,759	2,153,530
\$5,000,000 to \$10,000,000.....	911	894	17	6,220,431,984	6,112,167,687	108,264,327	6,107,698
\$10,000,000 to \$20,000,000.....	471	464	7	6,931,602,751	6,837,686,582	93,916,169	6,835,366
\$20,000,000 to \$30,000,000.....	151	148	3	3,627,885,608	3,554,690,354	73,195,254	3,553,950
\$30,000,000 to \$40,000,000.....	78	76	2	1,705,399,791	1,641,397,541	64,002,250	1,641,018
\$40,000,000 to \$50,000,000.....	33	32		1,451,751,832	1,431,751,832		1,431,587
\$50,000,000 to \$60,000,000.....	27	27		1,467,075,520	1,467,075,520		1,463,940
\$60,000,000 to \$70,000,000.....	17	17		1,101,704,677	1,101,704,677		1,101,620
\$70,000,000 to \$80,000,000.....	15	15		1,113,717,851	1,113,717,851		1,113,643
\$80,000,000 to \$90,000,000.....	8	8		670,242,041	670,242,041		670,202
\$90,000,000 and over.....	65	65		12,767,088,013	12,767,088,013		12,766,763
Total.....	366,690	255,097	111,593	75,783,696,958	74,698,276,190	1,085,420,768	73,422,791

TABLE 5.—Capital stock tax returns—Distribution by States and Territories

[Returns filed for 1923—July 1, 1922, to June 30, 1923]

States and Territories	Returns filed				Capitalization—Corporations reporting par value shares			Fair value			Aggregate fair value	Taxable fair value	Tax
	Total number	Reporting par value shares	Reporting no par value shares	Reporting no capital-stock value	Preferred	Common	Total par value (preferred and common)	Corporations reporting par value shares	Corporations reporting no par value shares	Corporations reporting no capital stock value			
Alabama	2,623	2,539	15	69	\$40,088,796	\$261,752,636	\$301,841,432	\$349,335,813	\$2,324,247	\$875,754	\$352,535,814	\$340,639,180	\$340,639
Alaska	128	113	15	15	332,871	15,536,420	15,869,291	4,988,750	790,939	5,779,689	5,279,112	5,279	5,279
Arizona	1,675	1,333	8	334	10,571,723	536,680,262	547,251,985	106,338,171	33,278,267	690,501	140,306,939	124,733,498	124,734
Arkansas	2,545	2,417	7	121	12,527,315	177,785,204	190,312,519	190,454,117	372,605	972,969	191,799,691	178,100,874	178,101
California	16,648	14,640	83	1,925	421,453,488	3,508,020,415	3,929,473,903	3,531,906,958	51,982,338	37,795,549	3,621,684,845	3,529,175,029	3,529,175
Colorado	6,855	5,840	82	933	115,157,706	1,206,405,130	1,321,562,836	737,932,337	38,644,898	4,250,156	780,827,391	755,134,888	755,135
Connecticut	5,328	4,774	44	510	144,080,948	869,284,541	1,013,365,489	1,127,387,555	22,237,659	8,280,384	1,157,905,598	1,058,705,643	1,058,706
Delaware	926	721	88	117	165,873,506	308,112,091	473,985,597	471,757,078	71,684,273	3,049,326	546,490,677	508,907,482	508,908
District of Columbia	1,017	898	46	73	93,662,475	339,741,673	433,404,148	296,500,998	12,636,591	1,507,532	310,645,121	304,690,031	304,690
Florida	4,186	3,715	17	454	25,337,440	271,410,659	296,748,099	303,724,521	2,689,092	5,599,573	312,013,186	294,165,346	294,165
Georgia	4,607	4,491	15	101	89,441,988	444,742,193	534,184,181	579,990,741	27,606,166	937,448	608,534,355	574,730,340	574,730
Hawaii	544	513	1	30	5,401,804	158,936,972	164,338,776	243,290,140	10,881,751	138,141	254,310,032	247,791,642	247,792
Idaho	1,930	1,663	5	262	8,859,153	290,056,942	298,916,095	145,920,968	1,216	7,254,798	153,176,982	145,435,026	145,435
Illinois	22,961	20,386	659	1,916	1,227,384,197	4,377,816,126	5,605,200,323	5,629,794,478	319,451,825	57,416,523	6,006,662,826	5,865,416,865	5,865,417
Indiana	9,646	8,652	73	921	240,761,367	920,239,861	1,161,001,228	989,310,001	12,682,108	23,313,224	1,025,305,333	968,733,488	968,734
Iowa	8,998	8,273	36	689	105,095,810	545,026,604	650,122,414	687,133,186	3,395,933	7,932,238	608,461,357	653,943,119	653,943
Kansas	4,872	4,609	18	245	173,468,558	685,695,711	859,164,269	909,661,826	12,495,645	3,212,629	925,370,091	900,696,074	900,696
Kentucky	5,804	4,829	31	644	75,544,722	486,200,400	561,745,122	608,352,717	8,839,677	7,148,097	624,340,491	596,369,457	596,369
Louisiana	4,637	4,412	17	408	59,436,775	560,298,585	619,735,360	724,569,989	8,611,701	10,940,860	744,122,550	710,191,082	710,191
Maine	3,316	2,905	26	385	169,725,257	538,291,366	707,016,623	413,311,895	2,957,116	3,337,246	419,606,257	395,258,443	395,258
Maryland	3,913	3,197	174	542	217,221,836	641,872,034	859,093,870	603,688,890	48,818,352	10,034,000	662,541,242	638,437,380	638,437
Massachusetts	15,232	13,424	614	1,194	876,196,460	2,508,833,355	3,385,029,815	3,580,365,809	215,100,570	42,127,755	3,837,594,134	3,754,814,483	3,754,815
Michigan	11,060	10,354	164	542	379,952,414	1,412,800,110	1,792,752,524	2,258,126,446	94,498,639	37,537,946	2,390,163,031	2,324,553,960	2,324,554
Minnesota	9,866	8,953	41	872	463,103,513	1,352,398,559	1,815,502,072	2,165,769,674	12,915,629	258,064,481	2,436,749,075	2,274,700,275	2,274,700
Mississippi	1,609	1,545	7	57	5,980,855	103,451,577	109,432,432	148,532,533	4,526,471	172,005	153,231,009	143,904,983	143,905
Missouri	13,159	12,592	81	486	533,663,428	1,737,999,134	2,271,662,562	1,873,082,130	174,951,575	11,319,665	2,059,353,670	1,988,525,735	1,988,526
Montana	3,353	2,919	12	422	18,160,196	393,132,672	411,292,868	267,805,063	737,820	1,062,784	209,605,607	255,224,296	255,224
Nebraska	5,089	4,618	15	456	66,991,652	352,666,001	419,657,653	391,834,193	534,686	3,574,651	395,943,530	366,199,756	366,199
Nevada	1,113	799	3	311	4,344,464	247,788,932	252,133,396	44,792,531	1,343	502,055	45,295,929	42,064,981	42,065
New Hampshire	1,043	939	26	78	24,615,844	67,786,998	92,402,842	111,082,836	6,878,797	5,639,127	123,600,760	111,835,239	111,835
New Jersey	9,133	8,400	249	484	344,643,717	1,374,022,976	1,718,666,693	1,911,020,939	119,059,985	8,103,895	2,038,184,819	1,977,767,624	1,977,768
New Mexico	1,029	929	5	95	3,527,338	92,779,115	96,306,453	56,821,987	12,917	376,775	57,211,679	52,816,948	52,817
New York	60,434	53,029	2,395	5,010	3,975,583,195	13,928,619,006	17,904,202,201	17,555,063,414	1,731,175,608	177,148,448	19,463,387,470	19,051,463,609	19,051,463
North Carolina	5,194	4,891	32	271	80,276,592	510,937,049	591,213,641	630,911,305	1,081,533	948,816	632,941,654	607,523,582	607,524
North Dakota	2,472	2,366	8	98	5,061,256	67,319,084	72,380,340	79,829,176	411,681	1,662,753	81,903,510	69,787,242	69,787

TABLE 5.—*Capital stock tax returns—Distribution by States and Territories—Continued*

(Returns filed for 1923—July 1, 1922, to June 30, 1923)

States and Territories	Returns filed				Capitalization—Corporations reporting par value shares			Fair value			Aggregate fair value	Taxable fair value	Tax
	Total number	Reporting par value shares	Reporting no par value shares	Reporting no capital-stock value	Preferred	Common	Total par value (preferred and common)	Corporations reporting par value shares	Corporations reporting no par value shares	Corporations reporting no capital stock value			
Ohio.....	20,841	18,816	717	1,308	\$1,160,444,795	\$2,906,363,446	\$4,066,808,241	\$1,312,669,591	\$463,317,605	\$22,762,371	\$4,808,779,576	\$4,691,949,065	\$4,691,949
Oklahoma.....	5,142	4,790	52	300	95,766,318	716,551,963	812,318,281	632,563,753	71,294,518	7,638,302	710,926,573	683,396,292	683,396
Oregon.....	4,959	4,487	10	462	53,201,770	427,110,492	480,312,262	504,163,518	8,700,225	1,707,992	404,511,735	382,685,877	382,686
Pennsylvania.....	21,269	18,558	461	2,260	1,075,611,742	5,680,451,948	6,756,063,690	8,108,738,102	302,243,503	38,522,208	8,449,504,115	8,272,439,213	8,272,439
Rhode Island.....	2,165	1,874	102	189	58,193,968	316,241,476	374,435,444	571,103,969	10,539,354	6,745,196	597,388,519	577,626,263	577,626
South Carolina.....	4,189	3,885	6	298	41,927,356	216,364,634	258,291,990	299,325,665	646,959	929,710	300,902,337	282,858,423	282,858
South Dakota.....	2,852	2,621	2	229	4,701,837	105,655,700	110,397,546	91,519,576		2,180,645	93,700,221	80,760,782	80,770
Tennessee.....	4,938	4,522	23	393	78,989,787	440,403,002	519,392,789	464,328,206	10,160,333	4,096,859	478,585,398	454,484,017	454,484
Texas.....	9,373	8,883	37	453	72,874,469	1,515,694,372	1,588,568,841	1,676,445,934	29,144,712	6,113,856	1,711,704,502	1,657,596,649	1,657,597
Utah.....	3,231	2,767	8	456	46,521,245	440,680,366	487,201,631	293,594,171	487,379	1,578,918	295,660,468	280,706,448	280,707
Vermont.....	1,314	1,134	8	172	14,962,037	94,070,638	109,032,675	105,680,481	987,950	2,242,108	108,910,539	102,855,584	102,855
Virginia.....	4,974	4,730	23	221	177,422,641	694,870,569	872,293,160	968,081,881	16,525,480	18,368,567	1,002,978,928	974,900,229	974,900
Washington.....	10,459	8,841	15	1,605	77,297,276	1,130,001,374	1,207,298,650	945,365,319	5,928,460	7,773,019	959,666,798	915,719,161	915,719
West Virginia.....	4,845	4,574	37	231	88,289,936	720,075,245	808,365,181	842,166,619	4,630,472	3,713,063	850,510,094	824,097,695	824,098
Wisconsin.....	11,650	10,516	170	964	212,772,294	877,872,608	1,090,644,902	1,266,791,831	73,184,299	14,224,392	1,354,500,455	1,301,155,638	1,301,156
Wyoming.....	1,644	1,467	5	172	9,617,423	255,091,529	264,708,952	122,541,123	5,161,583	777,197	128,479,963	121,834,340	121,834
Total.....	366,690	329,143	6,763	30,784	13,451,863,553	57,831,979,724	71,283,843,277	70,825,441,914	4,065,761,667	892,493,377	75,783,696,958	73,422,791,190	73,422,791

FEDERAL ESTATE TAX RETURNS

The adjoined tables were compiled from Federal estate tax returns filed during the calendar year ended December 31, 1923, and represent returns actually filed with the bureau during the period mentioned, as distinguished from the number of taxable estates originating within the period (the return not being due until one year after the date of death). The Federal estate tax has been imposed upon the transfer of net estates of taxable size of persons dying on or after September 9, 1916.

In these tables the size of the net estate is divided into blocks corresponding to the successive taxable blocks as fixed by the revenue act. The tax is not laid upon the property but upon its transfer to others. The transfer is the subject of the tax, not any particular legacy, devise, or distributive share, and the relationship of the beneficiary to the decedent has no bearing upon the tax liability or the extent thereof. The estate tax is not an inheritance tax, although popularly referred to as such, the distinction being that the estate tax is imposed on an estate in its entirety. The gross estate as reflected in these tables 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. The net estate is the gross estate less the sum of authorized deductions, including in the case of resident decedents a specific exemption of \$50,000, which does not apply in the case of nonresidents.

The tables are based on the data disclosed by the returns as filed but not as determined upon investigation and audit. The tax shown does not correspond with the actual receipts of taxes during the period for the reason that payment may be made at a later date than the filing of the return and for the further reason that field investigation and office audit may disclose deficiency taxes or excess payments which are not reflected in these tables.

Table A is based upon returns of resident decedents distributed by size of net estates, showing form of property and nature of deductions. This table gives a detailed analysis showing the distribution of the gross estate into the several forms of wealth owned by the decedents at the time of death or the several classifications included as taxable described in the sequence of the form of return prescribed, and also the distribution of the deductions according to the several classifications entered in the returns under the provisions of the law.

Table B shows the aggregate of returns filed for estates of resident decedents distributed by size of net estate and the average rate and average amount of tax in the several classes.

Table C shows the returns of nonresident decedents distributed by the size of the net estate, the situs of which is in the United States.

Table D is a simple and cumulative distribution by size of net estate for resident and nonresident decedents. This table combines data from Tables B and C for the purposes mentioned.

Table E is a vocational distribution by sex and size of net estate of the returns of resident decedents.

Table F is a distribution of the returns of resident decedents by size of net estate, age, and sex, and single or married.

Table G distributes the returns of resident decedents by States and Territories.

The number of returns filed for the period from September 9, 1916, to December 31, 1923, is as follows:

	Returns filed			Gross estate		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916-Jan. 15, 1922.....	45, 126	42, 230	2, 896	\$8, 893, 238, 780	\$8, 785, 641, 889	\$107, 596, 891
Jan. 15-Dec. 31, 1922.....	13, 506	12, 203	1, 303	2, 937, 409, 139	2, 879, 372, 168	58, 036, 971
Jan. 1-Dec. 31, 1923.....	14, 150	13, 013	1, 137	2, 522, 942, 145	2, 494, 978, 471	27, 963, 674

	Net taxable estate			Tax		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916-Jan. 15, 1922.....	\$5, 509, 522, 243	\$5, 407, 673, 531	\$101, 848, 712	\$356, 516, 251	\$351, 138, 323	\$5, 377, 928
Jan. 15-Dec. 31, 1922....	1, 672, 847, 157	1, 620, 781, 038	52, 066, 119	118, 776, 541	115, 838, 953	2, 937, 588
Jan. 1-Dec. 31, 1923....	1, 373, 446, 054	1, 347, 091, 608	26, 354, 446	68, 784, 384	68, 090, 266	694, 118

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

[Returns filed from Jan. 1 to Dec. 31, 1923]

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	
			Gross estate under \$50,000		Gross estate over \$50,000							
	13,013		923		2,512		5,302		2,389		725	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate.....	\$615, 092, 705	24. 68	\$16, 959, 210	43. 31	\$83, 769, 592	36. 86	\$165, 649, 673	36. 10	\$115, 472, 185	27. 92	\$51, 908, 396	23. 60
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax-exempt.....	26, 596, 788	1. 07	96, 253	. 24	822, 988	. 36	1, 308, 156	. 29	1, 388, 287	. 34	916, 394	. 42
Partially tax-exempt.....	84, 249, 796	3. 38	1, 338, 892	3. 42	4, 873, 249	2. 14	17, 782, 532	3. 87	17, 211, 312	4. 16	9, 083, 282	4. 13
State and municipal bonds, wholly tax-exempt.....	82, 550, 768	3. 31	245, 566	. 63	4, 296, 099	1. 89	5, 035, 395	1. 10	5, 703, 725	1. 38	3, 713, 953	1. 69
All other bonds.....	179, 742, 430	7. 20	994, 263	2. 54	8, 491, 348	3. 74	25, 190, 145	5. 49	28, 956, 503	7. 00	20, 573, 578	9. 35
Total bonds.....	373, 139, 782	14. 96	2, 674, 974	6. 83	18, 483, 684	8. 13	49, 316, 228	10. 75	53, 259, 827	12. 88	34, 287, 207	15. 59
Capital stock of corporations.....	780, 678, 644	31. 29	4, 437, 357	11. 33	37, 257, 680	16. 40	84, 831, 009	18. 48	105, 090, 999	25. 41	70, 477, 925	32. 04
Total bonds and stocks.....	1, 153, 818, 426	46. 25	7, 112, 331	18. 16	55, 741, 364	24. 53	134, 147, 237	29. 23	158, 350, 826	38. 29	104, 765, 132	47. 63
Mortgages, notes, cash, etc.....	321, 897, 208	12. 90	7, 235, 281	18. 48	27, 746, 148	12. 21	88, 748, 354	19. 34	68, 925, 125	16. 67	31, 244, 692	14. 21
Insurance.....	77, 280, 338	3. 10	2, 935, 581	7. 50	13, 408, 794	5. 90	15, 034, 891	3. 41	15, 989, 101	3. 87	6, 142, 130	2. 79
Jointly owned and other miscellaneous property.....	197, 523, 665	7. 92	3, 604, 097	9. 21	21, 189, 255	9. 32	34, 641, 417	7. 55	29, 476, 469	7. 13	16, 772, 590	7. 63
Transfers made in contemplation of or intended to take effect at or after death.....	61, 458, 528	2. 46	1, 109, 201	2. 83	4, 152, 796	1. 83	13, 118, 951	2. 86	11, 740, 927	2. 84	5, 008, 877	2. 28
Power of appointment or general power of deed, made in contemplation of death.....	13, 001, 087	. 52	7, 020	. 02	344, 653	. 15	991, 528	. 21	2, 631, 015	. 64	790, 925	. 36
Property from an estate taxed within five years, value at date of death of present decedent.....	54, 306, 514	2. 17	192, 557	. 49	20, 906, 026	9. 20	5, 970, 243	1. 30	10, 939, 727	2. 64	3, 304, 109	1. 50
Total gross estate.....	2, 494, 978, 471	100. 00	39, 155, 278	100. 00	227, 258, 628	100. 00	458, 902, 294	100. 00	413, 525, 375	100. 00	219, 936, 851	100. 00

Nature of deduction:									
Insurance exemption.....	39,638,209	2,213,768	7,299,983	10,096,771	9,000,909	3,287,781			
Funeral and administrative expenses.....	96,320,212	1,814,325	10,656,230	18,461,869	15,747,680	8,442,798			
Debts, unpaid mortgages, etc.....	295,284,741	5,883,900	84,601,762	45,982,211	41,763,561	19,713,408			
Property from an estate taxed within five years; value at date of previous decedent's death.....	55,915,230	182,421	22,172,566	5,870,278	10,780,771	3,281,231			
Charitable, public, and similar bequests.....	73,591,785	275,327	23,076,938	8,904,092	8,058,815	10,329,853			
Specific exemption.....	650,650,000	46,150,000	125,600,000	265,100,000	119,450,000	36,250,000			
Total deductions.....	1,211,400,177	56,519,741	273,407,479	354,415,221	294,862,036	81,305,071			
Net taxable estate.....	1,347,091,608	17,364,463	49,148,851	104,487,073	268,723,339	138,631,780			
Total tax.....	68,090,266			1,073,343	3,003,316	2,708,214			
Average tax for taxable estates.....	5,232			202	1,257	3,735			
Average rate of tax (per cent).....	5.05			1.03	1.44	1.95			

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

[Returns filed from Jan. 1 to Dec. 31, 1923]

60

Number of returns.....	Size of net estate subject to tax													
	\$250,000 to \$450,000		\$450,000 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	
	561		301		103		93		38		30		18	
Distribution	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.....	\$53,032,112	20.09	\$35,878,517	16.25	\$20,058,846	17.70	\$21,503,856	14.54	\$10,344,874	13.06	\$13,269,169	15.28	\$12,542,533	16.37
Investments in bonds and stocks—														
Federal Government bonds—														
Wholly tax exempt.....	2,084,047	.79	2,164,106	.98	1,276,514	1.13	2,093,358	1.42	2,129,083	2.69	1,686,547	1.94	1,974,664	2.58
Partially tax exempt.....	10,005,454	3.79	8,444,513	3.82	3,733,795	3.29	4,530,551	3.06	2,723,377	3.40	1,909,729	2.20	1,209,810	1.58
State and municipal bonds wholly tax exempt.....	7,879,057	2.99	8,447,499	3.83	6,775,715	5.98	6,746,931	4.56	4,545,836	5.74	7,644,401	8.80	5,393,193	7.04
All other bonds.....	22,510,832	8.53	20,655,549	9.35	10,587,335	9.34	11,254,525	7.60	8,412,663	10.60	7,188,409	8.28	4,721,575	6.16
Total bonds.....	42,479,390	16.10	39,711,667	17.98	22,373,359	19.74	24,605,365	16.64	17,810,959	22.47	18,429,056	21.22	13,299,232	17.36
Capital stock in corporations.....	100,483,296	38.07	89,292,158	40.44	46,326,331	40.88	68,467,760	46.31	36,252,370	45.74	44,306,363	51.01	31,500,542	41.11
Total bonds and stocks.....	142,962,686	54.17	129,003,825	58.42	68,699,690	60.62	93,073,125	62.95	54,063,329	68.21	62,735,449	72.23	44,799,774	58.47
Mortgages, notes, cash, etc.....	28,552,015	10.82	19,552,057	8.85	9,213,559	8.13	13,828,969	9.35	4,180,340	5.27	5,984,492	6.89	9,270,445	12.10
Insurance.....	8,731,924	3.31	4,314,119	1.95	1,935,523	1.71	2,497,036	1.69	3,413,966	4.31	803,942	.93	1,058,015	1.38
Jointly owned and other miscellaneous property.....	15,439,344	5.85	17,749,761	8.04	8,409,720	7.42	7,925,157	5.36	6,751,303	8.52	3,306,721	3.81	7,283,186	9.51
Transfers made in contemplation of or intended to take effect at or after death	7,958,030	3.02	10,238,992	4.64	1,451,442	1.28	3,979,308	2.69	81,104	.10	366,828	.42	1,628,238	2.12
Power of appointment or general power of deed, made in contemplation of death.....	2,433,855	.92	2,477,426	1.12	1,067,564	.94	1,807,336	1.22	-----	-----	21,465	.02	-----	-----
Property from an estate taxed within five years, value at date of death of present decedent.....	4,809,742	1.82	1,612,071	.73	2,494,701	2.20	3,247,491	2.20	424,139	.53	364,322	.42	41,386	.05
Total gross estate.....	263,919,708	100.00	220,826,768	100.00	113,331,045	100.00	147,862,278	100.00	79,259,055	100.00	86,852,388	100.00	76,623,577	100.00

STATISTICS OF INCOME

Nature of deductions:											
Insurance exemption	3,554,031	1,825,900	775,224	610,386	359,106	288,482	236,925				
Funeral and administrative expenses	8,531,677	7,677,968	3,995,923	5,736,888	3,822,636	2,673,812	3,333,745				
Debts, unpaid mortgages, etc.	25,679,313	17,486,977	10,030,868	14,743,090	5,019,937	7,723,306	6,744,486				
Property from an estate taxed within five years; value at date of previous decedent's death	5,777,155	1,529,534	2,440,761	2,984,433	618,151	110,005	41,386				
Charitable, public, and similar bequests	6,388,409	4,279,685	1,935,711	3,399,849	1,746,246	1,258,016	3,163,844				
Specific exemption	28,050,000	15,050,000	5,150,000	4,650,000	1,900,000	1,500,000	900,000				
Total deductions	77,980,585	47,850,064	24,329,492	32,424,646	13,466,076	13,553,621	14,420,386				
Net taxable estate	185,939,123	172,976,704	89,001,553	115,437,632	65,792,979	73,298,767	62,203,191				
Total tax	4,909,109	6,303,446	4,185,045	7,033,483	4,811,919	6,730,740	6,747,214				
Average tax for taxable estate	8,751	20,942	40,632	75,629	126,629	224,358	374,845				
Average rate of tax (per cent)	2.64	3.64	4.70	6.09	7.31	9.18	10.85				

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

[Returns filed from Jan. 1 to Dec. 31, 1923]

62

STATISTICS OF INCOME

Number of returns.....	Size of net estate subject to tax													
	\$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	
	7		3		1		2		2		2		1	
Distribution	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.....	\$2, 026, 798	5. 73	\$2, 819, 670	14. 59	\$4, 265, 742	65. 51	\$4, 165, 552	24. 22	\$1, 099, 915	5. 66	\$926, 065	4. 40		
Investments in bonds and stocks—														
Federal Government bonds—														
Wholly tax exempt.....	243, 504	. 69	183, 947	. 95			508, 396	2. 96	353, 984	1. 82	2, 295, 435	10. 92	\$5, 071, 125	17. 71
Partially tax exempt.....	589, 975	1. 67	255, 924	1. 32	206, 695	3. 17	113, 188	. 66	30, 269	. 16	207, 249	. 99		
State and municipal bonds														
wholly tax exempt.....	2, 627, 489	7. 42	3, 872, 178	20. 04	470, 690	7. 23	1, 166, 538	6. 78	5, 107, 658	26. 27	1, 341, 400	6. 38	1, 537, 455	5. 37
All other bonds.....	2, 957, 547	8. 36	227, 985	1. 18			1, 119, 748	6. 51	4, 031, 106	20. 74	1, 857, 769	8. 83	31, 550	. 11
Total bonds.....	6, 418, 515	18. 14	4, 540, 034	23. 49	677, 385	10. 40	2, 907, 870	16. 91	9, 523, 017	48. 99	5, 701, 853	27. 12	6, 640, 130	23. 19
Capital stock in corporations.....	20, 805, 378	58. 81	9, 501, 387	49. 15	101, 263	1. 56	1, 802, 389	10. 48	3, 346, 795	27. 50	3, 561, 714	16. 94	20, 835, 928	72. 76
Total bonds and stocks.....	27, 223, 893	76. 95	14, 041, 421	72. 64	778, 648	11. 96	4, 710, 259	27. 39	14, 869, 812	76. 49	9, 263, 567	44. 06	27, 476, 058	95. 95
Mortgages, notes, cash, etc.....	1, 448, 573	4. 09	779, 776	4. 03	46, 822	. 72	110, 739	. 64	3, 378, 724	17. 38	800, 777	3. 81	850, 320	2. 97
Insurance.....			302, 534	1. 56									112, 782	. 39
Jointly owned and other miscellaneous														
property.....	4, 053, 376	11. 46	1, 388, 162	7. 18	1, 420, 076	21. 81	7, 785, 746	45. 28	92, 146	. 47	10, 037, 668	47. 73	197, 471	. 69
Transfers made in contemplation of or														
intended to take effect at or after														
death.....	198, 834	. 56					425, 000	2. 47						
Power of appointment or general power														
of deed, made in contemplation of														
death.....	428, 300	1. 21												
Property from an estate taxed within														
five years, value at date of death of														
present decedent.....														
Total gross estate.....	35, 379, 774	100. 00	19, 331, 563	100. 00	6, 511, 288	100. 00	17, 197, 296	100. 00	19, 440, 597	100. 00	21, 028, 077	100. 00	28, 636, 631	100. 00

Nature of deductions:												
Insurance exemption			48,943								40,000	
Funeral and administrative expenses	1,356,755		970,525		110,658		318,600		966,142		140,683	1,559,993
Debts, unpaid mortgages, etc.	1,764,667		1,542,149		5,318		1,246,856		1,123,206		1,803,004	2,426,722
Property from an estate taxed within five years; value at date of previous decedent's death			100,000		26,538							
Charitable, public, and similar bequests	275,000		25,000				100,000		75,000			
Specific exemption	350,000		150,000		50,000		100,000		100,000		100,000	50,000
Total deductions	3,746,422		2,836,617		192,514		1,765,456		2,264,348		2,043,687	4,078,715
Net taxable estate	31,633,352		16,494,946		6,318,774		15,431,840		17,176,249		18,984,390	24,559,916
Total tax	3,884,504		2,223,490		905,255		2,369,368		2,740,775		3,139,566	5,321,479
Average tax for taxable estate	554,929		741,163		905,255		1,184,684		1,370,388		1,569,783	5,321,479
Average rate of tax (per cent)	12.28		13.48		14.33		15.35		15.96		16.54	21.67

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

(Returns filed from Jan. 1 to Dec. 31, 1923)

Size of net estate	Number of returns	Gross estate	Deductions	Net estate	Tax	Average tax	Average rate, per cent
No net estate:							
Gross estate under \$50,000.....	923	\$39,155,278	\$56,519,741	— \$17,364,463	-----	-----	-----
Gross estate over \$50,000.....	2,512	227,258,628	273,407,479	— 46,148,851	-----	-----	-----
Under \$50,000.....	5,302	458,902,294	354,415,221	104,487,073	\$1,673,343	\$202.44	1.03
\$50,000 to \$150,000.....	2,389	413,525,375	204,802,036	208,723,339	3,003,316	1,257.14	1.44
\$150,000 to \$250,000.....	725	219,936,851	81,305,071	138,631,780	2,708,214	3,735.47	1.95
\$250,000 to \$450,000.....	561	263,919,708	77,980,585	185,939,123	4,909,109	8,750.64	2.64
\$450,000 to \$750,000.....	361	220,826,768	47,850,064	172,976,704	6,303,446	20,941.68	3.64
\$750,000 to \$1,000,000.....	103	113,331,045	24,329,492	89,001,553	4,185,045	40,631.50	4.70
\$1,000,000 to \$1,500,000.....	93	147,862,278	32,424,646	115,437,632	7,033,483	75,628.85	6.09
\$1,500,000 to \$2,000,000.....	38	79,259,055	13,466,076	65,792,979	4,811,919	126,629.45	7.31
\$2,000,000 to \$3,000,000.....	30	86,852,388	13,553,621	73,298,767	6,730,740	224,358.00	9.18
\$3,000,000 to \$4,000,000.....	18	76,623,577	14,420,386	62,203,191	6,747,214	374,846.22	10.85
\$4,000,000 to \$5,000,000.....	7	35,379,774	3,746,422	31,633,352	3,884,504	554,929.14	12.28
\$5,000,000 to \$6,000,000.....	3	19,331,563	2,836,617	16,494,946	2,223,490	741,163.33	13.48
\$6,000,000 to \$7,000,000.....	1	6,511,288	192,514	6,318,774	905,255	905,255.00	14.33
\$7,000,000 to \$8,000,000.....	2	17,197,296	1,765,456	15,431,840	2,369,368	1,184,684.00	15.35
\$8,000,000 to \$9,000,000.....	2	19,440,597	2,264,348	17,176,249	2,740,775	1,370,387.50	15.96
\$9,000,000 to \$10,000,000.....	2	21,028,077	2,043,687	18,984,390	3,139,566	1,569,783.00	16.54
\$10,000,000 and over.....	1	28,636,631	4,076,715	24,559,916	5,321,479	5,321,479.00	21.67
Total.....	13,013	2,494,978,471	1,211,409,177	1,347,091,608	68,090,266	5,232.48	5.05

¹ Net taxable estate.

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

(Returns filed from Jan. 1 to Dec. 31, 1923)

Size of net estate, the situs of which is in the United States	Number of returns	Gross estate	Deductions	Net estate	Tax	Average tax	Average rate
Under \$50,000.....	1,642	\$7,022,145	\$375,712	\$6,646,433	\$71,393	\$68.52	1.07
\$50,000 to \$150,000.....	61	5,564,168	249,609	5,314,559	71,156	1,106.49	1.34
\$150,000 to \$250,000.....	16	3,301,630	186,295	3,115,335	67,389	4,211.81	2.16
\$250,000 to \$450,000.....	6	2,081,441	63,630	2,017,811	49,714	8,285.68	2.46
\$450,000 to \$750,000.....	7	4,409,966	445,184	3,964,782	139,387	19,912.42	3.51
\$750,000 to \$1,000,000.....	3	2,609,878	161,788	2,448,090	110,347	36,782.33	4.51
\$1,000,000 to \$1,500,000.....	2	2,974,446	127,010	2,847,436	184,732	92,366.00	6.48
\$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.....							
\$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.....	1,137	27,963,674	1,609,228	26,354,446	694,118	610.48	2.63

TABLE D.—Simple and cumulative distribution by size of net estate—Aggregate resident and nonresident decedents

[Returns filed from Jan. 1 to Dec. 31, 1923]

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:						
Gross estate under \$50,000.....	923	6.52	923	6.52		
Gross estate over \$50,000.....	2,512	17.75	3,435	24.27		
Under \$50,000.....	6,344	44.83	9,779	69.10	\$111,133,506	8.09
\$50,000 to \$150,000.....	2,450	17.31	12,229	86.41	214,047,898	15.58
\$150,000 to \$250,000.....	741	5.24	12,970	91.65	141,747,115	10.32
\$250,000 to \$450,000.....	567	4.01	13,537	95.66	187,956,934	13.69
\$450,000 to \$750,000.....	308	2.18	13,845	97.84	176,941,486	12.88
\$750,000 to \$1,000,000.....	106	.75	13,951	98.59	91,449,643	6.66
\$1,000,000 to \$1,500,000.....	95	.67	14,046	99.26	118,285,068	8.61
\$1,500,000 to \$2,000,000.....	38	.27	14,084	99.53	65,792,979	4.79
\$2,000,000 to \$3,000,000.....	50	.212	14,114	99.742	73,298,767	5.34
\$3,000,000 to \$4,000,000.....	18	.123	14,132	99.870	62,203,191	4.52
\$4,000,000 to \$5,000,000.....	7	.050	14,139	99.920	31,633,352	2.31
\$5,000,000 to \$6,000,000.....	3	.021	14,142	99.941	16,494,946	1.20
\$6,000,000 to \$7,000,000.....	1	.007	14,143	99.948	6,318,774	.46
\$7,000,000 to \$8,000,000.....	2	.015	14,145	99.963	15,431,840	1.13
\$8,000,000 to \$9,000,000.....	2	.015	14,147	99.978	17,176,249	1.25
\$9,000,000 to \$10,000,000.....	2	.015	14,149	99.993	18,984,390	1.38
\$10,000,000 and over.....	1	.007	14,150	100.00	24,559,916	1.79
Total.....	14,150	100.00			1,373,446,054	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:						
Gross estate under \$50,000.....						
Gross estate over \$50,000.....						
Under \$50,000.....	\$111,133,506	8.09	\$1,144,736	1.66	\$1,144,736	1.66
\$50,000 to \$150,000.....	325,171,404	23.67	3,074,472	4.47	4,219,208	6.13
\$150,000 to \$250,000.....	466,918,519	33.99	2,775,603	4.04	6,994,811	10.17
\$250,000 to \$450,000.....	654,875,453	47.68	4,958,823	7.21	11,953,634	17.38
\$450,000 to \$750,000.....	831,816,939	60.56	6,442,833	9.37	18,396,467	26.75
\$750,000 to \$1,000,000.....	923,266,582	67.22	4,295,392	6.24	22,691,859	32.99
\$1,000,000 to \$1,500,000.....	1,041,551,650	75.83	7,218,215	10.49	29,910,074	43.48
\$1,500,000 to \$2,000,000.....	1,107,344,629	80.62	4,811,919	7.00	34,721,993	50.48
\$2,000,000 to \$3,000,000.....	1,180,643,396	85.56	6,730,740	9.79	41,452,733	60.27
\$3,000,000 to \$4,000,000.....	1,242,846,587	90.48	6,747,214	9.81	48,199,947	70.08
\$4,000,000 to \$5,000,000.....	1,274,479,939	92.79	3,884,504	5.65	52,084,451	75.73
\$5,000,000 to \$6,000,000.....	1,290,974,885	93.99	2,223,430	3.23	54,307,941	78.96
\$6,000,000 to \$7,000,000.....	1,297,293,659	94.45	905,255	1.32	55,213,196	80.28
\$7,000,000 to \$8,000,000.....	1,312,725,499	95.58	2,369,368	3.44	57,582,564	83.72
\$8,000,000 to \$9,000,000.....	1,329,901,748	96.83	2,740,775	3.98	60,323,339	87.70
\$9,000,000 to \$10,000,000.....	1,348,886,138	98.21	3,139,566	4.56	63,462,905	92.26
\$10,000,000 and over.....	1,373,446,054	100.00	5,321,479	7.74	68,784,384	100.00
Total.....			68,784,384	100.00		

TABLE E.—*Vocational distribution by sex and size of net estate of the returns of resident decedents*
[Returns filed from Jan. 1 to Dec. 31, 1923]

Vocation	Grand total		Size of net estate											
	Men	Women	No net estate						Under \$50,000			\$50,000 to \$150,000		
			Gross under \$50,000			Gross over \$50,000			Total	Men	Women	Total	Men	Women
			Total	Men	Women	Total	Men	Women						
Professional:														
Accountants, statisticians, actuaries, appraisers, etc.	9					2	2		3	3		2	2	
Actors, artists, and musicians	8		1	1					5	5		1	1	
Authors, editors, teachers, school officials	52	11	3	3		15	10	5	29	23	6	10	10	
Clergymen	28			2		4	4		18	18		4	4	
Engineers: Civil, mining, consulting, structural, etc., architects	39		1	1		7	7		15	15		9	9	
Inventors	4	1				1	1		1	1		1	1	
Lawyers	292		18	18		58	58		87	87		66	66	
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.	216	8	25	22	3	42	40	2	101	98	3	42	42	
Public service: Government and State officials	57		2	2		5	5		27	27		12	12	
Nonprofessional:														
Agriculturists: Farmers, stock raisers, orchardists	1,350	52	152	147	5	432	418	14	610	589	21	153	148	5
Bankers	167					47	47		66	66		36	36	
Real estate brokers; stock and bond brokers, etc.	379	9	24	24		87	87		117	111	6	87	86	1
Capitalists	92	12	2		2	6	6		36	31	5	25	24	1
Contractors and builders	80		1	1		21	21		31	31		16	16	
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	966	24	51	51		169	167	2	273	263	10	216	210	6
Housewives		484	42		42	105		105	244		244	65		65
Labor, technical: Railroad engineers, machinists, carpenters, etc.	9					5	5		4	4				
Lumbermen	27		2	2		5	5		2	2		13	13	
Manufacturers	322	2	16	16		39	38	1	106	106		57	57	
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.	1,166	43	99	91	8	278	266	12	477	454	23	173	173	
Mine owners and operators	37		2	2		8	8		6	6		9	9	
Publishers	36		1	1		4	4		8	8		14	14	
Salesmen, agents, clerks, etc.	156	3	16	16		44	44		69	69		29	26	3
Retired	3,242	115	276	261	15	470	453	17	1,601	1,541	60	640	624	16
Profession or business not stated	986	2,529	187	66	121	658	210	448	1,366	344	1,022	709	201	508
Total	9,720	3,293	923	727	196	2,512	1,906	606	5,302	3,902	1,400	2,389	1,784	605

	Size of net estate														
	\$150,000 to \$250,000			\$250,000 to \$450,000			\$450,000 to \$750,000			\$750,000 to \$1,000,000			\$1,000,000 to \$1,500,000		
	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
Professional:															
Accountants, statisticians, actuaries, appraisers, etc.	2	2													
Actors, artists, and musicians	1	1													
Authors, editors, teachers, school officials	4	4											1	1	
Clergymen															
Engineers: Civil, mining, consulting, structural, etc., architects	4	4		3	3										
Inventors	2	1	1												
Lawyers	33	33		11	11		12	12		4	4		1	1	
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.	10	10		1	1		3	3							
Public service: Government and State officials	3	3		6	6		1	1							
Nonprofessional:															
Agriculturists: Farmers, stock raisers, orchardists	27	24	3	21	18	3	5	4	1				1	1	
Bankers							8	8		5	5				
Real estate brokers; stock and bond brokers, etc.	25	24	1	18	18		17	17		4	4		5	5	
Capitalists	3	5	2	5	4	1	4	4		4	4		6	6	
Contractors and builders	4	4		1	1		3	3		2	2		1	1	
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	90	88	2	105	102	3	33	33		23	23		12	11	1
Housewives	12		12	8		8	5		5	2		2	1		1
Labor, technical: Railroad engineers, machinists, carpenters, etc.															
Lumbermen	2	2		1	1		2	2							
Manufacturers	29	29		32	31	1	30	30		9	9				
Merchants: Store keepers, jobbers, commission merchants, proprietors of hotels, etc.	75	75		53	53		25	25		8	8		12	12	
Mine owners and operators	1	1		5	5		3	3		1	1		1	1	
Publishers	4	4		2	2		2	2							
Salesmen, agents, clerks, etc.							1	1							
Retired	159	157	2	121	117	4	47	46	1	14	14		18	18	
Profession or business not stated	230	66	164	168	45	123	100	25	75	27	7	20	34	14	20
Total	725	537	188	561	418	143	301	219	82	103	81	22	93	71	22

TABLE E.—*Vocational distribution by sex and size of net estate of the returns of resident decedents—Continued*
 [Returns filed from Jan. 1 to Dec. 31, 1923]

Vocation	Size of net estate														
	\$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		
	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
Professional:															
Accountants, statisticians, actuaries, appraisers, etc.															
Actors, artists, and musicians															
Authors, editors, teachers, school officials	1	1													
Clergymen															
Engineers: Civil, mining, consulting, structural, etc., architects															
Inventors															
Lawyers	1	1													
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.															
Public service: Government and State officials				1	1										
Nonprofessional:															
Agriculturists: Farmers, stock raisers, orchardists															
Bankers	1	1		1	1		2	2							
Real estate brokers: Stock and bond brokers, etc.	3	2	1	1	1										
Capitalists				1	1		2	2		1	1		2	2	
Contractors and builders															
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	10	10		6	6		2	2							
Housewives															
Labor, technical: Railroad engineers, machinists, carpenters, etc.															
Lumbermen															
Manufacturers	1	1		3	3		2	2							
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.	2	2		4	4		2	2		1	1				
Mine owners and operators				1	1										
Publishers	1	1													
Salesmen, agents, clerks, etc.															
Retired	5	5		4	4		1	1		1	1				
Profession or business not stated	13	3	10	8	2	6	6	2	4	4		4	1		1
Total	28	27	11	30	24	6	18	14	4	7	3	4	3	2	1

Vocation	Size of net estate														
	\$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	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
Professional:															
Accountants, statisticians, actuaries, appraisers, etc.															
Actors, artists, and musicians															
Authors, editors, teachers, school officials															
Clergymen															
Engineers: Civil, mining, consulting, structural, etc., architects															
Inventors															
Lawyers				1	1										
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.															
Public service: Government and State officials															
Nonprofessional:															
Agriculturists: Farmers, stock raisers, orchardists															
Bankers				1	1										
Real estate brokers: Stock and bond brokers, etc.															
Capitalists							1	1					1	1	
Contractors and builders															
Corporation officials: Presidents, managers, secretaries, cashiers, etc.															
Housewives															
Labor, technical: Railroad engineers, machinists, carpenters, etc.															
Lumbermen															
Manufacturers															
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.															
Mine owners and operators															
Publishers															
Salesmen, agents, clerks, etc.															
Retired															
Profession or business not stated	1		1				1	1		2		2			
Total	1		1	2	2		2	2		2		2	1	1	

TABLE F.—Returns of resident decedents distributed by size of net estate, age, and sex, and single¹ or married

[Returns filed from Jan. 1 to Dec. 31, 1923]

Size of net estate	Grand total						Age																	
							Under 25						25 to 30						30 to 40					
	Single	Married	Men		Women		Total		Men		Women		Total		Men		Women		Total		Men		Women	
			Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married
No net estate:																								
Gross under \$50,000	413	510	255	472	158	38	2	1	1	1	1	---	2	4	2	4	---	---	6	13	5	10	1	3
Gross over \$50,000	1,009	1,503	532	1,374	477	129	5	---	2	---	3	---	1	5	1	4	---	1	24	64	15	57	9	7
Under \$50,000	2,311	2,991	1,215	2,687	1,096	304	2	1	1	1	1	---	3	2	3	1	---	1	15	43	9	36	6	7
\$50,000 to \$150,000	1,062	1,327	590	1,194	472	133	3	---	3	---	---	---	1	3	1	2	---	1	12	17	9	11	3	6
\$150,000 to \$250,000	323	402	177	360	146	42	---	---	---	---	---	---	---	1	---	1	---	---	2	9	2	4	---	5
\$250,000 to \$450,000	242	319	134	284	108	35	---	---	---	---	---	---	---	1	---	1	---	---	2	4	1	3	---	1
\$450,000 to \$750,000	130	171	67	152	63	19	1	---	1	---	---	---	---	---	1	---	---	---	2	4	---	2	---	2
\$750,000 to \$1,000,000	41	62	22	59	19	3	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
\$1,000,000 to \$1,500,000	36	57	21	50	15	7	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
\$1,500,000 to \$2,000,000	16	22	11	16	5	6	---	---	---	---	---	---	---	---	---	---	---	---	---	1	---	1	---	---
\$2,000,000 to \$3,000,000	14	16	9	15	5	1	---	---	---	---	---	---	---	---	---	---	---	---	1	---	---	---	---	---
\$3,000,000 to \$4,000,000	9	9	6	8	3	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---	1	---	---	---
\$4,000,000 to \$5,000,000	4	3	1	2	3	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
\$5,000,000 to \$6,000,000	---	3	---	2	---	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
\$6,000,000 to \$7,000,000	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
\$7,000,000 to \$8,000,000	---	2	---	2	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
\$8,000,000 to \$9,000,000	1	1	1	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
\$9,000,000 to \$10,000,000	2	---	---	---	2	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
\$10,000,000 and over	---	1	---	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	5,614	7,399	3,041	6,679	2,573	720	13	2	8	2	5	---	7	16	7	13	---	3	61	156	41	125	20	31

¹Single includes widows and widowers.

Size of net estate	Age																									
	40 to 50						50 to 60						60 to 70						70 to 80							
	Total		Men		Women		Total		Men		Women		Total		Men		Women		Total		Men		Women			
	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried		
No net estate:																										
Gross under \$50,000.....	16	42	8	36	8	6	46	99	28	88	18	11	75	129	40	122	35	7	105	123	70	118	35	5		
Gross over \$50,000.....	47	176	33	154	14	22	113	345	66	319	47	26	231	374	134	349	97	25	264	231	130	206	134	25		
Under \$50,000.....	69	187	38	147	31	40	170	469	83	408	87	61	479	868	255	783	224	85	700	851	376	787	324	64		
\$50,000 to \$150,000.....	17	99	13	81	4	18	83	236	50	216	33	20	206	385	122	347	84	38	329	342	179	319	150	23		
\$150,000 to \$250,000.....	9	23	8	18	1	5	23	80	17	69	6	11	71	117	38	106	33	11	103	97	58	94	45	3		
\$250,000 to \$450,000.....	7	15	4	13	3	2	16	52	12	45	4	7	49	94	27	88	22	6	82	90	39	82	43	8		
\$450,000 to \$750,000.....	4	10	4	9		1	9	34	4	32	5	2	25	54	15	48	10	6	53	42	25	39	28	3		
\$750,000 to \$1,000,000.....	1	1	1	1			3	11	1	11	2		7	24	3	23	4	1	15	14	8	12	7	2		
\$1,000,000 to \$1,500,000.....		4		2		2	2	10	2	7		3	7	16	3	14	4	2	16	17	9	17	7			
\$1,500,000 to \$2,000,000.....	1	2	1	1		1	1	6	1	4		2	4	4	4	3	1	5	5	2	4	3		1		
\$2,000,000 to \$3,000,000.....							1			1			1	5		4	1	1	7	7	5	7	2			
\$3,000,000 to \$4,000,000.....		1			1								1	1	1	1		1	6	6	4	6	2			
\$4,000,000 to \$5,000,000.....								2		1		1						2		1		1				
\$5,000,000 to \$6,000,000.....														2		1		1		1		1				
\$6,000,000 to \$7,000,000.....																										
\$7,000,000 to \$8,000,000.....								1		1				1		1										
\$8,000,000 to \$9,000,000.....								1		1																
\$9,000,000 to \$10,000,000.....																				1		1				
\$10,000,000 and over.....																										
Total.....	171	560	110	462	61	98	466	1,347	264	1,203	202	144	1,156	2,074	642	1,890	514	184	1,687	1,827	906	1,693	781	134		

TABLE F.—Returns of resident decedents distributed by size of net estate, age, and sex, and single or married—Continued

[Returns filed from Jan. 1 to Dec. 31, 1923]

72

STATISTICS OF INCOME

Size of net estate	Age																	
	80 to 90						90 and over						No age given					
	Total		Men		Women		Total		Men		Women		Total		Men		Women	
	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married
No net estate:																		
Gross under \$50,000.....	91	42	58	41	33	1	18	5	12	4	6	1	52	52	31	48	21	4
Gross over \$50,000.....	170	60	83	56	87	4	20	5	10	4	10	1	134	243	58	225	76	18
Under \$50,000.....	545	275	295	261	250	14	86	22	40	21	46	1	242	273	115	242	127	31
\$50,000 to \$150,000.....	259	136	135	125	124	11	46	8	27	8	19	-----	106	101	51	85	55	16
\$150,000 to \$250,000.....	78	36	35	33	43	3	12	2	7	2	5	-----	25	37	12	33	13	4
\$250,000 to \$450,000.....	61	29	35	25	26	4	10	-----	7	-----	3	-----	15	34	9	27	6	7
\$450,000 to \$750,000.....	30	14	16	13	14	1	-----	4	-----	1	-----	3	8	9	2	8	6	1
\$750,000 to \$1,000,000.....	6	7	4	7	2	-----	1	-----	2	-----	-----	-----	8	3	4	3	4	-----
\$1,000,000 to \$1,500,000.....	7	4	5	4	2	-----	-----	2	-----	2	-----	-----	4	4	2	4	2	-----
\$1,500,000 to \$2,000,000.....	5	3	3	3	2	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	1
\$2,000,000 to \$3,000,000.....	5	-----	3	-----	2	-----	-----	1	-----	1	-----	-----	1	1	1	1	-----	-----
\$3,000,000 to \$4,000,000.....	2	1	1	1	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	1	-----
\$4,000,000 to \$5,000,000.....	1	1	-----	1	1	-----	-----	-----	-----	-----	-----	-----	1	-----	-----	-----	1	-----
\$5,000,000 to \$6,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$6,000,000 to \$7,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	1	-----	-----	-----	1	-----
\$7,000,000 to \$8,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$8,000,000 to \$9,000,000.....	1	-----	1	-----	-----	-----	-----	-----	-----	-----	1	-----	-----	-----	-----	-----	-----	-----
\$9,000,000 to \$10,000,000.....	1	-----	-----	-----	1	-----	1	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$10,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total.....	1,262	608	674	570	588	38	194	51	104	45	90	6	597	758	285	676	312	82

TABLE G.—Returns of resident decedents, distributed by States and Territories

[Returns filed from Jan. 1 to Dec. 31, 1923]

States and Territories	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.....	93	\$13,253,444	69	\$11,075,932	\$5,623,28	\$5,452,652	\$104,741	24	\$2,177,512	\$2,788,727
Arizona.....	23	3,872,943	19	3,640,689	1,663,539	1,977,150	63,185	4	232,254	300,994
Arkansas.....	44	6,700,356	33	5,718,806	2,670,285	3,048,521	66,335	11	981,550	1,192,364
California.....	656	126,986,082	509	116,435,837	47,277,203	69,158,634	2,606,347	147	10,550,245	13,159,467
Colorado.....	125	16,538,539	76	13,220,670	6,529,324	6,691,346	203,153	49	3,317,869	4,030,080
Connecticut.....	284	60,192,212	215	55,093,918	21,545,531	33,548,387	1,400,033	69	5,098,294	6,242,554
Delaware.....	20	2,637,136	17	2,381,797	1,152,148	1,229,649	26,787	3	255,339	328,287
Florida.....	91	19,687,223	73	18,192,888	7,577,125	10,615,763	489,487	18	1,494,335	1,767,816
Georgia.....	156	21,992,558	87	17,177,789	7,162,956	10,014,833	249,308	69	4,814,769	5,886,270
Hawaii.....	8	2,288,724	7	2,175,928	621,337	1,554,591	45,631	1	112,796	143,244
Idaho.....	12	2,588,568	4	2,034,898	304,177	1,730,721	113,841	8	553,670	727,048
Illinois.....	1,242	215,259,545	896	192,757,006	79,355,442	113,401,564	5,853,862	346	22,502,539	28,032,035
Indiana.....	276	39,238,346	205	34,351,438	17,023,223	17,328,215	497,445	71	4,886,908	6,075,573
Iowa.....	772	76,975,290	476	56,185,016	31,768,561	24,416,455	485,327	296	20,790,274	26,191,852
Kansas.....	327	29,917,810	208	23,197,623	13,109,758	10,087,865	202,342	119	6,720,187	8,436,495
Kentucky.....	157	24,682,314	117	22,090,719	8,195,351	13,895,368	438,781	40	2,591,595	3,136,398
Louisiana.....	116	21,760,509	77	18,734,624	7,312,701	11,421,923	475,797	39	3,025,885	4,080,776
Maine.....	73	12,444,880	59	11,278,724	4,636,787	6,641,937	188,522	14	1,166,156	1,423,225
Maryland, including District of Columbia.....	285	55,428,534	240	51,670,381	22,285,528	29,384,853	877,284	45	3,758,153	4,554,716
Massachusetts.....	662	145,926,985	547	130,357,725	46,946,716	83,911,010	3,206,263	115	15,069,259	17,457,736
Michigan.....	315	74,515,912	251	70,055,313	21,852,836	48,202,477	3,648,750	64	4,460,599	5,431,446
Minnesota.....	208	37,458,705	161	33,517,636	14,742,928	18,774,708	765,087	47	3,941,069	4,827,610
Mississippi.....	104	12,526,497	63	8,898,913	4,902,840	3,996,073	76,834	41	3,627,584	4,478,355
Missouri.....	317	53,471,308	252	51,939,640	22,102,963	29,836,677	954,942	65	6,531,668	8,242,246
Montana.....	23	3,453,047	12	2,639,458	1,172,117	1,467,341	49,835	11	813,589	1,185,249
Nebraska.....	316	30,130,828	232	24,966,860	14,106,960	10,859,900	244,996	84	5,163,968	6,110,342
Nevada.....	8	537,500	3	256,199	195,753	60,446	604	5	281,301	404,427
New Hampshire.....	90	10,314,427	70	8,833,746	4,872,742	3,961,004	69,844	20	1,480,681	1,840,325
New Jersey.....	569	120,254,879	461	112,911,833	42,076,878	70,834,955	3,233,958	108	7,343,046	8,932,941
New Mexico.....	10	1,095,437	5	736,194	369,533	366,661	5,687	5	359,243	664,197
New York.....	1,762	536,767,716	1,435	503,105,652	169,327,082	333,778,570	24,365,380	327	33,662,064	40,789,475
North Carolina.....	131	19,021,395	98	15,081,414	7,339,516	7,741,898	179,495	33	3,939,981	4,698,733
North Dakota.....	58	5,800,569	44	4,911,452	3,056,479	1,854,973	29,356	14	889,117	1,096,575
Ohio.....	713	114,216,557	500	98,225,181	42,940,931	55,284,250	1,635,473	213	15,991,376	19,099,754
Oklahoma.....	42	8,255,217	32	7,577,514	4,125,734	3,451,780	97,487	10	677,703	811,395
Oregon.....	77	9,477,543	51	7,786,957	3,742,974	4,043,983	26,114	26	1,690,586	2,146,270
Pennsylvania.....	1,177	282,546,627	902	262,169,778	91,477,092	170,692,686	9,879,626	275	20,375,849	25,196,601
Rhode Island.....	107	27,447,265	84	25,445,887	7,374,566	18,071,321	863,635	23	2,001,378	2,449,110

TABLE G.—Returns of residents, distributed by States and Territories—Continued

[Returns filed from Jan. 1 to Dec. 31, 1923]

States and Territories	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
South Carolina.....	269	\$26,085,469	79	\$13,289,939	\$7,633,784	\$5,656,155	\$134,565	190	\$12,795,530	\$17,407,720
South Dakota.....	132	11,094,318	86	8,524,393	5,493,195	3,031,198	44,679	46	2,569,925	3,364,059
Tennessee.....	150	23,027,556	104	19,556,995	8,525,869	11,031,126	276,151	46	3,470,561	4,205,934
Texas.....	313	53,410,655	220	45,822,111	22,662,200	23,159,911	919,839	93	7,588,544	9,689,946
Utah.....	11	1,984,422	7	1,811,980	534,824	1,277,156	40,290	4	172,442	528,630
Vermont.....	49	7,125,540	20	4,696,273	2,298,799	2,397,474	63,310	29	2,429,267	3,058,851
Virginia.....	155	37,508,616	124	32,895,957	14,727,516	18,168,441	911,108	31	4,612,659	5,606,414
Washington.....	94	13,792,094	66	12,223,418	5,252,195	6,971,223	197,697	28	1,568,676	2,214,162
West Virginia.....	69	13,977,695	63	13,093,398	6,534,115	7,159,283	286,666	6	284,297	405,482
Wisconsin.....	293	51,705,923	207	45,665,738	17,619,455	28,046,283	1,364,470	86	6,040,185	7,309,292
Wyoming.....	29	4,603,756	12	3,052,327	1,650,109	1,402,218	41,215	17	1,551,429	1,776,022
Total.....	13,013	2,494,978,471	9,578	2,228,564,565	881,472,957	1,347,091,608	68,090,266	3,435	266,413,906	329,927,220

Tables exhibiting the distribution of income in the United States, in each State and Territory, and by size of net income and industrial divisions are continued in the following pages.

Respectfully,

December 22, 1924:

A. W. MELLON,

Secretary of the Treasury.

D. H. BLAIR,

Commissioner of Internal Revenue.

BASIC TABLES

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

[Income returned for the calendar year ended Dec. 31, 1922]

States and Territories	Returns		Net income		Prior year loss deduction from net income for net taxable income
	Number	Per cent of total	Amount	Per cent of total	
Alabama.....	43,612	0.64	\$126,908,473	0.59	\$225,088
Alaska ¹					
Arizona.....	20,079	.30	48,459,738	.23	49,897
Arkansas.....	32,072	.47	95,625,678	.45	69,780
California.....	420,923	6.20	1,357,524,521	6.36	3,041,465
Colorado.....	67,463	.99	184,572,407	.87	296,394
Connecticut.....	128,431	1.89	401,720,143	1.88	405,044
Delaware.....	17,141	.25	53,981,068	.25	14,763
District of Columbia.....	77,923	1.15	231,328,739	1.08	160,930
Florida.....	41,531	.61	132,047,020	.62	389,428
Georgia.....	69,988	1.03	199,432,531	.93	105,292
Hawaii.....	11,597	.17	37,122,696	.17	
Idaho.....	23,369	.34	51,166,793	.24	116,177
Illinois.....	614,449	9.05	1,927,637,451	9.04	4,118,681
Indiana.....	153,469	2.26	426,365,818	2.00	358,792
Iowa.....	131,870	1.94	359,562,822	1.69	130,347
Kansas.....	86,915	1.28	211,061,984	.99	89,836
Kentucky.....	69,666	1.03	200,048,892	.94	173,123
Louisiana.....	66,972	.99	203,664,606	.95	1,486,631
Maine.....	43,041	.63	129,857,441	.61	74,067
Maryland.....	110,896	1.63	386,830,235	1.81	1,020,275
Massachusetts.....	397,241	5.85	1,237,893,477	5.80	1,754,556
Michigan.....	267,953	3.95	796,411,946	3.73	1,463,221
Minnesota.....	122,885	1.81	348,740,625	1.63	202,155
Mississippi.....	26,897	.40	76,981,743	.36	1,094,119
Missouri.....	163,728	2.56	526,387,658	2.47	703,295
Montana.....	38,044	.56	83,903,851	.39	32,362
Nebraska.....	67,503	1.00	177,969,193	.83	255,980
Nevada.....	9,723	.14	22,397,460	.11	25,495
New Hampshire.....	31,787	.47	85,577,058	.40	25,856
New Jersey.....	301,834	4.45	1,032,262,375	4.84	980,279
New Mexico.....	11,553	.17	28,982,814	.14	195,750
New York.....	1,102,748	16.25	4,110,588,989	19.27	16,350,075
North Carolina.....	58,009	.86	171,029,259	.81	525,889
North Dakota.....	18,750	.28	43,767,089	.21	4,760
Ohio.....	361,988	5.38	1,138,934,714	5.34	1,686,267
Oklahoma.....	72,063	1.06	217,555,604	1.02	90,950
Oregon.....	61,879	.91	161,226,232	.76	117,129
Pennsylvania.....	587,770	8.66	2,005,570,020	9.40	4,583,190
Rhode Island.....	50,076	.74	171,409,669	.80	62,472
South Carolina.....	26,830	.40	72,755,770	.34	71,144
South Dakota.....	21,465	.32	48,949,551	.23	7,914
Tennessee.....	63,555	.94	190,723,937	.89	447,633
Texas.....	186,865	2.75	545,901,576	2.56	905,271
Utah.....	27,325	.40	67,744,653	.32	18,383
Vermont.....	17,901	.26	51,653,367	.24	59,948
Virginia.....	71,523	1.05	207,277,342	.97	
Washington.....	123,216	1.82	300,523,342	1.41	809,470
West Virginia.....	69,501	1.02	196,777,359	.92	198,599
Wisconsin.....	160,519	2.37	401,670,058	1.88	221,019
Wyoming.....	21,943	.32	48,826,743	.23	1,668
Total.....	6,787,481	100.00	21,336,212,530	100.00	45,220,859

¹ Alaska included in Washington.

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

States and Territories	Exemption from normal tax				Exemption from normal tax in excess of net income
	Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	
Alabama.....	\$105,943,212	\$7,633,938	\$121,240	\$27,730	\$21,818,975
Alaska ¹					
Arizona.....	45,497,139	2,357,862	43,610	169,346	11,274,802
Arkansas.....	76,729,383	6,244,617	71,354	1,192,545	16,203,615
California.....	910,431,852	131,363,456	1,512,605	12,075,960	142,864,127
Colorado.....	146,211,533	19,388,488	248,136	5,754,359	31,148,153
Connecticut.....	276,163,709	71,500,858	695,086	2,528,437	54,062,726
Delaware.....	39,378,601	14,490,095	107,446	97,998	10,700,754
District of Columbia.....	156,959,127	19,677,271	375,885	1,225,927	20,844,939
Florida.....	96,978,886	14,884,032	205,242	962,971	19,008,310
Georgia.....	168,307,440	16,038,692	143,607	561,468	36,408,542
Hawaii.....	28,635,617	6,342,146	171,125	774,195	7,611,979
Idaho.....	54,889,036	2,020,687	7,471		15,609,432
Illinois.....	1,265,585,177	208,956,991	2,490,349	25,879,537	211,118,530
Indiana.....	348,267,046	36,951,648	502,658	1,366,359	65,839,636
Iowa.....	318,454,147	25,825,577	214,531	746,300	61,222,980
Kansas.....	204,638,525	12,029,913	193,889	238,015	51,775,781
Kentucky.....	152,221,835	21,387,652	343,770	780,658	28,747,258
Louisiana.....	150,783,105	18,006,980	277,523	1,318,434	30,394,293
Maine.....	95,390,769	16,482,323	112,483	1,664,249	18,749,197
Maryland.....	233,075,395	45,755,562	612,184	2,638,311	31,850,867
Massachusetts.....	800,263,582	213,178,327	1,981,927	10,167,935	153,182,175
Michigan.....	566,014,299	112,287,332	835,376	14,363,755	113,181,715
Minnesota.....	266,802,103	40,816,462	406,066	1,432,730	44,324,006
Mississippi.....	64,906,968	5,568,106	71,175	164,394	14,936,050
Missouri.....	355,730,579	67,395,127	902,511	2,323,887	67,682,819
Montana.....	83,881,591	4,281,435	47,809	325	20,536,671
Nebraska.....	156,370,660	10,662,122	111,507	125,468	34,098,930
Nevada.....	19,606,520	884,816	19,274		3,708,758
New Hampshire.....	65,363,475	14,583,783	109,616	210,069	15,053,647
New Jersey.....	666,970,023	117,256,024	1,362,752	18,733,438	98,073,239
New Mexico.....	26,360,222	1,773,974	27,807	13,167	5,748,096
New York.....	2,307,670,168	652,727,216	10,511,294	81,861,801	402,169,660
North Carolina.....	147,338,862	22,458,304	184,646	1,048,065	33,453,635
North Dakota.....	43,850,754	1,779,183	24,146	3,968	10,797,309
Ohio.....	799,548,203	170,617,297	1,610,995	10,616,225	140,719,899
Oklahoma.....	170,373,067	12,175,967	214,070	6,887,406	36,887,543
Oregon.....	133,342,127	13,372,802	238,420	188,740	27,266,306
Pennsylvania.....	1,293,894,149	281,932,601	4,266,472	25,802,265	225,268,536
Rhode Island.....	104,512,973	34,978,762	268,706	966,728	19,532,081
South Carolina.....	65,212,235	6,412,977	73,129		15,681,167
South Dakota.....	48,470,860	2,282,809	36,022	20,760	12,204,812
Tennessee.....	148,692,628	17,179,566	134,688	1,396,225	30,468,146
Texas.....	421,315,495	36,961,501	552,796	7,528,494	82,157,130
Utah.....	65,310,006	5,062,323	64,898	310,381	16,033,853
Vermont.....	37,821,279	7,938,979	47,788	382,355	7,571,077
Virginia.....	162,621,297	23,728,645	301,308	429,101	32,415,117
Washington.....	253,331,485	19,788,045	358,270	220,617	51,882,252
West Virginia.....	160,895,389	26,048,808	490,157	1,302,610	37,670,761
Wisconsin.....	342,694,531	40,871,956	344,989	2,739,761	87,358,822
Wyoming.....	48,074,177	1,874,954	39,826	4,114	12,767,958
Total.....	14,701,961,250	2,664,219,081	33,988,634	249,247,583	2,740,087,066

¹ Alaska included in Washington.

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

States and Territories	Net income subject to normal tax	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total tax	
					Amount	Per cent of total
Alabama.....	\$34,776,240	\$1,849,477	\$1,038,226	\$4,595	\$2,892,298	0.34
Alaska ¹						
Arizona.....	11,616,686	536,362	129,760	20,904	687,026	.08
Arkansas.....	27,521,614	1,467,757	701,117	145,535	2,314,409	.27
California.....	441,963,310	24,107,202	18,177,562	1,494,168	43,778,932	5.08
Colorado.....	43,821,650	2,287,974	1,852,496	729,085	4,869,555	.57
Connecticut.....	104,489,735	5,623,771	7,199,275	807,516	13,130,562	1.52
Delaware.....	10,592,919	646,880	1,175,607	11,225	1,833,712	.21
District of Columbia.....	73,774,538	3,982,610	4,202,610	151,367	8,336,587	.97
Florida.....	37,634,771	2,011,445	1,927,201	121,213	4,059,859	.47
Georgia.....	50,684,574	2,654,598	1,831,253	71,918	4,557,769	.53
Hawaii.....	8,911,592	488,258	802,996	96,144	1,387,398	.16
Idaho.....	9,742,854	408,970	69,736		478,706	.06
Illinois.....	631,725,246	34,673,705	39,315,430	3,207,272	77,196,407	8.97
Indiana.....	104,758,951	5,512,598	3,900,534	165,379	9,578,511	1.11
Iowa.....	75,414,900	3,652,917	1,717,110	96,370	5,466,397	.63
Kansas.....	45,647,587	2,322,560	894,682	28,855	3,246,097	.38
Kentucky.....	53,889,112	2,790,588	1,799,676	86,540	4,676,804	.54
Louisiana.....	62,186,226	3,271,491	1,942,007	140,076	5,353,574	.62
Maine.....	34,882,747	1,786,895	1,905,022	204,975	3,896,892	.45
Maryland.....	135,579,375	7,570,224	7,468,195	325,346	15,363,765	1.78
Massachusetts.....	363,729,325	21,175,636	35,334,921	1,270,634	57,781,194	6.71
Michigan.....	214,629,678	11,412,429	21,748,885	1,803,689	24,965,003	4.06
Minnesota.....	83,405,115	4,479,131	4,763,473	176,697	9,419,301	1.09
Mississippi.....	20,022,941	1,090,765	692,372	20,495	1,803,632	.21
Missouri.....	167,015,078	7,987,667	7,689,996	295,043	15,972,706	1.86
Montana.....	16,197,000	746,090	283,064	41	1,029,195	.12
Nebraska.....	44,542,377	2,190,511	959,276	15,646	3,165,433	.37
Nevada.....	5,480,113	236,008	27,724		258,732	.03
New Hampshire.....	20,337,906	1,051,487	1,054,425	27,719	2,133,631	.25
New Jersey.....	325,033,098	17,597,025	21,043,630	2,341,961	40,982,616	4.76
New Mexico.....	6,359,990	299,526	82,578	1,646	383,750	.04
New York.....	1,443,638,095	88,921,930	174,808,610	10,229,539	273,960,079	31.82
North Carolina.....	33,827,128	1,907,811	2,876,235	124,565	4,908,611	.57
North Dakota.....	8,901,557	394,851	57,872	496	453,219	.05
Ohio.....	295,575,626	16,243,835	21,718,270	1,348,301	39,310,406	4.57
Oklahoma.....	64,701,687	3,551,648	2,000,969	861,689	6,414,336	.74
Oregon.....	41,233,320	2,081,162	2,133,387	25,240	4,239,789	.49
Pennsylvania.....	620,359,879	35,365,330	54,996,866	3,211,363	93,575,559	10.87
Rhode Island.....	50,152,109	2,895,343	6,336,511	119,726	9,351,580	1.09
South Carolina.....	16,667,452	843,364	424,941		1,268,305	.15
South Dakota.....	10,335,998	467,905	78,188	2,595	548,688	.06
Tennessee.....	53,341,343	2,879,084	1,846,429	177,099	4,902,612	.57
Texas.....	160,795,149	8,275,235	4,910,470	933,950	14,119,655	1.65
Utah.....	13,012,515	641,248	273,408	41,273	955,929	.11
Vermont.....	12,974,095	664,509	859,583	49,463	1,573,555	.18
Virginia.....	52,612,108	2,738,205	2,129,039	52,241	4,919,485	.57
Washington.....	77,897,707	3,589,491	1,533,704	25,282	5,148,477	.60
West Virginia.....	45,512,557	2,345,970	2,092,831	155,852	4,594,653	.53
Wisconsin.....	102,156,624	5,144,153	3,637,587	345,115	9,126,855	1.06
Wyoming.....	11,599,962	546,209	140,339	514	687,062	.08
Total.....	6,381,662,189	355,409,840	474,581,111	31,066,357	861,057,308	100.00

¹ Alaska included in Washington.

TABLE 2.—*Personal returns—Distribution, by income classes, for the United States; showing the number of returns, net income, personal exemption, dividends, tax paid, and percentages*

[Income returned for the calendar year ended Dec. 31, 1922]

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemptions from normal tax			
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years
Under \$1,000 ¹	386,780	\$239,281,076	\$7,056,545	\$632,356,801	\$101,384,585	\$1,534,962	.....
Under \$1,000.....	15,296	8,283,307	23,482	953,944	1,568,270	51,319	.....
\$1,000 to \$2,000 ¹	881,070	1,352,899,564	666,168	2,283,487,188	45,841,741	143,819	.....
\$1,000 to \$2,000.....	1,590,111	2,277,671,358	471	1,577,741,019	13,935,533	71,320	.....
\$2,000 to \$3,000 ¹	1,567,657	3,749,822,831	1,029,075	4,782,268,783	75,154,098	148,423	.....
\$2,000 to \$3,000.....	562,241	1,403,674,637	4,299	864,300,929	25,515,562	123,340	.....
\$3,000 to \$4,000 ¹	230,461	766,422,777	957,041	820,964,357	69,266,677	242,315	.....
\$3,000 to \$4,000.....	554,806	1,925,148,649	19,687	1,328,192,728	45,057,118	184,089	.....
\$4,000 to \$5,000 ¹	32,259	140,963,884	1,126,313	109,555,186	54,922,817	185,381	.....
\$4,000 to \$5,000.....	372,589	1,668,022,499	87,811	982,975,598	58,073,731	341,562	.....
\$5,000 to \$6,000 ¹	8,005	43,307,959	1,930,042	19,040,069	34,475,093	279,768	.....
\$5,000 to \$6,000.....	146,184	799,535,764	151,750	343,460,047	55,544,578	1,095,444	.....
\$6,000 to \$7,000.....	94,079	607,648,580	575,159	214,411,210	76,049,091	1,556,049	.....
\$7,000 to \$8,000.....	63,804	484,881,513	628,320	143,730,590	65,757,393	1,392,878	.....
\$8,000 to \$9,000.....	44,746	378,880,102	697,591	98,701,588	62,711,317	1,292,225	.....
\$9,000 to \$10,000.....	34,555	327,650,784	747,485	75,400,719	61,779,158	1,204,508	.....
\$10,000 to \$11,000.....	25,931	271,699,609	593,223	55,821,472	54,426,850	925,616	.....
\$11,000 to \$12,000.....	21,354	245,176,705	691,213	45,786,360	49,994,931	882,172	.....
\$12,000 to \$13,000.....	16,730	208,661,744	772,166	35,586,931	46,583,292	742,022	.....
\$13,000 to \$14,000.....	14,337	193,291,552	617,028	30,415,945	45,099,297	665,520	.....
\$14,000 to \$15,000.....	11,926	172,791,002	635,100	25,164,806	41,001,864	705,856	.....
\$15,000 to \$20,000.....	39,605	686,028,633	2,767,950	85,769,433	181,688,179	2,941,828	.....
\$20,000 to \$25,000.....	21,446	478,222,535	2,089,514	44,191,880	143,956,658	2,232,358	.....
\$25,000 to \$30,000.....	13,225	361,297,379	1,812,570	26,883,059	119,455,061	1,679,818	.....
\$30,000 to \$40,000.....	14,283	491,742,990	2,600,382	28,780,124	181,441,931	2,581,960	\$6,705,157
\$40,000 to \$50,000.....	7,970	355,233,572	1,951,401	15,778,038	139,047,061	1,942,105	9,819,275
\$50,000 to \$60,000.....	4,700	256,561,999	1,780,705	9,121,119	104,778,064	1,424,018	13,052,501
\$60,000 to \$70,000.....	3,030	197,171,391	854,537	5,779,611	84,457,806	763,502	11,521,216
\$70,000 to \$80,000.....	1,944	145,191,358	807,705	3,768,308	67,264,254	730,416	9,111,743
\$80,000 to \$90,000.....	1,401	118,694,838	1,195,173	2,699,995	53,483,331	675,647	8,507,307
\$90,000 to \$100,000.....	925	87,604,268	743,712	1,754,611	42,061,824	655,528	9,179,478
\$100,000 to \$150,000.....	2,171	260,203,553	5,113,510	3,995,091	126,176,151	1,252,413	25,465,138
\$150,000 to \$200,000.....	763	131,704,373	1,474,562	1,349,623	68,546,172	1,633,882	16,572,881
\$200,000 to \$250,000.....	359	77,782,184	865,457	589,037	37,027,022	362,537	14,152,781
\$250,000 to \$300,000.....	210	57,327,824	188,050	354,292	28,422,775	272,558	11,551,693
\$300,000 to \$400,000.....	205	70,101,094	131,277	341,459	39,515,220	410,095	14,586,433
\$400,000 to \$500,000.....	104	46,570,981	306,515	161,400	24,793,634	377,649	10,266,090
\$500,000 to \$750,000.....	122	74,468,094	1,427,783	167,200	42,469,082	328,679	21,160,828
\$750,000 to \$1,000,000.....	39	33,202,584	.....	60,400	16,505,675	59,673	12,802,092
\$1,000,000 to \$1,500,000.....	37	43,021,214	100,084	55,800	16,382,448	657,488	15,980,776
\$1,500,000 to \$2,000,000.....	11	18,559,813	.....	14,200	10,780,851	673	5,707,171
\$2,000,000 to \$3,000,000.....	10	25,025,585	.....	9,400	9,298,793	2,076	13,696,642
\$3,000,000 to \$4,000,000.....	5	17,568,043	.....	5,200	12,574,849	99,147	5,845,672
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	4	37,212,338	.....	6,800	29,948,839	135,996	13,562,709
Total.....	6,787,481	21,336,212,530	45,229,859	14,701,961,250	2,664,219,081	33,988,634	249,247,583

¹ Nontaxable. Specific exemptions exceed net income.

TABLE 2.—*Personal returns—Distribution, by income classes, for the United States; showing the number of returns, net income, personal exemption, dividends, tax paid, and percentages—Continued*

Income class	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total tax	Average amount of tax per individual	Average rate of tax
Under \$1,000 ¹						
Under \$1,000	\$246,636			\$246,636	\$16.12	2.98
\$1,000 to \$2,000 ¹						
\$1,000 to \$2,000	27,081,089			27,081,089	17.03	1.19
\$2,000 to \$3,000 ¹						
\$2,000 to \$3,000	20,729,737			20,729,737	36.87	1.48
\$3,000 to \$4,000 ¹						
\$3,000 to \$4,000	22,328,866			22,328,866	40.25	1.16
\$4,000 to \$5,000 ¹						
\$4,000 to \$5,000	25,204,440			25,204,440	67.65	1.51
\$5,000 to \$6,000 ¹						
\$5,000 to \$6,000	16,495,641	\$131		16,495,772	112.84	2.06
\$6,000 to \$7,000	13,904,057	464,387		14,368,444	152.73	2.36
\$7,000 to \$8,000	13,253,235	1,611,127		14,864,362	232.97	3.07
\$8,000 to \$9,000	11,392,467	1,121,811		12,514,278	279.67	3.30
\$9,000 to \$10,000	10,924,117	1,220,939		12,145,056	251.47	3.71
\$10,000 to \$11,000	9,526,329	1,310,470		10,836,799	417.91	3.99
\$11,000 to \$12,000	9,055,729	1,506,919		10,562,648	494.64	4.31
\$12,000 to \$13,000	7,965,998	1,588,082		9,494,080	567.49	4.55
\$13,000 to \$14,000	7,604,436	1,799,016		9,403,452	655.89	4.86
\$14,000 to \$15,000	6,937,095	1,913,398		8,850,493	742.12	5.12
\$15,000 to \$20,000	28,741,237	11,688,569		40,429,806	1,020.83	5.89
\$20,000 to \$25,000	20,474,758	13,523,924		33,998,682	1,585.32	7.11
\$25,000 to \$30,000	15,616,353	14,864,846		30,481,199	2,304.82	8.44
\$30,000 to \$40,000	20,723,322	29,225,471	\$428,251	50,377,044	3,527.06	10.24
\$40,000 to \$50,000	14,494,149	29,061,357	1,283,500	44,839,006	5,625.97	12.62
\$50,000 to \$60,000	10,024,863	26,148,284	1,685,695	37,858,842	8,055.07	14.76
\$60,000 to \$70,000	7,372,573	24,714,210	1,476,399	33,563,182	11,076.96	17.02
\$70,000 to \$80,000	5,343,482	21,225,607	1,171,749	27,740,838	14,269.98	19.11
\$80,000 to \$90,000	4,312,615	19,381,031	1,092,665	24,786,361	17,691.91	20.88
\$90,000 to \$100,000	3,080,984	15,928,999	1,133,349	20,143,332	21,776.58	22.99
\$100,000 to \$150,000	8,968,932	50,121,472	3,246,842	71,337,246	32,859.16	27.42
\$150,000 to \$200,000	4,009,369	48,260,378	2,095,644	52,365,391	68,630.92	39.76
\$200,000 to \$250,000	2,251,385	22,197,901	1,783,636	26,232,922	74,951.21	33.73
\$250,000 to \$300,000	1,634,572	17,226,092	1,451,431	20,212,095	96,248.07	35.26
\$300,000 to \$400,000	1,705,367	22,252,644	1,825,449	25,783,460	125,772.98	36.78
\$400,000 to \$500,000	1,096,350	15,320,954	1,287,463	17,704,767	170,238.14	38.02
\$500,000 to \$750,000	1,170,737	23,112,987	2,654,882	26,938,606	220,808.25	36.17
\$750,000 to \$1,000,000	502,838	9,517,638	1,600,262	11,620,738	297,967.64	35.00
\$1,000,000 to \$1,500,000	883,820	11,893,694	1,997,600	14,775,114	399,327.41	34.34
\$1,500,000 to \$2,000,000	234,087	6,168,808	713,396	7,116,291	646,935.55	38.34
\$2,000,000 to \$3,000,000	267,004	5,391,287	1,712,097	7,370,388	737,038.80	29.45
\$3,000,000 to \$4,000,000	7,970	5,745,026	730,709	6,483,705	1,296,741.00	36.90
\$4,000,000 to \$5,000,000						
\$5,000,000 and over	3,201	12,073,602	1,695,338	13,772,141	3,443,035.25	37.01
Total	355,409,840	474,581,111	31,066,357	861,057,308	126.86	4.04

¹ Nontaxable. Specific exemptions exceed net income.

TABLE 3.—*Personal returns—Simple and cumulative distribution by income classes*

[Income returned for calendar year ended Dec. 31, 1922]

Income class	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.....	402,076	5.92	6,787,481	402,076	100.00	5.92
\$1,000 to \$2,000.....	2,471,181	36.41	6,385,405	2,873,257	94.08	42.33
\$2,000 to \$3,000.....	2,129,898	31.38	3,914,224	5,003,155	57.67	73.71
\$3,000 to \$4,000.....	785,267	11.57	1,784,326	5,788,422	26.29	85.28
\$4,000 to \$5,000.....	404,848	5.96	999,059	6,193,270	14.72	91.24
\$5,000 to \$6,000.....	154,189	2.27	594,211	6,347,459	8.76	93.51
\$6,000 to \$7,000.....	94,079	1.39	440,022	6,441,538	6.49	94.90
\$7,000 to \$8,000.....	63,804	.94	345,943	6,505,342	5.10	95.84
\$8,000 to \$9,000.....	44,746	.66	282,139	6,550,088	4.16	96.50
\$9,000 to \$10,000.....	34,555	.51	237,393	6,584,643	3.50	97.01
\$10,000 to \$11,000.....	25,931	.38	202,838	6,610,574	2.99	97.39
\$11,000 to \$12,000.....	21,354	.31	176,907	6,631,928	2.61	97.70
\$12,000 to \$13,000.....	16,730	.25	155,553	6,648,658	2.30	97.95
\$13,000 to \$14,000.....	14,337	.21	138,823	6,662,995	2.05	98.16
\$14,000 to \$15,000.....	11,926	.18	124,486	6,674,921	1.84	98.34
\$15,000 to \$20,000.....	39,605	.58	112,560	6,714,526	1.66	98.92
\$20,000 to \$25,000.....	21,446	.32	72,955	6,735,972	1.08	99.24
\$25,000 to \$30,000.....	13,225	.19	51,509	6,749,197	.76	99.43
\$30,000 to \$40,000.....	14,283	.21	38,284	6,763,480	.57	99.64
\$40,000 to \$50,000.....	7,970	.118	24,001	6,771,450	.360	99.758
\$50,000 to \$60,000.....	4,700	.069	16,031	6,776,150	.242	99.827
\$60,000 to \$70,000.....	3,030	.046	11,331	6,779,180	.173	99.873
\$70,000 to \$80,000.....	1,944	.029	8,301	6,781,124	.127	99.902
\$80,000 to \$90,000.....	1,401	.022	6,357	6,782,525	.098	99.924
\$90,000 to \$100,000.....	925	.014	4,956	6,783,450	.076	99.938
\$100,000 to \$150,000.....	2,171	.033	4,031	6,785,621	.062	99.971
\$150,000 to \$200,000.....	763	.0122	1,860	6,786,354	.0290	99.9832
\$200,000 to \$250,000.....	350	.0052	1,097	6,786,734	.0168	99.9884
\$250,000 to \$300,000.....	210	.0032	747	6,786,944	.0116	99.9916
\$300,000 to \$400,000.....	205	.0031	537	6,787,149	.0084	99.9947
\$400,000 to \$500,000.....	104	.0018	332	6,787,253	.0053	99.9965
\$500,000 to \$750,000.....	122	.0019	228	6,787,375	.0035	99.9984
\$750,000 to \$1,000,000.....	39	.0003	106	6,787,414	.0016	99.9996
\$1,000,000 to \$1,500,000.....	37	.0006	67	6,787,451	.0010	99.9996
\$1,500,000 to \$2,000,000.....	11	.0002	30	6,787,462	.00040	99.9998
\$2,000,000 to \$3,000,000.....	10	.0001	19	6,787,472	.0002	99.9999
\$3,000,000 to \$4,000,000.....	5	.00005	9	6,787,477	.00010	99.99995
\$4,000,000 to \$5,000,000.....						
\$5,000,000 and over.....	4	.00005	4	6,787,481	.00005	100.00
Total.....	6,787,481	100.00				

TABLE 3.—*Personal returns—Simple and cumulative distribution by income classes—*
Continued

Income class	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	\$247, 564, 383	1. 16	\$21, 336, 212, 530	\$247, 564, 383	100. 00	1. 16
\$1,000 to \$2,000	3, 630, 570, 922	17. 02	21, 088, 648, 147	3, 878, 135, 305	98. 84	18. 18
\$2,000 to \$3,000	5, 153, 497, 468	24. 15	17, 458, 077, 225	9, 031, 632, 773	81. 82	42. 33
\$3,000 to \$4,000	2, 691, 571, 426	12. 61	12, 304, 579, 757	11, 723, 204, 199	57. 67	54. 94
\$4,000 to \$5,000	1, 808, 986, 383	8. 48	9, 613, 008, 331	13, 532, 190, 582	45. 06	63. 42
\$5,000 to \$6,000	842, 843, 723	3. 95	7, 804, 021, 948	14, 375, 034, 305	36. 58	67. 37
\$6,000 to \$7,000	607, 648, 580	2. 85	6, 961, 178, 225	14, 982, 682, 885	32. 63	70. 22
\$7,000 to \$8,000	484, 881, 513	2. 27	6, 353, 529, 645	15, 467, 564, 398	29. 78	72. 49
\$8,000 to \$9,000	378, 880, 102	1. 77	5, 868, 648, 132	15, 846, 444, 500	27. 51	74. 26
\$9,000 to \$10,000	327, 650, 784	1. 54	5, 489, 768, 030	16, 174, 095, 284	25. 74	75. 80
\$10,000 to \$11,000	271, 699, 609	1. 27	5, 162, 117, 246	16, 445, 794, 593	24. 20	77. 07
\$11,000 to \$12,000	245, 176, 705	1. 15	4, 890, 417, 637	16, 690, 971, 598	22. 93	78. 22
\$12,000 to \$13,000	208, 661, 744	. 98	4, 645, 240, 932	16, 899, 633, 342	21. 78	79. 20
\$13,000 to \$14,000	193, 291, 552	. 90	4, 436, 579, 188	17, 092, 924, 894	20. 80	80. 10
\$14,000 to \$15,000	172, 791, 002	. 81	4, 243, 287, 636	17, 265, 715, 896	19. 90	80. 91
\$15,000 to \$20,000	686, 028, 633	3. 22	4, 070, 496, 634	17, 951, 744, 529	19. 09	84. 13
\$20,000 to \$25,000	478, 222, 535	2. 24	3, 384, 468, 001	18, 429, 967, 064	15. 87	86. 37
\$25,000 to \$30,000	361, 297, 370	1. 69	2, 906, 245, 466	18, 791, 264, 434	13. 63	88. 06
\$30,000 to \$40,000	491, 742, 990	2. 30	2, 544, 948, 096	19, 283, 007, 424	11. 94	90. 36
\$40,000 to \$50,000	355, 233, 572	1. 66	2, 053, 205, 106	19, 638, 240, 996	9. 64	92. 02
\$50,000 to \$60,000	256, 561, 999	1. 20	1, 697, 971, 534	19, 894, 802, 995	7. 98	93. 22
\$60,000 to \$70,000	197, 171, 391	. 92	1, 441, 409, 535	20, 091, 974, 386	6. 78	94. 14
\$70,000 to \$80,000	145, 191, 358	. 68	1, 244, 238, 144	20, 237, 165, 744	5. 86	94. 82
\$80,000 to \$90,000	118, 694, 838	. 56	1, 069, 046, 786	20, 355, 860, 582	5. 18	95. 38
\$90,000 to \$100,000	87, 604, 268	. 41	980, 351, 948	20, 443, 464, 850	4. 62	95. 79
\$100,000 to \$150,000	260, 203, 553	1. 22	892, 747, 680	20, 703, 668, 403	4. 21	97. 01
\$150,000 to \$200,000	131, 704, 373	. 62	632, 544, 127	20, 835, 372, 776	2. 99	97. 63
\$200,000 to \$250,000	77, 782, 184	. 37	500, 839, 754	20, 913, 154, 060	2. 37	98. 00
\$250,000 to \$300,000	57, 327, 824	. 27	423, 057, 570	20, 970, 482, 784	2. 00	98. 27
\$300,000 to \$400,000	70, 101, 094	. 33	365, 729, 746	21, 040, 583, 878	1. 73	98. 60
\$400,000 to \$500,000	46, 570, 981	. 22	295, 628, 652	21, 087, 154, 859	1. 40	98. 82
\$500,000 to \$750,000	74, 468, 094	. 35	249, 057, 671	21, 161, 622, 953	1. 18	99. 17
\$750,000 to \$1,000,000	33, 202, 584	. 16	174, 589, 577	21, 194, 825, 537	. 83	99. 33
\$1,000,000 to \$1,500,000	43, 021, 214	. 20	141, 386, 993	21, 237, 846, 751	. 67	99. 53
\$1,500,000 to \$2,000,000	18, 559, 813	. 09	98, 365, 779	21, 256, 406, 564	. 47	99. 62
\$2,000,000 to \$3,000,000	25, 025, 585	. 12	79, 805, 969	21, 281, 432, 149	. 38	99. 74
\$3,000,000 to \$4,000,000	17, 568, 043	. 09	54, 780, 381	21, 299, 000, 192	. 26	99. 83
\$4,000,000 to \$5,000,000						
\$5,000,000 and over	37, 212, 338	. 17	37, 212, 338	21, 336, 212, 530	. 17	100. 00
Total	21, 336, 212, 530	100. 00				

TABLE 3.—*Personal returns—Simple and cumulative distribution by income classes—Continued.*

Income class	Tax					
	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	\$246,636	0.03	\$861,057,308	\$246,636	100.00	0.03
\$1,000 to \$2,000	27,081,089	3.14	860,810,672	27,327,725	99.97	3.17
\$2,000 to \$3,000	20,729,737	2.40	833,729,883	48,057,462	96.83	5.57
\$3,000 to \$4,000	22,328,866	2.59	812,999,846	70,386,328	94.43	8.16
\$4,000 to \$5,000	25,204,440	2.93	790,670,980	95,590,768	91.84	11.09
\$5,000 to \$6,000	16,495,772	1.92	765,466,540	112,086,540	88.91	13.01
\$6,000 to \$7,000	14,368,444	1.67	748,970,768	126,454,984	86.99	14.68
\$7,000 to \$8,000	14,864,362	1.73	734,602,324	141,319,346	85.32	16.41
\$8,000 to \$9,000	12,514,278	1.45	719,737,962	153,833,624	83.59	17.86
\$9,000 to \$10,000	12,145,056	1.41	707,223,684	165,978,680	82.14	19.27
\$10,000 to \$11,000	10,836,799	1.26	695,078,628	176,815,479	80.73	20.53
\$11,000 to \$12,000	10,562,648	1.22	684,241,829	187,378,127	79.47	21.75
\$12,000 to \$13,000	9,494,080	1.10	673,079,181	196,872,207	78.25	22.85
\$13,000 to \$14,000	9,403,452	1.09	664,185,101	206,275,659	77.15	23.94
\$14,000 to \$15,000	8,850,493	1.03	654,781,619	215,120,152	76.06	24.97
\$15,000 to \$20,000	40,429,806	4.70	645,931,156	255,555,558	75.03	29.67
\$20,000 to \$25,000	33,998,082	3.95	605,501,350	289,554,640	70.33	33.62
\$25,000 to \$30,000	30,481,199	3.54	571,002,068	320,035,839	66.38	37.16
\$30,000 to \$40,000	50,377,044	5.85	541,021,409	370,412,883	62.84	43.01
\$40,000 to \$50,000	44,839,006	5.21	490,644,425	415,251,889	56.99	48.22
\$50,000 to \$60,000	37,858,842	4.40	443,805,419	453,110,731	51.78	52.62
\$60,000 to \$70,000	33,563,182	3.90	407,949,577	486,673,913	47.38	56.52
\$70,000 to \$80,000	27,740,838	3.22	374,383,395	514,414,751	43.48	59.74
\$80,000 to \$90,000	24,786,361	2.88	346,642,557	539,201,112	40.26	62.62
\$90,000 to \$100,000	20,143,332	2.34	321,856,196	559,344,444	37.38	64.96
\$100,000 to \$150,000	71,337,246	8.28	301,712,864	630,681,090	35.04	73.24
\$150,000 to \$200,000	52,365,391	6.08	230,375,618	683,047,081	26.76	79.32
\$200,000 to \$250,000	26,232,922	3.05	178,010,227	709,280,003	20.68	82.37
\$250,000 to \$300,000	20,212,095	2.35	151,777,305	729,492,098	17.63	84.72
\$300,000 to \$400,000	25,783,460	2.99	131,565,210	755,275,558	15.28	87.71
\$400,000 to \$500,000	17,704,767	2.06	105,781,750	772,060,325	12.29	89.77
\$500,000 to \$750,000	26,938,606	3.13	88,076,983	799,918,931	10.23	92.90
\$750,000 to \$1,000,000	11,620,738	1.35	61,138,377	811,539,669	7.10	94.25
\$1,000,000 to \$1,500,000	14,775,114	1.72	49,517,639	826,314,783	5.75	95.97
\$1,500,000 to \$2,000,000	7,116,291	.83	34,742,525	833,431,074	4.03	96.80
\$2,000,000 to \$3,000,000	7,370,388	.85	27,626,234	840,801,462	3.20	97.65
\$3,000,000 to \$4,000,000	6,483,705	.75	20,255,846	847,285,167	2.35	98.40
\$4,000,000 to \$5,000,000						
\$5,000,000 and over	13,772,141	1.60	13,772,141	861,057,308	1.60	100.00
Total	861,057,308	100.00				

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

(Income returned for the calendar year ended Dec. 31, 1922)

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	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Alabama.....	26, 169	\$90, 744, 684	2, 449	\$6, 170, 460	684	\$1, 606, 537	11, 035	\$21, 165, 819
Alaska.....								
Arizona.....	11, 403	28, 575, 671	869	1, 755, 994	226	454, 092	5, 613	10, 290, 591
Arkansas.....	19, 845	68, 131, 350	1, 890	4, 924, 711	574	1, 485, 648	7, 269	14, 876, 832
California.....	232, 034	806, 184, 345	23, 171	63, 647, 855	8, 609	25, 204, 115	110, 583	237, 188, 703
Colorado.....	35, 888	118, 621, 780	4, 867	11, 606, 031	2, 166	4, 159, 679	16, 907	32, 217, 513
Connecticut.....	65, 204	248, 145, 483	9, 593	23, 487, 942	3, 546	8, 504, 144	29, 844	63, 728, 350
Delaware.....	10, 506	37, 727, 653	560	1, 976, 762	191	784, 556	4, 051	7, 832, 499
Dist. of Columbia.....	34, 896	136, 724, 003	4, 185	11, 274, 614	3, 680	8, 246, 191	15, 253	33, 311, 818
Florida.....	25, 191	93, 855, 765	2, 073	6, 135, 401	1, 081	2, 913, 048	9, 166	19, 769, 389
Georgia.....	42, 424	139, 703, 670	4, 623	12, 567, 626	1, 162	2, 814, 280	14, 925	29, 520, 951
Hawaii.....	6, 574	24, 018, 580	708	1, 706, 089	207	633, 761	2, 401	5, 286, 200
Idaho.....	13, 608	32, 421, 020	1, 054	2, 090, 360	229	494, 738	6, 544	10, 162, 354
Illinois.....	288, 200	1, 201, 537, 316	43, 236	115, 884, 855	17, 797	40, 731, 683	184, 512	374, 821, 379
Indiana.....	90, 116	301, 813, 379	10, 355	25, 385, 703	1, 536	3, 835, 523	37, 442	67, 546, 254
Iowa.....	79, 219	254, 244, 928	10, 755	21, 875, 587	2, 892	5, 594, 551	28, 686	55, 368, 582
Kansas.....	52, 736	151, 352, 323	5, 038	11, 248, 512	1, 295	2, 414, 975	22, 102	35, 352, 620
Kentucky.....	34, 921	128, 845, 810	5, 101	12, 562, 900	1, 632	3, 586, 050	20, 589	38, 502, 185
Louisiana.....	31, 836	90, 340, 516	5, 006	12, 823, 398	1, 766	3, 826, 599	16, 498	35, 495, 585
Maine.....	23, 003	85, 412, 984	2, 877	6, 511, 804	840	1, 903, 529	11, 115	23, 055, 659
Maryland.....	55, 908	241, 631, 742	7, 413	22, 931, 259	2, 624	7, 740, 924	28, 406	69, 050, 031
Massachusetts.....	175, 548	740, 508, 644	26, 929	71, 525, 036	11, 815	27, 779, 260	98, 825	260, 910, 847
Michigan.....	136, 643	520, 004, 725	12, 714	33, 311, 407	3, 518	8, 437, 255	89, 008	167, 509, 407
Minnesota.....	62, 721	230, 377, 260	7, 722	19, 848, 080	3, 173	6, 703, 662	35, 499	61, 724, 586
Mississippi.....	16, 460	54, 946, 088	1, 567	4, 071, 420	505	1, 199, 042	6, 419	12, 444, 329
Missouri.....	92, 075	343, 513, 487	11, 822	31, 486, 682	4, 354	9, 757, 081	47, 812	94, 327, 111
Montana.....	19, 670	52, 587, 876	2, 253	5, 093, 240	427	749, 343	13, 160	21, 097, 698
Nebraska.....	41, 035	127, 483, 604	2, 383	6, 529, 234	415	1, 084, 554	15, 916	29, 258, 207
Nevada.....	4, 495	12, 265, 251	426	949, 859	96	256, 246	3, 987	6, 871, 269
New Hampshire.....	15, 433	52, 268, 262	1, 766	4, 048, 675	621	1, 465, 792	9, 954	17, 848, 743
New Jersey.....	168, 604	707, 028, 647	17, 496	53, 318, 462	6, 801	19, 525, 961	73, 366	154, 680, 143
New Mexico.....	6, 280	17, 001, 890	594	1, 349, 207	206	484, 472	3, 242	5, 829, 435
New York.....	564, 752	2, 568, 853, 418	51, 950	187, 204, 666	18, 466	67, 549, 224	291, 590	709, 151, 987
North Carolina.....	37, 494	125, 902, 689	2, 866	8, 929, 944	584	1, 796, 553	11, 856	23, 647, 471
North Dakota.....	11, 324	30, 860, 398	396	1, 050, 744	107	321, 564	5, 494	9, 144, 238
Ohio.....	199, 251	762, 528, 465	21, 549	57, 504, 554	5, 905	16, 408, 010	97, 593	194, 290, 861
Oklahoma.....	44, 400	152, 484, 994	3, 415	9, 192, 285	1, 265	3, 008, 876	16, 547	35, 364, 399
Oregon.....	33, 476	106, 494, 110	2, 890	6, 499, 203	886	1, 954, 933	19, 144	33, 555, 454
Pennsylvania.....	312, 042	1, 299, 361, 714	37, 186	109, 976, 397	9, 904	33, 114, 433	161, 279	354, 260, 319
Rhode Island.....	24, 103	102, 862, 863	3, 449	8, 494, 421	1, 359	3, 448, 203	14, 327	32, 336, 053
South Carolina.....	16, 299	51, 285, 184	1, 208	3, 404, 041	337	893, 811	6, 723	12, 344, 050
South Dakota.....	12, 253	33, 538, 142	863	1, 956, 503	156	312, 180	6, 224	10, 001, 482
Tennessee.....	37, 331	133, 271, 084	3, 865	10, 712, 256	1, 241	2, 691, 529	14, 597	29, 200, 824
Texas.....	100, 867	283, 928, 165	7, 945	21, 404, 280	4, 517	10, 460, 995	41, 635	83, 933, 744
Utah.....	15, 408	46, 470, 806	1, 559	3, 410, 995	415	807, 614	7, 645	12, 557, 045
Vermont.....	8, 591	31, 799, 551	1, 108	2, 718, 953	490	1, 043, 503	5, 006	9, 776, 052
Virginia.....	39, 706	139, 936, 102	4, 136	10, 853, 323	1, 327	3, 602, 190	17, 951	35, 434, 709
Washington.....	56, 435	153, 069, 170	5, 644	11, 983, 791	1, 748	3, 981, 994	43, 065	73, 577, 996
West Virginia.....	38, 770	132, 236, 529	3, 581	9, 947, 618	700	1, 808, 999	21, 971	41, 587, 258
Wisconsin.....	83, 676	269, 333, 854	6, 037	15, 142, 881	1, 708	3, 613, 659	52, 386	88, 218, 712
Wyoming.....	11, 199	30, 077, 612	1, 154	2, 729, 549	146	322, 772	8, 369	13, 730, 957
Total.....	3, 566, 302	13, 673, 813, 586	392, 356	1, 091, 277, 129	135, 929	361, 518, 333	1, 823, 535	3, 758, 958, 708

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	Net income.	Number of returns	Net income.	Number of returns	Net income.	Number of returns	Net income.
Alabama.....	2,853	\$5,294,633	422	\$1,926,400			43,612	\$126,908,473
Alaska.....								
Arizona.....	1,019	1,784,996	186	685,954	763	\$4,934,910	20,079	48,459,738
Arkansas.....	2,054	3,926,521	440	2,280,616			32,072	95,625,678
California.....	40,319	93,654,542	6,202	41,644,956			420,923	1,357,524,521
Colorado.....	6,565	12,920,273	1,090	4,957,071			67,463	184,572,407
Connecticut.....	17,632	42,682,295	2,612	15,171,929			128,431	401,720,143
Delaware.....	1,562	3,890,558	271	1,769,040			17,141	53,981,068
Dist. of Columbia.....	18,323	34,885,214	1,586	6,886,899			77,923	231,328,739
Florida.....	3,365	6,626,123	655	2,747,294			41,531	132,047,020
Georgia.....	6,071	10,724,609	783	4,101,395			69,988	199,432,531
Hawaii.....	1,519	4,367,978	188	1,116,088			11,597	37,122,696
Idaho.....	1,148	1,699,320	107	356,380	679	3,942,621	23,369	51,166,793
Illinois.....	70,852	136,634,740	9,852	58,027,473			614,449	1,927,637,451
Indiana.....	12,504	20,852,831	1,516	6,932,128			153,469	426,365,818
Iowa.....	9,520	18,775,844	798	3,703,330			131,870	359,562,822
Kansas.....	4,897	7,863,108	827	2,830,446			86,915	211,061,984
Kentucky.....	6,432	11,885,104	991	4,666,753			69,666	200,048,892
Louisiana.....	4,777	10,076,412	681	1,881,297	6,408	40,220,799	66,972	203,664,606
Maine.....	4,639	10,322,665	567	2,650,800			43,041	129,857,441
Maryland.....	14,318	34,653,648	2,227	10,822,631			110,896	386,830,235
Massachusetts.....	74,148	148,945,393	9,976	48,224,297			397,241	1,237,893,477
Michigan.....	23,530	47,546,120	2,640	19,603,032			267,953	796,411,946
Minnesota.....	12,189	21,864,621	1,581	8,222,416			122,885	348,740,625
Mississippi.....	1,645	3,098,857	301	1,222,097			26,897	76,981,743
Missouri.....	15,760	32,437,087	1,905	14,866,200			173,728	526,387,658
Montana.....	2,402	3,771,564	132	604,130			38,044	83,903,851
Nebraska.....	7,057	11,381,278	697	2,232,266			67,503	177,969,193
Nevada.....	439	795,443	86	235,766	194	1,023,626	9,723	22,397,460
New Hampshire.....	3,500	7,635,975	513	2,309,611			31,787	85,577,058
New Jersey.....	29,128	65,634,652	6,439	32,074,510			301,834	1,032,262,375
New Mexico.....	679	1,107,434	82	254,316	470	2,956,060	11,553	28,982,814
New York.....	156,249	396,542,374	19,741	181,287,320			1,102,748	4,110,588,989
North Carolina.....	4,634	8,230,176	575	3,422,426			58,009	171,929,259
North Dakota.....	1,340	2,041,657	89	348,488			18,750	43,767,089
Ohio.....	35,807	74,407,800	4,883	33,795,024			364,988	1,138,934,714
Oklahoma.....	5,513	10,776,296	923	6,728,754			72,063	217,555,604
Oregon.....	5,072	9,941,718	411	2,780,814			61,879	161,226,232
Pennsylvania.....	58,479	146,692,136	8,880	62,165,021			587,770	2,005,570,020
Rhode Island.....	5,882	17,169,349	956	7,068,780			50,076	171,409,669
South Carolina.....	2,001	3,491,473	262	1,357,211			26,830	72,755,770
South Dakota.....	1,830	2,756,526	139	384,718			21,465	48,949,551
Tennessee.....	5,818	10,946,715	703	3,901,523			63,555	190,723,937
Texas.....	15,821	28,699,087	2,801	8,797,349	13,279	108,677,956	186,865	545,901,576
Utah.....	2,024	3,417,408	234	1,080,782			27,325	67,744,633
Vermont.....	2,090	4,837,665	317	1,477,643			17,901	51,653,367
Virginia.....	7,697	13,975,834	706	3,475,184			71,523	207,277,342
Washington.....	9,240	15,546,049	1,337	4,931,241	5,747	37,433,101	123,216	300,523,342
West Virginia.....	3,888	7,807,181	591	3,589,774			69,501	196,777,359
Wisconsin.....	15,355	27,100,287	1,357	6,760,665			160,519	401,670,058
Wyoming.....	914	1,474,286	161	491,567			21,943	48,826,743
Total.....	740,500	1,603,593,915	101,819	638,861,786	27,540	208,189,073	6,787,481	21,336,212,530

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, 1922]

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	
	Number of returns	Net income	Number of returns	Net income
Under \$1,000 ¹	112,464	\$47,505,389	13,806	\$8,065,111
Under \$1,000.....	888	577,263	9	4,655
\$1,000 to \$2,000 ¹	452,311	741,582,713	186,382	284,235,050
\$1,000 to \$2,000.....	7,074	11,001,459	77	131,245
\$2,000 to \$3,000 ¹	1,435,831	3,438,328,144	95,586	225,181,870
\$2,000 to \$3,000.....	183,248	500,889,564	14,595	39,628,809
\$3,000 to \$4,000 ¹	211,164	701,788,327	9,419	30,963,779
\$3,000 to \$4,000.....	413,090	1,438,167,690	26,301	91,194,648
\$4,000 to \$5,000 ¹	25,669	111,743,071	1,117	5,062,115
\$4,000 to \$5,000.....	297,233	1,332,274,815	17,601	78,802,006
\$5,000 to \$6,000 ¹	4,650	25,017,478	300	1,640,757
\$5,000 to \$6,000.....	110,892	606,921,819	7,332	40,011,754
\$6,000 to \$7,000.....	70,576	455,546,526	4,385	28,387,424
\$7,000 to \$8,000.....	46,985	355,921,364	3,038	22,976,950
\$8,000 to \$9,000.....	32,383	274,127,436	2,008	16,998,700
\$9,000 to \$10,000.....	24,677	233,975,548	1,566	14,840,614
\$10,000 to \$11,000.....	18,194	190,626,292	1,207	12,655,235
\$11,000 to \$12,000.....	14,930	171,433,681	975	11,184,157
\$12,000 to \$13,000.....	11,516	143,613,442	792	9,875,259
\$13,000 to \$14,000.....	9,888	133,306,076	622	8,382,885
\$14,000 to \$15,000.....	8,215	119,022,767	533	7,719,236
\$15,000 to \$20,000.....	26,644	462,302,084	1,766	30,511,196
\$20,000 to \$25,000.....	14,364	320,232,481	902	20,079,670
\$25,000 to \$30,000.....	8,730	238,667,756	568	15,512,585
\$30,000 to \$40,000.....	9,388	323,123,894	572	19,660,916
\$40,000 to \$50,000.....	5,177	230,517,205	318	14,152,438
\$50,000 to \$60,000.....	2,978	162,599,392	190	10,393,856
\$60,000 to \$70,000.....	1,901	123,758,390	112	7,190,460
\$70,000 to \$80,000.....	1,264	94,379,836	61	4,595,562
\$80,000 to \$90,000.....	908	76,946,460	51	4,317,607
\$90,000 to \$100,000.....	570	53,979,072	36	3,375,313
\$100,000 to \$150,000.....	1,381	165,415,368	66	7,824,405
\$150,000 to \$200,000.....	470	81,067,513	28	4,872,967
\$200,000 to \$250,000.....	204	45,512,775	15	3,399,968
\$250,000 to \$300,000.....	127	34,628,767	8	2,188,109
\$300,000 to \$400,000.....	121	41,361,477	6	2,065,022
\$400,000 to \$500,000.....	60	27,024,665	2	926,219
\$500,000 to \$750,000.....	71	43,090,595	4	2,268,576
\$750,000 to \$1,000,000.....	20	17,119,135	.....	.....
\$1,000,000 to \$1,500,000.....	24	27,953,340	.....	.....
\$1,500,000 to \$2,000,000.....	8	13,491,890	.....	.....
\$2,000,000 to \$3,000,000.....	4	9,623,915	.....	.....
\$3,000,000 to \$4,000,000.....	3	10,434,374	.....	.....
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....
\$5,000,000 and over.....	4	37,212,338	.....	.....
Total.....	3,596,302	13,673,813,586	392,356	1,091,277,129

¹ Nontaxable Specific exemptions exceed net income

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

Income class	Women—Heads of families		All other—Men		All other—Women	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under \$1,000 ¹	4, 873	\$2, 831, 512	165, 561	\$114, 917, 535	81, 530	\$62, 626, 260
Under \$1,000.....			1, 026	655, 521	978	486, 872
\$1,000 to \$2,000 ¹	84, 122	121, 834, 377	81, 479	106, 563, 157	70, 958	90, 409, 248
\$1,000 to \$2,000.....	10	14, 901	1, 123, 328	1, 638, 490, 774	442, 834	603, 180, 358
\$2,000 to \$3,000 ¹	21, 517	50, 667, 663	3, 959	9, 505, 787	8, 245	20, 013, 606
\$2,000 to \$3,000.....	3, 066	8, 266, 668	284, 823	671, 504, 384	63, 180	150, 188, 307
\$3,000 to \$4,000 ¹	2, 656	9, 006, 696	2, 056	6, 952, 970	3, 961	13, 597, 426
\$3,000 to \$4,000.....	4, 874	16, 614, 061	74, 042	253, 137, 337	21, 535	74, 010, 231
\$4,000 to \$5,000 ¹	1, 098	4, 876, 705	1, 042	4, 590, 865	2, 303	10, 131, 236
\$4,000 to \$5,000.....	3, 549	16, 001, 018	32, 179	143, 071, 517	11, 256	49, 824, 555
\$5,000 to \$6,000 ¹	446	2, 432, 001	769	4, 167, 898	1, 029	5, 613, 678
\$5,000 to \$6,000.....	2, 027	11, 071, 971	12, 942	70, 432, 968	5, 993	32, 839, 386
\$6,000 to \$7,000.....	1, 504	9, 738, 690	7, 651	49, 528, 450	4, 533	29, 284, 704
\$7,000 to \$8,000.....	1, 092	8, 325, 045	4, 996	37, 512, 595	3, 550	28, 246, 846
\$8,000 to \$9,000.....	759	6, 429, 167	3, 950	33, 512, 927	2, 460	20, 816, 403
\$9,000 to \$10,000.....	629	5, 972, 369	3, 135	29, 746, 257	2, 029	19, 194, 182
\$10,000 to \$11,000.....	452	4, 736, 064	2, 465	25, 789, 974	1, 552	16, 293, 601
\$11,000 to \$12,000.....	402	4, 630, 317	2, 045	23, 474, 727	1, 314	15, 060, 594
\$12,000 to \$13,000.....	332	4, 137, 983	1, 589	19, 814, 015	1, 061	13, 238, 001
\$13,000 to \$14,000.....	263	3, 545, 228	1, 365	18, 412, 620	942	12, 699, 160
\$14,000 to \$15,000.....	227	3, 291, 626	1, 137	16, 466, 603	789	11, 417, 912
\$15,000 to \$20,000.....	742	12, 773, 810	3, 972	68, 492, 311	2, 744	47, 473, 449
\$20,000 to \$25,000.....	386	8, 612, 266	2, 152	48, 089, 953	1, 591	35, 464, 212
\$25,000 to \$30,000.....	249	6, 809, 409	1, 423	38, 872, 898	997	27, 152, 599
\$30,000 to \$40,000.....	266	9, 136, 724	1, 572	54, 102, 688	1, 106	38, 096, 160
\$40,000 to \$50,000.....	116	5, 143, 979	873	38, 987, 752	642	28, 717, 142
\$50,000 to \$60,000.....	96	5, 271, 069	541	29, 560, 856	399	21, 758, 521
\$60,000 to \$70,000.....	53	3, 427, 945	354	23, 172, 354	265	17, 223, 252
\$70,000 to \$80,000.....	30	2, 236, 761	233	17, 363, 672	175	13, 094, 901
\$80,000 to \$90,000.....	22	1, 849, 199	164	13, 914, 402	114	9, 646, 939
\$90,000 to \$100,000.....	16	1, 505, 137	112	10, 621, 787	81	7, 669, 998
\$100,000 to \$150,000.....	36	4, 325, 669	297	35, 200, 979	187	22, 822, 517
\$150,000 to \$200,000.....	8	1, 379, 915	132	22, 896, 160	47	7, 985, 875
\$200,000 to \$250,000.....	2	430, 371	54	11, 908, 555	39	8, 588, 280
\$250,000 to \$300,000.....			31	8, 607, 998	20	5, 370, 171
\$300,000 to \$400,000.....	5	1, 739, 541	34	11, 717, 045	25	8, 509, 825
\$400,000 to \$500,000.....	1	432, 401	13	5, 626, 287	13	5, 888, 466
\$500,000 to \$750,000.....	3	2, 020, 075	19	11, 728, 336	7	4, 163, 145
\$750,000 to \$1,000,000.....			9	7, 559, 895	6	4, 867, 563
\$1,000,000 to \$1,500,000.....			4	4, 609, 165	6	7, 166, 576
\$1,500,000 to \$2,000,000.....			3	5, 067, 923		
\$2,000,000 to \$3,000,000.....			2	5, 475, 172	1	2, 751, 757
\$3,000,000 to \$4,000,000.....			2	7, 133, 669		
\$4,000,000 to \$5,000,000.....						
\$5,000,000 and over.....						
Total.....	135, 929	361, 518, 333	1, 823, 535	3, 758, 958, 708	740, 500	1, 603, 593, 915

¹ Nontaxable. Specific exemptions exceed net income.

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

Income class	Wives making separate returns		Community property income		Grand total	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under \$1,000 ¹	8,351	\$3,305,422	195	\$29,847	386,780	\$239,281,076
Under \$1,000.....	12,385	6,554,886	10	4,109	15,296	8,283,307
\$1,000 to \$2,000 ¹	5,753	8,165,696	75	109,323	881,070	1,352,899,564
\$1,000 to \$2,000.....	16,606	24,539,544	182	313,076	1,590,111	2,277,671,358
\$2,000 to \$3,000 ¹	2,443	5,938,991	73	186,770	1,567,657	3,749,822,831
\$2,000 to \$3,000.....	11,329	27,799,926	2,000	5,396,979	562,241	1,403,674,637
\$3,000 to \$4,000 ¹	1,043	3,548,656	162	564,923	230,461	766,422,777
\$3,000 to \$4,000.....	8,323	28,843,893	6,641	23,180,789	554,806	1,925,148,649
\$4,000 to \$5,000 ¹	906	4,006,495	124	553,397	32,259	140,963,884
\$4,000 to \$5,000.....	6,136	27,295,994	4,635	20,752,594	372,589	1,668,022,499
\$5,000 to \$6,000 ¹	737	4,027,786	74	408,361	8,005	43,307,959
\$5,000 to \$6,000.....	3,848	21,052,244	3,147	17,205,622	146,184	799,635,764
\$6,000 to \$7,000.....	3,226	20,869,198	2,204	14,293,588	94,079	607,648,580
\$7,000 to \$8,000.....	2,575	20,187,472	1,568	11,711,241	63,804	484,881,513
\$8,000 to \$9,000.....	2,057	17,434,777	1,129	9,560,692	44,746	378,880,102
\$9,000 to \$10,000.....	1,695	16,077,931	824	7,843,883	34,555	327,650,784
\$10,000 to \$11,000.....	1,403	14,698,321	658	6,900,122	25,931	271,699,609
\$11,000 to \$12,000.....	1,207	13,873,805	481	5,519,424	21,354	245,176,705
\$12,000 to \$13,000.....	1,022	12,753,018	418	5,230,026	16,730	208,661,744
\$13,000 to \$14,000.....	886	11,938,302	371	5,007,281	14,337	193,291,552
\$14,000 to \$15,000.....	720	10,445,225	305	4,427,633	11,926	172,791,002
\$15,000 to \$20,000.....	2,800	48,310,036	937	16,165,747	39,605	686,028,633
\$20,000 to \$25,000.....	1,618	36,145,344	433	9,598,609	21,446	478,222,535
\$25,000 to \$30,000.....	1,013	27,587,202	245	6,694,921	13,225	361,297,370
\$30,000 to \$40,000.....	1,112	38,503,248	267	9,119,360	14,283	491,742,990
\$40,000 to \$50,000.....	699	31,304,546	145	6,410,510	7,970	355,233,572
\$50,000 to \$60,000.....	413	22,452,023	83	4,526,282	4,700	256,561,999
\$60,000 to \$70,000.....	291	18,925,016	54	3,473,974	3,030	197,171,391
\$70,000 to \$80,000.....	167	12,476,666	14	1,043,960	1,944	145,191,358
\$80,000 to \$90,000.....	126	10,654,304	16	1,365,927	1,401	118,694,838
\$90,000 to \$100,000.....	89	8,441,009	21	2,011,952	925	87,604,268
\$100,000 to \$150,000.....	184	22,176,221	20	2,428,394	2,171	260,203,553
\$150,000 to \$200,000.....	62	10,748,003	16	2,753,940	763	131,704,373
\$200,000 to \$250,000.....	32	7,054,743	4	887,492	350	77,782,184
\$250,000 to \$300,000.....	17	4,655,934	7	1,876,845	210	57,327,824
\$300,000 to \$400,000.....	12	4,076,704	2	631,480	205	70,101,094
\$400,000 to \$500,000.....	15	6,672,943	-----	-----	104	46,570,981
\$500,000 to \$750,000.....	18	11,197,367	-----	-----	122	74,468,094
\$750,000 to \$1,000,000.....	4	3,655,991	-----	-----	39	33,202,584
\$1,000,000 to \$1,500,000.....	3	3,292,133	-----	-----	37	43,021,214
\$1,500,000 to \$2,000,000.....	-----	-----	-----	-----	11	18,559,813
\$2,000,000 to \$3,000,000.....	3	7,174,741	-----	-----	10	25,025,585
\$3,000,000 to \$4,000,000.....	-----	-----	-----	-----	5	17,568,043
\$4,000,000 to \$5,000,000.....	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	-----	-----	4	37,212,338
Total.....	101,319	638,861,786	27,540	203,189,073	6,787,481	21,336,212,530

Nontaxable. Specific exemptions exceed net income.

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, 1922)

States and Territories	Number of returns	Wages and salaries	Business	Partnerships
Alabama.....	43,612	\$90,892,449	\$12,941,532	\$11,008,020
Alaska ¹				
Arizona.....	20,079	36,544,276	6,032,503	2,728,519
Arkansas.....	32,072	56,553,237	17,004,356	10,013,658
California.....	420,923	809,291,550	215,958,539	95,198,350
Colorado.....	67,403	124,607,588	24,409,873	9,382,351
Connecticut.....	128,431	250,335,697	43,516,342	15,194,692
Delaware.....	17,141	38,136,000	3,994,406	1,639,553
District of Columbia.....	77,923	164,580,879	26,665,953	9,887,281
Florida.....	41,531	74,444,261	25,046,593	10,578,915
Georgia.....	69,988	148,073,737	21,664,374	11,473,195
Hawaii.....	11,397	26,389,200	2,174,233	868,603
Idaho.....	23,369	36,212,195	9,470,152	3,178,481
Illinois.....	614,449	1,248,553,841	279,457,480	128,091,630
Indiana.....	153,469	304,313,303	59,766,929	25,442,597
Iowa.....	131,870	239,391,473	54,196,131	18,665,790
Kansas.....	86,915	133,837,982	54,058,124	20,488,232
Kentucky.....	69,666	135,981,059	29,121,001	15,413,611
Louisiana.....	66,972	138,443,645	26,122,973	17,743,598
Maine.....	43,041	81,443,408	16,568,179	5,682,181
Maryland.....	110,896	246,461,525	44,604,949	25,702,687
Massachusetts.....	397,241	740,773,669	181,409,130	84,238,984
Michigan.....	267,953	525,590,793	92,239,921	33,843,568
Minnesota.....	122,885	235,506,371	37,252,923	17,677,337
Mississippi.....	26,807	47,499,922	18,123,192	9,664,342
Missouri.....	173,728	370,922,833	57,885,779	24,967,338
Montana.....	38,044	66,955,534	12,115,089	3,194,448
Nebraska.....	67,503	109,600,581	47,274,565	13,340,716
Nevada.....	9,723	16,392,701	4,740,713	1,383,697
New Hampshire.....	31,787	52,871,258	10,378,155	4,001,377
New Jersey.....	301,834	675,387,141	143,543,566	52,522,000
New Mexico.....	11,553	20,579,872	5,138,462	1,672,498
New York.....	1,102,748	2,452,492,963	463,470,628	343,568,368
North Carolina.....	58,009	116,978,189	29,803,325	13,217,540
North Dakota.....	18,750	30,839,084	8,662,037	2,852,423
Ohio.....	364,988	802,202,793	112,041,805	56,215,446
Oklahoma.....	72,063	134,780,339	37,693,472	23,003,224
Oregon.....	61,879	109,704,971	24,025,739	8,642,002
Pennsylvania.....	587,770	1,238,758,338	246,466,497	130,816,076
Rhode Island.....	50,076	103,224,160	16,083,449	7,273,523
South Carolina.....	26,830	51,680,300	9,803,632	4,361,960
South Dakota.....	21,465	30,639,689	12,764,324	3,590,925
Tennessee.....	63,555	137,017,616	22,690,876	15,529,002
Texas.....	186,865	325,554,227	99,831,710	56,251,320
Utah.....	27,325	53,378,532	7,548,258	2,871,860
Vermont.....	17,901	29,818,843	9,284,325	3,306,685
Virginia.....	71,523	144,442,714	25,066,162	13,083,944
Washington.....	123,216	226,368,533	34,684,387	10,360,060
West Virginia.....	69,501	131,958,375	30,447,391	9,710,511
Wisconsin.....	160,519	277,291,477	57,981,625	34,768,332
Wyoming.....	21,943	38,287,668	8,455,385	2,215,897
Total.....	6,787,481	13,693,992,791	2,839,771,144	1,427,127,347

¹ Alaska included in Washington.

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

States and Territories	Profits from sales of real estate, stocks, bonds, etc. ¹	Capital net gain from sale of assets held for more than two years	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends
Alabama.....	\$2, 417, 017	\$27, 730	\$9, 109, 638	\$8, 421, 081	\$121, 240	\$7, 633, 938
Alaska ²						
Arizona.....	2, 036, 874	169, 346	2, 535, 741	3, 039, 806	43, 610	2, 357, 862
Arkansas.....	3, 919, 200	1, 192, 545	11, 220, 941	7, 300, 827	71, 354	6, 244, 617
California.....	73, 739, 263	12, 075, 960	112, 520, 305	120, 527, 509	1, 512, 605	131, 363, 456
Colorado.....	5, 934, 139	5, 754, 359	10, 606, 329	15, 165, 046	248, 136	19, 388, 488
Connecticut.....	14, 441, 448	2, 528, 437	17, 410, 689	32, 902, 775	635, 086	71, 500, 858
Delaware.....	1, 621, 963	97, 998	1, 752, 785	6, 065, 311	107, 446	14, 490, 095
District of Columbia.....	7, 122, 448	1, 225, 927	14, 612, 806	15, 292, 345	375, 885	19, 677, 271
Florida.....	7, 730, 570	962, 671	11, 376, 017	13, 537, 658	203, 242	14, 884, 632
Georgia.....	4, 578, 293	561, 468	16, 845, 979	12, 518, 795	143, 607	16, 038, 692
Hawaii.....	722, 185	774, 195	1, 793, 949	1, 564, 926	71, 125	6, 342, 146
Idaho.....	860, 553		2, 565, 223	4, 000, 575	7, 471	2, 020, 687
Illinois.....	72, 527, 402	25, 879, 537	139, 844, 070	148, 080, 443	2, 490, 349	208, 956, 991
Indiana.....	9, 084, 972	1, 366, 359	24, 259, 989	18, 504, 481	502, 658	36, 951, 648
Iowa.....	8, 506, 521	746, 300	27, 988, 942	43, 667, 049	214, 531	25, 825, 377
Kansas.....	5, 536, 504	238, 015	16, 177, 969	9, 485, 764	193, 889	12, 029, 913
Kentucky.....	6, 761, 260	780, 658	10, 859, 477	9, 436, 228	343, 770	21, 387, 652
Louisiana.....	6, 589, 460	1, 318, 434	13, 080, 925	14, 052, 077	277, 523	18, 006, 980
Maine.....	4, 132, 454	1, 604, 249	4, 153, 920	13, 950, 930	112, 483	16, 482, 323
Maryland.....	12, 751, 196	2, 638, 311	14, 838, 558	37, 763, 677	612, 184	45, 755, 562
Massachusetts.....	39, 792, 201	10, 167, 935	47, 491, 939	89, 152, 059	1, 981, 927	213, 178, 327
Michigan.....	30, 440, 115	14, 363, 755	53, 202, 286	69, 387, 495	835, 376	112, 287, 332
Minnesota.....	6, 971, 208	1, 432, 730	20, 125, 837	41, 988, 141	406, 066	40, 816, 462
Mississippi.....	1, 643, 883	164, 334	6, 991, 637	6, 304, 265	71, 175	5, 568, 196
Missouri.....	11, 038, 948	2, 323, 887	33, 291, 070	35, 354, 478	902, 511	67, 395, 127
Montana.....	874, 183	325	4, 244, 366	6, 353, 240	47, 809	4, 281, 435
Nebraska.....	3, 467, 992	125, 468	12, 046, 330	14, 426, 229	111, 507	10, 662, 122
Nevada.....	464, 179		1, 175, 914	1, 290, 997	19, 274	884, 816
New Hampshire.....	2, 489, 771	210, 069	3, 061, 243	5, 644, 491	109, 616	14, 583, 783
New Jersey.....	39, 060, 988	18, 733, 433	46, 908, 530	83, 397, 816	1, 362, 732	117, 256, 024
New Mexico.....	451, 853	13, 167	1, 836, 850	2, 219, 695	27, 807	1, 773, 974
New York.....	166, 410, 858	81, 861, 801	178, 080, 762	410, 477, 519	10, 511, 294	652, 727, 216
North Carolina.....	5, 004, 159	1, 048, 065	12, 993, 627	6, 401, 810	184, 646	22, 458, 304
North Dakota.....	509, 436	3, 968	1, 860, 659	4, 993, 015	24, 146	1, 779, 183
Ohio.....	28, 659, 892	10, 616, 225	65, 591, 493	42, 782, 504	1, 610, 995	170, 617, 297
Oklahoma.....	10, 288, 684	6, 887, 406	23, 556, 859	18, 448, 669	214, 070	12, 175, 967
Oregon.....	2, 442, 200	188, 740	9, 276, 486	13, 057, 512	238, 420	13, 372, 802
Pennsylvania.....	73, 186, 736	25, 802, 265	85, 411, 555	172, 010, 037	4, 266, 472	281, 932, 601
Rhode Island.....	4, 556, 100	966, 728	6, 833, 388	16, 827, 862	268, 706	34, 978, 762
South Carolina.....	1, 618, 905		4, 376, 514	6, 843, 740	73, 129	6, 412, 977
South Dakota.....	866, 485	20, 760	3, 657, 078	6, 013, 066	36, 022	2, 282, 809
Tennessee.....	4, 243, 462	1, 396, 225	12, 759, 188	8, 793, 394	134, 685	17, 179, 566
Texas.....	19, 739, 632	7, 528, 494	65, 528, 695	46, 381, 086	552, 796	36, 061, 501
Utah.....	467, 719	310, 581	2, 527, 105	3, 864, 859	64, 898	5, 062, 323
Vermont.....	1, 806, 339	382, 355	1, 683, 687	4, 994, 054	47, 788	7, 938, 979
Virginia.....	7, 327, 181	426, 101	12, 863, 244	13, 693, 678	301, 308	23, 728, 645
Washington.....	5, 264, 385	220, 617	14, 744, 747	21, 141, 930	358, 270	19, 788, 045
West Virginia.....	8, 933, 917	1, 302, 610	13, 073, 943	8, 178, 923	490, 157	26, 048, 808
Wisconsin.....	11, 371, 912	2, 739, 761	13, 715, 509	39, 450, 118	344, 989	40, 871, 956
Wyoming.....	1, 314, 832	4, 114	2, 462, 744	2, 506, 500	39, 826	1, 874, 954
Total.....	742, 103, 997	249, 247, 583	1, 224, 928, 998	1, 738, 600, 915	33, 988, 634	2, 664, 219, 081

¹ Other than capital net gain from sale of assets held for more than two years.² Alaska included in Washington.

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

States and Territories	Fiduciary	Total income	General deductions	Contributions	Net income
Alabama.....	\$409,944	\$142,982,589	\$13,252,165	\$2,821,951	\$126,908,473
Alaska ¹					
Arizona.....	69,896	55,558,433	6,728,676	370,019	48,459,738
Arkansas.....	427,540	113,948,275	16,133,150	2,189,447	95,625,678
California.....	8,422,279	1,580,612,816	207,437,807	15,650,488	1,357,524,521
Colorado.....	1,011,621	216,507,950	29,046,652	2,888,891	184,572,407
Connecticut.....	5,794,342	460,320,376	50,727,418	7,872,815	401,720,143
Delaware.....	504,758	68,404,216	13,400,919	1,022,329	53,981,068
District of Columbia.....	4,047,209	263,488,004	28,250,618	3,908,647	231,328,739
Florida.....	1,424,801	160,191,060	25,718,651	2,425,389	132,047,020
Georgia.....	1,155,465	233,053,605	28,725,762	4,895,312	199,432,531
Hawaii.....	645,535	41,346,097	3,707,888	515,513	37,122,696
Idaho.....	222,699	58,538,036	6,874,425	496,818	51,166,793
Illinois.....	15,282,882	2,269,784,625	308,753,288	33,373,886	1,927,637,451
Indiana.....	732,291	480,925,227	46,997,683	7,591,826	426,365,818
Iowa.....	905,243	420,107,557	54,040,797	6,503,938	359,562,822
Kansas.....	843,076	252,889,468	37,757,284	4,070,200	211,061,984
Kentucky.....	1,021,173	231,105,889	26,707,310	4,349,687	200,048,892
Louisiana.....	640,832	236,276,447	29,684,934	2,926,907	203,664,606
Maine.....	1,259,568	145,449,695	13,619,235	1,973,019	129,857,441
Maryland.....	7,818,485	438,946,534	45,146,645	6,969,654	386,830,235
Massachusetts.....	25,416,517	1,439,602,738	178,455,647	23,253,614	1,237,893,477
Michigan.....	3,809,745	936,000,386	124,961,469	14,626,971	796,411,946
Minnesota.....	2,332,918	404,510,993	48,089,378	7,680,990	348,740,625
Mississippi.....	227,038	96,258,044	17,171,381	2,104,920	76,981,743
Missouri.....	4,489,916	609,600,987	72,288,739	10,924,590	526,387,658
Montana.....	217,107	98,288,836	13,631,423	3,753,562	83,903,851
Nebraska.....	341,498	211,337,008	30,121,994	3,245,821	177,969,193
Nevada.....	37,457	26,389,748	3,886,218	106,070	22,397,460
New Hampshire.....	1,120,002	94,469,765	7,591,858	1,300,849	85,577,058
New Jersey.....	13,559,198	1,191,681,553	139,896,218	19,522,960	1,032,262,375
New Mexico.....	95,471	33,812,649	4,490,540	339,295	28,982,814
New York.....	59,937,504	4,849,538,913	638,366,502	100,583,422	4,110,588,989
North Carolina.....	608,527	208,788,192	30,313,956	6,544,977	171,929,259
North Dakota.....	32,114	51,556,065	7,132,069	656,907	43,767,089
Ohio.....	8,575,994	1,298,914,444	135,014,898	24,964,832	1,138,934,714
Oklahoma.....	517,133	267,574,823	46,609,547	3,409,672	217,555,604
Oregon.....	619,776	181,568,648	18,545,313	1,797,103	161,226,232
Pennsylvania.....	40,357,900	2,299,098,477	245,713,525	47,724,932	2,005,570,020
Rhode Island.....	3,090,801	194,103,479	18,940,565	3,753,245	171,409,669
South Carolina.....	355,451	85,526,608	10,298,005	2,472,833	72,755,770
South Dakota.....	64,425	59,935,613	10,139,871	846,191	48,949,551
Tennessee.....	745,347	220,489,364	25,164,811	4,600,616	190,723,937
Texas.....	3,033,503	661,362,964	105,414,054	10,047,334	545,901,576
Utah.....	134,159	76,730,094	7,990,826	994,615	67,744,653
Vermont.....	510,657	59,773,712	6,989,013	1,131,332	51,653,367
Virginia.....	1,564,378	242,410,355	28,907,007	6,226,006	207,277,342
Washington.....	685,231	333,616,205	29,809,846	3,283,017	300,523,342
West Virginia.....	776,455	230,921,090	30,292,497	3,851,234	196,777,359
Wisconsin.....	1,916,468	480,432,147	73,524,951	5,257,138	401,670,058
Wyoming.....	105,535	57,267,455	8,044,327	390,385	48,826,743
Total.....	257,927,864	24,871,908,354	3,110,477,655	425,218,169	21,336,212,530

¹Alaska 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, 1922]

Income class	Number of returns	Wages and salaries	Business	Partnerships
Under \$1,000 ¹	386,780	\$278,416,979	\$137,637,221	\$25,628,074
Under \$1,000	15,296	2,432,138	1,820,127	493,552
\$1,000 to \$2,000	881,670	1,080,507,605	226,609,136	33,413,162
\$1,000 to \$2,000	1,590,111	2,124,061,596	77,195,206	50,611,980
\$2,000 to \$3,000	1,567,657	3,116,809,030	427,173,000	105,103,518
\$2,000 to \$3,000	562,241	1,108,748,107	139,734,605	46,967,772
\$3,000 to \$4,000	230,461	522,267,715	134,236,803	29,380,123
\$3,000 to \$4,000	554,806	1,379,645,339	321,496,690	98,734,675
\$4,000 to \$5,000	32,259	63,664,252	19,135,531	5,947,233
\$4,000 to \$5,000	373,589	1,083,686,168	342,232,919	112,664,202
\$5,000 to \$6,000	8,005	12,105,724	2,691,295	1,547,988
\$5,000 to \$6,000	146,184	471,085,889	165,413,748	67,452,763
\$6,000 to \$7,000	94,079	329,485,933	124,417,502	57,774,263
\$7,000 to \$8,000	63,894	240,345,445	86,464,773	46,975,423
\$8,000 to \$9,000	44,746	180,291,928	66,265,538	39,965,693
\$9,000 to \$10,000	34,555	141,842,978	48,070,898	33,460,889
\$10,000 to \$11,000	25,931	124,666,800	41,114,126	30,358,985
\$11,000 to \$12,000	21,354	109,019,384	36,445,120	27,428,228
\$12,000 to \$13,000	16,730	90,857,103	29,978,204	22,986,464
\$13,000 to \$14,000	14,337	81,933,267	26,627,656	21,714,332
\$14,000 to \$15,000	11,926	72,715,659	22,311,619	20,296,762
\$15,000 to \$20,000	39,605	262,027,799	87,020,143	83,920,137
\$20,000 to \$25,000	21,446	170,517,581	55,703,775	59,362,588
\$25,000 to \$30,000	13,225	120,217,533	38,516,710	47,476,445
\$30,000 to \$40,000	14,283	153,009,381	49,531,464	67,626,810
\$40,000 to \$50,000	7,970	96,455,302	35,282,846	48,499,128
\$50,000 to \$60,000	4,700	62,899,502	20,430,125	37,228,998
\$60,000 to \$70,000	3,030	44,002,602	12,919,754	29,020,957
\$70,000 to \$80,000	1,944	31,626,422	10,262,428	22,324,072
\$80,000 to \$90,000	1,491	26,125,740	9,878,097	16,957,511
\$90,000 to \$100,000	925	17,778,784	6,686,730	14,110,914
\$100,000 to \$150,000	2,171	45,572,191	14,724,503	43,671,026
\$150,000 to \$200,000	763	16,166,798	6,975,633	22,356,337
\$200,000 to \$250,000	350	9,273,632	2,796,377	12,311,107
\$250,000 to \$300,000	210	5,857,905	1,923,795	9,635,895
\$300,000 to \$400,000	205	6,427,681	2,844,661	9,971,653
\$400,000 to \$500,000	104	2,293,290	1,231,673	7,812,215
\$500,000 to \$750,000	122	3,585,792	1,564,019	7,228,983
\$750,000 to \$1,000,000	39	864,542	966,634	1,509,120
\$1,000,000 to \$1,500,000	37	2,298,724	2,398,846	7,197,370
\$1,500,000 to \$2,000,000	11	1,957,654	81,361	
\$2,000,000 to \$3,000,000	10	333,321		
\$3,000,000 to \$4,000,000	5	104,211		
\$4,000,000 to \$5,000,000				
\$5,000,000 and over	4	276,956		
Total	6,787,481	13,693,992,791	2,839,771,144	1,427,127,347

¹ Nontaxable. Specific exemptions exceed net income.

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

Income class	Profits from sales of real estate, stocks, bonds, etc. ¹	Capital net gain from sales of assets held for more than two years	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends
Under \$1,000 ²	\$31,080,292		\$81,466,505	\$84,885,900	\$1,534,962	\$101,384,585
Under \$1,000.....	565,997		2,339,636	3,969,123	51,319	1,568,270
\$1,000 to \$2,000 ²	18,820,158		91,052,646	85,698,287	143,819	45,841,741
\$1,000 to \$2,000.....	10,340,765		61,394,315	98,200,375	71,320	13,935,533
\$2,000 to \$3,000 ²	35,233,413		157,538,064	160,486,539	148,423	75,154,098
\$2,000 to \$3,000.....	27,975,762		86,955,417	111,561,627	123,340	25,515,562
\$3,000 to \$4,000 ²	16,655,825		38,393,322	50,586,500	242,315	69,266,677
\$3,000 to \$4,000.....	45,080,556		105,747,216	147,592,001	184,089	45,057,118
\$4,000 to \$5,000 ²	4,743,539		9,842,681	18,359,006	185,381	54,922,817
\$4,000 to \$5,000.....	60,813,749		108,000,706	128,236,327	241,562	58,073,731
\$5,000 to \$6,000 ²	1,435,936		1,976,815	5,851,150	279,768	34,475,093
\$5,000 to \$6,000.....	38,959,738		57,843,567	71,666,766	1,005,444	55,544,578
\$6,000 to \$7,000.....	34,101,586		44,615,703	60,573,717	1,556,049	76,049,091
\$7,000 to \$8,000.....	28,334,020		36,025,124	50,022,424	1,392,878	65,757,398
\$8,000 to \$9,000.....	24,316,319		27,857,345	40,172,397	1,292,225	62,711,317
\$9,000 to \$10,000.....	22,780,156		24,601,287	36,437,144	1,204,508	61,779,158
\$10,000 to \$11,000.....	18,454,588		19,675,264	29,961,001	925,616	54,426,850
\$11,000 to \$12,000.....	17,000,742		17,504,248	26,989,426	882,172	49,994,931
\$12,000 to \$13,000.....	15,081,902		14,506,028	23,356,174	742,022	46,583,692
\$13,000 to \$14,000.....	14,690,440		13,165,388	21,950,751	665,520	45,099,297
\$14,000 to \$15,000.....	12,713,374		11,768,220	19,449,734	705,856	41,001,864
\$15,000 to \$20,000.....	52,222,359		45,067,444	81,339,897	2,941,828	181,688,179
\$20,000 to \$25,000.....	38,525,087		29,466,180	57,833,549	2,232,358	143,956,658
\$25,000 to \$30,000.....	28,862,637		20,685,554	46,676,826	1,679,818	119,455,061
\$30,000 to \$40,000.....	39,980,428	\$6,705,157	26,837,099	60,306,015	2,581,960	181,441,931
\$40,000 to \$50,000.....	22,196,279	9,819,275	18,783,112	42,636,689	1,942,105	139,047,061
\$50,000 to \$60,000.....	14,297,877	13,052,501	12,771,160	30,335,524	1,424,018	104,778,064
\$60,000 to \$70,000.....	10,581,162	11,521,216	8,941,771	22,644,044	763,502	84,457,806
\$70,000 to \$80,000.....	7,302,594	9,111,743	6,500,666	16,940,661	730,416	67,264,254
\$80,000 to \$90,000.....	5,373,208	8,507,307	4,843,097	13,490,061	675,647	53,483,931
\$90,000 to \$100,000.....	4,815,397	9,179,478	3,454,832	10,753,754	655,528	42,061,824
\$100,000 to \$150,000.....	12,271,363	25,465,138	12,999,315	29,313,319	1,252,413	126,176,151
\$150,000 to \$200,000.....	7,942,492	16,572,881	4,833,916	14,876,548	633,882	68,546,172
\$200,000 to \$250,000.....	3,145,326	14,152,781	4,283,799	7,558,722	362,537	37,027,022
\$250,000 to \$300,000.....	3,371,828	11,551,693	1,275,474	5,625,457	272,558	28,422,775
\$300,000 to \$400,000.....	3,070,040	14,586,433	1,702,138	6,002,846	410,095	39,515,220
\$400,000 to \$500,000.....	1,493,861	10,266,090	1,438,904	3,332,903	377,649	24,793,634
\$500,000 to \$750,000.....	2,412,275	21,160,828	2,484,682	7,436,381	328,679	42,460,082
\$750,000 to \$1,000,000.....	831,717	12,802,092	548,253	3,132,515	59,673	16,565,675
\$1,000,000 to \$1,500,000.....	948,452	15,980,776	116,461	2,512,460	657,488	16,382,448
\$1,500,000 to \$2,000,000.....	308,999	5,707,171	2,704,385	782,297	673	10,780,851
\$2,000,000 to \$3,000,000.....	2,965,084	13,696,642	2,092,823	902,060	2,076	9,298,793
\$3,000,000 to \$4,000,000.....	449	5,845,672	52,918	1,242,737	99,147	12,574,849
\$4,000,000 to \$5,000,000.....						
\$5,000,000 and over.....	610	13,562,709	136,518	1,829,311	135,996	29,948,839
Total.....	742,103,997	249,247,583	1,224,928,998	1,738,600,915	33,988,634	2,664,219,081

¹ Other than capital net gain from sale of assets held for more than two years.² Nontaxable. Specific exemptions exceed net income.

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

Income class	Fiduciary	Total income	General deductions	Contributions	Net income
Under \$1,000 ¹	\$7,322,950	\$749,357,468	\$498,292,973	\$11,783,419	\$239,281,076
Under \$1,000.....	458,059	13,698,221	5,098,203	316,711	8,283,307
\$1,000 to \$2,000 ¹	4,352,865	1,586,739,422	215,892,780	17,947,078	1,352,899,564
\$1,000 to \$2,000.....	6,421,615	2,442,322,705	121,401,397	43,249,950	2,277,671,358
\$2,000 to \$3,000 ¹	5,732,414	4,083,378,499	295,824,827	37,750,841	3,749,822,831
\$2,000 to \$3,000.....	11,126,187	1,558,708,379	131,809,194	23,224,548	1,403,674,637
\$3,000 to \$4,000 ¹	2,366,929	863,396,209	85,839,698	11,133,734	766,422,777
\$3,000 to \$4,000.....	8,532,461	2,152,070,445	192,492,149	34,429,647	1,925,148,649
\$4,000 to \$5,000 ¹	2,202,016	179,002,456	35,437,277	2,601,295	140,963,884
\$4,000 to \$5,000.....	12,223,475	1,904,341,839	205,381,851	30,937,489	1,668,022,499
\$5,000 to \$6,000 ¹	875,724	61,249,493	16,703,359	1,229,175	43,307,959
\$5,000 to \$6,000.....	9,372,186	938,434,679	122,666,461	16,232,454	799,535,764
\$6,000 to \$7,000.....	9,209,119	737,782,963	107,648,291	22,486,092	607,648,580
\$7,000 to \$8,000.....	7,318,476	562,635,961	67,596,832	10,157,616	484,881,513
\$8,000 to \$9,000.....	6,571,942	449,474,704	62,295,010	8,299,592	378,880,102
\$9,000 to \$10,000.....	6,516,344	377,593,362	42,813,598	7,129,180	327,650,784
\$10,000 to \$11,000.....	5,887,565	324,870,795	47,138,857	6,032,329	271,699,609
\$11,000 to \$12,000.....	5,478,168	250,748,319	40,230,044	5,341,570	245,176,705
\$12,000 to \$13,000.....	4,926,191	249,017,780	35,707,053	4,648,983	208,661,744
\$13,000 to \$14,000.....	4,791,926	230,638,583	32,984,708	4,362,323	193,291,552
\$14,000 to \$15,000.....	3,851,931	204,815,019	28,201,036	3,822,981	172,791,002
\$15,000 to \$20,000.....	19,045,839	815,873,595	114,129,408	15,715,494	686,028,633
\$20,000 to \$25,000.....	13,559,250	571,157,026	81,423,921	11,510,570	478,222,535
\$25,000 to \$30,000.....	10,706,117	481,276,111	61,301,163	8,677,578	361,297,370
\$30,000 to \$40,000.....	15,365,845	603,386,090	98,547,068	13,096,002	491,742,990
\$40,000 to \$50,000.....	11,823,791	426,485,588	61,603,616	9,648,400	355,233,572
\$50,000 to \$60,000.....	8,964,455	306,182,224	42,405,284	7,214,941	256,561,999
\$60,000 to \$70,000.....	6,850,155	231,702,369	28,723,160	5,807,818	197,171,391
\$70,000 to \$80,000.....	4,419,831	176,483,087	26,417,470	4,874,259	145,191,358
\$80,000 to \$90,000.....	4,666,588	144,000,497	21,479,701	3,825,958	118,694,838
\$90,000 to \$100,000.....	3,195,160	112,692,401	21,857,154	3,230,979	87,604,268
\$100,000 to \$150,000.....	10,504,823	321,950,242	50,394,770	11,351,919	260,203,553
\$150,000 to \$200,000.....	5,684,105	164,588,764	27,275,205	5,609,186	131,704,373
\$200,000 to \$250,000.....	4,131,419	95,042,722	14,395,870	2,864,668	77,782,184
\$250,000 to \$300,000.....	2,486,793	70,424,263	10,141,231	2,955,208	57,327,824
\$300,000 to \$400,000.....	1,768,255	86,289,022	13,396,427	2,801,501	70,101,094
\$400,000 to \$500,000.....	2,279,102	55,319,330	6,719,605	2,028,744	46,570,981
\$500,000 to \$750,000.....	3,322,936	91,993,567	13,095,806	4,429,667	74,468,094
\$750,000 to \$1,000,000.....	1,437,493	38,687,714	4,169,189	1,315,941	33,202,584
\$1,000,000 to \$1,500,000.....	1,771,444	50,264,469	5,339,244	1,904,011	43,021,214
\$1,500,000 to \$2,000,000.....	.....	22,323,334	2,712,112	1,051,409	18,559,813
\$2,000,000 to \$3,000,000.....	340,134	29,630,933	4,356,982	248,366	25,025,585
\$3,000,000 to \$4,000,000.....	65,783	19,985,766	1,083,930	1,333,793	17,568,043
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	45,800,939	8,053,851	624,750	37,212,338
Total.....	257,927,864	24,871,908,354	3,110,477,655	425,218,169	21,336,212,530

¹ Nontaxable. Specific exemptions exceed net income.

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

(Income returned for the calendar year ended Dec. 31, 1922)

States and Territories	Total number of corporations	Corporations reporting net income										Corporations reporting no net income									
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Prior year loss deduction from net income for net taxable income	Income tax	War profits and excess profits tax ¹	Total tax	Percent of total tax	Dividends		Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit	Dividends		
												Cash	Stock						Cash	Stock	
Alabama	3,335	2,096	62.84	\$373,679,886	\$344,495,092	\$29,184,794	\$3,835,404	\$2,800,001	\$32,739	\$2,832,760	0.36	\$9,407,002	\$3,826,672	1,239	37.16	\$89,563,115	\$97,328,516	\$7,765,401	\$635,774	\$104,038	
Alaska	107	54	50.47	5,332,181	5,098,074	234,107	63,425	13,010	26,116	39,126	.01	108,666	90,000	53	49.53	2,100,378	2,292,664	191,686	12,000	122,296	
Arizona	1,575	486	30.86	61,509,719	57,621,250	3,888,469	382,485	378,415	15,996	394,411	.05	2,759,983	372,004	1,089	69.14	42,000,843	49,825,325	7,824,482	162,077	1,960,429	
Arkansas	2,447	1,527	62.40	227,573,314	209,133,626	18,439,688	1,456,416	1,922,457	26,598	1,949,055	.25	9,275,879	1,943,301	920	37.60	68,082,645	76,785,550	8,702,914	402,178	716,558	
California	16,651	8,742	52.50	3,603,499,021	3,300,450,911	303,048,110	9,488,884	35,308,443	156,827	35,465,270	1.52	141,989,426	188,543,030	7,909	47.50	737,636,588	826,392,359	88,753,771	17,939,410	1,960,429	
Colorado	6,855	2,720	39.68	664,017,735	608,182,655	55,835,080	8,640,382	5,508,928	38,019	5,546,947	.71	23,715,913	10,878,615	4,135	60.32	178,570,909	208,318,730	29,747,821	3,659,219	1,082,510	
Connecticut	5,227	2,947	56.38	1,097,494,718	1,002,197,149	95,297,569	7,972,801	10,459,455	73,389	10,532,844	1.35	43,707,672	46,492,741	2,280	43.62	327,687,837	351,832,176	24,144,339	3,434,109	3,179,386	
Delaware	1,002	481	48.00	253,028,589	230,311,918	22,716,671	4,095,221	2,259,778	19,105	2,278,883	.29	9,982,900	10,734,906	521	52.00	52,805,040	64,374,215	11,569,175	15,227,112	22,705,427	
District of Columbia	1,466	822	56.07	299,641,639	269,251,366	30,390,273	4,337,981	3,179,446	17,451	3,196,897	.41	12,619,670	7,219,364	644	43.93	49,199,153	55,410,765	6,211,642	1,784,719	120,040	
Florida	3,885	2,049	52.74	307,326,183	282,812,398	24,513,785	1,278,785	2,598,880	19,656	2,618,536	.34	8,819,857	15,222,468	1,836	47.26	80,033,094	92,950,100	12,917,006	642,347	408,163	
Georgia	4,745	2,715	57.22	622,586,434	565,811,798	56,774,636	4,732,357	5,964,386	239,080	6,204,066	.79	21,056,274	10,060,841	2,630	42.78	173,471,321	191,081,312	17,609,991	880,959	39,253	
Hawaii	604	351	58.11	115,624,696	109,465,628	15,159,068	795,778	1,750,200	782	1,750,982	.23	10,465,334	18,391,502	253	41.89	36,579,669	44,006,899	4,427,230	799,119	35,000	
Idaho	1,872	734	39.21	82,167,739	75,820,212	6,347,527	1,352,102	459,564	3,187	462,751	.06	4,075,669	308,406	1,138	60.79	38,992,230	44,124,461	5,436,222	147,621	320,518	
Illinois	24,184	14,360	59.38	8,506,567,924	7,835,809,920	670,758,004	54,558,066	75,149,656	734,830	75,884,486	9.68	255,918,457	151,178,159	9,824	40.62	2,741,643,824	2,915,504,404	173,860,580	18,339,638	8,672,162	
Indiana	10,041	6,241	62.16	1,394,319,195	1,272,155,257	122,163,938	6,477,098	13,462,301	316,123	13,778,424	1.75	43,340,537	13,041,532	3,800	37.84	345,739,206	385,789,649	40,050,443	2,895,841	2,242,853	
Iowa	8,839	5,343	60.45	882,251,143	835,184,999	39,066,144	4,461,752	4,731,282	37,268	4,768,550	.61	23,246,722	12,537,897	3,496	39.55	214,474,942	236,164,132	21,689,190	2,183,707	1,218,714	
Kansas	4,956	3,115	62.85	966,054,682	844,907,875	121,146,807	2,155,546	14,415,182	30,815	14,445,997	1.84	20,725,139	11,165,184	1,841	37.15	106,561,617	121,029,947	14,468,330	2,739,194	299,445	
Kentucky	5,119	3,313	64.76	741,590,714	671,331,989	69,658,734	1,007,394	7,356,191	19,946	7,376,137	.94	26,915,371	21,209,425	1,804	35.24	156,855,875	171,941,533	18,085,658	1,928,536	10,059,315	
Louisiana	4,987	2,580	51.75	664,010,505	612,361,252	51,649,253	5,168,351	5,383,688	99,904	5,483,592	.70	23,253,563	10,967,496	2,467	18.27	278,796,964	323,540,521	44,743,533	3,278,368	303,361	
Maine	3,219	1,855	57.62	433,031,561	392,861,367	40,170,194	2,796,397	1,540,315	215,047	1,781,360	.61	11,782,855	4,869,907	1,364	42.38	153,074,220	164,229,727	11,175,507	1,123,633	185,065	
Maryland	4,599	2,520	54.79	821,053,430	755,286,550	65,766,880	4,514,227	7,288,677	66,693	7,355,370	.94	31,022,747	15,763,945	2,079	45.21	193,207,911	216,338,749	23,130,838	951,281	628,180	
Massachusetts	15,867	8,922	56.23	5,328,314,675	4,913,083,948	445,230,727	27,217,973	10,932,758	795,997	11,728,751	6.39	178,311,463	128,143,415	6,945	43.77	1,043,309,705	1,196,997,216	153,686,505	10,564,834	3,020,059	
Michigan	11,853	6,571	55.44	3,091,035,274	2,643,809,754	447,225,520	42,997,979	18,887,019	1,183,727	50,070,746	6.39	130,381,616	156,842,816	5,282	44.56	533,851,774	610,177,931	76,326,217	4,684,420	5,089,167	
Minnesota	10,269	5,547	54.02	1,766,095,708	1,669,218,873	96,881,835	9,386,216	10,932,758	164,633	11,097,391	1.42	46,836,367	31,464,983	4,722	45.98	637,419,520	676,097,976	38,678,456	3,547,415	1,053,364	
Mississippi	1,678	1,170	69.75	176,232,398	163,209,043	13,023,355	2,403,682	1,129,012	7,711	1,136,723	.14	5,949,773	3,161,542	508	36.27	37,137,779	40,828,395	3,690,726	1,069,761	270,413	
Missouri	14,190	8,443	59.51	3,091,617,123	2,887,657,774	203,959,349	11,630,064	22,655,965	471,342	23,127,247	2.95	72,642,761	67,002,061	5,745	40.19	532,342,992	591,894,933	56,551,941	10,987,281	3,368,673	
Montana	3,922	1,435	36.59	124,650,846	115,584,431	9,066,415	459,132	881,860	8,818	890,678	.41	6,274,555	3,111,584	2,487	63.41	63,515,579	72,627,068	9,111,489	406,027	270,413	
Nebraska	5,102	2,933	57.49	521,530,034	495,363,893	26,166,141	1,954,579	2,642,048	3,867	2,645,915	.34	14,717,861	7,118,271	2,169	42.51	175,953,496	188,022,357	12,068,861	1,494,726	644,900	
Nevada	1,268	329	25.95	25,260,095	23,536,691	1,723,404	132,634	150,011	17,011	150,011	.02	701,219	144,289	639	74.65	15,118,684	16,785,202	1,666,518	232,208	25	
New Hampshire	1,074	689	64.15	143,143,906	132,360,775	10,783,131	847,102	1,121,984	17,011	1,138,995	.14	5,275,169	2,590,150	385	35.85	41,536,443	50,910,592	6,404,849	408,221	246,725	
New Jersey	11,762	6,892	58.60	3,058,162,310	2,822,900,837	235,261,473	11,002,947	26,890,400	260,290	27,150,690	3.46	80,406,816	123,861,491	4,870	44.40	482,534,881	532,178,506	49,644,619	9,638,104	3,922,584	
New Mexico	941	450	47.82	56,515,456	53,109,920	3,405,536	244,712	328,121	1,611	329,732	.04	1,684,319	59,983	491	52.18	17,333,082	20,722,838	3,388,856	201,787	64,582	
New York	64,862	35,504	54.74	18,557,282,809	16,805,091,941	1,752,190,868	111,108,729	199,688,709	918,447	200,607,150	25.59	975,724,540	1,229,572,418	29,358	45.26	4,944,736,563	5,456,727,060	511,970,527	52,809,066	23,931,891	
North Carolina	5,714	3,486	61.01	940,895,173	841,725,336	99,169,837	4,250,753	11,410,349	55,608	11,465,957	1.46	37,960,676	21,104,881	2,228	38.99	121,241,530	131,027,568	9,786,038	614,088	232,623	
North Dakota	2,848	1,529	53.68	119,244,638	114,496,417	4,748,221	346,698	329,460	8,903	338,363	.04	1,434,356	220,151	1,319	46.32	40,539,927	45,112,919	4,572,992	201,787	64,582	
Ohio	21,390	12,495	58.42	4,978,119,205	4,358,944,449	619,174,756	51,972,860	43,969,875	731,735	44,701,610	5.70	219,003,044	208,825,032	8,805	41.58	1,195,960,864	1,640,652,166	144,691,602	16,984,222	10,360,327	
Oklahoma	5,750	2,701	46.97	520,170,257	480,713,713	39,456,544	4,842,997	3,913,240	10,913	3,924,253	.50	21,596,374	12,289,888</								

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

[Income returned for the calendar year ended Dec. 31, 1922]

Serial No.	Industries	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
			Number	Net income	Prior year less deduction from net income for net taxable income	Income and profits tax	Number	Deficit
	AGRICULTURE AND RELATED INDUSTRIES							
	I. Farming:							
1	Cotton farming.....	13	4	\$39,880	\$460	\$3,834	9	\$222,479
2	Grain farming.....	31	12	235,482	41,048	22,232	19	172,188
3	Fruit farming.....	890	342	4,506,566	208,653	488,259	548	5,281,074
4	Stock farming.....	737	269	1,902,871	840,082	106,984	468	6,857,895
5	All other farming.....	6,076	2,793	38,901,261	2,039,855	4,148,447	3,283	32,864,778
	Total farming.....	7,747	3,420	45,583,960	3,180,098	4,769,756	4,327	45,398,414
	II. Related industries:							
6	Logging.....	249	192	12,041,111	1,444,114	1,308,330	157	2,669,554
7	Fishing.....	193	104	1,922,703	418,848	171,599	89	3,877,916
8	Ice harvesting.....	150	104	892,274	444	98,665	46	234,469
9	All other related industries.....	617	170	2,406,945	71,071	268,483	447	3,596,532
	Total related industries.....	1,309	570	17,263,033	1,934,477	1,847,014	739	10,378,471
10	Agriculture, n. p. d., ¹ or combinations of I and II.....	36	10	53,628	5,241	5,241	26	314,272
	Grand total, agriculture and related industries.....	9,092	4,000	62,890,621	5,064,575	6,622,011	5,092	56,091,157
	MINING AND QUARRYING							
	I. Mining:							
11	Coal mining.....	4,110	2,464	147,074,098	20,171,390	15,632,647	1,646	36,465,137
	Metal mining—							
12	Iron.....	94	40	2,539,737	1,533,574	120,864	54	2,111,168
13	Copper.....	110	11	418,881	230,231	22,778	99	33,132,906
14	Lead and zinc.....	117	45	11,931,470	2,149,807	1,223,842	72	1,819,947
15	Gold, silver, and precious metals.....	367	76	6,174,181	111,630	751,474	291	13,634,239
16	All other mining.....	542	138	14,718,366	432,473	1,770,880	404	13,311,730

¹Main 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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
	MINING AND QUARRYING—continued							
	I. Mining—Continued.							
	Nonmetal mining—							
17	Oil.....	2,354	774	\$35,463,880	\$794,014	\$4,285,102	1,580	\$88,798,309
18	Gas.....	198	127	4,469,585	39,082	536,230	71	1,050,718
19	Salt, mines and other sources.....	50	34	6,993,968	32,097	866,794	16	214,563
20	All other nonmetal mining.....	1,802	563	21,019,166	3,016,667	2,182,649	1,239	36,955,783
21	All other mining concerns, n. p. d., ¹ combinations and tributary industries.....	5,733	1,049	12,496,322	881,808	1,345,856	4,684	45,802,657
	Total mining.....	15,477	5,321	263,340,654	29,392,773	28,739,116	10,156	273,297,157
	II. Quarrying:							
22	Stone.....	496	269	12,258,994	433,015	1,436,076	227	2,805,723
23	Clay, sand, gravel.....	793	431	9,334,956	378,886	1,052,735	362	2,300,224
24	Precious and semiprecious.....	7	7				7	19,086
25	All other quarrying, n. p. d. ¹	254	82	1,217,746	12,506	140,035	172	1,292,586
	Total quarrying.....	1,550	782	22,811,696	824,407	2,628,846	768	6,417,619
26	Mining and quarrying combinations, but main business not given.....	66	27	285,038	12,979	31,631	39	741,325
	Grand total, mining and quarrying.....	17,093	6,139	286,437,388	30,230,159	31,399,593	10,963	280,456,101
	MANUFACTURING							
	I. Food products, beverages, and tobacco:							
27	Bread, bakery products and retail sale.....	1,239	747	38,795,472	345,039	4,711,749	492	3,876,235
28	Milling, flour, meal, feed.....	1,620	948	31,981,780	1,945,393	3,682,680	672	12,677,594
29	Cereal preparations, etc.....	179	97	12,109,911	191,768	1,475,462	82	1,332,082
30	Dairy products and condensed milk.....	2,511	1,807	34,794,565	515,453	4,058,953	704	4,713,678
31	Butter substitutes.....	18	7	54,102	4,177	5,326	11	696,293
32	Chocolates, confectionery, ice cream, etc.....	1,407	649	32,410,963	828,967	3,866,435	758	11,708,838
33	Coffee and spices.....	145	98	5,514,020	412,899	670,908	47	778,134
34	Fish canning and preserving.....	235	91	2,097,605	568,560	205,829	144	3,673,513
35	Fruit and vegetable canning and preserving, etc.....	952	554	19,737,447	2,009,862	2,140,171	398	11,548,693

36	Meat packing, etc.....	544	360	40,512,876	2,029,041	4,838,504	184	32,502,278
37	Poultry and poultry products.....	8	4	168,765		20,854	4	23,607
38	Sugar making and refining, cane and beet.....	229	116	39,428,883	20,211,064	2,367,924	113	13,740,836
39	Ice manufacturing, etc.....	1,416	1,039	22,272,731	206,127	2,620,991	377	3,096,738
40	Soft drinks, etc.....	1,313	701	14,784,115	531,150	1,674,893	612	6,339,553
41	Breweries and distilleries, etc.....	555	234	9,703,326	544,465	1,147,998	321	13,644,923
42	Tobacco.....	558	272	90,752,467	585,536	11,240,630	286	4,169,607
43	All other food products.....	1,158	635	52,552,352	3,283,432	5,937,402	523	25,783,793
	Total food products, liquors, and tobacco.....	14,087	8,359	447,671,380	34,212,503	50,666,679	5,728	150,306,300
	II. Textile and textile products:							
	Textile fabrics—							
44	Cotton goods, etc.....	782	592	105,450,624	7,229,509	12,280,524	190	12,488,245
45	Woolen and worsted goods, etc.....	419	313	60,111,498	2,808,525	7,322,258	106	3,952,605
46	Silk goods, etc.....	660	352	23,822,601	2,417,393	2,472,181	308	7,593,881
47	Felt goods and products, except hats.....	41	29	3,514,981	49,775	435,246	12	97,541
48	Linen and flax, etc.....	23	11	3,232,870	68,993	394,160	12	251,642
49	All other textile fabrics.....	1,561	959	126,262,928	5,241,695	15,177,876	602	12,332,737
50	Fur goods and fur products, n. p. d., ¹ etc.....	381	223	4,704,146	260,591	556,120	158	1,264,760
	Total textile fabrics.....	3,867	2,479	327,099,648	18,076,481	38,647,365	1,388	37,981,411
	Textile products, other than clothing—							
51	Carpets, rugs, mattings, etc.....	108	77	35,886,592	1,270,991	4,475,309	31	535,272
52	Cordage and twine.....	65	47	5,355,833	1,305,326	502,024	18	333,877
53	Artificial leather, oilcloth, linoleum, etc.....	28	18	3,835,573	245,323	451,200	20	357,196
54	All other textile products other than clothing.....	779	567	44,289,989	6,647,869	4,878,334	212	3,145,096
	Total textile products other than clothing.....	990	709	89,367,987	9,469,509	10,306,867	281	4,371,411
	Clothing—							
55	Custom-made clothing, etc.....	763	429	5,951,742	649,099	605,339	334	1,689,571
	Factory-made clothing—							
56	Men's clothing, suits, overcoats.....	633	421	14,755,927	1,175,172	1,759,389	212	5,739,787
57	Women's clothing, suits, coats, skirts.....	1,670	837	7,970,961	651,202	791,335	833	8,029,211
58	Hats and caps, etc.....	767	396	7,088,127	840,004	757,009	311	3,288,021
59	Corsets.....	118	67	2,655,836	147,796	305,819	51	782,072
60	Shirts, collars, cuffs.....	267	151	5,275,632	765,618	545,808	116	1,625,518
61	Hosiery and all knit goods.....	1,130	746	44,026,730	1,405,651	5,261,834	384	5,237,020
62	All other clothing.....	1,280	738	30,916,149	2,668,089	3,519,328	542	9,567,107
	Total clothing.....	6,568	3,785	118,659,184	8,797,634	13,545,361	2,783	35,958,307
	Total textiles and textile products.....	11,425	6,973	535,106,819	36,343,624	62,499,593	4,452	78,311,129

¹ 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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
	MANUFACTURING—continued							
63	III. Leather and leather products:							
64	Boots, shoes, cut stock, and findings.....	1,198	726	\$63,192,884	\$4,931,142	\$7,941,878	472	\$11,260,012
65	Gloves.....	43	23	424,887	94,952	45,513	20	103,456
66	Saddlery and harness.....	92	59	955,996	614,677	33,403	33	469,087
67	Trunks and valises.....	106	54	829,957	185,686	74,405	52	403,329
68	Tanning, graining, and finishing leather.....	176	106	9,222,002	1,407,891	964,730	70	5,128,083
	All other leather and leather products.....	669	362	14,014,991	3,295,186	1,354,368	307	7,447,115
	Total leather and leather products.....	2,284	1,330	88,640,717	10,629,534	10,414,297	954	24,811,082
69	IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone:							
70	Boots, shoes, and garments.....	17	9	662,796	15,357	80,139	8	99,440
71	Belting, hose, and tires.....	180	53	7,752,253	2,807,621	629,941	127	17,815,951
72	Celluloid, ivory, shell, and bone.....	75	45	543,147	113,277	45,901	30	328,201
	All other rubber goods.....	321	177	32,971,486	20,391,365	1,529,851	144	6,319,361
	Total rubber and rubber goods.....	593	284	41,929,682	23,327,620	2,285,832	309	24,562,953
73	V. Lumber and wood products:							
74	Saw and planing mill products, etc.....	3,455	2,339	138,218,116	17,522,572	14,985,839	1,116	28,674,699
75	Furniture, all classes.....	1,373	942	39,871,488	2,844,308	4,527,976	431	6,460,273
76	Carriage and wagon bodies and parts, etc.....	23	14	218,790	62,477	22,007	9	93,161
	All other lumber and wood products.....	2,060	1,250	29,687,533	3,827,312	3,163,605	810	13,053,841
	Total lumber and wood products.....	6,911	4,545	207,995,927	24,256,669	22,699,427	2,366	48,281,974
77	VI. Paper, pulp, and products:							
	All paper, pulp, paper products, etc.....	1,769	1,086	84,024,626	8,471,192	9,481,228	683	22,408,513
78	VII. Printing and publishing:							
79	General printing and publishing, etc.....	7,394	4,821	164,933,543	3,317,972	19,420,656	2,573	20,697,410
80	Paper manufacturing and printing, n. p. d. ¹	227	168	4,440,195	111,926	623,520	59	347,644
	Special processes and tributary industries, etc.....	1,089	782	15,341,927	993,185	1,700,697	307	1,975,432
	Total printing and publishing.....	8,710	5,771	184,715,665	4,423,083	21,744,873	2,939	23,020,486

81	VIII. Chemicals and allied substances:							
82	Chemicals proper, acids, and other compounds, etc.....	893	494	28,503,779	3,318,071	3,112,032	399	6,690,556
83	Paints and varnishes, etc.....	652	442	21,971,848	1,606,665	2,531,772	210	2,307,338
84	Oils, vegetable and animal, etc.....	420	247	12,305,082	2,549,091	1,246,395	173	5,528,193
85	Petroleum and mineral oil refining and products.....	509	280	242,979,038	9,533,758	29,185,713	229	24,438,919
86	Soaps.....	168	83	13,124,798	873,975	1,530,914	85	6,632,772
87	Fertilizers.....	214	122	3,191,917	949,399	285,386	92	2,506,204
	All other chemicals and allied substances.....	3,261	1,844	139,144,958	7,712,434	16,163,908	1,417	24,054,396
	Total chemicals and allied substances.....	6,117	3,512	461,221,420	26,543,393	54,056,120	2,605	66,158,378
88	IX. Stone, clay, and glass products:							
89	Stone—Cut building stone, crushed stone, etc.....	1,709	1,117	48,398,968	1,107,786	5,771,378	583	4,799,725
	Clay and earth products—brick, tile, terra cotta, fire brick, etc.....	1,623	1,004	39,092,282	1,847,226	4,512,913	619	7,733,612
90	Glass and glass products—							
91	Glass manufacture, plate or window glass, etc.....	521	309	37,273,533	1,008,997	4,556,929	212	3,978,606
	Combination stone, clay, and glass manufacture.....	46	29	927,311	110,611	96,705	17	74,168
	Total stone, clay, and glass products.....	3,890	2,459	125,692,094	4,074,620	14,937,925	1,431	16,586,111
	X. Metal manufacture:							
92	Metal products of iron and steel, or iron and steel and other metals—							
93	Smelting from the ore, crude or refined metal production, etc.....	71	28	1,539,702	849,456	85,363	43	6,376,529
	General or stock products or forms made in foundries or rolling mills, etc.....	2,522	1,407	116,919,248	21,535,239	12,035,604	1,115	52,993,625
94	Agricultural machinery, steam appliances, construction machinery, etc.....	1,512	791	62,950,421	11,058,535	6,473,366	721	34,768,070
95	Metal-working and paper-making machinery, heavy ordnance, rolling stock, safes, vaults, etc.....	732	399	65,378,243	1,801,582	7,986,408	333	10,311,522
96	General electric machinery, stationary and marine engines, refrigerating machinery, etc.....	563	255	22,792,398	2,762,157	2,526,779	308	8,320,369
97	Motor vehicles, auto and truck bodies, and spare parts.....	1,075	430	314,950,079	35,406,750	35,564,913	645	56,339,439
98	Boot and shoe machinery, typewriters, and calculating machines, gas and electrical fixtures, etc.....	737	391	34,008,528	5,738,883	3,575,447	346	9,625,594
99	Metal furniture, ornamental ironwork, sewing machines, etc.....	232	138	23,877,773	432,287	2,909,065	94	1,645,139
100	Firearms, hardware, cutlery, hand and machine tools, gauges, etc.....	837	404	38,151,367	4,209,213	4,192,720	433	10,262,077
101	All other metal products.....	5,985	3,188	176,060,643	29,351,090	17,950,262	2,797	67,911,167
	Metal products, not iron or steel—							
102	Base metals, smelting and refining, etc.....	850	527	38,499,912	4,006,957	4,250,673	323	8,638,682
103	Airplanes, complete or parts.....	39	16	1,001,620	-----	123,107	23	699,480
104	Precious metals, smelting, refining, etc.....	719	423	10,826,172	1,619,045	1,087,002	296	4,148,616
	Total metal manufacture.....	1,5874	8,397	906,956,106	118,771,194	98,760,109	7,477	272,040,309
105	XI. All other manufacturing concerns:							
	All other manufacturing, n. p. d., ¹ etc.....	10,825	5,981	370,465,237	28,837,320	42,229,447	4,844	86,925,794
	Grand total, manufacturing.....	82,485	48,697	3,454,419,673	319,890,752	389,775,530	33,788	813,413,029

¹Main 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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
	CONSTRUCTION							
106	Excavation and construction under or upon the ground (not buildings), etc.....	1,141	679	\$16,185,263	\$449,536	\$1,861,529	462	\$5,579,684
107	Jetty, dam, dry-dock, wharf, bulkhead, etc.....	149	77	1,926,604	109,805	214,920	72	1,551,414
108	Railroad construction, pure or combined.....	36	20	579,530	64,070	62,022	16	320,664
109	Shipbuilding, pure or combined.....	308	119	10,616,513	1,864,413	1,079,310	189	16,330,440
110	Buildings and structures above ground, etc.....	3,626	2,333	19,705,870	886,384	1,971,023	1,293	7,921,671
111	Equipping and installing machinery and equipment as elevators, carrier systems, etc.....	2,199	1,369	7,178,902	599,712	622,475	830	4,148,630
112	Wrecking, razing, or moving (not marine).....	97	65	309,795	31,093	24,287	32	91,447
113	All other construction and contractors, n. p. d. ¹	3,814	2,335	35,221,681	1,818,463	3,816,822	1,479	16,584,688
	Grand total, construction.....	11,370	6,997	91,724,158	5,823,476	9,652,388	4,373	52,528,638
	TRANSPORTATION AND OTHER PUBLIC UTILITIES							
	I. Rail transportation:							
114	Steam railroads.....	636	342	324,714,841	9,405,720	39,148,218	294	65,200,436
115	Electric railroads.....	386	185	28,371,109	748,989	3,622,515	201	31,901,002
116	All other railroads, n. p. d., ¹ etc.....	566	345	54,083,690	1,498,950	6,559,747	221	14,603,309
	Total, rail transportation.....	1,588	872	407,169,640	11,653,659	49,330,480	716	111,704,747
	II. Water transportation:							
117	Ocean lines, transoceanic and coastal.....	69	26	9,340,150	132,813	1,149,305	43	11,100,207
118	Lake, sound, bay, and river lines.....	128	90	8,327,249	341,210	994,717	48	1,812,241
119	Marine salvage and wrecking.....	14	5	12,910	829	775	9	133,254
120	All other water transportation, n. p. d., ¹ etc.....	1,554	848	18,528,393	1,555,278	2,031,674	706	17,649,584
	Total, water transportation.....	1,775	969	36,208,702	2,030,130	4,176,471	806	30,695,286
	III. Local transportation, cartage, and storage:							
121	Cartage and storage or warehouse and packing for transportation.....	3,230	2,150	17,755,596	339,742	1,973,782	1,080	6,132,432
122	Cab, livery, taxicab, jitney bus companies, and garages.....	1,849	1,074	8,230,217	127,213	862,261	775	2,220,914
123	Special food storage and packers for transportation, etc.....	669	455	16,621,691	119,359	1,985,940	214	1,939,734
124	All other local transportation, n. p. d., ¹	328	234	8,349,228	24,728	979,646	94	716,959
	Total, local transportation, cartage, and storage.....	6,076	3,913	50,956,732	611,042	5,801,629	2,163	11,610,038

125	IV. Other public utilities and transportation, n. p. d.: ¹							
126	Electric light and power companies.....	2, 072	1, 613	85, 340, 625	348, 549	10, 397, 613	459	3, 126, 908
127	Gas companies.....	626	469	28, 655, 313	57, 538	3, 604, 528	157	3, 241, 846
126	Telephone and telegraph companies.....	4, 046	3, 117	126, 459, 331	132, 983	15, 446, 705	929	1, 340, 402
128	Water works.....	1, 536	1, 158	13, 590, 912	153, 259	1, 517, 774	378	1, 124, 027
129	Mutual public utility, companies not organized for profit.....	929	444	234, 782	30, 672	10, 133	485	216, 008
130	All other public utilities, n. p. d., ¹ etc.....	1, 863	1, 135	230, 647, 531	2, 867, 151	29, 295, 424	728	33, 421, 159
	Total, other public utilities and transportation.....	11, 072	7, 936	484, 928, 494	3, 590, 152	60, 172, 177	3, 136	42, 470, 350
	Grand total, transportation and other public utilities.....	20, 511	13, 690	979, 263, 568	17, 884, 983	119, 480, 757	6, 821	196, 480, 421
	TRADE							
131	Wholesalers and jobbers, including exporters, importers, etc.....	16, 368	10, 337	254, 680, 723	39, 411, 940	26, 438, 755	6, 031	89, 877, 201
132	Department stores, either wholesale or retail, or both.....	1, 246	927	109, 412, 714	1, 605, 177	13, 381, 771	319	5, 043, 422
133	Retail stores, all other, etc.....	41, 469	25, 746	284, 347, 518	11, 136, 216	30, 438, 479	15, 723	90, 131, 097
134	Commission merchants, purchasing and selling agents, etc.....	3, 359	1, 919	36, 212, 307	1, 841, 644	4, 050, 866	1, 440	10, 773, 580
135	All other trade, n. p. d., ¹ etc.....	33, 241	20, 862	329, 359, 469	43, 638, 039	32, 731, 737	12, 379	122, 868, 058
	Grand total, trade.....	95, 683	59, 791	1, 014, 012, 731	97, 633, 016	107, 041, 608	35, 892	318, 693, 358
	SERVICE							
	I. Domestic service:							
136	Restaurants, lunch rooms, etc.....	1, 720	866	12, 751, 831	191, 502	1, 489, 271	854	5, 404, 849
137	Hotels, board and lodging houses.....	2, 087	1, 320	33, 069, 180	638, 942	3, 863, 553	767	8, 278, 852
138	Laundries, cleaning and dyeing.....	2, 766	1, 898	14, 574, 419	261, 682	1, 467, 155	868	2, 716, 348
139	All other domestic service, n. p. d., ¹ etc.....	222	144	735, 920	35, 220	68, 944	78	196, 840
	Total, domestic service.....	6, 795	4, 228	61, 131, 350	1, 127, 346	6, 888, 923	2, 567	16, 596, 889
	II. Amusements:							
140	Theaters, or theatrical organizations, etc.....	393	198	6, 291, 674	631, 373	699, 059	195	2, 938, 472
141	Motion picture theatres.....	1, 602	910	9, 428, 215	197, 920	1, 038, 042	692	5, 260, 035
142	Motion picture producers.....	238	66	6, 600, 741	317, 347	779, 452	172	6, 159, 890
143	All other amusements.....	2, 723	1, 424	12, 772, 462	260, 964	1, 273, 394	1, 299	9, 167, 618
	Total, amusements.....	4, 956	2, 598	35, 093, 095	1, 407, 604	3, 789, 947	2, 358	23, 532, 015
	III. Professional and other services:							
144	Business services, advertising, appraisers, auditors, actuaries, etc.....	2, 825	1, 658	22, 820, 182	329, 178	2, 607, 153	1, 167	5, 753, 669
145	Educational service, including art, colleges, schools, libraries, etc., teachers, etc.....	1, 094	619	5, 566, 804	58, 431	616, 247	475	2, 381, 621
146	Curative services, physicians, surgeons, etc.....	1, 257	759	3, 781, 802	20, 072	349, 866	498	1, 491, 759
147	Legal services, lawyers, patent attorneys, etc.....	1, 229	1, 007	6, 126, 516	23, 803	633, 220	222	508, 338
148	Engineering, mechanical design, invention, scientific research, etc.....	1, 153	426	4, 270, 499	86, 468	460, 336	727	4, 515, 462
149	All other service, n. p. d., ¹ etc.....	3, 836	2, 199	9, 576, 274	110, 429	916, 627	1, 637	4, 837, 930
	Total, professional and other services.....	11, 394	6, 668	52, 142, 077	628, 381	5, 583, 449	4, 726	19, 485, 779
	Grand total, service.....	23, 145	13, 494	148, 366, 522	3, 163, 331	16, 262, 319	9, 651	59, 614, 683

¹ 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 incomes				Corporations reporting no net income	
			Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
	FINANCE							
	I. Banking and related business:							
150	Private bankers.....	95	75	\$2,307,514	\$14,727	\$272,703	20	\$116,839
151	National banks.....	8,266	5,961	131,279,341	3,080,335	14,893,031	2,305	28,006,853
152	State banks, general banking, etc., n. p. d., ¹	18,419	13,375	79,131,957	680,677	7,427,432	5,044	35,977,083
153	Trust companies, or bank and trust companies.....	2,784	2,204	109,451,741	612,216	13,101,947	580	18,671,601
154	Loan companies, etc.....	3,264	2,451	30,701,827	135,121	3,397,616	813	10,865,401
155	Stock and bond brokers.....	1,018	573	29,358,898	835,882	4,688,966	445	7,511,101
156	Real estate, loan, and insurance agents, realty holding and development companies.....	13,219	8,362	58,982,822	1,286,503	5,964,628	4,857	34,321,193
157	Holding and leasing realty, not realty business, etc.....	28,703	22,354	231,131,997	3,414,570	25,171,019	16,349	90,799,606
	Total banking and related business.....	85,768	55,355	672,346,097	10,060,031	74,317,342	30,413	226,209,677
	II. Insurance companies, not agents:							
158	Life insurance, stock, and mutual companies.....	354	283	82,231,544	245,916	9,870,836	71	1,069,079
159	Accident, stock companies only.....	32	21	3,039,230	120,254	362,701	11	4,585,904
160	Fire, stock companies only.....	326	195	11,218,092	3,091,689	986,101	131	12,403,485
161	Marine, stock companies only.....	26	18	2,727,328	1,189,582	191,365	8	575,816
162	Accident, fire, and marine, mutual.....	522	200	2,561,023	847,163	179,433	322	105,059,025
163	Fidelity and bonding.....	1	1	2,338		42		
164	All other insurance companies, n. p. d., ¹ and combinations.....	832	486	47,975,803	1,736,967	5,581,757	346	17,412,491
	Total, insurance companies.....	2,093	1,204	149,755,358	7,231,571	17,172,235	889	141,105,800
165	All other finance, n. p. d., ¹ and combinations of I and II, etc.....	3,244	2,087	65,733,238	2,500,898	7,607,823	1,157	30,345,410
	Grand total, finance.....	91,105	58,646	887,834,693	19,792,410	99,697,400	32,459	397,660,887
	ALL OTHER							
166	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.....	2,116	1,078	38,850,617	2,297,585	4,444,662	1,038	18,566,276
167	Inactive concerns.....	30,283	12	1,172			30,271	271,806
	Grand total, all other concerns.....	32,399	1,090	38,851,789	2,297,585	4,444,662	31,309	18,838,082
	Grand total.....	382,883	212,535	6,963,811,143	501,780,287	783,776,268	170,348	2,193,776,356

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

[Income returned for the calendar year ended Dec. 31, 1922]

ALABAMA

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries	78	48	\$185,312	\$9,015	\$14,922	30	\$163,371
Mining and quarrying	205	122	3,607,793	862,218	314,704	83	489,529
Manufacturing:							
Food products, beverages, and tobacco	114	64	919,726	8,547	103,952	50	375,247
Textiles and textile products	53	31	2,711,450	59,480	337,074	22	304,820
Leather and leather products	3	2	12,466		1,205	1	7,514
Rubber and rubber goods							
Lumber and wood products	163	106	4,200,371	411,865	451,575	57	544,497
Paper, pulp, and products	1	1	8,961		870		
Printing and publishing	52	41	606,304	35,311	65,473	11	52,721
Chemicals and allied substances	69	54	727,236	294,329	44,239	15	136,816
Stone, clay, and glass products	36	19	187,576	27,425	14,404	17	93,330
Metal and metal products	92	58	3,762,508	1,016,445	330,149	34	1,572,779
All other manufacturing industries	33	17	120,662	11,494	11,298	16	180,722
Total manufacturing	616	393	13,257,860	1,864,896	1,360,239	223	3,268,446
Construction	54	32	244,056	16,422	25,501	22	128,110
Transportation and other public utilities ¹	133	98	1,691,363	239,680	166,823	35	210,249
Trade	1,063	709	5,706,585	779,695	509,299	354	2,283,209
Public service—Professional, amusements, hotels, etc.	176	115	423,400		36,965	61	179,569
Finance—Banking, insurance, and related business	822	574	4,037,180	39,531	404,105	248	1,042,918
Combinations—Predominant industry not ascertainable	4	4	31,245	23,947	202		
Inactive concerns	184	1				183	
Total	3,335	2,096	29,184,794	3,835,404	2,832,760	1,239	7,765,401

ALASKA

Agriculture and related industries	5	2	\$5,273		\$173	3	\$8,571
Mining and quarrying	15	3	3,108			12	64,571
Manufacturing:							
Food products, beverages, and tobacco	9	4	38,208	\$30,172	26,619	5	53,762
Textiles and textile products							
Leather and leather products							
Rubber and rubber goods							
Lumber and wood products	5	3	4,554			2	5,303
Paper, pulp, and products							
Printing and publishing	3	1	3,917		240	2	3,452
Chemicals and allied substances							
Stone, clay, and glass products							
Metal and metal products							
All other manufacturing industries							
Total manufacturing	17	8	46,679	30,172	26,859	9	62,517

¹ Data incomplete. (See text p. 15.)

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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction.....	1	1	\$1,421	-----	-----	-----	-----
Transportation and other public utilities ¹	10	9	71,751	-----	\$7,518	1	\$5,538
Trade.....	25	16	69,413	\$32,283	2,454	9	20,795
Public service—Professional, amusements, hotels, etc.....	3	3	3,381	-----	156	-----	-----
Finance—Banking, insurance, and related business.....	20	10	29,121	970	1,728	10	29,694
Combinations—Predominant industry not ascertainable.....	2	2	3,960	-----	238	-----	-----
Inactive concerns.....	9	-----	-----	-----	-----	9	-----
Total.....	107	54	234,107	63,425	39,126	53	191,686

ARIZONA

Agriculture and related industries.....	109	33	\$447,457	\$254,178	\$29,329	76	\$715,977
Mining and quarrying.....	245	30	60,054	-----	5,894	215	4,096,203
Manufacturing:							
Food products, beverages, and tobacco.....	34	21	422,767	9,326	48,060	13	65,647
Textiles and textile products.....	1	1	2,668	-----	84	-----	-----
Leather and leather products.....	1	-----	-----	-----	-----	1	2,285
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	8	3	104,276	-----	13,029	5	115,790
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	23	11	54,825	-----	5,129	12	53,883
Chemicals and allied substances.....	6	5	392,682	-----	61,021	1	11,036
Stone, clay, and glass products.....	8	3	21,168	-----	2,058	5	34,639
Metal and metal products.....	6	3	12,034	-----	975	3	8,260
All other manufacturing industries.....	3	1	12,535	-----	1,317	2	9,608
Total manufacturing.....	90	48	1,022,955	9,326	131,673	42	301,148
Construction.....	17	10	42,959	-----	3,890	7	25,521
Transportation and other public utilities ¹	66	38	472,129	2,052	53,493	28	427,016
Trade.....	289	147	1,101,890	108,242	97,476	142	899,448
Public service—Professional, amusements, hotels, etc.....	80	46	133,065	-----	9,943	34	147,018
Finance—Banking, insurance, and related business.....	260	132	584,955	8,687	60,337	128	1,211,551
Combinations—Predominant industry not ascertainable.....	2	2	23,005	-----	2,376	-----	-----
Inactive concerns.....	417	-----	-----	-----	-----	417	600
Total.....	1,575	486	3,888,469	382,485	394,411	1,089	7,824,482

ARKANSAS

Agriculture and related industries.....	150	99	\$480,924	\$28,607	\$38,659	51	\$232,296
Mining and quarrying.....	134	41	229,112	13,284	21,212	93	1,021,541
Manufacturing:							
Food products, beverages, and tobacco.....	93	58	456,294	38,823	40,662	35	216,447
Textiles and textile products.....	6	5	90,927	13,481	8,931	1	1,429
Leather and leather products.....	2	1	3,732	8,732	-----	1	718
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	131	89	6,596,163	488,291	760,109	42	848,528
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----

¹ Data incomplete. (See text p. 15.)

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

ARKANSAS—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Printing and publishing.....	33	22	\$253,035	-----	\$28,892	11	\$47,217
Chemicals and allied substances.....	38	14	182,362	\$39,543	15,440	24	563,259
Stone, clay, and glass products.....	19	8	42,341	-----	3,854	11	99,472
Metal and metal products.....	23	11	106,089	67,698	3,134	12	67,945
All other manufacturing industries.....	19	13	320,603	67,815	29,934	6	37,528
Total manufacturing.....	364	221	8,052,146	719,383	890,956	143	1,882,543
Construction.....	23	10	67,302	-----	6,381	13	152,818
Transportation and other public utilities.....	130	89	1,636,135	78,329	195,776	41	1,840,289
Trade.....	769	482	4,386,438	543,099	463,273	287	1,955,886
Public service—Professional, amusements, hotels, etc.....	96	64	388,272	-----	38,480	32	41,170
Finance—Banking, insurance, and related business.....	663	513	3,145,503	73,714	289,039	150	1,409,588
Combinations—Predominant industry not ascertainable.....	13	8	53,856	-----	5,279	5	166,783
Inactive concerns.....	105	-----	-----	-----	-----	105	-----
Total.....	2,447	1,527	18,439,688	1,456,416	1,949,055	920	8,702,914

CALIFORNIA

Agriculture and related industries.....	1,252	546	\$10,504,413	\$935,865	\$1,116,240	706	\$7,425,654
Mining and quarrying.....	1,400	523	18,711,521	325,511	2,261,309	1,077	15,317,056
Manufacturing:							
Food products, beverages, and tobacco.....	614	371	22,644,117	1,539,219	2,606,633	243	10,032,490
Textiles and textile products.....	161	106	3,075,815	30,352	474,734	55	644,954
Leather and leather products.....	42	30	1,050,550	35,392	126,065	12	176,807
Rubber and rubber goods.....	24	10	199,949	-----	23,482	14	469,240
Lumber and wood products.....	199	142	12,388,167	253,893	1,496,693	57	1,228,818
Paper, pulp, and products.....	32	23	6,107,284	14,688	758,824	9	46,539
Printing and publishing.....	304	223	8,586,132	89,953	1,022,019	81	536,706
Chemicals and allied substances.....	255	147	23,932,445	242,636	2,945,738	108	1,201,002
Stone, clay, and glass products.....	132	92	10,192,609	40,604	1,251,753	40	419,065
Metal and metal products.....	491	290	7,943,254	1,780,584	779,505	201	3,128,761
All other manufacturing industries.....	364	190	6,992,860	151,484	834,537	174	1,696,356
Total manufacture.....	2,618	1,624	104,012,682	4,218,805	12,319,983	994	19,580,738
Construction.....	342	227	6,522,599	202,083	753,764	115	2,444,769
Transportation and other public utilities.....	847	522	37,044,826	214,254	4,492,472	325	6,172,385
Trade.....	3,155	2,116	61,168,053	2,514,177	7,031,840	1,039	16,064,260
Public service—Professional, amusements, hotels, etc.....	1,168	749	11,031,017	117,129	1,262,766	419	3,190,897
Finance—Banking, insurance, and related business.....	4,227	2,575	53,232,251	865,941	6,141,516	1,652	18,216,291
Combinations—Predominant industry not ascertainable.....	116	58	820,695	95,119	85,380	58	335,981
Inactive concerns.....	1,526	2	53	-----	-----	1,524	7,740
Total.....	16,651	8,742	303,048,110	9,488,884	35,465,270	7,909	88,755,771

1 Data incomplete. (See text, p. 15.)

10503°—25†—8

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

COLORADO

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries	277	76	\$202,221	\$56,621	\$8,702	201	\$1,837,731
Mining and quarrying.....	912	200	7,511,495	283,204	885,943	712	7,992,466
Manufacturing:							
Food products, beverages, and tobacco.....	189	114	8,578,758	7,140,098	168,527	75	1,678,397
Textiles and textile products.....	34	25	430,577	138,611	33,154	9	9,239
Leather and leather products.....	9	6	95,522	-----	11,220	3	35,149
Rubber and rubber goods.....	7	3	433,455	7,492	53,207	4	50,958
Lumber and wood products.....	28	9	243,869	9,679	28,296	19	186,902
Paper, pulp, and products.....	6	3	12,160	1,179	613	3	10,604
Printing and publishing.....	91	65	1,836,803	17,353	217,042	26	95,829
Chemicals and allied substances.....	46	20	15,421,273	68,526	1,917,966	26	103,603
Stone, clay, and glass products.....	52	34	635,223	32,811	68,856	18	161,941
Metal and metal products.....	95	36	474,912	183,900	32,187	59	634,824
All other manufacturing industries.....	81	40	237,589	2,619	24,282	41	791,887
Total manufacturing.....	638	355	28,400,141	7,602,268	2,555,350	283	3,759,333
Construction.....	74	50	260,736	10,348	22,628	24	138,477
Transportation and other public utilities ¹	225	113	1,478,818	2,513	169,538	112	7,070,617
Trade.....	1,432	826	8,973,862	632,013	939,139	606	3,881,431
Public service—Professional, amusements, hotels, etc.....	398	245	1,325,778	9,413	136,624	153	451,239
Finance—Banking, insurance, and related business.....	1,513	832	7,449,933	44,002	803,158	681	3,636,244
Combinations—Predominant industry not ascertainable.....	53	23	232,096	-----	25,865	12	967,178
Inactive concerns.....	1,351	-----	-----	-----	-----	1,351	13,055
Total.....	6,855	2,720	55,835,080	8,640,382	5,546,947	4,135	29,747,821

CONNECTICUT

Agriculture and related industries	83	47	\$763,229	\$169,534	\$68,028	36	\$342,807
Mining and quarrying.....	25	6	133,485	-----	16,127	19	403,878
Manufacturing:							
Food products, beverages, and tobacco.....	133	75	1,152,154	83,896	120,795	58	494,275
Textiles and textile products.....	222	149	9,092,473	1,811,128	905,450	73	1,405,354
Leather and leather products.....	18	10	201,106	128,197	8,181	8	16,020
Rubber and rubber goods.....	20	12	621,966	95,550	64,091	8	250,217
Lumber and wood products.....	40	26	352,388	79,637	30,230	14	64,292
Paper, pulp, and products.....	53	27	1,020,307	132,645	107,526	26	352,550
Printing and publishing.....	128	92	1,398,553	19,461	157,039	36	135,439
Chemicals and allied substances.....	62	36	1,152,357	16,675	145,168	26	158,328
Stone, clay, and glass products.....	58	43	1,274,501	168,434	131,069	15	73,690
Metal and metal products.....	572	296	31,966,355	3,510,913	3,522,091	276	7,619,897
All other manufacturing industries.....	245	131	8,825,575	777,899	993,271	114	1,461,402
Total manufacturing.....	1,551	897	57,057,735	6,824,435	6,184,911	654	12,031,464
Construction.....	231	127	856,934	81,025	77,664	104	1,098,014
Transportation and other public utilities ¹	232	177	8,880,295	10,230	1,084,349	55	3,808,536
Trade.....	1,380	856	8,802,208	758,549	893,007	524	3,599,747

¹ Data incomplete. (See text, p. 15.)

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

CONNECTICUT—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Public service—Professional, amusements, hotels, etc.	368	210	\$1,256,600	\$7,892	\$126,911	158	\$630,517
Finance—Banking, insurance, and related business	934	614	17,472,894	121,135	2,074,856	320	2,170,239
Combinations—Predominant industry not ascertainable	25	13	74,189	1	6,991	12	52,983
Inactive concerns	398					398	154
Total	5,227	2,947	95,297,569	7,972,801	10,532,844	2,280	24,144,339

DELAWARE

Agriculture and related industries	30	9	\$80,891	\$3,077	\$8,960	21	\$384,189
Mining and quarrying	49	7	52,955	8,602	4,737	42	3,654,170
Manufacturing:							
Food products, beverages, and tobacco	51	29	1,516,424	292,515	151,249	22	263,779
Textiles and textile products	6	4	1,677,385		299,073	2	37,999
Leather and leather products	12	5	122,195	8,940	13,858	7	514,782
Rubber and rubber goods	2	2	234,236	36,487	24,718		
Lumber and wood products	10	7	192,624	94,545	10,432	3	14,099
Paper, pulp, and products	9	8	924,417		114,852	1	6,618
Printing and publishing	13	8	159,502		18,989	5	5,016
Chemicals and allied substances	14	11	3,778,184	515,238	406,486	3	31,297
Stone, clay, and glass products	8	7	215,202	5,185	25,502	1	9,370
Metal and metal products	30	14	754,800	29,632	88,906	16	1,012,327
All other manufacturing industries	19	9	3,170,088	2,739,422	52,582	10	762,221
Total manufacturing	174	104	12,745,357	3,721,964	1,116,647	70	2,651,508
Construction	31	18	231,506		26,671	13	71,775
Transportation and other public utilities ¹	42	22	460,818	1,962	55,510	20	405,063
Trade	188	111	780,194	30,613	90,062	77	892,444
Public service—Professional, amusements, hotels, etc.	62	31	194,182	8,898	19,242	31	843,499
Finance—Banking, insurance, and related business	291	175	7,976,652	315,802	933,827	116	2,450,894
Combinations—Predominant industry not ascertainable	6	4	194,116	4,303	23,227	2	215,633
Inactive concerns	129					129	
Total	1,002	481	22,716,671	4,095,221	2,278,883	521	11,569,175

DISTRICT OF COLUMBIA

Agriculture and related industries	12	4	\$48,749		\$5,381	8	\$21,594
Mining and quarrying	27	6	385,182	\$28,550	44,310	21	109,147
Manufacturing:							
Food products, beverages, and tobacco	40	23	963,362	2,233	117,333	17	157,887
Textiles and textile products	10	7	42,569		3,882	3	17,897
Leather and leather products							
Rubber and rubber goods	1					1	220
Lumber and wood products	5	3	77,148		9,319	2	19,672
Paper, pulp and products	2	1	53,587		6,698	1	88

¹ Data incomplete. (See text, p. 15.)

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

DISTRICT OF COLUMBIA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Printing and publishing.....	63	43	\$1,785,260	\$19,455	\$214,490	20	\$92,505
Chemical and allied substances.....	24	16	300,230	-----	36,007	8	39,269
Stone, clay and glass products.....	11	9	461,076	-----	56,246	2	7,887
Metal and metal products.....	28	6	53,307	-----	5,441	23	2,179,049
All other manufacturing industries.....	28	11	228,043	2,565	30,691	17	87,779
Total manufacturing.....	212	118	3,964,582	24,253	480,107	94	2,602,153
Construction.....	73	48	1,160,497	-----	138,316	25	213,655
Transportation and other public utilities ¹	74	57	11,476,587	4,067,774	917,913	17	192,362
Trade.....	357	243	6,876,006	86,888	872,328	144	1,133,270
Public service—Professional, amusements, hotels, etc.....	204	132	2,035,807	99,026	226,816	72	598,975
Finance—Banking, insurance, and related business.....	342	214	4,442,863	31,460	511,726	128	1,341,086
Combinations—Predominant industry not ascertainable.....	-----	-----	-----	-----	-----	-----	-----
Inactive concerns.....	135	-----	-----	-----	-----	135	-----
Total.....	1,466	822	30,390,273	4,337,981	3,196,897	644	6,211,642

FLORIDA

Agriculture and related industries.....	237	113	\$1,320,577	\$51,059	\$140,267	124	\$1,472,008
Mining and quarrying.....	25	13	81,630	-----	8,339	12	222,583
Manufacturing:							
Food products, beverages, and tobacco.....	135	76	784,429	-----	84,988	59	771,045
Textiles and textile products.....	10	8	15,331	-----	850	2	2,058
Leather and leather products.....	1	1	1,936	-----	-----	-----	-----
Rubber and rubber goods.....	1	1	1,705	-----	-----	-----	-----
Lumber and wood products.....	130	77	3,869,542	373,334	433,341	53	705,931
Paper, pulp and products.....	3	2	2,467	39,641	9	1	7,518
Printing and publishing.....	75	50	389,735	-----	41,320	25	103,849
Chemicals and allied substances.....	77	39	1,154,136	20,614	150,793	38	824,601
Stone, clay and glass products.....	20	11	135,873	12,254	14,236	9	55,901
Metal and metal products.....	44	23	205,924	2,708	22,121	21	156,134
All other manufacturing industries.....	41	23	198,065	27,894	18,093	18	216,242
Total manufacturing.....	537	311	6,759,143	476,445	765,751	226	2,843,279
Construction.....	82	42	245,394	2,911	23,530	40	828,941
Transportation and other public utilities ¹	174	110	4,641,641	31,696	561,507	64	668,047
Trade.....	926	622	6,170,945	635,769	596,474	304	1,996,750
Public service—Professional amusements, hotels, etc.....	243	137	718,972	13,793	67,717	106	1,268,842
Finance—Banking, insurance, and related business.....	1,248	685	4,450,380	66,613	442,225	563	3,365,808
Combinations—Predominant industry not ascertainable.....	36	16	125,103	499	12,726	20	248,728
Inactive concerns.....	377	-----	-----	-----	-----	377	2,020
Total.....	3,885	2,049	24,513,785	1,278,785	2,618,536	1,836	12,917,006

¹ Data incomplete. (See text, p. 15.)

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

GEORGIA

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	170	68	\$159,980	\$64,009	\$4,720	102	\$670,231
Mining and quarrying.....	42	21	418,734	6,357	48,274	21	338,566
Manufacturing:							
Food products, beverages, and tobacco.....	198	131	10,811,817	107,179	1,319,118	67	532,365
Textiles and textile products.....	168	127	16,692,016	1,801,526	1,945,377	41	1,041,414
Leather and leather products.....	7	4	412,388	48,720	45,443	3	14,540
Rubber and rubber goods.....	5	2	35,579	35,579		3	136,249
Lumber and wood products.....	160	116	2,236,133	299,058	225,417	44	1,187,868
Paper, pulp and products.....	9	7	203,448	24,160	21,981	2	14,109
Printing and publishing.....	69	41	413,911	11,301	43,594	28	170,416
Chemicals and allied substances.....	129	75	1,779,354	572,122	140,713	54	904,833
Stone, clay and glass products.....	58	35	809,511	66,019	95,486	23	95,372
Metal and metal products.....	70	38	507,829	288,575	23,109	32	545,422
All other manufacturing industries.....	69	39	423,908	59,372	39,463	30	363,525
Total manufacturing.....	942	615	34,385,894	3,313,611	3,899,701	327	5,006,113
Construction.....	91	49	613,819	111,801	55,906	42	624,033
Transportation and other public utilities ¹	260	172	5,253,731	93,015	620,570	88	1,854,320
Trade.....	1,500	812	8,051,571	1,042,232	765,596	688	5,879,586
Public service—Professional, amusements, hotels, etc.....	198	132	915,979	11,290	91,308	66	576,064
Finance—Banking, insurance, and related business.....	1,360	834	6,946,764	102,644	716,824	526	2,446,544
Combinations—Predominant industry not ascertainable.....	26	12	28,164	7,398	1,167	14	212,446
Inactive concerns.....	156					156	2,088
Total.....	4,745	2,715	56,774,636	4,752,357	6,204,066	2,030	17,609,991

HAWAII

Agriculture and related industries.....	68	32	\$1,079,672	\$164,331	\$107,413	36	\$2,355,341
Mining and quarrying.....	1					1	10
Manufacturing:							
Food products, beverages, and tobacco.....	76	40	6,102,426	592,223	691,691	36	909,830
Textiles and textile products.....	2	1	1,484			1	774
Leather and leather products.....							
Rubber and rubber goods.....							
Lumber and wood products.....	1	1	51,275		6,409		
Paper, pulp and products.....							
Printing and publishing.....	17	12	93,663		10,082	5	17,246
Chemicals and allied substances.....	6	4	783,356	18,864	95,184	2	5,603
Stone, clay, and glass products.....	3	2	6,353		360	1	759
Metal and metal products.....	4	2	7,184	2,651	317	2	27,369
All other manufacturing industries.....	5	3	3,191			2	5,016
Total manufacturing.....	114	65	7,048,963	613,738	804,043	49	966,597

¹ Data incomplete. (See text, p. 15.)

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

HAWAII—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction.....	10	7	\$156,852	-----	\$18,546	3	\$21,800
Transportation and other public utilities ¹	33	24	2,773,523	\$17,709	341,767	9	29,334
Trade.....	181	103	2,083,576	-----	243,464	73	651,046
Public service—Professional, amusements, hotels, etc.....	28	11	142,185	-----	16,928	17	191,685
Finance—Banking, insurance, and related business.....	134	96	1,489,173	-----	171,197	38	206,475
Combinations—Predominant industry not ascertainable.....	10	8	383,124	-----	47,624	2	4,942
Inactive concerns.....	25	-----	-----	-----	-----	25	-----
Total.....	604	351	15,159,068	795,778	1,750,982	253	4,427,230

IDAHO

Agriculture and related industries.....	133	54	\$911,731	\$205,530	\$22,962	79	\$755,761
Mining and quarrying.....	176	31	860,615	51,426	99,211	145	970,653
Manufacturing:							
Food products, beverages, and tobacco.....	64	34	76,967	445	4,462	30	201,563
Textiles and textile products.....	1	1	1,892	-----	-----	1	-----
Leather and leather products.....	2	1	1,375	-----	-----	1	1,601
Rubber and rubber goods.....	1	1	492	-----	-----	1	-----
Lumber and wood products.....	43	25	2,201,376	833,637	165,068	18	453,959
Paper, pulp, and products.....	1	-----	-----	-----	-----	1	565
Printing and publishing.....	25	14	52,459	-----	3,940	11	13,492
Chemicals and allied substances.....	3	2	6,596	-----	554	1	16,086
Stone, clay, and glass products.....	7	2	4,354	-----	219	5	14,607
Metal and metal products.....	5	4	238,574	165,770	8,965	1	4,613
All other manufacturing industries.....	7	3	14,883	-----	1,575	4	19,453
Total manufacturing.....	159	87	2,593,963	1,019,852	184,783	72	725,849
Construction.....	15	8	10,515	-----	99	7	284,913
Transportation and other public utilities ¹	100	48	214,435	-----	20,119	52	261,638
Trade.....	466	231	936,272	61,958	73,220	235	1,169,209
Public service—Professional, amusements, hotels, etc.....	86	54	103,180	-----	5,598	32	62,562
Finance—Banking, insurance, and related business.....	428	207	695,160	14,236	56,197	221	1,178,841
Combinations—Predominant industry not ascertainable.....	28	14	16,711	-----	562	14	26,395
Inactive concerns.....	281	-----	-----	-----	-----	281	401
Total.....	1,872	734	6,347,527	1,352,192	462,751	1,138	5,436,222

• ILLINOIS

Agriculture and related industries.....	243	119	\$570,042	\$92,781	\$44,882	124	\$2,194,220
Mining and quarrying.....	579	275	28,386,348	1,849,745	3,354,966	304	6,339,473
Manufacturing:							
Food products, beverages, and tobacco.....	933	561	65,068,426	1,588,804	7,859,699	372	31,270,858
Textiles and textile products.....	780	448	17,510,742	1,286,184	1,960,897	332	4,980,634
Leather and leather products.....	127	67	6,278,869	333,252	888,976	60	1,027,334
Rubber and rubber goods.....	34	22	535,816	107,495	50,368	12	155,506
Lumber and wood products.....	427	294	15,276,859	1,698,311	1,701,694	133	2,191,540

¹ Data incomplete. (See text, p. 15.)

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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Paper, pulp, and products	145	92	\$4,009,508	\$502,332	\$416,061	53	\$1,535,955
Printing and publishing	951	635	21,108,056	209,593	2,524,115	316	1,911,724
Chemicals and allied substances	502	301	69,020,362	588,417	8,542,744	201	2,542,697
Stone, clay, and glass products	265	177	7,623,067	547,655	857,954	88	882,374
Metal and metal products	1,650	971	75,807,492	10,788,999	8,074,927	709	27,747,036
All other manufacturing industries	1,415	814	51,527,095	7,597,751	5,400,513	601	8,790,272
Total manufacturing	7,259	4,382	333,766,202	25,248,793	38,277,948	2,877	83,035,930
Construction	805	542	12,272,929	600,389	1,382,472	263	2,443,753
Transportation and other public utilities ¹	1,140	772	100,370,910	1,061,405	12,319,531	368	23,298,872
Trade	6,788	4,338	109,443,576	24,032,476	10,000,005	2,450	23,498,149
Public service—Professional, amusements, hotels, etc.	2,177	1,313	17,257,694	771,548	1,871,221	864	6,784,588
Finance—Banking, insurance, and related business	3,527	2,560	65,533,704	673,369	8,275,170	967	20,249,797
Combinations—Predominant industry not ascertainable	117	59	3,156,599	227,560	358,291	58	1,015,414
Inactive concerns	1,549					1,549	384
Total	24,184	14,360	670,758,004	54,558,066	75,884,486	9,824	173,860,580

INDIANA

Agriculture and related industries	124	60	\$141,190		\$9,703	64	\$243,272
Mining and quarrying	333	159	6,016,100	\$783,470	634,569	174	4,609,555
Manufacturing:							
Food products, beverages, and tobacco	435	272	7,797,212	266,408	928,723	163	1,865,280
Textiles and textile products	105	66	3,167,072	69,871	463,863	39	566,492
Leather and leather products	20	11	132,334	111,925	98,204	9	52,301
Rubber and rubber goods	21	10	337,945	19,932	41,090	11	170,776
Lumber and wood products	300	219	9,467,901	704,810	1,068,834	81	1,058,305
Paper, pulp, and products	34	22	859,682	185,645	81,172	12	97,192
Printing and publishing	218	163	3,159,227	16,959	371,965	55	308,863
Chemicals and allied substances	150	84	2,815,392	183,773	319,272	66	679,074
Stone, clay, and glass products	171	115	7,109,357	52,806	874,453	56	487,471
Metal and metal products	533	266	30,756,723	2,324,677	3,546,055	267	12,436,822
All other manufacturing industries	347	201	6,606,133	475,418	794,848	146	2,604,496
Total manufacturing	2,334	1,429	72,208,978	4,412,224	8,588,488	905	20,327,072
Construction	260	175	2,067,063	74,807	222,150	85	481,793
Transportation and other public utilities ¹	593	445	8,349,353	7,018	980,216	148	1,550,402
Trade	2,442	1,626	15,643,565	1,026,593	1,563,255	816	5,131,702
Public service—Professional, amusements, hotels, etc.	568	375	2,250,681	30,146	218,933	193	724,599
Finance—Banking, insurance, and related business	2,533	1,956	15,396,707	142,840	1,551,825	577	6,837,875
Combinations—Predominant industry not ascertainable	31	16	90,301		9,285	15	81,701
Inactive concerns	823					823	2,472
Total	10,041	6,241	122,163,938	6,477,098	13,778,424	3,800	40,050,443

¹ Data incomplete. (See text, p. 15.)

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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	118	63	\$349,633	\$9,545	\$36,490	55	\$290,481
Mining and quarrying.....	181	67	831,095	101,028	81,789	114	683,722
Manufacturing:							
Food products, beverages, and tobacco.....	374	229	3,659,916	302,025	400,569	145	2,109,383
Textiles and textile products.....	42	21	463,092	15,686	56,228	21	177,532
Leather and leather products.....	12	7	89,800	62,916	2,658	5	24,322
Rubber and rubber goods.....	9	2	56,433			7	525,309
Leather and wood products.....	69	48	3,520,056	625,487	356,576	21	144,864
Paper, pulp, and products.....	12	4	57,363	37,737	1,484	8	132,313
Printing and publishing.....	150	106	1,386,260	45,581	154,826	44	294,498
Chemicals and allied substances.....	81	45	1,022,747	25,071	118,961	36	173,270
Stone, clay, and glass products.....	96	41	1,367,871	41,214	161,032	55	620,589
Metal and metal products.....	222	108	3,834,030	580,113	397,718	114	1,713,156
All other manufacturing industries.....	153	82	1,401,105	150,852	148,967	71	450,348
Total manufacturing.....	1,220	693	16,853,673	1,886,682	1,799,019	527	6,365,584
Construction.....	134	83	1,440,947	200	164,839	51	344,824
Transportation and other public utilities ¹	866	612	4,353,725	19,782	467,187	254	614,118
Trade.....	2,345	1,583	12,639,839	2,296,583	1,036,757	762	4,189,561
Public service—Professional, amusements, hotels, etc.....	445	275	930,755	16,958	80,704	170	841,529
Finance—Banking, insurance, and related business.....	2,863	1,940	11,488,862	126,682	1,083,133	923	8,318,883
Combinations—Predominant industry not ascertainable.....	34	25	171,858	4,292	18,632	9	38,415
Inactive concerns.....	633	2	757			631	2,073
Total.....	8,839	5,343	49,066,144	4,461,752	4,768,550	3,496	21,689,190

KANSAS

Agriculture and related industries.....	32	9	\$23,552		\$1,503	23	\$195,263
Mining and quarrying.....	343	121	12,085,707	\$95,173	1,485,842	222	4,496,945
Manufacturing:							
Food products, beverages, and tobacco.....	190	128	3,254,904	60,716	380,559	62	914,111
Textiles and textile products.....	10	8	52,365		4,609	2	15,324
Leather and leather products.....	6	2	24,679	23,955		4	12,942
Rubber and rubber goods.....	1					1	347,620
Lumber and wood products.....	14	13	320,440	59,868	31,394	1	908
Paper, pulp and products.....	2	2	113,742	13,515	12,238		
Printing and publishing.....	44	31	228,736	3,041	22,364	13	64,196
Chemicals and allied substances.....	48	23	2,773,520	462,687	296,961	25	566,711
Stone, clay, and glass products.....	32	19	887,324	9,947	116,852	13	170,988
Metal and metal products.....	73	37	1,088,457	101,748	124,725	36	379,754
All other manufacturing industries.....	47	31	826,854	15,454	95,672	16	156,106
Total manufacturing.....	467	294	9,571,012	750,031	1,085,374	173	2,628,660
Construction.....	51	30	247,503	42,829	20,244	21	107,240
Transportation and other public utilities ¹	395	287	87,257,588	16,893	10,875,589	108	734,114
Trade.....	1,581	1,016	6,268,693	1,132,560	508,808	565	2,909,586

¹ Data incomplete. (See text p. 15.)

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	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Public service—Professional, amusements, hotels, etc.	166	87	\$396, 730	-----	\$38, 796	79	\$250, 716
Finance—Banking, insurance, and related business	1, 768	1, 266	5, 277, 515	\$118, 065	428, 105	502	3, 141, 452
Combinations—Predominant industry not ascertainable	11	5	18, 507	-----	1, 736	6	4, 301
Inactive concerns	142	-----	-----	-----	-----	142	53
Total	4, 956	3, 115	121, 146, 807	2, 155, 546	14, 445, 997	1, 841	14, 468, 330

KENTUCKY

Agriculture and related industries	31	14	\$28, 474	\$2, 324	\$1, 523	17	\$170, 005
Mining and quarrying	669	417	10, 566, 513	1, 333, 083	1, 077, 257	252	3, 342, 824
Manufacturing:							
Food products, beverages, and tobacco	291	194	3, 674, 718	247, 801	397, 100	97	1, 824, 987
Textile and textile products	62	42	1, 108, 574	72, 873	117, 369	20	104, 925
Leather and leather products	18	9	223, 358	1, 476	26, 050	9	132, 581
Rubber and rubber goods	6	2	60, 060	-----	7, 257	4	51, 216
Lumber and wood products	122	89	3, 719, 340	406, 002	400, 850	33	911, 729
Paper, pulp and products	3	3	5, 481	2, 032	-----	-----	-----
Printing and publishing	105	66	837, 329	66, 608	73, 493	39	176, 835
Chemicals and allied substances	78	47	6, 031, 134	186, 435	717, 380	31	474, 964
Stone, clay, and glass products	51	41	1, 133, 848	6, 922	134, 538	10	45, 999
Metal and metal products	109	59	901, 414	110, 277	90, 596	50	2, 458, 393
All other manufacturing industries	87	49	2, 797, 395	104, 742	335, 969	33	555, 291
Total manufacturing	932	601	20, 492, 651	1, 205, 168	2, 300, 602	331	6, 736, 920
Construction	102	75	489, 690	133, 114	47, 526	27	142, 357
Transportation and other public utilities ¹	361	240	17, 085, 949	65, 371	1, 874, 041	121	1, 261, 496
Trade	1, 247	859	9, 958, 005	660, 490	1, 121, 544	388	5, 493, 117
Public service—Professional, amusements, hotels, etc.	306	185	1, 761, 585	2, 839	74, 239	121	349, 743
Finance—Banking, insurance, and related business	1, 105	901	8, 554, 180	99, 683	863, 673	204	550, 521
Combinations—Predominant industry not ascertainable	35	23	721, 687	565, 322	15, 727	12	38, 675
Inactive concerns	331	-----	-----	-----	-----	331	-----
Total	5, 119	3, 315	69, 658, 734	4, 007, 394	7, 276, 137	1, 804	18, 085, 658

LOUISIANA

Agriculture and related industries	265	120	\$792, 393	\$59, 543	\$72, 712	145	\$1, 532, 229
Mining and quarrying	210	71	890, 772	68, 523	95, 613	139	2, 817, 390
Manufacturing:							
Food products, beverages and tobacco	282	156	3, 522, 039	739, 649	358, 020	126	3, 045, 835
Textiles and textile products	36	27	645, 107	12, 234	75, 479	9	103, 334
Leather and leather products	6	4	32, 091	-----	3, 219	2	111, 943
Rubber and rubber goods	2	1	1, 181	-----	-----	1	55
Lumber and wood products	217	150	16, 247, 748	2, 113, 038	1, 740, 937	67	1, 394, 966
Paper, pulp and products	9	3	1, 596	-----	-----	6	48, 031
Printing and publishing	84	52	647, 201	718	72, 469	32	114, 668

¹ Data incomplete. (See text, p. 15.)

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

LOUISIANA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—continued.							
Chemicals and allied substances.....	97	46	\$1,311,410	\$195,423	\$136,921	51	\$2,088,874
Stone, clay, and glass products.....	23	8	64,062	4,927	6,408	15	77,637
Metal and metal products.....	79	35	425,857	55,129	40,388	44	390,403
All other manufacturing industries.....	36	16	154,442	13,302	15,453	20	252,344
Total manufacturing.....	871	498	23,052,734	3,134,420	2,449,284	373	8,228,090
Construction.....	194	51	426,916	11,640	44,259	53	692,634
Transportation and other public utilities ¹	226	138	3,905,307	558,132	429,803	88	23,882,051
Trade.....	1,442	866	12,651,395	1,037,891	1,319,518	576	5,134,191
Public service—Professional, amusements, hotels, etc.....	214	152	1,248,899	31,936	128,853	62	359,763
Finance—Banking, insurance, and related business.....	1,064	668	7,519,945	266,266	800,453	396	1,962,671
Combinations—Predominant industry not ascertainable.....	36	16	1,160,592	-----	143,097	20	134,432
Inactive concerns.....	555	-----	-----	-----	-----	555	82
Total.....	4,987	2,580	51,649,233	5,168,351	5,483,592	2,407	44,743,533

MAINE

Agriculture and related industries.....	92	40	\$218,334	\$281	\$19,771	52	\$392,397
Mining and quarrying.....	49	12	320,930	10,148	38,185	37	643,819
Manufacturing:							
Food products, beverages, and tobacco.....	118	59	871,654	28,983	96,355	59	433,641
Textiles and textile products.....	68	47	10,798,801	125,713	1,375,126	21	421,469
Leather and leather products.....	51	26	3,868,525	70,179	564,592	25	333,272
Rubber and rubber goods.....	1	1	1,943	-----	-----	-----	-----
Lumber and wood products.....	127	67	688,053	139,316	59,615	60	1,297,098
Paper, pulp and products.....	19	10	6,205,812	-----	774,515	9	255,974
Printing and publishing.....	59	42	515,870	3,556	57,395	17	71,138
Chemicals and allied substances.....	38	15	331,191	12,142	38,330	23	48,907
Stone, clay, and glass products.....	21	13	117,950	46,545	12,736	8	48,414
Metal and metal products.....	55	29	501,009	69,018	50,918	26	236,712
All other manufacturing industries.....	64	30	330,573	7,511	35,166	34	1,266,790
Total manufacturing.....	621	339	24,140,781	502,963	3,064,758	282	4,413,415
Construction.....	78	55	185,418	2,350	14,531	23	328,157
Transportation and other public utilities ¹	358	262	7,658,317	1,880,105	880,565	96	1,149,187
Trade.....	948	629	3,928,778	350,814	349,987	319	1,324,739
Public service—Professional, amusements, hotels, etc.....	192	120	899,264	31,840	92,531	72	210,024
Finance—Banking, insurance, and related business.....	548	386	2,755,661	2,108	291,117	162	2,225,951
Combinations—Predominant industry not ascertainable.....	27	12	62,711	15,788	3,915	15	487,818
Inactive concerns.....	306	-----	-----	-----	-----	306	-----
Total.....	3,219	1,855	40,170,194	2,796,397	4,755,360	1,364	11,175,507

¹ Data incomplete. (See text, p. 15.)

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

MARYLAND

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	52	19	\$48,380		\$3,748	33	\$167,249
Mining and quarrying.....	156	59	2,517,336	\$90,400	296,874	97	1,030,368
Manufacturing:							
Food products, beverages, and tobacco.....	221	124	2,147,591	126,630	234,018	97	1,869,006
Textiles and textile products.....	131	86	3,591,269	513,610	387,624	45	1,587,626
Leather and leather products.....	22	16	872,912	302,996	69,091	6	543,645
Rubber and rubber goods.....	5	3	4,053			2	44,012
Lumber and wood products.....	74	43	1,159,596	87,528	127,835	31	262,495
Paper, pulp, and products.....	26	12	288,901	41,786	29,153	14	163,186
Printing and publishing.....	117	74	1,591,414	1,590	190,335	43	210,970
Chemicals and allied substances.....	103	67	3,636,564	5,193	433,560	36	421,129
Stone, clay, and glass products.....	57	36	1,360,468	29,036	160,982	21	367,755
Metal and metal products.....	159	80	3,301,777	918,818	289,047	79	1,857,008
All other manufacturing industries.....	116	67	1,635,355	39,813	203,180	49	3,220,622
Total manufacturing.....	1,031	608	19,589,930	2,067,000	2,124,830	423	10,547,454
Construction.....	170	102	1,400,514	44,957	153,110	68	3,326,699
Transportation and other public utilities ¹	235	155	10,017,098	39,006	1,212,507	80	840,536
Trade.....	1,021	628	12,083,687	1,324,511	1,262,977	393	3,014,91
Public service—Professional, amusements, hotels, etc.....	299	184	1,832,148	20,288	200,625	115	816,136
Finance—Banking, insurance, and related business.....	1,110	748	18,190,560	883,280	2,094,985	362	2,684,943
Combinations—Predominant industry not ascertainable.....	38	17	87,227	24,815	5,714	21	702,480
Inactive concerns.....	487					487	63
Total.....	4,599	2,520	65,766,880	4,514,227	7,355,370	2,079	23,130,838

MASSACHUSETTS

Agriculture and related industries.....	239	131	\$19,593,483	\$77,430	\$2,433,600	158	\$1,524,574
Mining and quarrying.....	234	58	6,852,819	98,901	838,727	176	7,418,102
Manufacturing:							
Food products, beverages, and tobacco.....	392	176	11,592,734	274,648	1,394,025	216	5,188,997
Textiles and textile products.....	905	577	91,156,356	5,131,093	10,865,697	328	11,596,609
Leather and leather products.....	681	375	16,437,973	3,352,445	1,641,252	306	8,738,452
Rubber and rubber goods.....	68	44	5,824,350	4,184,331	227,340	24	552,947
Lumber and wood products.....	211	136	4,149,750	287,548	461,198	75	1,287,943
Paper, pulp, and products.....	190	117	15,323,089	2,350,561	1,640,781	73	1,928,426
Printing and publishing.....	434	296	9,351,576	72,185	1,118,625	138	909,769
Chemicals and allied substances.....	316	185	19,969,234	2,292,443	2,194,877	131	1,760,260
Stone, clay, and glass products.....	128	77	1,178,280	90,632	124,604	51	718,226
Metal and metal products.....	953	497	44,155,919	3,925,756	4,992,660	456	12,470,716
All other manufacturing industries.....	707	418	12,847,617	602,174	1,509,434	289	8,334,616
Total manufacturing.....	4,985	2,898	231,986,878	22,563,816	26,170,493	2,087	53,426,901

¹ Data incomplete. (See text, p. 15.)

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

MASSACHUSETTS—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction.....	593	335	\$2,554,445	\$132,388	\$248,354	258	\$3,429,715
Transportation and other public utilities ¹	656	439	42,408,160	102,725	5,228,872	217	2,239,058
Trade.....	4,611	2,916	62,098,610	3,620,248	7,091,287	1,695	16,906,004
Public service—Professional, amusements, hotels, etc.....	1,063	603	7,991,561	125,449	904,808	460	1,978,164
Finance—Banking, insurance, and related business.....	2,347	1,499	39,931,101	391,335	4,688,493	848	66,065,713
Combinations—Predominant industry not ascertainable.....	76	41	1,813,623	105,681	208,942	35	673,306
Inactive concerns.....	1,013	2	47	-----	-----	1,011	4,968
Total.....	15,867	8,922	415,230,727	27,217,973	47,813,576	6,945	153,696,505

MICHIGAN

Agriculture and related industries.....	259	120	\$2,076,390	\$83,466	\$235,299	139	\$892,419
Mining and quarrying.....	165	56	2,813,683	180,347	322,574	109	1,414,101
Manufacturing:							
Food products, beverages, and tobacco.....	432	250	11,019,756	1,266,628	1,176,424	182	2,397,525
Textiles and textile products.....	141	85	3,097,799	193,757	357,056	56	1,031,825
Leather and leather products.....	44	31	1,034,246	538,674	60,274	13	287,344
Rubber and rubber goods.....	11	4	415,211	17,370	49,394	7	115,969
Lumber and wood products.....	338	206	11,469,786	1,805,196	1,188,190	132	4,158,211
Paper, pulp, and products.....	74	51	4,656,284	1,130,430	529,019	23	1,244,257
Printing and publishing.....	274	194	7,545,169	42,377	908,579	80	525,265
Chemicals and allied substances.....	140	89	8,762,319	518,785	1,052,818	51	402,166
Stone, clay, and glass products.....	117	70	2,717,789	62,365	322,584	47	313,555
Metal and metal products.....	1,048	545	276,496,818	32,537,941	31,130,369	503	22,030,934
All other manufacturing industries.....	437	234	31,112,793	653,253	3,890,346	203	4,739,607
Total manufacturing.....	3,056	1,759	358,327,880	38,766,776	40,664,963	1,297	37,246,658
Construction.....	391	230	2,083,244	100,765	206,499	161	996,375
Transportation and other public utilities ¹	456	306	15,667,813	104,989	1,914,500	150	15,209,059
Trade.....	2,982	1,880	33,746,200	3,082,265	3,556,832	1,102	8,590,805
Public service—Professional, amusements, hotels, etc.....	622	373	3,677,261	136,685	383,946	249	1,653,788
Finance—Banking, insurance, and related business.....	2,831	1,825	28,643,973	431,665	2,768,776	1,006	9,832,563
Combinations—Predominant industry not ascertainable.....	49	21	189,076	111,021	17,357	28	472,220
Inactive concerns.....	1,042	1	-----	-----	-----	1,041	18,229
Total.....	11,853	6,571	447,225,520	42,997,979	50,070,746	5,282	76,326,217

MINNESOTA

Agriculture and related industries.....	204	71	\$867,273	\$19,580	\$95,034	133	\$1,141,295
Mining and quarrying.....	279	101	3,156,612	145,044	360,657	178	1,143,744
Manufacturing:							
Food products, beverages, and tobacco.....	591	402	13,667,509	2,007,165	1,420,146	189	2,429,658
Textiles and textile products.....	98	65	2,804,632	804,451	244,816	33	387,234
Leather and leather products.....	21	14	382,564	98,181	28,589	7	227,873
Rubber and rubber goods.....	5	2	227,259	-----	28,158	3	316,471

¹ Data incomplete. (See text, p. 15.)

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

MINNESOTA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products.....	125	87	\$6,588,193	\$926,514	\$709,367	38	\$1,401,605
Paper, pulp, and products.....	21	13	995,985	118,704	107,880	8	242,785
Printing and publishing.....	258	162	3,931,901	33,044	462,570	96	481,925
Chemicals and allied substances.....	85	44	4,650,313	17,723	615,636	41	219,555
Stone, clay, and glass products.....	100	61	1,718,592	24,603	201,934	39	215,279
Metal and metal products.....	269	121	2,387,713	639,413	213,311	148	2,570,529
All other manufacturing industries.....	187	101	2,724,496	195,844	301,697	86	788,563
Total manufacturing.....	1,760	1,072	40,079,157	4,865,642	4,334,104	688	9,581,477
Construction.....	250	141	1,836,414	20,867	202,528	109	900,735
Transportation and other public utilities ¹	421	296	11,583,677	1,556,716	2,159,333	125	6,645,826
Trade.....	2,667	1,686	23,891,407	2,764,121	2,371,674	981	7,009,070
Public service—Professional, amusements, hotels, etc.....	477	294	1,756,333	7,120	176,725	183	839,258
Finance—Banking, insurance, and related business.....	3,291	1,863	13,610,708	205,026	1,385,289	1,428	11,107,908
Combinations—Predominant industry not ascertainable.....	59	23	100,254	2,100	12,047	36	287,256
Inactive concerns.....	861					861	21,887
Total.....	10,269	5,547	96,881,835	9,586,216	11,097,391	4,722	38,678,456

MISSISSIPPI

Agriculture and related industries.....	95	64	\$220,756	\$19,267	\$10,622	31	\$206,493
Mining and quarrying.....	11	5	21,342		1,162	6	59,565
Manufacturing:							
Food products, beverages, and tobacco.....	86	64	579,665	474	61,242	22	339,077
Textiles and textile products.....	14	10	422,867	212,391	26,322	4	12,128
Leather and leather products.....	1	1	709				
Rubber and rubber goods.....							
Lumber and wood products.....	110	72	4,855,776	1,126,420	450,231	38	795,452
Paper, pulp, and products.....	1	1	266,128		29,516		
Printing and publishing.....	24	20	82,725		7,094	4	5,543
Chemicals and allied substances.....	39	24	678,463	429,842	29,499	15	262,457
Stone, clay, and glass products.....	12	6	41,367	14,070	2,709	6	18,007
Metal and metal products.....	15	11	85,945		7,747	4	43,577
All other manufacturing industries.....	8	6	230,806	12,543	26,204	2	16,200
Total manufacturing.....	310	215	7,314,551	1,795,650	669,564	95	1,492,501
Construction.....	11	8	30,431		2,214	3	19,179
Transportation and other public utilities ¹	90	75	887,745		100,006	15	479,145
Trade.....	587	413	2,584,581	476,625	190,933	174	751,577
Public service—Professional, amusements, hotels, etc.....	73	55	147,702	12,590	8,106	18	51,833
Finance—Banking, insurance, and related business.....	447	327	1,738,958	79,197	148,457	120	526,202
Combinations—Predominant industry not ascertainable.....	13	8	77,289	20,353	5,659	5	104,231
In active concerns.....	41					41	
Total.....	1,678	1,170	13,023,355	2,403,682	1,136,723	508	3,690,726

¹ Data incomplete. (See text, p. 15.)

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

MISSOURI

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries	171	67	\$709,250	\$102,609	\$66,284	104	\$673,265
Mining and quarrying	465	156	5,732,520	777,281	603,060	309	4,030,705
Manufacturing:							
Food products, beverages, and tobacco	453	309	20,099,807	1,016,354	2,279,588	183	3,940,095
Textiles and textile products	255	162	4,584,723	525,687	512,909	93	745,828
Leather and leather products	76	49	14,667,233	656,744	1,887,274	27	629,822
Rubber and rubber goods	14	5	5,749	-----	11	9	94,749
Lumber and wood products	206	147	14,294,476	918,198	1,660,336	59	1,235,598
Paper, pulp, and products	46	31	459,333	56,799	45,213	15	317,911
Printing and publishing	336	218	3,449,133	109,365	382,103	118	1,137,342
Chemicals and allied substances	237	141	10,634,685	562,890	1,250,995	96	2,739,092
Stone, clay, and glass products	123	85	4,687,136	108,767	573,758	38	580,842
Metal and metal products	456	256	14,751,878	1,914,398	1,582,898	200	4,076,211
All other manufacturing industries	383	194	11,153,142	180,466	1,350,405	189	1,573,715
Total manufacturing	2,615	1,588	98,787,295	6,049,668	11,525,490	1,027	17,071,205
Construction	402	252	1,562,943	44,464	147,214	150	975,663
Transportation and other public utilities ¹	575	415	22,093,570	24,483	2,718,389	160	4,022,031
Trade	3,712	2,417	47,000,959	3,882,079	5,251,075	1,295	16,422,652
Public service — Professional, amusements, hotels, etc.	801	481	4,587,925	109,911	480,939	320	1,481,001
Finance — Banking, insurance, and related business	4,431	3,050	23,221,854	607,671	2,307,154	1,381	14,782,504
Combinations—Predominant industry not ascertainable	44	18	262,883	31,898	27,642	26	92,842
Inactive concerns	974	1	150	-----	-----	973	73
Total	14,190	8,445	203,959,349	11,630,064	23,127,247	5,745	59,551,941

MONTANA

Agriculture and related industries	275	93	\$271,767	\$91,140	\$11,883	182	\$1,009,903
Mining and quarrying	362	73	786,049	149,350	71,760	289	2,097,137
Manufacturing:							
Food products, beverages, and tobacco	80	41	284,429	11,643	27,398	39	271,075
Textiles and textile products	2	-----	-----	-----	-----	2	6,692
Leather and leather products	1	-----	-----	-----	-----	1	6,105
Rubber and rubber goods	1	-----	-----	-----	-----	1	5,803
Lumber and wood products	20	11	108,207	-----	11,790	9	72,268
Paper, pulp, and products	51	25	69,801	4,532	4,351	26	143,215
Printing and publishing	15	9	157,710	7,307	17,493	6	127,720
Chemicals and allied substances	16	10	23,807	2,466	1,278	6	20,805
Stone, clay, and glass products	16	9	21,859	13,458	17	7	26,588
Metal and metal products	7	3	2,195	-----	-----	4	10,633
All other manufacturing industries	209	108	668,008	39,406	62,327	101	690,904
Total	209	108	668,008	39,406	62,327	101	690,904

¹ Data incomplete. (See text, p. 15.)

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

MONTANA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction.....	40	20	\$63,130	\$4,449	\$4,627	20	\$66,220
Transportation and other public utilities ¹	143	82	3,030,275	-----	369,413	61	247,765
Trade.....	942	511	1,957,209	134,945	146,605	431	2,101,702
Public service — Professional, amusements, hotels, etc.....	152	120	870,401	6,297	105,160	72	370,836
Finance — Banking, insurance, and related business.....	930	418	1,408,413	33,545	117,937	512	2,501,901
Combinations — Predominant industry not ascertainable.....	21	10	14,103	-----	966	11	25,181
Inactive concerns.....	808	-----	-----	-----	-----	808	-----
Total.....	3,922	1,435	9,069,415	459,132	890,678	2,487	9,111,489

NEBRASKA

Agriculture and related industries.....	110	51	\$280,366	\$51,802	\$19,144	59	\$551,177
Mining and quarrying.....	49	14	816,920	39,466	96,051	35	41,495
Manufacturing:							
Food products, beverages, and tobacco.....	137	78	3,845,428	78,718	461,872	59	703,954
Textiles and textile products.....	13	7	32,346	-----	2,790	6	13,299
Leather and leather products.....	5	5	48,818	31,063	1,474	-----	-----
Rubber and rubber goods.....	5	2	64,205	20,936	5,409	3	54,614
Lumber and wood products.....	16	8	230,093	-----	27,628	8	28,614
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	78	58	1,162,754	8,874	148,056	20	110,093
Chemicals and allied substances.....	36	19	65,716	23,024	3,143	17	179,947
Stone, clay, and glass products.....	29	15	96,191	6,129	8,694	14	44,726
Metals and metal products.....	75	29	436,736	62,300	43,142	46	479,127
All other manufacturing industries.....	45	25	476,570	38,602	51,674	20	292,294
Total manufacturing.....	439	246	6,458,857	269,651	753,882	193	1,906,668
Construction.....	75	54	1,114,700	26,507	129,716	21	247,089
Transportation and other public utilities ¹	335	246	2,403,360	31,097	267,303	89	122,400
Trade.....	1,640	1,050	9,495,209	1,473,961	865,243	590	3,921,362
Public service — Professional, amusements, hotels, etc.....	232	155	589,778	2,678	51,880	77	293,918
Finance — Banking, insurance, and related business.....	1,773	1,106	5,047,396	58,314	458,774	667	4,799,755
Combinations — Predominant industry not ascertainable.....	22	11	49,555	1,193	3,922	11	180,897
Inactive concerns.....	427	-----	-----	-----	-----	427	4,190
Total.....	5,102	2,933	26,166,141	1,954,579	2,645,915	2,169	12,068,951

NEVADA

Agriculture and related industries.....	77	27	\$110,863	\$17,781	\$7,442	50	\$1,644,972
Mining and quarrying.....	356	42	194,237	443	22,737	314	1,388,641
Manufacturing:							
Food products, beverages, and tobacco.....	18	5	12,276	1,551	564	13	239,021
Textiles and textile products.....	-----	-----	-----	-----	-----	-----	-----
Leather and leather products.....	-----	-----	-----	-----	-----	-----	-----
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----

¹ Data incomplete. (See text, p. 15.)

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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products	4	1	\$38,166	-----	\$4,771	3	\$104,614
Paper, pulp, and products	13	7	26,940	\$4,031	1,621	6	14,189
Printing and publishing	5	-----	-----	-----	-----	5	3,628
Chemicals and allied substances	1	1	22,964	-----	2,620	-----	-----
Stone, clay, and glass products	2	1	9,296	-----	912	1	14,574
Metal and metal products	-----	-----	-----	-----	-----	-----	-----
All other manufacturing industries	1	1	1,515	-----	-----	-----	-----
Total manufacturing	44	16	111,157	5,592	10,488	28	376,026
Construction	8	5	8,277	-----	283	3	1,283
Transportation and other public utilities ¹	41	20	268,980	12,313	28,880	21	18,565
Trade	149	108	506,436	14,816	41,399	41	105,901
Public service—Professional, amusements, hotels, etc.	42	26	66,592	-----	4,669	16	53,789
Finance — Banking, insurance, and related business	123	81	423,175	53,579	34,002	42	77,053
Combinations—Predominant industry not ascertainable	7	4	33,777	28,110	111	3	295
Inactive concerns	421	-----	-----	-----	-----	421	-----
Total	1,268	320	1,723,404	132,634	150,011	939	3,666,525

NEW HAMPSHIRE

Agriculture and related industries	16	10	\$39,636	-----	\$2,921	6	\$13,374
Mining and quarrying	8	1	794	-----	-----	7	178,794
Manufacturing:							
Food products, beverages, and tobacco	22	13	114,614	\$20,012	10,749	9	71,070
Textiles and textile products	58	42	2,072,560	400,924	204,594	16	1,358,938
Leather and leather products	39	26	1,061,501	23,386	126,905	13	488,575
Rubber and rubber goods	1	1	20,057	17,973	11	-----	-----
Lumber and wood products	60	35	539,446	213,843	32,472	25	385,094
Paper, pulp, and products	18	14	1,069,820	5,630	131,002	4	46,126
Printing and publishing	22	14	178,006	-----	20,132	8	42,833
Chemicals and allied substances	10	6	70,084	-----	8,098	4	35,903
Stone, clay, and glass products	6	3	23,107	15,861	534	2	6,100
Metal and metal products	49	25	734,842	30,176	84,236	24	244,474
All other manufacturing industries	21	16	675,133	7,649	89,869	5	16,231
Total manufacturing	305	195	6,560,670	735,454	708,602	110	2,696,344
Construction	19	14	45,975	-----	3,278	5	15,174
Transportation and other public utilities ¹	98	71	1,193,554	-----	139,945	27	197,356
Trade	243	160	1,240,826	105,157	112,871	83	568,266
Public service—Professional, amusements, hotels, etc.	85	44	199,780	6,491	16,800	41	99,705
Finance — Banking, insurance, and related business	253	190	1,500,438	-----	154,578	63	374,135
Combinations—Predominant industry not ascertainable	7	4	1,458	-----	-----	3	2,261,701
Inactive concerns	40	-----	-----	-----	-----	40	-----
Total	1,074	689	10,783,131	847,102	1,138,995	385	6,404,849

¹ Data incomplete. (See text, p. 15.)

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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries	143	71	\$857,075	\$6,888	\$99,783	72	\$548,263
Mining and quarrying	114	54	2,136,081	53,732	253,618	60	702,712
Manufacturing:							
Food products, beverages, and tobacco	345	181	13,510,188	847,528	1,555,241	164	4,079,572
Textiles and textile products	765	415	34,293,082	2,022,694	4,081,172	350	5,624,749
Leather and leather products	89	49	2,211,440	159,351	261,000	40	1,042,670
Rubber and rubber goods	65	30	3,447,261	480,743	368,383	35	1,782,666
Lumber and wood products	112	77	2,115,843	172,418	241,388	35	428,929
Paper, pulp, and products	70	41	1,811,748	141,514	203,186	29	425,553
Printing and publishing	218	158	3,341,419	48,917	388,150	60	452,799
Chemicals and allied substances	255	148	10,024,991	296,867	1,208,792	107	1,144,157
Stone, clay, and glass products	176	118	5,087,937	272,969	589,169	58	854,184
Metal and metal products	783	391	34,938,072	2,952,872	3,954,338	392	10,632,055
All other manufacturing industries	546	323	19,812,490	1,777,429	2,211,779	223	2,943,020
Total manufacturing	3,424	1,931	130,593,971	9,173,302	15,052,598	1,493	28,810,354
Construction	624	435	5,143,429	314,942	532,195	189	1,173,714
Transportation and other public utilities	567	347	20,674,954	172,888	2,508,365	220	2,514,161
Trade	2,333	1,499	34,908,649	979,883	4,007,357	834	5,634,133
Public service—Professional amusements, hotels, etc.	773	447	4,145,071	20,241	448,616	326	2,128,936
Finance—Banking, insurance, and related business	3,092	2,074	36,274,083	264,436	4,188,986	1,018	6,948,124
Combinations—Predominant industry not ascertainable	65	34	528,160	17,135	59,172	31	1,158,241
Inactive concerns	627					627	25,381
Total	11,762	6,892	235,261,473	11,002,947	27,150,690	4,870	49,644,019

NEW MEXICO

Agriculture and related industries	108	24	\$184,336	\$18,571	\$17,107	84	\$1,194,993
Mining and quarrying	84	16	787,443		97,175	68	286,625
Manufacturing:							
Food products, beverages, and tobacco	27	17	49,030	5,855	2,967	10	51,288
Textiles and textile products							
Leather and leather products							
Rubber and rubber goods							
Lumber and wood products	8	4	155,516	4,764	18,220	4	166,714
Paper, pulp, and products							
Printing and publishing	23	13	30,749	5,973	1,208	10	72,530
Chemicals and allied substances	2	1	20,785		2,990	1	62,404
Stone, clay, and glass products	3	2	11,163		895	1	13,215
Metal and metal products	2	2	11,555	10,617			
All other manufacturing industries	2					2	9,894
Total manufacturing	67	39	278,798	27,209	26,280	28	376,045
Construction	10	8	18,420		1,398	2	192
Transportation and other public utilities	39	25	147,557	4,196	14,802	14	39,379
Trade	242	167	1,524,297	191,081	138,635	75	283,152
Public service—Professional, amusements, hotels, etc.	63	39	62,646		3,160	24	75,678

¹ Data incomplete. (See text, p. 15.)

10503°—25†—9

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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Finance—Banking, insurance, and related business.....	223	130	\$400, 238	\$3, 655	\$31, 175	93	\$1, 102, 752
Combination—Predominant industry not ascertainable.....	4	2	1, 806	-----	-----	2	30, 040
Inactive concerns.....	101	-----	-----	-----	-----	101	-----
Total.....	941	450	3, 405, 536	244, 712	329, 732	491	3, 388, 856

NEW YORK

Agriculture and related industries.....	406	175	\$1, 431, 783	\$141, 110	\$137, 327	231	\$8, 891, 199
Mining and quarrying.....	833	231	29, 518, 659	5, 367, 898	2, 986, 048	602	74, 462, 271
Manufacturing:							
Food products, beverages, and tobacco.....	1, 529	827	121, 340, 884	10, 022, 435	13, 788, 479	702	34, 843, 128
Textiles and textile products.....	4, 328	2, 438	118, 497, 502	9, 625, 068	13, 496, 100	1, 890	30, 091, 102
Leather and leather products.....	472	282	16, 702, 111	2, 088, 315	1, 796, 601	190	2, 754, 433
Rubber and rubber goods.....	101	56	14, 430, 749	10, 515, 015	481, 755	45	5, 063, 474
Lumber and wood products.....	693	451	10, 713, 791	765, 843	1, 185, 248	242	4, 404, 560
Paper, pulp, and products.....	490	281	17, 963, 772	1, 638, 146	2, 015, 647	209	11, 888, 381
Printing and publishing.....	1, 922	1, 147	47, 301, 580	2, 632, 665	5, 443, 419	775	8, 319, 670
Chemicals and allied substances.....	1, 269	720	162, 555, 356	7, 820, 956	19, 261, 926	549	15, 272, 062
Stone, clay, and glass products.....	444	286	14, 550, 028	635, 273	1, 726, 912	158	1, 696, 380
Metal and metal products.....	2, 577	1, 356	127, 563, 852	13, 428, 144	14, 202, 107	1, 221	49, 078, 922
All other manufacturing industries.....	2, 443	1, 331	133, 123, 530	5, 649, 100	15, 733, 275	1, 112	30, 384, 690
Total manufacturing.....	16, 268	9, 175	784, 743, 155	64, 820, 960	89, 131, 469	7, 093	193, 796, 802
Construction.....	3, 184	1, 962	22, 623, 149	2, 940, 173	2, 149, 366	1, 222	15, 863, 903
Transportation and other public utilities.....	3, 212	1, 934	330, 007, 378	4, 623, 740	40, 459, 465	1, 278	59, 836, 495
Trade.....	15, 121	8, 863	238, 509, 346	20, 868, 168	26, 160, 569	6, 258	80, 407, 801
Public service—Professional, amusements, hotels, etc.....	4, 687	2, 450	50, 953, 275	1, 177, 163	5, 939, 228	2, 237	20, 543, 079
Finance—Banking, insurance, and related business.....	16, 240	10, 492	276, 472, 192	11, 034, 173	31, 442, 125	5, 748	84, 388, 376
Combinations—Predominant industry not ascertainable.....	398	219	17, 931, 766	136, 344	2, 196, 553	179	3, 753, 799
Inactive concerns.....	4, 513	3	165	-----	-----	4, 510	26, 802
Total.....	64, 862	35, 504	1, 752, 190, 868	111, 109, 729	200, 602, 150	29, 358	541, 970, 527

NORTH CAROLINA

Agriculture and related industries.....	145	78	\$184, 656	\$22, 774	\$8, 623	67	\$229, 265
Mining and quarrying.....	36	14	216, 504	5, 502	25, 196	22	423, 729
Manufacturing:							
Food products, beverages, and tobacco.....	203	135	26, 315, 863	138, 579	3, 252, 302	68	445, 136
Textiles and textile products.....	469	350	29, 477, 291	1, 542, 448	3, 469, 973	119	1, 421, 399
Leather and leather products.....	14	7	51, 538	21, 368	2, 927	7	264, 352
Rubber and rubber goods.....	3	2	122, 484	121, 004	-----	1	6, 082
Lumber and wood products.....	258	168	4, 025, 151	454, 400	431, 998	90	1, 203, 425
Paper, pulp, and products.....	8	5	42, 133	-----	4, 507	3	17, 897
Printing and publishing.....	93	61	439, 192	12, 726	45, 213	32	123, 181

¹ Data incomplete. (See text, p. 15.)

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

NORTH CAROLINA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Chemicals and allied substances.....	75	45	\$2,862,456	\$131,751	\$333,462	30	\$280,479
Stone, clay, and glass products.....	65	44	551,561	84,112	53,287	21	143,864
Metal and metal products.....	63	39	270,103	31,561	23,679	24	202,787
All other manufacturing industries.....	80	33	825,441	107,667	84,203	47	407,570
Total manufacturing.....	1,331	889	64,983,213	2,645,616	7,701,551	442	4,516,172
Construction.....	82	46	636,924	44,621	66,629	36	247,291
Transportation and other public utilities ¹	363	251	15,934,612	454,687	1,904,856	112	267,574
Trade.....	1,673	1,117	10,339,144	987,229	993,791	556	2,273,932
Public service—Professional, amusements, hotels, etc.....	306	172	602,714	4,045	50,640	134	287,643
Finance—Banking, insurance, and related business.....	1,362	890	6,048,466	66,536	693,242	472	1,443,861
Combinations—Predominant industry not ascertainable.....	59	29	223,004	19,743	21,429	30	96,421
Inactive concerns.....	357					357	150
Total.....	5,714	3,486	99,169,237	4,250,753	11,465,957	2,228	9,786,038

NORTH DAKOTA

Agriculture and related industries.....	78	22	\$28,612	\$3,095	\$1,114	56	\$222,803
Mining and quarrying.....	29	15	115,817	29,219	8,207	14	65,437
Manufacturing:							
Food products, beverages, and tobacco.....	54	33	188,677	16,981	15,493	21	54,485
Textiles and textile products.....	3	2	1,159			1	17,730
Leather and leather products.....	4	2	17,844		1,906	2	111,318
Rubber and rubber goods.....							
Lumber and wood products.....	5					5	9,954
Paper, pulp, and products.....							
Printing and publishing.....	43	31	86,613		6,212	12	13,915
Chemicals and allied substances.....	6	3	717,042		95,900	3	6,378
Stone, clay, and glass products.....	7	2	3,782		146	5	34,364
Metal and metal products.....	6	3	222,961		27,503	3	10,626
All other manufacturing industries.....	6	3	9,112	7,332		3	7,202
Total manufacturing.....	134	79	1,247,190	24,313	147,160	55	265,972
Construction.....	22	14	56,040	1,928	4,951	8	26,848
Transportation and other public utilities ¹	145	83	257,190	525	24,721	62	130,191
Trade.....	1,124	766	2,122,373	257,418	110,525	358	1,200,121
Public service—Professional, amusements, hotels, etc.....	94	61	89,439		3,990	33	64,974
Finance—Banking, insurance, and related business.....	1,153	484	805,335	30,200	35,345	669	2,588,651
Combinations—Predominant industry not ascertainable.....	8	5	26,225		2,350	3	7,878
Inactive concerns.....	61					61	117
Total.....	2,848	1,529	4,748,221	346,698	338,363	1,319	4,572,992

¹ Data incomplete. (See text, p. 15.)

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

OHIO

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries	204	106	\$704,814	\$124,134	\$56,189	98	\$612,037
Mining and quarrying	1,016	483	27,643,690	4,696,592	2,816,141	533	7,800,072
Manufacturing:							
Food products, beverages, and tobacco	789	456	12,444,698	919,788	1,382,759	333	9,222,335
Textiles and textile products	376	233	11,399,635	1,268,949	1,350,231	143	2,486,059
Leather and leather products	122	76	8,356,356	498,631	1,283,058	46	1,922,849
Rubber and rubber goods	101	36	12,867,795	7,542,328	683,950	65	13,123,654
Lumber and wood products	315	226	7,334,742	850,220	884,875	89	2,809,550
Paper, pulp, and products	118	84	6,552,473	476,091	752,960	34	553,422
Printing and publishing	565	393	12,449,198	397,603	1,444,929	172	1,872,054
Chemicals and allied substances	394	243	34,205,251	1,961,480	3,971,181	151	2,223,004
Stone, clay, and glass products	423	283	15,842,386	261,483	1,930,809	140	2,065,815
Metal and metal products	1,826	972	90,941,332	21,807,433	8,563,391	854	42,396,974
All other manufacturing industries	856	495	33,144,877	3,633,794	3,642,650	361	6,186,305
Total manufacturing	5,885	3,497	245,518,743	39,617,800	25,890,793	2,388	84,862,021
Construction	848	505	5,618,750	292,274	582,148	343	3,038,644
Transportation and other public utilities ¹	934	651	40,423,300	724,520	4,895,668	283	3,297,240
Trade	5,333	3,403	55,290,292	5,426,175	5,730,833	1,930	15,084,570
Public service—Professional, amusements, hotel, etc	1,244	709	7,450,856	149,924	819,419	535	3,287,537
Finance—Banking, insurance, and related business	4,611	3,087	35,920,143	941,441	3,840,220	1,524	25,983,625
Combinations—Predominant industry not ascertainable	113	54	604,168	-----	70,199	59	681,104
Inactive concerns	1,202	-----	-----	-----	-----	1,202	14,752
Total	21,390	12,495	419,174,756	51,972,860	44,701,610	8,895	144,661,602

OKLAHOMA

Agriculture and related industries	92	55	\$274,500	\$73,013	\$6,147	37	\$1,563,437
Mining and quarrying	1,055	334	7,510,294	1,725,033	683,532	721	29,932,858
Manufacturing:							
Food products, beverages, and tobacco	108	71	754,209	187,935	59,237	37	474,676
Textiles and textile products	12	9	96,675	-----	10,461	3	24,407
Leather and leather products	3	1	1,458	-----	-----	2	5,593
Rubber and rubber goods	1	1	1,448	-----	-----	-----	-----
Lumber and wood products	16	12	149,197	26,328	13,748	4	9,957
Paper, pulp, and products	1	1	121	-----	-----	-----	-----
Printing and publishing	86	53	392,269	10,590	39,942	33	94,113
Chemicals and allied substances	126	69	6,992,251	1,661,834	654,687	57	5,555,429
Stone, clay, and glass products	33	19	316,006	31,593	33,474	14	199,960
Metal and metal products	73	40	859,774	376,886	54,887	33	560,845
All other manufacturing industries	45	26	333,764	14,910	37,033	19	109,014
Total manufacturing	504	302	9,897,172	2,310,076	903,469	202	7,033,994

¹ Data incomplete. (See text, p. 15.)

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

OKLAHOMA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction.....	129	82	\$1,157,813	\$5,031	\$130,753	47	\$408,468
Transportation and other public utilities ¹	217	139	7,205,224	47,922	875,562	78	679,713
Trade.....	1,407	838	6,902,619	626,358	652,334	569	3,719,816
Public service—Professional, amusements, hotels, etc.....	267	169	728,060	11,992	66,400	98	187,964
Finance—Banking, insurance, and related business.....	1,288	766	5,734,891	43,572	602,750	522	3,404,219
Combinations—Predominant industry not ascertainable.....	25	16	45,971	-----	3,306	9	74,143
Inactive concerns.....	766	-----	-----	-----	-----	766	-----
Total.....	5,750	2,701	39,456,544	4,842,997	3,924,253	3,049	47,004,612

OREGON

Agriculture and related industries	324	109	\$2,265,502	\$132,208	\$253,511	215	\$1,970,295
Mining and quarrying.....	151	30	168,643	2,439	16,675	121	586,412
Manufacturing:							
Food products, beverages, and tobacco.....	235	143	1,646,260	125,525	169,235	92	1,923,368
Textiles and textile products.....	37	24	986,933	19,321	118,732	13	37,500
Leather and leather products.....	12	6	41,217	12,919	2,618	6	20,488
Rubber and rubber goods.....	5	3	11,878	-----	1,093	2	10,868
Lumber and wood products.....	245	139	7,079,248	776,885	855,270	106	2,813,162
Paper, pulp, and products.....	9	6	1,062,389	580	131,948	3	28,225
Printing and publishing.....	91	58	1,129,257	1,480	132,589	33	205,047
Chemicals and allied substances.....	23	9	73,330	3,241	7,935	14	50,550
Stone, clay, and glass products.....	36	25	673,464	24,278	80,710	11	112,093
Metal and metal products.....	94	48	223,254	21,172	17,690	46	229,992
All other manufacturing industries.....	73	31	222,490	15,147	23,174	42	246,343
Total manufacturing.....	860	492	13,149,720	1,000,548	1,540,994	368	5,677,636
Construction.....	126	72	467,307	10,055	47,483	54	1,640,477
Transportation and other public utilities ¹	377	222	2,042,174	12,789	227,536	155	698,813
Trade.....	1,020	604	6,039,066	511,604	600,447	416	3,665,107
Public service—Professional, amusements, hotels, etc.....	380	241	977,394	12,773	90,264	139	360,210
Finance—Banking, insurance, and related business.....	1,198	611	2,748,919	80,317	250,481	587	5,580,257
Combinations—Predominant industry not ascertainable.....	40	18	33,728	524	1,976	22	95,502
Inactive concerns.....	658	-----	-----	-----	-----	658	52,966
Total.....	5,134	2,399	27,892,453	1,763,257	3,029,367	2,735	20,327,675

PENNSYLVANIA

Agriculture and related industries	176	68	\$543,488	\$11,018	\$54,349	108	\$1,466,514
Mining and quarrying.....	2,109	1,017	54,668,275	6,266,229	5,952,262	1,092	42,249,987
Manufacturing:							
Food products, beverages, and tobacco.....	918	528	33,748,159	415,608	4,108,955	395	8,511,783
Textiles and textile products.....	1,034	674	93,035,226	4,486,596	11,001,607	360	5,649,097
Leather and leather products.....	149	91	7,141,520	960,525	733,029	58	3,264,379
Rubber and rubber goods.....	28	12	1,313,855	123,796	96,394	16	521,484
Lumber and wood products.....	347	253	8,849,215	1,171,300	928,672	94	2,393,730
Paper, pulp, and products.....	153	94	4,069,513	349,122	451,047	59	1,020,800

¹ Data incomplete. (See text, p. 15.)

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

PENNSYLVANIA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Printing and publishing.....	523	374	\$38,724,957	\$287,372	\$4,748,713	149	\$2,336,809
Chemicals and allied substances.....	502	290	28,660,115	5,115,969	2,910,284	212	3,656,868
Stone, clay, and glass products.....	452	280	31,925,222	1,062,050	3,817,197	172	2,965,069
Metal and metal products.....	1,521	836	106,124,482	14,665,018	11,504,469	685	42,789,816
All other manufacturing industries.....	761	453	23,423,971	1,674,080	2,691,806	308	3,789,752
Total manufacturing.....	6,388	3,880	377,016,235	30,311,436	42,992,173	2,508	70,899,587
Construction.....	626	368	5,236,121	100,822	591,986	258	5,265,094
Transportation and other public utilities ¹	1,573	1,126	80,590,936	187,128	9,920,949	447	5,913,331
Trade.....	4,150	2,540	68,585,635	3,668,913	7,875,808	1,610	19,089,810
Public service—Professional, amusements, hotels, etc.....	1,061	604	8,081,757	47,968	961,624	457	3,145,173
Finance—Banking, insurance, and related business.....	3,737	2,598	87,513,129	290,269	10,461,593	1,139	17,582,778
Combinations—Predominant industry not ascertainable.....	118	55	1,461,917	234,539	145,899	63	2,318,592
Inactive concerns.....	1,416					1,416	64,288
Total.....	21,354	12,256	683,697,493	41,118,322	78,956,643	9,098	173,995,154

RHODE ISLAND

Agriculture and related industries.....	21	14	\$45,953	\$3,756	\$2,897	7	\$43,691
Mining and quarrying.....	14	4	24,523		2,190	10	83,473
Manufacturing:							
Food products, beverages, and tobacco.....	45	22	206,129	715	23,125	23	451,357
Textiles and textile products.....	253	161	30,279,112	396,281	3,795,180	92	2,939,864
Leather and leather products.....	8	5	132,837	9,065	14,874	3	14,016
Rubber and rubber goods.....	8	5	291,470	841	35,866	3	33,083
Lumber and wood products.....	8	8	107,275	30,622	7,640		
Paper, pulp, and products.....	17	11	467,148	96,282	44,432	6	56,573
Printing and publishing.....	37	27	1,313,204	513	160,112	10	69,076
Chemicals and allied substances.....	37	25	1,297,068		159,110	12	308,505
Stone, clay, and glass products.....	7	6	92,397		10,391	1	2,084
Metal and metal products.....	267	128	4,868,317	424,651	538,526	139	2,748,195
All other manufacturing industries.....	97	54	2,255,332	232,107	246,102	43	376,044
Total manufacturing.....	784	462	41,310,289	1,191,077	5,035,308	332	6,998,797
Construction.....	89	50	335,030	26,750	29,487	29	714,559
Transportation and other public utilities ¹	87	59	5,279,755	18,848	647,951	28	144,856
Trade.....	465	299	7,021,963	299,898	792,015	166	1,303,303
Public service—Professional, amusements, hotels, etc.....	112	69	522,035	5,164	55,232	43	433,433
Finance—Banking, insurance, and related business.....	439	296	4,358,822	184,189	445,617	143	15,786,842
Combinations—Predominant industry not ascertainable.....	15	7	2,714,807	367,254	292,552	8	32,406
Inactive concerns.....	211					211	
Total.....	2,237	1,250	61,613,177	2,096,936	7,303,249	987	25,541,260

¹Data incomplete. (See text, p. 15.)

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

SOUTH CAROLINA

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries	129	64	\$408,183	\$90,010	\$29,277	65	\$289,261
Mining and quarrying.....	22	12	138,024	3,083	15,206	10	99,743
Manufacturing:							
Food products, beverages, and tobacco.....	128	74	309,352	28,507	24,117	54	315,852
Textiles and textile products.....	148	121	20,253,080	2,164,113	2,274,663	27	275,267
Leather and leather products.....	2					2	2,139
Rubber and rubber goods.....	1					1	330
Lumber and wood products.....	79	53	1,031,786	331,300	81,093	26	249,984
Paper, pulp and products.....	2	2	145,333		15,759		
Printing and publishing.....	52	25	55,571		3,738	27	96,598
Chemicals and allied substances.....	62	33	317,511	118,568	20,181	29	440,017
Stone, clay, and glass products.....	20	12	66,491	2,145	5,781	8	30,315
Metal and metal products.....	22	10	14,668	2,134	95	12	595,012
All other manufacturing industries.....	28	10	147,716		20,293	18	43,947
Total manufacturing.....	544	340	22,341,508	2,646,767	2,445,720	204	2,049,431
Construction.....	55	26	168,545		16,963	29	300,568
Transportation and other public utilities.....	260	196	1,238,999	12,305	133,943	64	439,185
Trade.....	1,298	656	2,788,849	478,910	204,898	642	3,769,940
Public service — Professional, amusements, hotels, etc.....	135	78	173,190	7,121	12,175	57	126,748
Finance—Banking, insurance, and related business.....	1,096	638	2,047,655	37,090	160,444	458	2,429,173
Combinations—Predominant industry not ascertainable.....	32	17	20,477		569	15	73,670
Inactive concerns.....	435					435	686
Total.....	4,006	2,027	29,325,430	3,275,286	3,019,195	1,979	9,518,405

SOUTH DAKOTA

Agriculture and related industries	68	18	\$18,331	\$214	\$189	50	\$322,908
Mining and quarrying.....	48	10	15,571		754	38	163,088
Manufacturing:							
Food products, beverages, and tobacco.....	89	59	284,145	3,257	27,119	30	153,690
Textiles and textile products.....	2	1	883			1	2,155
Leather and leather products.....							
Rubber and rubber goods.....							
Lumber and wood products.....	8	4	45,369	891	4,941	4	30,900
Paper, pulp and products.....	1	1	183				
Printing and publishing.....	41	25	70,988	10,586	4,085	16	114,498
Chemicals and allied substances.....	2	2	5,246		268		
Stone, clay, and glass products.....	15	8	11,137		246	7	20,236
Metal and metal products.....	15	6	20,867		1,864	9	92,219
All other manufacturing industries.....	7	3	1,115			4	3,428
Total manufacturing.....	180	109	439,933	14,734	38,523	71	417,036
Construction.....	30	17	97,829	24,836	6,690	13	23,886
Transportation and other public utilities.....	236	171	511,323		48,948	65	103,020
Trade.....	963	611	2,189,065	287,476	142,766	352	1,339,901
Public service — Professional, amusements, hotels, etc.....	122	76	107,470	600	6,696	46	51,763

Data incomplete. (See text, p. 15.)

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

SOUTH DAKOTA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Finance—Banking, insurance, and related business.....	933	507	\$1,162,838	\$25,244	\$68,606	426	\$1,276,310
Combinations—Predominant industry not ascertainable.....	10	6	16,446	9,586	110	4	5,703
Inactive concerns.....	223					223	269
Total.....	2,813	1,525	4,559,706	362,690	313,282	1,288	3,703,884

TENNESSEE

Agriculture and related industries	98	58	\$289,987	\$18,338	\$25,269	40	\$223,931
Mining and quarrying.....	236	112	3,153,244	262,117	352,800	124	1,157,507
Manufacturing:							
Food products, beverages, and tobacco.....	267	162	3,660,421	77,840	462,436	105	1,124,406
Textiles and textile products.....	124	92	4,619,108	545,787	500,080	32	629,758
Leather and leather products.....	10	6	225,095	305	27,415	4	427,388
Rubber and rubber goods.....	3					3	21,859
Lumber and wood products.....	203	135	6,494,664	994,301	685,944	68	1,149,202
Paper, pulp and products.....	11	8	167,519	118,924	5,068	3	117,371
Printing and publishing.....	84	55	992,772	30,786	112,813	29	174,374
Chemicals and allied substances.....	92	47	4,350,349	193,752	515,517	45	595,476
Stone, clay, and glass products.....	59	37	2,218,654		273,131	22	93,525
Metal and metal products.....	105	70	1,995,770	350,284	197,316	35	316,890
All other manufacturing industries.....	86	42	1,077,327	151,135	109,900	44	203,282
Total manufacturing.....	1,044	654	25,801,679	2,463,114	2,889,620	390	4,853,531
Construction.....	89	54	695,556	19,597	75,693	35	206,061
Transportation and other public utilities.....	294	197	4,297,909	832,266	432,432	97	1,046,877
Trade.....	1,406	928	12,646,928	1,458,213	1,327,924	478	3,377,309
Public service—Professional, amusements, hotels, etc.....	271	166	1,582,346	7,355	175,376	105	228,912
Finance—Banking, insurance, and related business.....	1,107	817	7,997,450	46,974	858,341	290	1,156,269
Combinations—Predominant industry not ascertainable.....	39	19	1,259,366	213,362	128,312	20	500,021
Inactive concerns.....	322					322	
Total.....	4,906	3,005	57,724,465	5,321,336	6,265,767	1,901	12,750,418

TEXAS

Agriculture and related industries	482	322	\$1,307,827	\$87,254	\$93,787	160	\$1,955,172
Mining and quarrying.....	780	214	2,360,500	223,569	238,515	566	29,574,731
Manufacturing:							
Wood products, beverages, and tobacco.....	353	221	5,054,782	328,316	573,334	132	1,219,549
Textiles and textile products.....	64	37	1,241,871	233,104	121,554	27	540,870
Leather and leather products.....	15	5	148,294	102,626	5,155	10	147,774
Rubber and rubber goods.....	2	2	2,768		74		
Lumber and wood products.....	118	80	6,287,438	556,834	711,843	38	1,663,265
Paper, pulp and products.....	7	4	103,955	19,131	10,346	3	20,089
Printing and publishing.....	170	106	1,365,797	103,936	143,639	64	446,054
Chemicals and allied substances.....	228	140	15,182,085	743,729	1,791,802	88	11,831,036
Stone, clay, and glass products.....	69	38	1,792,674	5,185	217,939	31	266,893

*Data incomplete. (See text, p. 15.)

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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Metal and metal products.....	126	69	\$1,741,874	\$151,305	\$187,611	57	\$958,135
All other manufacturing industries.....	104	59	1,076,100	256,071	94,176	45	432,084
Total manufacturing.....	1,256	761	33,997,638	2,500,287	3,857,473	495	17,525,749
Construction.....	135	92	2,450,947	174,997	271,257	43	657,588
Transportation and other public utilities ¹	671	476	9,277,011	66,405	1,100,479	195	4,660,217
Trade.....	2,786	1,715	29,996,498	1,836,912	3,518,484	1,071	8,915,766
Public service—Professional, amusements, hotels, etc.....	517	330	1,838,073	56,928	176,896	187	723,585
Finance—Banking, insurance, and related business.....	2,499	1,570	11,973,713	360,335	1,107,688	929	11,233,197
Combinations—Predominant industry not ascertainable.....	33	17	857,182	26,267	101,644	16	177,222
Inactive concerns.....	432					432	1,116
Total.....	9,591	5,497	94,059,389	5,332,954	10,466,223	4,094	75,424,343

UTAH

Agriculture and related industries.....	184	87	\$401,041	\$211,167	\$13,541	97	\$426,393
Mining and quarrying.....	488	73	4,875,656	372,975	560,743	415	2,356,066
Manufacturing:							
Food products, beverages, and tobacco.....	123	94	3,507,659	2,215,115	146,372	29	874,314
Textiles and textile products.....	20	14	96,949	16,758	6,944	6	29,088
Leather and leather products.....	6	4	5,947			2	11,402
Rubber and rubber goods.....	3	1	4,261			2	34,321
Lumber and wood products.....	5	5	65,796		7,225		
Paper, pulp and products.....	2	2	24,425	4,382	2,255		
Printing and publishing.....	41	26	264,959		29,914	15	57,778
Chemicals and allied substances.....	17	9	734,542		90,818	8	24,586
Stone, clay, and glass products.....	24	12	314,651		37,670	12	28,536
Metal and metal products.....	30	15	26,167		1,412	15	335,924
All other manufacturing industries.....	32	14	212,553	13,823	22,859	18	108,900
Total manufacturing.....	303	196	5,257,909	2,250,078	345,752	107	1,504,849
Construction.....	59	34	483,131	38,123	50,571	25	280,025
Transportation and other public utilities ¹	127	80	250,698	18,602	20,250	47	312,830
Trade.....	763	454	2,473,520	155,930	218,970	309	2,194,594
Public service—Professional, amusements, hotels, etc.....	153	76	567,407	2,606	60,082	77	245,995
Finance—Banking, insurance, and related business.....	572	342	2,209,435	152,710	203,597	230	1,991,314
Combinations—Predominant industry not ascertainable.....	20	7	10,103		429	13	89,314
Inactive concerns.....	382					382	38
Total.....	3,051	1,349	16,528,900	3,202,191	1,473,935	1,702	9,401,418

¹ Data incomplete. (See text, p. 15.)

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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries	28	14	\$16,411	-----	\$903	14	\$111,215
Mining and quarrying	22	12	226,392	-----	26,763	10	154,209
Manufacturing:							
Food products, beverages, and tobacco	64	51	475,578	\$6,178	42,690	13	173,636
Textiles and textile products	31	23	1,130,663	220,317	112,543	8	205,343
Leather and leather products	4	2	31,469	-----	3,777	2	70,672
Rubber and rubber goods	1	1	631	-----	-----	-----	-----
Lumber and wood products	57	34	885,389	39,132	103,222	23	160,723
Paper, pulp and products	19	14	286,540	113,422	20,993	5	354,280
Printing and publishing	24	18	153,529	-----	22,155	6	39,122
Chemicals and allied substances	15	9	113,351	-----	14,036	6	11,845
Stone, clay, and glass products	61	28	1,396,089	4,906	169,897	33	327,675
Metal and metal products	42	22	454,666	82,719	47,789	20	438,100
All other manufacturing industries	30	18	667,309	59,766	78,400	12	217,150
Total manufacturing	348	220	5,595,214	526,440	615,502	128	1,998,546
Construction	6	5	4,638	-----	-----	1	1,496
Transportation and other public utilities ¹	112	82	274,436	-----	23,541	30	165,186
Trade	243	174	1,233,059	236,371	98,456	69	252,766
Public service—Professional, amusements, hotels, etc.	53	40	80,709	-----	4,407	13	20,137
Finance—Banking, insurance, and related business	182	131	1,810,571	2,987	202,644	51	920,916
Combinations—Predominant industry not ascertainable	5	4	4,515	-----	-----	1	2,460
Inactive concerns	37	-----	-----	-----	-----	37	-----
Total	1,036	682	9,245,945	765,798	972,216	354	3,626,931

VIRGINIA

Agriculture and related industries	124	41	\$76,282	\$6,073	\$3,712	83	\$457,640
Mining and quarrying	201	109	5,973,611	194,974	707,721	92	3,273,411
Manufacturing:							
Food products, beverages, and tobacco	273	160	3,428,502	36,325	408,448	113	1,307,763
Textiles and textile products	69	40	5,105,274	70,423	622,815	29	532,007
Leather and leather products	18	7	2,105,460	59,152	255,104	11	136,366
Rubber and rubber goods	1	-----	-----	-----	-----	1	26,580
Lumber and wood products	145	86	2,943,287	452,904	306,837	59	1,092,459
Paper, pulp and products	27	20	1,182,984	527,492	118,203	7	49,685
Printing and publishing	87	66	1,162,531	56,950	128,491	21	149,106
Chemicals and allied substances	97	50	1,058,664	638,229	48,513	47	7,037,384
Stone, clay, and glass products	55	37	475,083	74,200	44,690	18	164,773
Metal and metal products	107	45	510,433	129,060	43,424	62	672,025
All other manufacturing industries	71	36	1,086,833	52,842	124,357	35	460,712
Total manufacturing	950	547	19,059,051	2,077,577	2,100,792	403	11,628,860
Construction	122	66	3,073,930	23,666	371,410	56	521,816
Transportation and other public utilities ¹	290	193	30,190,974	246,466	3,743,772	97	3,086,134
Trade	1,754	1,118	11,453,456	1,525,982	1,157,707	636	4,727,959

¹ Data incomplete. (See text p. 15.)

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	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Public service — Professional, amusements, hotels, etc.....	275	148	\$975,524	\$7,349	\$99,616	127	\$377,578
Finance—Banking, insurance, and related business.....	1,574	1,022	9,887,027	53,851	1,062,925	552	1,501,825
Combinations—Predominant industry not ascertainable.....	43	24	2,319,875	-----	286,668	19	88,090
Inactive concerns.....	310	-----	-----	-----	-----	310	3,605
Total.....	5,643	3,268	83,014,730	4,135,938	9,534,323	2,375	25,666,918

WASHINGTON

Agriculture and related industries	558	207	\$9,670,314	\$1,168,463	\$1,047,321	351	\$2,977,378
Mining and quarrying.....	526	57	871,201	37,802	98,348	469	2,535,388
Manufacturing:							
Food products, beverages, and tobacco.....	353	178	3,426,554	481,283	347,262	175	4,498,370
Textiles and textile products.....	67	40	318,510	157,424	13,660	27	99,476
Leather and leather products.....	10	7	62,372	-----	6,553	3	30,955
Rubber and rubber goods.....	8	2	771	-----	-----	6	182,972
Lumber and wood products.....	488	306	14,064,265	1,651,604	1,507,099	182	2,502,071
Paper, pulp and products.....	15	7	1,068,432	5,889	132,055	8	75,534
Printing and publishing.....	154	113	698,814	-----	98,963	41	143,343
Chemicals and allied substances.....	63	24	165,067	1,486	17,264	39	290,820
Stone, clay, and glass products.....	56	36	1,044,689	13,309	122,782	20	100,086
Metal and metal products.....	223	108	2,000,120	161,840	215,153	115	696,261
All other manufacturing industries.....	124	58	236,048	32,377	17,142	66	308,417
Total manufacturing.....	1,561	879	23,085,637	2,505,212	2,477,933	682	8,928,305
Construction.....	168	85	3,092,285	64,357	366,546	83	556,940
Transportation and other public utilities ¹	592	387	5,070,618	190,200	556,931	205	1,231,609
Trade.....	2,127	1,209	10,666,304	1,443,027	971,077	918	5,250,071
Public service — Professional, amusements, hotels, etc.....	644	335	1,780,266	37,702	174,304	309	819,420
Finance—Banking, insurance, and related business.....	2,286	1,149	5,511,224	251,081	491,630	1,137	8,853,597
Combinations—Predominant industry not ascertainable.....	55	19	116,725	3,521	11,067	36	288,183
Inactive concerns.....	1,285	-----	-----	-----	-----	1,285	886
Total.....	9,802	4,327	59,864,574	5,701,365	6,195,157	5,475	31,441,777

WEST VIRGINIA

Agriculture and related industries.....	102	27	\$135,973	\$80,020	\$4,122	75	\$300,552
Mining and quarrying.....	1,233	722	30,311,671	3,610,281	3,282,174	511	5,345,708
Manufacturing:							
Food products, beverages, and tobacco.....	139	81	2,299,560	7,730	273,524	58	595,513
Textiles and textile products.....	21	16	821,780	30,845	96,746	5	40,600
Leather and leather products.....	4	4	301,556	277,367	2,513	-----	-----
Rubber and rubber goods.....	4	1	13,894	748	1,393	3	127,978
Lumber and wood products.....	127	70	2,063,696	473,567	202,090	57	1,219,424
Paper, pulp, and products.....	8	5	119,115	-----	13,889	3	67,903
Printing and publishing.....	63	42	309,394	5,368	31,168	21	55,893

¹ Data incomplete. (See text p. 15.)

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

WEST VIRGINIA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Chemicals and allied substances.....	42	25	\$5,003,406	\$99,154	\$610,675	17	\$250,157
Stone, clay, and glass products.....	116	76	4,182,624	151,351	494,705	40	688,350
Metal and metal products.....	85	46	2,221,028	302,767	233,114	39	1,125,673
All other manufacturing industries.....	28	17	487,275	1,512	58,423	11	109,860
Total manufacturing.....	637	383	17,823,308	1,350,409	2,018,249	254	4,281,441
Construction.....	92	63	378,947	10,867	34,176	29	225,837
Transportation and other public utilities ¹	223	158	4,822,487	3,469	582,039	65	428,034
Trade.....	1,069	753	9,803,026	429,468	1,044,170	316	1,948,089
Public service—Professional, amusements, hotels, etc.....	171	97	720,119	5,704	72,322	74	305,112
Finance—Banking, insurance, and related business.....	1,043	745	7,477,951	16,794	800,070	298	985,717
Combinations—Predominant industry not ascertainable.....	25	14	294,291	-----	34,506	11	25,485
Inactive concerns.....	253	-----	-----	-----	-----	253	216
Total.....	4,848	2,962	71,767,773	5,507,021	7,871,828	1,886	13,846,191

WISCONSIN

Agriculture and related industries.....	287	117	\$768,437	\$80,510	\$78,843	170	\$1,109,684
Mining and quarrying.....	219	67	453,460	12,743	45,486	152	472,162
Manufacturing:							
Food products, beverages, and tobacco.....	1,178	767	9,291,725	464,108	1,029,195	411	4,592,875
Textiles and textile products.....	208	125	7,299,704	824,534	854,194	83	1,087,741
Leather and leather products.....	114	72	4,066,832	607,732	423,237	42	1,198,361
Rubber and rubber goods.....	12	2	338,773	-----	42,096	10	285,586
Lumber and wood products.....	304	197	8,246,487	1,500,273	824,294	107	3,860,450
Paper, pulp, and products.....	95	53	6,341,488	322,683	749,521	42	1,288,053
Printing and publishing.....	253	178	3,465,230	2,730	405,548	75	314,242
Chemicals and allied substances.....	95	48	5,339,216	456,675	604,782	47	397,615
Stone, clay, and glass products.....	102	65	910,424	35,989	100,029	37	854,854
Metal and metal products.....	652	330	30,191,932	2,751,634	3,456,971	322	12,326,464
All other manufacturing industries.....	431	207	7,270,708	1,222,290	747,435	224	1,878,253
Total manufacturing.....	3,444	2,044	82,762,529	7,688,648	9,237,302	1,400	28,084,494
Construction.....	313	198	1,634,691	63,656	165,833	115	753,921
Transportation and other public utilities ¹	801	528	5,779,661	8,778	664,909	273	760,526
Trade.....	2,964	1,920	18,113,277	1,349,029	1,811,444	1,044	6,277,659
Public service—Professional, amusements, hotels, etc.....	680	368	1,681,144	28,509	156,601	312	778,388
Finance—Banking, insurance, and related business.....	2,971	1,851	18,322,451	44,753	2,003,334	1,120	7,354,317
Combinations—Predominant industry not ascertainable.....	74	34	363,097	-----	41,126	40	207,961
Inactive concerns.....	843	-----	-----	-----	-----	843	2
Total.....	12,596	7,127	129,878,747	9,256,626	14,204,878	5,469	45,799,114

¹ Data incomplete. (See text, p. 15.)

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

WYOMING

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	278	114	\$754,905	\$236,575	\$49,678	164	\$1,946,357
Mining and quarrying.....	172	54	1,217,668	64,387	138,156	118	2,217,759
Manufacturing:							
Food products, beverages, and tobacco.....	32	12	49,478		3,989	20	126,987
Textiles and textile products.....							
Leather and leather products.....	1	1	198			1	85
Rubber and rubber goods.....	1						
Lumber and wood products.....	7	4	45,589	7,065	4,225	3	6,652
Paper, pulp, and products.....							
Printing and publishing.....	26	16	60,845		5,540	10	19,567
Chemicals and allied substances.....	6	4	1,653			2	57,579
Stone, clay, and glass products.....	8	2	6,665		442	6	239,040
Metal and metal products.....	2	2	23,834		2,204		
All other manufacturing industries.....							
Total manufacturing.....	83	41	188,262	7,065	16,400	42	449,910
Construction.....	24	14	105,547	2,465	10,113	10	70,194
Transportation and other public utilities ¹	76	45	354,944		39,453	31	267,735
Trade.....	334	192	1,246,417	34,718	114,996	142	537,184
Public service—Professional, amusements, hotels, etc.....	73	48	110,210		6,882	25	81,091
Finance—Banking, insurance, and related business.....	313	201	962,241	4,448	87,931	112	402,767
Combinations—Predominant industry not ascertainable.....	5	1	18,924		2,115	4	27,807
Inactive concerns.....	303					303	
Total.....	1,661	710	4,959,118	349,658	465,724	951	6,000,804

¹ Data incomplete. (See text, p. 15.)

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

AGRICULTURE AND RELATED INDUSTRIES

[Income returned for the calendar year ended Dec. 31, 1922]

Income classes	Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Average tax per corporation	Per cent of tax to net income
Reporting net income:						
\$0 to \$2,000.....	2, 168	\$1, 771, 165				
\$2,000 to \$5,000.....	799	2, 494, 128	\$292, 345	\$97, 928	\$123	3. 93
\$5,000 to \$10,000.....	405	2, 874, 913	545, 308	212, 240	524	7. 38
\$10,000 to \$50,000.....	468	10, 218, 156	2, 041, 055	954, 051	2, 039	9. 34
\$50,000 to \$100,000.....	93	6, 417, 805	1, 026, 654	657, 398	7, 069	10. 24
\$100,000 to \$250,000.....	42	6, 427, 458	281, 704	777, 831	18, 520	12. 10
\$250,000 to \$500,000.....	14	4, 614, 482	259, 463	489, 505	34, 965	10. 61
\$500,000 to \$1,000,000.....	8	5, 970, 736	262, 075	713, 582	89, 198	11. 95
\$1,000,000 to \$5,000,000.....	2	3, 700, 422	355, 971	418, 057	209, 029	11. 30
\$5,000,000 and over.....	1	18, 411, 356		2, 301, 419	2, 301, 419	12. 50
Total.....	4, 000	62, 900, 621	5, 064, 575	6, 622, 011	3, 615	10. 83
Reporting no net income.....	5, 092	56, 091, 157				
Grand total.....	9, 092	6, 809, 464	5, 064, 575	6, 622, 011		

MINING AND QUARRYING

Reporting net income:						
\$0 to \$2,000.....	2, 550	\$1, 907, 723				
\$2,000 to \$5,000.....	884	2, 790, 126	\$512, 751	\$109, 848	\$124	3. 94
\$5,000 to \$10,000.....	587	4, 268, 242	1, 277, 909	278, 829	475	6. 53
\$10,000 to \$50,000.....	1, 231	29, 694, 800	7, 462, 264	2, 633, 327	2, 139	8. 87
\$50,000 to \$100,000.....	386	27, 099, 832	4, 205, 172	2, 810, 188	7, 280	10. 37
\$100,000 to \$250,000.....	201	45, 484, 551	5, 502, 458	5, 011, 095	17, 220	11. 02
\$250,000 to \$500,000.....	97	32, 777, 595	3, 602, 591	3, 714, 757	38, 296	11. 33
\$500,000 to \$1,000,000.....	62	41, 407, 745	4, 139, 838	4, 656, 601	75, 106	11. 25
\$1,000,000 to \$5,000,000.....	40	85, 224, 367	3, 527, 176	10, 212, 148	255, 304	11. 98
\$5,000,000 and over.....	2	15, 782, 407		1, 972, 800	986, 400	12. 50
Total.....	6, 130	286, 437, 388	30, 230, 159	31, 399, 593	8, 771	11. 04
Reporting no net income.....	10, 963	280, 456, 101				
Grand total.....	17, 093	5, 981, 287	30, 230, 159	31, 399, 593		

MANUFACTURING—EMBRACING ALL MANUFACTURES

Reporting net income:						
\$0 to \$2,000.....	16, 082	\$14, 247, 696				
\$2,000 to \$5,000.....	8, 393	26, 900, 264	\$4, 209, 002	\$1, 086, 000	\$129	4. 04
\$5,000 to \$10,000.....	5, 589	40, 144, 318	7, 092, 939	2, 925, 713	523	7. 29
\$10,000 to \$50,000.....	10, 961	256, 720, 158	44, 685, 064	25, 202, 443	2, 299	9. 82
\$50,000 to \$100,000.....	3, 087	219, 742, 481	31, 830, 550	23, 697, 873	7, 677	10. 78
\$100,000 to \$250,000.....	2, 532	397, 624, 965	46, 336, 273	44, 725, 775	17, 664	11. 25
\$250,000 to \$500,000.....	1, 040	362, 405, 172	34, 483, 177	44, 633, 912	40, 042	11. 49
\$500,000 to \$1,000,000.....	555	388, 716, 805	37, 781, 315	44, 609, 089	80, 377	11. 48
\$1,000,000 to \$5,000,000.....	388	764, 296, 765	60, 176, 825	89, 211, 003	229, 925	11. 67
\$5,000,000 and over.....	70	983, 621, 049	53, 295, 607	116, 673, 722	1, 666, 767	11. 86
Total.....	48, 697	3, 454, 419, 673	319, 890, 752	389, 775, 530	11, 951	11. 33
Reporting no net income.....	33, 788	813, 413, 029				
Grand total.....	82, 485	2, 641, 006, 644	319, 890, 752	389, 775, 530		

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

MANUFACTURING—FOOD PRODUCTS, BEVERAGES, AND TOBACCO

Income classes	Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Average tax per corporation	Per cent of tax to net income
Reporting net income:						
\$0 to \$2,000.....	3,340	\$2,854,243				
\$2,000 to \$5,000.....	1,452	4,637,152	\$475,561	\$203,127	\$149	4.38
\$5,000 to \$10,000.....	972	7,001,179	853,356	556,702	573	7.95
\$10,000 to \$50,000.....	1,710	38,202,191	4,055,057	4,003,833	2,341	10.48
\$50,000 to \$100,000.....	389	28,067,210	2,107,602	3,248,333	8,350	11.57
\$100,000 to \$250,000.....	280	42,826,565	3,258,845	4,989,706	17,820	11.65
\$250,000 to \$500,000.....	87	29,677,772	2,292,940	3,444,284	39,589	11.61
\$500,000 to \$1,000,000.....	60	42,545,854	6,085,409	4,602,198	76,703	10.82
\$1,000,000 to \$5,000,000.....	53	95,413,256	8,809,585	10,847,023	204,661	11.37
\$5,000,000 and over.....	16	156,445,958	6,274,148	18,771,473	1,173,217	12.00
Total.....	8,359	447,671,380	34,212,503	50,666,679	10,065	11.39
Reporting no net income.....	5,728	150,306,300				
Grand total.....	14,087	297,365,080	34,212,503	50,666,679	3,597	-----

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS

Reporting net income:						
\$0 to \$2,000.....	2,121	\$1,979,782				
\$2,000 to \$5,000.....	1,157	3,655,958	\$601,446	\$152,076	\$131	4.16
\$5,000 to \$10,000.....	1,759	5,480,959	1,158,040	387,945	511	7.08
\$10,000 to \$50,000.....	1,504	36,124,253	6,389,187	3,539,768	2,354	9.80
\$50,000 to \$100,000.....	525	37,436,926	5,544,383	4,016,036	7,650	10.73
\$100,000 to \$250,000.....	500	78,551,385	6,734,050	9,062,560	18,125	11.54
\$250,000 to \$500,000.....	206	72,056,743	4,633,199	8,580,255	41,652	11.91
\$500,000 to \$1,000,000.....	113	79,046,821	5,408,192	9,395,961	83,150	11.89
\$1,000,000 to \$5,000,000.....	83	158,800,766	5,875,127	19,506,560	235,019	12.28
\$5,000,000 and over.....	5	61,973,226		7,858,432	1,571,686	12.68
Total.....	6,973	535,106,819	36,343,624	62,499,593	12,881	11.72
Reporting no net income.....	4,452	78,311,129				
Grand total.....	11,425	456,795,690	36,343,624	62,499,593	5,470	-----

MANUFACTURING—LEATHER AND LEATHER PRODUCTS

Reporting net income:						
\$0 to \$2,000.....	383	\$349,804				
\$2,000 to \$5,000.....	210	675,541	\$119,653	\$27,912	\$133	4.13
\$5,000 to \$10,000.....	160	1,132,765	266,240	81,619	510	7.21
\$10,000 to \$50,000.....	335	8,041,624	1,716,758	848,063	2,532	10.55
\$50,000 to \$100,000.....	80	5,987,931	924,633	629,523	7,869	10.51
\$100,000 to \$250,000.....	93	13,820,800	2,236,921	1,687,928	18,150	12.21
\$250,000 to \$500,000.....	41	13,289,131	3,534,622	1,224,927	29,876	9.22
\$500,000 to \$1,000,000.....	18	13,140,441	1,207,905	1,582,807	87,934	12.05
\$1,000,000 to \$5,000,000.....	8	13,937,781	622,802	1,918,044	239,756	13.76
\$5,000,000 and over.....	2	18,264,839		2,413,474	1,206,737	13.21
Total.....	1,330	88,640,717	10,629,534	10,414,297	10,997	11.80
Reporting no net income.....	954	24,811,082				
Grand total.....	2,284	63,829,635	10,629,534	10,414,297	4,560	-----

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

MANUFACTURING—RUBBER AND RUBBER GOODS

Income classes	Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Average tax per corporation	Per cent of tax to net income
Reporting net income:						
\$0 to \$2,000.....	84	\$71,524				
\$2,000 to \$5,000.....	42	140,940	\$33,641	\$5,313	\$127	3.77
\$5,000 to \$10,000.....	27	199,770	51,780	13,171	488	6.59
\$10,000 to \$50,000.....	58	1,420,275	465,238	109,194	1,883	7.69
\$50,000 to \$100,000.....	23	1,633,754	517,332	133,628	5,810	8.18
\$100,000 to \$250,000.....	24	3,784,714	907,620	362,239	15,093	9.57
\$250,000 to \$500,000.....	13	4,507,314	124,632	496,894	38,176	11.01
\$500,000 to \$1,000,000.....	6	4,401,939	3,210,502	176,722	29,454	4.01
\$1,000,000 to \$5,000,000.....	5	10,078,449	2,325,872	989,271	197,854	9.82
\$5,000,000 and over.....	2	15,691,003	15,691,003			
Total.....	284	41,929,682	23,327,620	2,285,832	11,429	5.46
Reporting no net income.....	309	24,562,953				
Grand total.....	593	17,366,729	23,327,620	2,285,832		

MANUFACTURING—LUMBER AND WOOD PRODUCTS

Reporting net income:						
\$0 to \$2,000.....	997	\$972,093				
\$2,000 to \$5,000.....	725	2,380,894	\$509,181	\$93,072	\$128	3.91
\$5,000 to \$10,000.....	557	4,020,227	785,215	286,485	514	7.12
\$10,000 to \$50,000.....	1,376	32,721,180	6,248,792	3,144,944	2,286	9.61
\$50,000 to \$100,000.....	412	28,855,864	4,859,384	2,096,420	7,516	10.73
\$100,000 to \$250,000.....	301	46,458,038	6,017,794	5,109,082	16,974	10.99
\$250,000 to \$500,000.....	118	40,445,222	3,079,210	4,790,311	40,596	11.84
\$500,000 to \$1,000,000.....	45	30,778,687	1,381,253	3,680,629	81,791	11.96
\$1,000,000 to \$5,000,000.....	14	21,363,722	1,275,840	2,498,484	178,463	11.69
Total.....	4,545	207,995,927	24,256,669	22,699,427	6,398	10.96
Reporting no net income.....	2,366	48,281,974				
Grand total.....	6,911	159,713,953	24,256,669	22,699,427		

MANUFACTURING—PAPER, PULP, AND PRODUCTS

Reporting net income:						
\$0 to \$2,000.....	205	\$182,535				
\$2,000 to \$5,000.....	172	550,156	\$108,800	\$20,005	\$116	3.64
\$5,000 to \$10,000.....	120	860,125	208,029	57,440	479	6.68
\$10,000 to \$50,000.....	312	7,477,661	1,809,756	665,145	2,132	8.89
\$50,000 to \$100,000.....	120	8,175,879	1,943,717	805,228	6,710	9.85
\$100,000 to \$250,000.....	82	13,648,406	2,540,559	1,482,680	18,081	10.86
\$250,000 to \$500,000.....	41	13,826,251	1,535,826	1,569,832	38,288	11.35
\$500,000 to \$1,000,000.....	23	15,352,161	324,505	1,877,505	81,630	12.22
\$1,000,000 to \$5,000,000.....	10	18,607,733		2,335,428	233,543	12.55
\$5,000,000 and over.....	1	5,343,719		667,965	667,965	12.50
Total.....	1,086	84,024,626	8,471,192	9,481,228	10,762	11.31
Reporting no net income.....	683	22,408,513				
Grand total.....	1,769	61,616,113	8,471,192	9,481,228		

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

MANUFACTURING—PRINTING AND PUBLISHING

Income classes	Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Average tax per corporation	Per cent of tax to net income
Reporting net income:						
\$0 to \$2,000.....	2,457	\$2,050,713				
\$2,000 to \$5,000.....	1,214	3,826,553	\$272,514	\$162,071	\$134	4.24
\$5,000 to \$10,000.....	652	4,663,229	327,440	360,723	553	7.74
\$10,000 to \$50,000.....	1,013	23,134,861	762,642	2,683,344	2,649	11.60
\$50,000 to \$100,000.....	188	13,680,969	299,591	1,683,126	8,953	12.30
\$100,000 to \$250,000.....	137	21,984,346	364,214	2,719,661	19,852	12.37
\$250,000 to \$500,000.....	57	19,815,802	467,484	2,432,452	42,675	12.28
\$500,000 to \$1,000,000.....	29	23,290,257	1,929,198	2,669,881	92,065	11.46
\$1,000,000 to \$5,000,000.....	21	40,998,383		5,124,797	244,038	12.50
\$5,000,000 and over.....	3	31,270,552		3,908,818	1,302,939	12.50
Total.....	5,771	184,715,665	4,423,083	21,744,873	6,562	11.90
Reporting no net income.....	2,939	23,020,486				
Grand total.....	8,710	161,695,179	4,423,083	21,744,873		

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES

Reporting net income:						
\$0 to \$2,000.....	1,203	\$1,055,872				
\$2,000 to \$5,000.....	503	1,621,924	\$288,885	\$63,704	\$127	3.93
\$5,000 to \$10,000.....	378	2,737,849	598,473	192,835	510	7.04
\$10,000 to \$50,000.....	795	18,876,976	3,565,878	1,821,823	2,292	9.65
\$50,000 to \$100,000.....	203	14,565,785	2,285,056	1,552,359	7,647	10.66
\$100,000 to \$250,000.....	218	34,730,077	4,190,132	3,942,250	18,084	11.35
\$250,000 to \$500,000.....	94	33,075,497	2,336,287	3,891,557	41,400	11.77
\$500,000 to \$1,000,000.....	56	38,432,736	4,168,373	4,340,685	77,512	11.29
\$1,000,000 to \$5,000,000.....	48	93,869,387	5,227,047	10,954,339	228,215	11.67
\$5,000,000 and over.....	14	222,255,317	3,883,242	27,296,508	1,949,751	12.28
Total.....	3,512	461,221,420	26,543,393	54,056,120	23,411	11.75
Reporting no net income.....	2,605	66,158,378				
Grand total.....	6,117	395,063,042	26,543,393	54,056,120		

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS

Reporting net income:						
\$0 to \$2,000.....	692	\$633,941				
\$2,000 to \$5,000.....	425	1,361,178	\$129,383	\$57,322	\$135	4.21
\$5,000 to \$10,000.....	323	2,266,893	318,485	171,667	531	7.57
\$10,000 to \$50,000.....	615	14,854,301	1,536,615	1,574,428	2,560	10.60
\$50,000 to \$100,000.....	189	13,354,564	743,594	1,565,085	8,281	11.72
\$100,000 to \$250,000.....	126	19,266,671	737,591	2,345,074	18,612	12.17
\$250,000 to \$500,000.....	54	18,656,716	223,485	2,326,396	43,081	12.47
\$500,000 to \$1,000,000.....	19	13,431,629	385,467	1,630,771	85,830	12.14
\$1,000,000 to \$5,000,000.....	15	31,242,444		3,939,212	262,614	12.61
\$5,000,000 and over.....	1	10,623,757		1,327,970	1,327,970	12.50
Total.....	2,459	125,692,094	4,074,620	14,937,925	8,454	11.94
Reporting no net income.....	1,431	16,586,111				
Grand total.....	3,890	109,105,983	4,074,620	14,937,925		

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

MANUFACTURING—METAL AND METAL PRODUCTS

Income classes	Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Average tax per corporation	Per cent of tax to net income
Reporting net income:						
\$0 to \$2,000.....	2, 492	\$2, 255, 603				
\$2,000 to \$5,000.....	1, 441	4, 698, 917	\$1, 170, 774	\$164, 341	\$114	3. 50
\$5,000 to \$10,000.....	951	6, 820, 467	1, 686, 842	448, 349	471	6. 57
\$10,000 to \$50,000.....	1, 977	46, 747, 995	13, 339, 871	3, 956, 152	2, 001	8. 46
\$50,000 to \$100,000.....	600	43, 041, 888	9, 466, 948	4, 205, 120	7, 009	9. 77
\$100,000 to \$250,000.....	494	79, 107, 650	14, 877, 122	8, 085, 379	16, 367	10. 22
\$250,000 to \$500,000.....	222	79, 435, 739	12, 547, 923	8, 630, 187	38, 875	10. 86
\$500,000 to \$1,000,000.....	107	73, 070, 611	11, 526, 014	7, 829, 891	73, 177	10. 72
\$1,000,000 to \$5,000,000.....	94	203, 368, 933	26, 708, 486	22, 679, 654	241, 273	11. 15
\$5,000,000 and over.....	19	368, 408, 303	27, 447, 214	42, 761, 036	2, 250, 581	11. 61
Total.....	8, 397	906, 956, 106	118, 771, 194	98, 760, 109	16, 725	10. 92
Reporting no net income.....	7, 477	272, 040, 309				
Grand total.....	15, 874	634, 915, 797	118, 771, 194	98, 760, 109		

ALL OTHER MANUFACTURING INDUSTRIES

Reporting net income:						
\$0 to \$2,000.....	2, 108	\$1, 841, 526				
\$2,000 to \$5,000.....	1, 052	3, 351, 051	\$499, 164	\$136, 997	\$130	4. 09
\$5,000 to \$10,000.....	690	4, 960, 855	839, 039	368, 777	534	7. 43
\$10,000 to \$50,000.....	1, 266	29, 118, 841	4, 795, 270	2, 855, 749	2, 256	9. 81
\$50,000 to \$100,000.....	358	24, 941, 711	3, 039, 310	2, 763, 015	7, 718	11. 08
\$100,000 to \$250,000.....	277	43, 446, 313	4, 471, 405	4, 339, 216	17, 831	11. 37
\$250,000 to \$500,000.....	107	37, 618, 985	3, 707, 509	4, 257, 417	39, 789	11. 32
\$500,000 to \$1,000,000.....	79	55, 225, 689	2, 154, 497	6, 822, 039	86, 355	12. 35
\$1,000,000 to \$5,000,000.....	7	76, 615, 911	9, 332, 066	8, 418, 191	227, 519	10. 99
\$5,000,000 and over.....	37	93, 344, 375		11, 668, 046	1, 666, 864	12. 50
Total.....	5, 981	370, 465, 237	28, 837, 320	42, 229, 447	10, 904	11. 46
Reporting no net income.....	4, 844	86, 925, 794				
Grand total.....	10, 825	283, 539, 443	28, 837, 320	42, 229, 447		

CONSTRUCTION

Reporting net income:						
\$0 to \$2,000.....	3, 084	\$2, 782, 586				
\$2,000 to \$5,000.....	1, 743	5, 444, 537	\$404, 344	\$231, 764	\$133	4. 26
\$5,000 to \$10,000.....	816	5, 735, 672	505, 819	460, 107	564	8. 02
\$10,000 to \$50,000.....	1, 022	21, 499, 176	1, 305, 616	2, 346, 861	2, 296	10. 92
\$50,000 to \$100,000.....	175	12, 294, 537	780, 630	1, 437, 550	8, 215	11. 69
\$100,000 to \$250,000.....	110	17, 127, 329	578, 966	2, 102, 084	19, 110	12. 27
\$250,000 to \$500,000.....	30	11, 216, 402	603, 822	1, 326, 569	44, 219	11. 83
\$500,000 to \$1,000,000.....	13	8, 303, 324	65, 810	1, 029, 688	79, 207	12. 40
\$1,000,000 to \$5,000,000.....	4	7, 320, 595	1, 578, 469	717, 765	179, 441	9. 80
\$5,000,000 and over.....						
Total.....	6, 997	91, 724, 158	5, 823, 476	9, 652, 388	2, 467	10. 85
Reporting no net income.....	4, 373	52, 528, 638				
Grand total.....	11, 370	39, 195, 520	5, 823, 476	9, 652, 388		

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

TRANSPORTATION AND OTHER PUBLIC UTILITIES

Income classes	Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Average tax per corporation	Per cent of tax to net income
Reporting net income:						
\$0 to \$2,000.....	7, 676	\$4, 694, 293				
\$2, 000 to \$5,000.....	2, 261	7, 132, 192	\$362, 194	\$329, 740	\$146	4. 62
\$5, 000 to \$10,000.....	1, 092	7, 830, 889	336, 266	677, 661	621	8. 65
\$10, 000 to \$50,000.....	1, 609	35, 353, 747	1, 244, 519	4, 027, 769	2, 503	11. 39
\$50, 000 to \$100,000.....	368	25, 303, 178	1, 297, 330	3, 972, 103	10, 794	15. 70
\$100, 000 to \$250,000.....	292	46, 407, 082	1, 806, 547	5, 701, 851	19, 527	12. 29
\$250, 000 to \$500,000.....	145	55, 499, 872	884, 429	6, 829, 049	47, 097	12. 30
\$500, 000 to \$1,000,000.....	106	74, 535, 399	5, 024, 624	8, 708, 617	82, 157	11. 68
\$1, 000, 000 to \$5,000,000.....	113	243, 754, 199	6, 415, 940	30, 171, 272	267, 002	12. 38
\$5, 000, 000 and over.....	28	478, 752, 717	513, 134	59, 062, 695	2, 109, 382	12. 34
Total.....	13, 690	979, 263, 568	17, 884, 983	119, 480, 757	19, 867	12. 26
Reporting no net income.....	6, 821	196, 480, 421				
Grand total.....	20, 511	782, 783, 147	17, 884, 983	119, 480, 757		

TRADE

Reporting net income:						
\$0 to \$2,000.....	25, 474	\$30, 080, 486				
\$2, 000 to \$5,000.....	13, 935	43, 975, 928	\$5, 783, 144	\$1, 923, 332	\$138	4. 37
\$5, 000 to \$10,000.....	7, 510	52, 819, 855	7, 539, 442	4, 075, 843	543	7. 72
\$10, 000 to \$50,000.....	9, 703	211, 475, 110	27, 972, 986	22, 846, 677	2, 355	10. 80
\$50, 000 to \$100,000.....	1, 727	119, 550, 710	12, 129, 655	13, 493, 169	7, 813	11. 29
\$100, 000 to \$250,000.....	947	145, 398, 167	9, 934, 250	16, 974, 397	17, 924	11. 67
\$250, 000 to \$500,000.....	282	95, 555, 393	6, 102, 853	11, 381, 040	40, 353	11. 91
\$500, 000 to \$1,000,000.....	130	90, 313, 521	5, 560, 568	10, 703, 295	82, 333	11. 85
\$1, 000, 000 to \$5,000,000.....	75	145, 296, 823	11, 129, 316	17, 135, 612	228, 475	11. 79
\$5, 000, 000 and over.....	8	79, 546, 738	11, 480, 802	8, 508, 243	1, 063, 530	10. 70
Total.....	59, 791	1, 014, 012, 731	97, 633, 016	107, 041, 608	3, 119	10. 88
Reporting no net income.....	35, 892	318, 693, 353				
Grand total.....	95, 683	695, 319, 373	97, 633, 016	107, 041, 608		

PUBLIC SERVICE—PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Reporting net income:						
\$0 to \$2,000.....	7, 368	\$6, 758, 935				
\$2, 000 to \$5,000.....	2, 399	7, 476, 773	\$421, 726	\$357, 434	\$149	4. 78
\$5, 000 to \$10,000.....	1, 441	10, 247, 607	488, 432	869, 506	603	8. 48
\$10, 000 to \$50,000.....	1, 770	34, 071, 417	998, 864	3, 884, 015	2, 194	11. 40
\$50, 000 to \$100,000.....	284	19, 504, 639	242, 375	2, 449, 142	8, 624	12. 56
\$100, 000 to \$250,000.....	160	21, 740, 346	306, 425	2, 664, 910	16, 656	12. 26
\$250, 000 to \$500,000.....	43	14, 723, 750	515, 025	1, 798, 280	41, 820	12. 21
\$500, 000 to \$1,000,000.....	18	12, 718, 342	7, 849	1, 616, 151	89, 786	12. 71
\$1, 000, 000 to \$5,000,000.....	11	21, 124, 713	232, 638	2, 622, 881	238, 444	12. 42
\$5, 000, 000 and over.....						
Total.....	13, 494	148, 366, 522	3, 163, 331	16, 262, 319	2, 655	11. 48
Reporting no net income.....	9, 651	59, 614, 683				
Grand total.....	23, 145	88, 751, 839	3, 163, 331	16, 262, 319		

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

FINANCE—BANKING, INSURANCE, AND RELATED BUSINESS.

Income classes	Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Average tax per corporation	Per cent of tax to net income
Reporting net income:						
\$0 to \$2,000.....	27, 231	\$24, 043, 633				
\$2,000 to \$5,000.....	12, 911	41, 020, 166	\$974, 322	\$1, 894, 580	\$147	4. 62
\$5,000 to \$10,000.....	7, 252	49, 711, 909	1, 212, 254	4, 331, 494	597	8. 71
\$10,000 to \$50,000.....	8, 920	165, 283, 934	3, 775, 025	18, 679, 778	2, 094	11. 30
\$50,000 to \$100,000.....	1, 177	81, 078, 392	1, 943, 835	9, 885, 511	8, 399	12. 19
\$100,000 to \$250,000.....	710	106, 680, 635	3, 395, 633	12, 914, 490	18, 189	12. 11
\$250,000 to \$500,000.....	233	80, 314, 735	1, 917, 347	9, 809, 501	42, 101	12. 24
\$500,000 to \$1,000,000.....	115	81, 486, 844	2, 627, 918	9, 580, 758	83, 311	11. 76
\$1,000,000 to \$5,000,000.....	87	165, 513, 724	3, 946, 076	20, 480, 105	235, 403	12. 37
\$5,000,000 and over.....	10	92, 700, 721		11, 521, 184	1, 152, 118	12. 43
Total.....	58, 646	887, 834, 693	19, 792, 410	99, 097, 400	3, 154	11. 47
Reporting no net income.....	32, 459	397, 660, 887				
Grand total.....	91, 105	490, 173, 806	19, 792, 410	99, 097, 400		

COMBINATIONS—PREDOMINANT INDUSTRY NOT ASCERTAINABLE

Reporting net income:						
\$0 to \$2,000.....	614	\$441, 522				
\$2,000 to \$5,000.....	177	557, 853	\$44, 976	\$25, 209	\$142	4. 52
\$5,000 to \$10,000.....	95	674, 878	59, 740	54, 837	577	8. 12
\$10,000 to \$50,000.....	127	2, 817, 461	402, 617	295, 311	2, 325	10. 48
\$50,000 to \$100,000.....	15	1, 078, 347	219, 015	107, 167	7, 144	9. 94
\$100,000 to \$250,000.....	30	4, 381, 565	314, 758	509, 990	16, 999	11. 64
\$250,000 to \$500,000.....	5	1, 734, 933		213, 699	42, 740	12. 32
\$500,000 to \$1,000,000.....	9	5, 544, 517	896, 680	580, 981	64, 553	10. 48
\$1,000,000 to \$5,000,000.....	5	8, 541, 673	359, 769	1, 022, 734	204, 547	11. 97
\$5,000,000 and over.....	1	13, 077, 868		1, 634, 734	1, 634, 734	12. 50
Total.....	1, 078	38, 850, 617	2, 297, 585	4, 444, 662	9, 579	11. 57
Reporting no net income.....	1, 038	18, 566, 276				
Grand total.....	2, 116	20, 284, 341	2, 297, 585	4, 444, 662		

INACTIVE CONCERNS

Reporting net income:						
\$0 to \$2,000.....	12	\$1, 172				
\$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.....	12	1, 172				
Reporting no net income.....	30, 271	271, 806				
Grand total.....	30, 283	270, 634				

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	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deduction	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	2,505,565,939	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	2,175,341,578	110,564	34.53	11,657,742,792	12,653,289,063	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	24,881,337,545	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
1922.....	382,883	212,535	55.51	80,331,679,917	73,367,868,774	6,963,811,143	775,310,154	¹ 8,466,114	783,776,268	170,348	44.49	20,588,834,597	22,782,610,953	2,193,776,356

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	\$26,694,373	\$33,182,220	\$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	3,359,799	11,520,890	14,880,689	891	27.60	34,579,798	37,693,042	3,113,244
1919.....	2,963	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	152,820,772	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	210,880,277	23,183,482
1922.....	3,335	2,096	62.84	373,679,886	344,495,092	29,184,794	2,800,001	¹ 32,759	2,832,760	1,239	37.16	89,563,115	97,328,516	7,765,401

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	67,859	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	229,753	15,274	7,112	22,386	76	62.81	2,634,205	3,033,609	399,404
1922.....	107	54	50.47	5,332,181	5,098,074	234,107	13,010	¹ 26,116	39,125	53	49.53	2,100,378	2,292,064	191,686

¹ On net income earned from July 1, 1921, to December 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after December 31, 1921, but prior to July 1, 1922.

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	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deduction	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	930,270	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	42,484,204	8,269,494
1921.....	1,572	376	23.92	39,267,010	36,533,137	2,733,873	205,329	160,549	371,878	1,196	76.08	56,178,901	67,974,775	11,795,874
1922.....	1,575	486	30.86	61,509,719	57,621,230	3,888,469	378,415	115,996	394,411	1,089	69.14	42,000,843	49,825,325	7,824,482

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	13,280,975	14,615,121	1,328,146
1918.....	1,993	1,624	81.49	260,218,521	239,938,980	20,279,541	1,550,733	4,196,592	5,747,375	369	18.51	23,641,112	25,441,543	1,800,431
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	90,999,093	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
1922.....	2,447	1,527	62.40	227,573,314	209,133,626	18,439,688	1,922,457	126,598	1,949,055	920	37.60	68,082,645	76,785,559	8,702,914

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	281,455,025	45,810,746
1918.....	16,964	7,881	46.37	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	2,951,459,881	342,599,672	26,532,275	56,981,002	83,513,277	6,457	43.88	357,827,393	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	1,002,819,009	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	32,627,304	7,784	51.27	816,108,871	924,668,590	108,549,719
1922.....	16,651	8,742	52.50	3,603,489,021	3,300,450,911	303,038,110	35,308,443	156,827	35,465,270	7,909	47.50	737,636,588	826,392,359	88,755,771

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	48,956,851	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	165,788,176	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
1922	6,855	2,720	39.68	664,017,735	608,182,655	55,835,080	5,508,928	138,019	5,546,947	4,135	60.32	178,570,909	208,318,730	29,747,821

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	1,578,764,496	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	1,553,856,933	1,378,099,138	175,757,795	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	2,966	63.58	1,461,129,326	1,361,135,831	99,993,495	8,099,396	10,265,333	18,384,729	1,699	36.42	493,359,480	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	675,590,235	67,583,702
1922	5,227	2,947	56.38	1,097,494,718	1,002,197,149	95,297,569	10,459,455	173,389	10,532,844	2,280	43.62	327,687,837	351,832,176	24,144,339

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
1922	1,002	481	48.00	253,028,589	230,311,918	22,716,671	2,259,778	119,105	2,278,883	521	52.00	52,895,040	64,374,215	11,569,175

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	1,200,716	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	1,153	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
1922	1,466	822	56.07	299,641,639	269,251,366	30,390,273	3,179,446	117,451	3,196,897	644	43.93	49,199,153	55,410,795	6,211,642

¹ On net income earned from July 1, 1921, to December 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after December 31, 1921, but prior to July 1, 1922.

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

FLORIDA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deduction	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
1922.....	3,885	2,049	52.74	307,326,183	282,812,398	24,513,785	2,598,880	19,656	2,618,536	1,836	47.26	80,033,094	92,950,100	12,917,006

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	875,848,992	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	3,457	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	2,408,990	1,790,683	4,409,673	2,480	54.54	314,385,441	353,659,411	39,273,973
1922.....	4,745	2,715	57.22	622,586,434	565,811,798	56,774,636	5,964,986	1,239,080	6,204,066	2,030	42.78	173,471,321	191,081,312	17,609,991

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	4,617,435	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
1922.....	604	351	58.11	115,624,696	100,465,628	15,159,068	1,750,200	782	1,750,982	253	41.89	36,579,669	41,006,899	4,427,230

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
1922	1,872	734	39.21	82,167,739	75,820,212	6,347,527	459,564	13,187	462,751	1,138	60.79	38,692,239	44,128,461	5,436,222

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	6,542,362,626	1,133,733,726	53,593,281	\$165,425,538	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	8,604,505,388	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	28,292,131	61,308,578	11,012	49.17	3,758,752,152	4,116,064,205	357,312,053
1922	24,184	14,360	59.38	8,506,567,924	7,835,809,920	670,758,004	75,149,656	1734,830	75,884,486	9,824	40.62	2,741,643,824	2,915,504,404	173,860,580

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	8,569,653	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	142,371,859	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	27,463,330	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	12,477,860	4,406	46.83	534,323,814	601,321,503	66,997,689
1922	10,041	6,241	62.16	1,394,319,195	1,272,155,257	122,163,958	13,462,301	1316,123	13,778,424	3,800	37.84	345,739,206	385,789,649	40,050,443

IOWA

1916	9,064	5,855	64.60	\$265,972,786	\$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	956,667,002	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
1922	8,839	5,343	60.45	882,251,143	833,184,999	49,066,144	4,731,282	137,268	4,768,550	3,496	39.55	214,474,942	236,164,132	21,689,190

¹ On net income earned from July 1, 1921, to December 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after December 31, 1921, but prior to July 1, 1922.

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

KANSAS

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deduction	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
1922	4,956	3,115	62.85	966,054,682	844,907,875	121,146,807	14,415,132	130,815	14,445,997	1,841	37.15	106,561,617	121,029,947	14,468,330

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	3,653	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	5,762,090	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
1922	5,119	3,315	64.76	741,590,714	671,931,980	69,658,734	7,356,191	19,946	7,376,137	1,804	35.24	156,855,875	174,941,533	18,085,658

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	\$29,807,109	\$5,929,989
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
1922	4,987	2,580	51.73	604,010,505	612,361,252	51,649,253	5,383,688	199,904	5,483,592	2,407	48.27	278,796,994	323,540,527	44,743,533

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	\$26,278,026	\$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	27.32	22,297,897	25,773,511	3,475,614
1918.....	2,469	1,496	60.69	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	3,835,086	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.....	2,994	1,595	53.27	352,668,402	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
1922.....	3,219	1,855	57.62	433,031,561	392,861,867	40,170,194	4,540,313	1,215,047	4,755,300	1,364	42.38	153,054,220	164,229,727	11,175,507

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	59,272,099	67,167,550	7,895,451
1918.....	3,498	2,529	72.29	929,330,590	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	722,897,528	660,066,330	62,791,198	5,638,109	2,457,211	8,095,320	2,173	51.18	296,177,658	333,938,370	37,760,712
1922.....	4,599	2,520	54.79	821,053,436	755,236,550	65,766,880	7,288,677	1,66,693	7,355,370	2,079	45.21	193,207,911	216,338,749	23,130,838

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	557,847,895	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	3,463,117,234	3,185,306,688	277,810,546	19,037,623	22,474,481	46,939,213	7,638	51.48	1,621,932,693	1,872,422,640	250,489,947
1922.....	15,867	8,922	56.23	5,328,314,675	4,913,083,948	415,230,727	47,017,579	1,795,997	47,813,576	6,945	43.77	1,013,300,709	1,166,997,210	153,696,505

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	\$97,969,396	\$13,792,528
1917.....	9,993	7,162	71.67	2,979,253,276	2,671,503,384	307,749,892	14,575,909	\$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
1922.....	11,853	6,571	55.44	3,091,035,274	2,643,809,754	447,225,520	48,887,019	1,183,727	50,070,746	5,282	44.56	533,851,774	610,177,991	76,326,217

¹ On net income earned from July 1, 1921, to December 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after December 31, 1921, but prior to July 1, 1922.

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 reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deduction	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	18,861,538
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
1922.....	10,269	5,547	54.02	1,766,095,708	1,669,213,873	96,881,835	10,932,758	164,633	11,097,391	4,722	45.98	637,419,520	676,097,976	38,678,456

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
1922.....	1,678	1,170	69.73	176,232,398	163,209,043	13,023,355	1,129,012	17,711	1,136,723	508	30.27	37,137,779	40,828,505	3,690,726

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	\$117,530,222	\$136,530,200	\$18,999,972
1917.....	14,840	9,394	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	18,936,868	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	70,028,260	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
1922.....	14,190	8,445	59.51	3,091,617,123	2,887,657,774	203,959,349	22,655,905	471,342	23,127,247	5,745	40.49	532,342,902	591,894,963	59,551,941

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	\$2,355,826	3,891,316	1,344	35.61	22,230,448	26,184,995	4,954,547
1918.....	3,804	2,359	62.01	312,680,643	283,859,392	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	1,586	44.41	160,983,049	149,451,326	11,531,723	806,056	377,915	1,243,971	1,935	55.59	73,215,438	86,454,114	13,238,676
1921.....	3,782	1,183	31.28	88,678,129	82,565,728	6,104,401	457,660	110,068	567,728	2,599	68.72	90,998,781	105,396,619	14,397,838
1922.....	3,922	1,435	36.59	124,650,846	115,581,431	9,059,415	881,860	18,818	890,678	2,487	63.41	63,515,579	72,627,068	9,111,489

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	\$2,186,853
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
1922.....	5,102	2,933	57.49	521,530,034	495,363,893	26,166,141	2,642,048	13,867	2,645,915	2,169	42.51	175,953,406	188,022,357	12,068,951

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	141,841	126,634	970	77.97	18,351,356	22,646,280	4,294,924
1922.....	1,268	329	25.95	25,260,095	23,536,691	1,723,404	150,011	-----	150,011	939	74.05	13,118,684	16,785,209	3,666,525

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	1,832,473	1,975,486	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	83,215,490	88,091,047	4,875,557
1922.....	1,074	689	64.15	143,143,906	132,360,775	10,783,131	1,121,984	17,011	1,138,995	385	35.85	44,536,143	50,940,992	6,404,849

¹ On net income earned from July 1, 1921, to December 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after December 31, 1921, but prior to July 1, 1922.

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 reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deduction	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	3,804	37.52	287,836,252	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
1922-----	11,762	6,892	58.60	3,058,162,310	2,822,900,837	235,261,473	26,890,400	1260,290	27,150,690	4,870	41.40	482,534,881	532,178,900	49,644,019

NEW MEXICO

1916.....	979	474	48.42	\$38,929,154	\$26,790,959	\$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	14,592,889	677,816	\$2,526,876	3,204,692	561	50.86	8,998,214	11,234,544	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	45,466,608	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	30,044,128	36,866,678	2,177,450	162,787	53,752	216,539	569	59.21	34,907,720	39,615,141	4,707,421
1922.....	941	450	47.82	56,515,456	53,109,920	3,405,536	328,121	11,611	329,732	491	52.18	17,333,982	20,722,838	3,388,856

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	471,267,896
1921.....	57,596	27,374	47.53	15,668,843,094	14,532,519,653	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
1922.....	64,862	35,504	54.74	18,557,262,809	16,805,091,941	1,752,190,868	199,683,703	1918,447	200,602,150	29,358	45.26	4,914,756,563	5,456,727,090	541,970,527

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	\$16,223,373	20,353,098	1,169	22.68	24,218,419	27,609,565	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	21,102,835	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
1922.....	5,714	3,486	61.01	940,895,173	841,725,936	99,169,237	11,410,349	155,608	11,465,957	2,228	38.99	121,241,530	131,027,568	9,786,038

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	\$1,026,359
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	13,319,178	14,402,574	1,083,398
1918.....	2,752	2,217	80.55	171,981,215	162,080,654	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	604	19.10	16,911,971	18,325,472	1,414,501
1920.....	2,898	1,747	60.28	137,313,047	130,445,443	6,867,604	383,888	347,667	731,555	1,151	39.72	69,597,256	74,439,044	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
1922.....	2,848	1,529	53.68	119,244,638	114,496,417	4,748,221	329,460	18,903	338,363	1,319	46.32	40,539,927	45,112,919	4,572,992

OHIO

1916.....	17,660	12,251	69.36	\$2,093,727,399	\$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	218,117,703	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	219,859,558	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
1922.....	21,390	12,495	58.42	4,978,119,205	4,558,944,449	419,174,756	43,969,875	1731,735	44,701,610	8,895	41.58	1,495,990,864	1,640,652,466	144,661,602

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	280,325,950	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
1922.....	5,750	2,701	46.97	520,170,257	480,713,713	39,456,544	3,913,340	10,913	3,924,253	3,049	53.03	235,087,086	282,091,698	47,004,612

¹ On net income earned from July 1, 1921, to December 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after December 31, 1921, but prior to July 1, 1922.

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 reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deduction	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	552,358,659	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
1922.....	5,134	2,399	46.73	407,527,840	379,635,387	27,892,453	3,012,115	17,252	3,029,367	2,735	53.27	160,295,596	180,623,271	20,327,675

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	7,333,784,912	1,476,497,279	63,582,457	\$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	7,232,063,018	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	126,208,209	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
1922.....	21,354	12,256	57.39	7,504,812,851	6,821,115,358	683,697,493	78,340,019	1616,624	78,956,643	9,098	42.61	1,629,095,823	1,803,090,977	173,995,154

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	56,377,593	5,575,311
1920.....	1,837	1,146	62.38	645,753,316	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
1922.....	2,237	1,250	55.88	617,533,269	555,920,092	61,613,177	7,193,593	109,656	7,303,249	987	44.12	133,769,996	159,311,256	25,541,260

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	\$8,438,981
1917.....	4,087	2,771	67.80	415,453,233	360,891,589	54,561,634	2,709,653	\$6,359,469	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	415,670,513	53,242,402	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
1922.....	4,006	2,027	50.60	354,882,164	325,536,734	29,325,430	2,955,984	163,211	3,019,195	1,979	49.40	80,327,750	89,846,155	9,515,405

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	33.73	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
1922.....	2,813	1,525	54.21	106,889,097	102,329,391	4,559,706	312,390	1892	313,282	1,288	45.79	40,879,966	44,583,850	3,703,884

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	1,299	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
1922.....	4,906	3,006	61.25	761,684,587	703,960,122	57,724,465	6,094,110	1,171,657	6,265,767	1,901	38.75	247,169,941	269,920,359	12,750,418

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
1922.....	9,591	5,497	57.31	1,782,841,378	1,688,781,989	94,059,389	10,050,885	1,415,338	10,466,223	4,094	42.69	523,949,711	599,374,054	76,424,343

¹ On net income earned from July 1, 1921, to December 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after December 31, 1921, but prior to July 1 1922.

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	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deduction	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	40,969,450	5,504,428
1920.....	3,094	1,420	45.90	243,155,625	227,642,529	15,513,096	1,183,007	1,324,215	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	354,863	1,019,901	1,931	62.57	134,618,833	155,616,475	20,997,642
1922.....	3,051	1,349	44.22	205,955,204	189,426,304	16,528,900	1,473,830	105	1,473,935	1,702	55.78	81,547,782	90,949,200	9,401,418

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	12,906,066	13,833,229	1,627,163
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
1922.....	1,036	682	65.83	115,640,788	106,394,843	9,245,945	945,631	126,585	972,216	354	34.17	28,268,708	31,895,639	3,626,931

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.....	5,009	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	67,778,517	11,230,411
1920.....	5,280	3,184	60.30	1,052,648,799	955,911,761	96,353,038	7,845,928	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
1922.....	5,643	3,268	57.91	819,287,349	736,272,619	83,014,730	9,503,601	130,722	9,534,323	2,375	42.09	343,026,382	368,693,300	25,666,918

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	\$86,610,420	\$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	5,403,332	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	1,084,528,662	96,005,295	6,967,780	17,198,354	24,166,134	4,315	47.63	134,525,116	151,306,844	16,781,723
1920.....	9,598	4,522	47.11	1,038,852,497	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
1922.....	9,802	4,327	44.14	798,490,613	738,626,039	59,864,574	6,188,460	1,669	6,195,157	5,475	55.86	282,926,916	314,368,693	31,441,777

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.....	4,550	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	36,680,462	4,900,753
1918.....	3,519	2,410	68.49	896,044,637	737,494,465	70,242,404	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	128,208,683	9,054,148
1919.....	4,004	2,448	61.14	625,093,926	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	468,083,518	425,381,314	42,702,204	3,395,939	3,892,303	7,288,242	2,240	48.45	255,878,374	293,685,729	37,807,355
1922.....	4,848	2,962	61.10	599,224,244	527,456,471	71,767,773	7,866,419	1,540	7,871,828	1,886	38.90	193,535,854	207,382,045	13,846,191

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	60,827,489	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	420,705,087	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
1922.....	12,596	7,127	56.58	1,583,975,528	1,454,096,781	129,878,747	14,034,958	1,169,920	14,204,878	5,469	43.42	397,283,377	443,082,491	45,799,114

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	\$834,223
1917.....	1,341	839	62.57	71,527,236	61,742,195	9,785,041	468,217	\$1,207,464	1,675,681	502	37.43	4,913,453	6,322,257	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	608,151	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	44,468,687	41,217,853	3,250,804	234,827	120,651	355,478	1,062	63.86	30,378,032	39,034,601	8,658,569
1922.....	1,661	710	42.75	52,324,090	47,364,972	4,959,118	463,882	1,842	465,724	951	57.25	21,337,960	27,338,764	6,000,804

¹ On net income earned from July 1, 1921, to December 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after December 31, 1921, but prior to July 1, 1922.

TABLE 13.—*Personal returns—Distribution by income classes*

[Income returned for the calendar year ended Dec. 31, 1922]

ALABAMA

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax.	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	1,760	\$1,132,695		\$3,236,538	\$20,776						
Under \$1,000	67	39,434			4,710			\$1,462			\$1,462
\$1,000 to \$2,000 ¹	6,320	9,704,451		17,873,248	62,609						
\$1,000 to \$2,000	9,030	13,283,966		9,050,291	86,434			165,993			165,993
\$2,000 to \$3,000 ¹	12,802	30,869,418		40,953,404	195,580						
\$2,000 to \$3,000	2,863	7,139,004		4,556,689	48,169			102,331			102,331
\$3,000 to \$4,000 ¹	1,970	6,595,181		7,440,774	132,213						
\$3,000 to \$4,000	2,844	9,902,444		7,042,068	164,209	\$2,830		107,512			107,512
\$4,000 to \$5,000 ¹	244	1,062,228		1,083,121	156,231						
\$4,000 to \$5,000	2,275	10,136,551		6,263,857	321,965			141,983			141,983
\$5,000 to \$6,000 ¹	45	250,776		131,649	146,418	357					
\$5,000 to \$6,000	872	4,775,350		2,174,734	188,063	1,163					
\$6,000 to \$7,000	580	3,750,191		1,455,228	353,849	7,071		97,959			97,959
\$7,000 to \$8,000	397	2,956,354	\$1,851	988,404	285,636	10,361		84,015	\$2,737		86,752
\$8,000 to \$9,000	296	2,504,093		748,342	329,006	5,979		80,621	5,724		86,345
\$9,000 to \$10,000	202	1,909,527	10,736	479,600	260,986	10,553		74,633	7,485		82,118
\$10,000 to \$11,000	142	1,486,849		358,900	245,148	5,238		64,123	6,910		71,033
\$11,000 to \$12,000	130	1,491,282		319,367	135,580	2,961		50,720	7,021		57,741
\$12,000 to \$13,000	95	1,184,881	28,995	224,236	136,031	7,493		69,904	9,008		78,912
\$13,000 to \$14,000	68	921,281	14,718	152,700	173,052	3,936		50,045	8,629		58,674
\$14,000 to \$15,000	76	1,102,079		135,612	207,529	4,061		36,032	8,338		44,370
\$15,000 to \$20,000	217	3,605,710	39,628	514,400	833,826	6,108		47,262	12,420		59,682
\$20,000 to \$25,000	111	2,483,609	27,067	260,500	557,091	32,082		154,806	59,804		214,610
\$25,000 to \$30,000	73	2,000,012	13,190	165,900	595,511	6,625		114,708	69,584		184,292
\$30,000 to \$40,000	62	2,061,549	19,547	129,900	694,895	1,279		88,037	82,223		170,260
\$40,000 to \$50,000	25	1,112,408		55,900	333,558	1,502	\$9,094	93,801	118,136	\$568	212,505
\$50,000 to \$60,000	13	708,939		23,200	188,954	1,360	16,091	52,592	92,407	3,709	148,708
\$60,000 to \$70,000	12	768,641		27,000	338,592	374		37,804	78,721		116,534
\$70,000 to \$80,000	8	587,129		19,400	135,375	5,016	251	30,787	103,554	31	134,372
\$80,000 to \$90,000	5	423,906		12,400	173,883	4,263		32,943	92,899		125,842
\$90,000 to \$100,000	4	371,543	69,356	10,400	31,243	63		18,202	79,119		97,321
\$100,000 to \$150,000	4	496,392		12,400	96,616	129	2,222	20,987	58,444		79,431
								30,210	135,063	278	165,551

\$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	43, 612	126, 908, 473	225, 088	105, 943, 212	7, 633, 938	121, 240	27, 730	1, 849, 477	1, 038, 226	4, 595	2, 892, 298

ARIZONA

Under \$1,000 ¹	1, 647	\$922, 503		\$3, 164, 846	\$19, 580						
Under \$1,000	17	9, 187			328	\$50		\$353			\$353
\$1,000 to \$2,000 ¹	3, 937	6, 192, 456		11, 423, 766	89, 465						
\$1,000 to \$2,000	4, 050	6, 049, 849		4, 118, 784	21, 152	27		76, 793			76, 793
\$2,000 to \$3,000 ¹	4, 653	11, 059, 649		14, 324, 831	59, 083						
\$2,000 to \$3,000	1, 707	4, 237, 175		2, 569, 300	16, 651			65, 554			65, 554
\$3,000 to \$4,000 ¹	535	1, 755, 519		1, 955, 634	55, 416						
\$3,000 to \$4,000	1, 597	5, 569, 227	\$843	3, 713, 052	65, 017	3, 514		72, 028			72, 028
\$4,000 to \$5,000 ¹	63	280, 545		184, 222	191, 229						
\$4,000 to \$5,000	998	4, 475, 537	1, 533	2, 450, 563	122, 045	810		75, 869			75, 869
\$5,000 to \$6,000 ¹	6	29, 671		16, 643	30, 130						
\$5,000 to \$6,000	324	1, 749, 944		649, 237	142, 178	3, 509		39, 151			39, 151
\$6,000 to \$7,000	175	1, 126, 069	10, 966	347, 574	137, 342	5, 124		28, 917			29, 745
\$7,000 to \$8,000	110	822, 521		189, 800	117, 106	2, 997		25, 796	\$828		27, 424
\$8,000 to \$9,000	39	327, 394	5, 990	62, 467	34, 997	299		12, 032	937		12, 969
\$9,000 to \$10,000	38	363, 138	4, 206	57, 788	132, 572	217		10, 352	1, 424		11, 776
\$10,000 to \$11,000	31	322, 727		46, 800	75, 599	406		10, 548	1, 496		12, 044
\$11,000 to \$12,000	23	260, 245	4, 205	32, 690	31, 131			11, 592	1, 462		13, 054
\$12,000 to \$13,000	27	337, 307	4, 788	38, 592	71, 015	1, 160		14, 545	2, 599		17, 144
\$13,000 to \$14,000	15	203, 407	12, 268	22, 112	78, 507	2, 778		5, 535	1, 667		7, 202
\$14,000 to \$15,000	3	44, 636		3, 000	18, 254	2, 670		515	526		1, 041
\$15,000 to \$20,000	37	634, 908		53, 800	299, 728	17, 119		20, 629	10, 480		31, 109
\$20,000 to \$25,000	11	238, 478	5, 068	15, 100	45, 850	272		12, 017	5, 921		17, 938
\$25,000 to \$30,000	10	269, 662		14, 800	100, 635	698		11, 303	10, 873		22, 176
\$30,000 to \$40,000	16	543, 075		26, 338	95, 564	1, 344	\$30, 177	29, 214	32, 766	\$1, 886	63, 806
\$40,000 to \$50,000	3	127, 391		8, 000	70, 644	238		3, 744	10, 189		13, 933
\$50,000 to \$60,000	1	(²)		(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$60,000 to \$70,000	2	126, 459		2, 000	62, 766		1, 292	4, 532	16, 452	240	21, 224
\$70,000 to \$80,000	3	218, 347		3, 400	132, 631	259	77, 702	1, 349	21, 271	9, 713	32, 353
\$80,000 to \$90,000											

¹Nontaxable. Specific exemptions exceed net income.

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

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

ARIZONA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$90,000 to \$100,000.....	1	(1)	-----	(2)	(2)	(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 ¹		\$156,902		\$2,000	\$40,947	\$119	\$60,175	\$3,994	\$9,241	\$9,065	\$22,300
Total.....	20,079	48,459,738	49,897	45,497,139	2,357,862	43,610	169,346	536,362	129,760	20,904	687,026

ARKANSAS

Under \$1,000 ¹	2,195	\$1,365,476	-----	\$4,100,732	\$30,117	-----	-----	-----	-----	-----	-----
Under \$1,000.....	69	42,920	-----	6,412	-----	-----	-----	\$1,500	-----	-----	\$1,500
\$1,000 to \$2,000 ¹	5,114	8,000,891	-----	14,069,254	213,341	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	5,186	7,600,686	-----	5,186,224	36,265	-----	-----	96,127	-----	-----	96,127
\$2,000 to \$3,000 ¹	8,024	19,267,788	-----	25,165,403	248,408	-----	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	2,509	6,543,980	-----	4,255,966	72,236	-----	-----	89,010	-----	-----	89,010
\$3,000 to \$4,000 ¹	1,441	4,751,001	-----	5,224,736	368,905	-----	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	2,682	9,324,493	-----	6,549,946	199,322	-----	-----	104,074	-----	-----	104,074
\$4,000 to \$5,000 ¹	136	595,781	-----	556,652	159,562	-----	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	1,771	7,928,020	-----	4,749,619	225,486	\$1,245	-----	117,728	-----	-----	117,728

\$5,000 to \$6,000.....	30	171,118		111,059	107,501						
\$5,000 to \$6,000.....	769	4,219,931	\$232	1,927,852	290,191	6,641		81,721			81,721
\$6,000 to \$7,000.....	476	3,076,896		1,167,567	270,860	4,980		71,773	\$2,260		74,033
\$7,000 to \$8,000.....	330	2,462,193	2,066	766,290	247,387	4,269		76,197	4,859		81,056
\$8,000 to \$9,000.....	253	2,149,022		581,026	303,433	2,556		68,399	6,406		74,805
\$9,000 to \$10,000.....	179	1,704,015		428,367	159,043	9,192		61,863	6,286		68,149
\$10,000 to \$11,000.....	118	1,237,501		269,100	154,257	3,891		48,382	5,868		54,250
\$11,000 to \$12,000.....	98	1,127,051	6,200	237,633	111,259	1,184		47,201	6,915		54,116
\$12,000 to \$13,000.....	72	897,325		173,200	110,191	6,138		38,863	6,811		45,674
\$13,000 to \$14,000.....	65	877,689	5,530	148,400	122,861	2,451		38,296	8,177		46,473
\$14,000 to \$15,000.....	42	610,713	9,640	96,000	94,619	850		26,869	6,675		33,544
\$15,000 to \$20,000.....	198	3,411,708	40,498	440,491	835,580	6,863		151,674	55,058		206,732
\$20,000 to \$25,000.....	78	1,721,472		180,631	392,958	5,968		81,860	48,379		130,239
\$25,000 to \$30,000.....	37	996,335		88,500	164,858	2,999		53,297	39,744		93,041
\$30,000 to \$40,000.....	49	1,672,229	5,614	113,423	471,499	4,146	\$109,973	77,201	97,271	\$6,873	181,345
\$40,000 to \$50,000.....	25	1,120,048		52,800	273,967	469	208,966	41,379	76,241	26,816	144,436
\$50,000 to \$60,000.....	13	695,875		30,600	88,910		234,931	26,067	44,736	30,912	101,715
\$60,000 to \$70,000.....	3	202,227		9,600	62,039		400	9,935	28,666	50	38,651
\$70,000 to \$80,000.....	12	906,774		22,000	245,733	3,745	297,796	27,568	95,160	37,225	159,953
\$80,000 to \$90,000.....	4	339,793		7,700	63,326		165,059	7,928	31,011	20,633	59,572
\$90,000 to \$100,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$100,000 to \$150,000.....	2	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$150,000 to \$200,000.....											
\$200,000 to \$250,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$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		604,727		12,200	120,503	3,767	175,420	22,845	130,594	23,026	176,465
Total.....	32,072	95,625,678	69,780	76,729,383	6,244,617	71,354	1,192,545	1,467,757	701,117	145,535	2,314,409

¹ Nontaxable. Specific exemptions exceed net income² Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

CALIFORNIA

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	18,049	\$11,879,547	\$519,816	\$28,560,571	\$2,819,270	\$39,585	.....	.....	.....	.....	.....
Under \$1,000.....	693	403,749	.....	38,722	45,128	1,441	.....	\$12,838	.....	.....	\$12,838
\$1,000 to \$2,000 ¹	50,485	78,735,445	10,391	128,440,179	2,395,197	5,828	.....	.....	.....	.....	.....
\$1,000 to \$2,000.....	84,752	126,538,792	.....	85,612,452	637,652	4,258	.....	1,656,382	.....	.....	1,656,382
\$2,000 to \$3,000 ¹	104,825	251,330,415	6,505	308,143,626	4,445,512	907	.....	.....	.....	.....	.....
\$2,000 to \$3,000.....	42,850	106,027,377	100	62,739,365	1,804,441	4,837	.....	1,673,114	.....	.....	1,673,114
\$3,000 to \$4,000 ¹	14,572	48,163,239	2,724	50,639,300	4,898,977	4,088	.....	.....	.....	.....	.....
\$3,000 to \$4,000.....	37,082	128,329,157	2,158	86,104,283	2,266,299	17,833	.....	1,599,716	.....	.....	1,599,716
\$4,000 to \$5,000 ¹	2,236	9,786,864	53,847	6,543,816	4,586,754	18,820	.....	.....	.....	.....	.....
\$4,000 to \$5,000.....	24,607	110,457,400	5,803	63,282,365	3,899,045	22,899	.....	1,751,592	.....	.....	1,751,592
\$5,000 to \$6,000 ¹	424	2,337,597	26,596	916,004	2,104,344	14,640	.....	.....	.....	.....	.....
\$5,000 to \$6,000.....	10,000	54,883,776	8,057	23,397,164	2,730,991	64,035	.....	1,183,044	.....	.....	1,183,044
\$6,000 to \$7,000.....	6,571	42,499,866	34,173	14,581,915	4,601,354	94,617	.....	1,021,279	\$32,751	.....	1,054,030
\$7,000 to \$8,000.....	4,442	33,238,843	44,132	9,947,120	3,980,078	80,146	.....	937,950	66,356	.....	1,004,306
\$8,000 to \$9,000.....	3,200	27,145,922	19,368	7,176,513	3,500,797	91,401	.....	873,341	79,549	.....	952,890
\$9,000 to \$10,000.....	2,489	23,695,141	57,921	5,422,725	4,331,044	59,840	.....	828,969	87,690	.....	916,659
\$10,000 to \$11,000.....	1,836	19,250,717	43,333	3,963,486	3,187,628	39,701	.....	713,502	92,804	.....	806,306
\$11,000 to \$12,000.....	1,559	17,908,856	76,255	3,433,178	2,694,365	41,585	.....	712,572	108,611	.....	821,183
\$12,000 to \$13,000.....	1,152	14,366,440	47,310	2,479,550	2,751,648	42,085	.....	571,341	109,135	.....	680,476
\$13,000 to \$14,000.....	989	13,348,078	50,624	2,154,655	2,528,277	61,160	.....	548,054	126,447	.....	674,501
\$14,000 to \$15,000.....	821	11,918,879	7,069	1,734,743	2,436,992	38,632	.....	519,228	132,592	.....	651,820
\$15,000 to \$20,000.....	2,764	47,605,004	138,747	5,834,104	10,892,312	129,681	.....	2,124,019	790,157	.....	2,914,176
\$20,000 to \$25,000.....	1,417	31,589,362	114,793	2,944,517	8,377,560	105,595	.....	1,436,640	896,005	.....	2,332,645
\$25,000 to \$30,000.....	913	26,020,743	139,484	1,907,200	6,792,714	93,610	.....	1,168,976	1,041,673	.....	2,210,649
\$30,000 to \$40,000.....	944	32,554,280	18,596	1,958,632	9,744,608	113,215	\$675,255	1,495,233	1,938,992	\$44,706	3,478,931
\$40,000 to \$50,000.....	464	20,653,530	95,475	925,326	6,975,316	129,108	858,575	889,029	1,650,839	109,734	2,649,602
\$50,000 to \$60,000.....	265	14,502,383	212,954	563,359	5,358,457	46,437	1,429,511	562,790	1,388,814	182,000	2,133,604
\$60,000 to \$70,000.....	160	10,337,429	.....	316,400	3,709,485	13,479	1,122,771	411,393	1,186,158	145,794	1,743,345
\$70,000 to \$80,000.....	112	8,390,939	10,552	218,399	3,288,445	17,297	1,117,798	292,755	1,120,552	143,428	1,556,735
\$80,000 to \$90,000.....	69	5,828,708	70,758	126,483	2,316,517	21,895	432,295	233,245	973,970	56,117	1,263,332
\$90,000 to \$100,000.....	33	3,155,706	6,115	69,300	814,319	3,130	325,958	142,395	551,908	40,745	735,048
\$100,000 to \$150,000.....	94	10,841,775	1,163,240	170,400	4,778,347	67,570	1,181,382	364,879	2,308,187	150,538	2,823,604
\$150,000 to \$200,000.....	28	4,754,243	.....	48,000	2,517,028	11,780	687,815	138,814	1,294,993	89,399	1,523,206
\$200,000 to \$250,000.....	10	2,147,445	54,569	15,400	628,137	4,748	274,031	95,206	635,945	34,661	765,812

\$250,000 to \$300,000.....	5	1,375,829	7,600	756,831	388	471,375	25,215	261,991	58,922	346,128
\$300,000 to \$400,000.....	5	1,739,246	5,200	1,465,653	5,612	336,818	9,881	556,230	42,102	608,213
\$400,000 to \$500,000.....	2	870,806	1,000	33,874	98	443,071	33,033	195,154	56,109	284,296
\$500,000 to \$750,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....										
\$1,500,000 to \$2,000,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$2,000,000 to \$3,000,000.....										
\$3,000,000 to \$4,000,000.....										
\$4,000,000 to \$5,000,000.....										
\$5,000,000 and over.....										
Classes grouped ²		3,910,993	8,800	268,060	24	2,719,305	80,777	550,059	339,913	970,749
Total.....	420,923	1,357,524,521	3,041,465	910,431,852	131,363,456	1,512,605	12,075,960	24,107,202	18,177,562	1,494,168
										43,778,932

CONNECTICUT

Under \$1,000 ¹	5,905	\$3,348,703	\$79,367	\$10,345,135	\$1,706,234	\$20,395				
Under \$1,000.....	393	172,703		4,124	50,334	1,961		\$4,672		\$4,672
\$1,000 to \$2,000 ¹	20,450	30,918,601	20,268	51,875,516	1,782,641	1,984				
\$1,000 to \$2,000.....	29,106	41,779,547		28,956,610	591,343	1,176		490,366		490,366
\$2,000 to \$3,000 ¹	28,222	67,036,904		84,123,581	2,323,163	4,257				
\$2,000 to \$3,000.....	10,205	25,723,999		15,706,851	788,556	3,345		370,522		370,522
\$3,000 to \$4,000 ¹	3,664	12,266,264	26,926	12,608,191	1,852,684	2,341				
\$3,000 to \$4,000.....	10,909	38,147,656		26,787,079	1,125,673	2,627		412,794		412,794
\$4,000 to \$5,000 ¹	461	2,054,112	10,454	1,293,680	1,382,506	10,760				
\$4,000 to \$5,000.....	8,134	36,319,230		21,336,832	1,696,905	5,030		527,796		527,796
\$5,000 to \$6,000 ¹	256	1,393,086	7,615	450,540	1,289,962	6,826				
\$5,000 to \$6,000.....	2,498	13,595,579	2,298	5,800,117	1,446,775	23,956		253,453		253,453
\$6,000 to \$7,000.....	1,653	10,691,171	9,107	3,583,303	2,382,634	33,565		\$7,957		216,120
\$7,000 to \$8,000.....	1,125	8,379,815	9,130	2,507,291	2,157,402	39,244		181,564	18,396	199,960
\$8,000 to \$9,000.....	811	6,875,353	2,221	1,695,518	1,849,092	36,757		171,536	20,183	191,719
\$9,000 to \$10,000.....	604	5,734,718	1,543	1,256,304	1,758,751	16,487		151,516	21,347	172,863
\$10,000 to \$11,000.....	479	5,028,867	13,028	951,368	1,723,160	20,588		139,683	24,197	163,880
\$11,000 to \$12,000.....	423	4,865,846	7,953	840,018	1,788,498	16,372		140,350	31,217	171,567
\$12,000 to \$13,000.....	299	3,728,029	17,497	609,631	1,369,585	10,714		107,416	28,100	135,516
\$13,000 to \$14,000.....	256	3,451,933	8,438	496,518	1,619,069	9,421		110,626	31,969	142,595
\$14,000 to \$15,000.....	236	3,417,807		449,906	1,426,618	19,707		104,114	38,004	142,118
\$15,000 to \$20,000.....	792	13,718,654	28,521	1,565,468	5,435,163	45,735		453,795	235,537	689,332
\$20,000 to \$25,000.....	486	10,864,546	32,982	934,462	4,693,124	57,461		375,115	302,418	677,533
\$25,000 to \$30,000.....	259	7,061,886		516,133	3,269,857	31,057		250,044	293,478	543,522
\$30,000 to \$40,000.....	322	11,142,903	55,906	619,595	6,345,257	77,796	\$142,958	305,630	674,062	\$8,876
\$40,000 to \$50,000.....	181	7,997,640	9,378	319,893	4,661,010	51,008	151,816	215,359	662,185	19,428
\$50,000 to \$60,000.....	94	5,096,419	32,550	167,800	2,694,099	15,930	231,543	145,866	520,193	28,943
\$60,000 to \$70,000.....	62	4,008,991	29,862	113,900	2,267,865	21,943	153,033	111,743	510,858	19,130
\$70,000 to \$80,000.....	39	2,886,960		67,150	1,893,879	20,569	184,676	62,193	411,443	23,086

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*

CONNECTICUT—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	27	2,276,788	-----	51,200	1,230,647	4,927	175,374	61,906	385,965	21,922	469,793
\$90,000 to \$100,000.....	13	1,217,806	-----	22,800	863,022	1,269	13,953	42,461	249,134	1,744	293,339
\$100,000 to \$150,000.....	40	4,870,152	-----	67,577	2,660,285	16,287	757,168	112,200	1,031,418	94,645	1,238,263
\$150,000 to \$200,000.....	17	2,914,299	-----	24,617	2,000,073	12,731	203,422	55,691	863,279	25,429	944,399
\$200,000 to \$250,000.....	5	1,066,164	-----	3,800	566,042	30,205	207,378	24,474	297,590	25,923	347,987
\$250,000 to \$300,000.....	3	850,043	-----	7,200	690,859	192	5,960	11,187	334,922	745	346,854
\$300,000 to \$400,000.....	1	(?)	-----	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$400,000 to \$500,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$500,000 to \$750,000.....	1	(?)	-----	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$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	-----	816,939	-----	4,000	218,091	20,463	301,166	21,536	205,423	37,645	264,604
Total.....	128,431	401,720,143	405,044	276,163,709	71,500,858	695,086	2,528,437	5,623,771	7,199,275	307,516	13,130,562

COLORADO

Under \$1,000 ¹	5,393	\$3,188,907	-----	\$8,837,115	\$1,334,454	-----	-----	-----	-----	-----	-----
Under \$1,000.....	80	51,992	-----	7,623	5,341	\$494	\$1,566	-----	-----	-----	\$1,566
\$1,000 to \$2,000 ¹	12,741	19,476,516	-----	33,007,209	847,410	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	14,642	21,005,645	-----	14,689,650	92,820	341	253,741	-----	-----	-----	253,741
\$2,000 to \$3,000 ¹	15,473	36,736,385	-----	44,731,205	753,908	-----	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	4,451	11,198,338	-----	7,058,100	166,932	3,124	159,420	-----	-----	-----	159,420
\$3,000 to \$4,000 ¹	1,792	5,919,039	-----	6,156,599	528,812	-----	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	4,858	16,836,787	-----	11,863,779	304,318	831	186,808	-----	-----	-----	186,808

\$4,000 to \$5,000 ¹	291	1,287,586		1,014,643	406,352						
\$4,000 to \$5,000	3,351	14,984,819		8,958,891	521,220	898		220,840			220,840
\$5,000 to \$6,000 ¹	71	385,799	\$2,016	162,924	361,119	640					
\$5,000 to \$6,000	1,139	6,207,222	137	2,725,263	455,398	5,456		122,356			122,356
\$6,000 to \$7,000	735	4,747,618	3,461	1,673,271	625,634	6,630		109,330	\$3,431		112,761
\$7,000 to \$8,000	531	3,961,946	41,752	1,202,467	600,989	10,262		102,579	7,872		110,451
\$8,000 to \$9,000	350	2,949,567	16,742	810,256	534,866	5,422		82,325	8,446		90,771
\$9,000 to \$10,000	270	2,561,100	24,028	596,481	465,137	18,982		81,262	9,275		90,537
\$10,000 to \$11,000	195	2,041,663	8,157	415,377	446,700	2,560		68,100	9,824		77,924
\$11,000 to \$12,000	152	1,739,534	6,980	328,712	424,428	18,779		59,693	10,627		70,320
\$12,000 to \$13,000	121	1,509,404	6,545	258,198	333,512	1,105		57,692	11,775		69,467
\$13,000 to \$14,000	86	1,156,703	4,752	190,500	275,449	1,601		43,094	10,522		53,616
\$14,000 to \$15,000	82	1,184,225		173,500	264,819	1,699		47,289	12,940		60,229
\$15,000 to \$20,000	248	4,291,745	27,511	535,422	1,324,696	13,989		167,540	71,687		239,227
\$20,000 to \$25,000	126	2,833,443	42,836	253,000	947,049	14,611		113,140	79,487		192,627
\$25,000 to \$30,000	81	2,218,207	9,816	159,543	775,043	8,306		91,931	90,881		182,812
\$30,000 to \$40,000	75	2,549,036	24,105	156,000	992,791	66,737	\$31,654	91,042	145,938	\$1,978	238,958
\$40,000 to \$50,000	49	2,189,017		89,805	1,173,193	3,189	103,857	68,021	174,536	13,840	256,397
\$50,000 to \$60,000	23	1,231,363	77,556	40,800	538,529	8,170	18,248	42,738	115,234	2,281	160,253
\$60,000 to \$70,000	14	896,312		30,400	437,669	1,599	80,673	27,792	101,831	12,201	141,824
\$70,000 to \$80,000	10	741,868		19,800	299,911	2,113	69,183	27,544	100,159	8,648	136,351
\$80,000 to \$90,000	6	511,105		12,800	367,584	1,423	5,845	11,419	93,633	731	105,783
\$90,000 to \$100,000	1	(²)		(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$100,000 to \$150,000	13	1,524,272		25,400	662,415	5,121	463,325	28,038	239,573	64,406	332,017
\$150,000 to \$200,000	3	502,806		3,000	413,666	19,975	191,455	669	85,891	26,235	112,795
\$200,000 to \$250,000	3	660,124		5,000	327,921	11,678	155,809	12,847	167,879	19,484	200,210
\$250,000 to \$300,000											
\$300,000 to \$400,000	2	698,851		5,200	403,452	1,401	228,556	4,955	178,124	28,570	211,649
\$400,000 to \$500,000											
\$500,000 to \$750,000	2	1,077,308		5,600	125,956		939,085	1,817	32,930	117,386	152,133
\$750,000 to \$1,000,000	1	(²)		(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$1,000,000 to \$1,500,000	2	2,389,361		2,000	793,775	10,811	2,629,573		71,684	328,696	400,380
\$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		926,794		6,000	55,225	189	837,036	2,386	18,317	104,629	125,332
Total	67,463	184,572,407	296,394	146,211,533	19,388,488	248,136	5,754,359	2,287,974	1,852,496	729,085	4,869,555

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 returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	142	\$54,728	.....	\$200,888	\$3,506,900	\$38,424	.....	.....	.....	.....	.....
Under \$1,000.....	56	28,032	.....	1,948	7,691	300	.....	\$717	.....	.....	\$717
\$1,000 to \$2,000.....	886	1,249,413	\$3,369	1,844,202	307,903	654	.....	.....	.....	.....	.....
\$1,000 to \$2,000.....	3,806	5,407,428	.....	3,822,601	64,340	56	.....	60,911	.....	.....	60,911
\$2,000 to \$3,000 ¹	7,228	17,046,319	537	21,999,492	458,470	143	.....	.....	.....	.....	.....
\$2,000 to \$3,000.....	1,261	3,140,279	.....	1,941,512	116,865	.....	.....	43,279	.....	.....	43,279
\$3,000 to \$4,000 ¹	665	2,199,444	.....	2,330,220	270,082	18,242	.....	.....	.....	.....	.....
\$3,000 to \$4,000.....	1,080	3,734,147	.....	2,519,963	224,201	1,736	.....	40,462	.....	.....	40,462
\$4,000 to \$5,000 ¹	67	293,264	.....	188,656	318,070	.....	.....	.....	.....	.....	.....
\$4,000 to \$5,000.....	677	3,042,966	.....	1,736,331	207,341	2,394	.....	43,495	.....	.....	43,495
\$5,000 to \$6,000 ¹	25	138,061	2,805	58,772	139,687	390	.....	.....	.....	.....	.....
\$5,000 to \$6,000.....	277	1,511,475	.....	645,540	189,497	2,598	.....	27,065	.....	.....	27,065
\$6,000 to \$7,000.....	201	1,293,542	1,411	439,770	334,224	1,217	.....	24,798	.....	.....	25,686
\$7,000 to \$8,000.....	131	979,988	.....	293,700	265,599	369	.....	21,062	\$888	.....	22,996
\$8,000 to \$9,000.....	91	773,009	.....	208,500	182,609	2,223	.....	18,996	2,275	.....	21,271
\$9,000 to \$10,000.....	66	623,023	.....	145,400	230,953	432	.....	16,881	2,267	.....	19,148
\$10,000 to \$11,000.....	49	511,422	.....	103,700	203,350	1,694	.....	13,722	2,387	.....	16,109
\$11,000 to \$12,000.....	41	469,298	.....	91,306	211,406	402	.....	12,925	3,202	.....	16,127
\$12,000 to \$13,000.....	45	563,174	.....	98,600	148,773	1,337	.....	19,812	4,321	.....	24,133
\$13,000 to \$14,000.....	28	376,910	.....	61,200	146,310	10,661	.....	10,705	3,463	.....	14,168
\$14,000 to \$15,000.....	26	376,678	.....	50,100	102,057	200	.....	14,896	4,523	.....	19,419
\$15,000 to \$20,000.....	96	1,621,619	.....	185,700	839,703	7,042	.....	48,006	25,950	.....	73,956
\$20,000 to \$25,000.....	57	1,281,357	6,641	116,800	765,169	7,287	.....	41,181	36,612	.....	77,793
\$25,000 to \$30,000.....	36	974,279	.....	91,500	396,942	1,033	.....	33,337	39,601	.....	72,938
\$30,000 to \$40,000.....	42	1,493,744	.....	84,400	727,473	2,334	\$16,389	50,117	93,334	\$1,024	144,475
\$40,000 to \$50,000.....	20	896,679	.....	37,600	490,814	2,306	66	27,447	77,795	8	105,250
\$50,000 to \$60,000.....	13	709,307	.....	23,000	508,012	377	15,096	17,561	75,568	1,887	95,016
\$60,000 to \$70,000.....	6	398,065	.....	14,800	239,574	236	.....	8,083	55,961	.....	64,044
\$70,000 to \$80,000.....	7	525,841	.....	15,200	414,810	1,226	.....	12,824	84,395	387	97,606
\$80,000 to \$90,000.....	4	334,337	.....	7,400	150,620	.....	3,097	14,204	60,423	335	74,962
\$90,000 to \$100,000.....	3	275,972	.....	4,000	185,996	.....	2,677	7,752	56,467	.....	64,219
\$100,000 to \$150,000.....	7	860,643	.....	10,000	1,444,620	2,733	883	13,459	233,903	110	247,472
\$150,000 to \$200,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

\$200,000 to \$250,000.....	1	(?)		(?)	(?)		(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....	1	(?)		(?)	(?)		(?)	(?)	(?)	(?)	(?)
\$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		796,625		5,800	690,034		59,790	3,183	310,338	7,474	320,995
Total.....	17,141	53,981,068	14,763	39,378,601	14,490,095	107,446	97,998	646,880	1,175,607	11,225	1,833,712

DISTRICT OF COLUMBIA

Under \$1,000 ¹	2,054	\$1,466,100	\$24,976	\$2,920,987	\$616,000	\$6,619					
Under \$1,000.....	201	128,722		5,305	8,861	856		\$4,569			\$4,569
\$1,000 to \$2,000 ¹	9,137	14,039,324		22,446,602	282,959	327					
\$1,000 to \$2,000.....	24,667	35,565,730		25,159,878	116,185	1,502		412,129			412,129
\$2,000 to \$3,000 ¹	16,705	40,152,593		48,827,941	608,340	3,163					
\$2,000 to \$3,000.....	6,786	16,887,491		11,268,353	112,861	1,212		222,804			222,804
\$3,000 to \$4,000 ¹	1,866	6,172,771		6,268,432	495,920	675					
\$3,000 to \$4,000.....	6,100	21,297,073		15,268,502	322,527	2,527		230,295			230,295
\$4,000 to \$5,000 ¹	280	1,247,658	20,153	904,229	409,718	1,810					
\$4,000 to \$5,000.....	3,691	16,442,340		9,747,882	257,632	2,582		257,742			257,742
\$5,000 to \$6,000 ¹	45	243,937	5,768	78,600	278,177	4,193					
\$5,000 to \$6,000.....	1,720	9,419,460		3,941,603	480,538	9,574		203,422			203,422
\$6,000 to \$7,000.....	1,235	8,007,085	4,910	2,760,194	598,158	15,258		199,237	\$6,439		205,677
\$7,000 to \$8,000.....	699	5,208,488	4,326	1,572,714	543,295	7,668		148,202	16,365		158,565
\$8,000 to \$9,000.....	465	3,941,521	6,930	1,011,173	545,593	22,727		124,226	11,449		135,675
\$9,000 to \$10,000.....	340	3,223,224	2,218	751,100	494,227	19,384		111,443	11,833		123,276
\$10,000 to \$11,000.....	233	2,438,631	3,007	473,892	315,418	7,790		95,658	11,430		107,088
\$11,000 to \$12,000.....	207	2,380,051	6,540	439,100	398,643	5,712		94,438	14,465		108,903
\$12,000 to \$13,000.....	138	1,725,576		305,851	371,961	6,326		65,005	13,282		78,287
\$13,000 to \$14,000.....	126	1,706,200		261,400	295,695	5,051		71,687	15,878		87,565
\$14,000 to \$15,000.....	127	1,839,107	10,969	268,850	475,591	1,474		70,497	20,737		91,234
\$15,000 to \$20,000.....	389	6,746,311	7,500	819,663	1,488,645	33,351		298,418	115,375		413,793
\$20,000 to \$25,000.....	212	4,710,416	15,862	439,365	1,096,331	13,446		224,585	131,413		355,998
\$25,000 to \$30,000.....	126	3,454,935		263,833	720,009	8,950		174,661	144,208		318,869
\$30,000 to \$40,000.....	152	5,291,071		323,901	1,456,347	10,318	\$82,680	258,880	324,145	\$5,446	588,471
\$40,000 to \$50,000.....	74	3,335,854		151,152	941,926	5,023	111,996	159,787	275,251	16,989	452,027
\$50,000 to \$60,000.....	45	2,463,148		91,525	941,923	16,002	71,595	101,031	261,264	8,949	371,244
\$60,000 to \$70,000.....	23	1,478,609	47,771	45,200	496,466	10,984	85,833	59,120	171,927	10,753	241,800
\$70,000 to \$80,000.....	19	1,422,668		35,000	307,603	20,047	45,719	76,670	217,260	5,716	299,646

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 returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	20	\$1,693,340	-----	\$35,200	\$780,797	\$87,774	\$8,120	\$65,644	\$312,544	\$1,015	\$379,203
\$90,000 to \$100,000.....	5	462,000	-----	11,400	209,314	550	5	18,588	95,050	1	113,639
\$100,000 to \$150,000.....	21	2,463,341	-----	38,000	1,185,360	18,383	192,786	101,332	613,589	24,099	739,020
\$150,000 to \$200,000.....	8	1,378,330	-----	12,600	389,704	12,226	165,258	63,026	379,465	20,657	463,148
\$200,000 to \$250,000.....	2	414,892	-----	1,000	1,800	12	214,230	15,790	72,051	26,779	114,620
\$250,000 to \$300,000.....	2	548,279	-----	2,000	458,191	2,401	-----	13,512	216,059	-----	229,571
\$300,000 to \$400,000.....	1	(?)	-----	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$400,000 to \$500,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$500,000 to \$750,000.....	1	(?)	-----	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$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 ¹	-----	1,932,553	-----	6,700	1,174,556	9,488	247,705	40,212	757,142	30,963	828,517
Total.....	77,923	231,328,739	160,930	156,959,127	19,677,271	375,885	1,225,927	3,982,610	4,202,610	151,367	8,336,587

FLORIDA

Under \$1,000 ¹	2,458	\$1,492,242	\$37,215	\$4,640,890	\$407,004	\$3,928	-----	-----	-----	-----
Under \$1,000.....	117	61,562	-----	4,619	6,415	187	-----	\$2,085	-----	\$2,085
\$1,000 to \$2,000 ¹	5,806	8,917,958	6,614	15,366,728	302,870	4,563	-----	-----	-----	-----
\$1,000 to \$2,000.....	7,253	10,665,056	-----	7,267,018	54,057	86	134,423	-----	-----	134,423
\$2,000 to \$3,000 ¹	10,465	25,257,411	2,668	31,952,741	685,633	357	-----	-----	-----	-----
\$2,000 to \$3,000.....	3,210	8,097,339	-----	5,092,383	116,247	328	116,044	-----	-----	116,044
\$3,000 to \$4,000 ¹	2,102	6,993,079	31,190	7,314,169	679,909	2,991	-----	-----	-----	-----
\$3,000 to \$4,000.....	3,267	11,315,378	-----	8,035,131	183,296	2,758	124,030	-----	-----	124,030

\$4,000 to \$5,000 ¹	366	1,600,448	22,628	1,212,035	646,442	1,332					
\$4,000 to \$5,000	2,256	10,171,007	12	6,086,465	311,900	1,522		150,882			150,882
\$5,000 to \$6,000 ¹	48	266,303	35,158	113,100	200,228	831					
\$5,000 to \$6,000	1,094	5,971,428	1,177	2,698,087	357,591	6,475		118,839			118,839
\$6,000 to \$7,000	732	4,730,324	7,313	1,735,467	425,296	11,699		110,973	\$3,404		114,377
\$7,000 to \$8,000	466	3,494,521		1,088,958	480,981	10,090		94,034	7,155		101,189
\$8,000 to \$9,000	354	2,974,729	1,233	863,535	406,699	12,099		88,774	8,802		97,576
\$9,000 to \$10,000	255	2,415,614	2,656	609,359	373,989	14,108		79,004	8,931		87,935
\$10,000 to \$11,000	195	2,047,096	2,922	447,000	323,120	8,090		72,985	9,849		82,834
\$11,000 to \$12,000	173	1,987,333		385,791	375,549	16,690		75,762	12,254		88,016
\$12,000 to \$13,000	127	1,589,670	17,922	285,809	377,682	3,551		61,913	12,051		73,964
\$13,000 to \$14,000	116	1,565,379	14,627	272,100	220,735	2,703		67,417	14,143		81,560
\$14,000 to \$15,000	72	1,045,385	10,860	161,600	230,539	7,312		41,503	11,428		52,931
\$15,000 to \$20,000	208	3,601,474	13,476	486,543	790,516	16,487		156,648	60,296		216,944
\$20,000 to \$25,000	145	3,232,001	19,511	325,800	688,145	29,107		148,246	89,141		237,387
\$25,000 to \$30,000	86	2,325,734	13,872	187,100	766,358	2,477		99,476	91,871		191,347
\$30,000 to \$40,000	63	2,130,739		143,558	779,298	9,345	\$7,546	90,736	124,698		215,906
\$40,000 to \$50,000	32	1,417,639		66,190	630,110	5,922	94,751	48,121	110,863	\$472	170,828
\$50,000 to \$60,000	20	1,083,266		47,000	565,270	6,164	49,339	32,293	110,049	11,844	149,266
\$60,000 to \$70,000	13	841,821	12,894	24,400	429,437	1,034	4,033	24,314	110,618	6,924	135,436
\$70,000 to \$80,000	12	912,614		19,400	684,734	2,783	135,354	17,549	116,197	504	150,665
\$80,000 to \$90,000	6	516,919		9,800	237,927	9,335	69,954	15,475	76,424	16,919	100,643
\$90,000 to \$100,000	2	191,240	65,078	4,400			92,878	2,003	1,156	8,744	15,326
\$100,000 to \$150,000	6	735,991		10,600	293,546		109,075	25,073	157,019	12,167	195,726
\$150,000 to \$200,000	1	(²)		(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$200,000 to \$250,000	3	673,031	70,402	5,800	569,508	3,189	20,328	929	204,770	13,634	208,240
\$250,000 to \$300,000										2,541	
\$300,000 to \$400,000											
\$400,000 to \$500,000											
\$500,000 to \$750,000	1	(²)		(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$750,000 to \$1,000,000	1	(²)		(²)	(²)	(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		1,725,289	1,725,289	5,400	1,283,001	7,699	379,713	11,914	586,082	47,464	645,460
Total	41,531	132,047,020	389,428	96,978,886	14,884,032	205,242	962,971	2,011,445	1,927,201	121,213	4,059,859

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

170

STATISTICS OF INCOME

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax.	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	4,273	\$2,121,376		\$8,404,273	\$283,710						
Under \$1,000.....	153	109,787		11,106	9,565			\$3,401			\$3,401
\$1,000 to \$2,000 ¹	10,376	16,216,949		27,811,032	167,223						
\$1,000 to \$2,000.....	12,063	17,552,166		12,160,814	123,267			210,258			210,258
\$2,000 to \$3,000 ¹	20,638	49,151,549		64,632,255	661,074						
\$2,000 to \$3,000.....	5,208	13,151,747		8,169,868	199,303			192,602			192,602
\$3,000 to \$4,000 ¹	3,222	10,700,722		11,804,639	631,227						
\$3,000 to \$4,000.....	5,599	19,395,268		13,687,961	391,709			211,044			211,044
\$4,000 to \$5,000 ¹	321	1,404,881		1,053,569	426,159						
\$4,000 to \$5,000.....	3,060	13,757,054	\$762	8,298,851	608,590			195,368			195,368
\$5,000 to \$6,000 ¹	93	501,250		315,215	314,943						
\$5,000 to \$6,000.....	1,436	7,863,797		3,576,488	622,286	\$10,616		147,233			147,233
\$6,000 to \$7,000.....	835	5,403,556	1,203	2,039,525	530,269	14,011		121,384	\$3,991		125,375
\$7,000 to \$8,000.....	513	3,820,401		1,253,900	440,596	21,986		97,817	7,597		105,414
\$8,000 to \$9,000.....	343	2,899,108	3,370	818,191	475,356	5,581		82,058	8,377		90,435
\$9,000 to \$10,000.....	310	2,935,271	4,001	718,700	378,701	4,105		102,327	11,153		113,480
\$10,000 to \$11,000.....	224	2,345,276	10,147	545,840	449,336	12,038		78,926	10,988		89,914
\$11,000 to \$12,000.....	179	2,051,051	4,570	403,200	389,260	2,527		74,211	12,746		86,957
\$12,000 to \$13,000.....	136	1,697,651	1,411	302,200	346,381	7,053		64,444	13,030		77,474
\$13,000 to \$14,000.....	108	1,461,599		257,600	314,024	1,930		56,117	13,671		69,788
\$14,000 to \$15,000.....	93	1,348,229		220,200	348,052	939		49,404	14,892		64,296
\$15,000 to \$20,000.....	317	5,460,444	50,202	733,500	1,317,998	6,326		225,444	91,239		316,683
\$20,000 to \$25,000.....	168	3,705,420	29,626	382,713	1,234,629	5,384		145,491	99,684		245,175
\$25,000 to \$30,000.....	108	2,933,063		237,300	940,951	41,777		121,138	119,071		240,209
\$30,000 to \$40,000.....	84	2,859,222		189,600	1,371,810	2,284	\$1,006	107,583	169,075	\$63	276,721
\$40,000 to \$50,000.....	39	1,762,035		88,400	541,695	4,278	59,502	79,150	147,321	7,438	233,909
\$50,000 to \$60,000.....	30	1,640,336		64,700	508,086	475	90,830	77,436	166,507	11,355	255,298
\$60,000 to \$70,000.....	26	1,683,901		53,400	473,460	2,084	73,315	87,145	210,483	9,165	306,793
\$70,000 to \$80,000.....	5	379,479		10,200	220,111	213	12,838	11,483	58,194	1,604	71,281
\$80,000 to \$90,000.....	10	843,096		21,000	392,564		124,378	27,964	126,014	15,548	169,526
\$90,000 to \$100,000.....	5	467,109		11,600	136,577		67,520	16,946	79,308	8,440	104,694
\$100,000 to \$150,000.....	9	1,028,393		20,600	385,304		105,369	41,572	225,490	14,965	282,027
\$150,000 to \$200,000.....	3	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)

\$200,000 to \$250,000											
\$250,000 to \$300,000	1	(?)		(?)	(?)		(?)	(?)	(?)	(?)	
\$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		781,345		9,000	404,486		26,720	26,652	242,422	3,340	272,414
Total	69,988	199,432,531	105,292	168,307,440	16,038,692	143,607	561,468	2,654,598	1,831,253	71,918	4,557,769

HA WAI

Under \$1,000 ¹	551	\$346,134		\$1,078,501	\$45,156	\$333					
Under \$1,000	31	17,127		2,878	2,545	24		\$479			\$479
\$1,000 to \$2,000 ¹	2,513	3,788,319		7,842,333	70,573						
\$1,000 to \$2,000	2,151	3,231,770		2,193,688	22,463	52		40,798			40,798
\$2,000 to \$3,000 ¹	2,132	5,149,017		7,327,178	115,400						
\$2,000 to \$3,000	952	2,348,230		1,310,592	45,715	99		39,914			39,914
\$3,000 to \$4,000 ¹	496	1,650,923		1,891,206	99,482						
\$3,000 to \$4,000	1,027	3,568,512		2,570,711	57,983	18		38,237			38,237
\$4,000 to \$5,000 ¹	53	234,160		222,616	40,877						
\$4,000 to \$5,000	647	2,892,959		1,782,923	98,579	5		40,596			40,596
\$5,000 to \$6,000 ¹	21	112,792		55,074	104,555						
\$5,000 to \$6,000	255	1,398,847		618,665	116,468	1,678		26,636			26,636
\$6,000 to \$7,000	183	1,189,793		453,102	209,579	1,335		24,514	\$951		25,465
\$7,000 to \$8,000	114	850,357		270,184	200,773	11,623		17,748	1,664		19,412
\$8,000 to \$9,000	78	657,615		162,408	287,795	4,213		12,807	2,010		14,817
\$9,000 to \$10,000	51	482,095		114,600	122,892	225		13,725	1,762		15,487
\$10,000 to \$11,000	37	389,444		88,000	133,139	170		11,196	1,869		13,065
\$11,000 to \$12,000	42	481,078		102,519	161,781	1,026		12,987	2,914		15,901
\$12,000 to \$13,000	19	235,763		40,733	85,021	294		7,585	1,753		9,338
\$13,000 to \$14,000	30	406,621		69,800	141,450	856		13,509	3,798		17,307
\$14,000 to \$15,000	30	433,357		69,000	201,749	169		11,003	4,733		15,736
\$15,000 to \$20,000	62	1,072,359		131,300	620,882	21,036		29,815	17,727		47,542
\$20,000 to \$25,000	29	665,108		57,700	259,136	14,728		22,367	19,966		42,333
\$25,000 to \$30,000	19	523,326		40,400	288,719	2,239		13,941	21,955		35,896
\$30,000 to \$40,000	30	1,026,705		55,523	623,917	3,861	\$10,117	28,232	60,870	\$633	89,735
\$40,000 to \$50,000	15	673,760		28,400	467,240	5,140	15,975	12,867	55,488	1,997	70,352
\$50,000 to \$60,000	4	219,990		10,400	175,726	72		2,941	24,661		27,602
\$60,000 to \$70,000	9	571,980		15,400	439,610	259	51,678	8,255	65,583		80,298

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	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	3	\$221, 511		\$8, 583	\$131, 657	\$86		\$6, 014	\$35, 253		\$41, 267
\$80,000 to \$90,000.....											
\$90,000 to \$100,000.....	3	282, 994		5, 000	253, 101	660		2, 235	59, 581		61, 816
\$100,000 to \$150,000.....	4	448, 240		7, 000	282, 120	545	3, 078	11, 799	111, 520	385	123, 704
\$150,000 to \$200,000.....	3	527, 710		3, 000	431, 662	879	9	12, 587	177, 453	1	190, 041
\$200,000 to \$250,000.....	2	(?)		(?)	(?)		(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....	1	(?)		(?)	(?)		(?)	(?)	(?)	(?)	(?)
\$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 ¹		1, 024, 040		6, 209	4, 361		692, 228	25, 471	131, 485	86, 668	243, 624
Total.....	11, 597	37, 122, 066	(?)	28, 635, 617	6, 342, 146	71, 125	774, 195	488, 258	802, 996	96, 144	1, 387, 398

IDAHO

Under \$1,000 ¹	2, 480	\$1, 763, 506	\$8, 072	\$4, 165, 512	\$39, 905	\$166					
Under \$1,000 ²	2	1, 069			953	19		\$4			\$4
\$1,000 to \$2,000 ¹	5, 167	8, 031, 521		14, 674, 797	51, 791						
\$1,000 to \$2,000.....	4, 350	6, 874, 819		4, 404, 026	19, 132	540		80, 077			80, 077
\$2,000 to \$3,000 ¹	6, 199	14, 711, 081		19, 466, 931	142, 749						
\$2,000 to \$3,000.....	1, 483	3, 673, 021		2, 208, 907	41, 535	136		57, 114			57, 114
\$3,000 to \$4,000 ¹	834	2, 762, 123	7, 783	3, 135, 971	149, 645						

\$3,000 to \$4,000.....	1,833	4,638,111		3,077,030	390,534	265		58,253		58,253
\$4,000 to \$5,000 ¹	91	400,581	10,560	349,164	90,312					
\$4,000 to \$5,000.....	808	3,602,841	5,280	2,128,446	63,890	310		56,525		56,525
\$5,000 to \$6,000 ¹	17	97,298	5,381	63,760	44,839					
\$5,000 to \$6,000.....	286	1,560,920		670,892	117,059	2,026		31,203		31,203
\$6,000 to \$7,000.....	94	595,494		181,200	84,665	256		\$316		15,243
\$7,000 to \$8,000.....	59	438,352	6,081	99,800	87,265			12,236	828	13,064
\$8,000 to \$9,000.....	28	237,909	9,473	50,400	31,008	261		7,383	649	8,032
\$9,000 to \$10,000.....	28	271,939	4,015	55,000	15,019			11,341	1,004	12,345
\$10,000 to \$11,000.....	18	186,244	6,821	27,900	36,583	995		6,766	773	7,539
\$11,000 to \$12,000.....	15	172,135		21,600	72,729	80		4,649	1,046	5,695
\$12,000 to \$13,000.....	9	112,804		12,000	52,142			2,980	864	3,844
\$13,000 to \$14,000.....	3	39,923		3,800	715			2,352	358	2,710
\$14,000 to \$15,000.....	13	190,554	4,320	16,400	40,451	516		8,474	2,024	10,498
\$15,000 to \$20,000.....	25	429,386		30,000	183,619	146		15,509	7,094	22,603
\$20,000 to \$25,000.....	10	220,876		18,900	119,126	1,405		7,666	6,121	13,787
\$25,000 to \$30,000.....	4	111,015	48,391	9,000				3,970	2,402	6,372
\$30,000 to \$40,000.....	7	231,392		9,400	63,625	320		11,529	13,180	24,709
\$40,000 to \$50,000.....	2	93,204		2,400	49,116			3,246	8,505	11,751
\$50,000 to \$60,000.....	3	(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		218,675		5,800	32,280			12,766	24,572	37,338
Total.....	23,369	51,166,793	116,177	54,889,036	2,020,687	7,471		408,970	69,736	478,706

¹ Nontaxable. Specific exemptions exceed net income.² Classes grouped to conceal net income and identity of taxpayers.³ No losses reported.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

ILLINOIS.

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	35,812	\$21,424,812	\$1,237,747	\$56,342,779	\$15,561,901	\$139,438	-----	-----	-----	-----	-----
Under \$1,000.....	1,590	181,866	-----	181,512	160,932	5,377	-----	\$20,292	-----	-----	\$20,292
\$1,000 to \$2,000 ¹	72,601	109,716,160	26,292	182,710,416	1,909,857	21,418	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	163,606	234,724,626	-----	164,140,016	1,163,081	6,362	-----	2,808,418	-----	-----	2,808,418
\$2,000 to \$3,000 ¹	115,158	275,581,024	106,071	347,976,153	2,987,184	9,091	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	59,639	148,693,001	4,199	91,029,962	2,199,609	9,659	-----	2,225,380	-----	-----	2,225,380
\$3,000 to \$4,000 ¹	16,979	56,482,914	20,833	61,329,208	3,332,843	18,605	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	54,857	189,956,027	2,780	132,707,857	3,779,625	10,925	-----	2,137,954	-----	-----	2,137,954
\$4,000 to \$5,000 ¹	1,428	6,257,376	53,250	5,213,485	2,442,728	6,702	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	38,435	171,671,519	4,249	101,309,382	5,366,708	25,474	-----	2,596,916	-----	-----	2,596,916
\$5,000 to \$6,000 ¹	328	1,796,645	187,145	619,686	1,726,366	29,601	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	13,026	71,261,575	9,457	30,615,690	4,568,140	92,527	-----	1,472,412	-----	-----	1,472,412
\$6,000 to \$7,000.....	8,922	57,672,502	36,575	20,835,282	5,015,629	113,950	-----	1,373,649	\$43,053	-----	1,416,702
\$7,000 to \$8,000.....	5,973	44,620,118	60,717	13,824,603	4,653,153	127,602	-----	1,255,686	88,840	-----	1,344,526
\$8,000 to \$9,000.....	4,046	34,304,534	22,172	9,088,838	4,410,492	80,705	-----	1,087,811	100,658	-----	1,188,469
\$9,000 to \$10,000.....	3,122	29,642,583	51,786	6,968,464	4,053,376	76,735	-----	1,049,663	109,437	-----	1,159,100
\$10,000 to \$11,000.....	2,416	25,337,737	58,004	5,312,186	4,031,018	56,717	-----	950,456	120,511	-----	1,070,967
\$11,000 to \$12,000.....	2,058	23,652,112	54,923	4,503,620	3,681,682	59,249	-----	941,549	144,596	-----	1,086,145
\$12,000 to \$13,000.....	1,547	19,299,579	26,768	3,461,452	3,285,076	47,370	-----	790,055	147,535	-----	937,590
\$13,000 to \$14,000.....	1,369	18,472,988	19,395	3,000,378	3,397,633	47,644	-----	777,191	171,560	-----	948,751
\$14,000 to \$15,000.....	1,154	16,735,605	87,003	2,508,582	3,057,748	36,377	-----	724,785	185,185	-----	909,970
\$15,000 to \$20,000.....	3,649	62,946,584	192,001	7,909,362	13,946,858	239,977	-----	2,839,120	1,050,045	-----	3,889,165
\$20,000 to \$25,000.....	2,011	44,835,514	102,032	4,299,177	10,672,848	176,690	-----	2,079,385	1,265,450	-----	3,344,835
\$25,000 to \$30,000.....	1,168	31,965,579	111,036	2,466,237	9,253,227	187,164	-----	1,461,890	1,329,059	-----	2,790,949
\$30,000 to \$40,000.....	1,415	48,800,422	160,839	2,949,462	14,640,959	180,249	-----	2,234,239	2,920,494	\$51,710	5,206,443
\$40,000 to \$50,000.....	700	31,126,855	146,793	1,463,398	11,577,874	111,148	1,101,215	1,291,676	2,506,246	136,670	3,934,592
\$50,000 to \$60,000.....	406	22,202,531	69,555	822,566	8,592,929	67,641	1,057,495	896,112	2,292,460	134,754	3,323,326
\$60,000 to \$70,000.....	264	17,128,073	118,250	511,700	7,136,175	55,428	1,457,540	632,501	2,029,999	184,565	2,847,065
\$70,000 to \$80,000.....	198	14,746,882	50,644	391,890	7,343,494	38,262	1,015,131	488,890	2,117,464	131,033	2,737,887
\$80,000 to \$90,000.....	124	10,499,803	18,318	254,600	4,873,390	9,699	-----	388,626	1,698,771	-----	2,087,397
\$90,000 to \$100,000.....	82	7,780,215	-----	166,581	3,869,946	154,589	1,740,272	280,557	1,409,977	218,408	1,908,942
\$100,000 to \$150,000.....	197	23,432,633	544,392	379,900	9,864,777	53,821	3,689,002	771,690	4,788,153	466,380	6,026,223
\$150,000 to \$200,000.....	70	12,015,818	133,233	128,643	4,916,794	22,387	2,609,215	360,061	2,870,267	332,059	3,562,387

\$200,000 to \$250,000.....	37	8,198,812	402,172	62,600	3,643,362	60,746	2,110,973	188,504	1,989,963	263,135	2,441,602
\$250,000 to \$300,000.....	12	3,213,008		25,200	1,818,994	938	721,902	56,752	903,601	90,238	1,050,591
\$300,000 to \$400,000.....	14	4,725,321		23,800	1,809,308	29,055	1,260,293	130,250	1,338,347	157,537	1,626,134
\$400,000 to \$500,000.....	15	6,866,296		23,000	4,387,905	63,569	1,520,548	106,077	2,232,434	190,070	2,528,581
\$500,000 to \$750,000.....	10	6,256,924		14,600	2,904,732	5,066	2,541,318	75,902	1,487,028	320,308	1,883,238
\$750,000 to \$1,000,000.....	4	3,249,389		4,000	3,629,140	9,423	117,223	631	1,449,912	14,653	1,463,196
\$1,000,000 to \$1,500,000.....	5	5,228,070		8,000	1,041,706	2,669	3,714,794	36,073	615,817	464,350	1,116,240
\$1,500,000 to \$2,000,000.....	1	(⁽²⁾)		(⁽²⁾)	(⁽²⁾)		(⁽²⁾)	(⁽²⁾)	(⁽²⁾)	(⁽²⁾)	(⁽²⁾)
\$2,000,000 to \$3,000,000.....	1	(⁽²⁾)		(⁽²⁾)	(⁽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 ¹		4,333,439		1,000	2,247,792		411,214	142,552	1,908,568	51,402	2,102,522
Total.....	614,449	1,927,637,451	4,118,681	1,265,585,177	208,956,991	2,490,349	25,879,537	34,673,705	39,315,430	3,207,272	77,196,407

INDIANA

Under \$1,000 ¹	8,590	\$5,504,425		\$13,424,230	\$719,214	\$5,432					
Under \$1,000.....	184	65,991		4,032	8,081	1,190		\$2,074			\$2,074
\$1,000 to \$2,000 ¹	21,895	34,192,577		56,337,519	1,464,840	2,682					
\$1,000 to \$2,000.....	30,526	43,343,790		30,577,065	256,420	1,808		500,712			500,712
\$2,000 to \$3,000 ¹	45,830	108,659,874	\$22,203	136,427,338	2,630,114	3,554					
\$2,000 to \$3,000.....	12,049	30,409,023		20,144,031	417,831	7,033		393,187			393,187
\$3,000 to \$4,000 ¹	5,062	16,911,786	44,366	17,645,100	2,020,900	800					
\$3,000 to \$4,000.....	11,036	38,294,500		27,217,296	933,173	6,684		420,055			420,055
\$4,000 to \$5,000 ¹	612	2,727,029	1,755	2,168,665	879,727	10,914					
\$4,000 to \$5,000.....	7,334	32,914,221		20,512,371	952,854	8,765		461,570			461,570
\$5,000 to \$6,000 ¹	135	728,122	68,503	312,654	505,822	3,944					
\$5,000 to \$6,000.....	2,828	15,523,068	588	6,713,198	1,208,555	22,395		307,732			307,732
\$6,000 to \$7,000.....	1,859	11,991,141	23,723	4,366,530	1,357,878	37,850		268,780	\$8,507		277,287
\$7,000 to \$8,000.....	1,097	8,187,324	7,081	2,600,104	1,334,927	23,161		203,156	16,535		219,691
\$8,000 to \$9,000.....	764	6,470,923	8,639	1,726,928	1,146,760	27,226		185,976	18,905		204,881
\$9,000 to \$10,000.....	583	5,531,181	626	1,342,893	902,364	25,450		180,823	20,378		201,201
\$10,000 to \$11,000.....	446	4,673,454	28,958	994,871	933,530	17,668		158,834	22,181		181,015
\$11,000 to \$12,000.....	379	4,350,473	6,718	848,072	893,629	26,021		160,139	27,430		187,569
\$12,000 to \$13,000.....	275	3,434,683	12,893	594,111	860,165	29,027		118,241	26,445		144,686
\$13,000 to \$14,000.....	229	3,087,066		500,400	702,070	9,275		118,626	28,934		147,560
\$14,000 to \$15,000.....	203	2,941,999	2,813	448,400	660,103	16,244		119,095	32,173		151,268
\$15,000 to \$20,000.....	600	10,361,801	9,830	1,323,492	3,095,832	33,025		402,940	172,930		575,870
\$20,000 to \$25,000.....	339	7,534,067	60,807	743,591	2,244,448	40,547		308,007	213,226		521,233
\$25,000 to \$30,000.....	176	4,813,328	18,204	356,013	1,799,258	13,985		198,143	199,119		397,262
\$30,000 to \$40,000.....	182	6,191,014		375,200	2,373,894	30,577	\$203,854	241,413	363,463	\$12,896	617,772
\$40,000 to \$50,000.....	95	4,250,886		183,470	1,564,473	19,949	143,613	172,569	346,629	19,841	539,039
\$50,000 to \$60,000.....	46	2,492,629	9,196	102,200	917,721	5,859	132,268	102,598	250,884	17,118	370,600
\$60,000 to \$70,000.....	45	2,887,734		106,000	1,099,789	16,903	217,485	121,302	352,936	29,491	503,729

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*

INDIANA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	18	\$1,354,437	-----	\$40,252	\$557,489	\$1,560	\$28,241	\$101,438	\$211,884	\$3,474	\$316,796
\$80,000 to \$90,000.....	10	842,050	-----	16,200	405,475	6,924	-----	34,957	155,944	-----	190,901
\$90,000 to \$100,000.....	12	1,156,379	-----	25,600	772,104	2,486	100,675	30,533	219,753	12,585	262,871
\$100,000 to \$150,000.....	19	2,251,299	\$31,889	37,400	640,647	37,453	321,688	93,503	481,047	40,722	615,272
\$150,000 to \$200,000.....	7	1,211,545	-----	13,400	569,823	5,749	218,535	31,208	309,392	29,252	369,852
\$200,000 to \$250,000.....	2	476,195	-----	4,000	16,090	518	-----	36,127	180,017	-----	216,144
\$250,000 to \$300,000.....	1	(?)	-----	(?)	(?)	-----	-----	(?)	(?)	-----	(?)
\$300,000 to \$400,000.....	1	(?)	-----	(?)	(?)	-----	-----	(?)	(?)	-----	(?)
\$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 ¹	-----	599,804	-----	4,400	105,648	-----	-----	38,860	241,822	-----	280,682
Total.....	153,469	426,365,818	358,792	348,267,046	36,951,648	502,658	1,366,359	5,512,598	3,900,534	165,379	9,578,511

IOWA

Under \$1,000 ¹	2,248	\$427,879	-----	\$5,385,804	\$259,484	\$23	-----	-----	-----	-----	-----
Under \$1,000.....	245	126,255	-----	12,667	22,012	420	-----	\$3,959	-----	-----	\$3,959
\$1,000 to \$2,000 ¹	11,933	17,146,164	-----	30,854,196	281,998	1,410	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	25,445	37,073,914	-----	25,507,409	281,239	187	-----	452,427	-----	-----	452,427
\$2,000 to \$3,000 ¹	51,013	121,233,607	-----	156,435,926	1,653,750	44	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	10,119	25,275,488	-----	15,656,333	344,693	450	-----	373,721	-----	-----	373,721
\$3,000 to \$4,000 ¹	7,620	25,337,464	-----	28,051,760	1,797,491	-----	-----	-----	-----	-----	-----

\$3,000 to \$4,000.....	9,234	31,855,422		21,613,993	1,002,151	618		376,798		376,798
\$4,000 to \$5,000 ¹	934	4,031,709		3,398,593	1,187,925					
\$4,000 to \$5,000.....	6,171	27,841,738		15,760,402	1,170,046	899		437,282		437,282
\$5,000 to \$6,000 ¹	151	791,819		365,674	517,544					
\$5,000 to \$6,000.....	2,019	11,007,462		4,761,759	780,737	17,496		224,069		224,069
\$6,000 to \$7,000.....	1,173	7,624,800	\$4,005	2,732,604	874,659	30,153		171,000	\$5,461	176,461
\$7,000 to \$8,000.....	783	5,840,021	2,510	1,803,627	751,699	20,224		156,322	11,415	167,737
\$8,000 to \$9,000.....	572	4,841,666	7,834	1,340,411	843,590	7,141		135,264	14,463	149,727
\$9,000 to \$10,000.....	407	3,859,083	4,015	902,087	836,976	9,424		117,082	17,019	134,071
\$10,000 to \$11,000.....	297	3,108,718	3,522	671,613	790,078	13,463		94,717	15,453	110,170
\$11,000 to \$12,000.....	234	2,686,636		518,292	616,197	15,534		94,838	16,199	111,037
\$12,000 to \$13,000.....	152	1,890,948	1,747	343,300	428,262	2,467		69,377	13,998	83,365
\$13,000 to \$14,000.....	152	2,051,297	5,487	333,160	588,314	2,828		71,808	18,837	90,645
\$14,000 to \$15,000.....	113	1,630,337		225,743	462,322	3,064		63,490	18,925	82,415
\$15,000 to \$20,000.....	365	6,319,180	11,760	751,902	1,926,711	31,438		241,369	165,417	406,786
\$20,000 to \$25,000.....	174	3,902,304	34,566	361,559	1,491,065	16,497		138,365	113,449	251,814
\$25,000 to \$30,000.....	104	2,802,632	6,687	220,600	1,149,342	9,262		103,945	113,299	217,234
\$30,000 to \$40,000.....	93	3,156,066	48,224	195,233	1,363,025	6,282	\$9,188	111,489	182,792	294,855
\$40,000 to \$50,000.....	52	2,305,503		111,600	1,257,651	7,530	10,082	71,589	198,233	269,823
\$50,000 to \$60,000.....	27	1,459,562		52,600	671,089	8,355	63,204	49,999	149,838	209,837
\$60,000 to \$70,000.....	8	530,832		17,000	140,264	365	61,127	24,585	65,343	89,930
\$70,000 to \$80,000.....	10	747,126		20,400	732,021	2,494	110,702	18,365	98,438	116,803
\$80,000 to \$90,000.....	5	435,743		4,800	454,263	4,674	82,336	434	64,727	65,161
\$90,000 to \$100,000.....	4	373,945		7,800	269,970		7,138	7,092	74,985	82,077
\$100,000 to \$150,000.....	9	1,072,846		17,300	306,848	1,789	380,145	28,560	165,837	454,442
\$150,000 to \$200,000.....	3	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....										
\$250,000 to \$300,000.....	1	(2)		(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		774,706		8,000	619,274		22,378	15,001	261,002	2,797
Total.....	131,870	359,562,822	130,347	318,454,147	25,825,577	214,531	746,300	3,652,917	1,717,110	96,370
										5,466,397

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	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	9,682	\$4,746,442	-----	\$20,151,988	\$366,455	-----	-----	-----	-----	-----	-----
Under \$1,000.....	108	69,084	-----	300	2,181	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000 ¹	15,759	24,565,246	-----	42,713,146	415,749	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	17,221	24,348,806	-----	17,558,918	30,348	-----	-----	-----	-----	-----	-----
\$2,000 to \$3,000 ¹	21,702	51,741,292	-----	66,618,221	526,195	-----	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	4,813	12,170,438	-----	7,986,152	113,426	-----	-----	-----	-----	-----	-----
\$3,000 to \$4,000 ¹	3,380	11,287,541	-----	12,424,205	541,381	-----	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	5,881	20,496,281	-----	15,035,519	119,671	-----	-----	-----	-----	-----	-----
\$4,000 to \$5,000 ¹	435	1,901,882	-----	1,853,952	380,796	-----	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	3,379	15,153,804	-----	9,478,451	266,803	-----	-----	-----	-----	-----	-----
\$5,000 to \$6,000 ¹	33	181,180	\$20,082	74,500	131,588	-----	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	1,286	7,051,983	4,034	3,214,456	424,741	-----	-----	-----	-----	-----	-----
\$6,000 to \$7,000.....	841	5,456,270	4,033	2,023,410	519,770	-----	-----	-----	-----	-----	-----
\$7,000 to \$8,000.....	573	4,277,657	1,618	1,382,459	477,487	-----	-----	-----	-----	-----	-----
\$8,000 to \$9,000.....	373	3,152,569	3,602	861,812	335,633	-----	-----	-----	-----	-----	-----
\$9,000 to \$10,000.....	276	2,616,290	-----	629,636	457,798	-----	-----	-----	-----	-----	-----
\$10,000 to \$11,000.....	198	2,066,589	-----	459,800	374,861	-----	-----	-----	-----	-----	-----
\$11,000 to \$12,000.....	143	1,641,281	4,434	329,500	296,546	-----	-----	-----	-----	-----	-----
\$12,000 to \$13,000.....	124	1,546,620	7,323	291,300	334,431	-----	-----	-----	-----	-----	-----
\$13,000 to \$14,000.....	80	1,081,545	-----	191,000	203,638	-----	-----	-----	-----	-----	-----
\$14,000 to \$15,000.....	78	1,128,035	5,294	173,600	177,988	-----	-----	-----	-----	-----	-----
\$15,000 to \$20,000.....	244	4,189,492	6,377	528,900	1,073,557	-----	-----	-----	-----	-----	-----
\$20,000 to \$25,000.....	120	2,626,180	-----	258,100	678,182	-----	-----	-----	-----	-----	-----
\$25,000 to \$30,000.....	64	1,735,114	-----	136,400	1,422,640	-----	-----	-----	-----	-----	-----
\$30,000 to \$40,000.....	58	1,999,088	-----	136,700	583,093	-----	-----	-----	-----	-----	-----
\$40,000 to \$50,000.....	25	1,132,887	33,039	53,100	309,922	-----	-----	-----	-----	-----	-----
\$50,000 to \$60,000.....	15	818,420	-----	31,800	172,817	-----	-----	-----	-----	-----	-----
\$60,000 to \$70,000.....	10	651,574	-----	17,800	519,273	-----	-----	-----	-----	-----	-----
\$70,000 to \$80,000.....	7	518,578	-----	11,600	370,515	-----	-----	-----	-----	-----	-----
\$80,000 to \$90,000.....	4	347,879	-----	7,800	128,191	-----	-----	-----	-----	-----	-----
\$90,000 to \$100,000.....	1	(2)	-----	(2)	(2)	-----	-----	-----	-----	-----	-----
\$100,000 to \$150,000.....	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.....		361,937		4,000	274,237		11,706	5,279	91,749	1,463	98,491	
Classes grouped ²												
Total.....	86,915	211,061,984	89,836	204,638,525	12,029,913	193,889	238,015	2,322,560	894,682	28,555	3,246,097	

KENTUCKY

Under \$1,000 ¹	3,977	\$2,455,693		\$7,032,975	\$168,950							
Under \$1,000.....	148	83,504		351	18,819		\$131		\$3,025			\$3,025
\$1,000 to \$2,000 ¹	9,519	13,966,549		23,535,949	392,302							
\$1,000 to \$2,000.....	17,631	24,589,966		17,758,849	99,302		374		271,832			271,832
\$2,000 to \$3,000 ¹	16,725	40,203,095		52,217,604	486,096							
\$2,000 to \$3,000.....	4,686	11,699,633		6,805,092	206,561		2,158		193,325			193,325
\$3,000 to \$4,000 ¹	2,363	7,817,780		8,625,548	346,786							
\$3,000 to \$4,000.....	5,003	17,462,209		12,315,742	408,190		1,285		189,421			189,421
\$4,000 to \$5,000 ¹	367	1,599,412		1,479,474	400,157							
\$4,000 to \$5,000.....	3,469	15,494,531		9,237,620	489,638		5,297		230,776			230,776
\$5,000 to \$6,000 ¹	66	352,311		271,265	184,992							
\$5,000 to \$6,000.....	1,378	7,559,201	\$458	3,260,489	623,450		12,800		150,330			150,330
\$6,000 to \$7,000.....	1,013	6,575,600	12,994	2,357,291	922,277		32,635		142,145	\$5,068		147,213
\$7,000 to \$8,000.....	595	4,469,426	1,469	1,352,484	821,005		31,983		107,773	10,511		118,284
\$8,000 to \$9,000.....	452	3,836,659	2,728	1,047,904	703,695		17,973		109,739	11,865		121,604
\$9,000 to \$10,000.....	350	3,323,029		780,218	834,679		16,718		92,903	12,200		105,103
\$10,000 to \$11,000.....	274	2,876,418	18,029	604,225	688,236		15,054		90,036	14,032		104,068
\$11,000 to \$12,000.....	225	2,577,547	10,250	500,104	681,667		13,198		82,078	15,405		97,483
\$12,000 to \$13,000.....	173	2,154,547	5,440	388,766	599,106		3,779		71,086	16,099		87,185
\$13,000 to \$14,000.....	149	2,007,931	2,871	327,247	589,081				69,772	23,559		93,331
\$14,000 to \$15,000.....	118	1,713,051		273,000	437,180		1,220		64,979	18,993		83,972
\$15,000 to \$20,000.....	409	7,068,335	25,759	847,680	2,398,874		44,512		247,961	116,412		364,373
\$20,000 to \$25,000.....	197	4,393,543		417,197	1,800,475		33,023		147,967	126,153		274,120
\$25,000 to \$30,000.....	109	2,978,656	24,472	232,850	1,330,510		11,368		101,086	121,422		222,508
\$30,000 to \$40,000.....	143	4,884,777	29,841	292,516	1,908,763		56,934	\$193,361	178,521	286,233	\$11,460	476,214
\$40,000 to \$50,000.....	43	1,916,415		90,395	991,596		5,098	58,806	66,978	159,049	7,351	233,378
\$50,000 to \$60,000.....	40	2,153,989		81,400	981,889		4,143	27,246	80,440	229,578	3,406	313,424
\$60,000 to \$70,000.....	17	1,083,801	12,681	36,400	445,250		5,808	94,205	35,871	120,243	11,775	167,889
\$70,000 to \$80,000.....	8	598,995	26,131	16,800	271,739		138	23,642	19,563	83,275	2,956	105,794

¹ Nontaxable. Specific exemptions exceed net income.

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	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	6	\$506,599	-----	\$14,400	\$252,359	\$648	-----	\$14,074	\$94,081	-----	\$108,155
\$90,000 to \$100,000.....	4	377,544	-----	6,600	213,319	21,812	\$19,463	9,777	72,168	\$2,433	84,373
\$100,000 to \$150,000.....	5	615,223	-----	6,000	316,680	292	208,928	8,170	103,721	27,049	138,940
\$150,000 to \$200,000.....	4	662,923	-----	7,400	374,029	-----	155,007	10,960	159,614	20,110	190,684
\$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.....	69,666	200,048,892	173,126	152,221,835	21,387,652	343,770	780,668	2,790,588	1,799,676	86,540	4,676,804

LOUISIANA

Under \$1,000 ¹	2,624	\$1,355,991	\$382,928	\$5,587,285	\$581,417	\$8,472	-----	-----	-----	-----	-----
Under \$1,000.....	18	11,869	-----	227	2,166	-----	-----	\$345	-----	-----	\$345
\$1,000 to \$2,000 ¹	9,422	14,092,269	87,994	24,585,763	278,738	2,071	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	12,616	18,619,371	-----	12,912,050	74,048	26	-----	224,905	-----	-----	224,905
\$2,000 to \$3,000 ¹	16,119	38,425,801	174,290	50,626,669	402,309	2,608	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	5,977	14,976,599	-----	8,934,683	278,911	1,578	-----	230,874	-----	-----	230,874
\$3,000 to \$4,000 ¹	2,975	9,945,330	127,626	11,346,996	562,998	2,264	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	6,873	23,661,984	-----	14,972,239	586,577	8,194	-----	339,477	-----	-----	339,477
\$4,000 to \$5,000 ¹	393	1,328,094	38,113	1,155,864	349,907	7,740	-----	-----	-----	-----	-----

\$4,000 to \$5,000.....	4,471	20,073,087	2,134	11,028,160	615,846	15,930		337,563		337,563
\$5,000 to \$6,000 ¹	79	429,595	103,079	212,315	258,846	21				
\$6,000 to \$7,000.....	1,732	9,492,664	1,941	3,664,654	575,052	7,216		217,275	\$131	217,406
\$7,000 to \$8,000.....	887	5,715,335	18,086	1,566,333	754,884	17,165		154,539	4,163	158,702
\$8,000 to \$9,000.....	580	4,326,740	11,410	939,420	617,485	17,462		136,816	8,468	145,284
\$9,000 to \$10,000.....	380	3,207,280	39,404	561,889	479,688	12,443		116,500	9,335	125,835
\$10,000 to \$11,000.....	288	2,730,615	11,709	410,466	487,722	8,670		105,238	9,927	115,165
\$11,000 to \$12,000.....	234	2,459,979	14,905	344,500	523,927	11,034		93,959	11,764	105,723
\$12,000 to \$13,000.....	173	1,989,828	16,144	250,909	523,392	23,623		77,589	11,922	89,511
\$13,000 to \$14,000.....	149	1,865,489		204,382	488,080	3,331		74,255	14,162	88,417
\$14,000 to \$15,000.....	108	1,448,195	21,313	168,715	215,967	8,965		66,659	12,704	79,363
\$15,000 to \$20,000.....	109	1,582,972	23,446	153,100	394,783	2,385		66,145	16,826	82,971
\$20,000 to \$25,000.....	369	6,366,351	112,015	511,820	1,652,279	15,671		278,043	103,782	381,825
\$25,000 to \$30,000.....	151	3,365,149		207,133	1,205,043	9,635		142,331	94,837	237,168
\$30,000 to \$40,000.....	75	2,040,491	24,495	107,200	452,187	13,953		101,746	83,713	185,459
\$40,000 to \$50,000.....	104	3,524,492	95,103	131,633	1,640,946	8,758	\$5,379	127,092	195,913	323,354
\$50,000 to \$60,000.....	50	2,244,104	105,580	64,500	1,091,085	4,808	69,959	78,560	169,456	255,579
\$60,000 to \$70,000.....	42	2,273,008	37,584	55,700	870,877	26,058	155,729	81,269	215,233	317,218
\$70,000 to \$80,000.....	24	1,535,258	37,332	31,400	486,386	6,471	176,725	63,690	153,941	239,018
\$80,000 to \$90,000.....	6	448,411		7,400	337,493			11,402	72,842	84,244
\$90,000 to \$100,000.....	9	779,084		12,700	210,169	122	5,480	42,058	146,637	189,375
\$100,000 to \$150,000.....	13	1,235,709		15,200	293,178	358	581,398	43,879	177,351	270,166
\$150,000 to \$200,000.....	6	679,187		6,800	171,769	4,030		38,768	173,534	212,302
\$200,000 to \$250,000.....	4	704,941		4,000	118,419	6,920	321,179	19,714	99,927	159,788
\$250,000 to \$300,000.....	2	429,424		2,000	423,406	19,541	2,385	800	155,439	156,537
\$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.....	66,972	203,664,606	1,486,631	150,783,105	18,006,980	277,523	1,318,434	3,271,491	1,942,007	5,353,574

¹ Nontaxable. Specific exemptions exceed net income.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

MAINE

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	1, 673	\$1, 168, 421	-----	\$2, 588, 001	\$332, 233	\$2, 996	-----	-----	-----	-----	-----
Under \$1,000.....	185	89, 375	-----	13, 447	16, 559	675	-----	\$2, 401	-----	-----	\$2, 401
\$1,000 to \$2,000 ¹	6, 070	9, 009, 362	-----	15, 616, 404	461, 867	1, 708	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	9, 540	13, 333, 814	-----	9, 528, 759	126, 948	349	-----	150, 414	-----	-----	150, 414
\$2,000 to \$3,000 ¹	11, 317	26, 838, 676	-----	35, 130, 911	511, 523	1, 884	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	8, 238	8, 155, 713	-----	4, 817, 102	190, 395	337	-----	128, 848	-----	-----	128, 848
\$3,000 to \$4,000 ¹	1, 242	4, 214, 646	-----	4, 408, 289	658, 061	41	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	8, 298	11, 563, 856	-----	7, 497, 452	308, 543	857	-----	150, 296	-----	-----	150, 296
\$4,000 to \$5,000 ¹	209	907, 670	-----	776, 501	326, 477	2, 059	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	2, 758	12, 410, 972	-----	7, 368, 772	425, 912	2, 318	-----	185, 524	-----	-----	185, 524
\$5,000 to \$6,000 ¹	59	319, 907	\$28, 949	125, 727	256, 568	6, 629	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	925	5, 053, 622	2, 527	2, 231, 531	442, 794	2, 519	-----	95, 853	-----	-----	95, 853
\$6,000 to \$7,000.....	567	3, 663, 803	3, 122	1, 223, 943	571, 765	7, 116	-----	79, 250	\$2, 713	-----	81, 963
\$7,000 to \$8,000.....	397	2, 968, 583	-----	847, 641	552, 806	8, 470	-----	73, 846	5, 987	-----	79, 833
\$8,000 to \$9,000.....	255	2, 157, 016	-----	546, 832	522, 987	6, 313	-----	55, 571	6, 611	-----	62, 182
\$9,000 to \$10,000.....	220	2, 086, 549	-----	467, 562	472, 005	11, 543	-----	60, 905	7, 665	-----	68, 570
\$10,000 to \$11,000.....	169	1, 769, 195	-----	357, 400	446, 495	7, 375	-----	55, 100	8, 359	-----	63, 459
\$11,000 to \$12,000.....	138	1, 583, 985	-----	306, 700	415, 500	2, 708	-----	49, 850	9, 595	-----	59, 445
\$12,000 to \$13,000.....	72	1, 015, 806	9, 695	172, 900	251, 863	713	-----	35, 184	7, 713	-----	42, 897
\$13,000 to \$14,000.....	72	969, 119	-----	141, 400	321, 538	3, 745	-----	33, 043	8, 831	-----	41, 874
\$14,000 to \$15,000.....	60	871, 317	-----	101, 729	289, 338	986	-----	31, 055	9, 722	-----	40, 777
\$15,000 to \$20,000.....	196	3, 359, 454	-----	412, 229	1, 006, 574	8, 042	-----	125, 192	55, 511	-----	180, 703
\$20,000 to \$25,000.....	111	2, 450, 158	-----	211, 850	1, 009, 481	4, 100	-----	85, 202	67, 636	-----	152, 838
\$25,000 to \$30,000.....	75	2, 027, 313	-----	147, 723	770, 836	13, 029	-----	79, 545	82, 402	-----	161, 947
\$30,000 to \$40,000.....	72	2, 491, 378	7, 261	140, 600	1, 193, 675	5, 792	\$33, 010	80, 917	149, 860	\$2, 063	232, 840
\$40,000 to \$50,000.....	42	1, 867, 552	-----	73, 761	967, 758	1, 333	39, 308	57, 351	155, 883	4, 914	218, 148
\$50,000 to \$60,000.....	27	1, 481, 941	22, 513	53, 200	528, 186	969	99, 958	58, 670	141, 268	11, 500	211, 438
\$60,000 to \$70,000.....	13	834, 027	-----	20, 400	494, 944	755	65, 630	19, 695	103, 596	8, 204	131, 495
\$70,000 to \$80,000.....	9	687, 181	-----	16, 046	390, 418	1, 052	116, 684	17, 545	85, 785	14, 586	117, 916
\$80,000 to \$90,000.....	6	506, 151	-----	11, 800	343, 200	5, 155	80, 380	6, 957	81, 383	10, 047	96, 387
\$90,000 to \$100,000.....	2	183, 280	-----	4, 000	55, 175	-----	-----	9, 528	37, 489	-----	47, 017
\$100,000 to \$150,000.....	11	1, 306, 110	-----	19, 557	691, 254	39	64, 319	42, 357	319, 417	8, 041	369, 815
\$150,000 to \$200,000.....	2	372, 966	-----	6, 400	149, 751	163	12, 151	16, 040	122, 820	1, 519	140, 379

\$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)	(2)	(2)	(2)
\$750,000 to \$1,000,000											
\$1,000,000 to \$1,500,000	1	(2)		(2)	(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, 138, 523		4, 200	978, 894	713	1, 152, 809	756	434, 776	144, 101	579, 633
Total	43, 041	129, 857, 441	74, 067	95, 390, 769	16, 482, 323	112, 483	1, 664, 249	1, 786, 895	1, 905, 022	204, 975	3, 896, 892

MARYLAND

Under \$1,000 ¹	4, 643	\$2, 495, 566	\$115, 600	\$6, 444, 204	\$1, 942, 566	\$8, 916					
Under \$1,000	406	224, 937		31, 617	30, 656	1, 170		\$6, 491			\$6, 491
\$1,000 to \$2,000 ¹	11, 527	17, 429, 928		27, 687, 730	1, 189, 614	3, 536					
\$1,000 to \$2,000	25, 239	35, 640, 718		25, 254, 463	168, 027	1, 679		464, 174			464, 174
\$2,000 to \$3,000 ¹	19, 924	48, 080, 331		59, 256, 583	1, 243, 452	1, 175					
\$2,000 to \$3,000	9, 945	24, 904, 517		15, 793, 612	442, 606	4, 333		360, 019			360, 019
\$3,000 to \$4,000 ¹	3, 751	12, 467, 837	4, 498	12, 782, 511	1, 186, 951	976					
\$3,000 to \$4,000	13, 054	45, 085, 678		31, 707, 846	985, 585	4, 099		550, 468			550, 468
\$4,000 to \$5,000 ¹	641	2, 740, 551	32, 281	2, 091, 499	987, 550	7, 448					
\$4,000 to \$5,000	7, 707	34, 477, 771		20, 456, 852	947, 403	5, 679		544, 221			544, 221
\$5,000 to \$6,000 ¹	234	1, 260, 813	14, 741	725, 125	756, 898	9, 159					
\$5,000 to \$6,000	3, 833	20, 856, 221	1, 729	9, 008, 613	1, 011, 122	19, 610		442, 241			442, 241
\$6,000 to \$7,000	2, 604	16, 811, 993	24, 591	6, 072, 080	1, 880, 632	27, 334		385, 051	\$12, 186		397, 237
\$7,000 to \$8,000	1, 488	11, 050, 702	29, 986	3, 363, 732	1, 289, 617	47, 755		303, 641	21, 216		324, 857
\$8,000 to \$9,000	975	8, 263, 408	20, 400	2, 121, 310	1, 286, 974	25, 276		257, 979	24, 145		282, 124
\$9,000 to \$10,000	715	6, 774, 477	18, 122	1, 530, 820	1, 175, 514	37, 754		232, 855	25, 914		258, 769
\$10,000 to \$11,000	559	5, 844, 679		1, 213, 018	1, 028, 833	18, 202		210, 257	27, 874		238, 131
\$11,000 to \$12,000	449	5, 157, 909	2, 010	943, 986	1, 069, 876	12, 736		193, 299	31, 560		224, 859
\$12,000 to \$13,000	353	4, 406, 966	25, 785	727, 273	770, 111	15, 624		180, 303	33, 303		213, 606
\$13,000 to \$14,000	289	3, 898, 653	10, 895	615, 300	790, 308	21, 689		158, 547	35, 822		194, 369
\$14,000 to \$15,000	257	3, 729, 029	10, 698	549, 360	835, 009	4, 462		151, 856	41, 129		192, 985
\$15,000 to \$20,000	833	14, 337, 546	62, 858	1, 741, 123	3, 220, 409	67, 278		628, 286	235, 418		863, 704
\$20,000 to \$25,000	475	10, 597, 106	37, 388	987, 242	2, 749, 083	33, 265		481, 425	298, 771		780, 196
\$25,000 to \$30,000	270	7, 371, 106	23, 544	538, 547	1, 946, 010	25, 008		355, 979	302, 135		658, 114
\$30,000 to \$40,000	298	10, 201, 377	72, 561	617, 458	3, 044, 371	48, 713	\$77, 827	482, 229	598, 725	\$5, 273	1, 086, 227
\$40,000 to \$50,000	171	7, 572, 159	92, 802	332, 100	2, 630, 502	34, 208	154, 195	329, 355	615, 250	19, 256	963, 861
\$50,000 to \$60,000	73	4, 011, 412	22, 456	147, 400	1, 485, 281	10, 781	102, 405	163, 623	423, 928	12, 799	600, 350
\$60,000 to \$70,000	45	2, 896, 596	52, 412	89, 466	978, 253	19, 227	104, 470	133, 301	432, 371	13, 058	578, 730
\$70,000 to \$80,000	33	2, 476, 996		63, 325	914, 339	1, 606	186, 986	99, 708	359, 973	23, 374	483, 055

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*

MARYLAND—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	23	\$1,942,333		\$48,600	\$540,598	\$13,223	\$46,916	\$101,643	\$346,353	\$5,865	\$453,861
\$90,000 to \$100,000.....	25	2,355,584	\$210,813	47,000	1,000,547	26,330	183,726	72,738	375,773	22,997	471,508
\$100,000 to \$150,000.....	29	3,500,885	124,348	49,400	1,182,940	16,686	392,580	141,206	738,241	49,074	928,521
\$150,000 to \$200,000.....	9	1,591,716		12,000	862,655	6,870	182,060	47,527	450,528	22,757	520,812
\$200,000 to \$250,000.....	6	1,320,829	9,757	9,800	832,520		140,207	30,059	412,391	17,525	459,975
\$250,000 to \$300,000.....	4	1,121,425		4,000	1,045,649	7,994	12,023	6,556	438,540	1,503	446,599
\$300,000 to \$400,000.....	6	1,967,150		7,400	1,340,069	3,557	728,148	3,530	451,919	91,019	546,468
\$400,000 to \$500,000.....	2	(2)		(2)	(2)	(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	(2)		(2)	(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 ¹		1,963,331		3,000	963,032	18,826	326,768	51,657	734,730	40,846	827,233
Total.....	110,896	386,830,235	1,020,275	233,075,395	45,755,562	612,184	2,638,311	7,570,224	7,468,195	325,346	15,363,765

MASSACHUSETTS

Under \$1,000 ¹	35,355	\$21,061,724	\$179,392	\$51,853,102	\$5,354,446	\$161,086					
Under \$1,000.....	1,859	857,904	6,605	23,093	263,107	7,557		\$23,580			\$23,580
\$1,000 to \$2,000 ¹	61,675	90,937,578		145,494,582	4,251,105	4,939					
\$1,000 to \$2,000.....	100,747	137,178,846		101,038,874	1,339,198	7,310		1,410,550			1,410,550
\$2,000 to \$3,000 ¹	72,666	174,041,776	2,019	216,778,243	5,047,170	3,606					
\$2,000 to \$3,000.....	28,128	71,056,312		45,927,747	2,021,867	5,292		925,347			925,347
\$3,000 to \$4,000 ¹	11,531	38,206,467		40,443,344	4,090,646	1,369					
\$3,000 to \$4,000.....	27,271	94,942,964		65,304,993	3,114,020	11,296		1,113,374			1,113,374

\$4,000 to \$5,000 ¹	2,438	10,680,295	44,606	6,308,264	7,003,633	5,049						
\$4,000 to \$5,000	20,201	90,691,819		52,191,816	4,174,214	4,098		1,378,970				1,378,970
\$5,000 to \$6,000 ¹	815	4,426,373	53,301	1,723,064	3,985,784	25,956						
\$5,000 to \$6,000	7,538	41,276,477	3,674	17,381,622	3,719,489	55,426		819,779				819,779
\$6,000 to \$7,000	5,142	33,381,001	2,700	11,086,101	6,384,546	62,881		703,760	\$27,058			730,818
\$7,000 to \$8,000	3,602	26,945,673	9,025	7,751,992	5,252,403	69,781		669,193	54,169			723,362
\$8,000 to \$9,000	2,668	22,604,678	7,393	5,570,346	5,068,645	57,931		624,201	67,768			691,969
\$9,000 to \$10,000	2,075	19,670,981	8,510	4,360,374	4,533,885	47,892		603,349	75,241			678,590
\$10,000 to \$11,000	1,551	16,267,335	7,154	3,171,190	4,261,596	37,454		522,331	78,090			600,421
\$11,000 to \$12,000	1,277	14,668,444	42,595	2,684,929	3,766,701	50,946		492,592	88,521			581,113
\$12,000 to \$13,000	1,056	13,181,603	13,790	2,117,423	3,995,512	55,823		447,180	102,170			549,350
\$13,000 to \$14,000	895	12,064,414	26,970	1,853,484	3,603,796	47,694		480,161	111,563			591,724
\$14,000 to \$15,000	814	11,805,865	6,519	1,534,483	3,561,535	65,491		435,406	135,772			571,178
\$15,000 to \$20,000	2,605	45,007,321	117,395	5,196,061	15,479,188	154,325		1,654,851	758,132			2,412,983
\$20,000 to \$25,000	1,490	33,248,401	136,714	2,988,256	11,988,660	193,978		1,304,291	960,655			2,264,946
\$25,000 to \$30,000	980	24,615,167	60,649	1,788,354	9,767,302	127,928		970,798	1,017,108			1,987,896
\$30,000 to \$40,000	1,067	36,759,020	153,074	2,063,639	16,635,263	174,927	\$256,258	1,376,023	2,212,261	\$14,842		3,693,126
\$40,000 to \$50,000	641	28,566,885	146,773	1,235,128	12,044,153	93,999	552,732	1,049,743	2,383,302	73,583		3,806,588
\$50,000 to \$60,000	348	18,987,414	104,576	671,025	8,904,519	142,289	\$26,432	676,564	2,047,294	67,716		2,741,574
\$60,000 to \$70,000	227	14,675,008	33,943	428,468	8,109,560	42,909	549,655	464,935	1,870,383	70,899		2,406,217
\$70,000 to \$80,000	146	10,919,227	298,872	276,041	5,452,430	26,347	286,805	372,038	1,649,868	37,417		2,069,323
\$80,000 to \$90,000	114	9,678,129	209,385	226,546	4,545,173	13,194	684,263	301,867	1,604,225	85,514		1,991,606
\$90,000 to \$100,000	79	7,467,655	57,315	148,200	4,551,369	25,773	441,739	204,914	1,397,307	55,405		1,657,626
\$100,000 to \$150,000	155	18,746,973	11,523	277,986	10,169,345	29,887	1,424,811	623,133	4,472,014	183,906		5,279,053
\$150,000 to \$200,000	77	13,164,450		143,700	6,826,745	18,709	516,044	469,552	4,127,923	65,229		4,662,704
\$200,000 to \$250,000	27	6,011,418		52,011	2,731,218	19,603	533,127	218,117	1,999,473	66,643		2,284,233
\$250,000 to \$300,000	20	5,495,932		39,592	2,445,266	62,347	1,002,662	194,173	1,696,898	125,333		2,016,404
\$300,000 to \$400,000	24	8,088,423		54,400	3,286,464	89,480	755,525	317,199	3,035,978	94,441		3,447,618
\$400,000 to \$500,000	8	3,488,300		16,400	856,839	11,211	33,566	210,237	1,495,047	4,196		1,709,480
\$500,000 to \$750,000	5	2,934,106		9,800	1,297,289	1,295	446,875	96,296	1,099,277	55,859		1,251,432
\$750,000 to \$1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)		(2)
\$1,000,000 to \$1,500,000	3	(2)	(2)	(2)	(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		3,991,379	100,084	6,800	2,465,241	48	2,157,441	71,147	797,432	269,681		1,138,260
Total	397,241	1,237,893,477	1,754,556	800,263,582	213,178,327	1,981,927	10,167,935	21,175,636	35,334,924	1,270,634		57,781,194

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*

MICHIGAN

186

STATISTICS OF INCOME

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	17, 084	\$10, 920, 924	\$99, 851	\$25, 626, 693	\$10, 339, 871	\$49, 613	.....	.....	.....	.....	.....
Under \$1,000.....	525	319, 730	.....	108, 479	52, 234	1, 266	.....	\$7, 904	.....	.....	\$7, 904
\$1,000 to \$2,000 ¹	32, 601	50, 816, 374	119, 853	87, 265, 470	1, 619, 259	4, 770	.....	.....	.....	.....	.....
\$1,000 to \$2,000.....	72, 581	106, 572, 658	.....	73, 017, 338	601, 464	1, 150	.....	1, 330, 455	.....	.....	1, 330, 455
\$2,000 to \$3,000 ¹	58, 486	139, 706, 908	13, 643	180, 115, 674	3, 225, 965	3, 501	.....	.....	.....	.....	.....
\$2,000 to \$3,000.....	23, 804	58, 779, 117	.....	35, 204, 157	963, 798	5, 683	.....	911, 480	.....	.....	911, 480
\$3,000 to \$4,000 ¹	8, 662	28, 725, 370	33, 010	30, 627, 065	2, 979, 132	4, 411	.....	.....	.....	.....	.....
\$3,000 to \$4,000.....	20, 561	72, 107, 810	1, 732	50, 768, 784	2, 233, 996	1, 999	.....	769, 667	.....	.....	769, 667
\$4,000 to \$5,000 ¹	1, 620	7, 175, 828	72, 956	5, 316, 668	3, 008, 916	1, 417	.....	.....	.....	.....	.....
\$4,000 to \$5,000.....	13, 019	58, 385, 023	20	34, 690, 861	2, 643, 722	4, 872	.....	842, 679	.....	.....	842, 679
\$5,000 to \$6,000 ¹	316	1, 713, 799	67, 660	916, 567	1, 133, 326	2, 600	.....	.....	.....	.....	.....
\$5,000 to \$6,000.....	4, 654	25, 365, 449	3, 511	11, 021, 818	1, 701, 167	28, 361	.....	517, 506	.....	.....	517, 506
\$6,000 to \$7,000.....	3, 209	20, 737, 799	3, 491	7, 589, 695	2, 470, 377	32, 546	.....	461, 350	\$15, 727	.....	477, 077
\$7,000 to \$8,000.....	1, 952	14, 545, 340	22, 160	4, 597, 352	1, 918, 488	17, 308	.....	379, 890	28, 639	.....	408, 529
\$8,000 to \$9,000.....	1, 366	11, 553, 257	25, 586	3, 140, 280	1, 728, 060	43, 017	.....	345, 205	33, 568	.....	378, 773
\$9,000 to \$10,000.....	1, 089	10, 351, 317	25, 397	2, 527, 847	1, 823, 308	13, 624	.....	333, 122	38, 934	.....	372, 056
\$10,000 to \$11,000.....	813	8, 526, 313	27, 272	1, 837, 904	1, 634, 648	19, 968	.....	295, 515	40, 051	.....	335, 566
\$11,000 to \$12,000.....	633	7, 280, 011	9, 479	1, 442, 754	1, 588, 898	22, 257	.....	257, 683	46, 140	.....	303, 823
\$12,000 to \$13,000.....	493	6, 164, 342	31, 414	1, 148, 900	1, 354, 986	29, 981	.....	227, 228	46, 757	.....	273, 985
\$13,000 to \$14,000.....	465	6, 271, 596	.....	1, 052, 876	1, 575, 005	10, 521	.....	236, 634	57, 964	.....	294, 598
\$14,000 to \$15,000.....	321	4, 639, 166	10, 247	684, 075	1, 447, 900	7, 316	.....	174, 168	50, 434	.....	224, 602
\$15,000 to \$20,000.....	1, 144	19, 713, 083	82, 672	2, 493, 168	5, 376, 536	60, 579	.....	795, 676	331, 215	.....	1, 126, 891
\$20,000 to \$25,000.....	638	14, 198, 097	91, 572	1, 425, 269	4, 633, 664	76, 979	.....	576, 847	395, 509	.....	972, 356
\$25,000 to \$30,000.....	426	11, 540, 915	23, 287	921, 425	3, 985, 089	18, 483	.....	475, 047	467, 737	.....	942, 784
\$30,000 to \$40,000.....	452	15, 465, 738	101, 010	971, 942	5, 678, 112	76, 012	\$137, 851	632, 271	911, 897	\$8, 616	1, 552, 784
\$40,000 to \$50,000.....	262	11, 591, 130	45, 485	563, 638	4, 251, 594	34, 291	526, 222	474, 160	916, 139	74, 084	1, 464, 383
\$50,000 to \$60,000.....	121	6, 614, 067	35, 539	224, 200	3, 074, 061	18, 364	671, 966	222, 459	621, 408	86, 322	930, 189
\$60,000 to \$70,000.....	84	5, 420, 887	20, 516	178, 600	2, 446, 289	9, 984	347, 909	199, 548	661, 523	43, 835	904, 906
\$70,000 to \$80,000.....	58	4, 304, 124	.....	143, 800	2, 161, 710	7, 256	164, 430	134, 711	633, 241	20, 555	788, 507
\$80,000 to \$90,000.....	42	3, 548, 856	51, 060	75, 200	1, 443, 831	9, 141	267, 781	139, 470	543, 056	33, 267	715, 793
\$90,000 to \$100,000.....	28	2, 654, 445	.....	53, 400	1, 679, 564	1, 223	268, 799	68, 711	462, 092	34, 490	565, 302
\$100,000 to \$150,000.....	61	7, 259, 266	154, 751	111, 400	3, 924, 726	10, 177	1, 011, 789	182, 622	1, 546, 637	127, 994	1, 857, 253
\$150,000 to \$200,000.....	30	5, 400, 026	158, 770	58, 400	2, 284, 833	12, 273	1, 247, 762	138, 950	1, 219, 645	156, 675	1, 515, 270

\$200,000 to \$250,000.....	17	3,790,405	-----	33,600	1,657,266	283	1,355,162	65,254	782,087	173,079	1,020,420
\$250,000 to \$300,000.....	11	3,032,007	-----	23,600	2,015,689	1,750	559,582	39,328	919,217	69,917	1,028,492
\$300,000 to \$400,000.....	9	3,120,734	131,277	13,000	1,470,008	415	1,271,796	25,072	633,803	158,228	817,103
\$400,000 to \$500,000.....	5	2,088,239	-----	8,600	1,188,151	13,975	782,905	11,018	509,014	97,874	617,906
\$500,000 to \$750,000.....	3	1,707,165	-----	3,000	256,751	-----	1,430,619	2,503	75,536	178,827	256,896
\$750,000 to \$1,000,000.....	2	1,743,646	-----	4,400	583,620	-----	1,182,984	2,416	222,717	147,873	373,096
\$1,000,000 to \$1,500,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$2,000,000 to \$3,000,000.....	2	5,291,812	-----	1,000	1,445,669	-----	2,310,317	122,938	1,432,667	288,790	1,841,395
\$3,000,000 to \$4,000,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	2	12,901,690	-----	800	13,397,930	91,866	2,542	-----	6,391,494	318	6,391,812
Classes grouped ²	-----	4,367,483	-----	4,600	3,287,719	86,144	823,249	12,942	1,714,037	102,905	1,829,885
Total.....	267,953	796,411,946	1,463,221	566,014,299	112,287,332	\$35,376	14,363,755	11,412,429	21,748,885	1,803,689	34,965,003

MINNESOTA

Under \$1,000 ¹	5,191	\$3,559,664	\$8,047	\$7,900,854	\$284,705	\$4,637	-----	-----	-----	-----	-----
Under \$1,000.....	420	180,124	-----	489	25,037	796	-----	\$6,229	-----	-----	\$5,229
\$1,000 to \$2,000 ¹	14,494	22,170,935	-----	37,618,978	471,324	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	35,153	47,809,516	-----	35,273,181	560,342	2,498	-----	485,200	-----	-----	485,200
\$2,000 to \$3,000 ¹	29,537	70,954,653	-----	90,625,605	1,296,295	2	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	9,459	24,512,389	-----	17,762,960	745,867	269	-----	239,235	-----	-----	239,258
\$3,000 to \$4,000 ¹	4,761	15,919,325	-----	17,124,959	1,208,283	-----	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	9,654	33,173,867	-----	25,067,837	892,250	1,209	-----	291,357	-----	-----	291,357
\$4,000 to \$5,000 ¹	746	3,231,767	-----	2,737,252	802,205	-----	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	4,794	21,574,728	-----	12,662,201	1,527,848	548	-----	298,163	-----	-----	298,163
\$5,000 to \$6,000 ¹	134	707,645	37,792	307,531	484,552	813	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	2,037	11,207,321	-----	4,867,952	949,811	17,037	-----	215,972	-----	-----	215,972
\$6,000 to \$7,000.....	1,423	9,229,954	4,754	3,281,117	1,172,053	29,095	-----	\$7,079	-----	-----	209,880
\$7,000 to \$8,000.....	1,009	7,574,065	-----	2,397,517	1,032,635	15,075	-----	190,586	15,078	-----	207,664
\$8,000 to \$9,000.....	657	5,575,144	3,547	1,560,495	1,071,317	6,811	-----	150,191	166,395	-----	166,586
\$9,000 to \$10,000.....	515	4,893,743	3,300	1,229,449	847,879	11,606	-----	157,670	18,447	-----	176,117
\$10,000 to \$11,000.....	405	4,255,997	6,305	931,808	885,354	15,866	-----	139,023	20,794	-----	159,817
\$11,000 to \$12,000.....	346	3,972,596	-----	766,974	1,169,723	5,609	-----	130,515	24,295	-----	154,810
\$12,000 to \$13,000.....	232	2,894,717	12,932	533,800	667,764	5,456	-----	105,939	22,422	-----	128,361
\$13,000 to \$14,000.....	209	2,818,823	-----	484,570	850,153	3,185	-----	98,976	25,986	-----	124,962
\$14,000 to \$15,000.....	192	2,797,144	3,644	472,634	649,578	17,920	-----	101,153	30,942	-----	137,095
\$15,000 to \$20,000.....	523	9,070,117	38,461	1,156,727	2,890,354	44,302	-----	339,571	149,015	-----	488,583
\$20,000 to \$25,000.....	308	6,856,536	-----	652,900	2,439,672	24,966	-----	261,855	192,221	-----	454,076
\$25,000 to \$30,000.....	192	5,253,369	21,772	383,818	1,914,670	7,097	-----	203,192	213,170	-----	416,362
\$30,000 to \$40,000.....	188	6,810,125	-----	404,435	3,332,479	56,959	\$54,052	228,532	407,720	\$3,254	634,508
\$40,000 to \$50,000.....	93	4,150,148	41,370	189,331	2,125,931	10,563	42,389	138,997	361,119	5,298	505,414
\$50,000 to \$60,000.....	63	3,434,118	-----	127,775	1,525,040	48,224	131,457	139,586	359,104	13,575	598,265
\$60,000 to \$70,000.....	30	1,963,560	-----	62,800	1,279,242	6,405	41,258	55,864	264,632	6,022	326,538
\$70,000 to \$80,000.....	30	2,223,881	-----	59,400	1,292,170	10,094	279,707	67,513	300,142	34,964	402,619

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

MINNESOTA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	24	\$2, 045, 205	-----	\$40, 000	\$1, 708, 620	\$19, 671	\$53, 063	\$31, 020	\$368, 976	\$6, 633	\$406, 629
\$90,000 to \$100,000.....	17	1, 602, 258	-----	37, 200	1, 019, 560	690	93, 266	36, 798	317, 645	11, 759	366, 202
\$100,000 to \$150,000.....	30	3, 517, 089	-----	54, 354	1, 828, 412	17, 970	288, 271	110, 711	814, 646	36, 034	961, 391
\$150,000 to \$200,000.....	9	1, 629, 935	-----	16, 800	711, 373	23, 693	373, 755	51, 925	426, 248	46, 719	524, 892
\$200,000 to \$250,000.....	4	(?)	-----	(?)	(?)	-----	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....	1	(?)	-----	(?)	(?)	-----	(?)	(?)	(?)	(?)	(?)
\$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, 170, 167	-----	8, 400	1, 153, 964	-----	75, 512	4, 534	407, 377	9, 439	421, 350
Total.....	122, 885	348, 740, 625	202, 155	266, 802, 103	40, 816, 462	406, 066	1, 432, 730	4, 479, 131	4, 763, 473	176, 697	9, 419, 301

MISSISSIPPI

Under \$1,000 ¹	2, 172	\$1, 018, 571	\$ 334, 680	\$4, 376, 594	\$319, 601	\$6, 615	-----	-----	-----	-----	-----
Under \$1,000.....	47	22, 444	-----	-----	2, 270	-----	-----	\$814	-----	-----	\$814
\$1,000 to \$2,000 ¹	4, 142	6, 456, 173	49, 552	11, 437, 548	125, 407	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	4, 622	6, 903, 623	-----	4, 637, 070	29, 030	188	-----	90, 653	-----	-----	90, 653
\$2,000 to \$3,000 ¹	6, 996	16, 961, 221	33, 512	21, 959, 072	205, 416	53	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	1, 879	4, 647, 195	-----	2, 746, 724	73, 605	168	-----	73, 015	-----	-----	73, 015
\$3,000 to \$4,000 ¹	1, 374	4, 564, 610	3, 678	5, 076, 182	226, 631	746	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	2, 053	7, 153, 690	-----	5, 044, 689	152, 634	366	-----	80, 865	-----	-----	80, 865

\$4,000 to \$5,000 ¹	202	872,945	15,512	842,359	163,113	270					
\$4,000 to \$5,000	1,435	6,441,596		3,998,094	158,966	3,475		91,581			91,581
\$5,000 to \$6,000 ¹	48	258,453	75,846	148,191	178,615	1,610					
\$5,000 to \$6,000	482	2,645,664		1,204,112	135,764	5,949		52,879			52,879
\$6,000 to \$7,000	301	1,937,370	17,610	780,350	146,265	11,872		42,174	\$1,323		43,497
\$7,000 to \$8,000	247	1,839,458	8,290	626,935	205,862	4,293		47,258	3,560		50,808
\$8,000 to \$9,000	160	1,359,741	30,152	365,967	227,325	2,770		39,015	3,834		42,849
\$9,000 to \$10,000	124	1,177,303	4,813	286,100	264,606	870		37,174	4,189		41,363
\$10,000 to \$11,000	78	820,597	25,327	185,400	101,340	2,458		29,996	3,835		33,831
\$11,000 to \$12,000	81	928,175	20,679	202,489	126,108	1,500		34,850	5,891		40,741
\$12,000 to \$13,000	59	739,252	43,129	130,467	123,633	1,964		26,710	5,218		31,928
\$13,000 to \$14,000	43	580,742	20,006	106,100	69,897	1,169		24,543	5,054		29,597
\$14,000 to \$15,000	60	870,645	14,534	153,825	153,717	3,439		36,505	9,279		45,784
\$15,000 to \$20,000	107	1,832,337	71,417	245,400	402,211	5,169		74,993	28,086		103,079
\$20,000 to \$25,000	65	1,443,461	56,007	156,500	300,963	7,820		63,861	37,657		101,518
\$25,000 to \$30,000	35	950,351		82,000	240,754	717		45,612	38,574		84,186
\$30,000 to \$40,000	34	1,179,063	60,607	79,700	334,134	1,667	\$873	52,293	67,401		119,749
\$40,000 to \$50,000	19	842,533		52,200	224,698	20	36,677	41,226	67,549	\$55	113,360
\$50,000 to \$60,000	14	747,855	54,982	30,800	245,006	59	29,227	29,193	69,425	3,653	102,271
\$60,000 to \$70,000	5	320,328	45,327	10,800	113,399		696	11,368	33,573	87	45,028
\$70,000 to \$80,000	4	299,993		9,000	146,547	380		10,886	48,744		59,630
\$80,000 to \$90,000	3	256,139		7,200	232,265			6,834	48,173		55,007
\$90,000 to \$100,000											
\$100,000 to \$150,000	4	481,633	108,459	12,100	46,606	178		28,270	102,503		130,773
\$150,000 to \$200,000	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000	1	(2)		(2)	(2)	(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		428,582		3,000	91,808	5,390	96,921	18,197	108,514	12,115	138,826
Total	26,897	76,981,743	1,094,119	64,996,968	5,568,196	71,175	164,394	1,090,765	692,372	20,495	1,803,632

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*

MISSOURI

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	9,035	\$5,741,493	\$81,060	\$14,590,727	\$1,665,236	\$13,440					
Under \$1,000	197	110,202		7,587	20,020	2,025		\$3,190			\$3,190
\$1,000 to \$2,000 ¹	26,691	41,534,130	15,325	68,349,280	852,907	2,875					
\$1,000 to \$2,000	40,465	58,783,218		21,590,800	231,438	444		716,482			716,482
\$2,000 to \$3,000 ¹	40,172	95,240,489	18,458	120,103,389	1,753,134	3,212					
\$2,000 to \$3,000	14,971	37,456,028		24,225,976	640,118	5,355		508,115			508,115
\$3,000 to \$4,000 ¹	4,723	15,608,024	41,540	16,500,992	1,294,961	6,682					
\$3,000 to \$4,000	13,755	47,794,253		34,081,144	1,051,002	6,194		506,428			506,428
\$4,000 to \$5,000 ¹	572	2,509,403	42,777	1,930,470	956,987	7,958					
\$4,000 to \$5,000	7,882	35,340,643	633	20,616,091	1,099,976	13,320		544,633			544,633
\$5,000 to \$6,000 ¹	211	1,125,586	82,319	416,547	976,081	17,066					
\$5,000 to \$6,000	3,595	19,675,863		8,326,574	1,507,852	39,547		400,265			400,265
\$6,000 to \$7,000	2,379	15,396,366	14,107	5,423,068	2,218,942	42,539		336,682	\$11,372		348,054
\$7,000 to \$8,000	1,661	12,458,920	8,100	3,718,519	2,130,210	53,044		318,665	31,453		350,118
\$8,000 to \$9,000	1,184	10,040,423	2,473	2,662,511	2,105,852	48,350		286,845	31,720		318,565
\$9,000 to \$10,000	905	8,595,092	7,171	1,994,769	2,011,708	59,603		272,358	31,502		303,860
\$10,000 to \$11,000	656	6,889,793	16,509	1,387,704	1,852,496	23,587		217,158	32,804		249,962
\$11,000 to \$12,000	566	6,505,340		1,247,502	1,588,429	17,700		222,399	39,297		261,696
\$12,000 to \$13,000	462	5,763,554	23,548	1,017,230	1,495,349	26,662		200,968	43,464		244,432
\$13,000 to \$14,000	401	5,405,275	4,569	861,530	1,400,393	42,045		195,793	50,055		245,848
\$14,000 to \$15,000	327	4,738,491		718,505	1,377,596	15,862		172,710	52,577		225,287
\$15,000 to \$20,000	1,074	18,486,451	33,293	2,261,617	5,594,240	94,214		709,198	304,718		1,013,916
\$20,000 to \$25,000	605	13,500,813	38,534	1,244,124	4,676,610	57,040		520,866	387,940		908,806
\$25,000 to \$30,000	332	9,050,092	39,726	664,938	3,612,973	36,374		348,030	369,995		718,025
\$30,000 to \$40,000	366	12,572,211	38,492	693,172	5,938,678	65,522	\$125,806	443,429	747,096	\$7,863	1,198,388
\$40,000 to \$50,000	209	9,374,963	53,110	426,927	4,594,879	107,494	249,023	306,735	776,675	32,459	1,115,869
\$50,000 to \$60,000	121	6,587,436	11,850	242,600	3,254,983	27,098	336,305	217,735	667,352	45,212	930,299
\$60,000 to \$70,000	73	4,699,840	32,287	137,400	2,382,658	15,628	309,597	136,139	571,713	39,419	747,271
\$70,000 to \$80,000	52	3,855,918		107,600	2,143,874	14,392	219,772	107,458	567,498	29,526	704,482
\$80,000 to \$90,000	21	1,773,965		37,200	1,092,982	351	244,944	46,139	272,210	31,335	349,684
\$90,000 to \$100,000	18	1,710,127		28,000	954,037	12,884	114,947	47,166	325,861	16,515	389,542
\$100,000 to \$150,000	33	3,872,144	97,414	62,886	2,379,033	19,972	450,987	74,154	794,893	58,651	927,698
\$150,000 to \$200,000	5	803,233		7,000	822,192	2,679	8,303	8,631	238,880	1,038	248,549

\$200,000 to \$250,000	3	679,984		5,200	419,676		126,000	10,497	191,275	15,750	217,522
\$250,000 to \$300,000	2	556,181		3,000	435,663			13,844	230,010		243,854
\$300,000 to \$400,000	2	692,581		4,000	557,498	1,213	138,203	3,222	219,109	17,275	239,606
\$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		1,459,133		4,000	304,464			91,733	700,527		792,260
Total	173,728	526,387,658	703,295	355,730,579	67,395,127	902,511	2,323,887	7,987,667	7,689,996	295,043	15,972,706

MONTANA.

Under \$1,000 ¹	4,009	\$2,284,623	\$6,847,783	\$112,487						
Under \$1,000.....	3	1,867					\$74			\$74
\$1,000 to \$2,000 ¹	6,497	10,230,827	18,629,823	44,133						
\$1,000 to \$2,000.....	9,677	13,999,399	9,739,274	17,151			170,122			170,122
\$2,000 to \$3,000 ¹	8,601	20,548,985	26,885,770	339,905						
\$2,000 to \$3,000.....	3,087	7,575,714	4,711,777	91,245	\$119		111,656			111,656
\$3,000 to \$4,000 ¹	1,425	4,729,143	5,198,181	231,961						
\$3,000 to \$4,000.....	2,205	7,629,155	5,344,703	124,461			89,545			89,545
\$4,000 to \$5,000 ¹	107	487,784	284,195	229,851						
\$4,000 to \$5,000.....	1,275	5,758,454	3,440,063	134,534	407		87,457			87,457
\$5,000 to \$6,000 ¹	6	32,666	17,000	29,610						
\$5,000 to \$6,000.....	428	2,315,464	\$2,554	1,048,520	133,205	2,274	45,911			45,911
\$6,000 to \$7,000.....	212	1,366,060		534,013	198,362	1,387	27,666	\$959		28,625
\$7,000 to \$8,000.....	125	935,436	2,177	287,044	140,013	5,160	23,437	1,879		25,316
\$8,000 to \$9,000.....	78	660,367	2,919	190,300	106,468	1,450	19,234	1,939		21,173
\$9,000 to \$10,000.....	75	709,034	6,420	185,231	230,377	379	18,658	2,614		21,272
\$10,000 to \$11,000.....	42	441,931		88,356	90,994	552	15,631	2,109		17,740
\$11,000 to \$12,000.....	21	242,044		46,400	77,711	524	7,550	1,482		9,032
\$12,000 to \$13,000.....	18	222,376		49,000	39,378	82	8,446	1,631		10,077
\$13,000 to \$14,000.....	17	227,977	1,425	38,000	34,790	587	9,421	2,026		11,457
\$14,000 to \$15,000.....	16	232,201		43,600	59,030	3,508	8,039	2,567		10,606
\$15,000 to \$20,000.....	60	1,020,210	16,867	138,300	276,484	20,482	39,565	15,811		55,376
\$20,000 to \$25,000.....	20	434,345		46,558	151,183	2,002	15,388	11,733		27,121
\$25,000 to \$30,000.....	10	277,263		26,700	118,792	1,255	9,355	11,748		21,103
\$30,000 to \$40,000.....	16	544,595		41,200	193,021	934	22,569	32,066		54,635
\$40,000 to \$50,000.....	6	262,790		9,400	170,903	927	7,932	22,055		29,987
\$50,000 to \$60,000.....	2	107,666		1,000	174,101	339	22	11,769		11,791
\$60,000 to \$70,000.....	4	260,400		5,000	189,649	5,067	\$325	7,877	\$41	43,597
\$70,000 to \$80,000.....										

¹Nontaxable. Specific exemptions exceed net income.

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

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

MONTANA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....											
\$90,000 to \$100,000.....											
\$100,000 to \$150,000.....											
\$150,000 to \$200,000.....	2	\$365,075		\$4,400	\$541,636	\$374		\$535	\$124,987		\$125,522
\$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.....	38,044	\$3,903,851	\$32,362	\$3,881,591	4,281,435	47,809	\$325	746,090	283,064	\$41	1,029,195

NEBRASKA

Under \$1,000 ¹	5,269	\$2,809,932	\$23,303	\$10,743,782	\$523,801	\$8,073					
Under \$1,000.....	172	116,136		21,600	13,344	169		\$3,245			\$3,245
\$1,000 to \$2,000 ¹	8,428	13,011,494	3,307	23,652,337	305,149	2,137					
\$1,000 to \$2,000.....	15,561	22,436,184		15,682,266	55,902	253		268,569			268,569
\$2,000 to \$3,000 ¹	17,231	41,623,224		53,857,190	476,056	891					
\$2,000 to \$3,000.....	4,525	11,336,122		7,297,124	90,939	302		159,570			159,570
\$3,000 to \$4,000 ¹	2,716	9,120,478	6,225	10,430,024	379,707	285					
\$3,000 to \$4,000.....	5,943	20,617,010		14,668,558	164,497	228		229,793			229,793
\$4,000 to \$5,000 ¹	350	1,509,160		1,413,013	355,213	584					
\$4,000 to \$5,000.....	3,040	13,470,414		8,424,195	306,392	1,068		190,927			190,927

\$5,000 to \$6,000 ¹	55	293,716	21,704	149,180	168,900	2					
\$6,000 to \$7,000	1,208	6,626,931	400	2,990,870	281,379	9,522		133,963			133,963
\$7,000 to \$8,000	810	5,244,027	23,415	1,958,603	600,161	7,381		115,436	\$3,667		115,103
\$8,000 to \$9,000	548	4,101,502	5,525	1,333,895	515,632	9,345		103,858	8,103		111,961
\$9,000 to \$10,000	327	2,770,946	3,563	781,731	437,860	9,406		80,096	8,076		88,172
\$10,000 to \$11,000	224	2,125,959	5,894	484,033	358,436	5,150		72,291	7,816		80,107
\$11,000 to \$12,000	179	1,875,176	8,687	429,700	262,506	5,245		66,768	8,908		75,676
\$12,000 to \$13,000	165	1,897,891	11,552	398,201	299,508	2,411		68,692	11,625		80,317
\$13,000 to \$14,000	100	1,250,254	5,691	237,800	262,563	5,247		47,278	9,503		56,781
\$14,000 to \$15,000	92	1,242,029		193,800	202,620	1,604		53,933	11,492		65,425
\$15,000 to \$16,000	64	928,865		147,760	165,854	1,301		38,786	10,260		49,046
\$16,000 to \$17,000	199	3,435,698		436,917	709,452	1,108		152,906	57,076		209,982
\$17,000 to \$18,000	113	2,489,842	19,793	253,900	707,640	1,625		105,275	68,292		173,567
\$18,000 to \$19,000	56	1,538,466	19,948	123,600	434,945	21,293		67,847	61,886		129,733
\$19,000 to \$20,000	69	2,351,493	21,241	139,050	952,223	10,026	\$631	93,306	137,591	\$40	230,937
\$20,000 to \$25,000	27	1,186,805		54,800	435,394	884	27,693	50,000	96,492	3,462	149,954
\$25,000 to \$30,000	14	741,356		27,200	291,786	5,093	23,004	25,489	74,984	2,876	103,349
\$30,000 to \$40,000											
\$40,000 to \$50,000											
\$50,000 to \$70,000											
\$70,000 to \$80,000	6	457,528		11,600	196,532	713	47,175	15,162	65,323	5,897	86,382
\$80,000 to \$90,000	3	261,933	75,732	5,400	109,142	75		5,455	33,244		38,699
\$90,000 to \$100,000	3	289,452		6,600	133,079			11,814	62,374		74,188
\$100,000 to \$150,000	5	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000	1	(2)		(2)	(2)	(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		809,180		13,000	465,510	91	26,965	30,052	222,564	3,371	255,587
Total	67,503	177,969,193	255,980	156,370,669	10,662,122	111,507	125,468	2,190,511	959,276	15,646	3,165,433

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

\$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		100,562		5,800	145,286	1,069		422	8,197		8,619
Total.....	9,723	22,397,400	25,495	19,096,520	884,816	10,274		235,008	22,724		258,732

NEW HAMPSHIRE

Under \$1,000 ¹	2,692	\$1,724,019		\$3,890,999	\$286,300	\$152					
Under \$1,000.....	97	51,214		2,865	14,932	387		\$1,232			\$1,232
\$1,000 to \$2,000 ¹	5,552	8,508,725		13,789,993	1,072,961	56					
\$1,000 to \$2,000.....	7,746	11,148,398		7,781,900	110,812	277		130,649			130,649
\$2,000 to \$3,000 ¹	6,826	16,211,310		20,294,999	1,093,299	263					
\$2,000 to \$3,000.....	2,011	5,008,136		3,032,569	127,759	111		73,836			73,836
\$3,000 to \$4,000 ¹	954	3,257,562		2,936,437	1,029,783	1,193					
\$3,000 to \$4,000.....	2,056	7,110,475		4,672,170	300,263	434		85,629			85,629
\$4,000 to \$5,000 ¹	236	1,055,611	\$2,924	582,425	732,180	473					
\$4,000 to \$5,000.....	1,483	6,706,487		3,874,996	390,261	2,074		97,721			97,721
\$5,000 to \$6,000 ¹	69	377,564	2,111	140,561	335,248	1,146					
\$5,000 to \$6,000.....	496	2,726,808		1,104,972	336,618	3,134		52,432			52,432
\$6,000 to \$7,000.....	367	2,353,171		781,924	526,275	11,122		44,500	\$1,585		46,085
\$7,000 to \$8,000.....	227	1,682,957	1,242	506,754	362,035	5,211		37,215	3,182		40,397
\$8,000 to \$9,000.....	155	1,340,980	2,480	318,220	370,911	2,700		34,487	3,985		38,472
\$9,000 to \$10,000.....	122	1,161,534		262,200	408,120	13,023		23,011	4,288		27,299
\$10,000 to \$11,000.....	97	1,021,366	3,911	196,600	342,545	16,306		26,938	4,959		31,897
\$11,000 to \$12,000.....	81	947,586		163,987	311,329	2,308		27,059	6,718		33,777
\$12,000 to \$13,000.....	73	909,833	13,188	151,607	325,194	1,521		27,399	6,768		34,167
\$13,000 to \$14,000.....	50	672,278		104,516	216,368	1,764		22,370	6,147		28,517
\$14,000 to \$15,000.....	49	708,928		89,159	338,171	1,740		18,890	8,279		27,169
\$15,000 to \$20,000.....	147	2,552,649		299,446	1,124,998	30,882		75,666	43,273		118,939
\$20,000 to \$25,000.....	61	1,344,582		120,076	741,643	2,298		37,697	37,293		74,990
\$25,000 to \$30,000.....	27	726,223		54,600	318,500	1,554		25,794	20,518		55,312
\$30,000 to \$40,000.....	44	1,501,511		87,190	740,022	1,551	\$1,375	46,595	89,343	586	136,024
\$40,000 to \$50,000.....	23	1,040,718		40,000	626,812	5,089		31,153	91,288		122,441
\$50,000 to \$60,000.....	9	481,024		19,200	205,243	721	30,735	17,667	46,914	3,842	68,423
\$60,000 to \$70,000.....	8	518,408		11,000	519,508	725	6,200	9,144	69,083	775	79,002
\$70,000 to \$80,000.....	8	599,034		16,600	343,420	177	76,608	12,214	78,937	11,122	102,273

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 returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	2	\$176,313		\$3,000	\$87,163			\$6,572	\$34,384		\$40,956
\$90,000 to \$100,000.....	4	379,897		5,000	262,472	\$1,013	\$49,285	4,459	61,916	\$6,161	72,536
\$100,000 to \$150,000.....	9	1,045,559		20,200	477,737	61	35,222	39,549	256,075	4,403	300,027
\$150,000 to \$200,000.....	3	524,058		7,400	104,901		10,644	31,609	170,490	1,330	203,429
\$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.....	31,787	85,577,958	\$25,856	63,363,475	14,583,783	169,616	210,069	1,051,487	1,054,425	27,719	2,133,631

NEW JERSEY

Under \$1,000 ¹	14,133	\$8,378,389	\$46,727	\$22,169,715	\$4,214,837	\$48,438					
Under \$1,000.....	1,491	883,028		105,017	110,146	2,114		\$31,192			\$31,192
\$1,000 to \$2,000 ¹	33,982	53,426,103		\$4,901,726	2,233,421	8,705					
\$1,000 to \$2,000.....	59,761	85,531,768		59,351,499	579,655	3,440		1,021,362			1,021,362
\$2,000 to \$3,000 ¹	63,991	154,995,418		191,439,851	3,824,259	2,600					
\$2,000 to \$3,000.....	27,962	70,643,692		43,756,735	755,873	4,573		1,051,973			1,051,973
\$3,000 to \$4,000 ¹	10,034	33,306,412	37,032	34,691,387	3,195,846	1,535					

\$3,000 to \$4,000	32,648	113,766,957	83,161,455	1,919,099	8,705	1,167,935	1,167,935
\$4,000 to \$5,000 ¹	1,530	6,775,240	5,399,077	2,501,087	3,878		
\$4,000 to \$5,000	25,366	113,898,159	70,922,365	2,062,373	14,035	1,616,169	1,616,169
\$5,000 to \$6,000 ¹	432	2,341,689	27,467	955,725	2,761		
\$5,000 to \$6,000	8,198	44,691,365	10,858,882	2,917,953	49,916	891,810	891,810
\$6,000 to \$7,000	4,852	31,382,483	11,324,049	3,459,488	63,956	714,781	714,781
\$7,000 to \$8,000	3,886	25,265,592	8,019,444	3,167,977	67,791	676,998	676,998
\$8,000 to \$9,000	2,487	21,690,780	5,781,340	3,368,308	59,636	610,642	610,642
\$9,000 to \$10,000	1,726	16,367,663	3,894,380	2,216,612	55,625	565,005	565,005
\$10,000 to \$11,000	1,874	14,414,077	3,127,099	2,606,288	48,745	514,334	514,334
\$11,000 to \$12,000	1,077	12,369,135	2,305,831	2,313,480	38,692	467,232	467,232
\$12,000 to \$13,000	837	10,442,229	1,846,183	1,972,638	24,663	412,057	412,057
\$13,000 to \$14,000	730	9,848,631	1,625,780	1,854,869	30,927	409,538	409,538
\$14,000 to \$15,000	584	8,456,954	40,121	1,678,667	22,640	353,217	353,217
\$15,000 to \$20,000	1,907	32,969,105	107,698	4,094,773	7,678,470	1,435,481	1,435,481
\$20,000 to \$25,000	983	22,098,665	72,892	2,126,065	5,683,712	981,933	981,933
\$25,000 to \$30,000	636	17,345,392	100,750	1,344,136	4,922,684	792,658	792,658
\$30,000 to \$40,000	670	22,963,180	91,601	1,406,978	7,482,823	994,551	994,551
\$40,000 to \$50,000	366	13,393,478	74,742	765,738	6,368,111	666,618	666,618
\$50,000 to \$60,000	216	11,801,060		417,758	5,153,964	466,226	466,226
\$60,000 to \$70,000	116	7,487,297	6,114	214,082	2,891,860	304,512	304,512
\$70,000 to \$80,000	90	6,735,117	23,652	182,483	2,856,126	961,579	961,579
\$80,000 to \$90,000	61	5,188,148	10,815	118,099	2,029,495	204,105	204,105
\$90,000 to \$100,000	39	3,677,459		74,400	1,966,703	116,061	116,061
\$100,000 to \$150,000	103	12,409,183	22,654	186,600	5,481,085	449,345	449,345
\$150,000 to \$200,000	25	4,345,341		32,400	3,247,718	93,265	93,265
\$200,000 to \$250,000	11	2,557,697	85,365	16,400	1,895,334	42,207	42,207
\$250,000 to \$300,000	12	3,299,851		21,800	1,545,298	121,708	121,708
\$300,000 to \$400,000	9	3,038,277		18,400	1,676,317	99,390	99,390
\$400,000 to \$500,000	2	905,819		4,800	408,806	36,995	36,995
\$500,000 to \$750,000	2	1,348,658		3,000	1,419,196	616,249	616,249
\$750,000 to \$1,000,000	1	(²)	(²)	(²)	(²)	(²)	(²)
\$1,000,000 to \$1,500,000	2	(²)	(²)	(²)	(²)	(²)	(²)
\$1,500,000 to \$2,000,000	1	(²)	(²)	(²)	(²)	(²)	(²)
\$2,000,000 to \$3,000,000							
\$3,000,000 to \$4,000,000							
\$4,000,000 to \$5,000,000							
\$5,000,000 and over	1	(²)	(²)	(²)	(²)	(²)	(²)
Classes grouped ²		19,420,484	9,400	5,199,890	48	14,019,699	27,291
Total	301,834	1,032,262,375	980,279	666,970,023	117,256,024	1,362,752	18,733,438
							17,597,025
							21,043,630
							2,341,961
							40,982,616

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 returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	807	\$385,334	\$125,326	\$1,642,152	\$57,063	\$90					
Under \$1,000.....	11	6,058		462				\$236			\$236
\$1,000 to \$2,000 ¹	1,500	2,324,995		4,127,745	36,299						
\$1,000 to \$2,000.....	2,496	3,691,369		2,537,755	7,943			45,985			45,985
\$2,000 to \$3,000 ¹	3,087	7,396,619	4,652	9,701,561	39,396						
\$2,000 to \$3,000.....	1,044	2,625,973		1,695,071	41,866	59		35,786			35,786
\$3,000 to \$4,000 ¹	394	1,304,731	30,208	1,445,501	66,835	388					
\$3,000 to \$4,000.....	1,017	3,534,940		2,380,837	65,626	941		43,567			43,567
\$4,000 to \$5,000 ¹	53	230,385		203,509	59,969						
\$4,000 to \$5,000.....	620	2,765,198	1,658	1,582,754	84,563	611		43,723			43,723
\$5,000 to \$6,000 ¹	6	32,424		14,800	27,207	69					
\$5,000 to \$6,000.....	210	1,145,302		460,020	108,154	1,395		23,383			23,383
\$6,000 to \$7,000.....	103	663,675	1,012	203,920	84,640	1,594		16,895	\$461		17,356
\$7,000 to \$8,000.....	53	396,793		111,762	78,027	18,293		9,443	775		10,218
\$8,000 to \$9,000.....	24	202,823		39,523	33,077			6,952	584		7,536
\$9,000 to \$10,000.....	27	257,622		49,000	59,795	735		8,497	965		9,462
\$10,000 to \$11,000.....	25	261,333		42,400	30,369	290		11,217	1,224		12,441
\$11,000 to \$12,000.....	6	69,170		12,900	21,217			2,111	423		2,534
\$12,000 to \$13,000.....	7	86,316		11,200	51,346	139		3,014	630		3,644
\$13,000 to \$14,000.....	13	174,756		22,600	56,902	17		5,196	1,603		6,799
\$14,000 to \$15,000.....	5	73,207		8,200	114,758	357		2,279	820		3,099
\$15,000 to \$20,000.....	12	210,197		16,400	59,296			9,215	3,588		12,803
\$20,000 to \$25,000.....	8	173,480		13,000	104,642	792		3,164	4,649		7,813
\$25,000 to \$30,000.....	7	190,396		8,450	124,467	349		3,415	7,448		10,863
\$30,000 to \$40,000.....	11	383,981		21,700	120,447	1,688		17,857	23,593		41,450
\$40,000 to \$50,000.....	2	86,459		2,000	34,553		\$12,166	2,698	5,111	\$1,521	9,330
\$50,000 to \$60,000.....	2	107,768	32,894	2,000	3,768			3,608	2,276		5,884
\$60,000 to \$70,000.....	3	201,510		3,000	201,744		1,001	1,285	28,428	125	29,838
\$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.....	11, 553	28, 982, 814	195, 750	26, 360, 222	1, 773, 974	27, 807	13, 167	299, 526	82, 578	1, 646	383, 730

NEW YORK

Under \$1,000 ¹	59, 430	\$38, 253, 519	\$2, 241, 293	\$90, 491, 992	\$30, 892, 046	\$639, 331					
Under \$1,000.....	2, 250	1, 293, 674		48, 121	225, 145	8, 539		\$42, 057			\$42, 057
\$1,000 to \$2,000 ¹	119, 107	184, 259, 453	170, 295	305, 009, 731	7, 008, 610	23, 058					
\$1,000 to \$2,000.....	277, 518	392, 316, 158	471	277, 812, 699	2, 331, 561	10, 492		4, 577, 442			4, 577, 442
\$2,000 to \$3,000 ¹	235, 515	563, 197, 620	456, 492	719, 156, 282	13, 838, 262	56, 103					
\$2,000 to \$3,000.....	92, 443	229, 556, 237		136, 994, 336	4, 052, 532	13, 123		3, 580, 434			3, 580, 434
\$3,000 to \$4,000 ¹	32, 723	108, 859, 903	288, 275	115, 046, 748	9, 838, 133	96, 329					
\$3,000 to \$4,000.....	91, 267	316, 887, 246	7, 245	214, 228, 275	6, 829, 922	25, 349		3, 866, 364			3, 866, 364
\$4,000 to \$5,000 ¹	3, 879	16, 856, 819	150, 329	13, 114, 893	6, 531, 929	49, 750					
\$4,000 to \$5,000.....	61, 055	272, 810, 602	8, 132	158, 579, 116	7, 920, 761	48, 339		4, 268, 008			4, 268, 008
\$5,000 to \$6,000 ¹	1, 067	5, 833, 811	565, 978	2, 108, 594	5, 479, 146	57, 818					
\$5,000 to \$6,000.....	28, 478	154, 900, 148	9, 359	64, 720, 890	9, 147, 407	206, 871		3, 367, 160			3, 367, 160
\$6,000 to \$7,000.....	18, 459	118, 785, 747	83, 904	41, 582, 507	13, 364, 014	320, 194		\$89, 090			2, 954, 189
\$7,000 to \$8,000.....	13, 166	106, 644, 018	106, 874	29, 004, 710	11, 059, 209	239, 221		3, 248, 590	849, 423		4, 098, 013
\$8,000 to \$9,000.....	9, 401	79, 430, 138	206, 339	20, 306, 101	10, 960, 145	276, 158		2, 557, 105	238, 008		2, 795, 113
\$9,000 to \$10,000.....	7, 621	72, 057, 522	211, 943	16, 397, 149	14, 125, 548	273, 400		2, 541, 423	269, 786		2, 811, 209
\$10,000 to \$11,000.....	5, 683	59, 396, 019	74, 238	12, 108, 767	10, 028, 754	187, 258		2, 237, 569	285, 732		2, 523, 301
\$11,000 to \$12,000.....	4, 653	53, 350, 009	106, 372	9, 711, 805	9, 145, 652	177, 899		2, 099, 483	331, 445		2, 430, 928
\$12,000 to \$13,000.....	3, 764	46, 844, 670	208, 120	7, 785, 737	9, 098, 372	157, 484		1, 894, 693	357, 195		2, 251, 888
\$13,000 to \$14,000.....	3, 247	43, 699, 154	171, 279	6, 638, 949	9, 117, 340	155, 352		1, 847, 344	406, 539		2, 253, 883
\$14,000 to \$15,000.....	2, 732	39, 813, 681	171, 397	5, 644, 352	7, 797, 455	209, 767		1, 729, 187	442, 030		2, 171, 217
\$15,000 to \$20,000.....	9, 435	165, 759, 157	719, 693	22, 599, 214	37, 595, 577	737, 888		7, 546, 755	3, 034, 936		10, 581, 742
\$20,000 to \$25,000.....	5, 235	116, 764, 213	543, 320	10, 546, 553	30, 990, 362	623, 819		5, 417, 934	3, 322, 116		8, 740, 050
\$25,000 to \$30,000.....	3, 438	93, 957, 090	624, 967	6, 789, 897	27, 020, 965	455, 065		4, 369, 985	3, 866, 981		8, 236, 967
\$30,000 to \$40,000.....	3, 651	125, 940, 705	982, 184	7, 229, 038	42, 245, 439	820, 701	\$1, 675, 016	5, 864, 850	7, 449, 306	\$107, 190	13, 421, 346
\$40,000 to \$50,000.....	2, 283	101, 832, 719	623, 818	4, 384, 127	35, 757, 691	543, 426	2, 274, 333	4, 628, 468	8, 379, 427	301, 525	13, 309, 420
\$50,000 to \$60,000.....	1, 437	78, 547, 322	539, 813	2, 716, 167	28, 869, 170	572, 091	3, 708, 216	3, 365, 839	8, 059, 589	480, 005	11, 905, 463
\$60,000 to \$70,000.....	965	63, 844, 930	169, 575	1, 811, 378	22, 861, 425	291, 374	2, 983, 913	2, 678, 136	8, 342, 548	384, 820	11, 405, 504
\$70,000 to \$80,000.....	578	43, 191, 628	187, 639	1, 062, 289	17, 475, 311	294, 479	2, 113, 223	1, 844, 909	6, 524, 441	274, 232	8, 643, 582
\$80,000 to \$90,000.....	450	38, 134, 771	569, 038	876, 500	14, 594, 761	308, 054	3, 149, 886	1, 592, 543	6, 137, 431	406, 354	8, 136, 328
\$90,000 to \$100,000.....	275	26, 049, 072	318, 575	505, 114	10, 889, 497	229, 820	2, 386, 026	1, 107, 739	4, 741, 520	300, 138	6, 149, 397

¹ Nontaxable. Specific exemptions exceed net income.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

NEW YORK—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$100,000 to \$150,000.....	795	\$95,543,775	\$2,816,442	\$1,451,771	\$44,686,888	\$675,781	\$7,085,577	\$3,717,929	\$22,101,720	\$899,196	\$26,718,845
\$150,000 to \$200,000.....	279	48,126,634	1,053,594	502,521	22,744,660	272,677	5,401,417	1,663,422	23,320,387	674,930	25,658,739
\$200,000 to \$250,000.....	124	27,400,378	179,270	209,073	12,454,784	136,782	4,252,103	947,318	8,210,685	533,837	9,691,840
\$250,000 to \$300,000.....	88	23,910,409	44,664	138,800	10,360,412	119,662	4,188,331	789,132	7,431,625	525,843	8,746,600
\$300,000 to \$400,000.....	78	26,817,537	-----	125,800	17,899,440	110,793	5,346,069	594,964	8,671,911	668,578	9,935,453
\$400,000 to \$500,000.....	44	19,483,624	306,515	71,800	9,354,953	147,054	4,985,250	478,869	5,969,675	626,632	7,075,176
\$500,000 to \$750,000.....	59	35,897,565	1,427,783	73,800	20,572,986	196,765	9,987,579	644,458	11,135,853	1,255,759	13,036,070
\$750,000 to \$1,000,000.....	16	13,743,957	-----	16,600	7,322,953	47,050	4,357,351	154,147	3,932,981	544,669	4,631,797
\$1,000,000 to \$1,500,000.....	14	16,334,172	-----	21,200	6,623,242	640,869	2,158,833	585,544	6,739,190	269,856	7,594,590
\$1,500,000 to \$2,000,000.....	7	11,926,516	-----	7,800	5,937,036	-----	3,791,325	225,465	3,924,565	473,915	4,623,945
\$2,000,000 to \$3,000,000.....	6	14,908,061	-----	5,000	4,236,114	2,075	11,286,459	1,514	1,648,242	1,410,824	3,060,580
\$3,000,000 to \$4,000,000.....	2	(?)	-----	(?)	(?)	(?)	(?)	-----	(?)	(?)	(?)
\$4,000,000 to \$5,000,000.....	-----	(?)	-----	(?)	(?)	(?)	(?)	-----	(?)	(?)	(?)
\$5,000,000 and over.....	1	(?)	-----	(?)	(?)	(?)	(?)	-----	(?)	(?)	(?)
Classes grouped ²	-----	17,362,606	-----	4,000	23,523,607	57,114	729,894	-----	8,594,183	91,236	8,685,419
Total.....	1,102,748	4,110,588,989	16,350,075	2,307,670,168	652,727,216	10,511,294	81,861,801	88,921,930	174,808,610	10,229,539	273,960,079

NORTH CAROLINA

Under \$1,000 ¹	2,597	\$1,860,264	\$219,732	\$4,184,266	\$666,158	\$4,953	-----	-----	-----	-----	-----
Under \$1,000.....	50	32,362	-----	4,065	5,529	185	-----	\$1,119	-----	-----	\$1,119
\$1,000 to \$2,000 ¹	8,237	12,879,654	1,039	22,159,799	423,585	68	-----	-----	-----	-----	-----
1,000 to \$2,000.....	10,183	14,146,276	-----	10,346,434	89,199	895	-----	149,325	-----	-----	149,325
\$2,000 to \$3,000 ¹	19,747	47,079,271	41,667	63,899,945	605,619	250	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	3,278	8,243,892	-----	5,250,687	156,127	1,415	-----	112,914	-----	-----	112,914
\$3,000 to \$4,000 ¹	3,969	13,356,043	9,253	15,016,239	846,667	3,600	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	2,924	10,182,761	-----	7,241,946	237,902	2,680	-----	108,903	-----	-----	108,903
\$4,000 to \$5,000 ¹	675	2,954,091	11,156	2,517,692	1,125,624	13,903	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	2,020	9,047,451	-----	5,756,949	364,374	3,436	-----	119,521	-----	-----	119,521

\$5,000 to \$6,000 ¹	110	586,707	16,054	382,333	316,813	2,131					
\$6,000 to \$7,000	1,054	5,742,595	3,581	2,812,283	373,016	7,355		102,958			102,958
\$7,000 to \$8,000	724	4,700,586	2,257	1,850,777	714,147	12,059		93,328	\$3,661		95,989
\$8,000 to \$9,000	480	3,586,789	2,523	1,201,914	655,607	11,944		80,090	7,209		87,299
\$9,000 to \$10,000	341	2,899,002	11,811	858,783	581,881	2,319		72,677	8,590		81,267
\$10,000 to \$11,000	254	2,403,088	3,546	667,639	511,717	10,959		63,778	8,756		72,534
\$11,000 to \$12,000	211	2,215,750	39,141	522,106	614,702	3,791		64,676	10,269		74,936
\$12,000 to \$13,000	153	1,756,649	2,698	359,967	466,362	14,677		54,412	10,624		65,036
\$13,000 to \$14,000	120	1,497,930	10,417	288,650	429,131	2,126		48,967	11,271		60,238
\$14,000 to \$15,000	86	1,159,599		205,290	435,676	2,092		36,245	10,737		46,982
\$15,000 to \$20,000	81	1,169,764		194,390	325,839	7,329		39,870	12,768		52,578
\$20,000 to \$25,000	280	4,858,088	37,034	649,596	1,634,917	19,957		171,743	80,358		252,101
\$25,000 to \$30,000	142	3,173,951	39,529	339,709	1,085,567	13,567		123,897	90,412		214,309
\$30,000 to \$40,000	80	2,180,487		180,566	881,189	4,428		82,013	90,950		172,963
\$40,000 to \$50,000	78	2,702,698		181,590	1,032,893	1,651	\$125,762	99,173	160,394	\$8,024	267,591
\$50,000 to \$60,000	47	2,115,422		111,399	898,517	13,957	59,826	79,781	175,371	9,101	264,253
\$60,000 to \$70,000	23	1,267,882		53,400	640,279	8,905	10,434	43,626	133,789	1,304	153,719
\$70,000 to \$80,000	10	634,876		17,039	296,752	608	15,519	23,921	81,465	1,940	107,326
\$80,000 to \$90,000	13	972,332	74,015	25,977	678,389	3	44,034	18,124	131,862	5,505	155,491
\$90,000 to \$100,000	10	854,995		20,990	278,403	772	187,323	31,335	126,542	24,045	181,922
\$100,000 to \$150,000	8	754,401		17,800	377,654	272	44,047	26,645	143,988	5,506	176,139
\$150,000 to \$200,000	12	1,453,633	139	26,499	972,169	4,479	151,641	28,991	354,395	17,955	401,251
\$200,000 to \$250,000	5	917,171		9,909	1,185,483	8,180	1,500	25,525	313,479	188	339,192
\$250,000 to \$300,000	2	460,213		1,690	559,002		42,332		151,983	5,291	156,374
\$300,000 to \$400,000	2	567,003		2,400	510,134	39	305,659		112,635	38,207	150,842
\$400,000 to \$500,000	2	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000	1	(2)		(2)	(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		1,515,622		3,000	1,500,433		59,958	4,344	640,696	7,499	652,539
Total	58,009	171,929,259	525,889	147,338,862	22,458,304	184,646	1,048,065	1,907,811	2,876,235	124,565	4,908,611

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

\$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		157,497		4,000	125,710	611	\$3,968	1,698	16,168	\$496	18,302
Total.....	18,750	43,767,089	4,760	43,850,754	1,779,183	24,146	3,968	394,851	57,872	496	453,219

OHIO

Under \$1,000 ¹	14,138	\$9,956,780	\$161,163	\$21,024,093	\$2,404,417	\$16,577					
Under \$1,000	533	298,293		50,469	60,695	2,089		7,836			\$7,536
\$1,000 to \$2,000 ¹	43,882	67,454,828	6,404	111,334,738	4,390,448	10,525					
\$1,000 to \$2,000	88,385	126,094,810		88,881,815	657,463	7,220		1,486,913			1,486,913
\$2,000 to \$3,000 ¹	96,130	228,560,509	24,215	290,670,950	6,824,608	10,028					
\$2,000 to \$3,000	28,694	72,539,542		47,776,655	1,719,534	8,118		946,824			946,824
\$3,000 to \$4,000 ¹	12,129	40,400,674	33,217	40,957,834	6,571,135	7,192					
\$3,000 to \$4,000	28,653	99,280,869		70,747,737	2,366,064	5,660		1,063,190			1,063,190
\$4,000 to \$5,000 ¹	2,087	9,183,639	342,659	5,943,530	5,242,564	8,937					
\$4,000 to \$5,000	19,094	85,569,209	5,333	50,861,862	3,598,091	33,974		1,243,839			1,243,839
\$5,000 to \$6,000 ¹	591	3,213,530	53,376	1,189,222	2,844,146	38,915					
\$5,000 to \$6,000	7,411	41,459,646	1,909	18,865,249	3,450,212	43,683		888,867			888,867
\$6,000 to \$7,000	4,817	31,153,554	15,967	11,143,559	4,921,468	106,446		654,627	\$23,287		677,914
\$7,000 to \$8,000	3,512	26,228,398	29,734	8,234,393	4,397,189	83,161		646,458	52,037		698,495
\$8,000 to \$9,000	2,381	20,187,141	50,364	5,360,973	4,534,318	59,019		537,725	59,586		597,311
\$9,000 to \$10,000	1,864	17,681,023	46,373	4,117,488	4,139,089	57,603		527,272	64,885		592,157
\$10,000 to \$11,000	1,344	14,105,465	6,357	2,900,884	3,895,461	91,158		433,397	67,638		500,945
\$11,000 to \$12,000	1,154	13,256,915	35,235	2,507,589	3,421,308	48,090		436,994	89,869		517,863
\$12,000 to \$13,000	931	11,614,287	27,158	2,004,285	3,462,366	62,603		381,077	88,953		470,030
\$13,000 to \$14,000	801	10,808,011	39,926	1,715,973	3,456,872	45,344		364,071	99,805		463,876
\$14,000 to \$15,000	603	8,741,506	33,567	1,306,249	2,720,713	52,978		298,179	96,953		395,132
\$15,000 to \$20,000	2,127	36,594,251	158,659	4,498,135	12,419,263	154,752		1,323,206	600,722		1,923,928
\$20,000 to \$25,000	1,125	25,077,012	121,325	2,325,017	10,115,701	91,832		900,208	706,069		1,606,277
\$25,000 to \$30,000	706	19,330,053	79,420	1,463,337	8,366,974	67,675		693,538	796,666		1,490,204
\$30,000 to \$40,000	759	26,004,346	41,586	1,518,434	12,905,764	86,714	\$172,351	871,165	1,546,433	\$10,772	2,428,370
\$40,000 to \$50,000	405	18,098,489	10,575	815,646	8,615,381	131,321		622,627	1,519,657	43,168	2,185,452
\$50,000 to \$60,000	232	12,656,809	101,958	433,200	6,071,251	65,344		312,106	437,836	41,726	1,809,338
\$60,000 to \$70,000	155	10,638,165		294,848	5,834,994	23,917		543,443	282,114	70,545	1,616,541
\$70,000 to \$80,000	81	6,022,129	30,535	152,000	3,219,812	52,073		439,154	166,472	872,928	1,094,916

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*

OHIO—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	57	\$4,857,697	\$55,179	\$107,400	\$2,604,172	\$7,784	\$571,734	\$130,727	\$727,974	\$75,787	\$934,488
\$90,000 to \$100,000.....	41	3,902,239	4,534	77,800	2,828,490	17,689	245,683	92,320	746,365	33,011	871,696
\$100,000 to \$150,000.....	88	10,603,914	38,262	154,039	6,194,996	28,349	1,332,852	279,877	2,369,431	177,540	2,826,848
\$150,000 to \$200,000.....	31	5,273,878	—	50,000	3,596,559	9,910	1,019,602	101,048	1,355,887	130,526	1,587,461
\$200,000 to \$250,000.....	10	2,145,843	—	19,400	898,294	2,165	397,170	68,898	604,499	51,468	724,865
\$250,000 to \$300,000.....	9	2,533,643	131,277	14,800	2,071,879	22,532	386,385	18,461	797,725	49,989	866,175
\$300,000 to \$400,000.....	9	3,102,099	—	11,200	1,355,824	19,205	1,231,814	48,991	708,837	156,106	913,934
\$400,000 to \$500,000.....	5	2,322,320	—	2,800	1,881,397	2,152	5,000	47,382	1,042,501	625	1,090,508
\$500,000 to \$750,000.....	9	5,372,675	—	5,800	4,252,600	25,231	1,087,150	55,066	1,894,760	135,716	2,085,542
\$750,000 to \$1,000,000.....	2	1,600,979	—	4,200	671,376	—	3,622	73,423	740,598	453	814,474
\$1,000,000 to \$1,500,000.....	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 ?.....	—	5,616,153	—	4,600	1,663,499	3,036	2,522,819	113,297	1,459,547	315,353	1,888,197
Total.....	364,988	1,138,934,714	1,686,267	799,548,203	170,617,297	1,610,995	10,616,225	16,243,835	21,718,270	1,348,301	39,310,496

OKLAHOMA

Under \$1,000 ¹	5,718	\$2,934,117	—	\$11,878,517	\$201,923	—	—	—	—	—	—
Under \$1,000.....	62	24,562	—	—	3,447	—	—	—	—	—	—
\$1,000 to \$2,000 ¹	11,524	17,930,521	—	31,242,808	366,630	78	—	\$889	—	—	\$889
\$1,000 to \$2,000.....	12,335	18,385,227	—	12,475,534	35,155	—	—	235,489	—	—	235,489
\$2,000 to \$3,000 ¹	18,409	44,285,676	—	56,577,410	285,911	—	—	—	—	—	—
\$2,000 to \$3,000.....	5,409	13,466,273	—	8,617,140	86,127	251	—	190,833	—	—	190,833
\$3,000 to \$4,000 ¹	2,893	9,598,641	—	10,378,929	335,499	—	—	—	—	—	—
\$3,000 to \$4,000.....	5,569	19,363,604	—	13,488,332	172,146	95	—	229,392	—	—	229,392

\$4,000 to \$5,000 ¹	526	2,295,652		2,366,064	149,500						
\$4,000 to \$5,000	2,951	13,202,638		8,185,328	217,737						
\$5,000 to \$6,000 ¹	93	516,455		238,119	359,648						
\$5,000 to \$6,000	1,427	7,824,097	\$2,901	3,003,335	303,986						
\$6,000 to \$7,000	985	6,392,792	2,213	2,533,824	385,451						
\$7,000 to \$8,000	1,054	7,923,253	525	2,289,710	381,647						
\$8,000 to \$9,000	605	5,138,970	2,481	1,302,176	411,687						
\$9,000 to \$10,000	485	4,557,214		976,522	392,096						
\$10,000 to \$11,000	306	3,216,087	542	671,865	341,179						
\$11,000 to \$12,000	256	2,937,840	12,080	556,601	324,829						
\$12,000 to \$13,000	163	2,032,776		347,573	232,356						
\$13,000 to \$14,000	143	1,932,137	11,424	313,400	234,014						
\$14,000 to \$15,000	100	1,445,697	3,745	224,100	209,551						
\$15,000 to \$20,000	431	7,445,239	5,563	905,568	1,041,604						
\$20,000 to \$25,000	188	4,219,396	5,393	394,200	655,155						
\$25,000 to \$30,000	110	2,972,423	3,029	240,395	382,742						
\$30,000 to \$40,000	97	3,328,668	6,300	222,000	682,951						
\$40,000 to \$50,000	40	1,801,985		98,600	433,130						
\$50,000 to \$60,000	29	1,586,439		64,000	432,822						
\$60,000 to \$70,000	17	1,102,375		30,517	494,674						
\$70,000 to \$80,000	5	377,881		12,900	87,431						
\$80,000 to \$90,000	10	859,007	22,675	23,900	400,338						
\$90,000 to \$100,000	5	462,161		10,400	55,111						
\$100,000 to \$150,000	13	1,459,412		25,590	696,356						
\$150,000 to \$200,000	1	(2)		(2)	(2)						
\$200,000 to \$250,000	5	1,138,881		7,800	140,089						
\$250,000 to \$300,000	2	552,120	12,109	4,800	99,108						
\$300,000 to \$400,000	1	(2)		(2)	(2)						
\$400,000 to \$500,000	2	906,359			165,469						
\$500,000 to \$750,000	2	1,249,091		5,200	396,688						
\$750,000 to \$1,000,000											
\$1,000,000 to \$1,500,000	2	2,217,700		2,000	49,317						
\$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		462,240		4,000	545,450						
Total	72,063	217,555,604	90,950	170,373,067	12,175,967	214,070	6,887,406	3,551,648	2,000,999	861,689	6,414,336

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 returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	5,684	\$3,648,286	-----	\$9,192,956	\$29,669	-----	-----	-----	-----	-----	-----
Under \$1,000 ²	123	72,825	-----	502	3,055	\$48	-----	\$2,777	-----	-----	\$2,777
\$1,000 to \$2,000 ¹	9,703	15,301,618	-----	26,108,263	282,785	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000 ²	14,935	21,742,708	-----	15,021,634	53,262	150	-----	267,648	-----	-----	267,648
\$2,000 to \$3,000 ¹	14,127	33,692,854	-----	42,920,755	310,806	-----	-----	-----	-----	-----	-----
\$2,000 to \$3,000 ²	4,767	11,711,918	-----	7,282,013	101,030	65	-----	174,496	-----	-----	174,496
\$3,000 to \$4,000 ¹	1,816	6,003,768	-----	6,473,508	450,274	-----	-----	-----	-----	-----	-----
\$3,000 to \$4,000 ²	4,477	15,510,082	-----	10,763,250	219,974	33	-----	181,416	-----	-----	181,416
\$4,000 to \$5,000 ¹	279	1,254,293	-----	951,621	412,938	-----	-----	-----	-----	-----	-----
\$4,000 to \$5,000 ²	2,334	10,405,731	\$442	6,105,340	174,023	1,302	-----	165,541	-----	-----	165,541
\$5,000 to \$6,000 ¹	16	82,821	-----	76,068	40,363	-----	-----	-----	-----	-----	-----
\$5,000 to \$6,000 ²	918	5,039,716	-----	2,260,766	166,450	8,657	-----	105,478	-----	-----	105,478
\$6,000 to \$7,000.....	638	4,123,150	2,660	1,535,081	328,203	6,360	-----	95,901	\$3,036	-----	98,937
\$7,000 to \$8,000.....	453	3,379,040	1,668	1,063,463	375,050	14,900	-----	92,003	6,603	-----	98,606
\$8,000 to \$9,000.....	290	2,460,972	3,137	671,721	253,778	2,700	-----	79,416	7,166	-----	86,582
\$9,000 to \$10,000.....	228	2,163,363	-----	521,100	303,008	18,699	-----	75,670	7,930	-----	83,600
\$10,000 to \$11,000.....	188	1,970,214	9,665	432,937	315,811	3,954	-----	72,183	9,233	-----	81,416
\$11,000 to \$12,000.....	123	1,406,361	-----	295,633	224,160	9,069	-----	52,310	8,420	-----	60,730
\$12,000 to \$13,000.....	101	1,263,257	2,584	223,400	214,549	2,166	-----	53,129	9,514	-----	62,643
\$13,000 to \$14,000.....	72	972,281	-----	177,033	173,725	1,848	-----	39,041	9,031	-----	48,072
\$14,000 to \$15,000.....	57	827,704	-----	127,900	124,357	778	-----	37,243	9,242	-----	46,485
\$15,000 to \$20,000.....	214	3,702,341	11,428	474,283	571,797	15,442	-----	160,922	61,882	-----	222,804
\$20,000 to \$25,000.....	109	2,430,269	11,837	225,900	734,435	40,042	-----	100,490	68,506	-----	168,996
\$25,000 to \$30,000.....	69	1,887,368	-----	139,303	747,552	25,343	-----	70,441	77,526	-----	147,967
\$30,000 to \$40,000.....	62	2,154,773	-----	132,300	890,463	6,770	-----	83,755	131,877	-----	215,632
\$40,000 to \$50,000.....	34	1,537,721	2,451	60,000	838,335	10,789	\$96,690	41,586	125,069	\$12,087	178,742
\$50,000 to \$60,000.....	15	834,454	-----	33,400	306,459	20,332	112	36,357	94,924	14	131,295
\$60,000 to \$70,000.....	9	571,724	-----	12,600	326,353	81	33,117	16,102	67,681	5,786	89,569
\$70,000 to \$80,000.....	4	290,511	-----	9,800	101,425	11,138	-----	13,531	48,461	-----	61,992
\$80,000 to \$90,000.....	6	509,975	71,257	7,400	626,981	2,917	-----	590	79,196	-----	79,786
\$90,000 to \$100,000.....	4	375,401	-----	9,000	198,585	4,248	-----	12,469	78,649	-----	91,118
\$100,000 to \$150,000.....	17	2,071,598	-----	22,000	1,615,511	25,243	55,949	29,233	524,375	6,994	560,602
\$150,000 to \$200,000.....	3	528,526	-----	5,400	466,353	418	-----	4,028	177,858	-----	181,886

\$200,000 to \$250,000.....	2	475, 503	-----	2, 000	503, 610	1, 430	1, 475	309	178, 934	184	179, 427
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....											
\$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 \$6,000,000.....											
\$6,000,000 and over.....											
Classes grouped ²		814, 106		3, 800	587, 733	3, 468	1, 397	17, 097	348, 274	175	365, 546
Total.....	61, 879	161, 226, 232	117, 129	133, 342, 127	13, 372, 802	238, 420	188, 740	2, 081, 162	2, 133, 387	25, 240	4, 239, 789

PENNSYLVANIA

Under \$1,000 ¹	23, 974	\$15, 937, 638	\$803, 501	\$36, 570, 152	\$8, 391, 396	\$246, 125					
Under \$1,000.....	1, 540	842, 553	12, 498	192, 509	226, 851	8, 696					
\$1,000 to \$2,000 ¹	67, 854	104, 316, 287	61, 634	171, 097, 306	4, 319, 713	24, 357		\$19, 792			\$19, 792
\$1,000 to \$2,000.....	132, 965	192, 604, 922		132, 939, 263	1, 705, 959	12, 068					
\$2,000 to \$3,000 ¹	143, 934	345, 605, 725	92, 326	447, 248, 017	6, 651, 473	20, 177		2, 358, 543			2, 358, 543
\$2,000 to \$3,000.....	48, 424	120, 524, 245		71, 318, 694	3, 506, 833	12, 724					
\$3,000 to \$4,000 ¹	22, 719	75, 575, 043	182, 097	82, 220, 793	7, 300, 363	53, 951		1, 865, 683			1, 865, 683
\$3,000 to \$4,000.....	49, 511	172, 175, 140	2, 293	117, 005, 094	5, 696, 206	17, 105					
\$4,000 to \$5,000 ¹	3, 582	15, 456, 524	144, 144	13, 106, 595	4, 049, 317	15, 194		1, 985, 866			1, 985, 866
\$4,000 to \$5,000.....	36, 265	161, 736, 271	17, 622	94, 846, 317	7, 197, 588	44, 393					
\$5,000 to \$6,000 ¹	923	4, 843, 908	112, 303	2, 497, 124	3, 173, 592	17, 996		2, 389, 262			2, 389, 262
\$5,000 to \$6,000.....	13, 359	73, 036, 155	56, 949	31, 514, 429	6, 394, 946	145, 777					
\$6,000 to \$7,000.....	8, 572	55, 196, 312	79, 624	19, 773, 741	7, 217, 007	152, 160		1, 431, 515			1, 431, 515
\$7,000 to \$8,000.....	5, 808	43, 399, 504	75, 681	13, 113, 943	6, 691, 518	140, 029		\$39, 013			1, 270, 133
\$8,000 to \$9,000.....	4, 237	35, 857, 396	45, 286	9, 510, 034	6, 200, 074	144, 925		86, 303			1, 202, 813
\$9,000 to \$10,000.....	3, 363	31, 862, 032	101, 755	7, 382, 896	5, 501, 971	167, 876		1, 028, 207			1, 133, 332
\$10,000 to \$11,000.....	2, 489	26, 160, 081	80, 718	5, 392, 797	5, 093, 612	100, 143		118, 048			1, 159, 562
\$11,000 to \$12,000.....	2, 061	23, 662, 114	81, 554	4, 445, 746	4, 905, 770	98, 895		1, 041, 514			1, 037, 854
\$12,000 to \$13,000.....	1, 704	21, 253, 629	92, 243	3, 661, 508	4, 694, 433	113, 731		910, 876			994, 621
\$13,000 to \$14,000.....	1, 424	19, 206, 159	66, 346	3, 020, 408	4, 541, 542	76, 597		848, 956			861, 549
\$14,000 to \$15,000.....	1, 179	17, 083, 084	115, 168	2, 607, 049	3, 888, 235	94, 105		145, 665			4, 035, 570
\$15,000 to \$20,000.....	4, 003	69, 040, 867	356, 944	8, 461, 756	17, 272, 673	396, 551		1, 152, 296			3, 461, 446
\$20,000 to \$25,000.....	2, 164	48, 245, 502	219, 860	4, 495, 446	14, 108, 094	200, 963		1, 371, 173			3, 200, 286
\$25,000 to \$30,000.....	1, 400	38, 313, 245	238, 666	2, 859, 034	12, 711, 770	210, 314		1, 569, 082			5, 204, 950
\$30,000 to \$40,000.....	1, 469	50, 595, 267	480, 253	2, 975, 583	17, 568, 167	242, 515	\$734, 135	2, 168, 996	2, 988, 253	\$47, 701	5, 074, 979
\$40,000 to \$50,000.....	895	39, 857, 292	371, 271	1, 842, 084	14, 255, 832	362, 770	1, 136, 207	1, 682, 335	3, 243, 636	149, 008	

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*

PENNSYLVANIA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$50,000 to \$60,000.....	564	\$30,806,417	\$149,193	\$1,145,844	\$12,343,371	\$191,255	\$1,645,084	\$1,213,808	\$3,146,542	\$212,807	\$4,573,157
\$60,000 to \$70,000.....	355	22,912,999	154,880	693,404	9,562,136	89,717	1,387,403	879,329	2,811,065	175,858	3,666,252
\$70,000 to \$80,000.....	235	17,535,834	161,347	473,609	7,800,119	118,978	815,102	703,098	2,593,078	105,706	3,401,882
\$80,000 to \$90,000.....	176	14,814,827	27,251	358,700	6,991,189	51,109	901,853	525,883	2,490,656	114,369	3,130,908
\$90,000 to \$100,000.....	130	12,334,341	11,926	249,900	5,112,772	87,330	538,712	486,639	2,326,850	104,837	2,918,326
\$100,000 to \$150,000.....	262	31,652,386	-----	488,489	16,222,916	113,349	2,462,471	1,089,391	7,634,827	310,102	9,034,320
\$150,000 to \$200,000.....	91	15,748,279	123,065	163,842	8,142,557	152,443	1,465,729	493,251	4,590,477	183,880	5,267,608
\$200,000 to \$250,000.....	52	11,677,649	63,982	87,253	5,827,715	58,626	1,622,012	380,083	3,656,730	205,379	4,242,192
\$250,000 to \$300,000.....	18	4,847,694	-----	29,100	1,925,819	38,087	1,016,726	138,955	1,471,624	129,171	1,749,750
\$300,000 to \$400,000.....	32	11,101,080	-----	48,400	6,337,300	101,225	2,223,085	287,989	3,623,592	278,326	4,189,907
\$400,000 to \$500,000.....	12	5,589,987	-----	16,200	4,415,724	112,202	484,973	100,562	2,217,322	60,621	2,378,505
\$500,000 to \$750,000.....	15	9,445,020	-----	22,600	6,370,324	31,281	1,939,996	108,296	3,354,790	160,621	3,705,586
\$750,000 to \$1,500,000.....	4	3,548,211	-----	9,000	1,542,821	59	1,756,851	28,582	795,995	219,607	1,044,184
\$1,000,000 to \$1,000,000.....	3	3,654,829	-----	4,000	2,005,819	-----	1,317,460	25,964	1,110,605	164,383	1,301,252
\$1,500,000 to \$2,000,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$2,000,000 to \$3,000,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$3,000,000 to \$4,000,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped ²	-----	7,571,592	-----	5,400	4,151,493	674	4,054,466	2,076	1,700,482	506,808	2,209,366
Total.....	587,770	2,005,570,020	4,583,190	1,293,894,149	281,932,601	4,266,472	25,802,265	35,365,330	54,996,866	3,211,363	93,573,559

RHODE ISLAND

Under \$1,000 ¹	2,176	\$1,544,649	-----	\$2,917,246	\$716,403	\$5,142	-----	-----	-----	-----	-----
Under \$1,000.....	217	111,835	-----	19,279	32,978	667	-----	\$2,877	-----	-----	\$2,877
\$1,000 to \$2,000 ¹	7,485	11,252,493	-----	13,697,538	900,114	293	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	11,950	17,145,673	-----	11,941,346	182,245	438	-----	202,549	-----	-----	202,549
\$2,000 to \$3,000 ¹	11,073	26,439,768	-----	33,006,856	1,330,307	5,229	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	4,330	10,830,636	-----	6,731,869	312,138	1,150	-----	152,109	-----	-----	152,109

\$3,000 to \$4,000 ¹	1,553	5,154,951	\$1,948	5,200,495	777,347	498					
\$3,000 to \$4,000	3,668	12,750,827		8,511,932	487,220	1,319	149,710			149,710	
\$4,000 to \$5,000 ¹	375	1,657,059	7,891	1,017,323	938,569	1,143					
\$4,000 to \$5,000	2,607	11,658,891		6,816,287	554,318	1,637	172,835			172,835	
\$5,000 to \$6,000 ¹	60	327,439	2,417	105,600	287,814	553					
\$5,000 to \$6,000	924	5,070,665		2,027,551	599,606	10,004	99,786			99,786	
\$6,000 to \$7,000	632	4,091,774	2,874	1,366,323	825,262	15,646	88,256	\$3,756		92,012	
\$7,000 to \$8,000	425	3,173,577	2,424	920,392	608,670	5,880	77,313	6,631		83,944	
\$8,000 to \$9,000	369	3,130,252		783,267	715,118	14,315	84,371	9,233		93,604	
\$9,000 to \$10,000	286	2,714,848		591,323	659,789	5,628	80,453	10,023		90,476	
\$10,000 to \$11,000	233	2,441,017	7,817	504,643	717,243	5,244	71,810	12,696		84,506	
\$11,000 to \$12,000	168	1,928,695	1,764	337,478	663,816	10,943	62,511	11,683		74,194	
\$12,000 to \$13,000	157	1,959,084	2,465	319,359	609,378	3,287	67,229	15,134		82,363	
\$13,000 to \$14,000	118	1,591,526		242,127	394,960	4,118	61,124	14,679		75,803	
\$14,000 to \$15,000	128	1,847,927		250,950	524,582	2,585	70,117	20,174		90,291	
\$15,000 to \$20,000	361	6,260,216	1,097	733,015	2,207,725	21,184	229,932	106,423		336,355	
\$20,000 to \$25,000	230	5,085,897	17,535	458,818	2,060,183	20,000	186,313	141,339		327,652	
\$25,000 to \$30,000	123	3,376,576		229,269	1,460,550	4,656	116,668	141,788		258,456	
\$30,000 to \$40,000	141	4,924,393		261,872	1,980,304	17,537	201,487	300,888	\$1,411	503,786	
\$40,000 to \$50,000	77	3,421,316	14,190	147,214	1,733,028	13,132	110,817	287,976	3,564	402,357	
\$50,000 to \$60,000	60	3,249,828		104,700	1,706,684	3,978	105,825	346,819	6,389	459,033	
\$60,000 to \$70,000	40	2,527,814		73,000	1,521,576	4,689	68,191	327,584	16,028	411,803	
\$70,000 to \$80,000	22	1,650,437		42,200	792,574	23,349	63,711	263,903	1,435	329,049	
\$80,000 to \$90,000	18	1,527,577		25,000	1,145,671	948	37,106	274,037	4,638	314,291	
\$90,000 to \$100,000	21	1,997,938		46,200	1,143,229	7,556	120,688	53,599	15,085	470,320	
\$100,000 to \$150,000	27	3,258,055		49,301	1,750,963	23,984	108,968	844,275	8,909	962,152	
\$150,000 to \$200,000	7	1,268,043		12,200	712,531	1,621	22,286	40,432	2,786	464,358	
\$200,000 to \$250,000	6	1,311,643		10,800	843,857	1,910	52,942	31,211	6,617	483,136	
\$250,000 to \$300,000	1	(²)		(²)	(²)	(²)	(²)	(²)	(²)	(²)	
\$300,000 to \$400,000	3	1,072,855		3,800	560,964	1,147	36,816	37,290	4,602	472,792	
\$400,000 to \$500,000											
\$500,000 to \$750,000	4	2,331,683		3,400	1,459,891	26,376	331,341	40,217	913,051	41,418	994,686
\$750,000 to \$1,000,000											
\$1,000,000 to \$1,500,000	1	(²)		(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		1,321,782		3,000	1,051,180	950	54,751	22,016	575,435	6,844	604,295
Total	50,076	171,409,669	62,472	104,512,973	34,978,762	268,706	966,728	2,895,343	6,336,511	119,726	9,351,580

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

\$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.....		414,001		9,600	250,715			11,655	97,167	108,822
Classes grouped ²										
Total.....	26,830	72,755,770	71,144	65,212,235	6,412,977	73,129		843,364	424,941	1,268,305

SOUTH DAKOTA

Under \$1,000 ¹	2,194	\$1,138,977		\$4,235,155	\$69,013					
Under \$1,000.....	31	17,324		1,181	736			\$613		\$613
\$1,000 to \$2,000 ¹	3,585	5,558,168		10,279,275	170,872					
\$1,000 to \$2,000.....	5,225	7,512,361		5,251,507	18,528			94,332		94,332
\$2,000 to \$3,000 ¹	4,823	11,602,418		15,070,947	194,234					
\$2,000 to \$3,000.....	1,454	3,621,041		2,141,568	44,234			57,352		57,352
\$3,000 to \$4,000 ¹	849	2,850,314		3,049,924	212,543					
\$3,000 to \$4,000.....	1,439	4,931,601		3,450,210	79,470	\$226		57,117		57,117
\$4,000 to \$5,000 ¹	64	272,847		278,682	60,199					
\$4,000 to \$5,000.....	1,000	4,486,154		2,730,176	110,568			67,655		67,655
\$5,000 to \$6,000 ¹	14	71,627		50,181	28,050					
\$5,000 to \$6,000.....	249	1,309,944		622,028	102,067	2,482		23,251		23,251
\$6,000 to \$7,000.....	193	1,248,653	\$442	473,736	196,048	5,159		25,702	\$849	26,551
\$7,000 to \$8,000.....	96	724,642	2,161	232,656	129,620	772		16,600	1,407	18,007
\$8,000 to \$9,000.....	58	491,421		142,900	62,317	1,430		15,525	1,442	16,967
\$9,000 to \$10,000.....	47	456,573		110,900	49,663	1,549		15,815	1,684	17,499
\$10,000 to \$11,000.....	24	248,500		58,900	25,473	348		9,368	1,128	10,496
\$11,000 to \$12,000.....	23	262,759		54,900	62,979	762		8,910	1,574	10,484
\$12,000 to \$13,000.....	18	224,687		39,834	44,208	3,612		8,602	1,726	10,328
\$13,000 to \$14,000.....	17	230,251		37,600	45,817	12		9,412	2,148	11,560
\$14,000 to \$15,000.....	10	145,043		20,200	24,584	525		6,206	1,601	7,807
\$15,000 to \$20,000.....	27	454,326	5,311	64,800	123,699	8,934		15,355	7,028	22,383
\$20,000 to \$25,000.....	11	237,815		23,600	57,512	8,552		10,153	6,266	16,419
\$25,000 to \$30,000.....	11	290,793		23,600	94,768	1,437		10,458	11,346	21,804
\$30,000 to \$40,000.....	8	277,254		16,800	97,203	110		11,787	16,835	28,622
\$40,000 to \$50,000.....	3	124,936		4,000	108,421	24		1,327	9,784	11,111
\$50,000 to \$60,000.....	1	(?)		(?)	(?)		(?)	(?)	(?)	(?)
\$60,000 to \$70,000.....										
\$70,000 to \$80,000.....	1	(?)		(?)	(?)		(?)	(?)	(?)	(?)

¹Nontaxable. Specific exemptions exceed net income.

²Classes 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 returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$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		\$129,722		\$5,600	\$69,803		\$20,760	2,365	\$13,370	\$2,595	\$18,930
Total.....	21,465	48,949,551	\$7,914	48,470,860	2,282,800	\$36,022	20,760	467,905	78,188	2,595	548,688

TENNESSEE

Under \$1,000 ¹	2,706	\$1,676,729		\$4,397,210	\$221,624	\$1,454					
Under \$1,000.....	83	49,672		3,167	3,356	559		\$1,887			\$1,887
\$1,000 to \$2,000 ¹	11,439	17,565,269	\$755	31,744,624	169,525	1,347					
\$1,000 to \$2,000.....	12,678	18,129,042		12,795,256	31,592	190		213,210			213,210
\$2,000 to \$3,000 ¹	15,808	37,827,635	15,936	48,794,761	454,274	80					
\$2,000 to \$3,000.....	4,624	11,684,595		7,186,196	149,227	190		174,824			174,824

\$3,000 to \$4,000 ¹	2,578	8,671,455		9,536,599	566,079	905					
\$3,000 to \$4,000	4,730	16,343,053		11,645,600	311,701	532		176,277			176,277
\$4,000 to \$5,000 ¹	270	1,155,095		1,130,755	219,110	5,358					
\$4,000 to \$5,000	3,122	14,006,771	2,410	8,668,816	428,277	3,107		155,469			155,469
\$5,000 to \$6,000 ¹	116	634,020	59,269	332,637	422,670	2,247					
\$5,000 to \$6,000	1,363	7,158,797		3,135,190	564,564	12,413		146,141			146,141
\$6,000 to \$7,000	933	5,830,598	18,722	2,062,349	703,266	8,695		131,646	\$4,242		135,888
\$7,000 to \$8,000	614	4,574,009	10,749	1,454,955	725,925	12,039		114,241	8,920		123,161
\$8,000 to \$9,000	408	3,453,232	19,610	951,100	641,936	9,952		92,563	10,029		102,592
\$9,000 to \$10,000	312	2,957,473	12,484	707,000	569,240	17,077		89,838	10,862		100,730
\$10,000 to \$11,000	254	2,669,135	8,848	599,260	445,753	9,297		91,597	12,724		104,321
\$11,000 to \$12,000	212	2,433,616	40,169	484,965	477,522	8,365		84,957	14,463		99,420
\$12,000 to \$13,000	148	1,841,398	22,986	329,890	344,780	1,474		71,066	13,572		84,638
\$13,000 to \$14,000	141	1,901,327	25,157	325,200	351,679	2,212		74,694	18,730		93,424
\$14,000 to \$15,000	102	1,456,993	1,709	228,100	393,341	3,140		56,689	16,804		73,493
\$15,000 to \$20,000	397	6,847,591	21,359	904,895	1,096,904	11,659		253,373	113,303		366,676
\$20,000 to \$25,000	215	4,781,729	59,156	490,220	1,483,833	6,154		196,864	132,442		329,306
\$25,000 to \$30,000	116	3,159,793	38,905	247,500	852,072	2,820		135,570	127,528		263,098
\$30,000 to \$40,000	143	5,006,000	31,133	307,217	1,770,876	8,685	\$12,908	220,799	304,436	\$2,682	527,917
\$40,000 to \$50,000	57	2,547,352	24,920	125,333	869,507	330	121,199	110,441	194,017	18,015	322,473
\$50,000 to \$60,000	25	1,361,269	31,759	52,509	697,611	212	8,493	49,218	136,953	1,062	157,243
\$60,000 to \$70,000	20	1,289,405		55,600	487,996	2,315	73,000	53,020	159,591	9,125	221,736
\$70,000 to \$80,000	10	742,274	1,586	22,800	229,841	1,091	120,305	28,420	95,231	15,038	138,699
\$80,000 to \$90,000	5	423,330		11,250	17,355		4,250	30,442	77,538	331	108,511
\$90,000 to \$100,000	4	379,953		7,600	149,117		91,737	12,768	39,535	11,695	63,968
\$100,000 to \$150,000	8	1,054,936		13,931	574,157	356	2,644	41,091	301,675	245	343,011
\$150,000 to \$200,000	3	(²)		(²)	(²)	(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	1	(²)		(²)	(²)	(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		1,077,481		7,200	154,903	1,126	932,292	1,940	53,854	118,706	174,509
Total	63,555	190,723,937	447,633	148,692,628	17,179,586	134,688	1,396,225	2,879,084	1,846,429	177,099	4,902,612

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*

TEXAS

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	11,370	\$7,228,513	-----	\$21,633,752	\$551,830	\$183	-----	-----	-----	-----	-----
Under \$1,000.....	128	94,269	-----	133	33,347	115	-----	\$2,833	-----	-----	\$2,833
\$1,000 to \$2,000 ¹	25,690	39,776,029	-----	68,981,343	681,845	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	33,845	49,688,809	-----	34,288,079	214,534	369	-----	624,972	-----	-----	624,972
\$2,000 to \$3,000 ¹	44,854	108,097,772	-----	139,254,771	902,625	28	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	16,043	40,223,227	-----	25,046,767	495,510	5,268	-----	589,170	-----	-----	589,170
\$3,000 to \$4,000 ¹	8,135	27,011,986	-----	29,718,016	1,667,651	12	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	19,690	68,346,328	\$2,726	42,984,263	1,795,246	8,403	-----	951,183	-----	-----	951,183
\$4,000 to \$5,000 ¹	958	4,086,169	-----	3,958,915	807,274	634	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	12,386	55,131,771	17,214	30,676,778	1,856,700	24,999	-----	941,014	-----	-----	941,014
\$5,000 to \$6,000 ¹	189	1,020,206	25,704	527,047	688,956	2,923	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	4,635	26,954,361	14,825	10,421,932	1,761,286	42,800	-----	603,188	-----	-----	603,188
\$6,000 to \$7,000.....	2,405	15,545,374	35,391	4,565,411	2,000,554	36,380	-----	409,872	\$10,737	-----	420,609
\$7,000 to \$8,000.....	1,330	9,955,291	33,370	2,273,942	1,247,501	47,478	-----	328,277	19,397	-----	342,674
\$8,000 to \$9,000.....	939	7,960,502	52,755	1,487,822	1,246,506	59,494	-----	285,842	23,310	-----	309,152
\$9,000 to \$10,000.....	640	6,077,705	28,747	957,404	1,263,769	32,828	-----	233,890	22,207	-----	256,097
\$10,000 to \$11,000.....	457	4,778,277	20,456	630,600	1,091,415	12,484	-----	181,606	22,405	-----	204,011
\$11,000 to \$12,000.....	370	4,251,693	36,055	559,850	857,381	21,656	-----	176,555	25,383	-----	201,938
\$12,000 to \$13,000.....	302	3,781,881	38,628	399,833	759,249	2,412	-----	165,981	28,224	-----	194,205
\$13,000 to \$14,000.....	300	4,056,940	5,336	414,050	948,354	9,333	-----	175,650	37,700	-----	213,350
\$14,000 to \$15,000.....	192	2,788,872	17,732	258,800	621,608	8,716	-----	123,402	30,274	-----	153,676
\$15,000 to \$20,000.....	654	11,256,306	89,002	883,300	2,788,186	74,067	-----	528,012	182,723	-----	710,735
\$20,000 to \$25,000.....	340	7,524,949	27,530	448,596	2,147,197	28,318	-----	344,075	208,217	-----	552,292
\$25,000 to \$30,000.....	211	5,785,833	84,182	274,141	1,459,234	28,845	-----	278,738	235,113	-----	513,851
\$30,000 to \$40,000.....	187	6,471,317	20,313	258,000	2,173,412	43,352	\$189,046	285,790	392,752	\$13,032	691,574
\$40,000 to \$50,000.....	109	4,831,521	59,632	134,350	1,080,919	25,965	83,085	266,397	395,893	10,388	672,678
\$50,000 to \$60,000.....	64	3,507,261	182,248	78,000	958,018	7,804	521,065	146,613	292,288	66,293	505,194
\$60,000 to \$70,000.....	40	2,570,091	50,693	53,000	736,184	2,995	290,265	107,432	274,570	35,484	417,486
\$70,000 to \$80,000.....	15	1,106,292	32,732	23,400	325,158	1,887	72,565	50,373	153,191	9,070	212,634
\$80,000 to \$90,000.....	15	1,260,716	-----	18,600	447,913	961	55,001	57,598	218,635	9,182	285,415
\$90,000 to \$100,000.....	11	1,047,993	-----	12,400	201,871	1,521	674,579	24,127	98,771	84,322	207,220
\$100,000 to \$150,000.....	23	2,864,971	-----	36,000	385,331	3,600	386,442	162,817	642,569	48,308	853,694
\$150,000 to \$200,000.....	16	2,729,693	-----	19,600	1,568,838	16,774	614,662	46,149	569,046	77,648	692,843

\$200,000 to \$250,000.....	5	1,136,487	6,400	308,163	540,407	22,963	156,881	67,552	247,396		
\$250,000 to \$300,000.....	8	2,162,398	11,200	254,062	1,993,020	4,672	10,787	249,126	264,585		
\$300,000 to \$400,000.....	3	953,879	3,000	245,066	192	303,312	31,545	237,902	38,164		
\$400,000 to \$500,000.....	2	967,946	6,000	6,183		727,051	17,977	44,072	90,882		
\$500,000 to \$750,000.....	2	1,216,233	4,400	379,272		265,994	45,006	393,262	33,249		
\$750,000 to \$1,000,000.....	2	1,651,710	5,600	3,353		810,000	66,516	184,161	101,250		
\$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.....	186,865	545,901,576	905,271	421,315,495	36,961,501	552,796	7,528,494	8,275,235	4,910,470	933,950	14,119,655

UTAH

Under \$1,000 ¹	1,563	\$1,177,584	\$2,514,567	\$34,678						
Under \$1,000.....	40	21,008	250	3,289	\$23		\$699			\$699
\$1,000 to \$2,000 ¹	5,285	8,265,822	15,127,286	232,266						
\$1,000 to \$2,000.....	6,262	8,976,368	6,371,927	20,990			104,048			104,048
\$2,000 to \$3,000 ¹	7,637	18,137,324	24,755,038	258,864						
\$2,000 to \$3,000.....	1,631	4,081,823	2,525,584	33,578	126		61,281			61,261
\$3,000 to \$4,000 ¹	990	3,299,320	3,748,253	138,179						
\$3,000 to \$4,000.....	1,491	5,155,004	3,676,949	80,853	194		55,907			55,907
\$4,000 to \$5,000 ¹	172	751,031	631,375	222,429						
\$4,000 to \$5,000.....	935	4,228,924	2,653,704	77,753	231		59,921			59,921
\$5,000 to \$6,000 ¹	10	48,501	15,713	34,787						
\$5,000 to \$6,000.....	370	2,044,635	965,674	146,401	1,483		38,588			38,588
\$6,000 to \$7,000.....	213	1,376,650	559,374	259,108	1,639		25,577	\$1,003		26,580
\$7,000 to \$8,000.....	166	1,233,526	439,612	262,541	4,215		25,549	2,383		27,932
\$8,000 to \$9,000.....	116	982,821	265,200	269,962	11,350		22,378	2,872		25,250
\$9,000 to \$10,000.....	65	613,574	159,700	164,181	459		15,818	2,222		18,040
\$10,000 to \$11,000.....	48	503,157	113,700	81,832	17		18,025	2,382		20,407
\$11,000 to \$12,000.....	53	608,264	130,300	149,972	2,171		19,944	3,683		23,627
\$12,000 to \$13,000.....	39	486,370	99,700	131,102	1,244		16,230	3,674		19,904
\$13,000 to \$14,000.....	29	388,546	66,800	116,000	290		12,857	3,554		16,411
\$14,000 to \$15,000.....	35	508,204	93,900	142,913	5,499		16,666	5,509		22,175
\$15,000 to \$20,000.....	74	1,295,209	169,900	565,318	2,605		38,368	22,257		60,625
\$20,000 to \$25,000.....	40	904,718	84,200	431,843	1,491		28,211	26,415		54,627
\$25,000 to \$30,000.....	23	631,316	51,800	363,058	202		18,690	26,270		44,960
\$30,000 to \$40,000.....	11	376,404	31,600	169,484	6	\$2,115	14,311	22,332	\$169	36,812
\$40,000 to \$50,000.....	10	443,106	22,600	165,005	29,001	34,870	16,613	33,522	4,354	54,489
\$50,000 to \$60,000.....	7	380,454	15,700	195,661		1,236	14,226	41,807	155	56,188
\$60,000 to \$70,000.....	4	253,865	9,600	56,435	2,125	835	14,126	33,554	104	47,784
\$70,000 to \$80,000.....	2	155,079	6,000	44,188		60,890	3,227	9,482	7,612	20,321
\$80,000 to \$90,000.....	2	166,337	2,000	64,681	523	71,935	8	3,838	11,267	15,113

¹ Nontaxable. Specific exemptions exceed net income.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

UTAH—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ percent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$90,000 to \$100,000.....	2	\$1,9, 619		\$2,000	\$144, 972		\$138, 500		\$26, 648	\$17, 612	\$44, 260
\$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.....											
Total.....	27, 325	\$67, 744, 653	\$18, 383	65, 310, 006	5, 062, 323	\$64, 898	310, 381	\$641, 248	273, 308	41, 273	955, 929

VERMONT

Under \$1,000 1.....	1, 045	\$552, 333	\$1, 732, 905	\$222, 759	\$11					
Under \$1,000.....	74	85, 194	2, 381	7, 210	355		\$1, 009			\$1, 009
\$1,000 to \$2,000 1.....	2, 521	3, 781, 933	6, 346, 331	302, 203	1, 188					
\$1,000 to \$2,000.....	4, 566	6, 384, 675	4, 560, 836	55, 349	220		73, 430			73, 430
\$2,000 to \$3,000 1.....	3, 959	9, 470, 183	11, 803, 099	534, 979	272					
\$2,000 to \$3,000.....	1, 289	3, 224, 835	2, 110, 848	64, 202	24		42, 191			42, 191
\$3,000 to \$4,000 1.....	622	2, 078, 518	2, 038, 225	313, 616	53					
\$3,000 to \$4,000.....	1, 271	4, 457, 225	3, 096, 641	112, 030	310		50, 568			50, 568
\$4,000 to \$5,000 1.....	142	621, 196	409, 534	295, 110	363					

\$4,000 to \$5,000	995	4,451,305		2,619,087	173,861	76		66,345			66,345
\$5,000 to \$6,000 ¹	42	221,177		118,659	176,943	167					
\$5,000 to \$6,000	362	1,968,142		845,437	222,837	2,901		36,288			36,268
\$6,000 to \$7,000	243	1,566,545	\$4,230	539,430	370,867	4,284		31,878	\$1,108		32,986
\$7,000 to \$8,000	166	1,233,675	7,695	375,806	237,953	2,496		29,144	2,372		31,516
\$8,000 to \$9,000	114	966,974	2,305	249,200	212,174	3,589		25,040	2,812		27,852
\$9,000 to \$10,000	74	700,462	11,087	175,586	137,808	1,268		20,656	2,699		23,355
\$10,000 to \$11,000	56	584,701	4,962	123,022	170,531	1,021		16,843	2,751		19,594
\$11,000 to \$12,000	42	485,677		88,100	108,998	1,024		17,210	2,958		20,168
\$12,000 to \$13,000	49	611,422		92,250	245,860	1,463		16,731	4,616		21,347
\$13,000 to \$14,000	30	406,434	16,672	59,872	183,648	4,433		9,472	3,564		13,036
\$14,000 to \$15,000	23	333,253		39,200	121,891	2,891		11,398	3,670		15,068
\$15,000 to \$20,000	84	1,449,320	10,576	169,530	425,155	2,506		54,763	23,764		78,527
\$20,000 to \$25,000	47	1,045,895	2,421	81,100	416,914	5,696		37,457	29,504		66,961
\$25,000 to \$30,000	17	461,765		30,800	225,307	1,751		13,696	18,911		32,597
\$30,000 to \$40,000	26	904,696		47,100	538,056	1,294		22,555	55,395		77,950
\$40,000 to \$50,000	15	670,346		31,200	256,986	2,041	\$3,391	28,441	57,123	\$424	85,988
\$50,000 to \$60,000	4	213,493		7,000	104,718	25	1,771	7,352	22,573	222	30,147
\$60,000 to \$70,000	8	503,829		12,000	353,073	238	628	13,403	66,436	78	79,917
\$70,000 to \$80,000	2	150,016		2,000	98,388	598		3,603	24,333		27,936
\$80,000 to \$90,000	2	164,604		3,000	101,923	1,917	3,688	5,343	28,345	461	34,149
\$90,000 to \$100,000	1	(²)		(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$100,000 to \$150,000	5	641,603		4,400	450,404	1,125	91,858	1,582	141,599	12,278	155,459
\$150,000 to \$200,000	1	(²)		(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$200,000 to \$250,000	2	453,874		1,700	225,788	708	211,832	977	83,786	27,351	112,114
\$250,000 to \$300,000	1	(²)		(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
\$300,000 to \$400,000	1	(²)		(²)	(²)	(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		858,067		5,000	462,438	5,530	69,187	27,164	281,264	8,649	317,077
Total	17,901	51,653,367	59,948	37,821,279	7,938,979	47,788	382,355	664,509	869,53	49,463	1,573,555

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 returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	3,416	\$2,405,063		\$5,610,804	\$514,684	\$16,873					
Under \$1,000	113	48,370		163	3,198	130		\$1,806			\$1,806
\$1,000 to \$2,000 ¹	10,788	16,827,315		28,221,226	625,851	5,127					
\$1,000 to \$2,000	15,813	23,061,511		15,980,382	201,999	652		281,130			281,130
\$2,000 to \$3,000 ¹	18,219	43,734,586		56,458,516	1,153,748	7,003					
\$2,000 to \$3,000	5,206	12,974,142		8,212,137	283,397	3,382		178,867			178,867
\$3,000 to \$4,000 ¹	3,079	10,269,512		10,838,596	1,508,609	3,072					
\$3,000 to \$4,000	5,377	18,602,999		12,896,967	483,682	6,670		207,402			207,402
\$4,000 to \$5,000 ¹	405	1,802,250		1,410,237	714,563	685					
\$4,000 to \$5,000	3,300	14,799,252		9,088,964	491,508	3,577		214,244			214,244
\$5,000 to \$6,000 ¹	147	790,892		395,380	752,038	7,723					
\$5,000 to \$6,000	1,547	8,413,765		3,894,765	685,253	13,670		156,515			156,515
\$6,000 to \$7,000	950	6,142,107		2,326,797	1,000,842	26,408		122,922	\$4,534		127,456
\$7,000 to \$8,000	633	4,725,604		1,500,341	946,356	15,611		110,326	9,301		119,627
\$8,000 to \$9,000	455	3,846,542		1,069,779	865,733	27,988		102,520	11,166		113,686
\$9,000 to \$10,000	359	3,414,209		868,900	740,639	9,346		99,192	12,503		111,695
\$10,000 to \$11,000	258	2,701,284		553,824	843,559	8,042		79,883	14,663		94,546
\$11,000 to \$12,000	194	2,226,823		445,799	596,575	19,198		70,938	13,435		84,373
\$12,000 to \$13,000	152	1,895,388		347,142	501,004	4,295		64,476	14,522		78,998
\$13,000 to \$14,000	130	1,749,461		308,400	536,467	6,494		58,340	16,283		74,623
\$14,000 to \$15,000	107	1,545,176		255,000	483,151	4,388		51,514	16,679		68,193
\$15,000 to \$20,000	368	6,340,546		798,842	2,278,866	20,240		220,557	105,067		325,624
\$20,000 to \$25,000	175	3,899,440		388,561	1,366,644	33,868		143,761	108,203		251,964
\$25,000 to \$30,000	112	3,051,611		256,900	1,251,080	17,679		105,427	120,535		226,262
\$30,000 to \$40,000	90	3,111,506		218,900	1,284,111	10,919	\$24,712	122,430	186,543	\$1,545	310,518
\$40,000 to \$50,000	53	2,327,847		118,300	786,765	6,603	105,730	95,550	180,722	13,363	289,635
\$50,000 to \$60,000	25	1,365,345		52,400	701,663	13,487	40,371	44,339	143,470	5,046	192,855
\$60,000 to \$70,000	21	1,352,173		41,800	598,737	891	51,000	48,943	166,553	6,375	221,871
\$70,000 to \$80,000	9	659,449		15,800	264,920	974	17,497	27,382	98,435	2,187	128,004
\$80,000 to \$90,000	3	250,669		5,490	28,674	1,179	50,680	12,698	33,468	6,335	52,501
\$90,000 to \$100,000	8	750,154		15,116	461,764			18,485	156,818		175,303
\$100,000 to \$150,000	3	336,384		6,200	96,240	4,631	1,716	17,728	84,021	215	101,964
\$150,000 to \$200,000	4	674,069		10,000	450,511		4,417	16,353	219,969	552	236,874

\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....										
\$300,000 to \$400,000.....	3	(2)	(2)	(2)	(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		1, 181, 898	8, 950	225, 814	443	132, 978	64, 477	411, 849	16, 623	492, 949
Total.....	71, 523	207, 277, 342	162, 621, 297	23, 728, 645	301, 308	429, 101	2, 738, 205	2, 129, 039	52, 241	4, 919, 485

WASHINGTON

Under \$1,000 ¹	9, 433	\$6, 273, 450	\$267, 265	\$14, 410, 329	\$453, 946	\$7, 935	-----	-----	-----	-----
Under \$1,000.....	131	82, 178	4, 379	18, 022	17, 178	20	-----	\$2, 128	-----	\$2, 128
\$1,000 to \$2,000 ¹	16, 235	24, 867, 195	69, 255	47, 328, 177	406, 201	5, 034	-----	-----	-----	-----
\$1,000 to \$2,000.....	33, 451	48, 164, 908	-----	33, 729, 685	124, 983	1, 010	-----	572, 560	-----	572, 560
\$2,000 to \$3,000 ¹	26, 603	63, 481, 604	13, 881	81, 946, 694	491, 183	419	-----	-----	-----	-----
\$2,000 to \$3,000.....	11, 732	28, 687, 890	-----	16, 534, 432	259, 286	3, 430	-----	477, 099	-----	477, 099
\$3,000 to \$4,000 ¹	2, 949	9, 651, 674	10, 851	10, 603, 763	354, 703	3, 044	-----	-----	-----	-----
\$3,000 to \$4,000.....	10, 115	34, 794, 246	-----	21, 156, 314	783, 838	9, 555	-----	516, 732	-----	516, 732
\$4,000 to \$5,000 ¹	132	590, 252	9, 815	433, 796	227, 866	3, 739	-----	-----	-----	-----
\$4,000 to \$5,000.....	6, 708	30, 092, 941	2, 636	16, 644, 281	1, 011, 267	14, 831	-----	496, 524	-----	496, 524
\$5,000 to \$6,000 ¹	88	476, 833	198, 913	242, 835	301, 823	1, 773	-----	-----	-----	-----
\$5,000 to \$6,000.....	2, 166	11, 754, 450	-----	4, 583, 018	813, 737	17, 687	-----	259, 534	-----	259, 534
\$6,000 to \$7,000.....	997	6, 385, 461	12, 696	1, 832, 347	1, 002, 612	29, 683	-----	161, 241	\$4, 102	165, 343
\$7,000 to \$8,000.....	591	4, 381, 682	39, 045	1, 065, 362	783, 794	12, 690	-----	126, 794	8, 223	135, 017
\$8,000 to \$9,000.....	361	3, 061, 109	17, 539	546, 361	750, 770	17, 387	-----	96, 140	8, 854	104, 994
\$9,000 to \$10,000.....	254	2, 453, 836	14, 031	414, 600	559, 366	16, 745	-----	79, 863	8, 773	88, 636
\$10,000 to \$11,000.....	197	2, 067, 802	-----	286, 905	749, 371	20, 528	-----	61, 614	9, 959	71, 573
\$11,000 to \$12,000.....	160	1, 839, 024	39, 582	255, 900	588, 500	8, 144	-----	63, 582	11, 434	75, 016
\$12,000 to \$13,000.....	124	1, 548, 748	4, 591	178, 896	472, 803	6, 088	-----	52, 985	11, 688	64, 673
\$13,000 to \$14,000.....	110	1, 483, 546	16, 627	154, 068	522, 027	1, 202	-----	52, 014	14, 384	66, 398
\$14,000 to \$15,000.....	87	1, 257, 535	4, 125	121, 500	560, 833	3, 337	-----	39, 919	13, 916	53, 835
\$15,000 to \$20,000.....	241	4, 133, 357	18, 661	346, 100	1, 487, 874	17, 125	-----	156, 910	67, 385	224, 295
\$20,000 to \$25,000.....	137	3, 051, 713	41, 773	200, 900	1, 162, 877	14, 508	-----	110, 113	85, 414	195, 527
\$25,000 to \$30,000.....	56	1, 513, 109	23, 849	76, 400	697, 709	27, 847	-----	49, 201	60, 389	109, 590
\$30,000 to \$40,000.....	73	2, 501, 582	-----	93, 000	1, 435, 039	53, 421	\$36, 748	68, 062	148, 662	\$2, 297
\$40,000 to \$50,000.....	43	1, 890, 867	-----	66, 200	1, 011, 816	4, 488	1, 000	60, 517	157, 796	125
\$50,000 to \$60,000.....	9	494, 600	-----	9, 800	287, 071	294	812	18, 870	55, 256	102
\$60,000 to \$70,000.....	12	773, 148	-----	19, 800	506, 757	23, 652	5, 038	14, 425	102, 545	630
\$70,000 to \$80,000.....	7	526, 731	-----	10, 200	292, 373	11, 519	54, 710	19, 927	65, 766	8, 839

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—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	2	\$167, 847		\$4, 600	\$38, 735		\$113, 479	\$563	\$2, 332	\$14, 185	\$17, 080
\$90,000 to \$100,000.....	2	191, 790		1, 600	145, 771	\$352	8, 410	3, 333	39, 247	1, 051	43, 633
\$100,000 to \$150,000.....	5	537, 335		8, 200	433, 116	12, 325		6, 809	130, 221		137, 030
\$150,000 to \$200,000.....	2	368, 174		3, 000	345, 343	2, 534		1, 648	126, 325		127, 971
\$200,000 to \$250,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$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		976, 725		4, 400	707, 477	5, 924	420	20, 384	401, 033	53	421, 470
Total.....	123, 216	300, 523, 342	\$809, 470	253, 331, 485	19, 788, 045	358, 270	220, 617	3, 589, 491	1, 533, 704	25, 282	5, 148 -77

WEST VIRGINIA

Under \$1,000 ¹	5, 281	\$3, 410, 696	\$30, 574	\$8, 758, 049	\$836, 734	\$17, 477					
Under \$1,000.....	98	55, 006		5, 427	15, 540	131					
\$1,000 to \$2,000 ¹	10, 194	15, 652, 082	6, 787	28, 585, 240	500, 991	1, 206		\$1, 424			\$1, 424
\$1,000 to \$2,000.....	14, 467	21, 314, 073		14, 656, 793	146, 879	790					
\$2,000 to \$3,000 ¹	16, 748	40, 213, 195		53, 815, 108	1, 130, 143	6, 545		267, 907			267, 907
\$2,000 to \$3,000.....	5, 815	14, 293, 771		8, 558, 359	240, 377	7, 644					
\$3,000 to \$4,000 ¹	3, 451	11, 551, 849	1, 805	12, 821, 816	1, 364, 289	5, 165		222, 224			222, 224
\$3,000 to \$4,000.....	4, 653	16, 158, 778		11, 008, 180	333, 159	3, 531					
\$4,000 to \$5,000 ¹	601	2, 651, 270	5, 627	2, 139, 590	1, 034, 298	2, 947		189, 593			189, 593

\$4,000 to \$5,000.....	3,391	15,247,968	392	9,095,654	632,803	4,185	-----	220,424	-----	-----	220,424
\$5,000 to \$6,000 ¹	132	724,510	4,908	354,563	492,684	7,521	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	1,195	6,570,623	8,093	3,068,998	608,298	5,651	-----	115,043	-----	-----	115,043
\$6,000 to \$7,000.....	744	4,816,148	16,407	1,780,442	852,503	21,533	-----	94,270	\$3,458	-----	97,728
\$7,000 to \$8,000.....	502	3,766,858	5,399	1,217,600	761,630	15,352	-----	83,502	7,386	-----	90,888
\$8,000 to \$9,000.....	387	3,286,294	6,643	910,115	773,207	20,694	-----	84,068	9,504	-----	93,572
\$9,000 to \$10,000.....	179	2,644,999	5,879	682,600	579,024	14,346	-----	75,206	9,625	-----	84,831
\$10,000 to \$11,000.....	219	2,298,075	6,655	514,200	606,633	35,804	-----	65,239	10,897	-----	76,166
\$11,000 to \$12,000.....	153	1,758,919	-----	341,493	550,387	3,803	-----	50,900	10,656	-----	61,556
\$12,000 to \$13,000.....	136	1,710,069	-----	308,800	518,443	2,964	-----	52,224	12,877	-----	65,101
\$13,000 to \$14,000.....	120	1,613,846	-----	271,000	465,967	1,969	-----	56,919	14,757	-----	71,676
\$14,000 to \$15,000.....	97	1,402,363	11,403	218,900	538,493	17,139	-----	38,506	15,125	-----	53,631
\$15,000 to \$20,000.....	339	5,830,306	33,375	744,500	2,443,161	27,923	-----	182,484	94,876	-----	277,360
\$20,000 to \$25,000.....	166	3,683,254	16,985	375,467	1,547,383	30,885	-----	123,275	107,331	-----	230,606
\$25,000 to \$30,000.....	96	2,610,091	-----	211,745	1,072,287	13,241	-----	99,618	107,275	-----	206,893
\$30,000 to \$40,000.....	92	3,155,485	-----	189,200	1,374,065	44,544	\$115,913	110,573	188,324	\$7,245	306,142
\$40,000 to \$50,000.....	47	2,070,130	-----	79,450	1,051,792	84,420	39,202	60,974	171,226	4,899	237,099
\$50,000 to \$60,000.....	33	1,783,348	34,667	60,600	1,188,233	24,400	147,807	36,013	170,706	18,895	225,614
\$60,000 to \$70,000.....	16	1,028,575	-----	31,600	508,734	9,674	59,377	26,973	118,202	7,417	152,592
\$70,000 to \$80,000.....	17	1,275,803	-----	27,400	1,174,830	17,639	48,507	26,838	195,015	6,064	227,967
\$80,000 to \$90,000.....	8	680,585	-----	16,300	543,607	4,159	10,135	11,471	123,632	1,267	136,370
\$90,000 to \$100,000.....	5	476,195	-----	12,800	302,519	20,542	51,804	80,609	6,583	6,475	93,667
\$100,000 to \$150,000.....	12	1,433,805	-----	20,800	1,034,295	14,921	173,410	23,734	309,164	21,676	354,574
\$150,000 to \$200,000.....	2	336,559	-----	3,800	126,402	-----	159,925	4,296	55,465	19,991	79,752
\$200,000 to \$250,000.....	3	676,294	-----	4,200	370,813	1,304	198,147	14,460	156,610	24,769	195,839
\$250,000 to \$300,000.....	2	595,537	-----	4,600	278,248	95	298,433	1,149	120,111	37,154	158,414
\$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.....	69,501	196,777,359	198,599	160,895,389	26,048,808	490,157	1,302,610	2,345,970	2,092,831	155,852	4,594,653

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*

WISCONSIN

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 ¹	17,435	\$11,069,132	-----	\$33,510,568	\$851,750	\$8,066	-----	-----	-----	-----	-----
Under \$1,000.....	135	69,486	-----	1,393	15,148	959	-----	\$2,168	-----	-----	\$2,168
\$1,000 to \$2,000 ¹	28,898	44,308,186	\$4,949	82,081,810	802,311	1,965	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	45,228	63,950,733	-----	45,430,078	403,198	2,361	-----	731,870	-----	-----	731,870
\$2,000 to \$3,000 ¹	28,247	66,651,911	-----	87,922,089	1,375,382	978	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	10,159	25,090,914	-----	15,015,320	564,449	700	-----	390,017	-----	-----	390,017
\$3,000 to \$4,000 ¹	3,888	12,948,298	3,267	14,101,518	1,265,096	862	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	9,725	33,804,850	-----	23,104,020	851,961	2,381	-----	396,322	-----	-----	396,322
\$4,000 to \$5,000 ¹	413	1,783,242	6,745	1,241,496	866,964	4,514	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	6,091	27,492,627	4,400	16,459,082	1,109,227	7,786	-----	396,319	-----	-----	396,319
\$5,000 to \$6,000 ¹	86	466,055	15,142	204,200	345,445	632	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	2,869	15,706,981	-----	6,879,452	1,253,084	13,069	-----	308,251	-----	-----	308,251
\$6,000 to \$7,000.....	1,786	11,567,907	8,487	4,310,085	1,568,856	18,254	-----	244,604	\$9,256	-----	253,860
\$7,000 to \$8,000.....	1,157	8,591,052	8,366	2,705,211	1,195,426	21,459	-----	221,221	17,889	-----	239,110
\$8,000 to \$9,000.....	1,763	6,429,576	8,917	1,715,541	1,038,836	12,282	-----	189,511	19,700	-----	209,211
\$9,000 to \$10,000.....	558	5,275,569	12,040	1,295,359	1,072,074	10,250	-----	160,913	19,479	-----	180,392
\$10,000 to \$11,000.....	434	4,535,531	10,272	978,670	1,014,433	9,135	-----	149,435	21,862	-----	171,297
\$11,000 to \$12,000.....	368	4,214,148	-----	829,163	875,828	4,555	-----	150,789	25,871	-----	176,660
\$12,000 to \$13,000.....	286	3,561,477	-----	653,700	971,594	16,904	-----	117,924	26,999	-----	144,923
\$13,000 to \$14,000.....	233	3,135,042	9,571	527,500	687,802	12,541	-----	117,754	28,780	-----	146,534
\$14,000 to \$15,000.....	190	2,744,954	24,399	415,300	708,347	5,889	-----	101,247	29,953	-----	131,200
\$15,000 to \$20,000.....	594	10,215,881	41,946	1,285,586	3,193,963	44,521	-----	377,608	168,432	-----	546,040
\$20,000 to \$25,000.....	313	6,969,418	25,374	660,417	2,485,608	22,035	-----	262,419	196,136	-----	458,555
\$25,000 to \$30,000.....	191	5,229,201	20,282	401,541	2,996,917	17,267	-----	169,822	217,478	-----	387,300
\$30,000 to \$40,000.....	205	7,100,540	-----	422,691	3,062,777	71,444	\$134,530	239,637	429,030	\$8,409	677,076
\$40,000 to \$50,000.....	78	3,481,570	-----	157,772	1,998,813	8,561	68,998	93,057	295,359	8,623	397,039
\$50,000 to \$60,000.....	55	3,009,509	16,862	102,800	1,459,138	5,671	155,400	94,730	302,364	22,275	419,369
\$60,000 to \$70,000.....	46	2,974,759	-----	92,048	1,755,660	11,239	187,697	70,531	367,423	23,873	461,827
\$70,000 to \$80,000.....	28	2,075,261	-----	60,054	1,297,415	5,145	158,842	41,053	314,805	19,857	375,715
\$80,000 to \$90,000.....	28	2,346,329	-----	49,467	1,473,666	559	279,227	50,816	350,080	37,089	437,985
\$90,000 to \$100,000.....	8	758,164	-----	13,200	426,400	95	189,891	10,701	93,908	24,182	128,791
\$100,000 to \$150,000.....	17	2,001,495	-----	55,200	1,017,143	2,790	398,827	43,524	400,858	51,169	495,551
\$150,000 to \$200,000.....	3	515,842	-----	5,400	543,620	-----	-----	3,580	171,643	-----	175,223

\$200,000 to \$250,000	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000	2	(2)		(2)	(2)	(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	(2)		(2)	(2)	(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		1,594,413		6,800	323,625	119	1,166,349	8,330	130,282	149,638	288,250
Total	160,519	401,670,058	221,019	342,694,531	40,871,956	344,989	2,739,761	5,144,153	3,637,587	345,115	9,126,855

WYOMING

Under \$1,000 ¹	2,490	\$1,423,300		\$4,658,146	\$190,561						
Under \$1,000	28	16,575		1,560	578	\$12	\$579				\$579
\$1,000 to \$2,000 ¹	3,858	5,986,152		11,500,691	32,769						
\$1,000 to \$2,000	5,782	8,654,654		5,858,358	8,352		114,344				114,344
\$2,000 to \$3,000 ¹	4,536	10,782,358		14,157,099	78,651						
\$2,000 to \$3,000	1,810	4,350,746		2,457,142	32,102		74,775				74,775
\$3,000 to \$4,000 ¹	578	1,921,410		2,160,804	56,725						
\$3,000 to \$4,000	1,224	4,242,429		3,042,658	34,995		46,708				46,708
\$4,000 to \$5,000 ¹	35	163,502		126,239	64,317						
\$4,000 to \$5,000	767	3,428,446		2,081,582	26,869		52,499				52,499
\$5,000 to \$6,000 ¹	19	103,103		49,192	72,649						
\$5,000 to \$6,000	251	1,366,083		631,836	75,512		27,294				27,294
\$6,000 to \$7,000	150	968,776		364,660	97,327	6,511	22,007	\$691			22,698
\$7,000 to \$8,000	89	661,713		229,100	60,779	635	17,623	1,283			18,906
\$8,000 to \$9,000	72	610,436		164,400	88,060	671	18,898	1,784			20,682
\$9,000 to \$10,000	48	457,733		111,200	63,767	156	15,344	1,698			17,042
\$10,000 to \$11,000	41	427,069		105,100	106,586	11	12,609	1,964			14,873
\$11,000 to \$12,000	27	309,678		60,100	39,432	9,289	12,083	1,873			13,956
\$12,000 to \$13,000	24	300,453		48,600	121,423	166	9,713	2,294			12,067
\$13,000 to \$14,000	13	177,028		27,000	54,318	166	6,392	1,671			8,063
\$14,000 to \$15,000	8	116,662		15,600	29,640	19	4,654	1,266			5,920
\$15,000 to \$20,000	42	725,110	\$1,668	101,700	188,944	5,222	29,224	11,952			41,176
\$20,000 to \$25,000	19	424,748		44,100	131,256	13,567	17,154	12,106			29,300
\$25,000 to \$30,000	12	328,180		31,600	64,397	1,652	14,949	13,601			28,550
\$30,000 to \$40,000	14	492,494		33,400	99,243	1,239	24,934	30,497			55,431

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—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$40,000 to \$50,000.....	1	(2)	-----	(2)	(2)	(2)	-----	(2)	(2)	-----	(2)
\$50,000 to \$60,000.....	2	\$109, 115	-----	\$3, 000	\$1, 056	-----	\$4, 114	\$7, 555	\$11, 147	\$514	\$19, 216
\$60,000 to \$70,000.....	2	127, 362	-----	6, 000	474	-----	-----	9, 351	17, 025	-----	26, 376
\$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)	-----	(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	-----	151, 428	-----	3, 400	54, 140	\$143	-----	7, 180	29, 487	-----	36, 667
Total.....	21, 943	48, 826, 743	\$1, 668	48, 074, 177	1, 874, 954	39, 826	4, 114	546, 209	140, 339	514	687, 062

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

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	\$173,356,694	\$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	1,269,690,104	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
1922	6,787,481	21,336,212,530	3,143	861,057,308	127

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
1922	43,612	126,908,473	2,910	2,892,298	66

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					
1922 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
1922	20,079	48,459,738	2,413	687,026	34

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	3,238,450	86
1921	33,830	92,616,903	2,738	1,866,164	55
1922	32,072	95,625,678	2,982	2,314,409	72

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	1,329,006,594	3,348	50,447,505	127
1921	386,082	1,168,021,448	3,025	36,438,432	94
1922	420,923	1,357,524,521	3,225	43,778,932	104

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	5,184,948	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
1922	67,463	184,572,407	2,736	4,869,555	72

CONNECTICUT					
1916 ¹	9,713	\$133,858,341	\$13,781	\$2,824,846	\$291
1917	64,472	249,186,724	3,865	10,595,737	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
1922	128,431	401,720,143	3,128	13,130,562	102

DELAWARE					
1916 ¹	1,346	\$57,798,410	\$42,941	\$3,695,605	\$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
1922	17,141	53,981,068	3,149	1,833,712	107

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	299,802,574	2,732	9,468,632	86
1921	89,966	248,345,804	2,760	7,704,564	86
1922	77,923	231,328,739	2,969	8,330,587	107

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	19,162	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
1922	41,531	132,047,020	3,179	4,059,859	98

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	2,603	3,892,645	57
1922	69,988	199,432,531	2,850	4,557,769	65

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*

HAWAII					
Year	Number of returns	Net income		Tax	
		Total	Average per return	Total	Average per return
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	33,164,866	4,076	2,145,194	264
1920	13,715	55,572,896	4,052	4,075,539	297
1921	11,481	37,840,614	3,296	1,451,776	126
1922	11,597	37,122,696	3,201	1,387,398	120

IDAHO					
1916 ¹	756	\$7,927,064	\$10,486	\$140,496	\$186
1917	16,414	46,465,514	2,831	839,656	51
1918	19,249	55,954,296	2,907	1,493,518	78
1919	21,448	65,472,540	3,053	1,473,623	69
1920	25,755	67,391,639	2,617	1,086,614	42
1921	22,976	49,737,718	2,165	493,658	21
1922	23,369	51,166,793	2,190	478,706	20

ILLINOIS					
1916 ¹	37,525	\$484,290,833	\$12,906	\$10,947,250	\$292
1917	319,497	1,119,660,600	3,505	49,103,261	154
1918	366,918	1,256,309,485	3,424	84,560,642	230
1919	422,220	1,662,796,441	3,938	99,398,235	235
1920	542,467	1,836,956,942	3,386	85,409,203	157
1921	611,558	1,833,920,436	2,990	68,574,351	112
1922	614,449	1,927,637,451	3,137	77,196,407	126

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	2,633	15,780,124	83
1921	150,300	406,242,138	2,703	8,973,653	60
1922	153,469	426,365,818	2,778	9,578,511	62

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
1922	131,870	359,562,822	2,727	5,466,397	41

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
1922	86,915	211,061,984	2,428	3,246,097	37

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*

KENTUCKY					
Year	Number of returns	Net income		Tax	
		Total	Average per return	Total	Average per return
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
1922	69,666	200,048,892	2,872	4,676,804	67

LOUISIANA					
1916 ¹	4,517	\$51,274,633	\$11,351	\$778,693	\$172
1917	32,317	134,349,180	4,157	4,936,825	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	67,969	197,897,146	2,912	5,304,522	78
1922	66,972	203,664,606	3,041	5,353,574	80

MAINE					
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
1922	43,011	129,857,441	3,017	3,896,892	91

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	96,373	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
1922	110,896	386,830,235	3,488	15,363,765	139

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
1922	397,241	1,237,893,477	3,116	57,781,194	145

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	24,187,840	97
1922	267,953	796,411,946	2,972	34,965,003	130

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*

MINNESOTA					
Year	Number of returns	Net income		Tax	
		Total	Average per return	Total	Average per return
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	3,098	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
1922	122,885	348,740,625	2,838	9,419,301	77
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
1922	26,897	76,981,743	2,862	1,803,632	67
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
1922	173,728	526,387,658	3,030	15,972,706	92
MONTANA					
1916 ¹	1,801	\$19,467,019	\$10,809	\$304,448	\$169
1917	28,649	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
1922	38,044	83,903,851	2,205	1,029,195	27
NEBRASKA					
1916 ¹	4,286	\$36,559,607	\$8,530	\$347,778	\$81
1917	82,472	251,988,895	3,055	5,285,238	64
1918	96,049	306,053,565	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
1922	67,503	177,969,193	2,636	3,165,433	47
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
1922	8,723	22,397,460	2,304	258,732	27

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*

NEW HAMPSHIRE					
Year	Number of returns	Net income		Tax	
		Total	Average per return	Total	Average per return
1916 ¹	1,735	\$19,557,542	\$11,272	\$258,173	\$146
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	2,811,830	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
1922	31,787	85,577,058	2,692	2,133,631	67

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	828,128,672	3,575	47,321,422	204
1920	296,989	977,853,627	3,293	43,275,477	145
1921	269,096	856,856,058	3,184	33,258,294	124
1922	301,834	1,032,262,375	3,420	40,982,616	136

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
1922	11,553	28,982,814	2,509	383,750	33

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
1922	1,102,748	4,110,888,989	3,727	273,960,079	248

NORTH CAROLINA					
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	2,893	3,760,499	85
1922	58,009	171,929,259	2,964	4,908,611	85

NORTH DAKOTA					
1916 ¹	1,176	\$0,219,055	\$7,839	\$66,344	\$56
1917	20,941	61,233,723	2,924	936,862	45
1918	29,129	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
1922	18,750	43,767,089	2,334	453,219	24

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*

OHIO

Year	Number of returns	Net income		Tax	
		Total	Average per return	Total	Average per return
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	1,407,888,003	3,142	56,285,168	126
1921	367,096	1,060,027,926	2,888	33,574,094	91
1922	364,988	1,138,954,714	3,120	39,310,406	108

OKLAHOMA

1916 ¹	2,539	\$66,811,462	\$26,314	\$4,347,797	\$1,712
1917	48,758	170,751,358	3,502	5,082,493	117
1918	46,818	163,678,297	3,496	7,049,280	163
1919	61,500	242,184,301	3,938	12,207,129	198
1920	81,785	265,790,791	3,617	13,548,211	166
1921	69,381	191,816,067	2,765	4,206,507	61
1922	72,063	217,555,604	3,019	6,414,336	89

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
1922	61,879	161,226,232	2,606	4,239,789	69

PENNSYLVANIA

1916 ¹	40,289	\$643,343,991	\$15,966	\$17,612,739	\$437
1917	328,171	1,390,802,293	4,147	79,454,848	242
1918	518,729	1,770,848,133	3,414	157,781,370	296
1919	539,172	1,838,002,395	3,400	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	136
1922	587,770	2,005,570,020	3,412	93,573,559	159

RHODE ISLAND

1916 ¹	3,745	\$65,257,163	\$17,425	\$1,915,104	\$511
1917	23,927	112,129,569	4,686	8,895,953	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	180,303,690	3,394	11,685,163	220
1921	48,057	157,568,411	3,279	9,236,828	192
1922	50,076	171,409,669	3,423	9,351,580	187

SOUTH CAROLINA

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	109,246,657	3,306	3,236,875	98
1921	25,160	68,255,825	2,713	1,246,523	50
1922	26,830	72,755,770	2,712	1,268,305	47

¹ The figures for 1916 are compiled from returns reporting net incomes 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 DAKOTA

Year	Number of returns	Net income		Tax	
		Total	Average per return	Total	Average per return
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
1922	21,465	48,949,551	2,280	548,688	26

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
1922	63,555	190,723,937	3,001	4,902,612	77

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
1922	186,865	545,901,576	2,921	14,119,655	76

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
1922	27,325	67,744,653	2,479	955,929	35

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	9,965	34,063,265	3,418	1,821,823	183
1919	13,569	46,204,506	3,405	2,074,804	153
1920	19,205	59,303,302	3,088	2,259,129	118
1921	17,746	47,561,557	2,680	1,155,767	65
1922	17,901	51,653,367	2,886	1,573,555	88

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
1922	71,523	207,277,342	2,898	4,919,485	69

¹ The figures for 1916 are compiled from returns reporting net incomes 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	323,920,733	2,851	11,615,795	102
1920	148,067	375,979,893	2,539	9,094,764	61
1921 ²	115,593	261,400,721	2,261	4,878,295	42
1922 ²	123,216	300,523,342	2,439	5,148,477	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	5,709,295	117
1919	45,168	147,949,092	3,276	5,319,197	118
1920	96,326	287,729,460	2,987	8,517,268	88
1921	75,277	207,157,054	2,752	4,579,113	61
1922	69,501	196,777,359	2,831	4,594,653	66

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
1922	160,519	401,670,058	2,502	9,126,855	57

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
1922	21,943	48,826,743	2,225	687,062	31

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 Includes Alaska.

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922*

ALABAMA

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Autauga	99	92	7	—	Clay	25	21	2	2
Baldwin	120	111	7	2	Cleburne	40	37	3	—
Barbour	239	225	13	1	Coffee	86	80	4	2
Bibb	151	127	18	6	Colbert	580	556	14	10
Blount	47	44	2	1	Conecuh	121	109	8	4
Bullock	91	83	6	2	Coosa	20	19	—	1
Butler	243	228	9	6	Covington	294	266	17	11
Calhoun	943	864	54	25	Crenshaw	41	41	—	—
Chambers	186	168	15	3	Cullman	166	159	4	3
Cherokee	27	23	2	2	Dale	92	86	6	—
Chilton	134	125	8	1	Dallas	1,401	1,286	82	33
Choctaw	47	41	3	3	De Kalb	80	74	5	1
Clarke	95	88	5	2	Elmore	152	140	9	3

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

ALABAMA—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Escambia.....	242	223	11	8	Mobile.....	4,746	4,319	297	130
Etowah.....	905	858	35	12	Monroe.....	77	72	3	2
Fayette.....	81	68	9	4	Montgomery.....	4,214	3,841	250	123
Franklin.....	60	55	5	—	Morgan.....	698	672	20	6
Geneva.....	114	98	8	8	Perry.....	199	182	13	4
Greene.....	64	57	3	4	Pickens.....	111	102	7	2
Hale.....	106	99	4	3	Pike.....	288	258	17	13
Henry.....	71	60	9	2	Randolph.....	72	69	1	2
Houston.....	420	381	32	7	Russell.....	76	70	3	3
Jackson.....	128	125	2	1	St. Clair.....	135	129	5	1
Jefferson.....	19,605	18,104	1,034	467	Shelby.....	228	218	5	5
Lamar.....	51	50	1	—	Sumter.....	163	158	4	1
Lauderdale.....	438	411	20	7	Talladega.....	460	429	20	11
Lawrence.....	54	43	6	5	Tallapoosa.....	172	162	7	3
Lee.....	385	364	17	4	Tuscaloosa.....	946	868	57	21
Limestone.....	156	147	4	5	Walker.....	1,045	979	51	15
Lowndes.....	62	56	4	2	Washington.....	15	11	4	—
Macon.....	105	94	10	1	Wilcox.....	129	118	10	1
Madison.....	691	607	60	24	Winston.....	84	83	1	—
Marengo.....	284	265	10	9	Miscellaneous.....	26	3	18	5
Marion.....	46	45	1	—					
Marshall.....	140	129	11	—	Total.....	43,612	40,175	2,392	1,045

ARIZONA

Apache.....	94	93	1	—	Pima.....	3,186	3,045	110	31
Cochise.....	2,622	2,516	81	25	Pinal.....	354	344	9	1
Cocoonino.....	653	603	36	14	Santa Cruz.....	509	488	19	2
Gila.....	2,059	1,999	52	8	Yavapai.....	2,631	2,520	95	16
Graham.....	131	131	—	—	Yuma.....	623	610	7	6
Greenlee.....	238	229	7	2	Miscellaneous.....	30	12	13	5
Maricopa.....	5,729	5,427	238	64					
Mohave.....	398	380	10	8	Total.....	20,079	19,204	692	183
Navajo.....	822	807	14	1					

ARKANSAS

Arkansas.....	547	522	18	7	Lincoln.....	56	53	3	—
Ashley.....	214	194	15	5	Little River.....	123	121	1	1
Baxter.....	54	53	—	1	Logan.....	125	121	3	1
Benton.....	457	443	8	6	Lonoke.....	338	314	17	7
Boone.....	105	101	3	1	Madison.....	14	13	1	—
Bradley.....	205	186	16	3	Marion.....	13	13	—	—
Calhoun.....	79	75	2	2	Miller.....	850	776	53	21
Carroll.....	100	92	6	2	Mississippi.....	783	688	72	23
Chicot.....	268	255	9	4	Monroe.....	347	329	10	8
Clark.....	350	336	9	5	Montgomery.....	27	26	1	—
Clay.....	247	227	18	2	Nevada.....	158	152	4	2
Cleburne.....	39	35	4	—	Newton.....	3	1	1	1
Cleveland.....	43	40	3	—	Ouachita.....	545	439	61	45
Cloumbia.....	225	187	26	12	Perry.....	28	28	—	—
Conway.....	162	136	18	8	Phillips.....	1,173	1,081	67	25
Craighead.....	787	744	38	5	Pike.....	47	46	1	—
Crawford.....	395	375	14	6	Poinsett.....	342	331	8	3
Crittenden.....	328	303	19	6	Polk.....	102	99	2	1
Cross.....	274	263	10	1	Pope.....	266	242	21	3
Dallas.....	176	160	9	7	Prairie.....	150	142	4	4
Desha.....	418	397	14	7	Pulaski.....	7,745	7,019	525	201
Drew.....	219	199	18	2	Randolph.....	75	66	7	2
Faulkner.....	209	193	13	3	St. Francis.....	372	343	25	4
Franklin.....	111	107	4	—	Saline.....	142	137	5	—
Fulton.....	32	31	1	—	Scott.....	32	32	—	—
Garland.....	1,002	908	59	35	Searcy.....	22	21	1	—
Grant.....	29	28	1	—	Sebastian.....	2,257	2,035	144	78
Greene.....	404	382	16	6	Sevier.....	202	193	8	1
Hempstead.....	386	356	22	8	Sharp.....	23	22	1	—
Hot Spring.....	192	185	4	3	Stone.....	9	9	—	—
Howard.....	147	144	3	—	Union.....	2,522	2,119	286	117
Independence.....	244	213	23	8	Van Buren.....	6	6	—	—
Izard.....	20	19	1	—	Washington.....	474	447	21	6
Jackson.....	354	314	29	11	White.....	366	345	20	1
Jefferson.....	2,214	2,060	101	53	Woodruff.....	213	178	25	10
Johnson.....	155	137	13	5	Yell.....	137	133	4	—
Lafayette.....	196	178	13	5	Miscellaneous.....	27	3	14	10
Lawrence.....	273	250	19	4					
Lee.....	298	266	22	10	Total.....	32,072	29,217	2,037	818

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1922—Continued

CALIFORNIA

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Alameda.....	39,084	35,809	2,156	1,119	Plumas.....	516	503	12	1
Alpine.....	2		2		Riverside.....	2,908	2,623	199	86
Amador.....	369	299	8	2	Sacramento.....	10,893	10,163	491	239
Butte.....	1,927	1,803	91	33	San Benito.....	526	477	38	11
Calaveras.....	261	250	8	3	San Bernardino.....	5,360	4,957	295	108
Colusa.....	674	623	40	11	San Diego.....	8,716	7,839	610	276
Contra Costa.....	6,133	6,027	76	30	San Francisco.....	78,210	68,446	6,081	3,683
Del Norte.....	200	195	3	2	San Joaquin.....	8,154	7,504	428	222
Eldorado.....	272	259	9	4	San Luis Obispo.....	1,511	1,402	82	27
Fresno.....	12,610	11,706	593	311	San Mateo.....	3,757	3,333	257	167
Glenn.....	658	618	31	9	Santa Barbara.....	4,530	3,989	335	206
Humboldt.....	3,128	2,977	107	44	Santa Clara.....	9,126	8,228	592	306
Imperial.....	1,898	1,806	76	16	Santa Cruz.....	1,980	1,540	165	35
Inyo.....	590	580	7	3	Shasta.....	869	829	28	5
Kern.....	7,654	7,256	287	111	Sierra.....	114	110	3	3
Kings.....	1,385	1,272	89	24	Siskiyou.....	1,592	1,350	39	3
Lake.....	64	49	18	7	Solano.....	4,553	4,417	111	25
Lassen.....	664	640	18	6	Sonoma.....	3,181	2,906	197	78
Los Angeles.....	161,980	144,885	11,502	5,593	Stanislaus.....	2,533	2,340	132	61
Madera.....	517	480	31	6	Sutter.....	533	467	49	17
Marin.....	3,118	2,855	171	92	Tehama.....	529	497	23	9
Mariposa.....	171	163	6	2	Trinity.....	89	87	2	—
Mendocino.....	743	689	47	7	Tulare.....	3,823	3,532	228	63
Merced.....	1,484	1,411	57	16	Tuolumne.....	601	584	11	6
Modoc.....	145	141	3	1	Ventura.....	2,796	2,390	246	130
Mono.....	22	20	—	—	Yolo.....	1,116	1,023	66	27
Monterey.....	1,875	1,728	120	27	Yuba.....	1,148	1,076	54	18
Napa.....	1,678	990	65	23	Miscellaneous.....	351	180	126	45
Nevada.....	757	728	23	6					
Orange.....	9,244	8,362	610	272					
Placer.....	2,191	2,140	40	11	Total.....	420,923	380,151	27,126	13,646

COLORADO

Adams.....	544	528	13	3	La Plata.....	547	534	10	3
Alamosa.....	363	361	—	—	Larimer.....	1,560	1,446	96	24
Animas.....	610	576	29	5	Las Animas.....	3,138	3,047	70	15
Archuleta.....	67	63	2	2	Lincoln.....	273	272	1	—
Bacon.....	98	92	5	1	Logan.....	664	651	7	6
Bent.....	242	228	10	4	Mesa.....	1,546	1,504	32	10
Boulder.....	1,899	1,794	86	19	Mineral.....	16	15	1	—
Chaffee.....	649	639	8	2	Moñat.....	75	75	—	—
Cheyenne.....	88	87	1	—	Montezuma.....	158	157	1	—
Clear Creek.....	108	105	2	1	Montrose.....	402	386	13	3
Conejos.....	103	99	4	—	Morgan.....	542	513	23	6
Costilla.....	40	38	2	—	Otero.....	1,576	1,543	26	7
Crowley.....	119	113	4	2	Ouray.....	116	114	2	—
Custer.....	72	72	—	—	Park.....	79	77	—	2
Delta.....	347	335	12	—	Phillips.....	560	498	2	—
Denver.....	33,229	30,395	1,942	892	Pitkin.....	136	130	5	1
Dolores.....	3	3	—	—	Prowers.....	820	499	17	4
Douglas.....	144	140	1	3	Pueblo.....	3,818	3,629	120	69
Eagle.....	231	229	1	1	Rio Blanco.....	81	79	1	1
Elbert.....	92	87	5	—	Rio Grande.....	302	293	8	1
El Paso.....	3,668	3,231	309	138	Routt.....	319	316	2	1
Fremont.....	931	884	40	7	Saguache.....	136	132	2	2
Garfield.....	341	330	10	1	San Juan.....	71	70	1	—
Gilpin.....	40	37	3	—	San Miguel.....	463	394	5	4
Grand.....	144	144	—	—	Sedgwick.....	152	152	—	—
Gunnison.....	493	482	10	1	Summit.....	85	82	3	—
Hinsdale.....	9	9	—	—	Teller.....	381	366	13	2
Huerfano.....	1,098	1,067	19	12	Washington.....	192	187	5	—
Jackson.....	38	37	1	—	Weld.....	2,289	2,214	55	20
Jefferson.....	581	558	13	10	Yuma.....	420	410	10	—
Kiowa.....	114	112	2	—	Miscellaneous.....	36	14	15	7
Kit Carson.....	258	253	5	—					
Lake.....	467	455	9	3	Total.....	67,463	63,072	3,096	1,295

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

CONNECTICUT

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Fairfield.....	28,056	25,371	1,595	1,090	Tolland.....	1,940	1,823	58	59
Hartford.....	36,501	33,314	1,968	1,219	Windham.....	4,375	4,187	117	71
Litchfield.....	5,401	4,924	308	169	Miscellaneous.....	131	27	62	42
Middlesex.....	4,102	3,757	226	119					
New Haven.....	39,656	36,352	2,212	1,092	Total.....	128,431	117,449	6,947	4,035
New London.....	8,269	7,694	491	174					

DELAWARE

Kent.....	1,060	1,000	45	15	Miscellaneous.....	24	7	12	5
New Castle.....	14,532	13,513	674	445					
Sussex.....	1,425	1,348	60	17	Total.....	17,141	15,868	791	482

DISTRICT OF COLUMBIA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Washington, D. C.....	77,923	71,487	4,504	1,932

FLORIDA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Alachua.....	681	629	41	11	Levy.....	110	101	7	2
Baker.....	33	29	2	2	Liberty.....	25	21	3	1
Bay.....	132	127	5	-----	Madison.....	81	78	3	-----
Bradford.....	98	95	3	-----	Manatee.....	448	393	43	12
Brevard.....	412	363	38	11	Marion.....	550	496	35	19
Broward.....	300	284	11	5	Monroe.....	600	570	25	5
Calhoun.....	37	37	-----	-----	Nassau.....	225	217	5	3
Charlotte.....	72	68	4	-----	Okaloosa.....	42	38	2	2
Citrus.....	90	81	7	2	Okeechokee.....	85	82	3	-----
Clay.....	92	85	3	4	Orange.....	1,391	1,177	128	86
Columbia.....	173	160	8	5	Osceola.....	164	156	5	3
Dade.....	4,680	4,103	391	186	Palm Beach.....	1,160	970	111	79
De Soto.....	216	185	22	9	Pasco.....	130	124	5	1
Dixie.....	3	2	1	1	Pinellas.....	2,065	1,762	229	74
Duval.....	9,995	9,115	628	251	Polk.....	1,175	915	176	84
Escambia.....	2,277	2,159	87	31	Putnam.....	590	548	30	12
Flagler.....	17	14	3	-----	Saint Johns.....	928	846	53	29
Franklin.....	71	65	3	3	Saint Lucie.....	525	492	24	9
Gadsden.....	235	200	24	11	Santa Rosa.....	102	88	11	3
Glades.....	37	36	1	-----	Sarasota.....	147	136	9	2
Hamilton.....	56	55	-----	1	Seminole.....	658	617	30	11
Hardee.....	162	150	9	3	Sumter.....	61	58	2	1
Hernando.....	63	61	2	-----	Suwanee.....	154	143	9	2
Highlands.....	149	145	4	-----	Taylor.....	177	168	7	2
Hillsborough.....	6,580	6,031	380	169	Union.....	35	33	1	1
Holmes.....	37	28	5	4	Volusia.....	1,500	1,279	156	65
Jackson.....	187	172	11	4	Wakulla.....	9	7	1	1
Jefferson.....	44	34	9	1	Walton.....	114	99	11	4
La Fayette.....	23	23	-----	-----	Washington.....	84	75	8	1
Lake.....	559	494	45	20	Miscellaneous.....	65	30	24	11
Lee.....	355	313	29	13					
Leon.....	265	238	17	10	Total.....	41,531	37,300	2,949	1,282

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1922—Continued

GEORGIA

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Appling	29	28	1	—	Houston	210	205	3	2
Atkinson	16	13	3	—	Irwin	25	25	—	—
Bacon	6	5	1	—	Jackson	166	161	4	1
Baker	3	3	—	—	Jasper	92	86	1	5
Baldwin	125	115	9	1	Jeff Davis	23	21	2	—
Banks	6	6	—	—	Jefferson	107	101	4	2
Barrow	98	96	2	—	Jenkins	62	60	—	2
Bartow	277	239	8	9	Johnson	18	18	—	—
Ben Hill	211	200	9	2	Jones	21	18	2	1
Berrien	17	15	2	—	Lamar	96	93	3	—
Bibb	5,240	4,600	242	98	Lanier	9	8	1	—
Bleckley	44	43	1	—	Laurens	202	189	11	2
Brantley	13	10	1	2	Lee	18	18	—	—
Brooks	154	142	5	7	Liberty	30	28	2	—
Bryan	21	20	1	—	Lincoln	19	15	3	1
Bulloch	126	118	7	1	Long	5	5	—	—
Burke	137	132	3	2	Lowndes	546	517	24	5
Butts	62	57	4	1	Lumpkin	8	8	—	—
Calhoun	39	34	5	—	McDuffie	56	51	2	3
Camden	43	37	2	4	McIntosh	27	27	—	—
Campbell	73	70	3	—	Macon	147	135	9	3
Candler	26	23	3	—	Madison	71	71	—	—
Carroll	201	193	6	2	Marion	27	26	—	1
Catoosa	15	15	—	—	Meriwether	142	140	2	—
Charlton	9	6	3	—	Miller	9	8	—	1
Chatham	8,594	8,014	392	188	Milton	3	3	—	—
Chattahoochee	289	277	12	—	Mitchell	131	126	5	—
Chattooga	65	63	2	—	Monroe	98	93	1	4
Cherokee	95	80	10	5	Montgomery	18	16	2	—
Clarke	833	764	53	16	Morgan	137	132	4	1
Clay	21	20	1	—	Murray	12	11	—	1
Clayton	87	85	1	1	Muskogee	2,622	2,422	139	61
Clinch	47	44	2	1	Newton	172	167	3	2
Cobb	785	761	15	9	Oconee	25	25	—	—
Coffee	95	90	4	1	Oglethorpe	34	33	1	—
Colquitt	256	239	13	4	Paulding	21	21	—	—
Columbia	32	30	1	1	Pickens	45	40	3	2
Cook	9	7	2	—	Pierce	47	40	5	2
Coweta	347	288	31	28	Pike	85	85	—	—
Crawford	5	4	1	—	Polk	313	298	13	2
Crisp	199	190	5	4	Pulaski	72	71	1	—
Dade	10	10	—	—	Putnam	62	60	2	—
Dawson	5	4	1	—	Quitman	3	3	—	—
Decatur	248	214	25	9	Rabun	29	27	1	1
De Kalb	1,285	1,181	73	31	Randolph	126	119	3	4
Dodge	86	78	5	3	Richmond	4,741	4,479	186	76
Dooly	52	51	1	—	Rockdale	71	71	—	—
Dougherty	755	691	41	23	Schley	21	21	—	—
Douglas	35	33	2	—	Screven	59	51	5	3
Early	60	55	4	1	Seminole	23	22	—	—
Echols	10	10	—	—	Spalding	396	374	11	11
Effingham	60	57	2	1	Stephens	109	109	—	—
Elbert	201	199	2	—	Stewart	59	57	2	—
Emanuel	45	39	4	2	Sumter	468	438	24	6
Evans	30	29	1	—	Talbot	52	50	1	1
Fannin	26	26	—	—	Taliaferro	31	31	—	—
Fayette	25	25	—	—	Tattnall	32	32	—	—
Floyd	785	729	39	17	Taylor	51	45	5	1
Forsyth	6	5	1	—	Telfair	76	71	5	—
Franklin	87	84	1	2	Terrell	117	110	6	1
Fulton	29,644	27,207	1,691	746	Thomas	438	407	22	9
Gilmer	8	8	—	—	Tift	152	148	2	2
Glascock	5	4	1	—	Toombs	92	89	2	1
Glynn	565	525	30	10	Towns	1	1	—	—
Gordon	88	86	2	—	Treuten	11	11	—	—
Grady	53	43	8	2	Troup	649	594	36	19
Greene	99	95	3	1	Turner	55	53	2	—
Gwinnett	199	187	6	6	Twiggs	11	6	1	4
Habersham	103	99	3	1	Union	1	1	—	—
Hall	296	277	17	2	Upson	99	88	4	7
Hancock	62	57	3	2	Walker	107	97	5	5
Haralson	60	59	1	—	Walton	194	185	7	2
Harris	41	35	4	2	Ware	841	805	30	6
Hart	77	75	2	—	Warren	72	71	—	1
Heard	2	2	—	—	Washington	169	163	4	2
Henry	90	86	4	—	Wayne	95	94	1	—

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

GEORGIA—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Webster.....	13	13	-----	-----	Wilkinson.....	65	61	4	-----
Wheeler.....	8	8	-----	-----	Worth.....	62	59	-----	3
White.....	11	11	-----	-----	Miscellaneous.....	68	13	47	8
Whitfield.....	208	177	23	8	Total.....	69,988	64,913	3,530	1,545
Wilcox.....	41	41	-----	-----					
Wilkes.....	135	129	4	2					

HAWAII

Hawaii.....	1,495	1,415	53	27	Maui.....	1,274	1,226	37	11
Honolulu.....	7,860	7,009	561	290	Miscellaneous.....	50	30	19	1
Kalawao.....	1	-----	1	-----	Total.....	11,597	10,553	792	342
Kauai.....	917	873	31	13					

IDAHO

Ada.....	3,910	3,724	154	32	Idaho.....	230	227	3	-----
Adams.....	104	104	-----	-----	Jefferson.....	145	144	1	-----
Bannock.....	3,692	3,616	65	11	Jerome.....	175	169	5	1
Bear Lake.....	325	323	2	-----	Kootenai.....	1,120	1,098	14	8
Beneviah.....	655	645	9	1	Latah.....	615	595	17	3
Bingham.....	395	386	9	-----	Lemhi.....	165	163	2	-----
Blaine.....	396	298	9	-----	Lewis.....	160	158	1	1
Boise.....	73	61	2	-----	Lincoln.....	176	176	-----	-----
Bonner.....	605	588	13	4	Madison.....	180	175	5	-----
Bonneville.....	985	971	12	2	Mindoka.....	155	155	-----	-----
Boundary.....	330	328	2	-----	Nez Perce.....	970	918	38	14
Butte.....	62	60	-----	2	Oneida.....	165	165	-----	-----
Camas.....	61	50	1	-----	Owyhee.....	125	124	-----	-----
Canyon.....	1,240	1,212	26	2	Payette.....	190	184	5	1
Caribou.....	72	71	1	-----	Power.....	92	27	65	-----
Cassia.....	332	329	3	-----	Shoshone.....	2,110	2,085	2	23
Clark.....	165	154	1	1	Teton.....	75	52	2	-----
Clearwater.....	156	153	1	1	Twin Falls.....	1,255	1,255	23	2
Custer.....	85	94	1	-----	Valley.....	105	105	-----	-----
Elmore.....	425	423	2	-----	Washington.....	285	283	2	-----
Franklin.....	110	110	-----	-----	Miscellaneous.....	4	1	3	-----
Fremont.....	285	282	3	-----	Total.....	23,369	22,747	512	110
Gem.....	230	223	7	-----					
Gooding.....	325	322	1	1					

ILLINOIS

Adams.....	3,087	2,851	158	78	Effingham.....	204	292	7	5
Alexander.....	1,029	951	53	25	Fayette.....	225	213	10	2
Bond.....	270	259	5	6	Ford.....	561	545	15	1
Boone.....	454	430	17	7	Franklin.....	1,968	1,907	51	10
Brown.....	143	133	9	1	Fulton.....	1,170	1,162	52	16
Bureau.....	1,560	1,490	54	16	Gallatin.....	80	74	6	-----
Calhoun.....	87	85	2	-----	Greene.....	709	687	18	4
Carroll.....	880	853	23	4	Grundy.....	618	588	24	6
Cass.....	985	946	27	12	Hamilton.....	72	71	1	-----
Champaign.....	3,966	3,716	182	68	Hancock.....	688	649	30	9
Christian.....	1,136	1,079	26	21	Hardin.....	45	40	4	1
Clark.....	321	300	17	4	Henderson.....	173	167	5	1
Clay.....	240	232	6	2	Henry.....	2,122	2,030	73	29
Clinton.....	339	366	13	11	Iroquois.....	979	922	41	16
Coles.....	1,598	1,501	72	25	Jackson.....	1,296	1,245	42	9
Cook.....	437,881	393,726	28,469	15,686	Jasper.....	119	111	8	-----
Crawford.....	620	577	30	13	Jefferson.....	476	438	31	7
Cumberland.....	169	105	4	-----	Jersey.....	270	259	10	1
De Kalb.....	1,211	1,104	86	21	Jo Daviess.....	686	660	20	6
Dewitt.....	1,133	1,102	25	6	Johnson.....	90	87	3	-----
Douglas.....	743	723	14	6	Kane.....	11,931	11,312	403	216
Dupage.....	6,417	5,835	363	219	Kankakee.....	2,128	2,003	96	29
Edgar.....	685	629	43	13	Kendall.....	192	184	6	2
Edwards.....	62	57	4	1	Knox.....	3,209	3,051	120	38

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

ILLINOIS—Continued.

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Lake.....	6,261	5,552	348	361	Putnam.....	141	137	4	-----
La Salle.....	5,844	5,537	222	85	Randolph.....	735	701	20	14
Lawrence.....	547	484	39	24	Richland.....	213	197	9	7
Lee.....	1,144	1,087	40	17	Rock Island.....	6,628	6,315	216	97
Livingston.....	1,483	1,415	54	14	Saint Clair.....	9,294	8,924	268	102
Logan.....	1,249	1,160	67	22	Saline.....	1,135	1,077	42	16
McDonough.....	886	818	53	15	Sangamon.....	9,426	8,888	355	183
McHenry.....	2,061	1,997	46	18	Schuyler.....	242	227	14	1
McLean.....	4,283	4,006	198	79	Scott.....	289	283	5	1
Macon.....	5,266	4,908	250	108	Shelby.....	460	385	13	2
Macoupin.....	2,459	2,395	53	11	Stark.....	357	350	6	1
Madison.....	6,526	6,255	172	99	Stephenson.....	2,069	1,932	95	42
Marion.....	1,706	1,637	45	24	Tazewell.....	1,694	1,606	58	30
Marshall.....	507	467	28	12	Union.....	234	216	16	2
Mason.....	576	549	18	9	Vermillion.....	5,565	5,305	166	94
Massac.....	210	203	4	3	Wabash.....	419	404	12	3
Menard.....	369	345	22	2	Warren.....	999	930	52	17
Mercer.....	580	545	29	6	Washington.....	196	184	10	2
Monroe.....	281	269	11	1	Wayne.....	134	124	7	3
Montgomery.....	1,085	1,035	36	14	White.....	268	201	3	4
Morgan.....	1,262	1,152	83	27	Whiteside.....	1,582	1,474	75	33
Moultrie.....	330	322	5	3	Will.....	6,240	5,889	244	107
Ogle.....	970	928	38	4	Williamson.....	2,056	1,971	58	27
Peoria.....	11,187	10,455	482	250	Winnebago.....	6,263	5,833	274	156
Perry.....	698	652	32	14	Woodford.....	886	833	21	12
Piatt.....	529	495	20	14	Miscellaneous.....	2,844	2,696	163	75
Pike.....	410	379	24	7	Total.....	614,449	560,105	35,417	18,927
Pope.....	38	37	1	-----					
Pulaski.....	415	412	3	-----					

INDIANA

Adams.....	442	428	13	1	Lagrange.....	185	177	7	1
Allen.....	11,464	10,736	502	226	Lake.....	17,372	16,855	422	95
Bartholomew.....	643	592	27	24	Laporte.....	2,940	2,681	184	75
Benton.....	317	310	7	-----	Lawrence.....	1,157	1,090	45	22
Blackford.....	369	343	18	8	Madison.....	2,194	2,049	98	47
Boone.....	553	530	17	6	Marion.....	39,170	35,856	2,314	1,000
Brown.....	20	18	2	-----	Marshall.....	669	632	27	10
Carroll.....	195	191	4	-----	Martin.....	75	67	7	1
Cass.....	1,906	1,824	65	17	Miami.....	1,153	1,096	43	14
Clark.....	904	869	28	7	Monroe.....	955	871	63	21
Clay.....	729	691	24	14	Montgomery.....	825	765	47	13
Clinton.....	961	866	51	14	Morgan.....	307	279	17	11
Crawford.....	78	78	-----	-----	Newton.....	274	260	8	6
Daviess.....	704	684	12	8	Noble.....	572	508	42	22
Dearborn.....	521	492	17	12	Ohio.....	30	29	1	-----
Decatur.....	388	371	12	5	Orange.....	275	241	22	12
De Kalb.....	826	792	26	8	Owen.....	162	156	5	1
Delaware.....	2,397	2,155	162	80	Parke.....	262	251	10	1
Dubois.....	3,305	289	12	4	Perry.....	187	172	9	6
Elkhart.....	3,669	3,403	195	71	Pike.....	265	257	6	2
Fayette.....	939	878	47	14	Porter.....	1,008	972	25	11
Floyd.....	1,622	1,507	74	41	Posey.....	277	254	16	7
Fountain.....	415	401	12	2	Pulaski.....	126	123	3	-----
Franklin.....	165	156	8	1	Putnam.....	383	360	21	2
Fulton.....	310	290	13	7	Randolph.....	456	432	17	7
Gibson.....	876	852	18	6	Ripley.....	285	262	14	9
Grant.....	1,472	1,337	75	60	Rush.....	401	372	20	9
Greene.....	814	779	29	6	St. Joseph.....	12,842	11,993	605	244
Hamilton.....	487	474	11	2	Scott.....	65	62	1	2
Hancock.....	381	374	6	1	Shelby.....	678	607	46	25
Harrison.....	118	116	2	-----	Spencer.....	174	171	3	-----
Hendricks.....	279	269	6	4	Starke.....	185	178	6	1
Henry.....	810	762	37	11	Steuben.....	243	225	16	2
Howard.....	1,963	1,832	90	41	Sullivan.....	710	675	19	16
Huntington.....	1,204	1,141	43	20	Switzerland.....	39	36	1	2
Jackson.....	587	560	21	6	Tippecanoe.....	2,633	2,450	129	54
Jasper.....	226	213	11	2	Tipton.....	357	342	11	4
Jay.....	431	399	22	10	Union.....	173	165	7	1
Jefferson.....	301	266	28	7	Vanderburg.....	7,147	6,596	353	198
Jennings.....	165	153	10	2	Vermillion.....	1,157	1,113	30	14
Johnson.....	430	401	19	10	Vigo.....	6,840	6,399	361	179
Knox.....	1,416	1,301	76	39	Wabash.....	790	740	30	20
Kosciusko.....	527	496	21	10	Warren.....	127	119	7	1

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

INDIANA—Continued.

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Warrick.....	304	282	15	7	Whitley.....	299	280	15	4
Washington.....	122	116	3	3	Miscellaneous.....	74	19	41	14
Wayne.....	2,529	2,296	164	69	Total.....	153,469	143,118	7,266	3,085
Wells.....	389	356	26	7					
White.....	298	281	11	6					

IOWA

Adair.....	244	237	6	1	Johnson.....	859	765	70	24
Adams.....	171	162	7	2	Jones.....	379	353	19	7
Allamakee.....	301	293	8	—	Keokuk.....	418	396	19	3
Appanoose.....	712	678	25	9	Kossuth.....	543	525	13	1
Audubon.....	268	254	12	2	Lee.....	2,800	2,645	113	49
Benton.....	740	715	21	4	Lincoln.....	6,750	6,339	292	115
Blackhawk.....	5,047	4,808	175	64	Louisia.....	233	226	6	2
Boone.....	1,818	1,750	55	13	Lucas.....	414	394	17	3
Bremer.....	454	429	21	4	Lyon.....	390	375	12	3
Buchanan.....	393	371	19	3	Madison.....	230	211	14	5
Buena Vista.....	471	451	18	2	Mahaska.....	1,243	1,197	38	13
Butler.....	317	304	8	5	Marion.....	497	475	17	5
Calhoun.....	470	456	10	4	Marshall.....	1,976	1,887	63	26
Carroll.....	1,382	1,330	41	11	Mills.....	443	426	14	3
Cass.....	756	720	28	8	Mitchell.....	306	280	15	11
Cedar.....	479	453	23	3	Monona.....	314	299	13	2
Cerro Gordon.....	2,612	2,500	85	27	Monroe.....	590	577	18	4
Cherokee.....	766	731	24	11	Montgomery.....	612	566	36	10
Chickasaw.....	223	210	11	2	Muscatine.....	1,716	1,622	61	33
Clarke.....	128	122	5	1	O'Brien.....	723	688	27	8
Clay.....	412	389	19	4	Osceola.....	206	191	10	5
Clayton.....	745	723	19	3	Page.....	781	735	32	14
Clinton.....	3,815	3,632	135	48	Palo Alto.....	263	255	4	4
Crawford.....	1,179	1,149	25	5	Plymouth.....	1,381	1,338	38	5
Dallas.....	966	920	40	6	Pocahontas.....	377	372	5	—
Davis.....	128	123	4	1	Polk.....	21,985	20,643	966	376
Decatur.....	160	155	5	—	Pottawattamie.....	6,450	6,229	161	60
Delaware.....	371	357	12	2	Poweshiek.....	558	530	25	3
Des Moines.....	2,918	2,704	146	68	Ringgold.....	90	80	10	—
Dickinson.....	180	175	4	1	Sac.....	685	656	26	3
Dubuque.....	6,065	5,724	236	105	Scott.....	8,013	7,424	415	174
Emmet.....	400	386	12	2	Shelby.....	415	393	20	2
Fayette.....	1,741	1,697	42	2	Sioux.....	975	883	24	68
Floyd.....	461	430	26	5	Story.....	1,176	1,125	42	9
Franklin.....	172	157	13	2	Tama.....	498	477	15	6
Fremont.....	367	335	26	6	Taylor.....	202	194	6	2
Greene.....	300	290	10	—	Union.....	850	825	20	5
Grundy.....	308	295	11	2	Van Buren.....	137	131	6	—
Guthrie.....	372	363	9	—	Wapello.....	2,770	2,617	96	57
Hamilton.....	673	640	28	5	Warren.....	286	266	17	3
Hancock.....	224	221	3	—	Washington.....	1,122	1,084	30	8
Hardin.....	869	830	36	3	Wayne.....	142	137	4	1
Harrison.....	688	660	24	4	Webster.....	3,482	3,353	90	39
Henry.....	401	373	27	1	Winnebago.....	212	207	5	—
Howard.....	178	161	11	6	Winneshiek.....	519	485	27	7
Humboldt.....	280	270	6	4	Woodbury.....	10,150	9,593	428	129
Ida.....	630	608	17	5	Worth.....	245	241	4	—
Iowa.....	389	370	16	3	Wright.....	1,268	1,242	23	3
Jackson.....	672	653	16	3	Miscellaneous.....	61	15	36	10
Jasper.....	877	830	39	8	Total.....	131,870	124,962	5,105	1,803
Jefferson.....	428	401	24	3					

KANSAS

Allen.....	808	773	27	8	Chase.....	335	331	4	—
Anderson.....	242	221	12	6	Chautauqua.....	340	330	7	3
Atchison.....	978	902	43	33	Cherokee.....	790	729	42	19
Barber.....	324	310	12	2	Cheyenne.....	225	214	9	2
Barton.....	695	642	44	9	Clark.....	155	148	7	—
Bourbon.....	800	740	46	14	Clay.....	560	536	20	4
Brown.....	495	468	24	3	Cloud.....	745	705	26	14
Butler.....	2,136	1,933	143	60	Cole.....	330	312	14	4

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

KANSAS—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Comanche.....	170	167	3	-----	Montgomery.....	3,405	3,221	129	55
Cowley.....	2,325	2,178	103	44	Morris.....	370	360	7	3
Crawford.....	3,125	2,984	107	34	Morton.....	85	81	3	1
Decatur.....	300	287	7	6	Neosho.....	410	395	15	-----
Dickinson.....	1,455	1,396	51	8	Neosho.....	1,350	1,300	36	14
Doniphan.....	1,325	1,309	12	4	Ness.....	190	186	4	-----
Douglas.....	1,240	1,161	54	25	Norton.....	350	335	13	2
Edwards.....	1,370	1,369	-----	1	Osage.....	235	231	1	3
Elk.....	245	231	13	1	Osborne.....	320	315	2	3
Ellis.....	490	475	12	3	Ottawa.....	175	163	10	2
Ellsworth.....	340	321	17	2	Pawnee.....	305	279	21	5
Finney.....	207	195	10	2	Phillips.....	325	314	10	1
Ford.....	855	824	28	3	Pottawatomie.....	545	537	6	2
Franklin.....	705	698	25	12	Pratt.....	625	601	19	5
Geary.....	755	717	32	6	Rawlins.....	300	293	6	1
Gove.....	185	180	5	-----	Reno.....	2,525	2,393	105	27
Graham.....	120	117	2	1	Republic.....	460	448	11	1
Grant.....	15	15	-----	-----	Rice.....	510	494	16	-----
Gray.....	75	73	2	-----	Riley.....	965	927	28	10
Greeley.....	40	40	-----	-----	Rooks.....	310	302	8	-----
Greenwood.....	625	538	58	29	Rush.....	220	204	14	2
Hamilton.....	85	81	4	-----	Russell.....	280	275	5	-----
Harper.....	430	407	18	5	Saline.....	2,665	2,518	112	35
Harvey.....	1,475	1,420	38	17	Scott.....	110	109	1	-----
Haskell.....	30	29	1	-----	Sedgwick.....	10,655	9,930	494	231
Hodgeman.....	50	50	-----	-----	Seward.....	355	334	12	9
Jackson.....	230	221	5	4	Shawnee.....	7,750	7,285	327	138
Jefferson.....	300	292	6	2	Sheridan.....	160	150	8	2
Jewell.....	245	233	8	4	Sherman.....	380	370	9	1
Johnson.....	590	559	14	17	Smith.....	190	181	8	1
Kearney.....	35	33	2	-----	Stafford.....	450	434	11	5
Kingman.....	225	217	8	-----	Stanton.....	15	14	1	-----
Kiowa.....	150	148	2	-----	Stevens.....	40	39	1	-----
Labette.....	1,795	1,749	39	7	Sumner.....	1,200	1,156	36	8
Lane.....	60	57	2	1	Thomas.....	360	341	16	3
Leavenworth.....	1,496	1,318	146	32	Trego.....	125	121	3	1
Lincoln.....	235	230	4	1	Wabatonsee.....	220	210	7	3
Linn.....	200	191	7	2	Wallace.....	100	100	-----	-----
Logan.....	140	139	1	-----	Washington.....	295	287	5	3
Lyon.....	1,375	1,303	59	13	Wichita.....	35	25	7	3
McPherson.....	1,245	1,204	35	6	Wilson.....	855	819	25	11
Marion.....	950	895	42	13	Woodson.....	175	171	4	-----
Marshall.....	830	806	23	1	Wyandotte.....	9,017	8,685	260	72
Meade.....	160	155	4	1	Miscellaneous.....	67	7	47	13
Miami.....	710	689	15	6					
Mitchell.....	470	452	15	3					
					Total.....	86,915	82,360	3,382	1,173

KENTUCKY

Adair.....	19	18	1	-----	Clay.....	12	12	-----	-----
Allen.....	103	95	5	3	Clinton.....	3	3	-----	-----
Anderson.....	96	91	4	1	Crittenden.....	45	42	2	1
Ballard.....	50	49	1	-----	Cumberland.....	17	17	-----	-----
Barren.....	160	151	9	-----	Daviess.....	777	669	75	33
Bath.....	69	67	1	1	Edmonson.....	23	20	3	-----
Bell.....	976	910	50	16	Elliott.....	2	2	-----	-----
Boone.....	77	73	4	-----	Estill.....	776	771	5	-----
Bourbon.....	933	890	30	13	Fayette.....	3,832	3,406	285	141
Boyd.....	1,769	1,644	73	52	Fleming.....	61	57	4	-----
Boyle.....	605	565	27	13	Floyd.....	258	230	22	6
Bracken.....	89	80	8	1	Franklin.....	632	565	39	28
Breathitt.....	187	178	5	4	Fulton.....	509	483	14	3
Breckinridge.....	122	118	2	2	Gallatin.....	30	26	1	3
Bullitt.....	134	132	2	-----	Garrard.....	108	105	3	-----
Butler.....	19	19	-----	-----	Grant.....	97	95	1	1
Caldwell.....	314	303	8	3	Graves.....	399	371	18	10
Calloway.....	88	84	3	1	Grayson.....	76	66	10	-----
Campbell.....	5,317	5,039	198	80	Green.....	13	12	1	-----
Carlisle.....	25	25	-----	-----	Greenup.....	571	559	9	3
Carroll.....	138	126	8	4	Hancock.....	35	32	3	-----
Carter.....	98	92	6	-----	Hardin.....	205	198	6	1
Casey.....	9	6	2	1	Harlan.....	1,228	1,159	43	26
Christian.....	708	654	39	15	Harrison.....	346	331	13	2
Clark.....	746	677	50	19	Hart.....	30	29	1	-----

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

KENTUCKY—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Henderson.....	609	551	40	18	Morgan.....	32	30	2	—
Henry.....	132	131	—	1	Muhlenberg.....	1,033	900	36	37
Hickman.....	35	34	1	—	Nelson.....	206	184	13	9
Hopkins.....	1,066	1,002	39	25	Nicholas.....	97	93	2	2
Jackson.....	10	7	1	2	Ohio.....	253	252	2	4
Jefferson.....	24,762	21,939	1,847	976	Oldham.....	146	132	6	8
Jessamine.....	186	175	9	2	Owen.....	37	35	2	—
Johnson.....	336	315	16	5	Owsley.....	8	8	—	—
Kenton.....	6,418	6,099	209	110	Pendleton.....	105	101	4	—
Knott.....	17	14	3	—	Perry.....	1,055	1,022	29	4
Knox.....	134	123	8	3	Pike.....	862	824	25	13
Larue.....	45	43	1	1	Powell.....	23	20	2	1
Laurel.....	62	55	6	1	Pulaski.....	391	379	9	3
Lawrence.....	111	101	9	1	Rockcastle.....	87	86	—	1
Lee.....	117	111	6	—	Robertson.....	4	4	—	—
Leslie.....	3	2	1	—	Rowan.....	54	50	1	3
Letcher.....	387	370	15	2	Russell.....	4	3	1	—
Lewis.....	51	49	2	—	Scott.....	328	311	13	4
Lincoln.....	112	109	2	1	Shelby.....	309	286	18	5
Livingston.....	16	16	—	—	Simpson.....	84	81	3	—
Logan.....	358	339	16	3	Spencer.....	24	23	—	1
Lyon.....	57	55	—	2	Taylor.....	60	57	—	3
McCracken.....	1,803	1,647	96	60	Todd.....	123	119	2	2
McCreary.....	117	109	4	4	Trigg.....	30	28	1	1
McLean.....	47	46	1	—	Trimble.....	12	12	—	—
Madison.....	379	349	22	8	Union.....	353	374	7	2
Magoffin.....	64	53	8	3	Warren.....	844	759	66	19
Marion.....	151	138	7	6	Washington.....	85	81	3	1
Marshall.....	56	55	1	—	Wayne.....	58	56	2	—
Martin.....	41	40	1	—	Webster.....	353	318	18	17
Mason.....	403	351	35	17	Whitley.....	653	634	7	12
Meade.....	19	19	—	—	Wolfe.....	50	48	2	—
Menifee.....	2	2	—	—	Woodford.....	287	264	15	8
Nice.....	200	183	14	3	Miscellaneous.....	43	9	21	13
Metcalfe.....	—	—	—	—					
Monroe.....	23	23	—	—	Total.....	69,666	63,888	3,854	1,924
Montgomery.....	282	244	28	10					

LOUISIANA

Acadia.....	630	605	21	4	Orleans.....	33,745	30,404	2,304	1,037
Allen.....	395	379	15	1	Ouachita.....	1,507	1,415	76	16
Ascension.....	202	194	6	2	Plaquemines.....	135	131	3	1
Assumption.....	198	181	15	2	Pointe Coupee.....	222	210	5	7
Avoynes.....	208	197	9	2	Rapides.....	2,137	2,010	95	32
Beauregard.....	443	432	9	2	Red River.....	185	178	6	1
Bienville.....	199	184	13	2	Richland.....	167	157	9	1
Bossier.....	246	233	6	7	Sabine.....	156	148	4	4
Caddo.....	8,386	7,572	557	257	St. Bernard.....	98	96	1	1
Calcasieu.....	1,744	1,642	73	29	St. Charles.....	270	263	6	1
Caldwell.....	103	100	1	2	St. Helena.....	8	8	—	—
Cameron.....	8	8	—	—	St. James.....	246	215	27	4
Catahoula.....	49	46	3	—	St. John The Baptist.....	174	162	7	5
Claiborne.....	1,061	967	77	17	St. Landry.....	452	409	35	8
Concordia.....	164	162	2	—	St. Martin.....	83	80	3	—
De Soto.....	499	481	10	8	St. Mary.....	530	482	34	14
East Baton Rouge.....	3,510	3,362	108	40	St. Tammany.....	359	341	12	6
East Carroll.....	173	154	17	2	Tangipahoa.....	589	568	15	6
East Feliciana.....	106	100	5	1	Tensas.....	88	82	2	4
Evangeline.....	157	149	8	—	Terre Bonne.....	256	230	17	9
Franklin.....	182	171	8	3	Union.....	75	67	6	2
Grant.....	184	176	8	—	Vernilion.....	322	307	10	5
Iberia.....	454	403	40	11	Vernon.....	309	293	14	2
Iberville.....	404	370	25	9	Washington.....	459	441	15	3
Jackson.....	79	77	—	2	Webster.....	423	383	31	9
Jefferson.....	538	511	24	3	West Baton Rouge.....	201	192	7	2
Jefferson Davis.....	274	267	4	3	West Carroll.....	70	69	1	—
Lafayette.....	642	607	31	4	West Feliciana.....	36	36	—	—
Lafourche.....	347	321	22	4	Winn.....	177	174	3	—
La Salle.....	116	100	9	7	Miscellaneous.....	820	795	22	3
Lincoln.....	282	252	19	11					
Livingston.....	62	60	—	2	Total.....	66,972	61,398	3,946	1,628
Madison.....	135	125	10	—					
Morehouse.....	180	168	8	—					
Natchitoches.....	313	296	13	4					

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1922—Continued

MAINE

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Androscoggin.....	4,985	4,610	262	113	Piscataquis.....	967	918	32	17
Aroostook.....	1,739	1,659	58	22	Sagadahoc.....	949	889	37	23
Cumberland.....	12,563	11,273	905	385	Somerset.....	1,534	1,465	48	21
Franklin.....	640	598	28	14	Waldo.....	440	401	26	13
Hancock.....	873	803	52	18	Washington.....	852	782	49	21
Kennebec.....	3,934	3,638	198	98	York.....	4,623	4,208	230	95
Knox.....	1,220	1,137	60	23	Miscellaneous.....	36	8	11	17
Lincoln.....	379	349	15	15					
Oxford.....	1,527	1,442	55	30	Total.....	43,041	39,530	2,423	1,088
Penobscot.....	5,780	5,260	357	163					

MARYLAND

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Allegany.....	3,389	3,131	181	77	Montgomery.....	2,311	2,047	166	98
Anne Arundel.....	1,711	1,537	144	30	Prince Georges.....	2,434	2,376	47	11
Baltimore.....	3,238	2,682	333	223	Queen Annes.....	206	200	5	1
Calvert.....	56	51	5	—	St. Marys.....	87	83	1	3
Caroline.....	250	227	19	4	Somerset.....	361	337	21	3
Carroll.....	685	629	38	18	Talbot.....	362	325	24	13
Cecil.....	810	772	26	12	Washington.....	2,212	2,005	141	66
Charles.....	217	205	9	3	Wicomico.....	510	458	37	15
Dorchester.....	361	335	21	5	Worcester.....	360	338	13	9
Frederick.....	1,435	1,307	84	44	City of Baltimore.....	63,570	53,125	7,116	3,329
Garrett.....	226	197	17	12	Miscellaneous.....	24,415	22,915	1,308	192
Harford.....	971	896	52	23					
Howard.....	421	383	23	15	Total.....	110,896	96,837	9,849	4,210
Kent.....	298	276	18	4					

MASSACHUSETTS

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Barnstable.....	1,018	807	127	84	Nantucket.....	167	142	20	5
Berkshire.....	8,176	7,556	387	233	Norfolk.....	30,149	25,226	2,773	2,150
Bristol.....	25,904	24,001	1,163	740	Plymouth.....	16,499	15,300	709	400
Dukes.....	132	103	20	9	Suffolk.....	104,595	95,740	5,345	3,510
Essex.....	47,556	44,349	1,979	1,228	Worcester.....	42,985	40,445	1,524	1,016
Franklin.....	3,444	3,249	138	57	Miscellaneous.....	556	350	137	69
Hampden.....	28,594	26,948	1,256	690					
Hampshire.....	2,898	2,481	285	132	Total.....	397,241	361,871	21,840	13,530
Middlesex.....	84,268	75,084	5,977	3,207					

MICHIGAN

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Alcona.....	49	46	3	—	Gladwin.....	94	91	2	1
Alger.....	300	294	4	2	Gobebic.....	1,575	1,528	33	14
Allegan.....	925	867	47	11	Grand Traverse.....	675	640	25	10
Alpena.....	668	627	24	17	Gratiot.....	546	525	17	4
Antrim.....	150	146	2	2	Hillsdale.....	552	517	28	7
Arenac.....	78	75	2	1	Houghton.....	2,625	1,910	66	49
Baraga.....	125	115	6	4	Huron.....	466	428	21	17
Barry.....	450	414	30	6	Ingham.....	5,825	5,301	290	144
Bay.....	2,992	2,783	143	66	Ionia.....	1,175	1,107	50	18
Benzie.....	150	146	4	—	Iosco.....	209	198	7	4
Berrien.....	4,525	4,278	166	81	Iron.....	775	749	23	3
Branch.....	471	439	20	12	Isabella.....	319	301	12	6
Calhoun.....	4,365	4,025	228	112	Jackson.....	5,142	4,886	158	98
Cass.....	525	484	29	12	Kalamazoo.....	5,500	5,047	294	159
Charlevoix.....	375	353	17	5	Kalamazoo.....	59	50	—	—
Cheboygan.....	286	274	8	4	Kalamazoo.....	21,442	19,712	1,168	662
Chippewa.....	1,050	969	34	17	Keweenaw.....	75	60	10	5
Clare.....	104	104	—	—	Lake.....	30	27	3	—
Clinton.....	398	376	18	4	Lapeer.....	330	315	12	3
Crawford.....	144	134	7	3	Leelanau.....	75	74	1	—
Delta.....	1,450	1,376	51	23	Lenawee.....	1,254	1,182	69	33
Dickinson.....	800	761	30	9	Livingston.....	329	307	17	5
Eaton.....	750	700	30	20	Luce.....	159	159	9	2
Emmet.....	525	461	20	14	Mackinac.....	150	143	7	—
Genesee.....	7,898	7,504	257	137	Macomb.....	1,815	1,699	79	37

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

MICHIGAN—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Manistee.....	600	559	25	16	Otsego.....	96	93	3	---
Marquette.....	2,300	2,187	78	35	Ottawa.....	2,050	1,898	95	57
Mason.....	600	568	17	15	Presque Isle.....	234	216	10	8
Mecosta.....	400	371	23	6	Rosecommon.....	20	17	2	1
Menominee.....	600	543	34	23	Saginaw.....	5,625	5,228	233	164
Midland.....	349	331	12	6	St. Clair.....	3,075	2,883	131	61
Missaukee.....	75	73	2	---	St. Joseph.....	1,060	975	57	28
Monroe.....	235	148	62	25	Sanilac.....	262	245	12	5
Montcalm.....	525	501	14	10	Schoolcraft.....	300	291	6	3
Montmorency ¹	---	---	---	---	Shiawassee.....	1,237	1,170	44	23
Muskegon.....	3,975	3,776	139	60	Tuscola.....	469	449	19	1
Newaygo.....	250	232	15	3	Van Buren.....	885	855	40	10
Oakland.....	5,827	5,417	258	152	Washtenaw.....	3,162	2,824	240	98
Oceana.....	250	241	7	2	Wayne.....	147,301	136,475	7,305	3,521
Ogemaw.....	65	60	4	1	Wexford.....	600	539	43	18
Ontonagon.....	150	145	2	3	Miscellaneous.....	4,975	4,889	63	23
Osceola.....	240	227	10	3					
Oscoda ¹	---	---	---	---	Total.....	267,953	249,243	12,586	6,124

MINNESOTA

Aitkin.....	140	137	2	1	Meeker.....	247	236	7	4
Anoka.....	236	230	6	---	Millelacs.....	168	161	7	---
Becker.....	303	289	11	3	Morrison.....	415	403	8	4
Beltrami.....	504	481	18	5	Mower.....	947	905	34	8
Benton.....	115	114	---	1	Murray.....	104	99	5	---
Bigstone.....	217	208	9	---	Nicollet.....	166	158	7	1
Blue Earth.....	1,222	1,142	58	22	Nobles.....	377	368	8	1
Brown.....	524	499	19	6	Norman.....	159	156	3	---
Carlton.....	607	556	26	25	Olmsted.....	1,485	1,328	96	61
Carver.....	295	287	6	2	Otter Tail.....	708	664	30	14
Cass.....	193	186	6	1	Pennington.....	318	314	4	---
Chippewa.....	362	351	10	1	Pine.....	199	196	2	1
Chicago.....	205	199	5	1	Pipestone.....	501	495	5	1
Clay.....	800	783	13	4	Polk.....	912	890	19	3
Clearwater.....	61	61	---	---	Pope.....	184	178	6	---
Cook.....	12	12	---	---	Ramsay.....	26,569	24,505	1,399	665
Cottonwood.....	164	154	9	1	Red Lake.....	62	61	1	---
Crow Wing.....	868	836	26	6	Redwood.....	289	278	9	2
Dakota.....	876	849	22	5	Renville.....	324	314	8	2
Dodge.....	170	165	5	---	Rice.....	841	791	33	17
Douglas.....	331	310	11	10	Rock.....	278	271	7	---
Faribault.....	852	839	10	3	Roseau.....	85	84	1	---
Fillmore.....	394	381	10	3	St. Louis.....	15,984	14,964	654	366
Freeborn.....	859	822	32	5	Scott.....	277	266	8	3
Goodhue.....	912	851	39	22	Sherburne.....	77	72	5	---
Grant.....	150	146	4	---	Sibley.....	146	139	5	2
Hennepin.....	46,026	41,930	2,641	1,455	Stearns.....	1,518	1,460	47	11
Houston.....	150	145	3	2	Steele.....	485	446	29	10
Hubbard.....	74	69	5	---	Stevens.....	146	140	4	2
Isanti.....	102	100	2	---	Swift.....	396	391	4	1
Itasca.....	954	939	11	4	Todd.....	383	378	6	4
Jackson.....	257	251	6	---	Traverse.....	108	105	3	---
Kanabec.....	49	49	---	---	Wabasha.....	543	524	13	6
Kandiyohi.....	550	541	7	2	Wadena.....	189	180	6	3
Kittson.....	114	113	---	1	Waseca.....	406	390	10	6
Koochiching.....	398	392	5	1	Washington.....	622	568	36	18
Lac Qui Parle.....	138	133	5	---	Watsonwan.....	396	388	8	---
Lake.....	618	610	6	2	Wilkin.....	643	639	3	1
Lesueur.....	367	352	8	7	Winona.....	1,548	1,397	94	57
Lincoln.....	114	112	2	---	Wright.....	590	577	11	2
Lyon.....	450	437	10	3	Yellow Medicine.....	254	246	5	3
McLeod.....	326	314	10	2	Miscellaneous.....	73	31	28	14
Mahnomen.....	58	57	1	---					
Marshall.....	188	184	3	1	Total.....	122,885	114,209	5,775	2,901
Martin.....	453	437	15	1					

¹ Not reported.

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1922—Continued

MISSISSIPPI

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Adams.....	736	672	48	16	Lincoln.....	290	275	7	8
Alcorn.....	253	222	29	7	Lowndes.....	482	448	23	11
Amite.....	84	81	3	—	Madison.....	285	266	10	9
Attala.....	110	98	6	6	Marion.....	150	139	9	2
Benton.....	11	11	—	—	Marshall.....	151	135	14	2
Bolivar.....	1,173	1,124	31	18	Monroe.....	274	235	14	15
Calhoun.....	14	14	—	—	Montgomery.....	133	124	6	3
Carroll.....	56	50	6	—	Neshoba.....	67	58	7	2
Chickasaw.....	180	175	5	—	Newton.....	117	112	3	2
Choctaw.....	38	37	1	—	Noxubee.....	185	168	9	8
Claiborne.....	105	96	5	4	Oktoberbeha.....	115	104	9	2
Clarke.....	150	142	5	3	Panola.....	232	216	9	7
Clay.....	149	142	6	1	Pearl River.....	195	175	9	11
Cochoma.....	1,120	1,038	59	23	Perry.....	38	32	4	2
Copiah.....	240	226	7	7	Pike.....	966	921	26	19
Covington.....	74	69	4	1	Pontotoc.....	66	65	1	—
De Soto.....	140	123	10	7	Prentiss.....	100	96	1	3
Forrest.....	897	814	59	24	Quitman.....	108	98	7	3
Franklin.....	46	45	1	—	Rankin.....	46	43	2	1
George.....	16	16	—	—	Scott.....	88	82	2	4
Greene.....	45	39	—	6	Sharkey.....	140	133	7	—
Grenada.....	211	201	7	3	Simpson.....	97	91	5	1
Hancock.....	117	103	7	7	Smith.....	11	11	—	—
Harrison.....	1,054	991	52	11	Stone.....	59	54	5	—
Hinds.....	2,780	2,490	222	68	Stonewall.....	495	463	24	8
Holmes.....	460	438	12	10	Tallahatchie.....	289	277	10	2
Humphreys.....	210	201	7	2	Tate.....	86	85	1	—
Issaquena.....	21	21	—	—	Tippah.....	56	50	5	1
Itawamba (not reported).....	—	—	—	—	Tishomingo.....	35	33	2	—
Jackson.....	215	201	8	6	Tunica.....	200	179	13	8
Jasper.....	65	64	1	—	Union.....	137	129	5	3
Jefferson.....	84	73	6	5	Walthall.....	65	62	3	—
Jefferson Davis.....	16	16	—	—	Warren.....	2,174	2,012	119	43
Jones.....	739	699	39	31	Washington.....	1,541	1,429	72	40
Kemper.....	39	36	2	1	Wayne.....	61	56	5	—
Lafayette.....	126	121	5	—	Webster.....	40	35	4	1
Lamar.....	170	166	3	1	Winkinson.....	55	53	2	—
Laurel.....	3,051	2,880	120	51	Winston.....	94	80	9	5
Lawrence.....	42	40	1	1	Yalobusha.....	327	318	5	4
Leake.....	12	11	1	—	Yazoo.....	410	353	40	17
Lee.....	325	303	13	9	Miscellaneous.....	18	2	10	6
Leflore.....	1,070	986	53	31	Total.....	26,897	24,922	1,362	613

MISSOURI

Adair.....	537	493	33	11	Crawford.....	58	56	2	—
Andrew.....	135	129	4	2	Dade.....	100	94	3	3
Atchison.....	300	273	19	8	Dallas.....	20	20	—	—
Audrain.....	510	482	22	6	Davies.....	120	113	7	—
Barry.....	445	437	6	2	De Kalb.....	140	133	7	—
Barton.....	300	290	10	—	Dent.....	59	58	—	1
Bates.....	400	385	11	4	Douglas.....	15	15	—	—
Benton.....	75	74	1	—	Dunklin.....	317	286	20	11
Bellinger.....	33	33	—	—	Franklin.....	535	515	15	5
Boone.....	736	678	46	12	Gasconade.....	107	104	2	1
Buchanan.....	6,211	5,664	354	183	Gentry.....	310	298	8	4
Butler.....	430	406	18	6	Greene.....	3,074	2,882	140	52
Caldwell.....	155	144	8	3	Grundy.....	520	509	10	1
Callaway.....	274	261	10	3	Harrison.....	150	145	3	2
Camden.....	10	9	1	—	Henry.....	460	439	20	1
Cape Girardeau.....	847	810	29	8	Hickory.....	2	2	—	—
Carroll.....	355	334	14	7	Holt.....	210	196	12	2
Carter.....	12	12	—	—	Howard.....	276	271	3	2
Cass.....	340	324	13	3	Howell.....	160	144	10	6
Cedar.....	70	69	1	—	Iron.....	56	51	5	—
Chariton.....	280	273	5	2	Jackson.....	40,380	36,403	2,619	1,358
Christian.....	40	38	1	1	Jasper.....	2,770	2,552	156	62
Clark.....	121	119	2	—	Jefferson.....	739	722	15	2
Clay.....	300	555	33	12	Johnson.....	405	378	25	2
Clinton.....	340	303	25	12	Knox.....	80	78	2	—
Cole.....	780	726	43	11	Laclede.....	85	79	6	—
Cooper.....	320	291	27	2	Lafayette.....	890	863	23	4

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

MISSOURI—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Lawrence.....	190	171	7	12	Ralls.....	82	81	1	—
Lewis.....	193	191	2	—	Randolph.....	1,329	1,291	27	11
Lincoln.....	165	158	6	1	Ray.....	430	413	15	2
Linn.....	914	899	14	1	Reynolds.....	33	32	1	—
Livingston.....	390	372	17	1	Ripley.....	33	32	1	—
McDonald.....	30	26	2	2	St. Charles.....	620	601	18	1
Macon.....	360	351	5	4	St. Clair.....	60	57	1	2
Madison.....	60	57	3	—	St. Genevieve.....	124	116	4	4
Marion.....	15	15	—	—	St. Francois.....	732	700	25	7
Marion.....	1,565	1,480	57	28	St. Louis.....	7,597	6,490	722	385
Mercer.....	50	45	4	1	Saline.....	975	918	42	15
Miller.....	170	169	1	—	Schuyler.....	71	66	5	—
Mississippi.....	193	187	6	—	Scotland.....	84	83	—	1
Monteau.....	130	125	3	2	Scott.....	628	617	5	6
Monroe.....	162	157	2	3	Shannon.....	14	12	—	2
Montgomery.....	186	180	6	—	Shelby.....	119	116	2	1
Morgan.....	40	40	—	—	Stoddard.....	146	138	7	1
New Madrid.....	188	177	8	3	Stone.....	78	77	1	—
Newton.....	230	217	12	1	Sullivan.....	250	244	6	—
Nodaway.....	495	468	21	6	Taney.....	60	60	—	—
Oregon.....	104	104	—	—	Texas.....	30	30	—	—
Osage.....	47	44	2	1	Vernon.....	480	449	23	8
Ozark.....	1	1	—	—	Warren.....	84	81	3	—
Pemiscot.....	323	297	20	6	Washington.....	36	33	3	—
Perry.....	87	83	4	—	Wayne.....	89	85	4	—
Pettis.....	1,510	1,446	48	16	Webster.....	90	86	3	1
Phelps.....	176	171	3	2	Worth.....	70	68	2	—
Pike.....	341	316	13	12	Wright.....	90	86	2	2
Platte.....	230	216	9	5	City of St. Louis.....	83,628	75,900	4,806	2,922
Polk.....	120	118	1	1	Miscellaneous.....	158	60	65	33
Pulaski.....	64	64	—	—					
Putnam.....	85	78	6	1	Total.....	173,728	158,463	9,935	5,330

MONTANA

Beaverhead.....	556	540	16	—	Mineral.....	163	163	—	—
Big Horn.....	159	158	—	1	Missoula.....	2,361	2,270	73	18
Blaine.....	153	152	1	—	Musselshell.....	983	978	4	1
Broadwater.....	78	77	—	1	Park.....	972	939	30	3
Carbon.....	992	982	9	1	Phillips.....	140	138	2	—
Carter.....	59	58	1	—	Pondera.....	160	155	3	2
Cascade.....	3,971	3,804	134	33	Powder River.....	48	46	1	1
Chouteau.....	198	194	3	1	Powell.....	581	569	10	2
Custer.....	1,018	999	17	2	Prairie.....	54	54	—	—
Daniels.....	162	160	1	1	Ravalli.....	369	363	5	1
Dawson.....	556	547	7	2	Richland.....	158	158	—	—
Deerlodge.....	1,808	1,772	28	8	Roosevelt.....	420	419	—	1
Fallon.....	76	75	1	—	Rosebud.....	332	327	4	1
Fergus.....	1,267	1,210	48	9	Sanders.....	159	156	3	—
Flathead.....	1,244	1,218	19	7	Sheridan.....	149	140	9	—
Gallatin.....	976	951	21	4	Silver Bow.....	8,775	8,460	248	67
Garfield.....	40	40	—	—	Stillwater.....	125	125	—	—
Glacier.....	149	149	—	—	Sweet Grass.....	103	100	2	1
Golden Valley.....	52	52	—	—	Teton.....	113	107	6	—
Granite.....	337	334	3	—	Toole.....	160	150	8	2
Hill.....	680	676	1	3	Treasure.....	32	31	1	—
Jefferson.....	149	147	2	—	Valley.....	249	239	10	—
Judith Basin.....	193	190	3	—	Wheatland.....	329	328	1	—
Lewis and Clark.....	2,524	2,390	99	35	Wibaux.....	44	44	—	—
Liberty.....	24	24	—	—	Yellowstone.....	2,933	2,863	71	19
Lincoln.....	401	398	1	2	Miscellaneous.....	21	3	14	4
McCone.....	19	19	—	—					
Madison.....	135	133	1	1	Total.....	38,044	36,886	924	234
Meagher.....	115	112	3	—					

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1922—Continued

NEBRASKA

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Adams.....	1,066	1,002	49	15	Johnson.....	235	229	6	—
Antelope.....	240	234	5	1	Kearney.....	184	179	1	4
Arthur.....	6	6	—	—	Keith.....	115	115	—	—
Banner.....	4	4	—	—	Keyapaha.....	23	23	—	—
Blaine.....	14	14	—	—	Kimball.....	96	93	3	—
Boone.....	356	338	14	4	Knox.....	453	441	10	2
Box Butte.....	492	468	21	3	Lancaster.....	7,672	6,981	494	197
Boyd.....	76	74	2	—	Lincoln.....	1,047	1,017	24	6
Brown.....	113	109	1	3	Logan.....	28	27	1	—
Buffalo.....	887	831	48	8	Loup.....	6	6	—	—
Burt.....	526	497	28	1	McPherson.....	9	9	—	—
Butler.....	615	594	16	5	Madison.....	1,393	1,347	41	5
Cass.....	646	634	11	1	Merrick.....	306	287	12	7
Cedar.....	482	471	10	1	Morrill.....	263	263	—	—
Chase.....	132	129	3	—	Nance.....	164	156	5	3
Cherry.....	196	191	4	1	Nemaha.....	319	307	10	2
Cheyenne.....	340	337	3	—	Nuckolls.....	415	392	22	1
Clay.....	304	295	6	3	Otoe.....	665	628	29	8
Colfax.....	478	469	9	—	Pawnee.....	144	138	4	2
Cuming.....	603	577	23	3	Perkins.....	82	82	—	—
Custer.....	404	398	5	1	Phelps.....	343	333	10	—
Dakota.....	209	199	10	—	Pierce.....	181	177	4	—
Dawes.....	564	559	4	1	Platte.....	786	737	41	8
Dawson.....	393	371	17	5	Polk.....	290	278	10	2
Deuel.....	70	68	2	—	Redwillow.....	574	557	14	3
Dixon.....	470	457	10	3	Richardson.....	680	644	29	7
Dodge.....	1,592	1,533	48	11	Rock.....	41	38	2	1
Douglas.....	27,491	25,187	1,653	651	Saline.....	749	721	23	5
Dundy.....	89	84	3	2	Sarpy.....	204	200	4	—
Fillmore.....	258	239	14	5	Saunders.....	829	800	21	8
Franklin.....	235	231	4	—	Scotts Bluff.....	743	723	15	5
Frontier.....	131	128	3	—	Seward.....	542	515	22	5
Furnas.....	370	357	12	1	Sheridan.....	225	217	7	1
Gage.....	1,131	1,067	45	19	Sherman.....	116	112	4	—
Garden.....	58	57	1	—	Sioux.....	60	60	—	—
Garfield.....	43	41	2	—	Stanton.....	212	206	5	1
Gosper.....	48	48	—	—	Thayer.....	455	447	8	—
Grant.....	86	80	3	3	Thomas.....	20	20	—	—
Greeley.....	134	128	4	2	Thurston.....	234	228	6	—
Hall.....	1,550	1,473	51	26	Valley.....	234	226	7	1
Hamilton.....	405	377	24	4	Washington.....	386	369	12	5
Harlan.....	167	163	4	—	Wayne.....	415	402	10	3
Hayes.....	13	13	—	—	Webster.....	182	176	6	—
Hitchcock.....	116	106	8	2	Wheeler.....	48	48	—	—
Holt.....	208	201	4	3	York.....	492	465	21	6
Hooker.....	19	19	—	—	Miscellaneous.....	21	3	14	4
Howard.....	202	199	3	—					
Jefferson.....	790	756	28	6	Total.....	67,503	63,235	3,172	1,096

NEVADA

Churchill.....	238	231	5	2	Mineral.....	131	129	2	—
Clark.....	512	481	29	2	Nye.....	1,153	1,132	18	3
Douglas.....	247	240	7	—	Ormsby.....	170	166	4	—
Elko.....	878	841	33	4	Pershing.....	299	296	3	—
Esmeralda.....	209	204	5	—	Storey.....	314	308	6	—
Eureka.....	128	122	6	—	Washoe.....	3,875	3,703	148	24
Humboldt.....	387	380	7	—	White Pine.....	440	405	31	4
Lander.....	192	185	6	1	Miscellaneous.....	8	1	6	1
Lincoln.....	148	145	1	2					
Lyon.....	394	385	8	1	Total.....	9,723	9,354	325	44

NEW HAMPSHIRE

Belknap.....	1,333	1,247	56	30	Rockingham.....	3,508	3,240	188	80
Carroll.....	467	422	26	19	Strafford.....	2,366	2,241	73	52
Cheshire.....	2,179	2,080	96	53	Sullivan.....	1,362	1,285	52	25
Coos.....	2,211	2,109	79	23	Miscellaneous.....	63	9	38	16
Grafton.....	2,667	2,472	133	62					
Hillsborough.....	11,565	10,873	462	230	Total.....	31,787	29,653	1,439	695
Merrimack.....	4,086	3,725	236	105					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

NEW JERSEY

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Atlantic	5,645	4,513	691	441	Monmouth	7,595	6,617	587	391
Bergen	23,529	20,502	2,168	859	Morris	7,846	6,875	536	435
Burlington	4,245	3,769	293	183	Ocean	1,316	1,184	79	53
Camden	12,975	11,982	670	323	Passaic	21,383	18,938	1,783	662
Cape May	1,250	1,125	76	49	Salem	1,345	1,254	71	20
Cumberland	2,260	2,051	157	82	Somerset	3,110	2,798	164	148
Essex	80,705	69,727	7,444	3,534	Sussex	1,285	1,202	57	26
Gloucester	2,895	2,689	133	73	Union	28,210	25,187	2,144	879
Hudson	65,844	62,289	2,610	945	Warren	3,485	3,359	81	45
Hunterdon	1,723	1,628	63	32	Miscellaneous	396	130	166	100
Mercer	11,915	10,857	676	382					
Middlesex	12,877	12,222	432	223	Total	301,834	270,898	21,081	9,855

NEW MEXICO

Bernalillo	2,848	2,681	142	25	Otero	141	135	4	2
Cañon	40	39	1	—	Quay	350	348	2	—
Chaves	463	428	27	8	Rio Arriba	180	163	5	7
Colfax	1,907	1,844	54	9	Roosevelt	66	66	—	—
Curry	531	526	5	—	Sandoval	44	43	1	—
De Baca	30	30	—	—	San Juan	71	70	1	—
Dona Ana	288	274	10	4	San Miguel	678	629	36	13
Eddy	260	242	15	3	Santa Fe	580	544	31	5
Grant	759	715	36	8	Sierra	50	44	1	5
Guadalupe	62	60	2	—	Socorro	234	225	6	3
Harding	34	34	—	—	Taos	65	60	3	2
Hidalgo	118	114	3	1	Torrance	95	94	1	—
Lea	21	20	1	—	Union	109	108	1	—
Lincoln	199	197	2	—	Valencia	184	181	3	—
Luna	260	258	2	—	Miscellaneous	16	3	9	4
McKinley	799	780	17	2					
Mora	71	69	2	—	Total	11,553	11,029	423	101

NEW YORK

Albany	16,683	15,407	746	530	Oneida	12,912	11,836	683	393
Allegany	1,112	1,023	56	33					
Bronx	38,450	36,036	1,892	522	Ontario	24,471	22,622	1,218	631
Broome	12,867	12,150	467	250	Orange	2,993	2,767	157	69
Cattaraugus	4,101	3,843	174	84	Orleans	9,600	8,844	441	315
Cayuga	3,421	3,115	190	116	Oswego	1,233	1,085	86	62
Chautauqua	6,665	6,107	357	201	Otsego	3,286	3,067	144	75
Chemung	5,029	4,656	240	133	Putnam	2,370	2,208	94	68
Chenango	1,486	1,371	78	37	Queens	720	620	46	54
Clinton	1,604	1,475	84	45	Rensselaer	38,927	34,278	3,295	1,354
Columbia	2,806	2,651	92	63	Rockland	7,840	7,165	406	269
Cortland	1,737	1,603	80	54	Richmond	6,127	5,421	487	219
Delaware	1,456	1,360	68	28	Rockland	3,200	2,822	243	135
Dutchess	6,200	5,605	340	255	St. Lawrence	2,765	2,569	129	67
Erie	61,526	56,736	2,866	1,924	Saratoga	3,100	2,876	139	85
Essex	1,900	1,739	107	54	Schenectady	9,896	9,333	373	190
Franklin	1,891	1,713	121	57	Schoharie	550	517	22	11
Fulton	2,400	2,112	178	110	Schoharie	352	329	13	10
Genesee	1,855	1,722	89	44	Seneca	746	693	35	18
Greene	1,218	1,153	47	18	Steuben	3,908	3,643	176	89
Hamilton	3,175	3,116	9	10	Suffolk	4,709	3,480	683	546
Herkimer	3,579	3,333	156	90	Sullivan	1,250	1,134	69	47
Jefferson	4,799	4,406	255	133	Tioga	918	856	48	14
Kings	175,317	156,221	14,235	4,861	Tou pkins	2,582	2,313	197	72
Lewis	608	565	22	21	Ulster	3,500	3,152	199	119
Livingston	1,601	1,498	57	45	Warren	2,000	1,760	130	90
Madison	2,081	1,912	114	55	Washington	1,950	1,847	78	25
Monroe	36,685	33,465	1,895	1,325	Wayne	1,850	1,711	132	47
Montgomery	4,900	4,610	172	118	Westchester	34,000	26,756	4,227	3,017
Nassau	10,085	7,148	1,723	1,211	Westchester	976	903	55	18
New York	479,157	416,658	35,091	27,408	Yates	509	467	29	13
Niagara	9,188	8,523	437	223	Miscellaneous	10,927	8,031	1,720	1,176
Oneida	12,912	11,836	683	393					
					Total	1,102,748	975,187	78,192	49,369

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1922—Continued

NORTH CAROLINA

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Alamance.....	860	800	34	26	Lee.....	330	320	6	4
Alexander.....	60	56	2	2	Lenoir.....	760	733	22	5
Alleghany.....	10	9	1	—	Lincoln.....	100	85	11	4
Anson.....	240	222	12	6	McDowell.....	270	251	14	5
Ashe.....	60	58	2	—	Macon.....	40	40	—	—
Avery.....	50	49	1	—	Madison.....	80	77	3	—
Beaufort.....	570	555	13	2	Martin.....	210	203	3	1
Bertie.....	140	135	5	—	Mecklenburg.....	5,956	5,193	556	207
Bladen.....	80	76	2	2	Mitchell.....	70	65	4	1
Brunswick.....	80	80	—	—	Montgomery.....	160	156	—	3
Buncombe.....	3,939	3,417	407	106	Moore.....	390	358	22	10
Burke.....	250	236	6	8	Nash.....	190	155	16	19
Cabarrus.....	500	527	34	29	New Hanover.....	3,430	3,209	103	58
Caldwell.....	210	191	12	7	Northampton.....	150	140	9	1
Camden.....	20	19	1	—	Onslow.....	70	70	—	—
Carteret.....	200	288	2	—	Orange.....	280	263	10	7
Caswell.....	30	30	—	—	Pamlico.....	70	70	—	—
Catawba.....	580	538	28	14	Pasquotank.....	610	572	23	15
Chatham.....	110	105	2	3	Pender.....	60	56	2	2
Cherokee.....	90	83	7	—	Perquimans.....	120	114	5	1
Chowan.....	255	246	6	3	Person.....	200	186	13	1
Clay.....	5	5	—	—	Pitt.....	840	823	12	5
Cleveland.....	370	336	23	11	Polk.....	100	94	4	2
Columbus.....	330	322	5	3	Randolph.....	280	264	12	4
Craven.....	830	808	20	2	Richmond.....	910	877	15	18
Cumberland.....	950	888	46	16	Robeson.....	640	604	28	8
Currituck.....	30	26	1	3	Rockingham.....	840	800	29	11
Dare.....	30	30	—	—	Rowan.....	1,470	1,421	34	15
Davidson.....	640	590	27	23	Rutherford.....	300	280	12	8
Davie.....	80	74	5	1	Sampson.....	200	195	4	1
Duplin.....	269	254	5	1	Scotland.....	220	205	16	9
Durham.....	2,200	2,050	82	58	Stanley.....	340	323	12	5
Edgecomb.....	2,070	2,005	44	21	Stokes.....	90	88	2	—
Forsyth.....	3,850	3,513	180	154	Surry.....	420	386	19	15
Franklin.....	160	155	2	3	Swain.....	130	129	1	—
Gaston.....	1,270	1,128	91	51	Sylvania.....	110	106	4	—
Gates.....	30	29	1	—	Tyrrell.....	30	30	—	—
Graham.....	10	10	—	—	Union.....	410	404	5	1
Granville.....	310	290	16	4	Vance.....	600	564	24	12
Greene.....	40	40	—	—	Wake.....	3,750	3,531	136	83
Guilford.....	4,810	4,284	385	141	Warren.....	280	263	11	6
Halifax.....	840	790	32	18	Washington.....	130	129	1	—
Harnett.....	240	230	6	4	Watauga.....	50	46	3	1
Haywood.....	330	316	13	1	Wayne.....	850	816	33	31
Henderson.....	370	347	19	4	Wilkes.....	170	161	8	1
Hertford.....	130	129	1	—	Wilson.....	1,140	1,054	66	20
Hoke.....	90	83	3	4	Yadkin.....	30	30	—	—
Hyde.....	20	19	—	—	Yancey.....	50	48	2	—
Iredell.....	640	586	35	19	Miscellaneous.....	43	10	24	9
Jackson.....	80	77	1	2					
Johnston.....	440	433	3	4					
Jones.....	40	40	—	—					
					Total.....	58,009	53,680	2,963	1,366

NORTH DAKOTA

Adams.....	75	75	—	—	Grant.....	69	67	2	—
Barnes.....	550	536	11	3	Griggs.....	170	168	1	1
Benson.....	190	189	1	—	Hettinger.....	78	76	2	—
Billings.....	35	35	—	—	Kidder.....	86	85	—	1
Bottineau.....	155	154	1	—	La Moure.....	207	204	3	—
Bowman.....	77	77	—	—	Logan.....	61	59	2	—
Burke.....	181	169	8	4	McHenry.....	173	171	2	—
Burleigh.....	911	872	26	13	McIntosh.....	124	123	—	1
Cass.....	3,653	3,405	196	52	McKenzie.....	76	76	—	—
Cavalier.....	270	268	2	—	McLean.....	350	346	4	—
Dickey.....	239	231	6	2	Mercer.....	108	107	1	—
Divide.....	116	113	2	1	Morton.....	604	586	14	4
Dunn.....	64	64	—	—	Mountrail.....	173	169	3	1
Eddy.....	156	154	2	—	Nelson.....	221	216	5	—
Emmons.....	110	110	—	—	Oliver.....	21	21	—	—
Foster.....	122	121	1	—	Pembina.....	132	130	2	—
Golden Valley.....	65	63	2	—	Pierce.....	110	107	2	1
Grand Forks.....	2,064	1,967	79	18	Ramsey.....	685	657	24	4

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

NORTH DAKOTA—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Ransom.....	460	454	5	1	Stutsman.....	984	953	24	7
Renville.....	60	59	1	-----	Towner.....	130	123	4	3
Richland.....	555	536	15	4	Trail.....	210	207	3	-----
Rolette.....	94	92	2	-----	Walsh.....	498	484	12	2
Sargent.....	123	122	-----	1	Ward.....	1,593	1,524	58	11
Sheridan.....	61	61	-----	-----	Wells.....	249	240	7	2
Sioux.....	34	34	-----	-----	Williams.....	499	490	9	-----
Slope.....	127	127	-----	-----	Miscellaneous.....	12	6	4	2
Stark.....	470	458	8	4	Total.....	18,750	18,051	556	143
Steele.....	110	110	-----	-----					

OHIO

Adams.....	97	85	9	3	Lorain.....	10,247	10,016	164	67
Allen.....	3,480	3,235	165	80	Lucas.....	25,649	23,553	1,443	653
Ashland.....	627	571	38	18	Madison.....	286	269	14	3
Ashtabula.....	4,085	3,960	91	34	Mahoning.....	29,901	29,008	597	296
Athens.....	926	819	63	44	Marion.....	1,465	1,345	80	40
Auglaize.....	628	588	27	13	Medina.....	963	923	27	13
Belmont.....	3,244	3,102	96	46	Melgs.....	461	436	12	13
Brown.....	268	198	9	1	Mercer.....	352	331	16	5
Butler.....	5,773	5,351	237	135	Miami.....	1,977	1,837	93	47
Carroll.....	278	268	7	3	Monroe.....	260	249	8	3
Champaign.....	581	563	13	5	Montgomery.....	18,130	16,722	971	437
Clark.....	4,730	4,487	196	107	Morgan.....	119	105	5	9
Clermont.....	627	588	32	7	Morrow.....	118	110	3	5
Clinton.....	593	558	25	12	Muskingum.....	2,365	2,153	132	80
Columbiana.....	5,122	4,879	159	84	Noble.....	98	94	4	-----
Coshocton.....	577	511	40	26	Ottawa.....	948	925	18	5
Crawford.....	2,288	2,232	42	14	Paulding.....	190	186	3	1
Cuyahoga.....	63,566	54,055	6,264	3,247	Perry.....	871	813	49	9
Darke.....	678	625	41	12	Pickaway.....	388	365	18	5
Defiance.....	453	429	16	8	Pike.....	71	68	3	-----
Delaware.....	252	211	32	9	Portage.....	2,114	2,040	41	33
Erie.....	2,667	2,514	100	53	Puente.....	463	447	16	-----
Fairfield.....	1,072	978	65	29	Punam.....	322	315	5	2
Fayette.....	685	641	28	16	Richland.....	2,662	2,397	193	72
Franklin.....	18,685	16,460	1,365	860	Ross.....	1,342	1,250	62	30
Fulton.....	377	365	8	4	Sandusky.....	1,326	1,235	65	26
Gallia.....	149	122	12	6	Scioto.....	2,205	2,017	129	59
Geauga.....	168	154	6	8	Seneca.....	1,769	1,692	44	33
Greene.....	1,022	968	38	16	Shelby.....	675	638	28	9
Guernsey.....	1,181	1,108	52	21	Stack.....	13,093	12,197	597	299
Hamilton.....	59,900	53,096	4,301	2,593	Summit.....	24,568	23,402	852	314
Hancock.....	1,310	1,202	72	36	Trumbull.....	4,326	4,091	178	57
Hardin.....	634	591	17	26	Tuscarawas.....	2,699	2,580	80	39
Harrison.....	698	661	26	11	Union.....	154	143	7	4
Henry.....	530	516	10	4	Van Wert.....	710	675	21	14
Highland.....	673	624	32	17	Vinton.....	81	74	2	5
Hocking.....	419	409	17	2	Warren.....	670	635	23	12
Holmes.....	489	475	8	6	Washington.....	1,104	965	99	40
Huron.....	1,997	1,649	28	20	Wayne.....	2,075	1,978	78	19
Jackson.....	418	391	22	5	Williams.....	588	561	22	5
Jefferson.....	5,752	5,528	147	77	Wood.....	1,393	1,341	31	21
Knox.....	667	611	40	16	Wyandot.....	432	416	12	4
Lake.....	3,138	2,982	81	75	Miscellaneous.....	190	81	77	32
Lawrence.....	776	708	59	9	Total.....	364,988	333,725	20,576	10,687
Licking.....	1,817	1,676	98	43					
Logan.....	1,038	1,012	20	6					

OKLAHOMA

Adair.....	78	77	1	-----	Carter.....	2,094	1,920	116	58
Alfalfa.....	430	423	7	-----	Cherokee.....	66	63	2	1
Atoka.....	88	88	-----	-----	Choctaw.....	317	313	4	-----
Beaver.....	78	75	3	-----	Cimarron.....	20	16	4	-----
Beckham.....	324	312	11	1	Cleveland.....	343	318	23	2
Blaine.....	225	222	3	-----	Coal.....	130	126	3	1
Bryan.....	282	273	9	-----	Comanche.....	684	648	30	6
Caddo.....	431	403	21	7	Cotton.....	231	222	9	-----
Canadian.....	1,132	1,094	31	7	Craig.....	242	227	9	6

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

OKLAHOMA—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Creek.....	3,272	3,027	156	89	Murray.....	127	121	6	—
Custer.....	343	334	8	1	Muskogee.....	4,080	3,818	177	85
Delaware.....	29	28	1	—	Noble.....	403	383	13	7
Dewey.....	61	60	1	—	Nowata.....	353	325	19	9
Ellis.....	103	99	4	—	Oklfuskee.....	360	317	27	16
Garfield.....	1,740	1,645	65	30	Oklahoma.....	13,142	12,201	675	266
Garvin.....	316	285	23	8	Oklmulgee.....	3,134	2,875	189	70
Grady.....	917	846	51	20	Osage.....	2,671	1,671	690	310
Grant.....	283	278	3	2	Ottawa.....	607	526	47	34
Greer.....	202	189	13	—	Pawnee.....	776	703	51	22
Harrison.....	93	90	3	—	Payne.....	1,186	1,095	57	34
Harper.....	41	40	1	—	Pittsburg.....	1,417	1,355	45	17
Haskell.....	102	99	3	—	Pontotoc.....	347	336	9	2
Hughes.....	301	277	11	13	Pottawatomie.....	926	889	33	4
Jackson.....	363	349	10	4	Pushmataha.....	110	109	—	1
Jefferson.....	196	194	2	—	Roger Mills.....	23	22	1	—
Johnston.....	83	83	—	—	Rogers.....	222	206	13	3
Kay.....	1,991	1,680	218	93	Seminole.....	119	116	2	1
Kingfisher.....	211	207	4	—	Sequoyah.....	106	103	3	—
Kiowa.....	304	294	9	1	Stephens.....	1,037	983	41	13
Latimer.....	142	141	—	1	Texas.....	206	200	6	—
Le Flore.....	531	516	7	8	Tillmann.....	363	349	12	2
Lincoln.....	283	255	22	6	Tulsa.....	16,107	14,473	1,088	546
Logan.....	667	629	24	14	Wagoner.....	172	163	5	4
Love.....	94	91	2	1	Washington.....	2,193	1,990	156	47
McClain.....	172	168	4	—	Washita.....	171	166	5	—
McCurtaim.....	212	202	9	1	Woods.....	364	348	13	3
McIntosh.....	191	171	16	4	Woodward.....	283	276	6	1
Major.....	112	112	—	—	Miscellaneous.....	349	8	297	44
Marshall.....	87	84	2	1					
Mayes.....	72	66	5	1					
					Total.....	72,063	65,486	4,649	1,928

OREGON

Baker.....	917	875	30	12	Lincoln.....	146	140	4	1
Benton.....	578	561	15	2	Linn.....	659	637	19	3
Clackamas.....	1,084	1,031	37	16	Malheur.....	289	279	8	2
Clatsop.....	1,493	1,435	45	13	Marion.....	1,980	1,857	91	32
Columbia.....	662	636	19	7	Morrow.....	208	202	4	2
Coos.....	1,379	1,318	49	12	Multnomah.....	38,385	35,854	1,716	815
Crook.....	97	94	2	1	Polk.....	392	372	16	4
Curry.....	114	112	2	—	Sherman.....	259	256	2	1
Deschutes.....	765	733	21	11	Tillamook.....	444	422	10	3
Douglas.....	960	920	32	8	Umatilla.....	1,773	1,665	83	25
Gilliam.....	218	216	1	1	Union.....	1,177	1,134	38	5
Grant.....	173	171	1	—	Wallowa.....	254	250	4	—
Harney.....	108	105	2	1	Wasco.....	760	719	26	15
Hood River.....	432	403	23	6	Washington.....	905	857	38	10
Jackson.....	1,072	1,005	49	18	Wheeler.....	59	57	2	—
Jefferson.....	74	71	2	1	Yamhill.....	633	618	12	3
Josephine.....	321	301	11	9	Miscellaneous.....	32	8	17	7
Klamath.....	787	749	24	14					
Lake.....	178	172	6	—					
Lane.....	1,513	1,410	73	30	Total.....	61,879	58,245	2,543	1,091

PENNSYLVANIA

Adams.....	537	491	36	10	Chester.....	4,616	4,084	324	208
Allegheny.....	133,274	120,779	8,498	3,997	Clarion.....	1,205	1,091	78	36
Armstrong.....	3,930	3,781	115	34	Clearfield.....	2,950	2,692	167	91
Beaver.....	10,489	10,172	216	101	Clinton.....	1,677	1,577	50	50
Bedford.....	468	439	9	20	Columbia.....	1,458	1,375	55	28
Berks.....	12,150	11,054	609	487	Crawford.....	2,530	2,318	135	77
Blair.....	9,627	9,212	280	135	Cumberland.....	2,346	2,171	127	48
Bradford.....	2,042	1,966	65	21	Dauphin.....	9,714	8,975	477	262
Bucks.....	2,882	2,615	183	84	Delaware.....	14,865	12,968	1,154	758
Butler.....	3,535	3,314	139	82	Elk.....	2,395	2,273	74	48
Cambridge.....	12,685	12,110	402	173	Erie.....	10,430	9,690	451	309
Cameron.....	440	429	7	4	Fayette.....	9,855	9,238	419	198
Carbon.....	3,719	3,629	65	25	Forest.....	110	105	4	1
Center.....	1,604	1,500	72	32	Franklin.....	1,669	1,502	118	49

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

PENNSYLVANIA—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Fulton.....	15	14	1	-----	Perry.....	348	337	8	3
Greene.....	760	699	46	15	Philadelphia.....	151,153	129,913	13,345	7,895
Huntingdon.....	776	710	46	20	Pike.....	146	134	10	2
Indiana.....	2,415	2,246	117	52	Potter.....	437	423	10	4
Jefferson.....	4,475	4,323	98	54	Schuylkill.....	7,571	7,125	288	158
Juniata.....	194	183	6	5	Snyder.....	126	119	4	3
Lackawanna.....	16,625	15,525	696	404	Somerset.....	2,755	2,590	115	50
Lancaster.....	8,775	7,957	513	305	Sullivan.....	292	264	13	15
Lawrence.....	6,637	6,356	188	93	Susquehanna.....	1,240	1,214	19	7
Lebanon.....	2,015	1,833	111	71	Toga.....	729	691	28	10
Lehigh.....	6,783	5,971	521	291	Union.....	292	265	20	7
Luzerne.....	17,719	16,618	662	439	Venango.....	1,480	1,066	244	170
Lycoming.....	5,760	5,329	279	152	Warren.....	1,825	1,584	130	111
McKean.....	2,920	2,536	241	143	Washington.....	11,405	10,871	378	156
Mercer.....	8,440	8,189	177	74	Wayne.....	583	516	52	15
Mifflin.....	828	761	49	18	Westmoreland.....	17,630	16,785	544	301
Monroe.....	656	580	56	20	Wyoming.....	219	201	11	7
Montgomery.....	17,050	13,858	1,617	1,575	York.....	6,038	5,407	388	243
Montour.....	219	189	18	12	Miscellaneous.....	664	279	258	127
Northampton.....	10,938	10,271	429	238					
Northumberland.....	5,615	5,306	197	112	Total.....	587,770	530,768	36,262	20,740

RHODE ISLAND

Bristol.....	1,199	1,087	61	51	Washington.....	1,797	1,666	93	38
Kent.....	2,186	2,035	89	62	Miscellaneous.....	113	33	19	61
Newport.....	2,736	2,439	138	159					
Providence.....	42,045	38,174	2,296	1,575	Total.....	50,076	45,434	2,696	1,946

SOUTH CAROLINA

Abbeville.....	382	377	5	-----	Horry.....	144	133	8	3
Aiken.....	323	303	12	8	Jasper.....	27	26	-----	1
Allendale.....	67	67	-----	-----	Kershaw.....	266	249	9	8
Anderson.....	1,019	957	44	18	Lancaster.....	140	124	11	5
Bamberg.....	147	142	3	2	Laurens.....	420	395	18	7
Barnwell.....	115	112	3	-----	Lee.....	93	91	-----	2
Beaufort.....	190	176	10	4	Lexington.....	196	194	2	-----
Berkley.....	58	56	2	-----	McCormick.....	51	45	3	3
Calhoun.....	64	62	1	1	Marion.....	240	222	13	5
Charleston.....	5,967	5,633	261	73	Marlboro.....	392	364	17	11
Cherokee.....	279	262	6	11	Newberry.....	345	319	22	4
Chester.....	400	377	14	9	Oconee.....	185	170	10	5
Chesterfield.....	219	202	12	5	Orangeburg.....	489	447	33	9
Clarendon.....	124	117	5	2	Pickens.....	201	187	9	5
Colleton.....	113	109	3	1	Richland.....	4,009	3,752	178	79
Darlington.....	550	517	22	11	Saluda.....	48	47	1	-----
Dillon.....	196	178	15	3	Spartanburg.....	1,818	1,673	89	56
Dorchester.....	211	196	12	3	Sumter.....	670	640	20	10
Edgefield.....	105	103	2	-----	Union.....	288	271	12	5
Fairfield.....	146	137	4	5	Williamsburg.....	143	139	2	2
Florence.....	1,051	1,010	33	8	York.....	738	679	37	22
Georgetown.....	350	338	11	1	Miscellaneous.....	20	3	17	-----
Greenville.....	3,270	2,953	217	100					
Greenwood.....	457	424	23	10	Total.....	26,830	25,075	1,237	518
Hampton.....	104	97	6	1					

SOUTH DAKOTA

Armstrong.....	-----	-----	-----	-----	Butte.....	181	174	6	1
Aurora.....	107	103	4	-----	Campbell.....	65	62	3	-----
Beadle.....	995	959	27	9	Charles Mix.....	313	307	5	1
Bennett.....	-----	-----	-----	-----	Clark.....	177	174	3	-----
Bon Homme.....	225	220	5	-----	Clay.....	271	258	8	5
Brookings.....	333	316	9	8	Codington.....	887	855	25	7
Brown.....	2,966	2,871	72	23	Corson.....	90	89	1	-----
Brule.....	176	166	6	4	Custer.....	75	72	3	-----
Buffalo.....	9	9	-----	-----	Davison.....	828	785	35	8

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

SOUTH DAKOTA—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Day.....	219	213	6	-----	Marshall.....	185	181	4	-----
Deuel.....	65	64	1	-----	Meade.....	125	121	3	1
Dewey.....	143	141	1	1	Mellette.....	21	21	-----	-----
Douglas.....	139	132	6	1	Miner.....	110	108	2	-----
Edmunds.....	119	113	6	-----	Minnehaha.....	4,435	4,192	191	52
Fall River.....	257	253	4	-----	Moody.....	137	128	9	-----
Faulk.....	120	118	2	-----	Pennington.....	483	457	19	7
Grant.....	219	217	2	-----	Perkins.....	87	86	1	-----
Gregory.....	184	177	6	1	Potter.....	74	71	3	-----
Haakon.....	61	61	-----	-----	Roberts.....	170	167	3	-----
Hamlin.....	110	107	2	1	Sanborn.....	121	118	3	-----
Hand.....	114	112	1	1	Shannon.....	18	17	1	-----
Hanson.....	104	102	2	-----	Spink.....	489	478	9	2
Harding.....	31	29	2	-----	Stanley.....	55	52	3	-----
Hughes.....	307	289	16	2	Sully.....	92	92	-----	-----
Hutchins.....	173	172	1	-----	Todd.....	23	22	1	-----
Hyde.....	67	65	2	-----	Tripp.....	198	189	8	1
Jackson.....	29	29	-----	-----	Turner.....	366	356	9	1
Jerauld.....	83	80	3	-----	Union.....	259	253	5	1
Jones.....	60	59	-----	1	Walworth.....	431	425	5	1
Kingsbury.....	253	228	3	2	Washabaugh.....	1	1	-----	-----
Lake.....	321	304	16	1	Washington.....	3	3	-----	-----
Lawrence.....	1,571	1,532	33	6	Yankton.....	500	480	18	2
Lincoln.....	347	338	9	-----	Ziebach.....	18	18	-----	-----
Lyman.....	57	55	2	-----	Miscellaneous.....	12	-----	9	3
McCook.....	138	137	1	-----					
McPherson.....	83	81	2	-----					
					Total.....	21,465	20,664	647	154

TENNESSEE

Anderson.....	173	169	3	1	Jackson.....	13	13	-----	-----
Bedford.....	201	192	7	2	Jefferson.....	93	88	4	1
Benton.....	25	25	-----	-----	Johnson.....	11	9	2	-----
Bledsoe.....	36	36	-----	-----	Knox.....	6,817	6,175	420	222
Blount.....	311	297	12	2	Lake.....	90	76	9	5
Bradley.....	243	215	17	11	Lauderdale.....	263	241	15	7
Campbell.....	360	314	32	14	Lawrence.....	140	139	1	-----
Cannon.....	17	16	1	-----	Lewis.....	16	16	-----	-----
Carroll.....	188	153	3	2	Lincoln.....	254	244	10	-----
Carter.....	95	92	2	1	Loudon.....	188	181	5	2
Cheatham.....	23	22	1	-----	McMinn.....	464	449	13	2
Chester.....	22	21	1	-----	McNairy.....	33	31	-----	2
Claiborne.....	134	130	3	1	Macon.....	13	11	1	1
Clay.....	6	6	-----	-----	Madison.....	1,507	1,439	50	18
Coeke.....	129	120	7	2	Marion.....	224	216	7	1
Collee.....	216	207	8	1	Marshall.....	95	89	4	2
Crockett.....	59	55	3	1	Mauzy.....	699	654	36	9
Cumberland.....	50	45	4	1	Meigs.....	3	3	-----	-----
Davidson.....	13,113	11,850	865	398	Monroe.....	119	112	6	1
Decatur.....	14	14	-----	-----	Montgomery.....	602	520	51	31
De Kalb.....	32	31	-----	1	Moore.....	7	7	-----	-----
Dickson.....	185	181	3	1	Morgan.....	109	105	4	-----
Dyer.....	381	343	26	12	Obion.....	298	282	10	6
Fayette.....	164	153	8	3	Overton.....	137	131	6	-----
Fentress.....	33	28	2	3	Perry.....	14	14	-----	-----
Franklin.....	315	295	18	2	Pickett (not reported).....				
Gibson.....	345	330	10	5	Polk.....	196	189	4	3
Giles.....	197	189	7	1	Putnam.....	225	216	5	4
Grainger.....	20	19	-----	1	Rhea.....	112	108	4	-----
Greene.....	227	204	19	4	Roane.....	412	387	10	15
Grundy.....	98	90	6	2	Robertson.....	354	317	30	7
Hamblen.....	299	281	13	5	Rutherford.....	359	319	25	15
Hamilton.....	8,352	7,627	475	250	Scott.....	66	60	5	1
Hancock.....	3	3	-----	-----	Sequitiche.....	6	6	-----	-----
Hardeman.....	102	98	3	1	Sevier.....	25	25	-----	-----
Hardin.....	43	41	1	1	Shelby.....	17,537	15,712	1,136	689
Hawkins.....	219	206	10	3	Smith.....	37	34	3	-----
Haywood.....	254	234	15	5	Stewart.....	29	27	2	-----
Henderson.....	79	78	1	-----	Sullivan.....	905	848	38	19
Henry.....	418	405	9	4	Sumner.....	244	228	12	4
Hickman.....	49	48	-----	1	Tipton.....	234	217	15	2
Houston.....	17	17	-----	-----	Trousdale.....	25	23	1	1
Humphreys.....	55	54	-----	1					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

TENNESSEE—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Unicoi.....	437	429	7	1	White.....	190	189	1	—
Union.....	1	1	—	—	Williamson.....	282	267	12	3
Van Buren.....	2	2	—	—	Wilson.....	228	216	9	3
Warren.....	148	134	10	4	Miscellaneous.....	836	802	22	12
Washington.....	959	888	48	23	Total.....	63,555	58,038	3,656	1,861
Wayne.....	20	19	1	—					
Weakley.....	205	196	7	2					

TEXAS

Anderson.....	780	748	27	5	Dickens.....	71	62	8	1
Andrews.....	6	6	—	—	Dimmit.....	63	63	—	—
Angelina.....	455	427	21	7	Donley.....	245	237	8	—
Aransas.....	29	28	1	—	Duval.....	76	70	4	2
Archer.....	120	113	5	2	Eastland.....	1,785	1,687	71	27
Armstrong.....	68	68	—	—	Ector (not reported).....	—	—	—	—
Atascosa.....	155	154	1	—	Edwards.....	31	30	—	1
Austin.....	325	320	5	—	Ellis.....	1,313	1,236	64	13
Bailey.....	3	2	—	1	El Paso.....	8,533	7,996	437	100
Bandera.....	13	9	1	3	Erath.....	326	311	14	1
Bastrop.....	518	503	15	—	Falls.....	557	516	33	8
Baylor.....	140	134	3	3	Fannin.....	455	440	13	2
Bee.....	190	185	5	—	Fayette.....	468	436	30	2
Bell.....	1,175	1,112	43	20	Fisher.....	125	121	2	2
Bexar.....	14,802	13,740	812	250	Floyd.....	163	162	1	—
Blanco.....	17	15	1	1	Foard.....	91	86	5	—
Borden (not reported).....	—	—	—	—	Fort Bend.....	410	392	10	8
Bosque.....	209	207	2	—	Franklin.....	49	48	1	—
Bowie.....	1,048	1,002	35	11	Freestone.....	407	334	44	29
Brazoria.....	816	781	29	6	Frio.....	92	83	7	2
Brazos.....	425	388	35	2	Gaines.....	14	14	—	—
Brewster.....	134	124	7	3	Galveston.....	6,043	5,569	308	166
Briscoe.....	3	3	—	—	Garza.....	86	78	8	—
Brooks.....	52	50	2	—	Gillespie.....	174	167	7	—
Brown.....	611	583	21	7	Glasscock.....	7	7	—	—
Burleson.....	258	255	3	—	Goliad.....	92	86	3	3
Burnet.....	102	96	6	—	Gonzales.....	302	276	20	6
Caldwell.....	488	457	28	3	Gray.....	140	135	5	—
Calhoun.....	56	55	1	—	Grayson.....	2,580	2,488	74	18
Callahan.....	210	196	14	—	Gregg.....	390	377	11	2
Cameron.....	1,043	997	36	10	Grimes.....	308	306	2	—
Camp.....	91	87	—	4	Guadalupe.....	395	364	19	12
Carson.....	140	134	6	—	Hale.....	385	368	13	4
Cass.....	126	119	6	1	Hall.....	190	173	17	—
Castro.....	1	1	—	—	Hamilton.....	154	148	6	—
Chambers.....	108	102	5	1	Hansford.....	38	37	1	—
Cherokee.....	436	417	15	4	Hardeman.....	393	376	10	7
Childress.....	354	345	9	—	Hardin.....	474	453	16	5
Clay.....	280	265	10	5	Harris.....	25,976	23,519	1,891	566
Coke.....	40	40	—	—	Harrison.....	1,218	1,161	43	14
Coleman.....	305	288	15	2	Hartley.....	22	21	1	—
Collin.....	835	783	34	18	Haskell.....	151	143	8	—
Collingsworth.....	130	130	—	—	Hays.....	357	335	18	4
Colorado.....	378	356	17	5	Hemphill.....	205	199	4	2
Comal.....	349	322	22	5	Henderson.....	140	132	5	3
Comanche.....	175	172	3	—	Hidalgo.....	528	496	28	4
Concho.....	51	48	2	1	Hill.....	708	673	31	4
Cooke.....	425	400	17	8	Hockley (not reported).....	—	—	—	—
Coryell.....	218	210	6	2	Hood.....	35	33	2	—
Cottle.....	70	65	5	—	Hopkins.....	284	279	5	—
Crane (not reported).....	—	—	—	—	Houston.....	143	117	16	10
Crockett.....	48	40	5	3	Howard.....	350	337	12	1
Crosby.....	107	98	9	—	Hudspeth.....	2	2	—	—
Culberson.....	10	10	—	—	Hunt.....	1,189	1,141	32	16
Dallam.....	154	147	5	2	Hutchinson.....	5	5	—	—
Dallas.....	28,635	25,844	2,156	635	Irion.....	21	21	—	—
Dawson.....	105	99	4	2	Jack.....	106	103	2	1
Deaf Smith.....	140	135	5	—	Jackson.....	80	75	5	—
Delta.....	210	207	3	—	Jasper.....	218	212	6	—
Denton.....	488	468	18	9	Jeff Davis.....	53	50	3	—
DeWitt.....	579	537	39	3	Jefferson.....	7,579	7,091	388	105

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

TEXAS—Continued

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Jim Hogg.....	42	38	4	—	Reagan (not reported).....	—	—	—	—
Jim Wells.....	86	82	4	—	Real.....	9	9	—	—
Johnson.....	840	811	25	4	Red River.....	280	273	7	—
Jones.....	490	461	28	1	Reeves.....	149	144	5	—
Karnes.....	352	331	19	2	Refugio.....	85	85	—	—
Kaufman.....	790	742	36	12	Roberts.....	82	81	1	—
Kendall.....	114	107	2	5	Robertson.....	284	267	11	6
Kennedy (not reported).....	—	—	—	—	Rockwall.....	97	94	3	—
Kent.....	25	23	—	2	Runnels.....	385	362	20	3
Kerr.....	181	167	7	7	Rusk.....	160	149	9	2
Kimble.....	40	40	—	—	Sabine.....	95	93	2	—
King.....	6	6	—	—	San Augustine.....	74	68	4	2
Kinney.....	76	71	3	2	San Jacinto.....	25	23	2	—
Kleberg.....	382	376	3	3	San Patricio.....	297	285	12	—
Knox.....	190	187	3	—	San Saba.....	71	67	4	—
Lamar.....	1,020	958	54	8	Schleicher.....	42	38	1	3
Lamb.....	22	22	—	—	Scurry.....	140	134	4	2
Lampasas.....	170	152	11	7	Shackelford.....	176	163	10	3
La Salle.....	67	67	—	—	Shelby.....	210	197	11	2
Lavaca.....	793	775	14	4	Sherman.....	28	28	—	—
Lee.....	104	101	1	2	Smith.....	1,043	1,004	34	5
Leon.....	65	65	—	—	Somervell.....	9	7	2	—
Liberty.....	435	403	23	4	Starr.....	60	55	3	2
Limestone.....	1,626	1,351	178	97	Stephens.....	1,435	1,337	67	11
Lipscomb.....	40	40	—	—	Sterling.....	44	44	—	—
Live Oak.....	26	25	1	—	Stonewall.....	41	39	2	—
Llano.....	100	95	5	—	Sutton.....	91	80	6	5
Loving (not reported).....	—	—	—	—	Swisher.....	105	100	4	1
Lubbock.....	476	437	38	1	Tarrant.....	12,590	11,642	654	294
Lynn.....	54	51	3	—	Taylor.....	1,063	973	66	24
McCulloch.....	170	157	13	—	Terrell.....	109	107	2	—
McLennan.....	3,939	3,555	288	96	Terry.....	68	68	—	—
McMullen (not reported).....	—	—	—	—	Throckmorton.....	34	34	—	—
Madison.....	44	43	—	1	Titus.....	135	130	5	—
Marion.....	70	62	5	3	Tom Green.....	765	727	28	10
Martin.....	40	39	1	—	Travis.....	2,878	2,567	233	78
Mason.....	62	61	1	—	Trinity.....	199	195	4	—
Matagorda.....	482	451	17	14	Tyler.....	104	103	1	—
Maverick.....	273	253	13	7	Upshur.....	90	90	—	—
Medina.....	157	155	2	—	Upton (not reported).....	—	—	—	—
Menard.....	64	63	—	1	Uvalde.....	249	238	10	1
Midland.....	155	146	8	1	Valverde.....	447	432	10	5
Milan.....	507	483	21	3	Van Zandt.....	210	199	11	—
Mills.....	64	64	—	—	Victoria.....	517	476	23	18
Mitchell.....	210	175	32	3	Walker.....	191	178	11	2
Montague.....	245	222	20	3	Waller.....	85	84	1	—
Montgomery.....	222	209	11	2	Ward.....	48	45	3	—
Moore.....	10	10	—	—	Washington.....	476	464	8	4
Morris.....	40	38	1	1	Webb.....	1,003	903	80	20
Motley.....	45	43	2	—	Wharton.....	441	429	9	3
Nacogdoches.....	283	264	17	2	Wheeler.....	105	97	3	5
Navarro.....	1,340	1,197	104	39	Wichita.....	7,235	6,804	289	142
Newton.....	92	88	4	—	Wilbarger.....	420	393	20	7
Nolan.....	382	360	22	—	Willacy.....	12	7	3	2
Nueces.....	813	764	43	6	Williamson.....	1,240	1,183	46	11
Ochiltree.....	41	41	—	—	Wilson.....	140	135	5	—
Oldham.....	14	14	—	—	Winkler (not reported).....	—	—	—	—
Orange.....	827	775	34	18	Wise.....	225	219	6	—
Palo Pinto.....	670	621	28	21	Wood.....	227	223	4	—
Panola.....	94	93	1	—	Yoakum (not reported).....	—	—	—	—
Parker.....	298	287	8	3	Young.....	735	661	50	24
Parmer.....	34	32	2	—	Zapata (not reported).....	—	—	—	—
Pecos.....	95	95	—	—	Zavalla.....	26	25	1	—
Polk.....	179	165	3	11	Miscellaneous.....	165	102	51	12
Potter.....	2,211	2,118	62	31					
Presidio.....	188	182	3	3					
Rains.....	19	19	—	—					
Randall.....	91	85	5	1					
					Total.....	183,865	173,099	10,438	3,328

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

UTAH

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Beaver.....	172	171	1	-----	Rich.....	23	22	-----	1
Boxelder.....	407	401	3	3	Salt Lake.....	15,886	14,976	622	288
Cache.....	627	593	28	6	San Juan.....	10	10	-----	-----
Carbon.....	2,468	2,443	23	2	Sanpete.....	229	216	9	4
Daggett.....	2	2	-----	-----	Sevier.....	147	145	2	-----
Davis.....	324	308	14	2	Summit.....	437	425	9	3
Duchesne.....	36	35	1	-----	Tooele.....	258	251	7	-----
Emery.....	196	194	1	1	Uintah.....	123	120	3	-----
Garfield.....	14	14	-----	-----	Utah.....	1,121	1,091	21	9
Grand.....	93	90	3	-----	Wasatch.....	56	53	3	-----
Iron.....	79	76	3	-----	Washington.....	49	49	-----	-----
Juab.....	539	502	27	10	Wayne.....	13	12	1	-----
Kane.....	31	30	1	-----	Weber.....	3,744	3,551	145	48
Millard.....	131	130	1	-----	Miscellaneous.....	19	8	10	1
Morgan.....	50	49	-----	1					
Piute.....	41	39	2	-----	Total.....	27,325	26,006	940	379

VERMONT

Addison.....	475	452	19	4	Orleans.....	639	634	37	18
Bennington.....	1,217	1,084	81	52	Rutland.....	3,517	3,279	159	79
Caledonia.....	597	924	56	17	Washington.....	2,196	2,021	143	32
Chittenden.....	2,932	2,611	238	83	Windham.....	1,567	1,450	79	38
Essex.....	282	275	6	1	Windsor.....	2,168	2,044	82	42
Franklin.....	1,269	1,128	55	26	Miscellaneous.....	24	6	10	8
Grand Isle.....	71	70	1	-----					
Lamoille.....	225	200	16	9	Total.....	17,901	16,484	1,001	416
Orange.....	332	306	19	7					

VIRGINIA

Accomac.....	373	353	19	1	Greene.....	5	3	2	-----
Albemarle.....	828	707	83	38	Greensville.....	189	175	8	6
Alleghany.....	850	802	38	10	Halifax.....	346	320	23	3
Amelia.....	35	32	2	1	Hanover.....	242	226	11	5
Amherst.....	139	137	1	1	Henrico.....	17,324	15,474	1,276	574
Appomattox.....	69	67	2	-----	Henry.....	242	216	16	10
Arlington.....	2,879	2,760	84	35	Highland.....	9	9	-----	-----
Augusta.....	876	786	65	25	Isle of Wight.....	70	65	5	-----
Bath.....	139	129	7	3	James City.....	88	83	5	-----
Bedford.....	207	181	23	3	King and Queen.....	20	19	1	-----
Bland.....	12	12	-----	-----	King George.....	35	35	-----	-----
Botetourt.....	138	131	6	1	King William.....	104	99	4	1
Brunswick.....	173	161	10	2	Lancaster.....	69	66	3	-----
Buchanan.....	35	31	3	1	Lee.....	118	112	4	2
Buckingham.....	30	30	-----	-----	Loudoun.....	242	214	19	9
Campbell.....	2,588	2,256	196	136	Louisa.....	69	66	-----	3
Caroline.....	104	100	3	1	Lunenburg.....	242	235	7	-----
Carroll.....	25	20	3	2	Madison.....	19	14	5	-----
Charles City.....	9	7	2	-----	Mathews.....	69	67	1	1
Charlotte.....	104	101	1	2	Mechlenburg.....	277	249	23	5
Chesterfield.....	166	151	11	4	Middlesex.....	35	33	2	-----
Clarke.....	58	49	6	3	Montgomery.....	312	289	19	4
Craig.....	10	10	-----	-----	Nansemond.....	484	415	46	23
Culpeper.....	155	143	11	1	Nelson.....	69	67	-----	2
Cumberland.....	17	17	-----	-----	New Kent.....	35	33	2	-----
Dickenson.....	138	134	4	-----	Norfolk.....	18,140	17,633	834	276
Dinwiddie.....	1,518	1,410	71	37	Northampton.....	483	461	17	5
Elizabeth City.....	969	917	41	11	Northumberland.....	69	51	12	3
Essex.....	69	69	-----	-----	Nottoway.....	346	327	16	3
Fairfax.....	533	530	16	7	Orange.....	173	158	9	6
Fauquier.....	138	104	19	15	Page.....	155	148	5	2
Floyd.....	10	9	-----	1	Patrick.....	35	30	5	-----
Fluvanna.....	35	34	1	-----	Pittsylvania.....	1,959	1,730	137	92
Franklin.....	101	95	7	2	Powhatan.....	17	14	3	-----
Frederick.....	416	372	32	12	Prince Edward.....	173	154	11	8
Giles.....	101	101	1	2	Prince George.....	242	227	10	5
Gloucester.....	69	64	3	2	Princess Anne.....	138	133	-----	5
Goochland.....	35	30	2	3	Prince William.....	311	298	13	-----
Grayson.....	56	53	2	1	Pulaski.....	208	189	15	4

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

VIRGINIA—Continued.

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Rappahannock	27	26	1	—	Sussex	70	59	5	6
Richmond	35	34	—	1	Tazewell	657	578	51	28
Roanoke	6,554	6,126	291	137	Warren	56	52	4	—
Rockbridge	311	276	29	6	Warwick	2,294	2,200	73	21
Rockingham	449	409	30	10	Washington	674	619	42	13
Russell	380	357	15	8	Westmoreland	47	44	2	1
Scott	104	102	2	—	Wise	1,070	993	61	16
Shenandoah	173	158	13	2	Wythe	173	158	10	5
Smyth	277	249	19	9	York	35	34	1	—
Southampton	242	220	17	5	Miscellaneous	97	26	54	17
Spotsylvania	329	294	25	10					
Stafford	22	22	—	—	Total	71,523	65,716	4,091	1,716
Surry	51	45	5	1					

WASHINGTON

Adams	350	344	5	1	Lincoln	575	565	9	1
Asotin	175	174	1	—	Mason	380	372	5	3
Benton	375	367	8	—	Okanogan	380	371	8	1
Chelan	2,600	2,524	68	8	Pacific	980	941	30	9
Clallam	680	672	8	—	Pend Oreille	275	269	4	2
Clarke	1,325	1,299	21	5	Pierce	15,173	14,533	512	128
Columbia	255	247	6	2	San Juan	100	93	3	4
Cowlitz	465	425	33	7	Skagit	1,405	1,362	39	4
Douglas	220	219	1	—	Skamania	110	105	2	3
Ferry	45	44	1	—	Snohomish	3,190	3,016	111	63
Franklin	510	507	3	—	Spokane	19,655	18,796	701	158
Garfield	375	363	9	3	Stevens	440	437	3	—
Grant	190	190	—	—	Thurston	1,625	1,569	45	11
Grays Harbor	5,679	5,450	145	84	Wahkiakum	165	161	4	—
Island	100	99	—	1	Walla Walla	2,500	2,408	70	22
Jefferson	340	329	11	—	Whatcom	2,380	2,243	89	48
King	43,915	41,154	2,143	618	Whitman	1,625	1,601	19	5
Kitsap	1,575	1,542	31	2	Yakima	6,328	6,181	109	38
Kittitas	1,050	1,017	30	3	Miscellaneous ¹	3,581	3,412	140	29
Klickitat	255	251	3	1					
Lewis	1,870	1,837	27	6	Total	123,216	117,489	4,457	1,270

WEST VIRGINIA

Barbour	408	397	8	3	Mingo	1,372	1,293	52	27
Berkeley	913	882	20	11	Monongalia	2,034	1,882	102	50
Boone	287	279	7	1	Monroe	108	105	2	1
Braxton	343	342	1	—	Morgan	147	143	2	2
Brooke	1,394	1,352	26	16	Nicholas	514	495	13	6
Cabell	5,694	5,042	467	185	Ohio	7,835	6,948	591	296
Calhoun	84	83	1	—	Pendleton	18	16	1	1
Clay	104	100	2	2	Pleasants	193	158	2	3
Doddridge	219	203	13	3	Pocahontas	163	152	9	2
Fayette	3,002	2,893	60	49	Preston	793	764	23	6
Gilmer	131	129	1	1	Putnam	484	475	7	4
Grant	86	86	—	—	Raleigh	2,150	2,061	65	27
Greenbrier	450	416	27	7	Randolph	681	638	26	12
Hampshire	69	66	1	2	Ritchie	451	441	8	2
Hancock	1,218	1,186	19	13	Roane	233	217	10	6
Hardy	68	63	3	2	Summers	572	560	10	2
Harrison	3,751	3,529	146	76	Taylor	1,263	1,234	20	9
Jackson	114	108	6	—	Tucker	316	307	7	2
Jefferson	327	302	21	4	Tyler	449	405	20	24
Kanawha	8,814	7,829	681	304	Upshur	288	275	8	5
Lewis	781	743	27	11	Wayne	325	316	8	1
Lincoln	138	133	3	2	Webster	97	93	3	1
Logan	2,372	2,261	73	38	Wetzel	581	566	12	3
McDowell	3,274	3,132	93	49	Wirt	31	30	1	—
Marion	4,032	3,840	122	70	Wood	3,373	3,160	143	70
Marshall	1,506	1,432	57	17	Wyoming	662	647	14	1
Mason	307	296	7	4	Miscellaneous	42	11	22	9
Mercer	3,638	3,373	148	117					
Mineral	802	780	18	4	Total	69,501	64,699	3,239	1,563

¹ Including Alaska.

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1922—Continued*

WISCONSIN

Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Total number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Adams.....	248	248	—	—	Marinette.....	1,052	995	38	19
Ashland.....	1,049	1,012	30	7	Marquette.....	170	166	2	2
Barron.....	680	662	13	5	Milwaukee.....	64,413	58,734	4,079	1,600
Bayfield.....	296	290	3	3	Monroe.....	903	880	17	6
Brown.....	3,537	3,306	160	71	Oconto.....	500	493	4	3
Buffalo.....	303	296	6	1	Oneida.....	630	596	20	14
Burnett.....	87	86	1	—	Outagamie.....	3,370	3,177	122	71
Calumet.....	689	674	10	5	Ozaukee.....	634	605	18	11
Chippewa.....	1,126	1,081	33	12	Pepin.....	264	261	3	—
Clark.....	609	596	11	2	Pierce.....	402	396	5	1
Columbia.....	1,411	1,355	43	13	Polk.....	446	436	9	1
Crawford.....	291	279	8	4	Portage.....	1,208	1,167	29	12
Dane.....	7,414	6,965	303	146	Price.....	487	472	9	6
Dodge.....	1,837	1,768	55	14	Racine.....	7,095	6,786	212	97
Door.....	1,282	1,272	9	1	Richland.....	438	428	6	4
Douglas.....	3,330	3,196	100	34	Rock.....	4,746	4,491	180	75
Dunn.....	610	585	19	6	Rusk.....	3,322	3,313	4	1
Eau Claire.....	2,322	2,203	75	44	St. Croix.....	750	730	15	5
Florence.....	65	62	3	—	Sauk.....	1,414	1,359	42	13
Fond du Lac.....	3,563	3,395	128	40	Sawyer.....	87	84	2	1
Forest.....	182	172	8	2	Shawano.....	509	498	8	3
Grant.....	1,343	1,311	25	7	Sheboygan.....	4,220	3,971	149	100
Green.....	1,275	1,237	26	12	Taylor.....	258	255	2	1
Green Lake.....	394	365	19	10	Trempealeau.....	633	623	7	3
Iowa.....	774	754	16	4	Vernon.....	695	679	9	7
Iron.....	330	325	2	3	Vilas.....	122	111	7	4
Jackson.....	272	271	—	1	Walworth.....	1,722	1,653	55	14
Jefferson.....	2,071	1,969	77	25	Washburn.....	345	343	2	—
Juneau.....	429	424	4	1	Washington.....	1,140	1,103	29	8
Kenosha.....	4,825	4,629	138	58	Waukesha.....	2,430	2,326	71	33
Kewaunee.....	270	264	1	5	Waupaca.....	1,113	1,091	16	6
La Crosse.....	3,248	2,996	177	75	Waushara.....	207	203	2	2
Lafayette.....	669	660	6	3	Winnebago.....	4,163	3,815	208	140
Langlade.....	740	715	20	5	Wood.....	1,478	1,377	73	28
Lincoln.....	670	629	23	18	Miscellaneous.....	68	21	27	20
Manitowoc.....	2,565	2,415	83	67					
Marathon.....	2,279	2,114	99	66	Total.....	160,519	150,219	7,219	3,081

WYOMING

Albany.....	1,629	1,571	42	16	Niobrara.....	179	176	2	1
Big Horn.....	686	673	13	—	Park.....	289	276	11	2
Campbell.....	108	104	4	—	Platte.....	336	331	2	3
Carbon.....	1,775	1,722	38	15	Sheridan.....	1,520	1,457	43	20
Converse.....	518	498	14	6	Sweetwater.....	2,744	2,688	47	9
Crook.....	68	67	1	—	Uinta.....	532	520	7	5
Fremont.....	665	635	26	4	Washakie.....	122	117	3	2
Goshen.....	163	158	5	—	Weston.....	290	285	5	—
Hot Springs.....	767	752	8	7	Yellowstone National Park.....	—	—	—	—
Johnson.....	163	160	2	1	Miscellaneous.....	12	3	6	3
Laramie.....	3,157	3,024	108	25					
Lincoln.....	1,065	1,046	16	3	Total.....	21,943	21,108	629	206
Natrona.....	5,155	4,845	226	84					

TABLE 16.—*Personal returns by cities, calendar year 1922*

ALABAMA

Cities	Returns	Cities	Returns	Cities	Returns
Alabama City.....	80	Fairfield.....	400	Phoenix City.....	90
Albany.....	400	Florence.....	420	Selma.....	1,335
Anniston.....	800	Gadsden.....	650	Sheffield.....	320
Bessemer.....	975	Huntsville.....	640	Talladega.....	220
Birmingham.....	15,200	Mobile.....	4,250	Troy.....	250
Dothan.....	400	Montgomery.....	4,100	Tuscaloosa.....	800

ALASKA

Anchorage.....	Not reported.	Juneau.....	425	Nome.....	Not reported.
Cordova.....	340	Ketchikan.....	340	Seward.....	Not reported.
Fairbanks.....	255	Kennecott.....	Not reported.		

TABLE 16.—*Personal returns by cities, calendar year 1922*—Continued

ARIZONA			
Cities	Returns	Cities	Returns
Bisbee.....	746	Miami.....	1, 016
Douglas.....	1, 065	Nogales.....	466
Globe.....	701	Phoenix.....	4, 170
ARKANSAS			
Blytheville.....	360	Jonesboro.....	660
Fayetteville.....	323	Little Rock.....	6, 902
Fort Smith.....	1, 981	Mariana.....	254
Helena.....	854	North Little Rock.....	650
Hot Springs.....	1, 000	Paragould.....	360
Pine Bluff.....	2, 021	Texarkana.....	830
		Van Buren.....	300
		West Helena.....	90
CALIFORNIA			
Alameda.....	3, 928	Monrovia.....	670
Alhambra.....	1, 581	Monterey.....	431
Anaheim.....	1, 446	Napa.....	768
Bakersfield.....	3, 200	Oakland.....	23, 810
Berkeley.....	8, 309	Ontario.....	590
Brawley.....	396	Palo Alto.....	1, 211
Calexico.....	432	Pasadena.....	8, 592
Chico.....	895	Petaluma.....	1, 054
El Centro.....	590	Pomona.....	1, 059
Eureka.....	1, 464	Redlands.....	823
Fresno.....	7, 245	Richmond.....	2, 559
Glendale.....	3, 150	Riverside.....	1, 650
Hanford.....	821	Sacramento.....	9, 835
Long Beach.....	8, 846	San Bernardino.....	1, 750
Los Angeles.....	134, 385	San Diego.....	7, 030
Marysville.....	832	San Francisco.....	78, 210
Modesto.....	1, 138	San Jose.....	5, 381
San Leandro.....	505	San Luis Obispo.....	859
San Mateo.....	1, 116	San Rafael.....	853
Santa Ana.....	2, 324	Santa Barbara.....	2, 949
Santa Clara.....	464	Santa Cruz.....	874
Santa Monica.....	1, 451	Santa Rosa.....	969
South Pasadena.....	Not reported.	Stockton.....	5, 729
Vallejo.....	2, 907	Venice.....	990
Visalia.....	917	Watsonville.....	864
Whittier.....	2, 110		
COLORADO			
Boulder.....	938	Fort Collins.....	876
Canon City.....	449	Grand Junction.....	1, 019
Colorado Springs.....	3, 342	Greeley.....	1, 060
Denver.....	32, 518	La Junta.....	978
Englewood.....	244	Leadville.....	464
Longmont.....	570	Loveland.....	428
		Pueblo.....	3, 643
		Sterling.....	570
		Trinidad.....	1, 385
CONNECTICUT			
Ansonia.....	1, 514	Naugatuck.....	981
Bridgeport.....	11, 955	New Britain.....	3, 379
Bristol.....	1, 550	New Haven.....	16, 475
Danbury.....	2, 017	New London.....	2, 559
Dorby.....	772	Norwalk.....	2, 548
Greenwich.....	2, 576	Norwich.....	3, 599
Hartford.....	18, 390	Putnam.....	674
Meriden.....	2, 639	Rockville.....	Not reported.
Middletown.....	1, 993	Shelton.....	664
Southington.....	552	Stamford.....	3, 140
		Torrington.....	1, 541
		Wallingford.....	904
		Waterbury.....	7, 425
		Willimantic.....	Not reported.
		Winsted.....	Not reported.
DELAWARE			
Wilmington.....	11, 070		
DISTRICT OF COLUMBIA			
WASHINGTON.....	77, 923		
FLORIDA			
Datona.....	525	Miami.....	3, 825
Fernandina.....	163	Orlando.....	1, 060
Gainesville.....	375	Palatka.....	450
Jacksonville.....	8, 850	Pensacola.....	2, 176
Key West.....	475	St. Augustine.....	743
Lakeland.....	690	St. Petersburg.....	1, 377
Sanford.....	600	Tallahassee.....	260
		Tampa.....	5, 020
		West Palm Beach.....	740
		West Tampa.....	Not reported.
GEORGIA			
Albany.....	645	Decatur.....	884
Americus.....	431	Dublin.....	190
Athens.....	817	East Point.....	201
Atlanta.....	25, 815	Elberton.....	200
Augusta.....	4, 212	Fitzgerald.....	211
Brunswick.....	522	Gainsville.....	296
Columbus.....	2, 418	Griffin.....	387
Cordele.....	191	Lagrange.....	429
Dalton.....	198	Macon.....	4, 707
Marietta.....	502	Moultrie.....	230
		Newnan.....	276
		Rome.....	699
		Savannah.....	7, 750
		Thomasville.....	401
		Valdosta.....	522
		Waycross.....	763
HAWAII			
Honolulu.....	6, 588		

TABLE 16.—*Personal returns by cities, calendar year 1922—Continued*

IDAHO			
Cities	Returns	Cities	Returns
Boise	2,720	Coeur d'Alene	585
Burley	150	Idaho Falls	736
Caldwell	322	Lewiston	705
ILLINOIS			
Alton	1,393	Evanston	7,834
Aurora	4,273	Forest Park	1,552
Beardstown	730	Freeport	1,851
Belleville	2,262	Galesburg	2,648
Belvidere	358	Granite City	804
Benton	426	Harrisburg	859
Berwyn	2,068	Harvey	813
Bloomington	3,068	Herrin	1,170
Blue Island	1,656	Highland Park	373
Calro	942	Hillside	373
Canton	471	Hoopeston	989
Carbondale	534	Jacksonville	299
Carlinville	455	Johnston City	5,198
Centralia	1,218	Joliet	1,613
Champaign	1,874	Kankakee	1,038
Charleston	592	Kewanee	1,930
Chicago	364,739	La Grange	985
Chicago Heights	1,427	La Salle	102
Cicero	5,918	Lawrenceville	321
Clinton	766	Lincoln	405
Collinsville	489	Litchfield	321
Danville	3,226	Macomb	573
De Kalb	321	Marion	985
Decatur	4,403	Matttoon	2,068
Dixon	663	Maywood	574
Duquoin	496	Melrose Park	170
East Moline	Not reported	Metropolis	2,678
East St. Louis	5,650	Moline	678
Edwardsville	396	Monmouth	402
Eldorado	281	Mount Carmel	
Elgin	3,715		
INDIANA			
Anderson	1,528	Greensburg	304
Bedford	922	Hammond	4,213
Bicknell	278	Hartford	297
Bloomington	884	Huntington	1,079
Bluffton	322	Indianapolis	33,023
Brazil	532	Jeffersonville	791
Clinton	724	Kendallville	313
Columbus	586	Kokomo	1,904
Connersville	917	La Porte	1,216
Crawfordsville	651	La Fayette	2,518
East Chicago	2,657	Lebanon	400
Elkhart	2,752	Linton	315
Elwood	392	Logansport	1,823
Evansville	5,863	Madison	254
Fort Wayne	9,359	Marion	1,173
Frankfort	863	Michigan City	1,547
Gary	5,289	Mishawaka	1,816
Goshen	614	Mount Vernon	174
Greencastle	312	Muncie	2,245
		New Albany	1,601
		Newcastle	588
		Peru	1,052
		Portland	260
		Princeton	543
		Richmond	2,149
		Rushville	291
		Seymour	457
		Shelbyville	590
		South Bend	8,535
		Sullivan	359
		Terre Haute	5,701
		Valparaiso	702
		Vincennes	966
		Wabash	592
		Warsaw	312
		Washington	627
		Whiting	1,722
IOWA			
Albia	261	Council Bluffs	3,555
Ames	416	Creston	581
Atlantic	403	Davenport	4,760
Boone	1,008	Des Moines	13,852
Burlington	1,770	Dubuque	3,681
Cedar Falls	371	Fairfield	366
Cedar Rapids	4,048	Fort Dodge	1,969
Centerville	424	Fort Madison	768
Chariton	271	Grinnell	320
Charles City	301	Iowa City	725
Cherokee	416	Keokuk	919
Clinton	2,023	Marshalltown	1,050
		Mason City	1,571
		Muscatine	832
		Newton	382
		Oelwein	753
		Oskaloosa	603
		Ottumwa	1,535
		Perry	392
		Red Oak	380
		Shenandoah	272
		Sioux City	6,743
		Waterloo	3,063
		Webster City	341
KANSAS			
Arkansas City	1,150	Independence	1,210
Atchison	832	Iola	468
Chanute	1,050	Junction City	590
Coffeyville	990	Kansas City	7,610
Dodge City	580	Lawrence	910
El Dorado	960	Leavenworth	1,150
Emporia	1,110	Manhattan	795
Fort Scott	740	Newton	1,075
Hutchinson	1,810	Ottawa	560
		Parsons	1,365
		Pittsburg	1,780
		Pratt	480
		Rosedale	300
		Salina	2,010
		Topeka	6,725
		Wellington	520
		Wichita	8,955
		Winfield	695

TABLE 16.—*Personal returns by cities, calendar year 1922*—Continued

KENTUCKY

Cities	Returns	Cities	Returns	Cities	Returns
Ashland.....	1,485	Henderson.....	560	Middlesborough.....	508
Bellevue.....	900	Hopkinsville.....	640	Newport.....	2,738
Bowling Green.....	800	Lexington.....	3,800	Owensboro.....	750
Covington.....	5,550	Louisville.....	21,175	Paducah.....	1,800
Danville.....	570	Madisonville.....	450	Paris.....	870
Dayton.....	675	Mayfield.....	375	Richmond.....	256
Fort Thomas.....	861	Maysville.....	365	Winchester.....	720
Frankfort.....	627				

LOUISIANA

Alexandria.....	1,663	Houma.....	176	Morgan City.....	160
Baton Rouge.....	3,405	Lafayette.....	528	New Iberia.....	283
Bogalusa.....	416	Lake Charles.....	1,189	New Orleans.....	33,862
Crowley.....	367	Mindeu.....	263	Shreveport.....	7,505
Gretna.....	177	Monroe.....	1,343		

MAINE

Auburn.....	1,586	Brunswick.....	562	Rockland.....	714
Augusta.....	1,154	Calais.....	262	Rumford Falls.....	681
Bangor.....	3,024	Gardiner.....	314	Saco.....	586
Bath.....	702	Lewiston.....	2,593	South Portland.....	831
Belfast.....	304	Old Town.....	361	Waterville.....	1,742
Biddleford.....	1,092	Portland.....	7,392	Westbrook.....	572
Brewer.....	349				

MARYLAND

Annapolis.....	1,020	Cumberland.....	2,530	Hagerstown.....	1,812
Baltimore.....	63,570	Frederick.....	754	Salisbury.....	460
Cambridge.....	279	Frostburg.....	287		

MASSACHUSETTS

Abington.....	719	Grafton.....	237	Norwood.....	559
Adams.....	518	Great Barrington.....	257	Orange.....	334
Agawam.....	148	Greenfield.....	2,040	Palmer.....	407
Amesbury.....	911	Haverhill.....	5,307	Peabody.....	2,637
Amherst.....	389	Hingham.....	713	Pittsfield.....	4,608
Andover.....	1,188	Holyoke.....	5,585	Plymouth.....	1,132
Arlington.....	2,970	Hudson.....	751	Quincy.....	4,713
Attol.....	832	Ipswich.....	478	Reading.....	1,109
Attleboro.....	2,365	Lawrence.....	7,052	Revere.....	2,461
Belmont.....	1,811	Leominster.....	1,551	Rockland.....	1,119
Beverly.....	1,557	Lexington.....	888	Salem.....	4,879
Boston.....	94,961	Lowell.....	9,747	Saugus.....	4,343
Braintree.....	1,611	Ludlow.....	1,009	Somerville.....	11,753
Bridgewater.....	1,517	Lynn.....	12,460	Southbridge.....	1,143
Brockton.....	8,851	Malden.....	4,574	Spencer.....	374
Brookline.....	10,512	Mansfield.....	1,454	Springfield.....	15,325
Cambridge.....	11,662	Marblehead.....	121	Stoneham.....	75
Canton.....	311	Marlborough.....	1,317	Stoughton.....	674
Chebusford.....	240	Maynard.....	536	Swampscott.....	1,417
Chelsea.....	3,204	Medford.....	4,851	Taunton.....	2,215
Chicopee.....	2,485	Melrose.....	3,256	Uxbridge.....	345
Clinton.....	961	Methuen.....	1,445	Wakefield.....	1,182
Concord.....	887	Middleboro.....	914	Walpole.....	506
Danvers.....	1,183	Milford.....	5,093	Waltham.....	3,548
Dartmouth.....	233	Millbury.....	463	Ware.....	517
Deham.....	1,408	Milton.....	1,480	Watertown.....	408
Dracut.....	147	Montague.....	239	Webster.....	1,380
Easthampton.....	665	Natick.....	887	Wellesley.....	1,461
Easton.....	152	Needham.....	865	West Springfield.....	1,035
Everett.....	3,068	New Bedford.....	8,949	Westboro.....	Not reported.
Falmouth.....	591	Newburyport.....	1,415	Westfield.....	1,183
Fall River.....	6,988	Newton.....	8,088	Weymouth.....	1,909
Fitchburg.....	3,384	North Adams.....	1,741	Whitman.....	888
Frankingham.....	1,848	North Andover.....	813	Winchester.....	1,925
Franklin.....	705	North Attleboro.....	1,680	Winthrop.....	2,969
Gardner.....	1,226	Northampton.....	305	Woburn.....	1,876
Gloucester.....	1,616	Northbridge.....	166	Worcester.....	20,728

TABLE 16.—*Personal returns by cities, calendar year 1922*—Continued

MICHIGAN					
Cities	Returns	Cities	Returns	Cities	Returns
Adrian.....	790	Hancock.....	450	Mount Clemens.....	1,080
Albion.....	390	Hastings.....	300	Munising.....	275
Alma.....	285	Highland Park.....	6,705	Muskegon.....	3,550
Alpena.....	663	Hillsdale.....	380	Muskegon Heights.....	200
Ann Arbor.....	2,092	Holland.....	975	Negaunee.....	250
Battle Creek.....	3,600	Ionia.....	800	Niles.....	1,050
Bay City.....	2,826	Iron Mountain.....	600	Owosso.....	741
Benton Harbor.....	1,350	Ironwood.....	1,000	Petoskey.....	375
Bessemer.....	250	Ishpeming.....	550	Pontiac.....	2,184
Cadillac.....	550	Jackson.....	4,936	Port Huron.....	2,106
Charlotte.....	360	Kalamazoo.....	5,150	River Rouge.....	617
Cheboygan.....	215	Lansing.....	5,538	Royal Oak.....	1,616
Coldwater.....	312	Laurium.....	225	Saginaw.....	5,214
Detroit.....	127,780	Ludington.....	450	St. Joseph.....	900
Dowagiac.....	375	Manistee.....	500	Sault Ste. Marie.....	1,000
Escanaba.....	1,100	Manistique.....	275	Sturgis.....	450
Flint.....	7,403	Marquette.....	1,100	Three Rivers.....	300
Grand Haven.....	500	Menominee.....	500	Traverse City.....	625
Grand Rapids.....	19,050	Midland.....	312	Wyandotte.....	1,170
Hamtramck.....	1,147	Monroe.....	Not reported.	Ypsilanti.....	740
MINNESOTA					
Albert Lea.....	728	Faribault.....	499	Red Wing.....	584
Austin.....	786	Fergus Falls.....	425	Rochester.....	1,312
Bemidji.....	396	Hibbing.....	945	St. Cloud.....	915
Brainerd.....	673	Little Falls.....	231	St. Paul.....	23,741
Chisholm.....	333	Mankato.....	1,066	South St. Paul.....	432
Cloquet.....	395	Minneapolis.....	41,555	Stillwater.....	449
Crookston.....	520	Moorhead.....	444	Virginia.....	1,018
Duluth.....	10,882	New Ulm.....	289	Willmar.....	466
Eveleth.....	529	Owatonna.....	395	Winona.....	1,445
MISSISSIPPI					
Biloxi.....	330	Gulfport.....	490	Natchez.....	681
Clarksdale.....	640	Hattiesburg.....	805	Pascagoula.....	80
Columbus.....	450	Jackson.....	2,120	Tupelo.....	290
Corinth.....	254	Laurel.....	675	Vicksburg.....	1,600
Greenville.....	825	McComb.....	655	Yazoo City.....	330
Greenwood.....	675	Meridian.....	2,558		
MISSOURI					
Brookfield.....	513	Jefferson City.....	750	St. Charles.....	524
Cape Girardeau.....	705	Joplin.....	1,590	St. Joseph.....	5,900
Carthage.....	375	Kansas City.....	37,050	St. Louis.....	82,170
Chillicothe.....	290	Kirksville.....	365	Sedalia.....	1,300
Clinton.....	210	Maplewood.....	985	Springfield.....	2,200
Columbia.....	625	Marshall.....	400	Trenton.....	480
De Soto.....	200	Mexico.....	368	University.....	798
Fulton.....	192	Moberly.....	1,156	Webb City.....	230
Hannibal.....	1,350	Nevada.....	410	Webster Groves.....	1,882
Independence.....	1,090	Poplar Bluff.....	405		
MONTANA					
Anaconda.....	1,670	Great Falls.....	3,173	Lewistown.....	794
Billings.....	2,171	Havre.....	624	Livingston.....	843
Bozeman.....	606	Helena.....	2,127	Miles City.....	919
Butte.....	8,016	Kalispell.....	415	Missoula.....	1,837
NEBRASKA					
Beatrice.....	654	Hastings.....	976	North Platte.....	914
Columbus.....	530	Kearney.....	487	Omaha.....	23,255
Fairbury.....	603	Lincoln.....	5,963	Scottsbluff.....	387
Freemont.....	1,028	Nebraska City.....	423	York.....	351
Grand Island.....	1,423	Norfolk.....	961		
NEVADA					
Reno.....					2,166
NEW HAMPSHIRE					
Berlin.....	1,298	Franklin.....	478	Nashua.....	2,714
Claremont.....	767	Keene.....	1,298	Portsmouth.....	1,534
Concord.....	2,596	Laconia.....	885	Rochester.....	709
Derry.....	531	Lebanon.....	501	Somersworth.....	279
Dover.....	1,003	Manchester.....	6,078		

TABLE 16.—Personal returns by cities, calendar year 1922—Continued

NEW JERSEY			
Cities	Returns	Cities	Returns
Asbury Park	1,250	Harrison	1,641
Atlantic City	4,500	Hawthorne	429
Bayonne	8,967	Hoboken	11,779
Belleville	1,350	Irvington	3,266
Bloomfield	2,987	Jersey City	33,604
Boonton	614	Kearny	1,134
Bound Brook	906	Lodi	291
Bridgeton	840	Long Branch	875
Burlington	575	Madison	597
Camden	6,325	Millville	650
Cliffside Park	331	Montclair	5,521
Clifton	2,137	Morristown	2,238
Collingswood	1,150	New Brunswick	4,357
Dover	1,837	Newark	46,374
East Orange	Not reported.	North Plainfield	Not reported.
East Rutherford	Not reported.	Nutley	1,023
Elizabeth	13,262	Orange	13,800
Englewood	1,918	Passaic	5,734
Fort Lee	923	Paterson	11,640
Garfield	748	Pennsgrove	275
Gloucester	750	Perth Amboy	3,494
Guttenberg	373	Phillipsburg	2,049
Hackensack	2,273	Plainfield	4,970
Haddonfield	765	Pleasantville	150
Hammonton	275	Princeton	1,000
Cities	Returns	Cities	Returns
Rahway	2,674	Red Bank	925
Ridgefield Park	2,502	Ridgewood	589
Rosevelt	Not reported.	Roselle	2,215
Roselle Park	Not reported.	Rutherford	2,572
Salem	475	Secaucus	259
Somerville	1,121	South Amboy	819
South Orange	Not reported.	South River	300
Summit	1,598	Trenton	9,950
Union	Not reported.	Vineland	700
Wallington	162	West Hoboken	Not reported.
West Hoboken	Not reported.	West New York	2,794
West Orange	Not reported.	Westfield	1,665
Woodbury	675		
NEW MEXICO			
Albuquerque	2,695	Roswell	432
Raton	654	Santa Fe	469
NEW YORK			
Albany	12,523	Jamestown	3,940
Amsterdam	2,650	Johnson City	1,506
Auburn	2,880	Johnstown	675
Batavia	950	Kingston	1,820
Beacon	775	Lackawanna	660
Binghamton	8,227	Laurens	630
Buffalo	55,180	Little Falls	948
Canandaigua	770	Lockport	1,960
Cohoes	1,400	Malone	634
Corning	1,320	Mamaroneck	760
Cortland	1,436	Massena	303
Depeew	222	Mechanicsville	750
Dunkirk	1,040	Medina	510
Elmira	4,680	Middletown	Not reported.
Endicott	1,897	Mount Vernon	5,450
Fredonia	350	New Rochelle	4,700
Freeport	1,071	New York City	737,978
Fulton	1,019	Bronx Borough	
Geneva	1,360	Brooklyn Borough	
Glen Cove	618	Manhattan Borough	
Glens Falls	1,600	Queens Borough	
Gloversville	1,500	Richmond Borough	
Hastings-upon-Hudson	375	Newark	526
Haverstraw	375	Newburgh	4,850
Hempstead	1,021	Niagara Falls	5,020
Herkimer	822	North Tarrytown	225
Hornell	1,560	North Tonawanda	1,180
Hudson	1,050	Norwich	807
Hudson Falls	450	Ogdensburg	854
Ilion	865	Olean	1,980
Ithaca	2,122	Oneida	1,001
Onondaga	1,341	Ossining	1,500
Oswego	1,563	Peekskill	1,400
Plattsburg	850	Port Chester	1,700
Port Jervis	1,000	Poughkeepsie	3,350
Rensselaer	1,250	Rochester	33,760
Rockville Center	908	Rome	1,492
Rye	650	Saratoga Springs	1,050
Salamanca	880	Schenectady	9,000
Saranac Lake	596	Seneca Falls	382
Saratoga Springs	1,050	Solvay	186
Schenectady	9,000	Syracuse	20,375
Seneca Falls	382	Tarrytown	700
Solvay	186	Tonawanda	790
Syracuse	20,375	Troy	5,600
Tarrytown	700	Utica	8,825
Tonawanda	790	Walden	275
Troy	5,600	Watertown	2,976
Utica	8,825	Watervliet	1,400
Walden	275	Waverly	415
Watertown	2,976	White Plains	3,200
Watervliet	1,400	Whitehall	450
Waverly	415	Yonkers	5,450
White Plains	3,200		
Whitehall	450		
Yonkers	5,450		
NORTH CAROLINA			
Asheville	3,510	Greensboro	3,500
Burlington	550	Greenville	500
Charlotte	5,350	Henderson	550
Concord	420	Hickory	390
Durham	2,120	High Point	980
Elizabeth City	605	Kingston	690
Fayetteville	815	Lexington	410
Gastonia	830	New Bern	770
Goldsboro	685	Raleigh	3,440
Reidsville	300	Rocky Mount	1,600
Rocky Mount	1,600	Salisbury	1,010
Salisbury	1,010	Statesville	430
Statesville	430	Thomasville	190
Thomasville	190	Washington	460
Washington	460	Wilmington	3,415
Wilmington	3,415	Wilson	980
Wilson	980	Winston-Salem	3,715
Winston-Salem	3,715		
NORTH DAKOTA			
Dismark	700	Fargo	2,665
Devils Lake	390	Grand Forks	1,326
Jamestown	622	Minot	952

TABLE 16.—*Personal returns by cities, calendar year 1922*—Continued

OHIO

Cities	Returns	Cities	Returns	Cities	Returns
Akron	17,696	Elyria	3,827	Norwood	3,605
Alliance	2,402	Findlay	1,176	Painesville	2,098
Ashland	549	Fostoria	651	Piqua	855
Ashtabula	2,680	Freemont	771	Portsmouth	2,003
Athens	388	Gallon	852	Ravenna	597
Barberton	3,720	Gallipolis	118	St. Bernard	620
Bellaire	1,018	Girard	1,251	St. Marys	194
Bellefontaine	884	Greenville	432	Salem	572
Bellevue	622	Hamilton	3,250	Sandusky	2,161
Bowling Green	351	Ironton	696	Shelby	337
Bucyrus	823	Jackson	235	Sidney	591
Cambridge	865	Kenmore	659	Springfield	4,572
Canton	9,000	Kent	1,172	Steubenville	4,418
Chillicothe	1,180	Kenton	406	Struthers	1,260
Cincinnati	47,345	Lakewood	5,103	Tiffin	909
Circleville	300	Lancaster	843	Toledo	23,568
Cleveland	52,000	Lima	2,847	Troy	585
Cleveland Heights	Not reported.	Logan	296	Uhrichsville	604
Columbus	18,160	Lorain	5,420	Urbana	410
Conneaut	1,100	Mansfield	2,206	Van Wert	590
Coshocton	523	Marietta	936	Wapakoneta	224
Cuyahoga Falls	458	Marion	1,385	Warren	1,409
Dayton	17,405	Martins Ferry	800	Washington Court House	590
Defiance	382	Massillon	1,600	Wellston	130
Delaware	190	Middletown	2,081	Wellsville	420
Delphos	423	Mount Vernon	558	West Park	Not reported.
Dennison	462	Nelsonville	300	Wilmington	325
Dover	623	New Philadelphia	665	Wooster	1,398
East Cleveland	Not reported.	Newark	1,524	Xenia	575
East Liverpool	2,300	Niles	832	Youngstown	25,000
East Palestine	560	Norwalk	519	Zanesville	2,027
East Youngstown	Not reported				

OKLAHOMA

Ada	243	Enid	1,288	Oklahoma	10,787
Ardmore	1,369	Guthrie	586	Okmulgee	1,932
Bartlesville	1,852	Henryetta	644	Pawhuska	586
Blackwell	444	Hugo	261	Picher	152
Chickasha	745	Lawton	483	Ponca City	903
Cushing	604	McAlester	644	Sapulpa	1,308
Drumright	585	Miami	286	Shawnee	505
Durant	224	Muskogee	3,025	Tulsa	11,892
El Reno	940	Norman	303	Vinita	212

OREGON

Astoria	1,111	Eugene	1,011	Pendleton	994
Baker	664	La Grande	918	Portland	36,976
Bend	676	Medford	629	Salem	1,286
Corvallis	612	Oregon City	618	The Dalles	636

PENNSYLVANIA

Allentown	5,115	Coaldale	165	Franklin	1,100
Altoona	6,930	Coatesville	744	Freeland	177
Ambridge	1,549	Columbia	701	Glassport	594
Archbald	133	Connellsville	1,610	Greensburg	2,154
Arnold	500	Conshohocken	663	Greenville	1,175
Ashland	305	Coraopolis	1,067	Hanover	682
Ashley	408	Corry	510	Harrisburg	7,755
Avalon	Not reported.	Crafton	1,619	Hazleton	1,701
Bangor	263	Darby	217	Homestead	3,750
Beaver Falls	1,846	Dickson City	150	Huntingdon	516
Bellevue	1,893	Donora	1,620	Indiana	600
Berwick	503	Dormont	Not reported.	Jeannette	1,123
Bethlehem	187	Dorranceton	230	Jersey Shore	893
Blakely	17	Du Bois	1,050	Johnsonburg	725
Bloomsburg	436	Dunmore	614	Johnstown	6,050
Bradock	4,300	Duquesne	3,003	Juniata	496
Bradford	1,625	Duryea	177	Kane	690
Bristol	413	East Conemaugh	760	Kingston	939
Butler	1,965	East Pittsburgh	1,138	Kittanning	923
Canonsburg	1,520	Easton	4,463	Knoxville	Not reported.
Carbondale	1,496	Edwardsville	220	Lancaster	5,280
Carlisle	723	Ellwood City	1,450	Lansford	770
Carnegie	1,729	Erie	8,225	Larksville	105
Carriok	Not reported.	Etna	978	Latrobe	1,051
Chambersburg	802	Farrell	1,450	Lebanon	1,342
Charleroi	1,125	Ford City	551	Lehighton	662
Chester	3,135	Forest City	76	Lewiston	597
Clairton	979	Frackville	248	Lock Haven	647
Clearfield	676			Luzerne	213

TABLE 16.—*Personal returns by cities, calendar year 1922*—Continued

PENNSYLVANIA—Continued

Cities	Returns	Cities	Returns	Cities	Returns
McKees Rocks.....	2,660	Parsons.....	283	Sunbury.....	1,482
McKeesport.....	5,765	Philadelphia.....	142,395	Swissvale.....	1,049
Mahoney City.....	536	Phoenixville.....	673	Swoyersville.....	70
Marcus Hook.....	352	Pittsairn.....	1,105	Tamaqua.....	749
Meadville.....	1,425	Pittsburgh.....	72,375	Tarentum.....	1,217
Middletown.....	277	Pittston.....	2,020	Taylor.....	200
Midland.....	Not reported.	Plymouth.....	602	Throop.....	83
Millvale.....	955	Pottstown.....	1,114	Titusville.....	680
Milton.....	556	Pottsville.....	1,815	Turtle Creek.....	1,090
Minersville.....	333	Punxsutawney.....	2,425	Tyrone.....	967
Monessen.....	1,604	Rankin.....	840	Uniontown.....	1,110
Monongahela.....	890	Reading.....	8,745	Vandergrift.....	1,630
Mount Carmel.....	736	Renovo.....	761	Warren.....	1,105
Mount Oliver.....	Not reported.	Ridgway.....	550	Washington.....	2,175
Mount Pleasant.....	490	Rochester.....	845	Waynesboro.....	538
Munhall.....	1,295	St. Clair.....	248	West Chester.....	911
Nanticoke.....	921	St. Marys.....	675	West Hazleton.....	Not reported.
Nanty Glo.....	825	Sayre.....	950	West Pittston.....	Not reported.
New Brighton.....	1,157	Schuylkill Haven.....	413	Wilkes-Barre.....	6,432
New Castle.....	4,387	Scottdale.....	840	Wilkinsburg.....	4,494
New Kensington.....	1,625	Scranton.....	11,879	Williamsport.....	3,957
Norristown.....	2,888	Shamokin.....	1,561	Wilmerding.....	935
North Braddock.....	Not reported.	Sharon.....	3,325	Windber.....	810
Northampton.....	339	Sharpsburg.....	1,020	Winton.....	17
Oil City.....	Not reported.	Shenandoah.....	597	Woodlawn.....	1,763
Old Forge.....	150	Steelton.....	392	York.....	4,125
Olyphant.....	482	Stroudsburg.....	222		
Palmerton.....	279	Summit Hill.....	297		

RHODE ISLAND

Bristol.....	604	Johnston.....	132	Warren.....	340
Burrillville.....	623	Lincoln.....	736	Warwick.....	802
Central Falls.....	1,321	Newport.....	2,340	West Warwick.....	798
Coventry.....	208	North Providence.....	434	Westerly.....	953
Cranston.....	2,548	Pawtucket.....	5,323	Woonsocket.....	3,218
Cumberland.....	359	Providence.....	21,272		
East Providence.....	1,709	South Kingstown.....	330		

SOUTH CAROLINA

Anderson.....	750	Gaffney.....	229	Rock Hill.....	496
Charleston.....	4,679	Greenville.....	2,556	Spartanburg.....	1,484
Chester.....	321	Greenwood.....	358	Sumter.....	623
Columbia.....	3,282	Newberry.....	258	Union.....	222
Florence.....	882	Orangeburg.....	335		

SOUTH DAKOTA

Aberdeen.....	1,896	Mitchell.....	786	Watertown.....	847
Huron.....	837	Rapid City.....	427	Yankton.....	396
Lead.....	712	Sioux Falls.....	2,816		

TENNESSEE

Bristol.....	580	Dyersburg.....	325	Memphis.....	16,631
Chattanooga.....	7,510	Jackson.....	1,450	Morristown.....	290
Clarksville.....	585	Johnson City.....	865	Murfreesboro.....	325
Cleveland.....	228	Kingsport.....	300	Nashville.....	12,610
Columbia.....	504	Knoxville.....	6,530		

TEXAS

Abilene.....	943	Eagle Pass.....	273	Port Arthur.....	3,239
Amarillo.....	2,211	Eastland.....	490	Ranger.....	525
Austin.....	2,676	El Paso.....	6,810	San Angelo.....	725
Beaumont.....	2,952	Ennis.....	420	San Antonio.....	11,970
Belton.....	190	Fort Worth.....	10,440	San Benito.....	218
Bonham.....	175	Gainesville.....	385	Sherman.....	1,015
Brenham.....	380	Galveston.....	5,685	Sulphur Springs.....	210
Brownsville.....	600	Greenville.....	804	Taylor.....	563
Brownwood.....	571	Hillsboro.....	377	Temple.....	845
Bryan.....	380	Houston.....	20,721	Terrell.....	460
Burkburnett.....	665	Laredo.....	913	Texarkana.....	943
Childress.....	348	Longview.....	348	Tyler.....	945
Cisco.....	140	McAllen.....	138	Vernon.....	345
Cleburne.....	630	McKinney.....	350	Victoria.....	488
Corpus Christi.....	600	Marshall.....	1,088	Waco.....	3,323
Corsicana.....	875	Mineral Wells.....	455	Waxahachie.....	508
Dallas.....	23,641	Navasota.....	233	Weatherford.....	173
Del Rio.....	414	Orange.....	808	Wichita Falls.....	4,368
Denison.....	1,120	Palestine.....	761	Yoakum.....	470
Denton.....	363	Paris.....	870		

TABLE 16.—*Personal returns by cities, calendar year 1922*—Continued

UTAH					
Cities	Returns	Cities	Returns	Cities	Returns
Brigham.....	182	Ogden.....	3, 370	Salt Lake City.....	13, 112
Logan.....	427	Provo.....	589		
VERMONT					
Barre.....	707	Burlington.....	1, 985	St. Albans.....	876
Bennington.....	910	Montpelier.....	635	St. Johnsbury.....	593
Brattleboro.....	908	Rutland.....	1, 617	Springfield.....	371
VIRGINIA					
Alexandria.....	1, 963	Hampton.....	759	Pulaski.....	173
Bristol.....	414	Harrisonburg.....	311	Richmond.....	16, 849
Charlottesville.....	621	Lynchburg.....	2, 484	Roanoke.....	6, 143
Clifton Forge.....	414	Newport News.....	2, 156	South Norfolk.....	173
Covington.....	345	Norfolk.....	13, 962	Staunton.....	552
Danville.....	1, 587	Petersburg.....	1, 449	Suffolk.....	449
Fredericksburg.....	311	Portsmouth.....	3, 476	Winchester.....	381
WASHINGTON					
Aberdeen.....	2, 210	Hoquiam.....	1, 235	Tacoma.....	11, 530
Anacortes.....	255	Olympia.....	1, 020	Vancouver.....	850
Bellingham.....	1, 900	Port Angeles.....	500	Walla Walla.....	2, 000
Bremerton.....	1, 000	Puyallup.....	510	Wenatchee.....	1, 400
Centralia.....	800	Seattle.....	36, 845	Yakima.....	2, 720
Everett.....	2, 500	Spokane.....	12, 375		
WEST VIRGINIA					
Bluefield.....	1, 802	Huntington.....	5, 073	Princeton.....	579
Charleston.....	5, 121	Keyser.....	433	Weston.....	623
Clarksburg.....	2, 586	Martinsburg.....	751	Wheeling.....	7, 197
Elkins.....	434	Morgantown.....	1, 581	Williamson.....	786
Fairmont.....	2, 391	Moundsville.....	691		
Grafton.....	913	Parkersburg.....	2, 743		
WISCONSIN					
Antigo.....	670	Kenosha.....	4, 640	Rhineland.....	525
Appleton.....	2, 189	La Crosse.....	2, 900	Sheboygan.....	2, 890
Ashland.....	825	Madison.....	5, 360	South Milwaukee.....	760
Baraboo.....	675	Manitowac.....	1, 480	Stevens Point.....	1, 060
Beaver Dam.....	700	Marinette.....	678	Stoughton.....	510
Beloit.....	1, 960	Marshfield.....	545	Superior.....	3, 275
Chippewa Falls.....	690	Menasha.....	595	Two Rivers.....	640
Cudahy.....	460	Menomonie.....	380	Watertown.....	880
De Pere.....	240	Merrill.....	420	Waukesha.....	1, 085
Eau Claire.....	1, 920	Milwaukee.....	59, 979	Wausau.....	1, 560
Fond du Lac.....	2, 320	Neenah.....	865	Wauwatosa.....	1, 720
Green Bay.....	3, 050	Oshkosh.....	2, 538	West Allis.....	1, 480
Janesville.....	1, 880	Portage.....	610	Wisconsin Rapids.....	527
Kaukauna.....	584	Racine.....	6, 260		
WYOMING					
Casper.....	3, 840	Laramie.....	1, 340	Sheridan.....	1, 180
Cheyenne.....	2, 645	Rock Springs.....	1, 295		

SUPPLEMENT

DISTRIBUTED AND UNDISTRIBUTED EARNINGS OF CORPORATIONS REPORTING NET TAXABLE INCOME OF \$2,000 AND OVER IN 1922

[Reprint of Senate Document 85, 68th Congress, 1st session, prepared in response to Senate Resolution 110 of January 7, 1924]

EXPLANATORY NOTES

The tables are compiled from income-tax returns filed by corporations reporting net taxable income of \$2,000 and over for either the calendar year ended December 31, 1922, or fiscal year terminating prior to July 1, 1923, and embrace the data from all available returns received by the department from the offices of the collectors of internal revenue up to January 7, 1924, the date of Senate Resolution 110. There are included in addition to returns reporting net taxable income for the year, such returns as had net income but showed no net taxable income after deducting prior year losses. Respecting such returns the net income for the year in excess of the prior year losses is treated for the purposes of these tables as net taxable income.

The returns as entered on the tables are segregated into two main divisions:

- A. Returns having schedules completely filled out.
- B. Returns having schedules incompletely filled out—data fragmentary excepting the item of net income.

The returns in division "A" having schedules completely filled out are again segregated into four minor divisions.

- 1. Corporations reporting net taxable income, also net book profit for the year and paying cash dividends, distributed by groups according to the percentage of cash dividends to net book profits for the year.
- 2. Corporations reporting net taxable income, also net book profit but not paying cash dividends.
- 3. Corporations reporting net taxable income but book loss, although paying cash dividends.
- 4. Corporations reporting net taxable income but book loss, and not paying cash dividends.

Under each of the segregations the following information is shown:

Number of returns.

Net taxable income (gross income less deductions as defined in the revenue act).

Net book profit for the year before any adjustments are made therein.

Cash dividends paid during the year.

Stock dividends distributed during the year.

Surplus and undivided profits at the close of the year.

Capital impairment—deficit at the close of the year.

Wherever the item of paid-in surplus was so stated on the returns it was not included in the amounts shown in the tables as surplus and undivided profits at the close of the year.

The tables follow the order prescribed in Senate Resolution 110 and correspond as far as possible to the industrial divisions in Table 9, on pages 58–65, inclusive, of the "Statistics of income" from the returns of net income for 1921. In several instances, however, it was necessary to combine two or more industrial divisions, owing to the returns in some of the distributions being so few that the identity of individual concerns was recognizable.

The classification of the returns by industrial divisions was based on the predominant business of each corporation in so far as it could be ascertained. The classification, therefore, of consolidated returns, as well as the returns of independent corporations embracing several distinct industrial activities, was necessarily governed by the major business activity.

The data are from returns as originally filed by the corporations and prior to audit by the department.

RESOLUTION

Resolved, That the Secretary of the Treasury be, and he is hereby, directed to furnish to the Senate information regarding the distributed and undistributed portions of the earnings or profits of corporations (including gains and profits and income not taxed) accumulated during the taxable years for which returns have been made or information furnished during the calendar year 1923, showing such earnings or profits of such corporations upon business done during the calendar year 1922, or for any fiscal year for which information regarding such earnings or profits with respect to which information has been furnished in returns filed during the calendar year 1923, in tabular form as follows, to wit:

First. It is desired that all corporations reporting net income shall be classified with respect to industries substantially as was done under the direction of the Commissioner of Internal Revenue, as reported in Table 9 on pages 58 to 65, inclusive, of the "Statistics of Income from Returns of Net Income for 1921," and for each class of industries as reported by serial numbers from 1 to 165, inclusive, of said statistics.

Second. The number of corporations in each class as indicated by said serial numbers which have distributed or ordered to be distributed to its stockholders of such earnings or profits accumulated during the taxable year for which the returns were made—

- (a) Less than 10 per centum of such earnings or profits,
- (b) 10 per centum and less than 20 per centum of such earnings or profits,
- (c) 20 per centum and less than 30 per centum of such earnings or profits,
- (d) 30 per centum and less than 40 per centum of such earnings or profits,
- (e) 40 per centum and less than 50 per centum of such earnings or profits,
- (f) 50 per centum and less than 60 per centum of such earnings or profits,
- (g) 60 per centum and less than 70 per centum of such earnings or profits,
- (h) 70 per centum and less than 80 per centum of such earnings or profits,
- (i) 80 per centum and less than 90 per centum of such earnings or profits,
- (j) 90 per centum or more of such earnings or profits—

together with the total amount of such earnings or profits distributed or ordered to be distributed in each indicated percentage and the total amount of such earnings or profits not distributed or ordered to be distributed.

Third. That such information as above requested be arranged in such tabular form as will clearly show the information requested in conformity as nearly as may be practicable with the plan used in the Statistics of Income above referred to, together with totals pertaining to each group of industries according to the style and form used in said statistics.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922

SUMMARY OF AGRICULTURE AND RELATED INDUSTRIES

270

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$1,537,042	\$2,017,917	\$161,541	\$400,000	\$3,015,145	-----
10 and less than 20 per cent.....	33	2,060,543	2,041,339	340,019	315,000	5,576,230	\$445,819
20 and less than 30 per cent.....	33	3,736,318	3,880,822	1,040,167	8,600	15,953,279	-----
30 and less than 40 per cent.....	26	2,438,191	2,540,568	853,258	3,772,255	20,701,522	1,041
40 and less than 50 per cent.....	32	1,188,041	1,157,166	516,044	1,971	3,181,122	55,626
50 and less than 60 per cent.....	46	1,287,677	1,267,392	698,353	11,400	3,927,461	6,515
60 and less than 70 per cent.....	35	2,165,193	1,991,147	1,267,663	60,000	9,418,495	24,124
70 and less than 80 per cent.....	38	2,305,949	2,143,512	1,620,599	-----	13,125,727	168,272
80 and less than 90 per cent.....	34	3,415,689	3,965,880	3,474,913	10,000	143,314,773	-----
90 per cent or more.....	218	5,578,258	5,155,991	10,827,134	281,561	37,121,123	476,506
Total.....	503	25,712,901	26,161,734	20,799,691	4,860,787	255,334,877	1,177,908
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	449	25,197,995	22,669,162	-----	-----	103,795,306	2,098,674
Total (1 and 2).....	952	50,910,896	48,830,896	20,799,691	4,860,787	359,130,183	3,276,577
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	4	65,785	181,384	221,121	-----	2,494,996	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	7	40,830	161,982	-----	-----	841,553	994,427
Total (3 and 4).....	11	106,615	143,366	221,121	-----	3,336,549	994,427
Total returns showing schedules completely filled out.....	963	51,017,511	48,687,530	21,020,812	4,860,787	362,466,732	4,271,004
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	640	6,403,193	(³)	1910,750	1951,038	(³)	(³)
Grand total.....	1,603	57,420,704	-----	-----	-----	-----	-----

SUMMARY OF MINING AND QUARRYING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	34	\$4, 672, 059	\$4, 479, 682	\$331, 218	\$628, 489	\$17, 189, 159	-----
10 and less than 20 per cent.....	78	17, 959, 641	18, 926, 752	3, 237, 763	6, 158, 770	48, 939, 668	-----
20 and less than 30 per cent.....	190	17, 713, 430	16, 287, 901	3, 941, 965	11, 060, 279	45, 774, 417	\$1, 677, 895
30 and less than 40 per cent.....	104	16, 949, 911	19, 080, 938	6, 411, 202	17, 941, 980	52, 303, 034	101, 009
40 and less than 50 per cent.....	88	20, 194, 712	19, 706, 864	8, 980, 624	7, 986, 000	118, 099, 499	105, 767
50 and less than 60 per cent.....	82	13, 103, 143	13, 637, 686	7, 647, 147	2, 937, 500	60, 213, 723	11, 649
60 and less than 70 per cent.....	93	12, 395, 414	13, 994, 511	9, 247, 891	1, 952, 300	64, 509, 852	58, 573
70 and less than 80 per cent.....	62	7, 233, 044	6, 786, 769	5, 072, 784	980, 090	16, 246, 576	732, 520
80 and less than 90 per cent.....	93	16, 308, 537	20, 638, 544	17, 944, 234	5, 591, 085	95, 357, 533	138, 352
90 per cent or more.....	513	46, 835, 266	42, 073, 252	70, 931, 208	8, 705, 668	371, 911, 880	8, 981, 839
Total.....	1, 247	173, 365, 157	175, 622, 899	133, 746, 036	63, 942, 071	890, 545, 341	11, 807, 654
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	717	35, 778, 145	35, 391, 397	-----	-----	189, 968, 698	11, 620, 306
Total (1 and 2).....	1, 964	209, 143, 302	211, 014, 296	133, 746, 036	63, 942, 071	1, 080, 514, 039	23, 427, 960
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	34	4, 131, 718	¹ 1, 486, 449	5, 927, 191	376, 410	18, 898, 300	3, 689, 627
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	20	656, 351	¹ 2, 316, 934	-----	-----	48, 805, 340	122, 652
Total (3 and 4).....	54	4, 788, 069	¹ 3, 803, 383	5, 927, 191	376, 410	67, 703, 640	3, 812, 279
Total returns showing schedule completely filled out.....	2, 018	213, 931, 371	² 207, 210, 913	139, 673, 227	64, 318, 481	1, 148, 217, 679	27, 240, 239
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	964	57, 168, 219	⁽³⁾	⁴ 21, 084, 214	⁴ 75, 683, 573	⁽³⁾	⁽³⁾
Grand total.....	2, 982	271, 099, 590	-----	-----	-----	-----	-----

¹Net book loss for year.²Book profit less book loss.³Not ascertained due to inadequacy of data.⁴Total reported on returns incompletely filled out

SUMMARY OF ALL MANUFACTURES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	856	\$147,602,729	\$142,916,567	\$8,414,244	\$67,040,744	\$382,566,017	\$728,654
10 and less than 20 per cent.....	1,435	260,896,304	257,328,334	39,486,715	135,575,381	651,218,590	1,154,809
20 and less than 30 per cent.....	1,584	330,996,312	352,257,823	86,502,628	300,020,255	888,569,298	1,813,945
30 and less than 40 per cent.....	1,562	397,113,880	373,545,967	129,148,610	331,443,268	803,797,704	854,245
40 and less than 50 per cent.....	1,395	285,548,600	260,563,715	116,674,677	149,318,167	672,846,169	693,317
50 and less than 60 per cent.....	1,199	203,302,707	205,460,889	111,771,111	97,416,053	625,499,069	379,443
60 and less than 70 per cent.....	931	322,422,122	293,967,750	126,028,312	99,388,122	851,521,312	784,263
70 and less than 80 per cent.....	770	114,509,240	103,442,378	76,949,904	45,972,704	357,238,975	1,140,525
80 and less than 90 per cent.....	679	73,628,497	69,675,310	59,220,415	30,375,723	270,485,582	1,130,738
90 per cent or more.....	3,338	324,752,306	389,600,276	518,175,856	751,382,191	2,599,777,121	9,231,003
Total.....	13,749	2,460,772,697	2,448,759,663	1,272,372,472	2,007,932,608	8,103,519,837	17,910,942
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	8,766	398,415,626	405,209,365	-----	-----	1,613,000,207	12,977,974
Total (1 and 2).....	22,515	2,859,188,323	2,853,968,368	1,272,372,472	2,007,932,608	9,716,520,044	30,888,916
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	105	4,511,844	12,142,944	3,869,083	4,870,117	17,701,149	3,124,030
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	84	2,373,108	12,310,294	-----	15,000	21,398,586	2,498,676
Total (3 and 4).....	189	6,884,952	14,453,238	3,869,083	4,885,117	39,099,735	5,622,706
Total returns showing schedules completely filled out.....	22,704	2,866,073,275	2,868,421,606	1,276,241,555	2,012,817,725	9,755,619,779	36,511,622
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	6,038	435,783,258	(3)	100,489,270	157,280,669	(3)	(3)
Grand total.....	28,742	3,301,856,533	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF FOOD PRODUCTS, BEVERAGES, AND TOBACCO

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	98	\$13,711,000	\$13,636,958	\$812,349	\$20,238,980	\$23,333,949	\$44,219
10 and less than 20 per cent.....	169	30,914,686	28,416,721	4,555,461	24,198,525	63,254,246	
20 and less than 30 per cent.....	215	40,562,653	38,913,409	9,794,172	24,363,014	108,905,542	39,326
30 and less than 40 per cent.....	220	41,756,285	37,896,935	13,525,638	12,670,911	78,772,420	120,171
40 and less than 50 per cent.....	221	80,040,669	68,037,662	29,776,714	45,481,628	96,152,625	4,979
50 and less than 60 per cent.....	185	27,970,380	29,006,651	15,877,522	9,345,513	59,174,102	171,398
60 and less than 70 per cent.....	149	36,553,062	36,626,697	23,822,741	640,810	136,047,087	15,492
70 and less than 80 per cent.....	137	34,317,455	29,242,344	21,839,783	6,201,440	92,286,203	78,519
80 and less than 90 per cent.....	132	6,979,159	6,314,027	5,375,212	3,072,880	17,302,522	215,822
90 per cent or more.....	659	27,590,712	24,122,092	35,607,843	13,824,457	91,141,037	1,853,847
Total.....	2,185	340,396,071	312,213,496	160,987,435	160,038,158	736,369,733	2,543,773
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	1,312	43,301,789	40,073,180			172,702,284	4,116,290
Total (1 and 2).....	3,497	383,697,860	352,286,676	160,987,435	160,038,158	909,072,017	6,660,063
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....	22	374,069	¹ 219,248	638,654	64,317	1,820,344	182,927
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	12	69,174	¹ 30,093			524,070	18,843
Total (3 and 4).....	34	443,243	¹ 249,341	638,654	64,317	2,353,414	201,770
Total returns showing schedules completely filled out.....	3,531	384,141,103	² 352,037,335	161,626,089	160,102,475	941,425,431	6,861,833
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,048	55,434,441	⁽³⁾	⁴ 6,446,110	⁴ 19,183,511	⁽³⁾	⁽³⁾
Grand total.....	4,579	439,575,544					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—SUMMARY OF TEXTILES AND TEXTILE PRODUCTS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	150	\$35,004,373	\$31,734,375	\$1,783,385	\$17,431,679	\$80,156,278	\$73,752
10 and less than 20 per cent.....	214	45,980,581	44,311,385	6,565,969	19,712,770	132,608,476	72,033
20 and less than 30 per cent.....	227	57,111,076	53,959,702	13,340,999	22,246,103	149,153,303	1,465,555
30 and less than 40 per cent.....	213	45,651,260	40,421,368	14,364,003	20,815,263	126,984,371	9,591
40 and less than 50 per cent.....	170	43,824,792	40,132,770	18,119,332	20,994,177	123,908,631	93,439
50 and less than 60 per cent.....	137	25,622,722	24,282,969	13,274,053	11,727,989	73,657,710	99,249
60 and less than 70 per cent.....	100	12,121,491	10,726,911	6,827,996	2,051,098	32,782,872	318,449
70 and less than 80 per cent.....	82	12,706,126	11,521,599	8,735,123	10,586,576	33,287,243	45,025
80 and less than 90 per cent.....	78	20,035,165	14,055,867	11,996,790	11,408,000	68,215,062	18,823
90 per cent or more.....	362	62,000,021	52,323,315	82,779,504	38,003,140	120,970,626	2,461,953
Total.....	1,733	360,057,607	323,470,261	177,787,157	174,976,795	941,724,572	4,657,869
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	1,472	94,732,229	90,316,451	-----	-----	323,232,583	2,283,536
Total (1 and 2).....	3,205	454,789,836	413,786,712	177,787,157	174,976,795	1,264,957,155	6,941,405
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....	19	1,056,654	¹ 819,749	628,676	1,350,000	3,085,885	1,054,932
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	12	749,813	¹ 337,803	-----	-----	10,641,222	-----
Total (3 and 4).....	31	1,806,467	¹ 1,157,552	628,676	1,350,000	13,727,107	1,054,932
Total returns showing schedules completely filled out.....	3,236	456,596,303	² 412,629,160	178,415,833	176,326,795	1,278,684,262	7,996,337
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,013	57,597,518	⁽³⁾	⁴ 4,553,036	⁴ 25,314,755	⁽⁵⁾	⁽⁵⁾
Grand total.....	4,249	514,193,821	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF LEATHER AND LEATHER PRODUCTS

STATISTICS OF INCOME

275

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	22	\$2,898,493	\$2,812,785	\$114,018	\$2,234,900	\$4,239,626	\$361,358
10 and less than 20 per cent.....	37	5,153,745	5,185,567	735,831	2,734,812	9,015,723	
20 and less than 30 per cent.....	44	3,405,108	3,162,449	783,922	793,460	10,420,443	23,979
30 and less than 40 per cent.....	53	7,049,234	6,969,678	2,449,506	4,560,000	15,772,132	24,337
40 and less than 50 per cent.....	38	10,428,083	9,389,887	4,368,400	6,299,000	20,551,531	
50 and less than 60 per cent.....	28	2,781,292	2,654,990	1,434,456	2,000,000	8,247,247	1,384
60 and less than 70 per cent.....	21	3,489,916	3,136,078	2,011,566	950,000	8,027,467	5,556
70 and less than 80 per cent.....	19	1,808,968	1,552,741	1,176,542	930,000	3,163,761	
80 and less than 90 per cent.....	19	948,034	849,920	714,668	600,000	3,465,041	
90 per cent or more.....	81	3,597,473	2,926,508	4,374,173	529,901	10,130,620	136,046
Total.....	362	41,560,346	38,640,603	18,163,082	21,632,073	93,033,591	552,660
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	287	30,735,898	27,892,231			66,296,732	603,272
Total (1 and 2).....	649	72,296,244	66,532,834	18,163,082	21,632,073	159,330,323	1,155,932
3. Corporations reporting net taxable income although book loss but paying cash dividends.....							
	2	56,114	¹ 37,135	51,218		355,616	
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....							
	4	382,341	¹ 556,214			413,565	1,422,660
Total (3 and 4).....	6	438,455	¹ 593,349	51,218		769,181	1,422,660
Total returns showing schedules completely filled out.....	655	72,734,699	¹ 65,939,485	18,214,300	21,632,073	160,099,504	2,578,592
B. Returns showing schedules incompletely filled out—Data fragmentary excepting the item of net income.....							
	158	10,530,432	(²)	⁴ 215,122	⁴ 1,856,678	(³)	(³)
Grand total.....	813	83,265,131					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—SUMMARY OF RUBBER AND RUBBER GOODS; ALSO CELLULOID, IVORY, SHELL, AND BONE

276

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment, deficit at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$1,532,450	\$1,436,761	\$96,625	\$989,324	\$5,242,762	-----
10 and less than 20 per cent.....	17	11,656,280	14,744,566	2,681,011	493,690	34,376,231	\$174,859
20 and less than 30 per cent.....	11	3,890,549	4,023,402	1,086,647	2,177,440	6,759,908	-----
30 and less than 40 per cent.....	13	1,393,634	1,337,193	443,855	1,280,400	1,702,868	-----
40 and less than 50 per cent.....	8	951,497	913,238	413,863	25,000	2,503,861	229,250
50 and less than 60 per cent.....	8	716,856	714,915	402,242	1,226,000	1,316,634	-----
60 and less than 70 per cent.....	2	39,225	36,725	22,670	-----	301,447	-----
70 and less than 80 per cent.....	3	50,475	121,946	92,875	-----	405,557	4,064
80 and less than 90 per cent.....	1	6,536	6,033	5,033	-----	6,033	-----
90 per cent or more.....	17	1,838,457	1,028,336	2,595,618	60,600	7,710,197	4,252
Total.....	90	22,075,959	24,363,115	7,840,439	6,251,164	59,325,498	412,455
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	45	5,108,987	6,211,962	-----	-----	11,031,035	1,041
Total (1 and 2).....	135	27,184,946	30,575,077	7,840,439	6,251,164	70,356,533	413,496
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	118,981	¹ 1	80,000	-----	-----	138,489
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	1	118,981	¹ 1	80,000	-----	-----	138,489
Total returns showing schedules completely filled out.....	136	27,303,927	¹ 30,575,076	7,920,439	6,251,164	70,356,533	551,985
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	32	938,410	(²)	¹ 34,544	¹ 328,500	(²)	(²)
Grand total.....	768	28,242,337	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF LUMBER AND WOOD PRODUCTS

STATISTICS OF INCOME

277

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	103	\$13,356,887	\$13,466,991	\$847,087	\$4,190,912	\$28,265,121	\$78,992
10 and less than 20 per cent.....	176	19,414,962	19,584,247	2,796,216	6,630,635	92,331,164	102,577
20 and less than 30 per cent.....	178	16,290,610	16,249,724	4,113,414	6,054,365	51,579,119	-----
30 and less than 40 per cent.....	157	15,243,257	14,562,555	5,094,312	4,554,075	62,335,580	24,099
40 and less than 50 per cent.....	143	14,067,317	14,163,569	6,413,704	10,324,336	45,964,967	-----
50 and less than 60 per cent.....	126	10,936,036	11,117,511	6,054,180	3,500,675	43,365,926	-----
60 and less than 70 per cent.....	77	5,920,866	5,622,289	3,654,577	881,050	27,273,200	14,732
70 and less than 80 per cent.....	56	5,076,857	4,964,585	3,723,713	188,000	36,416,846	-----
80 and less than 90 per cent.....	36	1,658,372	1,704,676	1,449,985	42,000	4,063,377	8,153
90 per cent or more.....	341	23,103,145	22,338,673	36,151,850	11,933,750	99,930,498	975,492
Total.....	1,393	125,068,309	123,774,820	70,299,038	48,299,798	491,525,798	1,204,045
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	1,009	34,938,357	33,214,706	-----	-----	158,260,200	85,017
Total (1 and 2).....	2,402	160,006,666	156,989,526	70,299,038	48,299,798	649,785,998	1,289,062
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	8	321,846	¹ 74,731	704,040	3,025,000	1,498,121	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	80,687	¹ 46,847	-----	-----	603,727	-----
Total (3 and 4).....	14	402,533	¹ 121,578	704,040	3,025,000	2,101,848	-----
Total returns showing schedules completely filled out.....	2,416	160,409,199	¹ 156,867,948	71,003,078	51,324,798	651,887,846	1,289,062
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	634	31,527,793	(²)	⁴ 5,909,639	⁴ 20,638,832	(³)	(³)
Grand total.....	3,050	191,936,992	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—SUMMARY OF PAPER, PULP, AND PRODUCTS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	21	\$2,611,017	\$2,508,522	\$158,913	\$1,587,000	\$7,163,461	-----
10 and less than 20 per cent.....	46	4,655,278	4,245,671	695,101	3,191,100	11,804,432	-----
20 and less than 30 per cent.....	53	6,299,778	6,007,476	1,531,248	11,302,913	10,118,545	-----
30 and less than 40 per cent.....	48	8,989,619	8,637,546	3,102,891	1,896,620	45,342,863	\$55,417
40 and less than 50 per cent.....	48	12,956,056	11,894,206	5,207,785	475,540	55,003,266	-----
50 and less than 60 per cent.....	35	6,532,366	6,698,735	3,572,863	5,047,500	17,451,976	-----
60 and less than 70 per cent.....	27	3,606,177	3,827,222	2,388,492	1,368,800	9,496,336	2,658
70 and less than 80 per cent.....	32	5,589,671	5,672,524	4,311,803	2,030,500	26,111,769	-----
80 and less than 90 per cent.....	28	2,126,122	1,900,722	1,595,474	3,263,400	3,926,408	-----
90 per cent or more.....	104	6,299,100	5,917,352	8,525,081	3,624,000	27,828,050	9,042
Total.....	442	59,665,184	57,310,006	51,089,651	33,787,373	214,247,106	67,117
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	175	6,392,059	6,306,511	-----	-----	27,320,255	918,116
Total (1 and 2).....	617	66,057,243	63,616,517	51,089,651	33,787,373	241,567,361	985,233
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	23,327	¹ 1,986	120,000	-----	15,122	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	2,915	¹ 823	-----	-----	3,497	-----
Total (3 and 4).....	2	26,242	¹ 2,809	120,000	-----	18,619	-----
Total returns showing schedules completely filled out.....	619	66,083,485	¹ 63,613,708	51,209,651	33,787,373	241,585,980	985,233
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	130	12,720,254	(⁹)	¹ 1,283,913	¹ 1,753,023	(⁹)	(⁹)
Grand total.....	749	78,803,739	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF PRINTING AND PUBLISHING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	80	\$13,258,670	\$11,954,274	\$684,488	\$3,736,533	\$44,258,875	
10 and less than 20 per cent.....	124	13,228,404	13,597,244	2,055,069	8,485,600	28,410,476	\$8,043
20 and less than 30 per cent.....	152	19,957,146	16,621,149	4,137,095	8,193,082	48,648,864	
30 and less than 40 per cent.....	161	13,434,687	12,508,778	4,462,968	2,576,910	36,443,741	252,369
40 and less than 50 per cent.....	170	12,223,874	10,692,688	4,748,679	5,309,112	23,435,862	
50 and less than 60 per cent.....	141	8,803,094	8,560,466	4,779,610	1,909,787	28,003,020	
60 and less than 70 per cent.....	142	22,037,461	19,066,339	12,471,443	2,876,920	22,954,743	152,308
70 and less than 80 per cent.....	115	7,836,342	6,180,231	4,522,636	6,135,575	10,437,672	1,637
80 and less than 90 per cent.....	102	4,082,443	3,463,487	2,941,193	2,515,025	8,232,750	34,629
90 per cent or more.....	455	18,563,842	15,662,678	20,724,241	5,280,815	46,073,224	478,289
Total.....	1,642	133,425,972	118,307,334	61,527,422	47,019,359	296,949,167	926,685
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	877	20,588,071	19,191,381			67,896,796	835,751
Total (1 and 2).....	2,519	154,014,043	137,498,715	61,527,422	47,019,359	364,845,963	1,762,436
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	6	51,222	19,813	96,870		850,704	96,117
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	11	148,252	1202,522			271,451	13,233
Total (3 and 4).....	17	199,474	1212,335	96,870		1,122,155	109,350
Total returns showing schedules completely filled out.....	2,536	154,213,517	137,286,380	61,624,292	47,019,359	365,968,118	1,871,786
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	734	27,153,327	(¹)	19,459,654	13,641,537	(²)	(³)
Grand total.....	3,270	181,366,844					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—SUMMARY OF CHEMICALS AND ALLIED SUBSTANCES

280

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	55	\$12,684,121	\$13,743,527	\$610,039	\$3,448,968	\$46,240,721	-----
10 and less than 20 per cent.....	84	30,059,165	30,730,333	4,877,430	8,822,375	70,647,693	\$105,191
20 and less than 30 per cent.....	114	72,897,147	100,926,931	24,845,004	175,395,588	184,576,759	55,352
30 and less than 40 per cent.....	113	72,627,599	78,233,598	25,072,392	160,862,034	93,599,238	163,682
40 and less than 50 per cent.....	95	12,101,196	11,760,012	5,237,859	9,764,100	28,561,833	76,426
50 and less than 60 per cent.....	88	17,762,871	26,591,929	14,882,825	5,328,361	89,243,110	-----
60 and less than 70 per cent.....	77	16,712,020	16,160,005	10,632,755	8,540,994	39,946,248	111,131
70 and less than 80 per cent.....	65	17,884,072	16,419,305	12,124,414	10,637,620	21,452,433	124,676
80 and less than 90 per cent.....	53	5,077,214	5,864,136	4,866,788	1,911,075	16,470,433	173,295
90 per cent or more.....	220	64,740,247	109,731,729	127,228,407	619,393,728	397,733,394	363,945
Total.....	964	322,545,652	410,161,505	230,377,913	1,004,104,843	988,471,862	1,173,698
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	372	19,174,488	30,864,849	-----	-----	90,572,671	202,336
Total (1 and 2).....	1,336	341,720,140	441,026,354	230,377,913	1,004,104,843	1,079,044,533	1,376,034
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	9	1,105,884	¹ 191,845	380,792	31,900	388,868	361,049
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	7	146,202	¹ 123,436	-----	-----	501,547	110,402
Total (3 and 4).....	16	1,252,086	¹ 315,281	380,792	31,900	890,415	471,451
Total returns showing schedules completely filled out.....	1,352	342,972,226	² 440,711,073	230,758,705	1,004,136,743	1,079,934,948	1,847,485
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	364	90,629,484	(³)	⁴ 57,626,873	⁴ 41,123,131	(⁵)	(⁵)
Grand total.....	1,716	433,601,710	-----	-----	-----	-----	-----

MANUFACTURING—SUMMARY OF STONE, CLAY, AND GLASS PRODUCTS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	40	\$10,222,736	\$9,626,059	\$456,303	\$4,229,600	\$25,105,853	\$32,033
10 and less than 20 per cent.....	72	8,281,330	7,876,921	1,200,205	3,742,590	15,840,997	503,642
20 and less than 30 per cent.....	119	14,587,199	13,759,708	3,314,897	12,283,415	38,279,533	34,957
30 and less than 40 per cent.....	85	11,299,400	10,312,936	3,493,201	6,545,630	19,439,087	-----
40 and less than 50 per cent.....	69	21,309,222	20,267,614	9,125,126	1,845,075	53,769,614	3,477
50 and less than 60 per cent.....	62	5,715,429	6,241,185	3,372,070	1,898,080	20,578,707	50,393
60 and less than 70 per cent.....	57	8,388,679	7,780,457	5,080,281	1,854,640	17,650,108	11,052
70 and less than 80 per cent.....	42	3,690,632	3,374,433	2,535,195	1,921,600	6,476,300	655
80 and less than 90 per cent.....	37	1,425,268	1,247,999	1,080,287	364,900	3,581,061	22,730
90 per cent or more.....	189	7,160,768	6,114,761	8,577,966	2,313,585	31,829,249	352,683
Total.....	772	92,080,669	86,602,073	38,235,531	36,999,115	232,550,509	1,011,622
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	610	17,931,689	17,060,752	-----	-----	86,631,038	1,254,201
Total (1 and 2).....	1,382	110,012,358	103,662,825	38,235,531	36,999,115	319,181,547	2,265,823
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	8	482,001	134,807	424,784	-----	61,249	374,264
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	104,084	155,715	-----	-----	656,765	104,752
Total (3 and 4).....	14	586,085	190,522	424,784	-----	718,014	479,016
Total returns showing schedules completely filled out.....	1,396	110,598,443	103,852,303	38,660,315	36,999,115	319,899,561	2,744,839
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	370	14,529,705	(3)	1,760,731	3,247,376	(3)	(3)
Grand total.....	1,766	125,128,148	-----	-----	-----	-----	-----

Net book loss for year.

Book profit less book loss.

Not ascertained due to inadequacy of data.

Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—SUMMARY OF METAL MANUFACTURES AND ALL OTHER MANUFACTURING CONCERNS NOT IDENTIFIED AS SPECIFICALLY BELONGING TO ANY OTHER MAIN INDUSTRIAL DIVISION

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	277	\$42,322,973	\$41,996,285	\$2,851,037	\$8,952,848	\$118,559,371	\$138,300
10 and less than 20 per cent.....	496	91,551,857	88,635,679	13,324,422	57,663,974	192,929,152	188,464
20 and less than 30 per cent.....	471	95,995,046	98,633,873	23,555,230	37,210,875	281,127,282	194,776
30 and less than 40 per cent.....	499	179,668,905	162,665,380	57,139,844	115,681,425	323,465,404	204,579
40 and less than 50 per cent.....	433	77,645,894	73,312,072	33,263,215	48,800,199	222,994,039	285,746
50 and less than 60 per cent.....	389	96,461,661	89,591,529	48,121,290	55,432,148	284,460,637	57,019
60 and less than 70 per cent.....	279	213,553,325	190,955,027	59,115,791	80,223,810	657,041,804	152,885
70 and less than 80 per cent.....	219	25,548,642	24,392,670	17,887,817	7,341,393	127,201,191	885,919
80 and less than 90 per cent.....	193	31,290,184	34,268,443	29,194,985	7,198,443	145,172,895	657,876
90 per cent or more.....	910	109,858,541	149,434,832	191,611,173	56,418,815	1,766,430,226	2,595,454
Total.....	4,166	963,896,928	953,915,790	476,064,804	474,823,930	4,019,322,001	5,361,018
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	2,607	125,512,059	134,077,342	-----	-----	609,056,613	2,678,414
Total (1 and 2).....	6,773	1,089,408,987	1,087,993,132	476,064,804	474,823,930	4,628,378,614	8,039,432
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	29	921,746	¹ 753,629	744,049	398,900	9,616,240	916,252
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	25	689,640	¹ 956,841	-----	15,000	7,782,742	828,786
Total (3 and 4).....	54	1,611,386	¹ 1,710,470	744,049	413,900	17,398,982	1,745,038
Total returns showing schedules completely filled out.....	6,827	1,091,020,373	¹ 1,086,282,662	476,808,853	475,237,830	4,645,777,596	9,784,470
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
.....	1,555	134,721,894	(²)	⁴ 13,199,648	⁴ 40,173,326	(²)	(²)
Grand total.....	8,382	1,225,742,267	-----	-----	-----	-----	-----

SUMMARY OF CONSTRUCTION

10503°—251—19

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	61	\$7,332,078	\$8,511,088	\$405,021	\$1,111,983	\$21,837,616	
10 and less than 20 per cent.....	92	6,254,901	5,866,962	805,576	1,874,672	8,630,997	
20 and less than 30 per cent.....	104	6,967,796	6,770,335	1,714,569	1,890,400	22,710,944	\$11,605
30 and less than 40 per cent.....	100	4,316,362	4,282,099	1,500,207	1,757,900	8,363,180	4,839
40 and less than 50 per cent.....	80	3,063,506	3,020,454	1,342,626	1,233,771	5,700,036	26,272
50 and less than 60 per cent.....	79	2,839,058	2,741,339	1,466,654	870,162	5,707,052	600
60 and less than 70 per cent.....	57	1,896,212	1,635,531	1,094,862	104,500	11,700,734	
70 and less than 80 per cent.....	73	4,820,166	4,700,469	3,435,568	1,617,500	5,466,115	12,636
80 and less than 90 per cent.....	50	1,050,697	941,749	798,724	40,040	1,862,427	4,327
90 per cent or more.....	223	5,539,912	5,216,813	14,489,863	1,295,866	26,460,129	129,314
Total.....	919	44,080,638	43,686,839	27,053,670	11,796,794	118,439,230	189,593
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	1,257	23,115,179	22,015,142			67,364,738	190,137
Total (1 and 2).....	2,176	67,195,867	65,701,981	27,053,670	11,796,794	185,803,968	379,730
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	17	213,362	¹ 1,828,503	553,961	2,009,200	3,668,150	152,279
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	21	163,288	¹ 130,551			1,894,264	
Total (3 and 4).....	38	376,650	¹ 1,959,054	553,961	2,009,200	5,562,414	152,279
Total returns showing schedules completely filled out.....	2,214	67,572,517	² 63,742,927	27,607,631	13,806,994	191,366,382	532,009
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	1,338	17,435,764	(³)	⁴ 2,394,187	⁴ 8,767,774	(³)	(³)
Grand total.....	3,552	85,008,281					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out

SUMMARY OF TRANSPORTATION AND OTHER PUBLIC UTILITIES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	49	\$10,664,194	\$10,670,721	\$309,763	\$226,925	\$35,779,691	.....
10 and less than 20 per cent.....	89	12,213,181	13,390,608	1,951,732	4,342,482	35,817,279	\$62,059
20 and less than 30 per cent.....	154	43,996,416	45,924,158	11,916,368	5,937,380	97,967,934	1,757,025
30 and less than 40 per cent.....	153	20,741,679	19,439,575	7,128,263	3,610,430	46,422,619	831,630
40 and less than 50 per cent.....	211	44,964,824	45,855,095	19,813,124	9,674,395	178,510,704	449,454
50 and less than 60 per cent.....	279	74,512,028	104,748,212	58,500,609	10,021,755	339,519,645	264,693
60 and less than 70 per cent.....	236	91,360,487	85,831,081	54,690,695	1,765,886	338,432,248	102,270
70 and less than 80 per cent.....	253	48,874,820	50,329,944	37,357,896	613,284	160,774,943	4,008,298
80 and less than 90 per cent.....	220	111,787,815	167,059,288	135,560,057	417,039	338,446,911	358,675
90 per cent or more.....	949	159,217,258	205,649,671	248,448,505	5,857,315	249,876,586	14,777,237
Total.....	2,593	618,332,702	748,898,263	575,677,017	42,466,891	1,821,548,560	22,611,342
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	1,393	61,933,092	58,922,992	.....	.....	382,784,939	5,852,907
Total (1 and 2).....	3,986	680,265,794	807,821,255	575,677,017	42,466,891	2,204,333,499	28,464,249
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	20	3,981,354	¹ 4,314,820	4,304,591	.....	34,720,355	2,864,842
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	36	2,756,078	¹ 2,639,314	.....	.....	35,345,169	903,993
Total (3 and 4).....	56	6,737,432	¹ 6,954,134	4,304,591	.....	70,065,524	3,768,839
Total returns showing schedules completely filled out.....	4,042	687,003,226	² 800,867,121	579,981,608	42,466,891	2,274,399,023	32,233,089
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,734	187,612,871	(³)	⁴ 36,732,041	⁴ 18,370,907	(⁵)	(⁵)
Grand total.....	5,776	874,616,097	.....	.....	.....	.....	.....

SUMMARY OF TRADE

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	593	\$57,897,913	\$62,229,752	\$3,645,547	\$38,029,732	\$109,976,668	\$85,571
10 and less than 20 per cent.....	1,001	85,587,240	81,633,814	12,351,471	38,205,362	197,991,223	28,661
20 and less than 30 per cent.....	1,249	111,273,813	102,932,815	24,809,796	45,500,627	281,040,395	526,907
30 and less than 40 per cent.....	1,249	72,759,985	70,803,891	24,823,876	36,864,899	172,989,331	-----
40 and less than 50 per cent.....	1,158	78,686,837	68,539,298	30,707,417	29,022,867	180,456,818	72,817
50 and less than 60 per cent.....	1,115	46,125,433	41,000,207	24,007,350	22,743,226	132,227,821	132,538
60 and less than 70 per cent.....	915	34,230,529	33,045,146	21,234,812	11,961,905	86,775,854	291,069
70 and less than 80 per cent.....	761	24,022,360	23,101,067	17,353,393	12,543,588	72,683,452	289,358
80 and less than 90 per cent.....	715	20,307,132	19,036,606	16,088,864	6,900,638	48,999,570	40,755
90 per cent or more.....	3,269	60,007,037	54,564,803	83,618,680	34,368,940	206,959,534	1,948,005
Total.....	12,025	590,898,279	556,887,399	258,641,206	276,140,784	1,490,100,666	3,415,681
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	10,334	197,624,579	184,051,056	-----	-----	716,196,327	3,846,697
Total (1 and 2).....	22,359	788,522,858	740,938,455	258,641,206	276,140,784	2,206,296,993	7,262,378
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	60	924,464	¹ 308,666	973,985	747,488	3,560,873	741,044
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	87	853,412	¹ 1,003,915	-----	-----	5,539,440	340,447
Total (3 and 4).....	147	1,777,876	¹ 1,312,581	973,985	747,488	9,100,313	1,081,491
Total returns showing schedules completely filled out.....	22,506	790,300,734	² 739,625,874	259,615,191	276,888,272	2,215,397,306	8,343,869
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
-----	8,594	147,480,571	(³)	⁴ 12,903,554	⁴ 71,717,007	(³)	(³)
Grand total.....	31,100	937,781,305	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

SUMMARY OF SERVICE

286

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	55	\$1,476,597	\$1,504,334	\$88,912	\$40,956	\$3,133,715	.....
10 and less than 20 per cent.....	112	5,882,963	5,701,151	786,690	2,609,505	12,745,213	\$56,613
20 and less than 30 per cent.....	159	8,522,122	7,813,594	1,954,872	3,426,092	16,973,750	53,660
30 and less than 40 per cent.....	174	9,846,393	10,016,499	3,346,847	5,397,760	20,131,933	21,910
40 and less than 50 per cent.....	185	8,814,194	8,324,679	3,574,740	797,979	18,890,483	139,597
50 and less than 60 per cent.....	185	10,430,916	9,493,965	5,318,574	1,221,800	25,528,452	594,401
60 and less than 70 per cent.....	146	4,465,715	4,201,372	2,733,427	286,500	7,701,082	307,222
70 and less than 80 per cent.....	154	4,965,939	5,061,052	3,761,264	1,742,500	9,573,057	47,317
80 and less than 90 per cent.....	164	5,133,609	4,532,395	3,818,303	494,200	7,918,631	273,862
90 per cent or more.....	814	16,006,172	13,938,746	19,006,014	3,570,135	33,749,170	1,532,032
Total.....	2,148	75,514,520	70,587,787	44,389,643	19,487,427	156,345,486	3,026,614
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	1,678	33,930,330	32,556,938	.....	.....	114,392,935	7,217,045
Total (1 and 2).....	3,826	109,444,850	103,144,725	44,389,643	19,487,427	270,738,421	10,243,659
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	18	388,324	¹ 123,023	489,760	.....	634,535	221,634
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	34	419,214	¹ 377,176	.....	.....	3,511,442	160,836
Total (3 and 4).....	52	807,538	¹ 500,199	489,760	.....	4,145,977	382,470
Total returns showing schedules completely filled out.....	3,878	110,252,388	¹ 102,644,526	44,879,403	19,487,427	274,884,398	10,626,129
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,922	27,588,760	⁽²⁾	⁴ 4,076,164	⁽³⁾	⁽³⁾
Grand total.....	5,800	137,841,148	.....	.....	.....	.....	.....

SUMMARY OF FINANCE

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	204	\$16,014,400	\$19,079,597	\$970,114	\$9,113,487	\$48,960,380	\$230,199
10 and less than 20 per cent.....	512	23,970,936	40,731,373	6,301,991	9,499,205	149,635,675	115,843
20 and less than 30 per cent.....	959	38,898,446	60,138,498	15,272,394	18,783,143	218,365,682	576,952
30 and less than 40 per cent.....	1,349	54,591,915	84,474,406	29,087,729	16,570,311	313,408,031	14,785
40 and less than 50 per cent.....	1,587	65,208,027	97,115,277	44,461,419	12,590,735	440,406,088	96,289
50 and less than 60 per cent.....	1,641	53,975,503	72,846,498	40,010,034	12,171,529	313,448,081	477,668
60 and less than 70 per cent.....	1,521	49,563,097	81,472,975	53,532,712	2,851,914	411,928,527	128,016
70 and less than 80 per cent.....	1,374	43,323,896	58,190,345	43,603,799	9,105,020	441,239,379	185,749
80 and less than 90 per cent.....	1,248	33,789,296	44,992,418	38,077,493	7,981,843	216,395,451	672,999
90 per cent or more.....	5,148	88,850,476	113,014,435	149,767,455	17,205,124	668,118,292	11,094,985
Total.....	15,543	468,185,932	672,055,822	421,085,140	115,872,311	3,224,894,986	13,503,385
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	5,229	96,771,577	111,880,548			712,259,008	15,417,838
Total (1 and 2).....	20,772	564,957,509	783,936,370	421,085,140	115,872,311	3,937,153,994	28,921,223
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	73	2,177,034	¹ 1,549,180	2,450,678	298,600	15,990,408	2,292,253
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	79	692,905	¹ 821,867			5,921,222	319,279
Total (3 and 4).....	152	2,869,939	¹ 2,371,047	2,450,678	298,600	21,820,630	2,611,532
Total returns showing schedules completely filled out.....	20,924	567,827,448	¹ 781,565,323	423,535,818	116,170,911	3,958,974,624	31,532,755
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	8,290	278,169,083	⁽²⁾	⁴ 58,120,747	⁴ 47,989,092	⁽³⁾	⁽³⁾
Grand total.....	29,213	845,996,531					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

SUMMARY OF CONCERNS NOT IDENTIFIED AS SPECIFICALLY BELONGING TO ANY OTHER MAIN INDUSTRIAL DIVISION

288

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	7	\$605, 154	\$852, 173	\$24, 353	\$1, 237, 680	\$1, 108, 647	-----
10 and less than 20 per cent.....	5	544, 252	549, 115	103, 005	72, 500	607, 770	-----
20 and less than 30 per cent.....	15	1, 346, 775	1, 326, 357	335, 579	330, 483	5, 877, 369	-----
30 and less than 40 per cent.....	15	1, 373, 421	1, 445, 856	488, 383	600, 000	5, 982, 049	-----
40 and less than 50 per cent.....	10	1, 111, 545	1, 076, 949	508, 814	125, 000	1, 284, 101	-----
50 and less than 60 per cent.....	14	2, 440, 766	2, 368, 185	1, 245, 209	2, 125, 000	7, 509, 256	\$23, 396
60 and less than 70 per cent.....	3	792, 473	824, 353	510, 041	-----	1, 235, 010	-----
70 and less than 80 per cent.....	6	118, 542	115, 052	87, 396	-----	389, 217	-----
80 and less than 90 per cent.....	8	287, 630	265, 642	219, 976	7, 400	962, 436	-----
90 per cent or more.....	65	3, 176, 998	3, 503, 229	5, 780, 586	629, 570	24, 755, 311	481, 306
Total.....	148	11, 797, 556	12, 326, 911	9, 303, 342	5, 127, 633	49, 711, 166	504, 702
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	129	4, 336, 860	4, 687, 822	-----	-----	15, 302, 212	107, 368
Total (1 and 2).....	277	16, 134, 416	17, 014, 733	9, 303, 342	5, 127, 633	65, 013, 378	612, 070
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	2, 526	1 82	6, 550	-----	504, 430	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	7, 814	1 707	-----	-----	-----	15, 731
Total (3 and 4).....	3	10, 340	1 789	6, 550	-----	504, 430	15, 731
Total returns showing schedules completely filled out.....	280	16, 144, 756	17, 013, 944	9, 309, 892	5, 127, 633	65, 517, 808	627, 801
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	150	21, 562, 715	(³)	12, 748, 312	2, 018, 734	(³)	(³)
Grand total.....	430	37, 707, 471	-----	-----	-----	-----	-----

AGRICULTURE AND RELATED INDUSTRIES—FARMING

1. COTTON FARMING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends— Per cent of cash dividends to net book profit— 90 per cent or more.....	1	\$11,502	\$11,040	\$14,100	-----	\$267,040	-----
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	1	8,807	8,652	-----	-----	89,681	-----
Total (1 and 2).....	2	20,309	19,692	14,100	-----	356,721	-----
3. Corporations reporting net taxable income, although book, loss but paying cash dividends.....					-----		-----
4. Corporations reporting net taxable income, although book, loss and not paying cash dividends.....					-----		-----
Total (3 and 4).....					-----		-----
Total returns showing schedules completely filled out.....	2	20,309	19,692	14,100	-----	356,721	-----
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	2	19,571	(²)	⁴ 20,000	-----	(²)	(²)
Grand total.....	4	39,880			-----		-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

AGRICULTURE AND RELATED INDUSTRIES—FARMING—Continued

2. GRAIN FARMING

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....							
20 and less than 30 per cent.....							
30 and less than 40 per cent.....							
40 and less than 50 per cent.....							
50 and less than 60 per cent.....							
60 and less than 70 per cent.....							
70 and less than 80 per cent.....							
80 and less than 90 per cent.....							
90 per cent or more.....							
Total.....							
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	2	\$123,030	\$123,269			\$163,870	
Total (1 and 2).....	2	123,030	123,269			163,870	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	2	123,030	123,269			163,870	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	2	102,652	(³)			(³)	(³)
Grand total.....	4	225,682	*				

3. FRUIT FARMING 4. STOCK FARMING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$21,184	\$21,184	\$2,100		\$63,349	
10 and less than 20 per cent.....	3	86,377	84,707	16,399		177,145	
20 and less than 30 per cent.....	8	1,295,415	1,418,746	359,830	8,600	4,092,289	
30 and less than 40 per cent.....	3	59,939	62,129	23,571		231,124	
40 and less than 50 per cent.....	4	69,811	68,059	30,337		138,976	
50 and less than 60 per cent.....	7	108,593	96,205	54,515		271,172	
60 and less than 70 per cent.....	7	506,491	364,564	246,768		988,658	
70 and less than 80 per cent.....	8	289,147	243,225	183,592		901,542	\$168,272
80 and less than 90 per cent.....	4	79,306	78,944	67,100	10,000	200,988	
90 per cent or more.....	32	724,459	584,700	1,098,733	94,561	1,620,118	32,123
Total.....	77	3,240,722	3,022,463	2,082,945	113,161	8,685,361	200,395
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	72	1,269,339	1,236,767			7,210,170	746,649
Total (1 and 2).....	149	4,510,061	4,259,230	2,082,945	113,161	15,895,531	947,044
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
2	2	50,618	117,347	49,840		2,193,814	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
1	1	9,053	11,968			7,638	
Total (3 and 4).....	3	59,671	119,315	49,840		2,201,452	
Total returns showing schedules completely filled out.....	152	4,569,732	4,378,545	2,132,785	113,161	18,096,983	947,044
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
106	106	817,605	(3)	156,597			
Grand total.....	258	5,387,337					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

AGRICULTURE AND RELATED INDUSTRIES—FARMING—Continued

5. ALL OTHER FARMING

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$901,842	\$1,384,326	\$123,351	-----	\$1,735,782	-----
10 and less than 20 per cent.....	19	393,390	387,499	62,049	\$15,000	1,495,451	-----
20 and less than 30 per cent.....	19	1,906,340	1,902,166	533,961	-----	9,515,026	-----
30 and less than 40 per cent.....	18	1,193,801	1,288,574	443,395	272,255	9,325,644	-----
40 and less than 50 per cent.....	23	672,846	628,812	288,737	1,971	2,290,229	\$55,626
50 and less than 60 per cent.....	30	730,925	739,419	410,317	11,400	2,412,038	6,515
60 and less than 70 per cent.....	21	588,773	566,718	360,715	60,000	3,112,182	24,124
70 and less than 80 per cent.....	23	1,451,391	1,337,421	999,212	-----	7,010,379	-----
80 and less than 90 per cent.....	23	205,287	178,989	151,822	-----	349,815	-----
90 per cent or more.....	119	1,835,204	1,799,373	3,378,837	150,000	9,938,369	83,661
Total.....	298	9,879,799	10,213,297	6,752,396	510,626	47,184,915	169,926
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	284	21,777,040	19,397,545	-----	-----	68,891,008	637,840
Total (1 and 2).....	582	31,656,839	29,610,842	6,752,396	510,626	116,075,923	807,766
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	15,167	¹ 64,037	171,281	-----	301,182	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	4	17,962	¹ 52,700	-----	-----	832,596	-----
Total (3 and 4).....	6	33,129	¹ 116,737	171,281	-----	1,133,778	-----
Total returns showing schedules completely filled out....	588	31,689,968	² 29,494,105	6,923,677	510,626	117,209,701	807,766
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	431	3,632,226	⁽³⁾	⁴ 265,971	⁴ 341,038	⁽³⁾	⁽³⁾
Grand total.....	1,019	35,322,194	-----	-----	-----	-----	-----

AGRICULTURE AND RELATED INDUSTRIES

RELATED INDUSTRIES: 6. LOGGING. 7. FISHING. 8. ICE HARVESTING. 9. ALL OTHER RELATED INDUSTRIES. 10. AGRICULTURE, MAIN BUSINESS NOT PRECISELY DEFINED

A. Returns showing schedules completely filled out:

- Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—
Per cent of cash dividends to net book profit—

Less than 10 per cent.....	4	\$614,016	\$612,407	\$36,090	\$400,000	\$1,216,014	-----
10 per cent and less than 20 per cent.....	11	1,580,776	1,569,133	261,571	300,000	3,903,634	\$445,819
20 per cent and less than 30 per cent.....	6	534,563	559,910	146,376	-----	2,345,964	-----
30 per cent and less than 40 per cent.....	5	1,184,451	1,189,865	386,292	3,500,000	11,144,754	1,041
40 per cent and less than 50 per cent.....	5	445,384	460,295	196,970	-----	751,917	-----
50 per cent and less than 60 per cent.....	9	448,159	431,768	233,521	-----	1,244,251	-----
60 per cent and less than 70 per cent.....	7	1,069,929	1,059,865	660,180	-----	5,317,655	-----
70 per cent and less than 80 per cent.....	7	565,411	562,866	437,795	-----	5,213,806	-----
80 per cent and less than 90 per cent.....	7	3,131,096	3,707,947	3,255,991	-----	142,763,970	-----
90 per cent or more.....	66	3,007,093	2,760,878	6,335,464	37,000	25,295,596	360,722

Total.....

- Corporations reporting both net taxable income and net book profit but not paying cash dividends.....

Total (1 and 2).....

- Corporations reporting net taxable income, although book loss, but paying cash dividends.....

- Corporations reporting net taxable income, although book loss, and not paying cash dividends.....

Total (3 and 4).....

Total returns showing schedules completely filled out.....

- Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....

Grand total.....

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out

STATISTICS OF INCOME

MINING AND QUARRYING

11. COAL MINING

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	24	\$4,024,006	\$3,868,490	\$287,476	\$247,500	\$15,219,417	-----
10 and less than 20 per cent.....	51	9,281,604	9,066,300	1,469,375	2,676,886	19,241,784	-----
20 and less than 30 per cent.....	67	9,097,309	8,792,429	2,211,063	1,270,279	29,692,222	-----
30 and less than 40 per cent.....	67	13,389,930	14,805,933	4,944,112	17,366,980	38,523,756	-----
40 and less than 50 per cent.....	50	7,624,042	7,343,327	3,181,511	7,341,000	16,450,331	\$64,876
50 and less than 60 per cent.....	50	8,411,122	7,960,476	4,458,775	2,912,560	22,915,314	2,685
60 and less than 70 per cent.....	60	4,622,558	4,908,219	3,164,870	1,012,300	16,497,779	44,038
70 and less than 80 per cent.....	32	5,073,171	4,742,806	3,515,765	900,000	10,342,264	-----
80 and less than 90 per cent.....	50	6,871,842	6,405,976	5,408,111	4,850,000	24,435,104	117,468
90 per cent or more.....	201	14,866,614	14,136,127	24,908,619	1,822,626	99,263,571	1,798,639
Total.....	652	83,262,198	82,029,183	53,549,077	40,400,071	292,631,542	2,027,106
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	397	24,508,673	23,607,052	-----	-----	86,008,457	127,711
Total (1 and 2).....	1,049	107,770,871	105,636,235	53,549,077	40,400,071	378,639,999	2,154,817
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	10	1,929,192	1,210,388	1,397,500	-----	2,831,534	1,500,595
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	7	71,118	147,115	-----	-----	714,243	-----
Total (3 and 4).....	17	2,000,310	1,257,503	1,397,500	-----	3,545,777	1,500,595
Total returns showing schedules completely filled out.....	1,066	109,771,181	1,105,378,732	54,946,577	40,400,071	382,185,776	3,655,412
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	465	29,076,882	(3)	4,606,007	20,318,696	(3)	(3)
Grand total.....	1,531	138,848,063	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$5,534	\$22,063	\$2,160		\$193,410	
10 and less than 20 per cent.....	1	6,168	5,674	888		6,870	
20 and less than 30 per cent.....	3	3,322,030	2,914,726	651,141	\$9,000,000	546,084	\$1,585,651
30 and less than 40 per cent.....	4	540,253	660,946	219,000	400,000	5,346,548	11,487
40 and less than 50 per cent.....	3	638,350	806,528	394,730		3,518,437	
50 and less than 60 per cent.....	2	456,362	830,045	445,867		13,342,761	
60 and less than 70 per cent.....	4	4,658,876	5,970,486	4,051,971		37,666,300	
70 and less than 80 per cent.....	2	65,086	68,779	49,500		165,732	514,176
80 and less than 90 per cent.....	3	4,090,655	5,730,319	5,115,352		29,698,060	
90 per cent or more.....	33	10,355,315	5,652,420	15,074,511	318,042	85,530,369	559,142
Total.....	61	24,138,629	22,661,986	26,005,120	9,718,042	176,014,571	2,669,866
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	30	3,505,119	3,388,637			41,935,886	2,639,314
Total (1 and 2).....	91	27,643,748	26,050,623	26,005,120	9,718,042	217,950,457	5,309,180
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	4	1,675,124	1,573,022	2,287,169		4,626,189	1,075,242
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	260,088	1,208,263			46,581,311	19,223
Total (3 and 4).....	6	1,935,212	1,2,661,285	2,287,169		51,207,500	1,094,465
Total returns showing schedules completely filled out.....	97	29,578,960	1,23,389,338	28,292,289	9,718,042	269,157,957	6,403,645
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	55	5,292,957	(¹)	1,111,892	480,000	(²)	(³)
Grand total.....	152	34,871,917					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out

MINING AND QUARRYING—Continued

NONMETAL MINING: 17. OIL. 18. GAS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$3,887	\$3,887	\$21		\$470	
10 and less than 20 per cent.....	5	2,896,278	4,377,808	813,751	\$1,455,000	14,138,516	
20 and less than 30 per cent.....	4	1,428,529	1,486,311	323,270		7,966,201	
30 and less than 40 per cent.....	7	846,337	1,500,987	510,064	50,000	2,104,443	
40 and less than 50 per cent.....	10	9,756,695	9,424,114	4,419,578	500,000	92,878,495	\$1,842
50 and less than 60 per cent.....	3	1,583,574	2,178,398	1,210,495		9,882,447	
60 and less than 70 per cent.....	6	484,506	446,560	288,180		2,529,537	14,535
70 and less than 80 per cent.....	3	455,589	297,521	220,165		1,130,151	60,372
80 and less than 90 per cent.....	6	242,619	245,555	201,372	91,085	527,911	435
90 per cent or more.....	102	5,688,654	9,343,280	12,443,440	275,000	27,294,344	1,767,503
Total.....	147	23,386,668	29,304,421	20,430,336	2,371,085	158,498,515	1,844,687
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	56	1,195,290	1,096,016			4,174,747	
Total (1 and 2).....	203	24,581,958	30,400,437	20,430,336	2,371,085	162,673,262	1,844,687
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	10	181,425	143,581	954,267		4,478,168	892,160
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	295,475	1120,760			1,196,541	95,527
Total (3 and 4).....	15	476,900	1555,341	954,267		5,674,709	987,687
Total returns showing schedules completely filled out.....	218	25,058,858	32,945,096	21,384,603	2,371,085	168,347,971	2,832,374
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	125	13,870,838	(?)	12,862,462	48,168,113	(?)	(?)
Grand total.....	343	38,929,696					

NONMETAL MINING: 19. SALT, MINES AND OTHER SOURCES. 20. ALL OTHER NONMETAL MINING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....	4	\$336,834	\$698,070	\$105,775	\$1,447,500	\$2,221,036	
20 and less than 30 per cent.....	6	2,188,675	1,537,612	365,918		3,480,359	\$92,834
30 and less than 40 per cent.....	2	142,007	125,816	48,667	100,000	55,645	8,815
40 and less than 50 per cent.....	6	474,587	537,222	236,193		2,178,036	36,267
50 and less than 60 per cent.....	3	1,972,068	1,968,988	1,147,028		9,746,660	
60 and less than 70 per cent.....	4	655,598	565,175	386,944	550,000	429,521	
70 and less than 80 per cent.....	5	712,071	875,531	661,773		1,862,239	
80 and less than 90 per cent.....	14	4,043,621	7,218,452	6,318,543	650,000	37,376,041	
90 per cent or more.....	47	7,510,625	4,412,240	6,394,076	6,270,000	25,071,270	3,136,659
Total.....	91	18,036,086	17,939,106	15,664,917	9,017,500	82,420,807	3,274,575
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	37	2,087,676	2,543,971			25,122,582	524,598
Total (1 and 2).....	128	20,123,762	20,483,077	15,664,917	9,017,500	107,543,389	3,799,173
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	5	46,814	124,519	554,500	250,000	3,922,283	141,757
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	5	46,814	124,519	554,500	250,000	3,922,283	141,757
Total returns showing schedules completely filled out.....	133	20,170,576	20,358,558	16,219,417	9,267,500	111,465,672	3,940,930
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	85	3,790,410	(3)	1,112,254	6,000,000	(3)	(3)
Grand total.....	218	23,960,986					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MINING AND QUARRYING—Continued

NONMETAL MINING: 21. ALL OTHER MINING CONCERNS—MAIN BUSINESS NOT PRECISELY DEFINED

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....	1	\$17,227	\$17,462	\$2,000		\$16,509	
20 and less than 30 per cent.....	2	21,441	24,218	6,345		289,347	
30 and less than 40 per cent.....	1	36,275	35,406	10,800		36,564	
40 and less than 50 per cent.....							
50 and less than 60 per cent.....	4	264,399	312,197	173,300		3,453,396	
60 and less than 70 per cent.....	3	40,745	42,452	23,800		924,456	
70 and less than 80 per cent.....	4	38,248	35,746	26,706		504,374	\$156,768
80 and less than 90 per cent.....	9	729,812	719,369	638,604		1,941,139	
90 per cent or more.....	75	7,253,265	7,677,491	11,064,668		131,972,050	1,650,604
Total.....	99	8,401,412	8,864,401	11,951,223		139,137,835	1,807,372
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	44	796,900	989,374			14,394,654	76,641,132
Total (1 and 2).....	143	9,198,312	9,853,775	11,951,223		153,532,489	8,448,504
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	269,879	111,008	717,155	\$126,410	3,040,126	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	3	11,450	139,483			232,790	920
Total (3 and 4).....	6	281,329	1150,491	717,155	126,410	3,272,916	920
Total returns showing schedules completely filled out.....	149	9,479,641	9,703,284	12,668,378	126,410	156,805,405	8,449,424
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	123	2,575,480	(?)	1,265,633	514,562	(?)	(?)
Grand total.....	272	12,055,121					

QUARRYING: 22. STONE. 23. CLAY, SAND, GRAVEL. 25. ALL OTHER QUARRYING, MAIN BUSINESS NOT PRECISELY DEFINED. 26. MINING AND QUARRYING COMBINATIONS, BUT MAIN BUSINESS NOT GIVEN

10503-254-20

STATISTICS OF INCOME

299

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$638,632	\$585,242	\$41,561	\$380,989	\$1,775,862	-----
10 and less than 20 per cent.....	16	5,421,530	4,761,438	845,974	579,384	13,314,953	-----
20 and less than 30 per cent.....	18	1,655,446	1,532,605	384,228	790,000	3,800,204	-----
30 and less than 40 per cent.....	23	1,995,109	1,952,690	678,559	25,000	6,236,078	\$80,707
40 and less than 50 per cent.....	19	1,701,038	1,595,673	748,612	145,000	3,074,200	2,782
50 and less than 60 per cent.....	20	415,618	387,582	211,682	25,000	873,145	8,964
60 and less than 70 per cent.....	16	1,933,131	2,061,619	1,327,126	390,000	6,422,259	-----
70 and less than 80 per cent.....	16	888,879	776,386	598,875	80,000	2,235,816	1,204
80 and less than 90 per cent.....	11	329,988	318,873	262,252	-----	1,329,278	20,449
90 per cent or more.....	50	1,160,793	851,694	1,046,494	20,000	2,780,276	60,942
Total.....	197	16,140,164	14,823,802	6,145,363	2,435,373	41,842,071	184,048
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	153	3,684,487	3,766,347	-----	-----	18,332,372	1,687,551
Total (1 and 2).....	350	19,824,651	18,590,149	6,145,363	2,435,373	60,174,443	1,871,599
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	29,284	¹ 32,931	16,600	-----	-----	79,873
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	3	18,220	¹ 21,313	-----	-----	80,455	6,982
Total (3 and 4).....	5	47,504	¹ 54,244	16,600	-----	80,455	86,855
Total returns showing schedules completely filled out.....	355	19,872,155	² 18,535,905	6,161,963	2,435,373	60,254,898	1,958,454
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	111	2,561,652	⁽³⁾	⁴ 125,666	⁴ 202,172	⁽³⁾	⁽³⁾
Grand total.....	466	22,433,807	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

300

MANUFACTURING

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 27. BREAD AND BAKERY PRODUCTS AND RETAIL SALE

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	14	\$1,763,546	\$1,723,046	\$103,586	\$1,653,300	\$3,487,115	-----
10 and less than 20 per cent.....	26	1,601,929	1,481,742	215,145	883,021	4,332,997	-----
20 and less than 30 per cent.....	23	2,036,486	2,248,090	602,746	470,000	3,993,949	-----
30 and less than 40 per cent.....	23	7,093,789	6,358,138	2,416,197	4,516,990	7,699,180	-----
40 and less than 50 per cent.....	28	14,456,924	11,925,683	5,224,670	21,927,000	9,442,325	\$4,979
50 and less than 60 per cent.....	16	1,564,131	1,692,885	909,559	80,000	5,342,905	-----
60 and less than 70 per cent.....	21	593,233	581,132	374,903	5,400	1,388,998	-----
70 and less than 80 per cent.....	16	579,519	483,610	356,069	450,840	941,038	-----
80 and less than 90 per cent.....	16	630,995	475,049	408,920	395,000	1,279,896	5,782
90 per cent or more.....	60	4,579,776	3,682,306	4,245,722	3,588,668	5,969,705	42,893
Total.....	243	34,900,328	30,651,681	14,857,517	33,970,219	43,878,108	53,654
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	124	2,088,453	1,772,131	-----	-----	5,864,497	-----
Total (1 and 2).....	367	36,988,781	32,423,812	14,857,517	33,970,219	49,742,605	53,654
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	106,199	125,994	22,200	-----	428,873	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	3	106,199	125,994	22,200	-----	428,873	-----
Total returns showing schedules completely filled out.....	370	37,094,980	32,397,818	14,879,717	33,970,219	50,171,478	53,654
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	90	1,193,888	(?)	1,007,599	687,644	(?)	(?)
Grand total.....	460	38,288,868	-----	-----	-----	-----	-----

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 28. MILLING, FLOUR, MEAL, FEED

STATISTICS OF INCOME

801

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$262, 538	\$192, 233	\$13, 186	-----	\$876, 991	-----
10 and less than 20 per cent.....	9	778, 276	814, 098	119, 097	\$573, 667	2, 061, 294	-----
20 and less than 30 per cent.....	22	2, 448, 681	2, 574, 502	639, 510	34, 640	7, 621, 016	-----
30 and less than 40 per cent.....	25	8, 175, 085	6, 163, 822	2, 083, 206	81, 130	8, 892, 901	\$5, 555
40 and less than 50 per cent.....	29	952, 953	954, 269	415, 263	398, 700	3, 187, 047	-----
50 and less than 60 per cent.....	26	1, 227, 064	1, 195, 878	658, 212	1, 226, 875	4, 257, 363	-----
60 and less than 70 per cent.....	22	1, 462, 299	1, 387, 962	908, 228	80, 000	4, 682, 220	-----
70 and less than 80 per cent.....	23	712, 309	679, 251	504, 080	300, 000	2, 410, 250	-----
80 and less than 90 per cent.....	18	964, 786	957, 671	819, 986	-----	4, 346, 879	-----
90 per cent or more.....	85	3, 434, 247	3, 324, 496	5, 054, 329	1, 885, 000	12, 423, 328	-----
Total.....	263	20, 418, 238	18, 244, 182	11, 215, 097	4, 580, 012	50, 759, 289	5, 555
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	127	5, 577, 331	5, 867, 552	-----	-----	33, 380, 422	33, 277
Total (1 and 2).....	390	25, 995, 569	24, 111, 734	11, 215, 097	4, 580, 012	84, 139, 711	38, 832
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	3	51, 118	¹ 112, 381	319, 200	-----	810, 188	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	3	51, 118	¹ 112, 381	319, 200	-----	810, 188	-----
Total returns showing schedules completely filled out.....	393	26, 046, 687	² 23, 999, 353	11, 534, 297	4, 580, 012	84, 949, 899	38, 832
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	111	4, 122, 165	⁽³⁾	⁴ 216, 892	⁴ 2, 213, 082	⁽³⁾	⁽³⁾
Grand total.....	504	30, 168, 852	-----	-----	-----	-----	-----

¹Net book loss for year.

²Book profit less book loss.

³Not ascertained due to inadequacy of data.

⁴Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

302

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 29. CEREAL PREPARATIONS, ETC. 34. FISH CANNING AND PRESERVING. 37. POULTRY AND POULTRY PRODUCTS. 38. SUGAR MAKING AND REFINING, CANE AND BEET. 43. ALL OTHER FOOD PRODUCTS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	14	\$2,813,859	\$2,528,911	\$170,593	\$302,000	\$4,457,496	\$42,408
10 and less than 20 per cent.....	20	14,755,617	13,358,122	2,337,228	14,680,500	19,336,574	.....
20 and less than 30 per cent.....	28	15,582,584	14,996,603	3,818,209	7,717,420	54,566,714	9,280
30 and less than 40 per cent.....	27	15,158,664	14,544,560	5,152,869	291,000	36,206,211	15,477
40 and less than 50 per cent.....	21	10,329,386	7,312,060	3,202,047	20,000	11,119,067	.....
50 and less than 60 per cent.....	26	3,209,783	3,416,968	1,916,381	996,765	10,531,378	128,908
60 and less than 70 per cent.....	15	1,327,730	1,274,868	846,439	275,000	6,261,042	.....
70 and less than 80 per cent.....	16	2,504,957	2,022,968	1,487,995	550,000	3,904,736	63,533
80 and less than 90 per cent.....	8	668,633	613,699	524,609	.....	5,212,805	.....
90 per cent or more.....	73	5,035,050	4,429,622	5,920,868	296,000	22,791,847	805,820
Total.....	248	71,386,263	64,498,381	25,377,238	25,628,685	174,387,870	1,065,426
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	182	7,524,554	6,713,783	.....	.....	38,508,065	875,848
Total (1 and 2).....	430	78,910,817	71,212,164	25,377,238	25,628,685	212,895,935	1,941,274
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	91,647	1 2,108	39,700	14,317	7,833	65,884
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	2,705	1 1,258	.....	.....	71,060	.....
Total (3 and 4).....	4	94,352	1 3,366	39,700	14,317	78,893	65,884
Total returns showing schedules completely filled out.....	434	79,005,169	1 71,208,798	25,416,938	25,643,002	212,974,828	2,007,158
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	143	20,731,455	(⁹)	1 2,715,077	1 4,240,674	(⁹)	(⁹)
Grand total.....	577	99,736,624	.....	.....	.....	.....	.....

STATISTICS OF INCOME

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 30. DAIRY PRODUCTS AND CONDENSED MILK. 31. BUTTER SUBSTITUTES

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	19	\$217,339	\$200,190	\$10,815		\$480,324	
10 and less than 20 per cent.....	34	2,776,162	2,393,532	371,796	\$2,217,374	3,765,982	
20 and less than 30 per cent.....	32	4,505,663	4,135,741	1,072,968	5,055,210	3,920,551	
30 and less than 40 per cent.....	25	2,356,102	2,121,951	752,487	1,586,800	2,168,283	
40 and less than 50 per cent.....	30	4,341,765	4,064,749	1,777,140	365,322	15,765,104	
50 and less than 60 per cent.....	18	6,781,505	5,766,965	3,254,589	234,600	14,313,516	
60 and less than 70 per cent.....	12	1,405,126	1,515,055	927,062	53,160	4,346,114	
70 and less than 80 per cent.....	10	383,618	352,933	259,927		439,652	
80 and less than 90 per cent.....	15	1,467,630	1,240,751	1,079,137		845,291	
90 per cent or more.....	59	992,938	894,381	1,614,813	386,641	2,298,425	\$143,037
Total.....	254	25,227,848	22,686,228	11,120,734	9,899,107	48,343,242	143,037
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	143	1,899,136	1,784,272			5,982,167	138,159
Total (1 and 2).....	397	27,126,984	24,470,500	11,120,734	9,899,107	54,325,409	281,196
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	8,069	¹ 10,310	20,240		22,883	21,713
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	21,601	¹ 1,510			164,061	
Total (3 and 4).....	3	29,670	¹ 11,820	20,240		186,944	21,713
Total returns showing schedules completely filled out.....	400	27,156,654	¹ 24,488,680	11,140,974	9,899,107	54,512,353	302,909
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	187	5,121,983	(²)	⁴ 492,764	⁴ 4,254,847	(³)	(⁵)
Grand total.....	587	32,278,637					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 32. CHOCOLATE, CONFECTIONERY, ICE CREAM, ETC.

304

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$3,418,497	\$3,085,332	\$160,856	\$15,003,400	\$8,265,944	-----
10 and less than 20 per cent.....	21	3,957,500	3,784,974	532,186	2,614,401	7,274,820	-----
20 and less than 30 per cent.....	18	5,112,737	5,252,062	1,189,665	9,609,000	9,264,148	-----
30 and less than 40 per cent.....	13	591,265	538,124	177,913	485,000	1,893,036	-----
40 and less than 50 per cent.....	22	2,645,622	2,533,979	1,147,703	594,600	5,020,800	-----
50 and less than 60 per cent.....	16	7,582,843	7,014,886	3,618,386	3,119,573	9,459,186	\$42,490
60 and less than 70 per cent.....	9	251,806	251,164	164,900	-----	594,933	-----
70 and less than 80 per cent.....	16	511,450	449,288	337,828	15,600	1,311,058	9,374
80 and less than 90 per cent.....	11	856,028	778,541	649,672	2,327,880	546,026	153,815
90 per cent or more.....	57	2,912,617	2,382,843	3,092,469	1,108,293	6,340,950	39,380
Total.....	193	27,840,365	26,071,193	11,071,578	34,877,747	49,970,911	245,059
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	116	2,458,330	2,333,677	-----	-----	7,532,853	819,953
Total (1 and 2).....	309	30,298,695	28,404,870	11,071,578	34,877,747	57,503,764	1,065,012
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	2,392	¹ 275	1,250	-----	29,734	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	15,219	¹ 5,565	-----	-----	58,685	-----
Total (3 and 4).....	3	17,611	¹ 5,840	1,250	-----	88,419	-----
Total returns showing schedules completely filled out.....	312	30,316,306	² 28,399,030	11,072,828	34,877,747	57,592,183	1,065,012
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	82	1,564,777	(³)	⁴ 450,287	⁴ 586,507	(³)	(³)
Grand total.....	394	31,881,083	-----	-----	-----	-----	-----

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 33. COFFEE AND SPICES

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....	1	\$88,511	\$78,547	\$8,000		\$86,361	
20 and less than 30 per cent.....	4	517,215	429,993	107,229		1,807,651	
30 and less than 40 per cent.....	5	138,513	139,174	53,636	\$12,525	696,487	\$17,794
40 and less than 50 per cent.....	1	21,269	19,000	8,000		66,732	
50 and less than 60 per cent.....	6	276,908	258,304	146,562	100,200	383,151	
60 and less than 70 per cent.....	4	821,272	839,140	549,724		1,478,490	
70 and less than 80 per cent.....	3	372,634	369,250	275,750	900,000	483,449	
80 and less than 90 per cent.....	2	13,423	11,061	9,683		25,760	
90 per cent or more.....	10	146,332	120,530	184,556		772,866	31,262
Total.....	36	2,396,107	2,264,999	1,343,110	1,012,725	5,800,946	49,056
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	23	2,374,625	2,752,734			8,924,765	1,090,174
Total (1 and 2).....	59	5,270,732	5,017,733	1,343,110	1,012,725	14,725,712	1,139,230
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	59	5,270,732	5,017,733	1,343,110	1,012,725	14,725,712	1,139,230
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	7	68,553	(³)		17,500	(³)	(³)
Grand total.....	66	5,339,285					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 35. FRUIT AND VEGETABLE CANNING AND PRESERVING, ETC.

306

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	12	\$1,135,411	\$1,996,398	\$91,708	\$679,200	\$2,351,636	-----
10 and less than 20 per cent.....	21	1,006,635	974,189	132,975	510,312	1,601,730	-----
20 and less than 30 per cent.....	19	897,895	844,864	207,990	-----	1,435,900	-----
30 and less than 40 per cent.....	17	2,336,156	2,335,842	826,854	2,235,116	1,798,914	\$81,345
40 and less than 50 per cent.....	15	7,789,004	6,196,575	2,588,122	240,000	19,535,340	-----
50 and less than 60 per cent.....	6	149,389	150,000	85,263	-----	579,635	-----
60 and less than 70 per cent.....	4	46,041	43,758	26,907	75,900	137,415	-----
70 and less than 80 per cent.....	5	134,809	122,521	94,490	45,000	226,228	4,995
80 and less than 90 per cent.....	5	105,268	94,232	79,350	-----	119,096	3,714
90 per cent or more.....	18	604,437	384,678	1,826,527	30,320	415,562	50,462
Total.....	122	14,205,045	13,143,147	5,960,186	3,814,948	28,201,456	140,516
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	125	2,839,097	2,728,663	-----	-----	9,433,114	-----
Total (1 and 2).....	247	17,044,142	15,871,810	5,960,186	3,814,948	37,634,570	140,516
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	3,424	1 3,439	-----	-----	-----	18,843
Total (3 and 4).....	1	3,424	1 3,439	-----	-----	-----	18,843
Total returns showing schedules completely filled out.....	248	17,047,566	15,898,371	5,960,186	3,814,948	37,634,570	159,359
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	69	1,541,986	(¹)	4 358,622	4 970,000	(³)	(³)
Grand total.....	317	18,589,552	-----	-----	-----	-----	-----

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 36. MEAT PACKING, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$75,529	\$75,659	\$3,030	\$120,000	\$280,863	-----
10 and less than 20 per cent.....	10	1,183,381	989,490	155,140	566,400	3,620,561	-----
20 and less than 30 per cent.....	16	3,616,969	3,022,120	745,492	1,008,671	4,820,784	-----
30 and less than 40 per cent.....	15	2,108,316	2,069,940	741,814	1,575,000	11,687,938	-----
40 and less than 50 per cent.....	12	847,586	799,682	368,849	1,000,000	2,868,107	-----
50 and less than 60 per cent.....	13	1,062,208	958,776	522,994	1,012,500	1,719,473	-----
60 and less than 70 per cent.....	11	683,881	614,332	403,401	150,000	1,534,125	-----
70 and less than 80 per cent.....	6	19,297,692	15,781,174	12,096,725	150,000	63,993,167	-----
80 and less than 90 per cent.....	7	494,157	497,159	335,485	-----	734,644	\$1,577
90 per cent or more.....	31	1,026,624	880,524	1,300,530	415,000	2,533,021	7,639
Total.....	125	30,496,343	25,538,856	16,673,460	5,997,571	93,792,683	9,216
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	99	7,066,204	6,356,613	-----	-----	23,779,063	98,019
Total (1 and 2).....	224	37,562,547	31,895,469	16,673,460	5,997,571	117,571,746	107,235
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	8,013	¹ 10,189	-----	-----	134,008	-----
Total (3 and 4).....	1	8,013	¹ 10,189	-----	-----	134,008	-----
Total returns showing schedules completely filled out.....	225	37,570,560	² 31,885,280	16,673,460	5,997,571	117,705,754	107,235
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	54	983,932	³ ()	⁴ 68,573	⁴ 3,003,246	⁴ ()	⁴ ()
Grand total.....	279	38,554,492	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 39. ICE MANUFACTURING, ETC.

308

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$501,293	\$603,530	\$45,926	\$576,780	\$1,421,316	\$1,811
10 and less than 20 per cent.....	12	747,775	722,313	132,942	5,250	3,041,841	
20 and less than 30 per cent.....	24	2,312,047	2,053,360	567,633	43,553	4,534,179	30,046
30 and less than 40 per cent.....	43	1,872,299	1,838,100	663,267	437,359	4,034,112	
40 and less than 50 per cent.....	39	1,345,916	1,118,616	513,352	698,312	2,086,025	
50 and less than 60 per cent.....	38	910,758	825,284	453,029	25,060	2,475,955	
60 and less than 70 per cent.....	26	447,174	368,083	234,873	2,250	873,039	15,492
70 and less than 80 per cent.....	22	520,287	440,977	325,654	40,000	932,203	617
80 and less than 90 per cent.....	37	1,342,899	1,327,806	1,121,684	170,000	2,773,048	50,934
90 per cent or more.....	154	3,694,601	3,086,252	4,428,170	4,128,585	3,842,573	709,839
Total.....	406	13,695,049	12,384,321	8,486,530	6,127,080	26,014,321	808,739
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	202	6,230,039	5,496,181			22,333,722	983,019
Total (1 and 2).....	608	19,925,088	17,880,502	8,486,530	6,127,080	48,348,043	1,791,758
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	6	35,969	11,877	79,314	50,000	222,536	95,330
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	18,212	18,132			96,256	
Total (3 and 4).....	12	54,181	20,009	79,314	50,000	318,792	95,330
Total returns showing schedules completely filled out.....	620	19,979,269	17,860,493	8,565,844	6,177,080	48,666,835	1,887,088
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	158	1,826,820	(⁹)	358,892	786,911	(⁹)	(⁹)
Grand total.....	778	21,806,089					

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 40. SOFT DRINKS, ETC.

STATISTICS OF INCOME

309

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$910, 160	\$923, 800	\$67, 498	\$900, 000	\$259, 185	-----
10 and less than 20 per cent.....	6	283, 510	291, 702	53, 418	-----	1, 067, 908	-----
20 and less than 30 per cent.....	13	968, 101	888, 743	227, 190	100, 000	2, 114, 394	-----
30 and less than 40 per cent.....	10	514, 916	550, 736	194, 295	-----	1, 038, 108	-----
40 and less than 50 per cent.....	12	7, 388, 182	7, 366, 569	3, 033, 561	87, 694	11, 320, 418	-----
50 and less than 60 per cent.....	10	269, 289	259, 139	142, 775	150, 000	278, 919	-----
60 and less than 70 per cent.....	13	429, 793	408, 171	262, 673	-----	940, 033	-----
70 and less than 80 per cent.....	12	414, 040	408, 822	308, 496	3, 090, 000	1, 114, 233	-----
80 and less than 90 per cent.....	11	227, 305	223, 433	193, 686	180, 000	361, 464	-----
90 per cent or more.....	55	1, 003, 159	768, 533	1, 290, 756	12, 500	3, 460, 697	\$20, 791
Total.....	145	12, 408, 455	12, 089, 698	5, 690, 348	4, 430, 194	21, 955, 359	20, 791
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	82	796, 785	747, 996	-----	-----	2, 713, 400	71, 960
Total (1 and 2).....	227	13, 205, 240	12, 837, 694	5, 690, 348	4, 430, 194	24, 668, 759	92, 751
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							

4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							

Total (3 and 4).....							-----
Total returns showing schedules completely filled out....	227	13, 205, 240	12, 837, 694	5, 690, 348	4, 430, 194	24, 668, 759	92, 751
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	88	822, 944	(¹)	1 90, 079	1 256, 600	(¹)	(²)
Grand total.....	315	14, 028, 184	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—Continued

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 41. CEREAL BEVERAGES, ALCOHOL, ETC.

310

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$128,312	\$112,548	\$8,100		\$146,497	
10 and less than 20 per cent.....	3	168,129	195,287	31,732	\$40,000	13,763,651	
20 and less than 30 per cent.....	5	425,439	565,896	139,409	14,520	11,879,174	
30 and less than 40 per cent.....	3	173,268	169,796	59,750	250,000	408,530	
40 and less than 50 per cent.....	4	1,304,256	1,334,568	611,000		2,397,297	
50 and less than 60 per cent.....	1	354,855	323,174	180,000		415,553	
60 and less than 70 per cent.....	3	238,311	249,900	154,500		347,381	
70 and less than 80 per cent.....	2	171,291	172,111	130,000		355,050	
80 and less than 90 per cent.....	1	4,323	10,876	9,000		428,544	
90 per cent or more.....	31	1,890,490	1,862,712	4,270,197	1,085,000	10,034,263	\$2,724
Total.....	55	4,858,674	4,996,868	5,593,688	1,389,520	49,175,940	2,724
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	55	2,385,295	2,083,840			9,938,307	
Total (1 and 2).....	110	7,243,969	7,080,708	5,593,688	1,389,520	59,114,247	2,724
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	74,921	153,536	148,000		293,726	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	3	74,921	153,536	148,000		293,726	
Total returns showing schedules completely filled out.....	113	7,318,890	7,234,244	5,741,688	1,389,520	60,407,973	2,724
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	35	1,415,104	(¹)	1,665,660		(¹)	(¹)
Grand total.....	148	8,733,994					

FOOD PRODUCTS, BEVERAGES, AND TOBACCO: 42. TOBACCO

STATISTICS OF INCOME

311

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$2,484,516	\$2,195,311	\$137,051	\$504,300	\$1,306,562	
10 and less than 20 per cent.....	6	3,567,271	3,332,725	465,802	2,107,669	3,300,527	
20 and less than 30 per cent.....	11	2,138,836	1,901,435	476,131	310,000	2,947,102	
30 and less than 40 per cent.....	14	1,237,912	1,126,752	403,380	1,200,000	2,248,720	
40 and less than 50 per cent.....	8	28,617,776	24,411,912	10,881,007	20,150,000	19,344,363	
50 and less than 60 per cent.....	9	4,581,647	7,144,302	3,989,772	2,400,000	9,417,088	
60 and less than 70 per cent.....	9	28,846,396	20,693,152	11,969,131		113,463,117	
70 and less than 80 per cent.....	6	8,614,849	7,959,439	5,662,769	750,000	16,175,129	
80 and less than 90 per cent.....	1	203,712	173,749	144,000		629,969	
90 per cent or more.....	26	2,270,441	2,305,165	2,468,906	888,450	11,257,800	
Total.....	95	82,563,356	79,643,942	43,597,949	28,310,350	174,689,607	
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	34	1,561,949	1,435,738			4,311,900	\$5,881
Total (1 and 2).....	129	84,125,296	81,079,680	43,597,949	28,310,350	178,401,516	5,881
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	3,754	12,767	8,750		13,571	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	1	3,754	12,767	8,750		13,571	
Total returns showing schedules completely filled out.....	130	84,129,050	81,076,913	43,608,699	28,310,350	178,415,087	5,881
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	24	16,040,834	(3)	15,665	2,166,500	(3)	(3)
Grand total.....	154	100,169,884					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS

TEXTILE FABRICS: 44. COTTON GOODS, ETC.

312

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends— Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	18	\$6,692,866	\$6,187,329	\$297,596	\$350,000	\$14,088,413	-----
10 and less than 20 per cent.....	34	13,674,887	13,697,351	1,984,502	9,965,800	50,560,276	-----
20 and less than 30 per cent.....	47	16,099,587	15,513,461	3,817,298	8,149,810	52,799,676	\$534,096
30 and less than 40 per cent.....	38	10,061,896	7,720,735	2,632,580	9,698,500	25,801,994	-----
40 and less than 50 per cent.....	28	8,123,309	8,859,456	3,938,002	6,200,000	31,179,459	44,956
50 and less than 60 per cent.....	24	4,035,213	3,785,042	2,052,437	1,835,200	18,188,824	-----
60 and less than 70 per cent.....	19	3,096,900	2,935,576	1,859,944	906,098	10,483,472	308,331
70 and less than 80 per cent.....	16	7,179,091	6,381,839	4,863,259	7,942,376	16,000,653	38,302
80 and less than 90 per cent.....	9	1,748,577	1,529,341	1,260,648	7,100,000	3,842,285	-----
90 per cent or more.....	63	11,010,499	4,545,963	7,546,422	7,364,690	31,153,355	-----
Total.....	296	81,752,825	71,156,093	30,552,688	59,512,384	254,698,407	925,685
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	113	13,685,386	13,112,875	-----	-----	79,050,915	566,806
Total (1 and 2).....	409	95,438,211	84,268,968	30,552,688	59,512,384	333,749,322	1,492,491
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....	4	74,718	18,136	98,611	200,000	119,156	160,628
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	2	216,720	183,064	-----	-----	702,373	-----
Total (3 and 4).....	6	291,438	120,200	98,611	200,000	821,529	160,628
Total returns showing schedules completely filled out.....	415	95,729,649	84,067,768	30,651,299	59,712,384	334,570,851	1,653,119
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	74	9,555,722	(3)	379,134	1,618,595	(3)	(3)
Grand total.....	489	105,285,371	-----	-----	-----	-----	-----

TEXTILE FABRICS: 45. WOOLEN AND WORSTED GOODS, ETC

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	21	\$5,106,854	\$5,005,974	\$365,800	\$796,000	\$22,079,925	-----
10 and less than 20 per cent.....	20	3,584,360	3,149,442	506,084	525,000	11,272,266	-----
20 and less than 30 per cent.....	20	3,984,202	3,631,192	954,703	2,207,500	19,817,589	-----
30 and less than 40 per cent.....	28	6,181,358	5,531,522	2,052,795	2,245,800	12,034,934	-----
40 and less than 50 per cent.....	20	6,842,062	6,531,337	2,923,917	700,000	24,775,105	-----
50 and less than 60 per cent.....	6	4,479,102	3,493,873	1,893,204	-----	10,901,879	-----
60 and less than 70 per cent.....	6	984,298	850,324	525,742	200,000	2,222,884	-----
70 and less than 80 per cent.....	3	251,742	257,840	190,000	-----	284,034	-----
80 and less than 90 per cent.....	5	11,086,078	6,708,357	5,769,276	480,000	42,140,508	-----
90 per cent or more.....	29	3,733,311	2,820,237	4,323,708	2,762,400	13,921,621	\$555,261
Total.....	158	46,233,367	37,980,098	19,505,229	9,916,700	159,450,745	555,261
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	64	4,666,295	4,450,228	-----	-----	15,640,856	-----
Total (1 and 2).....	222	50,899,662	42,430,326	19,505,229	9,916,700	175,091,601	555,261
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....	6	395,953	1 200,738	231,783	1,150,000	2,731,345	271,144
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	6	395,953	1 200,738	231,783	1,150,000	2,731,345	271,144
Total returns showing schedules completely filled out.....	228	51,295,615	43,631,064	19,737,012	11,066,700	177,822,946	826,405
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	33	8,341,096	(¹)	1 7,176	1 2,357,688	(²)	(³)
Grand total.....	261	59,636,681	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS—Continued

TEXTILE FABRICS: 46. SILK GOODS, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$2,963,748	\$2,368,155	\$87,867	\$150,300	\$10,300,795	-----
10 and less than 20 per cent.....	5	350,109	297,405	45,650	60,000	768,653	-----
20 and less than 30 per cent.....	4	1,120,649	1,337,611	314,080	385,000	1,930,341	-----
30 and less than 40 per cent.....	11	2,248,371	2,274,161	799,372	1,200,000	3,957,782	-----
40 and less than 50 per cent.....	7	1,044,397	980,349	442,032	2,500,000	1,277,143	-----
50 and less than 60 per cent.....	5	587,306	533,042	290,516	-----	2,812,561	-----
60 and less than 70 per cent.....	3	84,141	82,194	52,130	-----	138,004	-----
70 and less than 80 per cent.....	4	625,637	523,585	387,499	105,800	2,449,666	-----
80 and less than 90 per cent.....	2	319,072	287,917	254,755	-----	2,125,844	-----
90 per cent or more.....	19	1,753,316	1,412,932	2,851,894	860,000	15,831,482	-----
Total.....	70	11,076,746	10,097,351	5,525,795	5,261,100	41,572,271	-----
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	85	5,252,862	4,973,743	-----	-----	13,210,350	\$587,420
Total (1 and 2).....	155	16,429,608	15,071,094	5,525,795	5,261,100	54,782,621	587,420
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	2,511	1 2,135	85,500	-----	472	-----
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	1	2,044	1 423	-----	-----	10,233	-----
Total (3 and 4).....	2	4,555	1 2,558	85,500	-----	10,705	-----
Total returns showing schedules completely filled out.....	157	16,434,163	15,068,536	5,611,295	5,261,100	54,793,326	587,420
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	51	5,120,325	(2)	4 456,052	4 3,609,622	(3)	(1)
Grand total.....	208	21,554,488	-----	-----	-----	-----	-----

10503°—25†—21

A. Returns showing schedules completely filled out:

1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—

Per cent of cash dividends to net book profit—

Less than 10 per cent.....	28	\$5,507,523	\$4,722,714	\$320,223	\$3,657,216	\$10,785,624	\$73,752
10 and less than 20 per cent.....	33	6,601,901	6,427,245	958,299	2,554,150	15,555,479	-----
20 and less than 30 per cent.....	38	8,024,544	7,528,584	1,914,915	808,550	24,123,126	-----
30 and less than 40 per cent.....	41	14,124,199	13,078,831	4,669,474	1,219,640	47,564,993	-----
40 and less than 50 per cent.....	39	11,189,376	9,661,682	4,294,558	8,039,492	27,029,730	-----
50 and less than 60 per cent.....	32	4,656,463	4,139,813	2,310,692	1,290,100	21,786,489	-----
60 and less than 70 per cent.....	29	4,952,443	4,352,850	2,783,909	400,000	10,433,612	-----
70 and less than 80 per cent.....	13	1,688,932	1,612,847	1,190,060	1,295,000	8,117,596	-----
80 and less than 90 per cent.....	13	3,560,482	2,927,167	2,532,303	1,198,000	13,688,744	-----
90 per cent or more.....	85	37,467,403	36,896,468	56,152,216	25,124,040	34,433,010	1,430,161

Total.....

2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....

Total (1 and 2).....

3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....

4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....

Total (3 and 4).....

Total returns showing schedules completely filled out.....

B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....

Grand total.....

† Net book loss for year.

‡ Book profit less book loss.

§ Not ascertained, due to inadequacy of data.

• Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

316

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS—Continued

TEXTILE FABRICS—TEXTILE PRODUCTS, OTHER THAN CLOTHING: 50. FUR GOODS AND FUR PRODUCTS, ETC.—MAIN BUSINESS NOT PRECISELY DEFINED. 51. CARPETS, RUGS, MATTINGS, ETC. 52. CORDAGE AND TWINE. 53. ARTIFICIAL LEATHER, OILCLOTH, LINOLEUM, ETC. 54. ALL OTHER TEXTILE PRODUCTS OTHER THAN CLOTHING

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent	13	\$6,649,578	\$6,065,276	\$358,252	\$10,564,450	\$7,713,422	-----
10 and less than 20 per cent	34	10,781,282	10,511,407	1,528,411	3,167,000	27,464,770	-----
20 and less than 30 per cent	32	14,944,175	14,690,882	3,534,645	5,185,850	28,279,763	-----
30 and less than 40 per cent	30	6,048,731	5,387,103	1,899,766	2,925,000	22,483,751	-----
40 and less than 50 per cent	22	10,177,431	8,419,954	3,895,858	500,000	28,014,079	-----
50 and less than 60 per cent	13	4,509,029	6,112,281	3,271,460	7,175,000	6,258,372	-----
60 and less than 70 per cent	13	1,306,239	1,237,823	782,597	500,000	3,413,671	-----
70 and less than 80 per cent	11	1,259,779	1,138,473	899,296	40,000	3,037,046	\$6,693
80 and less than 90 per cent	8	896,829	568,209	476,570	-----	2,817,391	-----
90 per cent or more	43	2,807,664	2,330,628	3,642,535	1,177,600	6,061,461	11,120
Total	219	59,380,737	56,462,036	20,289,390	31,234,900	135,543,726	17,813
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends	213	21,052,269	20,168,284	-----	-----	63,094,557	-----
Total (1 and 2)	432	80,433,006	76,630,320	20,289,390	31,234,900	198,638,283	17,813
3. Corporations reporting net taxable income, although book loss but paying cash dividends	1	52,614	¹ 4,982	48,000	-----	122,125	-----
4. Corporations reporting net taxable income, although book loss and not paying cash dividends	3	510,043	¹ 128,104	-----	-----	9,451,837	-----
Total (3 and 4)	4	562,657	¹ 133,086	48,000	-----	9,573,962	-----
Total returns showing schedules completely filled out	436	80,995,663	² 76,497,234	20,337,390	31,234,900	208,212,245	17,813
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.							
136	136	9,510,163	⁽¹⁾	¹ 1,247,954	¹ 2,345,892	⁽²⁾	⁽³⁾
Grand total	572	90,505,826	-----	-----	-----	-----	-----

STATISTICS OF INCOME

A. Returns showing schedules completely filled out:

1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—

Per cent of cash dividends to net book profit—

Less than 10 per cent.....	22	\$2,189,445	\$2,001,239	\$135,242	\$383,000	\$6,074,545	-----
10 and less than 20 per cent.....	35	3,530,626	3,366,509	509,545	2,027,220	7,301,539	\$68,632
20 and less than 30 per cent.....	34	6,292,302	5,664,600	1,372,093	2,688,635	13,103,031	-----
30 and less than 40 per cent.....	26	3,422,992	3,084,091	1,120,105	2,694,773	5,584,912	9,591
40 and less than 50 per cent.....	21	1,327,596	1,149,221	535,704	133,825	4,143,396	48,483
50 and less than 60 per cent.....	25	5,385,424	4,570,188	2,564,123	1,062,500	9,611,257	-----
60 and less than 70 per cent.....	15	315,146	307,593	204,027	45,000	709,799	10,118
70 and less than 80 per cent.....	19	544,156	497,322	371,646	703,400	658,026	30
80 and less than 90 per cent.....	19	1,590,733	1,376,648	1,134,872	1,100,000	1,865,358	-----
90 per cent or more.....	57	1,282,339	1,192,902	1,787,824	289,500	6,482,137	73,192

Total.....

273	25,880,759	23,210,313	9,735,181	11,127,853	55,534,000	210,046
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2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....

342	17,358,251	16,361,464	-----	-----	61,765,738	237,995
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Total (1 and 2).....

615	43,239,010	39,571,777	9,735,181	11,127,853	117,299,738	448,041
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3. Corporations reporting net taxable income, although book loss but paying cash dividends.....

4	516,280	¹ 589,906	144,762	-----	69,199	606,412
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4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....

2	6,277	¹ 17,072	-----	-----	150,969	-----
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Total (3 and 4).....

6	522,557	¹ 606,978	144,762	-----	220,168	606,412
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Total returns showing schedules completely filled out.....

621	43,761,567	² 38,964,799	9,379,943	11,127,853	117,519,906	1,054,453
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B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....

221	4,454,412	(³)	⁴ 164,767	⁴ 2,655,938	(³)	(³)
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Grand total.....

842	48,215,979	-----	-----	-----	-----	-----
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¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS—Continued

TEXTILE FABRICS—FACTORY-MADE CLOTHING: 57. WOMEN'S CLOTHING, SUITS, COATS, SKIRTS

318

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	6	\$651,729	\$578,439	\$42,673	\$9,000	\$1,110,921	-----
10 and less than 20 per cent.....	3	160,172	129,970	14,591	11,200	160,070	-----
20 and less than 30 per cent.....	7	736,263	628,657	165,653	103,000	715,513	-----
30 and less than 40 per cent.....	4	214,357	212,767	72,460	154,000	323,775	-----
40 and less than 50 per cent.....	1	54,805	52,979	26,398	-----	61,623	-----
50 and less than 60 per cent.....	4	246,148	219,872	121,451	3,000	926,475	\$2,813
60 and less than 70 per cent.....	3	49,290	46,201	30,000	-----	130,284	-----
70 and less than 80 per cent.....	2	118,030	113,444	83,750	300,000	115,112	-----
80 and less than 90 per cent.....	1	14,963	14,061	11,500	-----	17,263	-----
90 per cent or more.....	15	268,895	214,148	340,073	25,000	1,049,695	-----
Total.....	46	2,514,652	2,210,538	908,549	605,200	4,610,731	2,813
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	151	2,063,929	2,072,286	-----	-----	6,189,171	10,874
Total (1 and 2).....	197	4,578,581	4,282,824	908,549	605,200	10,799,902	13,687
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	5,149	-----	4,180	-----	-----	16,748
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	2,305	¹ 1,561	-----	-----	31,346	-----
Total (3 and 4).....	2	7,454	¹ 1,561	4,180	-----	31,346	16,748
Total returns showing schedules completely filled out.....	199	4,586,035	² 4,281,263	912,729	605,200	10,831,248	30,435
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	137	2,194,377	⁽³⁾	⁴ 191,730	⁴ 1,032,555	⁽⁵⁾	⁽⁶⁾
Grand total.....	336	6,780,412	-----	-----	-----	-----	-----

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$104,919	\$69,979	\$1,101	\$6,840	\$116,393	-----
10 and less than 20 per cent.....	8	1,389,086	1,374,037	210,316	63,000	3,935,326	-----
20 and less than 30 per cent.....	10	1,819,136	1,183,655	293,295	358,200	1,383,633	-----
30 and less than 40 per cent.....	8	464,392	258,879	93,244	34,750	663,966	-----
40 and less than 50 per cent.....	7	632,556	526,910	236,592	300,000	1,011,074	-----
50 and less than 60 per cent.....	10	723,188	620,560	336,475	207,189	1,334,873	-----
60 and less than 70 per cent.....	6	459,976	366,535	236,647	-----	1,540,957	-----
70 and less than 80 per cent.....	7	458,791	414,809	302,872	-----	710,138	-----
80 and less than 90 per cent.....	7	334,082	268,919	236,754	30,000	595,925	-----
90 per cent or more.....	15	325,539	218,928	421,937	100,000	2,136,236	-----
Total.....	81	6,711,665	5,303,211	2,369,233	1,099,979	13,368,521	18,823
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	144	5,995,252	5,600,582	-----	-----	22,090,809	-----
Total (1 and 2).....	225	12,706,917	10,903,793	2,369,233	1,099,979	35,459,330	18,823
3. Corporation reporting net taxable income, although book loss, but paying cash dividends.....							
	-----	-----	-----	-----	-----	-----	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	9,388	17,386	-----	-----	289,090	-----
Total (3 and 4).....	2	9,388	17,386	-----	-----	289,090	-----
Total returns showing schedules completely filled out.....	227	12,716,305	10,896,407	2,369,233	1,099,979	35,748,420	18,823
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	96	1,365,761	(¹)	133,809	1,891,530	(¹)	(¹)
Grand total.....	323	14,082,066	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS—Continued

TEXTILE FABRICS—FACTORY-MADE CLOTHING: 61. HOSIERY AND ALL KNIT GOODS

320

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	29	\$5,137,711	\$4,735,270	\$174,631	\$1,514,873	\$7,886,240	.....
10 and less than 20 per cent.....	42	5,928,158	5,358,019	808,571	1,339,400	15,590,097	\$3,401
20 and less than 30 per cent.....	35	4,090,218	3,781,060	974,317	2,359,558	7,000,631	931,459
30 and less than 40 per cent.....	27	2,884,964	2,873,279	1,024,207	642,800	8,648,264	.....
40 and less than 50 per cent.....	25	4,433,260	3,950,882	1,826,271	2,620,860	6,417,022	.....
50 and less than 60 per cent.....	18	1,000,849	808,298	433,695	155,000	1,836,980	96,436
60 and less than 70 per cent.....	6	873,058	547,815	353,000	.....	3,710,189	.....
70 and less than 80 per cent.....	7	579,968	581,440	446,744	200,000	1,314,972	.....
80 and less than 90 per cent.....	14	484,349	375,248	320,112	1,500,000	1,121,744	.....
90 per cent or more.....	36	3,321,055	2,691,109	5,412,895	300,000	9,901,629	392,219
Total.....	239	28,733,590	25,702,420	11,774,443	10,632,491	63,427,768	1,423,515
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	142	4,545,228	4,214,101	.....	.....	11,673,553	68,323
Total (1 and 2).....	381	33,278,818	29,916,521	11,774,443	10,632,491	75,101,321	1,491,838
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	9,429	1 3,852	15,840	.....	43,588	.....
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	.....	.....	.....	.....	.....	.....	.....
Total (3 and 4).....	2	9,429	1 3,852	15,840	.....	43,588	.....
Total returns showing schedules completely filled out.....	383	33,288,247	29,912,669	11,790,283	10,632,491	75,144,909	1,491,838
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	112	10,163,161	(¹)	1 793,247	1 5,680,786	(²)	(³)
Grand total.....	495	43,451,408	.....	.....	.....	.....	.....

MANUFACTURING—LEATHER AND LEATHER PRODUCTS

LEATHER AND LEATHER PRODUCTS: 63. BOOTS, SHOES, CUT STOCK, AND FINDINGS

STATISTICS OF INCOME

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	15	\$859, 128	\$820, 784	\$37, 008	\$134, 900	\$1, 805, 020	
10 and less than 20 per cent.....	22	2, 866, 392	2, 815, 247	397, 094	2, 710, 000	4, 304, 366	
20 and less than 30 per cent.....	27	2, 205, 592	2, 012, 260	491, 826	413, 460	5, 891, 484	\$23, 979
30 and less than 40 per cent.....	28	3, 281, 644	3, 217, 699	1, 129, 828	1, 350, 000	5, 510, 924	24, 337
40 and less than 50 per cent.....	22	8, 278, 154	7, 370, 435	3, 473, 990	2, 110, 000	17, 763, 432	
50 and less than 60 per cent.....	17	1, 281, 204	1, 224, 259	663, 815		2, 815, 927	
60 and less than 70 per cent.....	13	2, 375, 210	2, 115, 807	1, 370, 330		2, 936, 695	5, 556
70 and less than 80 per cent.....	12	981, 256	730, 146	565, 883		1, 358, 315	
80 and less than 90 per cent.....	12	742, 820	645, 951	547, 850		2, 351, 228	
90 per cent or more.....	51	2, 479, 501	2, 210, 827	2, 936, 140	222, 133	4, 487, 003	35, 009
Total.....	219	25, 350, 961	23, 163, 415	11, 615, 764	6, 940, 493	49, 204, 394	90, 481
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	189	27, 906, 173	25, 194, 538			55, 209, 830	
Total (1 and 2).....	408	53, 257, 134	48, 357, 953	11, 615, 764	6, 940, 493	104, 414, 224	90, 481
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	51, 754	135, 853	35, 000		334, 790	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	4, 015	120, 368			335, 117	
Total (3 and 4).....	3	55, 769	156, 221	35, 000		669, 907	
Total returns showing schedules completely filled out.....	411	53, 312, 903	48, 504, 136	11, 650, 764	6, 940, 493	105, 084, 131	90, 481
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	95	7, 740, 315	(3)	121, 122	165, 828	(3)	(3)
Grand total.....	506	61, 053, 218					

1 Net book loss for year.

2 Book profit less book loss.

3 Not ascertained due to inadequacy of data.

4 Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—LEATHER AND LEATHER PRODUCTS—Continued

LEATHER AND LEATHER PRODUCTS: 64. GLOVES

322

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
30 and less than 40 per cent.....	1	\$3, 559	\$2, 718	\$1, 000		\$6, 807	
90 per cent or more.....	3	65, 781	66, 002	96, 725		482, 856	
Total.....	4	69, 340	68, 720	97, 725		489, 663	
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	5	77, 722	75, 548			221, 954	
Total (1 and 2).....	9	147, 062	144, 268	97, 725		711, 617	
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	9	147, 062	144, 268	97, 725		711, 617	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	2	183, 709	(¹)		\$5, 000	(²)	(³)
Grand total.....	11	330, 771					

LEATHER AND LEATHER PRODUCTS: 65. SADDLERY AND HARNESS. 66. TRUNKS AND VALISES. 67. TANNING AND FINISHING LEATHER. 68. ALL OTHER LEATHER AND LEATHER PRODUCTS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	7	\$2,039,365	\$1,992,001	\$77,010	\$2,100,000	\$2,434,606	\$361,358
10 and less than 20 per cent.....	15	2,287,353	2,370,320	338,737	24,812	4,711,357	-----
20 and less than 30 per cent.....	17	1,199,516	1,150,189	292,096	380,000	4,538,959	-----
30 and less than 40 per cent.....	24	3,764,031	3,749,261	1,318,678	3,210,000	10,254,401	-----
40 and less than 50 per cent.....	16	2,149,929	2,019,452	894,410	4,189,000	2,788,099	-----
50 and less than 60 per cent.....	11	1,500,088	1,430,731	768,641	2,000,000	5,431,320	1,384
60 and less than 70 per cent.....	8	1,114,646	1,020,271	641,236	950,000	5,060,772	-----
70 and less than 80 per cent.....	7	827,712	822,595	610,659	930,000	1,825,446	-----
80 and less than 90 per cent.....	7	205,214	203,969	166,818	600,000	1,113,813	-----
90 per cent or more.....	27	1,052,191	649,679	1,341,308	307,768	5,160,761	99,437
Total.....	139	16,140,045	15,408,468	6,449,593	14,691,580	43,339,534	462,179
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	93	2,752,003	2,622,145	-----	-----	10,864,948	603,272
Total (1 and 2).....	232	18,892,048	18,030,613	6,449,593	14,691,580	54,204,482	1,065,451
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	4,360	1,282	16,218	-----	20,826	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	378,326	1,535,846	-----	-----	78,448	1,422,699
Total (3 and 4).....	3	382,686	1,537,128	16,218	-----	99,274	1,422,660
Total returns showing schedules completely filled out.....							
	235	19,274,734	17,493,485	6,465,811	14,691,580	54,303,756	2,488,111
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	61	2,606,408	(³)	-----	1,198,050	(³)	(³)
Grand total.....	296	21,881,142	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—RUBBER AND RUBBER GOODS—Continued

RUBBER AND RUBBER GOODS, ALSO CELLULOID, IVORY, SHELL, AND BONE: 69. BOOTS, SHOES, AND GARMENTS. 70. BELTING, HOSE, AND TIRES. 71. CELLULOID, IVORY, SHELL, AND BONE. 72. ALL OTHER RUBBER GOODS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$1,532,450	\$1,436,761	\$96,625	\$989,324	\$5,242,762	-----
10 and less than 20 per cent.....	17	11,656,280	14,744,566	2,681,011	493,000	34,376,231	\$174,850
20 and less than 30 per cent.....	11	3,890,549	4,023,402	1,086,647	2,177,440	5,759,908	-----
30 and less than 40 per cent.....	13	1,393,634	1,337,193	443,855	1,280,400	1,702,868	-----
40 and less than 50 per cent.....	8	951,497	915,238	413,863	25,000	2,503,861	229,250
50 and less than 60 per cent.....	8	716,856	714,915	402,242	1,226,000	1,316,634	-----
60 and less than 70 per cent.....	2	39,225	36,725	22,670	-----	301,447	-----
70 and less than 80 per cent.....	3	50,475	121,940	92,875	-----	405,557	4,094
80 and less than 90 per cent.....	1	6,536	6,033	5,033	-----	6,033	-----
90 per cent or more.....	17	1,838,457	1,028,336	2,595,618	60,000	7,710,197	4,252
Total.....	90	22,075,959	24,363,115	7,840,439	6,251,164	59,325,498	412,455
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	15	5,108,987	6,211,962	-----	-----	11,031,035	1,041
Total (1 and 2).....	135	27,184,946	30,575,077	7,840,439	6,251,164	70,356,533	413,496
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	118,981	-----	80,000	-----	-----	138,489
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	1	118,981	-----	80,000	-----	-----	138,489
Total returns showing schedules completely filled out.....	136	27,303,927	30,575,076	7,920,439	6,251,164	70,356,533	551,985
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
-----	32	938,410	(³)	34,544	328,500	(³)	(³)
Grand total.....	168	28,242,337	-----	-----	-----	-----	-----

MANUFACTURING—LUMBER AND WOOD PRODUCTS
LUMBER AND WOOD PRODUCTS: 73. SAW AND PLANING MILL PRODUCTS, ETC.

STATISTICS OF INCOME

325

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	50	\$7,071,976	\$7,426,004	\$407,396	\$2,911,512	\$16,438,155	-----
10 and less than 20 per cent.....	95	12,322,780	12,781,521	1,841,482	2,782,135	74,597,513	\$102,577
20 and less than 30 per cent.....	86	10,708,193	10,739,379	2,774,321	3,071,515	37,724,778	-----
30 and less than 40 per cent.....	84	10,129,616	9,880,827	3,460,321	3,616,475	50,164,989	-----
40 and less than 50 per cent.....	69	8,193,507	8,417,443	3,808,025	8,061,139	30,208,208	-----
50 and less than 60 per cent.....	58	5,784,988	6,072,890	3,294,692	1,689,175	29,724,657	-----
60 and less than 70 per cent.....	37	3,642,825	3,574,584	2,319,037	335,850	20,913,115	-----
70 and less than 80 per cent.....	28	2,883,145	2,869,752	2,135,207	108,000	24,033,419	-----
80 and less than 90 per cent.....	16	1,179,632	1,236,756	1,060,151	-----	2,602,981	8,153
90 per cent or more.....	182	17,849,264	17,484,490	28,534,961	6,127,700	84,151,627	835,011
Total.....	705	79,765,926	80,483,646	49,635,593	28,703,501	370,559,442	945,741
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	520	22,319,650	21,520,946	-----	-----	102,227,858	-----
Total (1 and 2).....	1,225	102,085,576	102,004,592	49,635,593	28,703,501	472,787,300	945,741
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	3	294,932	¹ 61,105	676,270	3,000,000	801,840	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	4	73,499	¹ 45,361	-----	-----	513,460	-----
Total (3 and 4).....	7	368,431	¹ 106,466	676,270	3,000,000	1,315,300	-----
Total returns showing schedules completely filled out.....	1,232	102,454,007	¹ 101,898,126	50,311,863	31,703,501	474,102,600	945,741
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	365	25,313,674	(²)	⁴ 4,845,481	⁴ 16,086,771	(³)	(³)
Grand total.....	1,597	127,767,681	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

MANUFACTURING—LUMBER AND WOOD PRODUCTS—Continued

LUMBER AND WOOD PRODUCTS: 74. FURNITURE, ALL CLASSES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	34	\$5,247,051	\$5,006,637	\$372,360	\$1,272,200	\$9,904,532	\$59,384
10 and less than 20 per cent.....	44	3,959,365	3,718,436	511,646	1,135,000	13,062,140	-----
20 and less than 30 per cent.....	53	3,552,436	3,384,989	826,333	1,339,150	9,256,375	-----
30 and less than 40 per cent.....	36	3,063,080	2,746,608	974,615	452,600	6,280,943	-----
40 and less than 50 per cent.....	36	3,359,247	3,162,022	1,430,212	686,297	8,880,149	-----
50 and less than 60 per cent.....	31	2,825,505	2,726,750	1,471,317	600,000	6,514,033	-----
60 and less than 70 per cent.....	17	1,188,772	1,060,249	689,934	245,000	2,521,381	14,732
70 and less than 80 per cent.....	15	1,844,595	1,791,706	1,367,930	80,000	11,059,879	-----
80 and less than 90 per cent.....	6	198,497	194,034	165,148	42,000	452,431	-----
90 per cent or more.....	71	2,965,972	2,716,808	4,318,386	3,250,250	6,914,004	96,372
Total.....	343	28,204,520	26,508,239	12,127,881	9,102,497	74,845,867	170,488
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	195	6,500,559	5,920,465	-----	-----	24,564,022	-----
Total (1 and 2).....	538	34,705,079	32,428,704	12,127,881	9,102,497	99,409,889	170,488
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	5,444	4,919	12,570	25,000	590,932	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	2	5,444	4,919	12,570	25,000	590,932	-----
Total returns showing schedules completely filled out.....	540	34,710,523	32,423,785	12,140,451	9,127,497	100,000,821	170,488
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	98	2,201,852	(3)	47,196	2,455,357	(3)	(3)
Grand total.....	638	36,912,375	-----	-----	-----	-----	-----

LUMBER AND WOOD PRODUCTS: 75. CARRIAGE AND WAGON BODIES AND PARTS, ETC. 76. ALL OTHER LUMBER AND WOOD PRODUCTS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	19	\$1,037,860	\$1,034,350	\$67,331	\$7,200	\$1,922,434	\$19,608
10 and less than 20 per cent.....	37	3,132,817	3,084,290	443,088	2,713,560	4,671,511	-----
20 and less than 30 per cent.....	39	2,029,981	2,125,356	512,760	1,643,700	4,597,966	-----
30 and less than 40 per cent.....	37	2,050,561	1,935,120	659,376	485,000	5,889,648	24,099
40 and less than 50 per cent.....	38	2,514,563	2,584,104	1,175,467	1,576,900	6,876,610	-----
50 and less than 60 per cent.....	37	2,325,543	2,317,871	1,288,171	1,211,500	7,127,236	-----
60 and less than 70 per cent.....	23	1,089,269	987,456	645,606	300,200	3,838,704	-----
70 and less than 80 per cent.....	13	349,117	303,127	220,576	-----	1,323,548	-----
80 and less than 90 per cent.....	14	280,243	273,886	224,686	-----	1,007,965	-----
90 per cent or more.....	88	2,287,909	2,137,375	3,298,503	2,555,800	8,864,867	44,109
Total.....	345	17,097,863	16,782,935	8,535,564	10,493,800	46,120,489	87,816
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	294	6,118,148	5,773,295	-----	-----	31,468,320	85,017
Total (1 and 2).....	639	23,216,011	22,556,230	8,535,564	10,493,800	77,588,809	172,833
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	3	21,470	18,707	15,200	-----	105,349	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	7,188	11,486	-----	-----	90,267	-----
Total (3 and 4).....	5	28,658	110,193	15,200	-----	195,616	-----
Total returns showing schedules completely filled out....	644	23,244,669	22,546,037	8,550,764	10,493,800	77,784,425	172,833
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	171	4,012,267	(3)	1,016,962	2,086,704	(3)	(3)
Grand total.....	815	27,256,936	-----	-----	-----	-----	-----

¹Net book loss for year.

²Book profit less book loss.

³Not ascertained due to inadequacy of data.

⁴Total reported on returns incompletely filled out

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—PAPER, PULP, AND PRODUCTS—Continued

PAPER, PULP, AND PRODUCTS: 77. ALL PAPER, PULP, PAPER PRODUCTS, ETC.

328

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	21	\$2,611,017	\$2,508,552	\$158,913	\$1,587,000	\$7,163,461	-----
10 and less than 20 per cent.....	46	4,655,278	4,245,671	695,101	3,191,100	11,804,432	-----
20 and less than 30 per cent.....	53	6,299,778	6,007,476	1,531,248	11,302,913	10,118,545	-----
30 and less than 40 per cent.....	48	8,989,619	8,637,546	3,102,891	1,896,620	45,342,863	\$55,417
40 and less than 50 per cent.....	48	12,956,056	11,894,206	5,207,785	475,540	55,003,266	-----
50 and less than 60 per cent.....	35	6,532,366	6,698,735	3,572,863	5,047,500	17,451,976	-----
60 and less than 70 per cent.....	27	3,606,177	3,827,222	2,388,492	1,368,800	9,496,336	2,658
70 and less than 80 per cent.....	32	5,589,671	5,672,524	4,311,803	2,030,500	26,111,769	-----
80 and less than 90 per cent.....	28	2,126,122	1,900,722	1,595,474	3,263,400	3,926,408	-----
90 per cent or more.....	104	6,299,100	5,917,352	8,525,081	3,624,000	27,828,050	9,042
Total.....	442	59,605,184	57,310,006	31,089,651	33,787,373	214,247,103	67,117
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	175	6,392,059	6,306,511	-----	-----	27,320,255	918,116
Total (1 and 2).....	617	66,057,243	63,616,517	31,089,651	33,787,373	241,567,361	985,233
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	23,327	¹ 1,986	120,000	-----	15,122	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	2,915	¹ 823	-----	-----	3,497	-----
Total (3 and 4).....	2	26,242	¹ 2,809	120,000	-----	18,619	-----
Total returns showing schedules completely filled out.....	619	66,083,485	² 63,613,708	31,209,651	33,787,373	241,585,980	985,233
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	130	12,720,254	⁽¹⁾	⁴ 1,283,913	⁴ 1,753,023	⁽³⁾	⁽³⁾
Grand total.....	749	78,803,739	-----	-----	-----	-----	-----

MANUFACTURING—PRINTING AND PUBLISHING—Continued

PRINTING AND PUBLISHING: 78. GENERAL PRINTING AND PUBLISHING

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	64	\$12,394,853	\$11,139,575	\$630,674	\$3,721,303	\$42,354,046	-----
10 and less than 20 per cent.....	96	11,910,129	12,247,913	1,851,539	8,032,400	23,919,564	-----
20 and less than 30 per cent.....	124	18,033,979	14,948,241	3,719,641	6,404,882	45,932,014	-----
30 and less than 40 per cent.....	129	11,628,974	10,715,984	3,836,214	2,166,910	29,946,415	\$252,369
40 and less than 50 per cent.....	145	10,643,266	9,175,766	4,077,794	4,677,112	20,427,986	-----
50 and less than 60 per cent.....	101	6,741,328	6,169,018	3,423,403	1,479,862	18,040,035	-----
60 and less than 70 per cent.....	107	20,953,877	18,110,544	11,849,603	2,347,920	20,542,900	148,100
70 and less than 80 per cent.....	83	6,795,413	5,241,333	3,821,422	5,744,075	7,560,089	-----
80 and less than 90 per cent.....	84	3,581,303	3,040,373	2,583,839	2,265,025	7,306,657	34,039
90 per cent or more.....	360	15,487,322	12,465,353	15,848,242	4,923,335	32,632,092	363,014
Total.....	1,203	118,770,444	103,254,100	51,642,371	41,765,824	248,661,798	707,522
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	704	17,771,074	16,556,337	-----	-----	55,042,036	776,537
Total (1 and 2).....	1,997	136,541,518	119,810,437	51,642,371	41,765,824	303,703,834	1,574,059
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	6	51,222	¹ 9,813	96,870	-----	850,704	96,117
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	9	142,552	¹ 166,382	-----	-----	265,102	3,682
Total (3 and 4).....	15	193,774	¹ 266,195	96,870	-----	1,115,806	99,799
Total returns showing schedules completely filled out.....	2,012	136,735,292	² 119,604,242	51,739,241	41,765,824	304,819,640	1,673,858
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	620	25,550,458	⁽³⁾	⁴ 9,189,781	⁴ 2,944,015	⁽³⁾	⁽³⁾
Grand total.....	2,632	162,285,750	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—PRINTING AND PUBLISHING—Continued

PRINTING AND PUBLISHING: 79. COMBINATIONS OF PAPER MANUFACTURING AND PRINTING, WHEN UNABLE TO ASCERTAIN TRUE NATURE OF BUSINESS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$655,874	\$622,899	\$43,915		\$1,546,544	
10 and less than 20 per cent.....	8	290,017	292,514	39,824	\$80,000	628,579	
20 and less than 30 per cent.....	5	207,728	240,218	59,803	248,200	381,839	
30 and less than 40 per cent.....	5	147,310	140,376	52,487	50,000	408,325	
40 and less than 50 per cent.....	8	204,066	196,084	88,126		774,875	
50 and less than 60 per cent.....	4	98,120	100,049	54,877	200,660	112,960	
60 and less than 70 per cent.....	6	102,718	89,123	58,719	16,000	370,396	
70 and less than 80 per cent.....	10	324,433	292,249	223,068	300,000	726,437	
80 and less than 90 per cent.....	1	3,600	3,542	3,150		21,221	
90 per cent or more.....	30	1,222,444	1,228,504	1,340,578		3,261,662	\$109,131
Total.....	82	3,256,310	3,205,558	1,964,547	894,200	8,232,868	109,131
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	35	720,680	716,250			3,160,079	
Total (1 and 2).....	117	3,976,990	3,921,808	1,964,547	894,200	11,392,947	109,131
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	1	2,843	¹ 308			6,349	
Total (3 and 4).....	1	2,843	¹ 308			6,349	
Total returns showing schedules completely filled out.....	118	3,979,833	² 3,921,500	1,964,547	894,200	11,399,296	109,131
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	24	421,378	⁽¹⁾	¹ 14,667	¹ 305,964	⁽¹⁾	⁽¹⁾
Grand total.....	142	4,401,211					

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$207,952	\$191,800	\$9,869	\$15,230	\$358,285	-----
10 and less than 20 per cent.....	20	1,028,258	1,056,817	163,706	373,200	3,862,333	\$8,043
20 and less than 30 per cent.....	23	1,115,439	1,432,690	357,651	1,540,000	2,335,011	-----
30 and less than 40 per cent.....	27	1,658,403	1,652,418	574,267	360,090	6,089,001	-----
40 and less than 50 per cent.....	17	1,376,542	1,320,838	582,759	632,000	2,232,941	-----
50 and less than 60 per cent.....	36	1,963,646	2,291,399	1,301,330	229,925	9,849,995	-----
60 and less than 70 per cent.....	29	980,866	866,672	563,121	513,000	2,041,447	4,208
70 and less than 80 per cent.....	22	716,496	646,649	478,146	91,500	2,151,146	1,637
80 and less than 90 per cent.....	17	497,540	419,572	354,204	250,000	954,872	-----
90 per cent or more.....	65	1,854,076	1,968,821	3,535,421	354,480	10,179,470	6,144
Total.....	267	11,399,218	11,847,676	7,920,504	4,359,335	40,054,501	20,032
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	138	2,096,317	1,918,794	-----	-----	9,694,681	59,214
Total (1 and 2).....	405	13,495,535	13,766,470	7,920,504	4,359,335	49,749,182	79,246
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	2,857	15,832	-----	-----	-----	9,551
Total (3 and 4).....	1	2,857	15,832	-----	-----	-----	9,551
Total returns showing schedules completely filled out.....	406	13,498,392	13,782,302	7,920,504	4,359,335	49,749,182	88,797
B. Returns showing schedules incompletely filled out--Data fragmentary, excepting the item of net income.....	90	1,181,491	(¹)	4255,206	4391,558	(²)	(³)
Grand total.....	496	14,679,883	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES—Continued

CHEMICALS AND ALLIED SUBSTANCES: 81. CHEMICALS PROPER, ACIDS AND OTHER COMPOUNDS, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	10	\$864,395	\$874,030	\$33,430		\$1,941,545	
10 and less than 20 per cent.....	6	933,307	941,244	146,073		1,698,598	
20 and less than 30 per cent.....	12	1,710,618	1,783,746	434,028	\$1,139,890	2,362,251	\$10,291
30 and less than 40 per cent.....	12	897,465	1,076,583	380,738		5,641,035	
40 and less than 50 per cent.....	12	1,218,786	1,157,131	508,724	525,000	1,245,885	
50 and less than 60 per cent.....	17	6,915,185	7,284,262	4,110,300	2,020,271	19,537,706	
60 and less than 70 per cent.....	16	2,362,540	2,224,647	1,479,808	200,000	5,637,815	
70 and less than 80 per cent.....	10	1,035,027	1,011,938	760,896	500,000	1,906,554	
80 and less than 90 per cent.....	10	733,511	754,520	653,518		1,828,352	
90 per cent or more.....	44	4,590,046	4,581,282	5,440,759	3,223,118	8,913,917	52,578
Total.....	149	21,260,880	21,689,383	13,957,274	7,608,279	50,713,658	62,869
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	78	2,986,823	2,863,306			12,747,936	9,852
Total (1 and 2).....	227	24,247,703	24,552,689	13,957,274	7,608,279	63,461,594	72,721
3. Corporations reporting net taxable, income although book loss but paying cash dividends.....							
4. Corporations reporting net taxable, income although book loss and not paying cash dividends.....	1	3,032	119,453			147,678	
Total (3 and 4).....	1	3,032	119,453			147,678	
Total returns showing schedules completely filled out.....	228	24,250,735	24,533,236	13,957,274	7,608,279	63,609,272	72,721
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	39	2,769,029	(3)	168,176	13,393,541	(3)	(3)
Grand total.....	267	27,019,764					

CHEMICALS AND ALLIED SUBSTANCES: 82. PAINTS AND VARNISHES, ETC.

STATISTICS OF INCOME

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$1,833,228	\$1,773,005	\$50,253	\$775,000	\$4,665,800	
10 and less than 20 per cent.....	16	1,103,930	1,088,141	162,276	414,500	1,986,245	
20 and less than 30 per cent.....	18	5,137,492	4,759,862	1,108,142	13,500,000	4,055,622	
30 and less than 40 per cent.....	22	1,790,762	1,805,112	647,561	285,000	6,304,443	
40 and less than 50 per cent.....	17	1,299,419	1,211,370	546,177	262,500	1,591,898	\$25,713
50 and less than 60 per cent.....	13	364,799	333,971	181,452	204,682	609,182	
60 and less than 70 per cent.....	12	744,497	629,283	420,513		1,066,767	
70 and less than 80 per cent.....	8	1,755,271	1,729,955	1,229,388		2,206,415	2,468
80 and less than 90 per cent.....	1	19,675	18,643	15,015		26,425	
90 per cent or more.....	13	156,771	152,384	378,492		854,840	
Total.....	131	14,205,754	13,501,726	4,739,269	15,441,082	23,367,637	32,181
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	106	4,237,091	4,180,945			12,822,711	9,896
Total (1 and 2).....	237	18,442,845	17,682,671	4,739,269	15,441,082	36,190,348	42,077
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out....	237	18,442,845	17,682,671	4,739,269	15,441,082	36,190,348	42,077
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	52	2,339,667	(³)	425,422	41,042,943	(³)	(³)
Grand total.....	289	20,782,512					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES—Continued

CHEMICALS AND ALLIED SUBSTANCES: S3. OILS, VEGETABLE AND ANIMAL, ETC.

334

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$170, 913	\$151, 587	\$9, 008	-----	\$231, 556	-----
10 and less than 20 per cent.....	1	28, 488	37, 564	7, 300	-----	329, 509	-----
20 and less than 30 per cent.....	5	296, 509	263, 195	64, 000	-----	602, 833	-----
30 and less than 40 per cent.....	10	1, 982, 239	1, 965, 375	709, 476	\$40, 000	5, 341, 506	-----
40 and less than 50 per cent.....	6	389, 635	416, 017	183, 900	-----	1, 636, 119	-----
50 and less than 60 per cent.....	6	766, 179	817, 761	475, 204	1, 407, 558	2, 359, 899	-----
60 and less than 70 per cent.....	5	369, 652	338, 076	206, 500	-----	912, 572	\$82, 363
70 and less than 80 per cent.....	2	132, 077	136, 253	107, 000	-----	86, 215	-----
80 and less than 90 per cent.....	4	123, 557	118, 022	102, 290	-----	128, 678	7, 470
90 per cent or more.....	14	286, 448	259, 907	397, 985	-----	647, 356	5, 970
Total.....	55	4, 545, 697	4, 503, 757	2, 262, 753	1, 447, 558	12, 276, 243	95, 803
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	58	3, 283, 317	3, 080, 200	-----	-----	10, 692, 136	135, 068
Total (1 and 2).....	113	7, 829, 014	7, 583, 956	2, 262, 753	1, 447, 558	22, 968, 379	230, 891
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....	1	2, 429	1 9, 392	4, 000	-----	56, 064	-----
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....	1	5, 369	1 11, 135	-----	-----	63, 635	-----
Total (3 and 4).....	2	7, 798	1 20, 527	4, 000	-----	119, 699	-----
Total returns showing schedules completely filled out.....	115	7, 836, 812	7 7, 563, 439	2, 266, 753	1, 447, 558	23, 088, 078	230, 891
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income	4	2, 329, 541	(3)	1 128, 044	1 436, 300	(3)	(4)
Grand total.....	119	10, 166, 353	-----	-----	-----	-----	-----

CHEMICALS AND ALLIED SUBSTANCES: S4. PETROLEUM AND MINERAL OIL REFINING AND PRODUCTS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$1,037,030	\$877,562	\$40,963	\$756,000	\$761,552	-----
10 and less than 20 per cent.....	8	15,254,865	16,307,234	2,681,531	918,565	42,867,060	\$105,191
20 and less than 30 per cent.....	19	56,117,736	85,602,245	21,200,141	157,560,000	159,608,881	-----
30 and less than 40 per cent.....	14	61,070,791	66,975,264	21,114,436	160,093,534	56,257,872	-----
40 and less than 50 per cent.....	11	1,397,611	1,509,998	568,915	1,134,000	4,062,882	46,713
50 and less than 60 per cent.....	10	5,279,194	13,846,600	7,680,176	1,204,800	52,322,710	-----
60 and less than 70 per cent.....	4	1,580,127	1,786,708	1,142,957	-----	755,654	28,768
70 and less than 80 per cent.....	6	5,830,939	5,621,583	4,341,356	9,900,000	4,730,664	72,134
80 and less than 90 per cent.....	5	2,451,181	3,358,682	2,716,625	62,950	11,651,998	-----
90 per cent or more.....	22	44,983,650	80,050,565	83,704,248	607,240,936	359,689,391	76,925
Total.....	104	195,003,124	275,936,441	145,191,448	938,870,785	692,708,664	329,731
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	49	5,745,756	17,847,159	-----	-----	50,879,723	-----
Total (1 and 2).....	153	200,748,880	293,783,600	145,191,448	938,870,785	743,588,387	329,731
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	8,659	¹ 18,820	35,050	31,900	-----	27,775
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	-----	-----	-----	-----	-----	-----	-----
Total (3 and 4).....	2	8,659	¹ 18,820	35,050	31,900	-----	27,775
Total returns showing schedules completely filled out.....	155	200,757,539	² 293,764,780	145,226,498	938,902,685	743,588,387	357,506
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	38	39,168,914	⁽¹⁾	⁴ 48,897,616	⁴ 26,797,543	⁽¹⁾	⁽¹⁾
Grand total.....	193	239,926,453	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

336

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES—Continued

CHEMICALS AND ALLIED SUBSTANCES: 85. SOAPS. 86. FERTILIZERS. 87. ALL OTHER CHEMICALS AND ALLIED SUBSTANCES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	27	\$8,778,555	\$10,067,343	\$476,295	\$1,917,968	\$38,640,268	-----
10 and less than 20 per cent.....	53	12,738,575	12,356,150	1,880,250	7,489,310	23,766,281	-----
20 and less than 30 per cent.....	60	9,634,882	8,517,883	2,038,693	3,195,698	17,947,172	\$45,061
30 and less than 40 per cent.....	55	6,886,342	6,411,264	2,220,181	443,500	20,054,382	163,682
40 and less than 50 per cent.....	49	7,795,745	7,465,496	3,430,143	7,842,600	20,025,049	-----
50 and less than 60 per cent.....	42	4,437,514	4,309,335	2,426,693	491,650	14,413,613	-----
60 and less than 70 per cent.....	40	11,655,204	11,181,291	7,382,977	8,340,994	31,573,440	-----
70 and less than 80 per cent.....	39	9,130,758	7,919,576	5,685,774	237,620	12,522,585	50,074
80 and less than 90 per cent.....	33	1,749,290	1,614,269	1,379,340	1,848,125	2,834,980	165,825
90 per cent or more.....	127	14,723,332	24,687,591	37,306,823	8,929,674	27,627,890	228,472
Total.....	525	87,530,197	94,530,198	64,227,169	40,737,139	209,405,660	653,114
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	81	2,921,501	2,893,230	-----	-----	3,430,165	47,500
Total (1 and 2).....	606	90,451,698	97,423,428	64,227,169	40,737,139	212,835,825	700,614
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	6	1,094,796	1 163,633	341,742	-----	332,804	333,274
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	137,801	1 92,848	-----	-----	290,234	110,402
Total (3 and 4).....	11	1,232,597	1 256,481	341,742	-----	623,038	443,676
Total returns showing schedules completely filled out.....	617	91,684,295	2 97,166,947	64,568,911	40,737,139	213,458,863	1,144,290
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	231	44,022,333	(3)	4 8,507,615	4 9,452,804	(3)	(3)
Grand total.....	848	135,706,628	-----	-----	-----	-----	-----

STATISTICS OF INCOME

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS—Continued

STONE, CLAY, AND GLASS PRODUCTS: 88. CUT BUILDING STONE, CRUSHED STONE, ETC.

Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	15	\$3, 146, 841	\$2, 798, 075	\$219, 477	\$1, 272, 090	\$3, 643, 421	\$32, 033
10 and less than 20 per cent.....	30	4, 135, 651	3, 885, 569	604, 272	1, 656, 650	7, 035, 861	503, 642
20 and less than 30 per cent.....	41	6, 636, 955	6, 349, 853	1, 587, 832	8, 059, 200	17, 350, 604	-----
30 and less than 40 per cent.....	35	7, 869, 270	7, 131, 877	2, 407, 803	5, 398, 630	11, 758, 689	-----
40 and less than 50 per cent.....	27	6, 045, 403	5, 412, 626	2, 430, 390	809, 500	8, 941, 099	2, 772
50 and less than 60 per cent.....	22	1, 470, 398	1, 785, 999	977, 921	44, 080	4, 866, 946	29, 986
60 and less than 70 per cent.....	22	1, 968, 167	1, 746, 791	1, 100, 614	954, 640	3, 991, 254	-----
70 and less than 80 per cent.....	17	2, 060, 730	1, 862, 819	1, 414, 225	1, 085, 200	2, 246, 015	-----
80 and less than 90 per cent.....	15	361, 418	318, 834	271, 077	114, 900	697, 239	-----
90 per cent or more.....	73	2, 890, 253	2, 464, 792	3, 239, 473	61, 760	9, 478, 526	20, 462
Total.....	297	36, 585, 086	33, 757, 235	14, 253, 084	19, 456, 560	70, 009, 654	588, 875
2. Corporations reporting both net taxable income and net book profit, but not paying dividends.....	235	8, 977, 342	8, 342, 111	-----	-----	44, 916, 316	866, 531
Total (1 and 2).....	532	45, 562, 428	42, 099, 346	14, 253, 084	19, 456, 560	114, 925, 970	1, 455, 406
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	4	23, 140	17, 602	39, 438	-----	26, 695	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	10, 095	18, 094	-----	-----	267, 498	-----
Total (3 and 4).....	6	33, 235	15, 696	39, 438	-----	294, 193	-----
Total returns showing schedules completely filled out.....	538	45, 595, 663	42, 083, 650	14, 292, 522	19, 456, 560	115, 220, 163	1, 455, 406
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	169	2, 664, 067	⁽¹⁾	¹ 394, 442	¹ 558, 964	⁽³⁾	⁽³⁾
Grand total.....	707	48, 259, 730	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

STATISTICS OF INCOME

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

338

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS—Continued
STONE, CLAY, AND GLASS PRODUCTS: 89. BRICK, TILE, TERRA COTTA, FIRE BRICK, ETC.

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	21	\$2,278,402	\$2,041,129	\$150,764	\$1,204,300	\$4,056,355	-----
10 and less than 20 per cent.....	36	3,439,681	3,334,520	477,698	2,085,940	6,137,698	-----
20 and less than 30 per cent.....	56	4,360,611	4,030,060	993,330	409,215	14,069,519	\$24,803
30 and less than 40 per cent.....	36	2,566,025	2,400,150	805,181	728,100	6,031,810	-----
40 and less than 50 per cent.....	28	3,283,787	2,970,202	1,336,170	1,017,525	5,980,943	725
50 and less than 60 per cent.....	35	2,622,624	2,674,363	1,471,024	1,834,000	9,330,433	20,407
60 and less than 70 per cent.....	24	3,946,917	3,595,619	2,377,401	600,000	10,062,840	11,052
70 and less than 80 per cent.....	20	1,381,885	1,290,360	958,245	453,800	3,680,451	655
80 and less than 90 per cent.....	20	970,880	852,944	743,492	250,000	2,786,504	-----
90 per cent or more.....	96	3,556,870	3,018,285	4,504,566	1,676,825	19,051,226	259,933
Total.....	372	28,407,682	26,207,652	13,817,871	10,259,705	81,187,779	317,575
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	202	4,831,998	4,398,764	-----	-----	20,830,394	387,670
Total (1 and 2).....	574	33,239,680	30,606,416	13,817,871	10,259,705	102,018,173	705,245
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	7,136	¹ 1,017	1,500	-----	17,642	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	14,611	¹ 5,153	-----	-----	101,762	104,752
Total (3 and 4).....	3	21,747	¹ 6,170	1,500	-----	119,404	104,752
Total returns showing schedules completely filled out.....	577	33,261,427	² 30,600,246	13,819,371	10,259,705	102,137,577	809,997
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	160	5,602,117	(²)	¹ 1,031,476	¹ 1,103,762	(²)	(²)
Grand total.....	737	38,863,544	-----	-----	-----	-----	-----

STONE, CLAY, AND GLASS PRODUCTS—GLASS AND GLASS PRODUCTS: 90 GLASS MANUFACTURE, PLATE OR WINDOW GLASS, ETC. 91. COMBINATIONS OF STONE, CLAY, AND GLASS MANUFACTURE

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$4,797,493	\$4,786,855	\$86,062	\$1,753,300	\$17,406,077	
10 and less than 20 per cent.....	6	706,004	656,832	118,235		2,667,438	
20 and less than 30 per cent.....	22	3,589,633	3,379,775	733,735	3,815,000	6,859,410	\$19,154
30 and less than 40 per cent.....	14	864,105	780,909	280,217	418,900	1,648,588	
40 and less than 50 per cent.....	14	11,980,032	11,884,786	5,358,566	18,050	38,847,572	
50 and less than 60 per cent.....	5	1,622,407	1,780,823	923,125	20,000	6,381,328	
60 and less than 70 per cent.....	11	2,473,595	2,438,647	1,602,266	300,900	3,596,014	
70 and less than 80 per cent.....	5	248,017	221,254	162,725	382,600	549,534	
80 and less than 90 per cent.....	2	92,579	76,221	65,718		97,318	22,730
90 per cent or more.....	20	713,645	631,684	833,927	575,000	3,299,497	72,288
Total.....	103	27,087,901	26,637,186	10,164,576	7,282,850	81,353,076	195,172
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	173	4,122,349	4,319,877			20,884,326	
Total (1 and 2).....	276	31,210,250	30,957,063	10,164,576	7,282,850	102,237,404	195,172
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	451,725	126,188	383,846		16,912	374,264
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	79,378	142,468			287,505	
Total (3 and 4).....	5	531,103	168,656	383,846		304,417	374,264
Total returns showing schedules completely filled out.....	281	31,741,353	30,888,407	10,548,422	7,282,850	102,541,821	479,436
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	41	6,263,521	(¹)	134,813	1,584,650	(²)	(³)
Grand total.....	322	38,004,874					

¹Net book loss for year.

²Book profit less book loss.

³Not ascertained due to inadequacy of data.

⁴Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 92. SMELTING FROM THE ORE, CRUDE OR REFINED METAL PRODUCTION, ETC. 99. METAL FURNITURE, ORNAMENTAL IRONWORK, SEWING MACHINES, ETC. 101. ALL OTHER METAL PRODUCTS.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	49	\$4,700,226	\$4,504,850	\$315,086	\$1,598,472	\$13,736,405	-----
10 and less than 20 per cent.....	101	15,697,504	15,494,377	2,235,176	7,236,927	36,194,092	\$33,866
20 and less than 30 per cent.....	114	29,935,399	34,244,588	7,842,041	4,045,944	117,616,453	171,682
30 and less than 40 per cent.....	112	23,673,800	21,962,465	7,607,371	12,143,965	51,716,710	-----
40 and less than 50 per cent.....	86	25,263,410	25,235,663	11,732,018	10,581,333	86,962,500	19,220
50 and less than 60 per cent.....	87	20,846,839	21,352,418	11,550,013	2,743,250	82,461,283	20,074
60 and less than 70 per cent.....	63	6,630,291	6,606,423	4,389,504	1,127,200	28,996,779	-----
70 and less than 80 per cent.....	50	4,316,868	4,264,614	3,236,189	2,207,000	13,308,516	33,587
80 and less than 90 per cent.....	45	3,356,104	3,352,312	2,904,627	1,236,800	44,206,716	24,297
90 per cent or more.....	198	20,022,818	21,076,000	29,821,085	20,220,550	72,962,668	332,420
Total.....	905	154,443,259	158,093,710	81,633,110	63,141,441	548,162,122	634,546
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	574	18,020,288	17,770,907	-----	-----	83,871,339	-----
Total (1 and 2).....	1,479	172,463,547	175,864,617	81,633,110	63,141,441	632,033,461	634,546
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	9	314,034	1 253,231	313,187	272,500	1,329,770	394,858
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	343,907	1 449,324	-----	-----	3,694,168	575,603
Total (3 and 4).....	15	657,941	1 702,555	313,187	272,500	5,023,938	970,461
Total returns showing schedules completely filled out.....	1,494	173,121,488	1 175,162,062	81,946,297	63,413,941	637,057,399	1,635,007
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	356	16,414,937	(3)	4 4,786,146	4 8,052,071	(3)	(3)
Grand total.....	1,850	189,536,425	-----	-----	-----	-----	-----

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 93. GENERAL OR STOCK PRODUCTS OR FORMS MADE IN FOUNDRIES OR ROLLING MILLS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	37	\$4,524,468	\$4,333,484	\$322,283	\$213,820	\$9,915,820	\$193,332
10 and less than 20 per cent.....	55	6,309,112	5,912,721	928,983	5,034,300	13,214,677	122,723
20 and less than 30 per cent.....	53	8,687,927	8,200,476	1,976,789	4,028,268	18,174,775	21,080
30 and less than 40 per cent.....	51	21,272,115	18,808,759	6,596,464	5,621,900	36,979,204	-----
40 and less than 50 per cent.....	40	4,895,633	4,730,674	2,077,074	4,482,830	15,237,603	9,631
50 and less than 60 per cent.....	53	9,255,101	10,301,768	5,979,652	22,899,256	30,224,907	27,600
60 and less than 70 per cent.....	23	4,005,973	3,724,421	2,393,085	1,447,010	13,133,739	-----
70 and less than 80 per cent.....	17	5,783,080	5,907,400	4,221,175	1,097,500	55,707,085	654
80 and less than 90 per cent.....	24	2,199,678	2,164,498	1,817,760	16,750	9,110,005	54,743
90 per cent or more.....	91	25,035,424	51,371,160	70,051,996	7,082,050	1,423,976,547	570,200
Total.....	444	91,968,511	115,455,352	96,365,261	51,923,684	1,625,674,362	909,963
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	46	1,631,343	1,651,715	-----	-----	1,137,681	-----
Total (1 and 2).....	490	93,599,854	117,107,067	96,365,261	51,923,684	1,626,812,043	909,963
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	3	21,450	¹ 8,109	25,362	-----	94,646	19,705
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	3	17,841	¹ 4,454	-----	-----	120,581	4,477
Total (3 and 4).....	6	39,291	¹ 12,563	25,362	-----	215,227	24,182
Total returns showing schedules completely filled out....	496	93,639,145	² 117,094,504	96,390,623	51,923,684	1,627,027,270	934,145
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	135	8,143,438	⁽³⁾	⁴ 1,328,068	⁴ 6,785,412	⁽³⁾	⁽³⁾
Grand total.....	631	101,782,583	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 94. AGRICULTURAL MACHINERY, STEAM APPLIANCES, CONSTRUCTION MACHINERY, ETC.

842

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	15	\$2,577,553	\$2,720,453	\$147,812	\$1,061,850	\$20,813,195	-----
10 and less than 20 per cent.....	35	6,054,956	5,885,386	823,627	2,042,492	15,382,594	-----
20 and less than 30 per cent.....	36	7,228,579	6,677,190	1,654,781	5,297,463	18,562,924	-----
30 and less than 40 per cent.....	40	8,840,351	8,964,623	3,039,602	3,877,177	16,611,029	-----
40 and less than 50 per cent.....	23	9,891,136	8,568,755	3,644,597	8,064,465	13,007,526	\$41,727
50 and less than 60 per cent.....	31	4,206,982	3,998,135	2,154,473	439,377	19,047,953	-----
60 and less than 70 per cent.....	19	4,026,320	3,541,780	2,395,401	950,000	5,457,517	6,928
70 and less than 80 per cent.....	21	888,657	885,967	667,649	607,250	3,246,138	15,482
80 and less than 90 per cent.....	10	297,205	284,535	233,795	196,000	701,719	-----
90 per cent or more.....	60	2,078,006	2,117,312	2,538,253	405,000	11,571,188	34,723
Total.....	295	46,089,745	43,644,136	17,299,990	22,941,074	124,401,783	98,860
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	232	10,346,968	9,918,633	-----	-----	49,771,883	354,565
Total (1 and 2).....	527	56,436,713	53,562,769	17,299,990	22,941,074	174,173,666	453,425
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	41,974	18,695	18,000	120,000	748,207	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	82	14,026	-----	-----	20,368	-----
Total (3 and 4).....	3	42,056	112,721	18,000	120,000	768,575	-----
Total returns showing schedules completely filled out.....	530	56,478,769	53,550,048	17,317,990	23,061,074	174,942,241	453,425
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	67	6,255,098	(¹)	* 640,769	* 886,891	(²)	(³)
Grand total.....	597	62,733,867	-----	-----	-----	-----	-----

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 95, METAL-WORKING AND PAPER-MAKING MACHINERY, HEAVY ORDNANCE, ROLLING STOCK, SAFES, VAULTS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$184,670	\$180,645	\$12,242	\$153,000	\$357,797	\$34,963
10 and less than 20 per cent.....	26	7,182,655	6,475,386	1,013,802	3,599,312	15,841,026	-----
20 and less than 30 per cent.....	14	1,397,715	1,368,197	314,103	2,658,600	3,303,042	-----
30 and less than 40 per cent.....	16	6,448,508	4,830,551	1,541,210	10,409,000	10,747,005	-----
40 and less than 50 per cent.....	12	2,539,695	2,007,276	890,675	3,957,429	6,058,737	-----
50 and less than 60 per cent.....	13	5,484,867	5,364,417	3,952,735	4,959,250	13,925,489	-----
60 and less than 70 per cent.....	13	1,085,619	1,061,030	676,686	1,046,500	4,895,551	-----
70 and less than 80 per cent.....	6	1,954,807	1,986,618	1,468,330	20,000	11,068,532	-----
80 and less than 90 per cent.....	10	14,912,097	19,387,888	16,582,966	-----	69,466,994	39,982
90 per cent or more.....	39	12,515,144	16,569,576	18,707,098	5,030,000	57,522,644	1,125,178
Total.....	158	53,555,667	59,391,579	44,159,247	31,215,091	193,181,837	1,260,128
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
Total.....	126	7,125,595	10,420,081	-----	-----	80,877,751	-----
Total (1 and 2).....	284	60,681,262	69,811,660	44,159,247	31,215,091	274,059,588	1,200,128
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
Total.....	3	176,726	1 241,596	237,921	-----	550,361	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total.....	2	10,436	1 31,873	-----	-----	556,580	71,477
Total (3 and 4).....	5	187,162	1 273,469	237,921	-----	1,106,941	71,477
Total returns showing schedules completely filled out.....							
Total.....	289	60,868,424	2 69,538,191	44,397,168	31,215,091	275,166,529	1,271,605
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
Total.....	33	2,945,015	(3)	1 749,469	1 3,202,854	(4)	(5)
Grand total.....	322	63,813,439	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 96. GENERAL ELECTRIC MACHINERY, STATIONARY AND MARINE ENGINES, REFRIGERATING MACHINERY, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	6	\$1,937,413	\$1,868,311	\$163,390	\$197,093	\$6,556,658	-----
10 and less than 20 per cent.....	7	634,310	625,426	95,459	188,000	1,774,356	-----
20 and less than 30 per cent.....	4	411,729	428,537	98,656	1,660,000	-----	\$2,614
30 and less than 40 per cent.....	14	2,625,880	2,668,880	918,190	4,310,040	5,800,792	-----
40 and less than 50 per cent.....	10	422,280	389,724	180,490	191,270	1,354,874	-----
50 and less than 60 per cent.....	8	441,235	434,834	242,297	628,310	3,029,538	-----
60 and less than 70 per cent.....	7	1,556,526	1,344,430	841,686	-----	3,068,352	134,572
70 and less than 80 per cent.....	3	19,187	18,059	14,081	-----	55,017	23,918
80 and less than 90 per cent.....	2	197,873	135,367	114,564	600,930	528,414	-----
90 per cent or more.....	17	508,835	535,749	858,304	-----	5,975,921	1,873
Total.....	78	8,755,258	8,449,317	3,528,537	7,774,713	28,153,922	162,977
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	109	11,472,287	11,232,992	-----	-----	62,247,472	7,509
Total (1 and 2).....	187	20,227,555	19,682,309	3,526,537	7,774,713	90,401,394	170,486
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							-----
Total (3 and 4).....							-----
Total returns showing schedules completely filled out.....	187	20,227,555	19,682,309	3,526,537	7,774,713	90,401,394	170,486
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	19	2,239,607	(³)	1,480,789	15,075,000	(³)	(³)
Grand total.....	206	22,467,162	-----	-----	-----	-----	-----

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 97. MOTOR VEHICLES AND SPARE PARTS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	7	\$1,975,531	\$1,898,049	\$69,334	\$107,540	\$3,883,435	
10 and less than 20 per cent.....	25	15,480,100	14,498,242	2,195,660	20,325,750	9,472,366	
20 and less than 30 per cent.....	15	6,484,937	6,412,350	1,653,289	489,480	14,368,021	
30 and less than 40 per cent.....	15	49,562,137	45,387,466	16,389,613	55,606,456	50,997,281	
40 and less than 50 per cent.....	12	2,550,832	2,253,107	997,600	127,604	3,921,428	
50 and less than 60 per cent.....	8	2,025,426	1,922,728	1,079,501	144,865	4,003,795	
60 and less than 70 per cent.....	7	142,654,620	126,389,828	16,616,194		384,166,071	
70 and less than 80 per cent.....	4	268,198	243,994	184,769		556,958	
80 and less than 90 per cent.....	5	2,972,620	2,045,775	1,784,062		4,389,088	\$56,313
90 per cent or more.....	16	1,716,150	1,850,428	2,981,783	5,497,160	10,867,502	33,805
Total.....	114	224,790,561	202,902,007	43,967,775	82,298,855	486,625,945	90,118
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	85	26,721,014	24,302,967			70,207,176	
Total (1 and 2).....	199	251,511,575	227,204,974	43,967,775	82,298,855	556,833,121	90,118
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	3,243	¹ 875			1,503	
Total (3 and 4).....	1	3,243	¹ 875			1,503	
Total returns showing schedules completely filled out.....	200	251,514,818	² 227,204,099	43,967,775	82,298,855	556,834,624	90,118
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	50	62,258,724	(³)	⁴ 420,091	⁴ 1,101,993	(³)	(³)
Grand total.....	250	313,773,542					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS OF IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 98. BOOT AND SHOE MACHINERY, TYPEWRITERS AND CALCULATING MACHINES, GAS AND ELECTRICAL FIXTURES, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profits—							
Less than 10 per cent.....	11	\$3,817,535	\$3,673,041	\$244,145	\$276,900	\$5,530,033	-----
10 and less than 20 per cent.....	17	7,579,373	5,994,118	1,026,181	4,071,380	17,436,211	-----
20 and less than 30 per cent.....	19	1,856,331	1,719,378	423,468	1,457,050	2,411,838	-----
30 and less than 40 per cent.....	7	1,062,159	1,047,684	335,491	168,440	1,653,324	-----
40 and less than 50 per cent.....	19	2,842,719	2,362,853	1,068,259	767,500	7,553,408	-----
50 and less than 60 per cent.....	6	1,137,314	1,085,080	587,884	1,018,550	5,209,542	-----
60 and less than 70 per cent.....	5	2,127,562	1,934,246	1,317,165	-----	10,346,958	-----
70 and less than 80 per cent.....	6	2,819,006	2,480,934	1,798,382	-----	11,618,084	-----
80 and less than 90 per cent.....	1	239,246	221,136	196,142	-----	193,941	-----
90 per cent or more.....	24	2,776,108	3,376,676	3,875,507	6,410,000	6,760,142	\$71,881
Total.....	115	26,257,353	23,895,146	10,872,624	14,199,820	68,722,481	71,881
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	88	4,390,817	4,148,974	-----	-----	16,867,810	-----
Total (1 and 2).....	203	30,648,170	28,044,120	10,872,624	14,199,820	85,590,291	71,881
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							-----
Total (3 and 4).....							-----
Total returns showing schedules completely filled out.....	203	30,648,170	28,044,120	10,872,624	14,199,820	85,590,291	71,881
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	42	828,822	(?)	+ 194,453	+ 322,000	(?)	(?)
Grand total.....	245	31,476,992	-----	-----	-----	-----	-----

METAL PRODUCTS OR IRON AND STEEL, OR IRON AND STEEL AND OTHER METALS: 100. FIREARMS, HARDWARE, CUTLERY, HAND AND MACHINE TOOLS, GAUGES, ETC.

10503°-25†-23

A. Returns showing schedules completely filled out:

1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—
Per cent of cash dividends to net book profit—

Less than 10 per cent.....	7	\$1,343,051	\$1,351,937	\$363,607	\$343,850	\$2,453,344	
10 and less than 20 per cent.....	17	1,545,535	1,533,847	225,769	1,791,028	3,237,208	\$31,875
20 and less than 30 per cent.....	13	5,564,703	6,035,067	1,487,218		14,353,269	
30 and less than 40 per cent.....	17	2,429,079	2,403,189	903,083	50,000	6,101,329	\$204,579
40 and less than 50 per cent.....	18	4,613,838	4,419,326	2,017,523	6,313,700	12,508,997	215,168
50 and less than 60 per cent.....	16	5,508,055	5,401,749	2,932,165	7,542,875	8,027,108	4,935
60 and less than 70 per cent.....	11	6,689,885	5,284,950	3,666,784	410,517	6,222,355	
70 and less than 80 per cent.....	10	1,981,101	1,947,379	1,426,631	60,000	8,707,927	7,161
80 and less than 90 per cent.....	6	308,519	286,282	238,935		1,300,927	
90 per cent or more.....	32	1,761,050	1,715,744	2,347,930	100,000	10,974,390	

Total.....

2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....

Total (1 and 2).....

3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....

4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....

Total (3 and 4).....

Total returns showing schedules completely filled out.....

- B. Returns showing schedules incompletely filled out—Data fragmentary excepting the item of net income.....

Grand total.....

¹Net book loss for year.

²Book profit less book loss.

³Not ascertained due to inadequacy of data.

⁴Total reported on returns incompletely filled out.

STATISTICS OF INCOME

347

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS, NOT IRON OR STEEL: 102. BASE METALS, SMELTING AND REFINING, ETC.

348

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	16	\$4,946,542	\$4,631,812	\$330,011	\$950,400	\$16,031,384	-----
10 and less than 20 per cent.....	18	2,105,013	1,974,073	316,750	1,409,500	1,820,546	-----
20 and less than 30 per cent.....	17	2,645,723	2,404,506	630,941	500,000	10,042,213	-----
30 and less than 40 per cent.....	21	5,654,319	5,473,152	1,977,357	1,780,000	6,778,586	-----
40 and less than 50 per cent.....	8	1,184,041	1,131,131	506,600	3,586,700	1,393,763	-----
50 and less than 60 per cent.....	16	638,033	657,944	360,645	150,000	4,206,511	-----
60 and less than 70 per cent.....	8	11,281,678	9,648,628	6,123,244	-----	65,101,502	-----
70 and less than 80 per cent.....	8	879,192	807,906	584,124	-----	754,681	\$315,729
80 and less than 90 per cent.....	6	1,020,092	1,020,140	869,891	1,990,200	3,482,461	-----
90 per cent or more.....	32	2,182,491	2,397,643	3,177,789	7,120,000	15,342,021	-----
Total.....	150	32,537,124	30,146,935	14,877,352	17,486,800	124,953,668	315,729
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	110	3,165,266	3,177,905	-----	-----	9,924,128	-----
Total (1 and 2).....	260	35,702,390	33,324,840	14,877,352	17,486,800	134,877,796	315,729
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							-----
Total (3 and 4).....							-----
Total returns showing schedules completely filled out.....	260	35,702,390	33,324,840	14,877,352	17,486,800	134,877,796	315,729
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	79	1,931,832	(3)	142,663	1,758,653	(4)	(3)
Grand total.....	339	37,634,222	-----	-----	-----	-----	-----

METAL PRODUCTS NOT IRON OR STEEL—ALL OTHER MANUFACTURING CONCERNS: 103. AIRPLANES, COMPLETE, OR PARTS. 105. ALL OTHER MANUFACTURING, ETC., MAIN BUSINESS NOT PRECISELY DEFINED

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	122	\$16,294,452	\$16,812,149	\$881,039	\$4,049,923	\$39,152,589	-----
10 and less than 20 per cent.....	183	27,803,240	29,067,692	4,296,766	11,847,025	73,719,905	-----
20 and less than 30 per cent.....	174	31,067,563	30,479,389	7,290,953	16,753,270	78,080,413	-----
30 and less than 40 per cent.....	202	57,821,729	50,845,666	17,729,144	21,659,747	134,762,008	-----
40 and less than 50 per cent.....	188	21,821,592	20,596,924	9,449,061	9,775,118	68,734,973	-----
50 and less than 60 per cent.....	137	46,684,611	38,966,131	20,151,655	14,486,415	113,520,662	\$4,410
60 and less than 70 per cent.....	116	32,762,453	30,781,424	20,239,210	74,597,583	34,004,306	-----
70 and less than 80 per cent.....	91	6,501,915	5,713,035	4,189,087	3,349,643	19,593,167	489,388
80 and less than 90 per cent.....	80	6,489,849	5,221,147	4,320,906	3,123,693	11,747,988	106,079
90 per cent or more.....	373	40,519,889	47,537,746	56,349,491	3,924,055	146,781,560	391,458
Total.....	1,666	287,767,293	276,021,303	144,897,312	163,566,472	720,097,571	991,335
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	1,089	39,268,994	48,220,497	-----	-----	220,188,013	2,169,669
Total (1 and 2).....	2,755	327,036,287	324,241,800	144,897,312	163,566,472	940,285,584	3,161,004
3. Corporations reporting net taxable income although book loss but paying cash dividends.....							
	9	832,676	¹ 224,963	123,729	6,400	6,620,129	501,689
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....							
	10	304,103	¹ 448,589	-----	-----	3,389,542	126,829
Total (3 and 4).....	19	636,779	¹ 673,552	123,729	6,400	10,009,671	628,518
Total returns showing schedules completely filled out.....	2,774	327,673,066	¹ 323,568,248	145,021,041	163,572,872	950,295,255	3,789,522
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	687	29,739,951	(²)	⁴ 1,982,771	⁴ 11,980,252	(²)	(²)
Grand total.....	3,461	357,413,017	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

MANUFACTURING—METAL PRODUCTS—Continued

METAL PRODUCTS, NOT IRON OR STEEL: 104. PRECIOUS METALS, SMELTING, REFINING, ETC.

850

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$21,532	\$21,554	\$2,088		\$109,711	
10 and less than 20 per cent.....	12	1,160,079	1,174,411	166,309	\$27,260	4,836,171	
20 and less than 30 per cent.....	12	714,440	664,155	177,591	920,800	4,214,334	
30 and less than 40 per cent.....	5	278,828	272,954	92,289	63,700	1,258,136	
40 and less than 50 per cent.....	12	1,770,808	1,616,639	699,918	952,250	6,260,210	
50 and less than 60 per cent.....	9	233,198	236,325	130,270	420,000	803,849	
60 and less than 70 per cent.....	7	732,288	677,867	456,832	645,000	1,648,674	\$11,385
70 and less than 80 per cent.....	3	136,631	136,764	97,400		2,590,086	
80 and less than 90 per cent.....	4	196,901	149,368	131,317	35,000	44,642	376,462
90 per cent or more.....	28	742,626	586,798	901,937	600,090	3,695,643	33,916
Total.....	94	5,987,331	5,536,835	2,855,951	3,664,010	25,461,456	421,763
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	86	1,133,707	1,085,430			5,654,586	
Total (1 and 2).....	180	7,121,038	6,622,265	2,855,951	3,664,010	31,116,042	421,763
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	10,028	17,700		15,000		50,400
Total (3 and 4).....	2	10,028	17,700		15,000		50,400
Total returns showing schedules completely filled out.....	182	7,131,066	6,640,565	2,855,951	3,679,010	31,116,042	472,163
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	48	2,203,205	(³)	1,288,429	473,300	(³)	(³)
Grand total.....	230	9,334,271					

CONSTRUCTION

106. EXCAVATION AND CONSTRUCTION UNDER OR UPON THE GROUND (NOT BUILDINGS), ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	6	\$411,468	\$412,137	\$23,562	\$28,000	\$412,480	-----
10 and less than 20 per cent.....	9	911,590	909,175	129,197	315,000	1,205,501	-----
20 and less than 30 per cent.....	15	1,635,415	1,526,400	366,182	81,800	2,675,349	-----
30 and less than 40 per cent.....	10	551,794	446,339	152,779	220,000	434,160	-----
40 and less than 50 per cent.....	8	573,793	510,146	218,440	130,000	478,618	-----
50 and less than 60 per cent.....	9	350,654	344,005	188,077	20,000	734,381	-----
60 and less than 70 per cent.....	4	58,445	51,502	34,178	-----	52,066	-----
70 and less than 80 per cent.....	7	188,164	204,801	151,700	50,000	486,912	-----
80 and less than 90 per cent.....	7	211,458	189,569	162,230	37,500	64,045	-----
90 per cent or more.....	32	1,181,206	845,946	1,358,600	33,907	1,681,166	\$31,411
Total.....	107	6,073,987	5,440,020	2,784,945	916,207	8,224,678	31,411
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	158	5,532,745	5,378,028	-----	-----	13,650,276	23,855
Total (1 and 2).....	265	11,606,732	10,818,048	2,784,945	916,207	21,874,954	55,266
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	8	63,686	¹ 16,406	79,424	-----	292,977	88,248
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	6	57,156	¹ 30,871	-----	-----	352,310	-----
Total (3 and 4).....	14	120,842	¹ 47,277	79,424	-----	645,287	88,248
Total returns showing schedules completely filled out.....	279	11,727,574	² 10,770,771	2,864,369	916,207	22,520,241	143,514
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	155	3,683,915	⁽³⁾	⁴ 1,082,109	⁴ 1,126,093	⁽⁴⁾	⁽⁴⁾
Grand total.....	434	15,411,489	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

CONSTRUCTION—Continued

107. JETTY, DAM, DRY DOCK, WHARF, BULKHEAD, ETC. 108. RAILROAD CONSTRUCTION, PURE OR COMBINED. 109. SHIPBUILDING, PURE OR COMBINED. 111. EQUIPPING AND INSTALLING MACHINERY AND EQUIPMENT, AS ELEVATORS, CARRIER SYSTEMS, ETC. 112. WRECKING, RAZING, OR MOVING (NOT MARINE). 113. ALL OTHER CONSTRUCTION AND CONTRACTORS, MAIN BUSINESS NOT PRECISELY DEFINED

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	34	\$5,874, 216	\$7,093, 642	\$339, 577	\$1,001, 483	\$20, 249, 467	-----
10 and less than 20 per cent.....	49	3,703, 505	3,533, 470	459, 421	1,045, 512	5, 285, 284	-----
20 and less than 30 per cent.....	52	4,153, 019	4,136, 434	1,056, 572	259, 000	16,317, 833	\$6, 870
30 and less than 40 per cent.....	50	2,359, 977	2,508, 185	879, 777	1,122, 300	5,140, 032	4, 839
40 and less than 50 per cent.....	50	1,560, 896	1,584, 319	717, 868	393, 104	2,549, 779	26, 272
50 and less than 60 per cent.....	43	1,794, 499	1,721, 495	908, 227	664, 160	2,966, 516	600
60 and less than 70 per cent.....	35	1,131, 020	1,030, 682	683, 547	103, 400	9,907, 152	-----
70 and less than 80 per cent.....	39	3,606, 459	3,563, 833	2,591, 915	960, 000	3,421, 169	12, 636
80 and less than 90 per cent.....	31	652, 909	578, 750	489, 980	2,540	1,647, 205	4, 327
90 per cent or more.....	113	3,499, 728	3,696, 765	12,086, 697	966, 959	22,625, 975	97, 903
Total.....	496	28,336, 228	29,447, 575	20,213, 581	6,518, 458	90,110, 412	153, 447
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	678	12,515, 756	11,794, 244	-----	-----	39,568, 390	105, 586
Total (1 and 2).....	1,174	40,851, 984	41,241, 819	20,213, 581	6,518, 458	129,678, 802	259, 033
3. Corporations reporting net taxable income although book loss but paying cash dividends.....	3	97, 785	¹ 1,761, 111	417, 045	2,000, 000	3,255, 228	-----
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....	11	81, 506	¹ 96, 273	-----	-----	1,355, 749	-----
Total (3 and 4).....	14	179, 291	¹ 1,857, 384	417, 045	2,000, 000	4,610, 977	-----
Total returns showing schedules completely filled out.....	1,188	41,031, 275	² 39,384, 435	20,630, 626	8,518, 458	134,289, 779	259, 033
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	796	10,447, 675	(³)	⁴ 1,109, 288	⁴ 6,325, 545	(⁵)	(⁶)
Grand total.....	1,984	51,478, 950	-----	-----	-----	-----	-----

110. BUILDINGS AND STRUCTURES ABOVE GROUND, ETC.

STATISTICS OF INCOME

353

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	21	\$1,046,394	\$1,005,309	\$41,882	\$82,500	\$1,175,669	-----
10 and less than 20 per cent.....	34	1,639,806	1,424,317	216,958	514,160	2,140,212	-----
20 and less than 30 per cent.....	37	1,179,362	1,107,501	291,815	1,549,600	3,717,762	\$4,735
30 and less than 40 per cent.....	40	1,404,591	1,327,575	467,651	415,690	2,788,988	-----
40 and less than 50 per cent.....	22	928,817	925,989	406,318	710,667	2,671,639	-----
50 and less than 60 per cent.....	27	693,905	675,839	370,350	186,002	2,006,155	-----
60 and less than 70 per cent.....	18	706,747	553,347	377,137	1,100	1,741,516	-----
70 and less than 80 per cent.....	27	1,025,543	931,835	691,953	607,500	1,558,034	-----
80 and less than 90 per cent.....	12	186,330	173,430	146,514	-----	151,177	-----
90 per cent or more.....	78	858,978	674,102	1,044,566	295,000	2,152,988	-----
Total.....	316	9,670,473	8,799,244	4,055,144	4,362,129	20,104,140	4,735
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	421	5,066,678	4,842,870	-----	-----	14,146,072	60,696
Total (1 and 2).....	737	14,737,151	13,642,114	4,055,144	4,362,129	34,250,212	65,431
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	6	51,891	150,986	57,492	9,200	119,945	64,031
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	4	24,626	13,407	-----	-----	186,205	-----
Total (3 and 4).....	10	76,517	154,393	57,492	9,200	306,150	64,031
Total returns showing schedules completely filled out.....	747	14,813,668	13,587,721	4,112,636	4,371,329	34,556,362	129,462
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	387	3,304,174	(¹)	120,790	1,316,136	(²)	(³)
Grand total.....	1,134	18,117,842	-----	-----	-----	-----	-----

¹Net book loss for year.

²Book profit less book loss.

³Not ascertained due to inadequacy of data.

⁴Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES

RAIL TRANSPORTATION: 114. STEAM RAILROADS

354

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$5, 220, 358	\$5, 403, 969	\$49, 467		\$22, 204, 636	
10 and less than 20 per cent.....	6	7, 191, 574	6, 441, 426	1, 039, 940	\$ 3, 400, 000	23, 693, 714	
20 and less than 30 per cent.....	6	3, 334, 768	3, 529, 157	932, 531		13, 604, 095	
30 and less than 40 per cent.....	7	1, 799, 632	1, 328, 004	509, 273		4, 210, 014	
40 and less than 50 per cent.....	8	24, 849, 397	27, 151, 699	11, 540, 784		133, 864, 031	\$372, 482
50 and less than 60 per cent.....	14	14, 137, 502	35, 454, 234	19, 339, 516		177, 218, 577	
60 and less than 70 per cent.....	5	33, 902, 191	32, 376, 246	20, 009, 988		209, 510, 501	
70 and less than 80 per cent.....	5	17, 433, 755	16, 361, 706	11, 976, 244		86, 768, 067	
80 and less than 90 per cent.....	4	6, 576, 915	6, 889, 007	5, 775, 560		62, 230, 757	
90 per cent or more.....	24	51, 784, 549	111, 261, 896	125, 004, 421	29, 500	68, 083, 753	1, 133
Total.....	83	166, 230, 641	246, 197, 394	196, 177, 724	3, 429, 500	801, 388, 145	373, 615
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	86	28, 830, 614	26, 309, 732			153, 268, 740	3, 054, 581
Total (1 and 2).....	169	195, 061, 255	272, 507, 126	196, 177, 724	3, 429, 500	954, 656, 885	3, 428, 196
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	2, 658	13, 522	7, 450		78, 213	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	1, 943, 962	12, 126, 366			24, 959, 261	817, 921
Total (3 and 4).....	6	1, 946, 620	12, 129, 888	7, 450		25, 037, 474	817, 921
Total returns showing schedules completely filled out.....	175	197, 007, 875	270, 377, 238	196, 185, 174	3, 429, 500	979, 694, 359	4, 246, 117
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income							
.....	82	58, 066, 001	(¹)	13, 251, 699		(²)	(³)
Grand total.....	257	255, 073, 876					

RAIL TRANSPORTATION: 115. ELECTRIC RAILROADS

STATISTICS OF INCOME

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....	4	\$1,569,447	\$3,266,898	\$384,785	\$608,493	\$2,245,738	
20 and less than 30 per cent.....	1	36,430	35,370	9,758		29,793	
30 and less than 40 per cent.....							
40 and less than 50 per cent.....	2	430,230	358,136	152,500		821,543	
50 and less than 60 per cent.....	3	3,022,083	3,419,184	1,810,458		2,483,204	
60 and less than 70 per cent.....	3	2,411,794	2,140,083	1,444,300		3,449,198	
70 and less than 80 per cent.....	9	2,539,641	2,534,555	1,901,319		2,140,353	\$3,926,554
80 and less than 90 per cent.....	9	944,537	899,189	752,360		3,929,318	148,477
90 per cent or more.....	31	4,518,757	4,865,154	5,449,285		12,518,341	388,974
Total.....	62	15,472,919	17,518,589	11,904,765	608,483	27,617,488	4,464,005
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	38	3,256,071	4,300,240			14,982,396	125,086
Total (1 and 2).....	100	18,728,990	21,818,809	11,904,765	608,483	42,599,884	4,589,091
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	4	76,015	¹ 63,108			705,111	
Total (3 and 4).....	4	76,015	¹ 63,108			705,111	
Total returns showing schedules completely filled out.....	104	18,805,005	¹ 21,755,701	11,904,765	608,483	43,304,995	4,589,091
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	34	6,765,135	⁽²⁾	⁴ 646,491	⁴ 14,000	⁽³⁾	⁽²⁾
Grand total.....	138	25,570,140					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

RAIL TRANSPORTATION: 116. ALL OTHER RAILROAD, ETC., MAIN BUSINESS NOT PRECISELY DEFINED

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$952, 021	\$860, 770	\$1, 030		\$1, 195, 381	
10 and less than 20 per cent.....	3	213, 549	205, 035	57, 600		440, 759	
20 and less than 30 per cent.....	1	302, 358	266, 215	84, 389	\$1, 950, 000	250, 582	
30 and less than 40 per cent.....	5	4, 553, 251	4, 097, 914	1, 743, 680	6, 000, 000	7, 779, 768	\$19, 756
40 and less than 50 per cent.....	2	19, 263	18, 847	10, 213		80, 705	
50 and less than 60 per cent.....	4	91, 944	93, 852	73, 386		468, 011	
60 and less than 70 per cent.....	6	1, 903, 187	2, 160, 221	1, 802, 520		3, 673, 827	166, 055
70 and less than 80 per cent.....	124	31, 855, 237	29, 726, 210	29, 599, 972		56, 178, 672	923, 227
80 and less than 90 per cent.....							
90 per cent or more.....							
Total.....	146	39, 890, 810	37, 429, 064	33, 372, 790	7, 950, 000	70, 007, 705	1, 109, 038
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	27	1, 133, 656	1, 215, 533			10, 094, 553	688, 107
Total (1 and 2).....	173	41, 024, 466	38, 644, 597	33, 372, 790	7, 950, 000	80, 102, 258	1, 797, 145
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	923, 654	1 806, 418	1, 588, 141		32, 895, 728	1, 613, 075
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	4, 358	1 6, 067				3, 247
Total (3 and 4).....	3	928, 012	1 812, 485	1, 588, 141		32, 895, 728	1, 616, 322
Total returns showing schedules completely filled out.....	176	41, 952, 478	1 37, 832, 112	34, 960, 931	7, 950, 000	112, 997, 986	3, 413, 467
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	80	11, 604, 425	(?)	1 7, 029, 274		(?)	(?)
Grand total.....	256	53, 556, 903					

WATER TRANSPORTATION: 117. OCEAN LINES, TRANSOCEANIC AND COASTAL. 118. LAKE, SOUND, BAY, AND RIVER LINES. 120. ALL OTHER WATER TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$1,681,600	\$1,501,671	\$77,261	\$111,000	\$3,688,993	
10 and less than 20 per cent.....	6	699,516	672,698	98,050		3,015,508	
20 and less than 30 per cent.....	18	755,449	1,007,399	258,420	1,393,000	1,961,334	\$38,299
30 and less than 40 per cent.....	18	2,849,619	2,533,262	912,774	20,000	5,340,420	
40 and less than 50 per cent.....	15	2,323,178	2,073,460	930,592	157,000	4,181,370	
50 and less than 60 per cent.....	28	4,815,389	3,300,944	1,822,605	9,116,575	7,801,125	263,169
60 and less than 70 per cent.....	20	2,415,063	2,493,934	1,644,684		4,655,733	34,976
70 and less than 80 per cent.....	17	1,258,007	1,768,193	1,299,011	49,100	6,740,174	
80 and less than 90 per cent.....	13	1,580,021	1,335,531	1,111,036		11,835,936	3,005
90 per cent or more.....	94	5,232,359	5,107,841	8,472,495	1,745,000	14,463,924	347,384
Total.....	234	23,610,201	21,794,933	16,626,928	12,591,675	63,684,517	686,833
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	147	3,291,005	3,209,770			14,828,853	968,208
Total (1 and 2).....	381	26,901,206	25,004,703	16,626,928	12,591,675	78,513,370	1,675,041
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	5	2,637,713	1 3,330,891	2,360,719		249,288	735,785
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	232,415	1 163,255			127,236	25,331
Total (3 and 4).....	11	2,870,128	1 3,494,146	2,360,719		376,524	761,116
Total returns showing schedules completely filled out.....	392	29,771,334	1 21,510,557	18,987,647	12,591,675	78,889,894	2,436,157
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	148	2,039,969	(¹)	1 367,754	1 316,000	(²)	(³)
Grand total.....	540	31,811,303					

WATER TRANSPORTATION: 119. MARINE SALVAGE AND WRECKING

Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1	\$8,202					
Grand total.....	1	8,202					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

LOCAL TRANSPORTATION, CARTAGE, AND STORAGE: 121. CARTAGE AND STORAGE OR WAREHOUSE AND PACKING FOR TRANSPORTATION

358

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends— Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	12	\$193,668	\$196,034	\$11,534	\$70,925	\$464,262	-----
10 and less than 20 per cent.....	21	636,905	660,848	104,103	20,000	1,590,426	-----
20 and less than 30 per cent.....	22	639,637	1,481,173	351,689	1,803,500	1,131,170	-----
30 and less than 40 per cent.....	22	1,356,951	1,292,423	478,609	134,530	2,194,022	-----
40 and less than 50 per cent.....	27	722,491	644,644	287,779	186,900	2,820,994	-----
50 and less than 60 per cent.....	34	825,469	781,573	432,555	287,680	1,828,371	-----
60 and less than 70 per cent.....	24	434,125	412,298	271,047	2,750	1,069,522	\$671
70 and less than 80 per cent.....	28	1,070,394	1,142,741	867,824	62,600	3,859,950	2,091
80 and less than 90 per cent.....	33	619,053	573,770	489,515	300,000	1,234,943	15,166
90 per cent or more.....	144	2,810,802	2,497,795	4,261,683	625,000	4,144,345	734,621
Total.....	367	9,309,495	9,683,299	7,556,338	2,993,885	20,338,005	752,549
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	326	4,756,205	4,419,626	-----	-----	13,825,869	122,550
Total (1 and 2).....	693	14,065,700	14,102,925	7,556,338	2,993,885	34,163,874	875,099
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	8,698	1 2,961	5,012	-----	32,726	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	6	36,801	1 52,380	-----	-----	227,150	-----
Total (3 and 4).....	8	45,499	1 55,341	5,012	-----	259,876	-----
Total returns showing schedules completely filled out.....	701	14,111,199	14,047,584	7,561,350	2,993,885	34,423,750	875,099
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	286	2,363,999	(3)	1 315,885	1 731,692	(3)	(3)
Grand total.....	987	16,475,198	-----	-----	-----	-----	-----

LOCAL TRANSPORTATION, CARTAGE, AND STORAGE: 122. CAB, LIVERY, JITNEY BUS COMPANIES, AND AUTOMOBILE GARAGES

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	4	\$270, 919	\$225, 322	\$19, 006		\$214, 939	
10 and less than 20 per cent.....	7	472, 848	400, 725	56, 901	\$81, 180	365, 378	\$235
20 and less than 30 per cent.....	5	107, 174	90, 614	20, 183		121, 001	
30 and less than 40 per cent.....	5	447, 492	325, 209	112, 477	14, 000	924, 383	
40 and less than 50 per cent.....	5	1, 332, 754	1, 178, 909	485, 317		3, 078, 894	1, 374
50 and less than 60 per cent.....	7	100, 637	99, 738	52, 397		147, 490	
60 and less than 70 per cent.....	4	31, 793	31, 588	20, 558	10, 600	63, 767	
70 and less than 80 per cent.....	4	2, 098, 410	1, 106, 216	847, 441		1, 470, 704	
80 and less than 90 per cent.....	3	468, 567	369, 643	297, 170	49, 101	194, 215	
90 per cent or more.....	21	172, 423	157, 831	228, 324	14, 000	287, 936	20, 626
Total.....	65	5, 503, 017	3, 985, 795	2, 139, 774	168, 881	6, 868, 707	22, 235
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	104	1, 102, 309	1, 037, 965			2, 262, 409	5, 601
Total (1 and 2).....	169	6, 605, 326	5, 023, 760	2, 139, 774	168, 881	9, 131, 116	27, 836
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	169	6, 605, 326	5, 023, 760	2, 139, 774	168, 881	9, 131, 116	27, 836
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	170	882, 163	(²)	4 148, 732	4 82, 804	(³)	(⁴)
Grand total.....	339	7, 487, 489					

¹Net book loss for year.

²Book profit less book loss.

³Not ascertained, due to inadequacy of data.

⁴Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

360

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

LOCAL TRANSPORTATION, CARTAGE, AND STORAGE: 123. SPECIAL FOOD STORAGE AND PACKERS FOR TRANSPORTATION, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
10 and less than 20 per cent.....	3	\$226,587	\$226,103	\$38,664	\$152,000	\$593,636	-----
20 and less than 30 per cent.....	9	786,529	700,271	187,662	-----	3,835,950	-----
30 and less than 40 per cent.....	6	155,992	130,593	44,837	-----	577,242	-----
40 and less than 50 per cent.....	6	589,709	562,345	255,838	-----	3,402,637	\$18,127
50 and less than 60 per cent.....	8	239,976	199,041	112,352	-----	438,008	-----
60 and less than 70 per cent.....	18	2,238,045	2,068,686	1,393,583	70,000	3,127,096	4,921
70 and less than 80 per cent.....	8	338,310	295,858	227,328	-----	405,198	-----
80 and less than 90 per cent.....	5	984,854	883,637	731,454	40,100	1,428,463	20,712
90 per cent or more.....	40	3,032,114	2,718,437	3,759,793	250,000	8,193,621	109,365
Total.....	103	8,592,116	7,784,971	6,751,511	512,100	22,001,851	153,125
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	39	386,527	394,794	-----	-----	4,225,729	2,343
Total (1 and 2).....	142	8,978,643	8,179,765	6,751,511	512,100	26,227,580	155,468
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, but not paying cash dividends.....	2	3,235	1 23,687	-----	-----	28,702	-----
Total (3 and 4).....	2	3,235	1 23,687	-----	-----	28,702	-----
Total returns showing schedules completely filled out.....	144	8,981,878	2 8,156,078	6,751,511	512,100	26,256,282	155,468
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	65	3,519,352	(³)	1 218,743	1 57,143	(³)	(³)
Grand total.....	209	12,501,230	-----	-----	-----	-----	-----

STATISTICS OF INCOME

LOCAL TRANSPORTATION, CARTAGE, AND STORAGE: 124. ALL OTHER LOCAL TRANSPORTATION, MAIN BUSINESS NOT PRECISELY DEFINED

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
10 and less than 20 per cent.....	2	\$32,457	\$37,748	\$7,200		\$81,416	
20 and less than 30 per cent.....	3	6,108,210	7,662,242	2,167,456		5,936,885	
30 and less than 40 per cent.....	3	314,625	266,070	102,550	\$325,000	34,564	
40 and less than 50 per cent.....	3	418,096	394,754	179,872		866,651	
50 and less than 60 per cent.....	11	432,224	401,270	227,154		1,302,371	
60 and less than 70 per cent.....	4	34,624	104,353	64,807		386,631	
70 and less than 80 per cent.....	4	63,841	67,915	49,700		313,850	
80 and less than 90 per cent.....	3	40,369	40,606	34,596	7,447	40,611	
90 per cent or more.....	20	243,097	234,234	351,250	25,000	424,103	\$43,435
Total.....	53	7,687,543	9,209,192	3,184,585	357,447	9,387,082	43,435
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	23	207,888	188,686			417,521	
Total (1 and 2).....	76	7,895,431	9,397,878	3,184,585	357,447	9,804,603	43,435
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	76	7,895,431	9,397,878	3,184,585	357,447	9,804,603	43,435
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	29	372,136	(¹)	11,966	10,000	(²)	(³)
Grand total.....	105	8,267,567					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

OTHER PUBLIC UTILITIES: 125. ELECTRIC LIGHT AND POWER COMPANIES

362

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$268,662	\$234,889	\$18,969	\$45,000	\$746,084	-----
10 and less than 20 per cent.....	13	1,015,319	1,327,059	168,993	80,819	2,801,079	-----
20 and less than 30 per cent.....	33	2,780,640	2,464,737	560,919	1,338,734	2,311,479	\$149,212
30 and less than 40 per cent.....	33	3,328,468	2,808,597	1,020,934	234,400	11,065,212	831,630
40 and less than 50 per cent.....	36	5,149,065	5,062,944	2,273,412	3,172,988	6,183,685	-----
50 and less than 60 per cent.....	46	9,194,763	9,911,739	5,743,009	-----	20,373,761	1,524
60 and less than 70 per cent.....	28	12,001,045	8,805,945	5,729,426	-----	22,877,874	7,357
70 and less than 80 per cent.....	23	4,405,797	5,973,864	4,230,071	-----	4,478,188	-----
80 and less than 90 per cent.....	34	3,571,315	3,137,478	2,748,089	13,691	4,859,357	-----
90 per cent or more.....	117	15,262,329	13,990,130	21,059,321	2,775,246	10,960,369	2,963,693
Total.....	371	56,977,403	53,677,382	43,544,143	7,660,872	86,657,088	3,953,416
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	163	3,890,408	3,485,162	-----	-----	11,787,251	283,617
Total (1 and 2).....	534	60,867,811	57,162,544	43,544,143	7,660,872	98,444,339	4,237,033
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	41,947	¹ 3,152	25,217	-----	13,276	33,606
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	1	518	¹ 404	-----	-----	131	-----
Total (3 and 4).....	3	42,465	¹ 3,556	25,217	-----	13,407	33,606
Total returns showing schedules completely filled out.....	537	60,910,276	² 57,158,988	43,569,360	7,660,872	98,457,746	4,270,639
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	222	17,475,546	(³)	⁴ 7,739,139	⁴ 9,030,351	(⁵)	(⁶)
Grand total.....	759	78,385,822	-----	-----	-----	-----	-----

OTHER PUBLIC UTILITIES: 126. GAS COMPANIES

STATISTICS OF INCOME

363

10503-257-24

A Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	6	\$1,347,065	\$1,699,581	\$108,305		\$4,184,054	
10 and less than 20 per cent.....	3	53,056	47,587	7,181		277,210	
20 and less than 30 per cent.....	8	2,886,854	4,485,181	1,165,848		2,254,342	\$1,411,305
30 and less than 40 per cent.....	10	1,288,450	954,397	348,794		2,000,971	
40 and less than 50 per cent.....	15	840,202	965,460	408,452	\$15,600	3,454,946	15,816
50 and less than 60 per cent.....	17	2,283,987	6,981,420	3,767,550	12,000	37,791,516	
60 and less than 70 per cent.....	16	2,512,554	2,265,516	1,478,068	150,000	7,631,650	23,904
70 and less than 80 per cent.....	28	4,214,267	4,382,499	3,266,568	372,456	9,647,286	53,450
80 and less than 90 per cent.....	13	1,177,516	1,261,432	1,062,973		8,625,650	
90 per cent or more.....	48	7,973,379	3,874,903	4,327,843	103,240	17,778,956	96,298
Total.....	164	24,577,330	26,917,976	15,941,601	652,296	93,646,581	1,600,773
Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	78	2,417,240	2,232,082			7,933,550	445,777
Total (1 and 2).....	242	26,994,570	29,150,058	15,941,601	652,296	101,580,131	2,046,550
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	3,875		20,000			53,745
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	1	3,875		20,000			53,745
Total returns showing schedules completely filled out.....	243	26,998,445	29,150,058	15,961,601	652,296	101,580,131	2,100,295
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	71	1,334,586	(3)	434,586	41,228,441	(3)	(3)
Grand total.....	314	28,333,031					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

OTHER PUBLIC UTILITIES: 127. TELEPHONE AND TELEGRAPH COMPANIES

864

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$5,742	\$5,412	\$334		\$18,552	
10 and less than 20 per cent.....	6	31,317	31,978	5,418		214,773	
20 and less than 30 per cent.....	21	322,170	253,761	64,701	\$262,000	1,048,434	\$128,879
30 and less than 40 per cent.....	26	311,082	291,236	102,670		1,333,287	
40 and less than 50 per cent.....	49	731,144	624,212	282,339	88,207	1,726,327	21,899
50 and less than 60 per cent.....	49	1,172,752	1,128,793	631,583	17,500	2,115,130	
60 and less than 70 per cent.....	48	15,615,129	13,011,661	8,166,424	350,000	50,900,020	30,441
70 and less than 80 per cent.....	51	2,139,252	1,976,210	1,513,398		2,161,591	3,299
80 and less than 90 per cent.....	46	85,124,273	138,241,124	111,122,693	6,700	208,113,183	5,261
90 per cent or more.....	113	10,440,754	9,816,013	11,654,608	111,035	5,075,590	401,755
Total.....	411	115,893,615	165,380,400	133,544,173	835,442	272,706,887	591,534
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	113	1,696,147	1,979,369			129,724,308	56,291
Total (1 and 2).....	524	117,589,762	167,359,769	133,544,173	835,442	402,431,195	647,825
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	3,884	1,535	2,307		13,549	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	1	3,884	1,535	2,307		13,549	
Total returns showing schedules completely filled out.....	525	117,593,646	167,358,234	133,546,480	835,442	402,444,744	647,825
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	208	7,158,763	(¹)	497,647	191,708	(²)	(³)
Grand total.....	733	124,752,409					

OTHER PUBLIC UTILITIES: 128. WATERWORKS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	2	\$272, 650	\$242, 708	\$22, 558	-----	\$2, 595, 824	-----
10 and less than 20 per cent.....	4	30, 332	30, 620	5, 258	-----	202, 534	-----
20 and less than 30 per cent.....	10	485, 139	422, 615	103, 636	\$75, 146	1, 948, 519	-----
30 and less than 40 per cent.....	8	409, 998	342, 579	117, 546	300, 000	840, 609	-----
40 and less than 50 per cent.....	19	239, 675	216, 900	104, 147	-----	731, 826	-----
50 and less than 60 per cent.....	32	715, 582	663, 941	376, 273	588, 000	2, 495, 060	-----
60 and less than 70 per cent.....	31	751, 941	661, 664	419, 257	-----	2, 259, 583	-----
70 and less than 80 per cent.....	35	2, 849, 227	3, 046, 946	2, 314, 920	-----	19, 738, 744	-----
80 and less than 90 per cent.....	28	1, 068, 697	1, 050, 818	872, 916	-----	3, 811, 504	-----
90 per cent or more.....	91	2, 874, 330	2, 725, 621	3, 422, 319	80, 300	13, 951, 397	\$549, 109
Total.....	260	9, 697, 571	9, 404, 412	7, 758, 830	1, 043, 446	48, 575, 600	549, 109
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	107	1, 604, 153	1, 493, 797	-----	-----	10, 072, 891	80, 746
Total (1 and 2).....	367	11, 301, 724	10, 898, 209	7, 758, 830	1, 043, 446	58, 648, 491	629, 855
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	15, 586	¹ 961	7, 600	-----	41, 400	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	4	20, 282	¹ 24, 321	-----	-----	667, 222	57, 499
Total (3 and 4).....	6	35, 868	¹ 25, 282	7, 600	-----	708, 622	57, 499
Total returns showing schedules completely filled out.....	373	11, 337, 592	¹ 10, 872, 927	7, 766, 430	1, 043, 446	59, 357, 113	687, 354
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	136	1, 125, 569	⁽²⁾	⁴ 383, 335	⁴ 1, 005, 530	⁽²⁾	⁽²⁾
Grand total.....	509	12, 463, 161	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

TRANSPORTATION AND OTHER PUBLIC UTILITIES—Continued

OTHER PUBLIC UTILITIES: 129. MUTUAL PUBLIC UTILITY COMPANIES NOT ORGANIZED FOR PROFIT

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends— Per cent of cash dividends to net book profit— 70 and less than 80 per cent.....	2	\$8, 183	\$8, 001	\$6, 260		\$13, 492	
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
Total (1 and 2).....	2	8, 183	8, 001	6, 260		13, 492	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	2	8, 183	8, 001	6, 260		13, 492	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	7	11, 958	(?)			(?)	(?)
Grand total.....	9	20, 141					

OTHER PUBLIC UTILITIES: 130. ALL OTHER PUBLIC UTILITIES, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$451,509	\$300,365	\$1,304		\$466,966	
10 and less than 20 per cent.....	14	253,823	246,918	35,239		735,867	\$61,824
20 and less than 30 per cent.....	15	25,539,867	23,586,603	6,035,965	\$1,565,000	63,344,173	29,330
30 and less than 40 per cent.....	14	8,177,012	8,900,990	3,293,410	632,500	17,651,313	
40 and less than 50 per cent.....	21	2,785,632	2,523,628	1,168,412	53,700	9,598,032	
50 and less than 60 per cent.....	28	37,552,401	42,387,438	24,174,920		85,444,327	
60 and less than 70 per cent.....	35	19,012,183	21,459,107	14,048,553	1,182,536	32,500,673	
70 and less than 80 per cent.....	35	10,363,792	11,571,388	8,784,426	129,128	22,629,335	22,904
80 and less than 90 per cent.....	23	7,728,511	10,216,832	8,759,175		28,469,147	
90 per cent or more.....	82	23,017,128	18,713,605	30,866,191	100,000	37,815,579	8,197,617
Total.....	272	134,881,858	139,909,875	97,167,595	3,662,864	298,655,412	8,311,67
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	142	9,360,869	8,656,236			9,360,869	
Total (1 and 2).....	414	144,242,727	148,563,111	97,167,595	3,662,864	308,016,281	8,311,675
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	4	343,339	1 165,380	288,145		1,396,175	428,631
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	7	438,492	1 179,726			8,630,356	
Total (3 and 4).....	11	781,831	1 345,106	288,145		10,026,531	428,631
Total returns showing schedules completely filled out.....	425	145,024,558	1 148,218,005	97,455,740	3,662,864	318,042,812	8,740,396
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	195	74,885,067	(³)	1 15,775,790	1 5,703,238	(³)	(³)
Grand total.....	620	219,909,625					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

868

TRADE

131. WHOLESALEERS AND JOBBERS, INCLUDING EXPORTERS, IMPORTERS, ETC.

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	116	\$9,199,150	\$9,707,274	\$628,775	\$5,752,295	\$15,357,414	-----
10 and less than 20 per cent.....	228	16,614,614	15,914,997	2,417,826	10,182,882	33,302,497	\$17,952
20 and less than 30 per cent.....	235	20,912,356	20,695,803	5,172,226	14,372,249	52,309,260	-----
30 and less than 40 per cent.....	255	18,769,052	18,243,542	6,233,810	8,903,864	46,284,686	-----
40 and less than 50 per cent.....	244	11,025,284	10,850,098	4,883,031	3,106,540	37,438,829	27,120
50 and less than 60 per cent.....	250	14,605,932	14,231,808	7,748,009	6,502,276	43,765,299	33,353
60 and less than 70 per cent.....	203	9,742,182	8,968,944	5,808,870	3,499,050	31,583,105	9,468
70 and less than 80 per cent.....	148	6,996,572	6,650,815	5,031,852	5,778,500	18,542,090	2,042
80 and less than 90 per cent.....	164	6,041,409	5,958,068	5,003,214	1,857,140	18,972,787	2,468
90 per cent or more.....	682	17,387,733	15,352,244	23,632,143	15,391,497	60,842,973	640,461
Total.....	2,525	131,294,334	126,573,593	66,559,756	75,346,293	358,398,940	732,864
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	2,140	56,470,831	55,508,765	-----	-----	187,912,791	-----
Total (1 and 2).....	4,665	187,765,165	182,082,358	66,559,756	75,346,293	546,311,731	732,864
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	11	255,706	173,678	224,817	50,000	680,248	270,426
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	16	86,951	171,981	-----	-----	528,366	16,303
Total (3 and 4).....	27	342,657	145,659	224,817	50,000	1,208,614	286,729
Total returns showing schedules completely filled out.....	4,692	188,107,822	* 181,936,699	66,784,573	75,396,293	547,520,345	1,019,593
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,589	41,218,579	(?)	* 3,973,072	* 24,636,126	(?)	(?)
Grand total.....	6,281	229,326,401	-----	-----	-----	-----	-----

132. DEPARTMENT STORES, EITHER WHOLESALE OR RETAIL, OR BOTH

STATISTICS OF INCOME

369

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	27	\$6,566,110	\$6,698,114	\$289,295	\$7,510,000	\$17,209,782	-----
10 and less than 20 per cent.....	43	12,580,483	12,104,226	1,610,227	2,536,125	39,069,058	-----
20 and less than 30 per cent.....	48	24,734,394	22,611,787	5,424,609	10,903,826	50,094,916	\$526,907
30 and less than 40 per cent.....	62	12,589,814	11,985,115	4,172,234	7,883,835	30,478,769	-----
40 and less than 50 per cent.....	49	10,334,428	8,487,447	3,656,301	10,005,400	23,228,554	-----
50 and less than 60 per cent.....	49	6,508,753	6,098,405	3,327,684	5,336,355	18,507,348	-----
60 and less than 70 per cent.....	22	1,384,698	1,373,380	907,498	300,000	4,742,760	-----
70 and less than 80 per cent.....	31	1,850,786	1,754,469	1,328,036	2,253,627	3,952,244	-----
80 and less than 90 per cent.....	19	2,550,504	1,914,076	1,611,590	820,000	3,766,447	-----
90 per cent or more.....	124	3,096,139	2,717,452	3,844,240	680,000	14,196,366	38,573
Total.....	474	82,196,409	75,744,471	26,171,714	48,229,168	205,246,244	565,480
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	170	12,614,972	11,287,116	-----	-----	47,217,156	-----
Total (1 and 2).....	644	94,811,381	87,031,587	26,171,714	48,229,168	252,463,400	565,480
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	3	39,714	126,991	70,617	11,490	832,850	-----
4. Corporations reporting net taxable income although book loss, and not paying cash dividends.....							
	6	29,815	115,986	-----	-----	1,059,240	-----
Total (3 and 4).....	9	69,529	142,977	70,617	11,490	1,892,090	-----
Total returns showing schedules completely filled out.....	653	94,880,910	86,988,610	26,242,331	48,240,658	254,355,490	565,480
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	94	14,358,435	(¹)	4507,094	41,608,592	(²)	(³)
Grand total.....	747	109,239,345	-----	-----	-----	-----	-----

¹Net book loss for year.²Book profit less book loss.³Not ascertained due to inadequacy of data.⁴Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

870

TRADE—Continued

133. RETAIL STORES, ALL OTHER, ETC.

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	206	\$14,165,353	\$13,672,825	\$844,919	\$12,386,164	\$22,245,629	\$85,571
10 and less than 20 per cent.....	322	28,574,222	27,165,906	4,215,268	10,463,204	66,070,257	10,709
20 and less than 30 per cent.....	469	29,948,116	25,496,382	6,002,805	4,471,119	87,104,641	-----
30 and less than 40 per cent.....	423	13,927,936	13,541,807	4,693,543	6,372,837	30,722,922	-----
40 and less than 50 per cent.....	442	40,125,397	33,039,822	14,870,518	8,399,561	72,938,459	-----
50 and less than 60 per cent.....	426	12,576,700	11,591,469	6,380,938	3,589,270	33,190,324	32,728
60 and less than 70 per cent.....	365	12,344,228	12,880,631	8,133,310	1,007,637	23,977,550	20,399
70 and less than 80 per cent.....	337	7,893,078	7,749,311	5,779,144	1,821,020	22,768,118	8,219
80 and less than 90 per cent.....	309	5,601,794	5,226,754	4,465,957	2,805,878	11,309,214	21,686
90 per cent or more.....	1,394	17,037,112	15,078,968	24,343,734	6,193,131	54,010,870	466,860
Total.....	4,693	182,193,936	165,443,875	79,730,136	57,509,821	424,337,984	646,172
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	4,075	48,892,498	45,865,480	-----	-----	190,512,088	35,359
Total (1 and 2).....	8,768	231,086,434	211,309,355	79,730,136	57,509,821	614,850,072	681,531
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	11	54,664	162,743	224,587	129,150	227,881	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	30	157,966	114,541	-----	-----	1,186,257	105,083
Total (3 and 4).....	41	212,630	177,284	224,587	129,150	1,414,138	105,083
Total returns showing schedules completely filled out.....	8,809	231,299,064	211,132,071	79,954,723	57,638,971	616,264,210	786,614
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	3,615	31,531,874	(?)	42,816,673	414,154,336	(?)	(?)
Grand total.....	12,424	262,830,938	-----	-----	-----	-----	-----

134. COMMISSION MERCHANTS, PURCHASING AND SELLING AGENTS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	13	\$570,822	\$724,804	\$48,815	\$283,000	\$1,078,365	-----
10 and less than 20 per cent.....	17	472,054	478,649	73,383	32,500	1,085,070	-----
20 and less than 30 per cent.....	21	2,809,850	2,743,945	640,356	142,700	12,253,629	-----
30 and less than 40 per cent.....	27	6,067,421	6,846,506	2,620,741	2,526,050	15,883,920	-----
40 and less than 50 per cent.....	35	1,462,162	1,502,326	681,871	201,845	2,545,685	-----
50 and less than 60 per cent.....	37	1,325,575	1,283,542	710,015	1,050,000	3,060,797	\$34,996
60 and less than 70 per cent.....	24	1,763,670	1,517,510	991,126	643,000	4,678,486	-----
70 and less than 80 per cent.....	15	659,568	617,050	467,305	50,000	853,518	10,170
80 and less than 90 per cent.....	18	876,889	846,399	692,962	174,000	604,300	1,343
90 per cent or more.....	103	3,512,325	3,618,511	6,101,253	150,000	5,857,177	89,493
Total.....	310	19,520,336	20,179,242	13,027,827	5,253,095	47,900,947	136,002
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	267	6,830,704	6,470,521	-----	-----	23,286,279	929,875
Total (1 and 2).....	577	26,351,040	26,649,763	13,027,827	5,253,095	71,187,226	1,065,877
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	3,834	1 1,143	5,000	-----	445	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	6	20,009	1 39,246	-----	-----	282,427	114,472
Total (3 and 4).....	7	23,843	1 40,390	5,000	-----	282,872	114,472
Total returns showing schedules completely filled out.....	584	26,374,883	1 26,609,374	13,032,827	5,253,095	71,470,098	1,180,349
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	310	6,602,583	(¹)	1 775,328	1 1,198,634	(¹)	(¹)
Grand total.....	894	32,977,466	-----	-----	-----	-----	-----

¹ Net book loss for year.

¹ Book profit less book loss.

¹ Not ascertained due to inadequacy of data.

¹ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

TRADE—Continued

135. ALL OTHER TRADE, MAIN BUSINESS NOT PRECISELY DEFINED, ETC.

372

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	231	\$27,396,478	\$31,426,735	\$1,833,743	\$12,098,273	\$54,085,478	-----
10 and less than 20 per cent.....	391	27,345,867	25,970,036	4,034,767	14,990,651	58,464,341	-----
20 and less than 30 per cent.....	476	32,869,097	31,384,898	7,569,800	15,610,733	79,277,949	-----
30 and less than 40 per cent.....	482	21,405,762	20,186,921	7,103,548	11,178,313	49,619,034	-----
40 and less than 50 per cent.....	388	15,739,566	14,659,605	6,615,696	7,309,521	44,305,291	\$45,697
50 and less than 60 per cent.....	353	11,108,473	7,794,983	5,840,704	6,264,325	33,704,053	31,461
60 and less than 70 per cent.....	301	8,995,751	8,304,681	5,394,008	6,512,218	21,793,953	261,202
70 and less than 80 per cent.....	230	6,622,356	6,329,422	4,747,056	2,640,441	26,567,482	268,927
80 and less than 90 per cent.....	205	5,236,236	5,091,309	4,315,141	1,243,620	14,346,822	15,258
90 per cent or more.....	966	18,973,678	17,797,628	25,697,310	11,954,312	72,052,148	712,618
Total.....	4,023	175,693,264	168,946,218	73,151,773	89,802,407	454,216,551	1,335,163
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	3,682	72,815,574	64,919,174	-----	-----	267,268,013	2,881,463
Total (1 and 2).....	7,705	248,508,838	233,865,392	73,151,773	89,802,407	721,484,564	4,216,626
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	34	570,546	¹ 144,111	448,964	556,848	1,819,449	470,618
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	29	558,671	¹ 762,161	-----	-----	2,483,150	104,589
Total (3 and 4).....	63	1,129,217	¹ 906,272	448,964	556,848	4,302,599	575,207
Total returns showing schedules completely filled out.....	7,768	249,638,055	² 232,959,120	73,600,737	90,359,255	725,787,163	4,791,833
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	2,986	53,769,097	(³)	⁴ 4,831,387	⁴ 30,119,319	(³)	(³)
Grand total.....	10,754	303,407,152	-----	-----	-----	-----	-----

SERVICE
DOMESTIC SERVICE: 136. RESTAURANTS, LUNCH ROOMS, ETC.

STATISTICS OF INCOME

373

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	5	\$71,839	\$68,369	\$3,871		\$108,568	
10 and less than 20 per cent.....	6	172,890	151,994	23,933	\$122,500	266,086	
20 and less than 30 per cent.....	5	151,210	109,862	26,360	85,000	238,183	
30 and less than 40 per cent.....	6	463,552	463,261	167,047	360,000	470,768	
40 and less than 50 per cent.....	7	1,215,722	1,187,793	515,426	30,000	1,609,790	\$93,217
50 and less than 60 per cent.....	10	4,516,549	3,529,291	1,973,451	165,000	11,787,277	
60 and less than 70 per cent.....	4	33,364	27,397	17,500		30,929	
70 and less than 80 per cent.....	8	202,936	182,184	134,699	27,500	96,541	
80 and less than 90 per cent.....	4	109,869	94,976	80,968		169,575	
90 per cent or more.....	59	1,140,659	1,006,824	1,271,292	71,670	1,329,345	72,494
Total.....	114	8,078,890	6,821,951	4,204,547	861,670	16,107,062	165,711
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	117	2,009,042	1,959,015			4,306,925	61,074
Total (1 and 2).....	231	10,087,932	8,780,966	4,204,547	861,670	20,413,987	226,785
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	12,458	¹ 12,451	10,000		241,099	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	6,867	¹ 336			69,613	
Total (3 and 4).....	3	19,325	¹ 12,787	10,000		310,712	
Total returns showing schedules completely filled out.....	234	10,107,257	² 8,793,753	4,214,547	861,670	20,724,699	226,785
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	170	1,340,641	(³)	⁴ 348,534	⁴ 1,380,000	(⁵)	(⁵)
Grand total.....	404	11,447,898					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

SERVICE—Continued

DOMESTIC SERVICE: 137. HOTELS, BOARD AND LODGING HOUSES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$76,963	\$121,947	\$1,255	-----	\$246,792	-----
10 and less than 20 per cent.....	8	203,151	198,722	30,999	-----	692,523	-----
20 and less than 30 per cent.....	22	2,526,150	2,216,267	558,585	\$2,419,300	5,498,637	\$31,696
30 and less than 40 per cent.....	28	1,353,376	1,205,093	432,430	720,000	3,112,304	21,910
40 and less than 50 per cent.....	30	2,707,162	2,523,544	1,036,671	308,479	6,984,817	7,071
50 and less than 60 per cent.....	29	2,662,127	2,435,160	377,170	-----	6,783,108	567,081
60 and less than 70 per cent.....	15	611,533	563,812	300,469	120,350	554,436	214,465
70 and less than 80 per cent.....	23	1,395,733	1,254,989	943,388	1,655,000	990,506	9,344
80 and less than 90 per cent.....	26	824,851	733,023	623,983	-----	750,175	242,498
90 per cent or more.....	143	3,573,012	3,144,430	4,429,996	684,300	11,512,267	516,897
Total.....	327	15,934,088	14,396,987	9,803,947	5,907,429	37,125,565	1,610,962
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	285	6,322,539	5,552,445	-----	-----	20,817,870	2,347,431
Total (1 and 2).....	612	22,256,627	19,949,432	9,803,947	5,907,429	57,943,435	3,958,393
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	22,722	112,231	259,560	-----	20,107	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	7	202,343	1153,314	-----	-----	552,461	126,087
Total (3 and 4).....	9	225,065	1165,545	259,560	-----	572,568	126,087
Total returns showing schedules completely filled out.....	621	22,481,692	19,783,887	10,063,507	5,907,429	58,516,003	4,084,480
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	235	9,489,398	(³)	1,627,332	1,964,633	(³)	(³)
Grand total.....	856	31,971,090	-----	-----	-----	-----	-----

DOMESTIC SERVICE: 138. LAUNDRIES, CLEANING AND DYEING

STATISTICS OF INCOME

375

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$136,677	\$171,748	\$6,953	\$17,656	\$342,611	-----
10 and less than 20 per cent.....	25	400,041	378,578	59,951	165,470	1,034,821	-----
20 and less than 30 per cent.....	43	771,596	710,513	182,791	196,800	1,698,760	-----
30 and less than 40 per cent.....	46	956,590	846,626	299,314	131,000	2,021,880	-----
40 and less than 50 per cent.....	39	966,286	827,467	374,230	100,000	1,958,649	-----
50 and less than 60 per cent.....	45	700,114	609,320	336,072	40,000	1,463,468	-----
60 and less than 70 per cent.....	41	1,294,084	1,186,872	770,575	110,000	2,015,169	-----
70 and less than 80 per cent.....	37	767,070	731,255	543,383	-----	1,653,250	-----
80 and less than 90 per cent.....	32	491,104	391,675	332,159	25,000	1,323,997	-----
90 per cent or more.....	154	2,266,927	1,891,957	2,377,359	566,500	3,205,666	-----
Total.....	473	8,690,489	7,746,011	5,282,787	1,352,426	16,718,271	226,414
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	320	2,696,662	2,475,619	-----	-----	9,078,159	15,882
Total (1 and 2).....	793	11,387,151	10,221,630	5,282,787	1,352,426	25,796,430	242,296
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	3,262	1,149	11,781	-----	44,355	12,395
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	4	10,997	12,490	-----	-----	89,301	2,798
Total (3 and 4).....	6	14,259	13,939	11,781	-----	133,656	15,193
Total returns showing schedules completely filled out.....	799	11,401,410	10,207,691	5,294,568	1,352,426	25,930,686	257,489
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	272	2,093,989	(¹)	270,307	880,400	(²)	(³)
Grand total.....	1,071	13,495,399	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertainable due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

SERVICE—Continued

DOMESTIC SERVICE: 139. ALL OTHER DOMESTIC SERVICE, MAIN BUSINESS NOT PRECISELY DEFINED, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
50 and less than 60 per cent.....	2	\$10,893	\$10,823	\$5,800		\$21,908	
80 and less than 90 per cent.....	1	3,405	3,250	2,918		2,704	
90 per cent or more.....	3	31,275	28,183	33,100	\$20,000	6,703	
Total.....	6	45,573	42,256	41,818	20,000	31,315	
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	14	119,047	121,235			578,000	
Total (1 and 2).....	20	164,620	163,491	41,818	20,000	609,315	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	20	164,620	163,491	41,818	20,000	609,315	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	16	84,593	(?)	\$30,962	\$29,500	(?)	(?)
Grand total.....	36	249,213					

AMUSEMENTS: 140. THEATERS, OR THEATRICAL ORGANIZATIONS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends--							
Per cent of cash dividends to net book profit--							
10 and less than 20 per cent.....	2	\$422,364	\$429,803	\$51,689		\$2,819,348	
20 and less than 30 per cent.....	1	21,566	20,798	5,500		12,038	
30 and less than 40 per cent.....	2	8,952	73,693	26,500		104,500	
40 and less than 50 per cent.....	3	92,036	91,201	41,500	\$37,500	25,562	
50 and less than 60 per cent.....							
60 and less than 70 per cent.....	2	56,577	50,694	34,000		338,236	
70 and less than 80 per cent.....	2	774,689	749,901	555,508		834,190	
80 and less than 90 per cent.....	7	524,782	458,222	390,350	97,200	994,483	
90 per cent or more.....	23	739,426	577,228	816,359		616,862	\$34,455
Total.....	42	2,640,392	2,451,540	1,921,406	134,700	5,745,219	34,455
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	34	1,636,211	1,838,484			12,976,396	53,907
Total (1 and 2).....	76	4,276,603	4,290,024	1,921,406	134,700	18,721,615	88,362
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	3,747	14,639	5,250			18,487
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	1	3,747	14,639	5,250			18,487
Total returns showing schedules completely filled out.....	77	4,280,350	4,285,385	1,926,656	134,700	18,721,615	106,849
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	37	1,429,176	(¹)	133,901	1550,000	(²)	(³)
Grand total.....	114	5,709,526					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

SERVICE—Continued

AMUSEMENTS: 141. MOTION PICTURE THEATERS. 142. MOTION PICTURE PRODUCERS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$44,776	\$42,904	\$2,586		\$79,077	
10 and less than 20 per cent.....	3	29,824	27,512	4,090		68,632	
20 and less than 30 per cent.....	13	510,529	477,568	125,720	\$60,000	944,495	
30 and less than 40 per cent.....	15	405,062	416,229	147,733	16,900	539,069	
40 and less than 50 per cent.....	15	640,923	636,020	231,976		1,361,885	\$12,142
50 and less than 60 per cent.....	15	219,562	171,925	91,974		536,823	
60 and less than 70 per cent.....	11	155,750	149,075	95,747		179,585	
70 and less than 80 per cent.....	4	25,427	23,616	17,480		58,537	
80 and less than 90 per cent.....	15	255,000	230,935	193,755		340,196	
90 per cent or more.....	77	1,245,012	1,108,093	1,367,762	5,000	1,034,592	336,981
Total.....	171	3,531,865	3,183,877	2,278,823	81,900	6,042,591	349,123
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	130	9,023,049	8,547,244			26,743,447	
Total (1 and 2).....	301	12,554,914	11,731,121	2,278,823	81,900	32,786,038	349,123
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	4	69,365	19,297	47,726			114,766
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	4	66,078	134,938			128,674	31,951
Total (3 and 4).....	8	135,443	144,235	47,726		128,674	146,717
Total returns showing schedules completely filled out.....	309	12,690,357	11,686,886	2,326,549	81,900	32,914,712	495,840
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	167	2,549,793	(3)	121,736	92,407	(3)	(3)
Grand total.....	476	15,240,150					

AMUSEMENTS: 143. ALL OTHER AMUSEMENTS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$274, 701	\$260, 498	\$20, 000		\$260, 473	
10 and less than 20 per cent.....	5	417, 627	492, 845	59, 457	\$130, 000	1, 018, 539	\$17, 666
20 and less than 30 per cent.....	11	1, 613, 429	1, 498, 520	373, 729	7, 320	3, 336, 587	12, 458
30 and less than 40 per cent.....	4	180, 893	165, 385	62, 568		441, 207	
40 and less than 50 per cent.....	14	426, 578	398, 658	189, 095		614, 441	26, 394
50 and less than 60 per cent.....	4	241, 155	226, 034	118, 053	250, 000	68, 570	
60 and less than 70 per cent.....	8	115, 652	108, 513	69, 916		140, 995	
70 and less than 80 per cent.....	10	584, 712	892, 385	646, 537	50, 000	1, 253, 870	
80 and less than 90 per cent.....	10	642, 388	672, 848	558, 906	100, 000	2, 169, 972	27, 205
90 per cent or more.....	69	1, 557, 269	1, 136, 477	1, 829, 335	1, 019, 800	3, 273, 289	73, 986
Total.....	136	6, 054, 404	5, 852, 163	3, 927, 596	1, 557, 120	12, 577, 943	157, 709
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	114	2, 981, 741	2, 750, 739			11, 654, 265	284, 956
Total (1 and 2).....	250	9, 036, 145	8, 602, 902	3, 927, 596	1, 557, 120	24, 232, 208	442, 665
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	67, 432	1 26, 954	45, 000		113, 704	
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	3	76, 294	1 83, 966			2, 028, 984	
Total (3 and 4).....	5	143, 726	1 110, 920	45, 000		2, 142, 688	
Total returns showing schedules completely filled out.....	255	9, 179, 871	8 8, 491, 982	3, 972, 596	1, 557, 120	26, 374, 896	442, 665
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	215	2, 361, 406	(³)	1 979, 919	1 1, 066, 267	(³)	(³)
Grand total.....	470	11, 541, 277					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

380

SERVICE—Continued

PROFESSIONAL AND OTHER SERVICES: 144. BUSINESS SERVICES, ADVERTISING, APPRAISERS, AUDITORS, ACTUARIES, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profits—							
Less than 10 per cent.....	13	\$333,757	\$334,457	\$21,567	\$3,300	\$558,821	.....
10 and less than 20 per cent.....	24	2,829,288	2,569,780	335,459	964,220	4,192,690	\$6,573
20 and less than 30 per cent.....	16	1,108,409	1,032,757	256,665	391,000	2,168,060	.....
30 and less than 40 per cent.....	22	4,355,380	4,471,830	1,435,614	3,862,500	6,847,134	.....
40 and less than 50 per cent.....	17	1,651,138	1,640,373	688,796	203,600	3,878,903	.....
50 and less than 60 per cent.....	24	740,555	1,224,398	685,234	10,000	2,614,551	.....
60 and less than 70 per cent.....	24	914,944	801,194	536,151	11,250	2,036,177	.....
70 and less than 80 per cent.....	26	575,237	529,398	402,749	10,000	652,752	2,230
80 and less than 90 per cent.....	22	931,283	711,067	609,421	500	548,702	4,159
90 per cent or more.....	85	2,133,875	2,076,426	2,720,894	406,950	3,194,119	25,553
Total.....	273	15,573,866	15,391,680	7,692,550	5,863,320	26,691,909	38,520
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	215	3,249,530	3,096,238	.....	.....	8,096,122	53,852
Total (1 and 2).....	488	18,823,396	18,487,918	7,692,550	5,863,320	34,788,031	92,372
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	1	7,804	.....	6,680	.....	70	.....
4. Corporations reporting net taxable income, although book loss, but not paying cash dividends.....	3	14,790	150,936	.....	.....	5,884	.....
Total (3 and 4).....	4	22,594	150,936	6,680	.....	5,954	.....
Total returns showing schedules completely filled out.....	492	18,545,990	18,436,982	7,699,230	5,863,320	34,793,985	92,372
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	193	3,014,117	(⁹)	1732,815	1359,653	(⁹)	(⁹)
Grand total.....	685	21,860,107	.....	.....	.....	.....	.....

STATISTICS OF INCOME

PROFESSIONAL AND OTHER SERVICES: 145. EDUCATIONAL SERVICE, INCLUDING ART, COLLEGES, SCHOOLS, LIBRARIES, ETC., TEACHERS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends--							
Per cent of cash dividends to net book profit--							
Less than 10 per cent.....	3	\$158,363	\$108,223	\$9,347		\$380,582	
10 and less than 20 per cent.....	8	156,086	146,025	19,356		377,161	\$3,458
20 and less than 30 per cent.....	10	815,651	783,583	174,727	\$41,245	1,095,003	
30 and less than 40 per cent.....	5	89,579	82,994	29,866	5,000	441,826	
40 and less than 50 per cent.....	4	55,962	53,588	22,457		56,720	
50 and less than 60 per cent.....	7	207,920	215,677	123,921		288,137	1,965
60 and less than 70 per cent.....	3	41,413	36,245	24,825		58,725	
70 and less than 80 per cent.....	10	88,599	107,498	78,686		234,949	
80 and less than 90 per cent.....	3	568,924	486,810	391,883	21,500	60,855	
90 per cent or more.....	21	247,592	233,019	338,640	19,041	395,131	2,074
Total.....	74	2,430,089	2,253,662	1,213,708	86,786	3,389,089	7,500
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	84	2,311,324	2,335,094			5,363,968	3,682,422
Total (1 and 2).....	158	4,741,413	4,588,756	1,213,708	86,786	8,753,057	3,689,922
3. Corporations reporting net taxable income although book loss, but paying cash dividends.....							
	1	4,853	¹ 1,490	18,117		4,727	
4. Corporations reporting net taxable income although book loss and not paying cash dividends.....							
	3	4,997	¹ 6,336			20,864	
Total (3 and 4).....	4	9,850	¹ 7,826	18,117		25,591	
Total returns showing schedules completely filled out.....	162	4,751,263	² 4,580,930	1,231,825	86,786	8,778,648	3,689,922
B. Returns showing schedules incompletely filled out--Data fragmentary, excepting the item of net income.....							
	85	530,535	(³)	⁴ 73,562	⁴ 367,700	(³)	(³)
Grand total.....	247	5,281,798					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

SERVICE—Continued

PROFESSIONAL AND OTHER SERVICES: 146. CURATIVE SERVICES, PHYSICIANS, SURGEONS, ETC.

382

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$27,578	\$41,889	\$2,394		\$263,377	
10 and less than 20 per cent.....	8	104,492	140,414	20,588	\$11,550	487,589	
20 and less than 30 per cent.....	7	221,249	209,948	55,113	219,200	345,269	
30 and less than 40 per cent.....	9	229,239	238,451	84,109		611,078	
40 and less than 50 per cent.....	7	198,657	192,416	83,134		287,376	
50 and less than 60 per cent.....	9	200,904	165,605	90,757	206,800	292,788	
60 and less than 70 per cent.....	9	150,317	139,626	89,287		344,498	
70 and less than 80 per cent.....	1	18,280	18,280	13,530		117,746	
80 and less than 90 per cent.....	7	203,705	198,128	162,175	250,000	294,537	
90 per cent or more.....	38	483,758	387,087	536,858		638,577	\$9,483
Total.....	98	1,838,179	1,731,844	1,137,945	687,550	3,682,835	9,483
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	89	725,914	691,680			2,665,465	135,947
Total (1 and 2).....	187	2,564,093	2,423,524	1,137,945	687,550	6,348,300	145,530
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	5,668	¹ 15,387			381,938	
Total (3 and 4).....	2	5,668	¹ 15,387			381,938	
Total returns showing schedules completely filled out.....	189	2,569,761	² 2,408,137	1,137,945	687,550	6,730,238	145,453
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	107	796,278	⁽³⁾	¹ 135,947	¹ 278,900	⁽³⁾	⁽³⁾
Grand total.....	296	3,366,039					

PROFESSIONAL AND OTHER SERVICES: 147. LEGAL SERVICES, LAWYERS, PATENT ATTORNEYS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends--							
Per cent of cash dividends to net book profit--							
Less than 10 per cent.....	2	\$82,006	\$74,962	\$4,000		\$306,544	
10 and less than 20 per cent.....	7	302,265	298,434	45,130	\$29,150	764,448	
20 and less than 30 per cent.....	12	245,788	257,108	63,239		822,970	
30 and less than 40 per cent.....	12	1,435,971	1,687,747	541,146		4,752,180	
40 and less than 50 per cent.....	26	558,252	531,319	234,432	118,400	1,256,705	
50 and less than 60 per cent.....	12	366,749	349,021	201,137		636,680	\$3,892
60 and less than 70 per cent.....	14	397,256	386,205	243,044	2,900	605,979	
70 and less than 80 per cent.....	10	78,948	76,624	57,100		84,750	
80 and less than 90 per cent.....	14	119,002	109,805	93,018		267,093	
90 per cent or more.....	40	797,106	700,095	951,221		2,101,799	1,489
Total.....	149	4,383,343	4,471,340	2,433,467	150,450	11,590,148	5,381
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	40	370,337	393,082			926,717	
Total (1 and 2).....	189	4,753,680	4,864,422	2,433,467	150,450	12,525,865	5,381
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	189	4,753,680	4,864,422	2,433,467	150,450	12,525,865	5,381
B. Returns showing schedules incompletely filled out--Data fragmentary, excepting the item of net income							
.....	120	736,297	(³)	⁴ 258,930		(³)	(³)
Grand total.....	309	5,489,977					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

SERVICE—Continued

PROFESSIONAL AND OTHER SERVICES: 149. ENGINEERING, MECHANICAL DESIGN, INVENTION, SCIENTIFIC RESEARCH, ETC.

384

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	3	\$44,289	\$43,187	\$2,473		\$107,789	
10 and less than 20 per cent.....	6	429,287	421,964	61,576	\$187,500	772,343	
20 and less than 30 per cent.....	2	341,125	307,078	86,500		355,959	
30 and less than 40 per cent.....	4	79,082	77,998	26,506	2,360	168,516	
40 and less than 50 per cent.....	1	3,631	4,136	2,000		20,335	
50 and less than 60 per cent.....	8	221,503	230,595	130,853	550,900	375,820	
60 and less than 70 per cent.....	2	438,158	384,077	234,714		258,801	
70 and less than 80 per cent.....	5	178,870	179,841	129,460		152,446	
80 and less than 90 per cent.....	1	129,870	108,653	94,300		83,061	
90 per cent or more.....	18	388,756	342,375	522,888	256,630	531,549	\$1,805
Total.....	50	2,254,571	2,099,904	1,291,270	996,490	2,776,659	1,805
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	63	643,424	893,334			2,191,142	59,610
Total (1 and 2).....	113	2,897,995	2,993,238	1,291,270	996,490	4,967,801	61,415
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	2	191,915	152,561	79,240		190,349	75,986
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....	2	191,915	152,561	79,240		190,349	75,986
Total returns showing schedules completely filled out.....	115	3,089,910	2,945,799	1,370,510	996,490	5,158,150	137,401
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	56	830,996	(3)	207,020	1,081,871	(3)	(3)
Grand total.....	171	3,920,906					

PROFESSIONAL AND OTHER SERVICES: 149. ALL OTHER SERVICE, MAIN BUSINESS NOT PRECISELY DEFINED, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$225,648	\$236,130	\$14,466	\$20,000	\$479,081	-----
10 and less than 20 per cent.....	10	385,648	445,080	74,462	899,115	251,033	\$28,911
20 and less than 30 per cent.....	17	195,420	189,592	45,942	6,227	457,789	-----
30 and less than 40 per cent.....	21	288,717	287,192	104,014	300,000	621,471	-----
40 and less than 50 per cent.....	22	357,847	338,164	155,023	-----	835,300	773
50 and less than 60 per cent.....	20	342,485	326,116	184,152	-----	659,582	-----
60 and less than 70 per cent.....	13	256,667	367,662	248,199	42,000	1,137,552	15,595
70 and less than 80 per cent.....	18	275,438	315,081	238,744	-----	3,443,520	-----
80 and less than 90 per cent.....	22	329,426	333,003	284,467	-----	963,281	-----
90 per cent or more.....	84	1,401,475	1,306,552	1,810,310	520,244	5,009,271	374,272
Total.....	235	4,058,771	4,144,572	3,159,779	1,787,586	13,857,880	419,551
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	173	1,841,510	1,902,729	-----	-----	8,094,450	521,941
Total (1 and 2).....	408	5,900,281	6,047,301	3,159,779	1,787,586	22,852,339	941,492
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	2	4,766	¹ 1,951	6,406	-----	20,124	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	6	31,180	¹ 19,473	-----	-----	233,723	-----
Total (3 and 4).....	8	35,946	¹ 21,424	6,406	-----	253,847	-----
Total returns showing schedules completely filled out.....	416	5,936,227	² 6,025,877	3,166,185	1,787,686	23,106,186	941,492
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	249	2,331,541	⁽³⁾	⁴ 159,199	⁴ 117,927	⁽³⁾	⁽³⁾
Grand total.....	665	8,267,768	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit, less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

386

FINANCE

BANKING AND RELATED BUSINESS: 150. BANK, GENERAL, MAIN BUSINESS NOT PRECISELY DEFINED OR PRIVATE BANKERS

STATISTICS OF INCOME

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$23, 709	\$23, 709	\$600		\$98, 453	
10 and less than 20 per cent.....	2	654, 826	618, 074	93, 449	\$291, 800	393, 405	
20 and less than 30 per cent.....	1	105, 515	102, 593	28, 557		104, 060	
30 and less than 40 per cent.....	3	456, 501	488, 296	149, 672	42, 500	399, 482	
40 and less than 50 per cent.....	1	23, 751	31, 586	14, 000		163, 001	
50 and less than 60 per cent.....	8	419, 193	164, 691	91, 790		434, 782	\$29, 732
60 and less than 70 per cent.....	6	94, 529	104, 891	66, 530	50, 000	363, 214	
70 and less than 80 per cent.....	3	72, 934	91, 722	70, 000		314, 670	
80 and less than 90 per cent.....	3	16, 686	31, 220	27, 500		82, 476	
90 per cent or more.....	14	198, 202	154, 044	172, 108		605, 683	1, 361
Total.....	42	2, 065, 846	1, 810, 826	714, 206	384, 300	2, 959, 226	31, 093
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	8	396, 055	431, 649			1, 059, 206	
Total (1 and 2).....	50	2, 461, 901	2, 242, 475	714, 206	384, 300	4, 018, 432	31, 093
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	50	2, 461, 901	2, 242, 475	714, 206	384, 300	4, 018, 432	31, 093
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	13	2, 824, 501	(³)	18, 872		(³)	(³)
Grand total.....	63	5, 286, 402					

BANKING AND RELATED BUSINESS: 151. NATIONAL BANKS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends--							
Per cent of cash dividends to net book profit--							
Less than 10 per cent.....	23	\$696,086	\$970,399	\$68,275		\$3,057,038	
10 and less than 20 per cent.....	151	3,602,038	9,174,075	1,371,532	\$750,000	22,766,439	
20 and less than 30 per cent.....	293	7,581,075	13,417,149	3,270,554	2,190,000	52,059,899	
30 and less than 40 per cent.....	391	14,950,009	31,133,467	10,416,438	3,107,500	133,881,435	
40 and less than 50 per cent.....	450	16,595,398	37,643,606	17,784,635	4,113,409	194,443,770	
50 and less than 60 per cent.....	452	12,324,489	19,003,736	10,513,144	1,823,000	107,257,276	
60 and less than 70 per cent.....	398	19,981,218	30,628,101	19,790,694	985,000	174,280,429	
70 and less than 80 per cent.....	365	10,531,754	17,046,396	12,727,445	1,475,000	113,901,493	
80 and less than 90 per cent.....	285	7,014,018	11,195,982	9,528,068	750,000	68,763,484	
90 per cent or more.....	957	18,862,469	27,836,344	34,431,235	2,532,300	224,431,670	\$303
Total.....	3,765	112,138,554	198,049,255	119,902,020	17,726,209	1,094,822,933	303
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	240	5,107,326	6,349,440			46,005,295	
Total (1 and 2).....	4,005	117,245,880	204,398,695	119,902,020	17,726,209	1,140,828,228	303
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	13	359,228	¹ 806,809	305,000		2,398,937	1,295,202
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	6,395	¹ 4,950			154,658	
Total (3 and 4).....	15	365,623	¹ 811,759	305,000		2,553,595	1,295,202
Total returns showing schedules completely filled out.....	4,020	117,611,503	² 203,586,936	120,207,020	17,726,209	1,143,381,823	1,295,505
B. Returns showing schedules incompletely filled out--Data fragmentary, excepting the item of net income.....							
	491	11,198,939	⁽³⁾	⁴ 7,912,550	⁴ 393,667	⁽³⁾	⁽³⁾
Grand total.....	4,511	128,810,442					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

FINANCE—Continued

BANKING AND RELATED BUSINESS: 152. STATE BANKS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	22	\$421,611	\$921,118	\$66,204	\$25,000	\$2,014,993	-----
10 and less than 20 per cent.....	127	3,678,862	6,159,151	1,012,531	655,000	20,956,951	-----
20 and less than 30 per cent.....	245	5,605,445	7,293,437	1,906,004	1,325,000	25,628,977	-----
30 and less than 40 per cent.....	454	5,846,652	8,079,576	2,849,619	796,550	31,258,830	-----
40 and less than 50 per cent.....	581	9,261,749	11,749,134	5,216,337	440,950	50,835,784	-----
50 and less than 60 per cent.....	609	8,249,374	14,105,563	7,855,032	1,194,000	55,017,737	-----
60 and less than 70 per cent.....	577	5,392,036	7,137,874	4,633,827	109,839	35,211,613	-----
70 and less than 80 per cent.....	489	5,253,115	6,647,955	4,985,144	5,012,000	38,047,692	-----
80 and less than 90 per cent.....	445	4,932,585	6,590,132	5,508,182	85,000	35,992,458	-----
90 per cent or more.....	1,283	9,258,408	10,809,856	13,589,355	1,027,547	72,186,890	\$3,924
Total.....	4,832	57,899,837	79,493,846	47,622,235	10,670,886	367,151,925	3,924
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	697	4,573,030	5,594,174	-----	-----	28,412,586	-----
Total (1 and 2).....	5,529	62,472,867	85,088,020	47,622,235	10,670,886	395,564,511	3,924
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	14	173,436	189,208	288,300	-----	1,766,864	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	11,210	117,092	-----	-----	100,712	-----
Total (3 and 4).....	19	184,646	1106,300	288,300	-----	1,867,576	-----
Total returns showing schedules completely filled out.....	5,548	62,657,513	84,981,720	47,910,535	10,670,886	397,432,087	3,924
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
.....	1,225	8,819,230	(³)	2,538,020	582,046	(³)	(³)
Grand total.....	6,773	71,476,743	-----	-----	-----	-----	-----

BANKING AND RELATED BUSINESS: 153. TRUST COMPANIES, OR BANK AND TRUST COMPANIES

STATISTICS OF INCOME

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	8	\$806,702	\$1,141,536	\$119,500	\$50,000	\$2,234,190	-----
10 and less than 20 per cent.....	46	2,570,847	4,019,577	651,864	628,130	11,128,216	-----
20 and less than 30 per cent.....	124	7,235,905	10,328,070	2,625,075	1,261,750	36,817,146	-----
30 and less than 40 per cent.....	185	16,109,790	20,426,128	7,283,645	2,235,000	84,481,289	-----
40 and less than 50 per cent.....	221	18,824,333	26,098,130	11,717,181	5,053,300	125,223,827	-----
50 and less than 60 per cent.....	187	15,174,484	19,661,167	10,575,353	319,100	84,742,217	-----
60 and less than 70 per cent.....	148	7,480,321	11,613,190	7,458,102	710,000	57,684,802	-----
70 and less than 80 per cent.....	121	6,644,320	10,175,583	7,675,538	200,000	46,017,050	-----
80 and less than 90 per cent.....	94	4,005,478	7,111,071	6,086,160	-----	41,931,255	-----
90 per cent or more.....	278	6,746,608	9,958,406	11,925,800	210,000	61,019,253	\$162,016
Total.....	1,412	85,598,788	120,532,858	66,118,218	10,667,280	552,179,254	162,016
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	181	11,363,161	13,566,448	-----	-----	107,720,237	1,656
Total (1 and 2).....	1,593	96,961,949	134,099,306	66,118,218	10,667,280	659,899,491	163,672
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	5	60,100	178,952	69,300	-----	818,298	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	5	38,512	119,086	-----	-----	252,305	-----
Total (3 and 4).....	10	98,612	198,038	69,300	-----	1,070,603	-----
Total returns showing schedules completely filled out.....	1,603	97,060,561	² 134,001,268	66,187,518	10,667,280	660,970,094	163,672
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.							
.....	221	11,588,363	(³)	⁴ 5,264,410	⁴ 150,000	(³)	(³)
Grand total.....	1,824	108,648,924	-----	-----	-----	-----	-----

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

FINANCE—Continued

BANKING AND RELATED BUSINESS: 154. LOAN COMPANIES, ETC.

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$418, 217	\$385, 299	\$19, 098	\$60, 900	\$1, 138, 582	-----
10 and less than 20 per cent.....	9	183, 403	183, 090	31, 123	9, 990	381, 156	-----
20 and less than 30 per cent.....	43	1, 977, 613	1, 856, 378	473, 955	612, 200	4, 579, 443	-----
30 and less than 40 per cent.....	46	969, 601	950, 901	344, 000	155, 098	1, 170, 940	-----
40 and less than 50 per cent.....	62	2, 299, 955	2, 094, 079	927, 433	309, 140	4, 918, 946	\$13, 597
50 and less than 60 per cent.....	77	2, 899, 994	2, 750, 908	1, 551, 337	1, 536, 628	5, 378, 138	-----
60 and less than 70 per cent.....	56	1, 105, 226	1, 275, 316	824, 678	80, 700	2, 914, 910	-----
70 and less than 80 per cent.....	62	2, 846, 031	2, 765, 632	2, 025, 578	18, 750	10, 324, 541	-----
80 and less than 90 per cent.....	77	2, 085, 010	1, 888, 699	1, 601, 270	-----	2, 467, 997	73, 345
90 per cent or more.....	259	5, 919, 317	5, 232, 336	6, 379, 042	250, 208	7, 156, 466	543, 862
Total.....	702	20, 704, 367	19, 382, 638	14, 177, 514	3, 033, 614	40, 431, 119	630, 804
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	207	3, 519, 003	2, 683, 580	-----	-----	14, 819, 766	199, 831
Total (1 and 2).....	909	24, 223, 370	22, 066, 218	14, 177, 514	3, 033, 614	55, 250, 885	830, 635
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	3	25, 470	24, 589	117, 384	-----	3, 149	97, 314
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	2	3, 480	1 435	-----	-----	43, 445	308
Total (3 and 4).....	5	28, 950	1 25, 024	117, 384	-----	46, 594	97, 622
Total returns showing schedules completely filled out.....	914	24, 252, 320	22, 041, 194	14, 294, 898	3, 033, 614	55, 297, 479	928, 257
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	390	4, 682, 354	(¹)	1 1, 015, 063	1 557, 995	(²)	(³)
Grand total.....	1, 304	28, 934, 674	-----	-----	-----	-----	-----

BANKING AND RELATED BUSINESS: 155. STOCK AND BOND BROKERS

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	11	\$1, 116, 274	\$1, 410, 862	\$93, 048	\$473, 450	\$1, 339, 133	
10 and less than 20 per cent.....	16	1, 505, 605	1, 820, 053	263, 681	372, 720	2, 174, 560	
20 and less than 30 per cent.....	16	1, 813, 840	2, 110, 441	523, 471	50, 000	2, 602, 572	
30 and less than 40 per cent.....	11	581, 418	938, 918	333, 451	300, 000	2, 107, 117	
40 and less than 50 per cent.....	11	5, 937, 245	4, 321, 914	1, 965, 528	324, 000	8, 406, 052	
50 and less than 60 per cent.....	16	1, 015, 495	1, 130, 089	613, 123		4, 110, 741	\$24, 287
60 and less than 70 per cent.....	11	414, 701	609, 761	396, 421	30, 000	1, 478, 452	
70 and less than 80 per cent.....	11	241, 943	443, 222	335, 810		1, 548, 778	
80 and less than 90 per cent.....	8	325, 778	528, 205	464, 250		666, 710	
90 per cent or more.....	34	1, 693, 506	2, 487, 080	2, 900, 511	65, 000	5, 642, 968	70, 634
Total.....	145	14, 645, 805	15, 800, 545	7, 889, 294	1, 615, 170	30, 077, 083	94, 921
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	70	7, 292, 778	7, 004, 549			17, 067, 110	
Total (1 and 2).....	215	21, 938, 583	22, 805, 094	7, 889, 294	1, 615, 170	47, 144, 193	94, 921
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	1	4, 764	1 20, 355			444, 940	
Total (3 and 4).....	1	4, 764	1 20, 355			444, 940	
Total returns showing schedules completely filled out.....	216	21, 943, 347	22, 784, 739	7, 889, 294	1, 615, 170	47, 589, 133	94, 921
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	131	8, 467, 576	(¹)	2, 966, 612	3, 096, 582	(²)	(³)
Grand total.....	347	30, 410, 923					

¹ Net book loss for year.² Book profit less book loss.³ Not ascertained, due to inadequacy of data.⁴ Total reported on returns incompletely filled out.

FINANCE—Continued

BANKING AND RELATED BUSINESS: 156. REAL ESTATE, LOAN, AND INSURANCE AGENTS, REALTY HOLDING AND DEVELOPMENT COMPANIES

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	48	\$1,742,024	\$1,947,443	\$70,252	\$1,441,738	\$10,021,199	\$41,471
10 and less than 20 per cent.....	57	1,886,242	2,303,249	325,419	728,230	4,833,685	79,816
20 and less than 30 per cent.....	62	1,167,012	1,464,286	363,956	485,264	5,121,508	1,208
30 and less than 40 per cent.....	73	2,691,347	3,028,902	1,029,016	37,433	9,500,097	12,475
40 and less than 50 per cent.....	61	1,671,563	2,069,803	972,996	298,400	5,696,066	17,078
50 and less than 60 per cent.....	75	2,548,363	2,705,022	1,486,732	207,017	7,719,353	200,732
60 and less than 70 per cent.....	74	1,354,290	1,333,472	873,374	337,875	4,167,086	585,485
70 and less than 80 per cent.....	68	1,135,525	1,153,337	864,898	140,000	2,813,962	938,265
80 and less than 90 per cent.....	62	1,406,877	1,397,616	1,182,732	50,000	2,458,062	824,838
90 per cent or more.....	500	6,680,782	6,285,565	10,587,957	1,546,116	26,226,656	1,763,103
Total.....	1,080	22,284,025	23,688,695	17,757,332	5,272,073	78,557,674	2,215,869
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	972	14,151,766	14,618,034			55,386,157	
Total (1 and 2).....	2,052	36,435,791	38,306,729	17,757,332	5,272,073	133,943,831	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	13	131,528	¹ 65,152	132,183		546,001	266,808
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	22	202,487	¹ 147,419			752,469	185,958
Total (3 and 4).....	35	334,015	¹ 212,571	132,183		1,298,470	452,766
Total returns showing schedules completely filled out.....	2,087	36,769,806	¹ 38,094,158	17,889,515	5,272,073	135,242,301	2,215,869
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	1,408	16,040,691	(⁹)	⁴ 3,742,913	⁴ 4,216,439	(⁹)	(⁹)
Grand total.....	3,495	52,810,497					

BANKING AND RELATED BUSINESS: 157. HOLDING AND LEASING REALTY, NOT REALTY BUSINESS, ETC.

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	60	\$5,058,383	\$5,061,719	\$200,776	\$3,882,025	\$15,037,745	\$188,728
10 and less than 20 per cent.....	68	4,061,123	7,033,977	1,007,228	1,222,450	46,796,430	115,843
20 and less than 30 per cent.....	120	5,988,691	7,658,626	1,979,551	12,122,500	21,320,906	410,773
30 and less than 40 per cent.....	121	6,370,061	6,575,228	2,293,845	1,923,885	21,225,604	14,785
40 and less than 50 per cent.....	136	5,736,198	5,914,214	2,668,887	1,093,640	17,691,742	-----
50 and less than 60 per cent.....	152	7,738,345	7,944,867	4,384,705	2,844,652	24,024,325	422,003
60 and less than 70 per cent.....	195	10,537,061	22,534,832	15,342,609	525,500	103,650,174	115,541
70 and less than 80 per cent.....	205	13,338,817	15,055,955	11,387,835	2,072,100	200,625,408	168,671
80 and less than 90 per cent.....	217	5,657,586	6,058,226	5,136,015	1,092,000	46,548,944	398,922
90 per cent or more.....	1,600	35,064,115	43,628,581	59,076,162	11,427,608	229,181,897	9,302,044
Total.....	2,874	99,550,380	127,466,225	103,477,013	38,206,360	726,103,178	11,137,910
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....							
	2,541	37,688,448	40,511,568	-----	-----	279,962,688	13,911,923
Total (1 and 2).....	5,415	137,238,828	167,977,793	103,477,013	38,206,360	1,006,065,866	25,049,833
3. Corporations reporting net taxable income, although book loss but paying cash dividends.....							
	20	335,244	¹ 290,162	370,015	298,600	1,045,727	632,929
4. Corporations reporting net taxable income, although book loss and not paying cash dividends.....							
	37	385,480	¹ 470,302	-----	-----	3,202,326	133,013
Total (3 and 4).....	57	720,724	¹ 760,464	370,015	298,600	4,248,053	765,942
Total returns showing schedules completely filled out.....	5,472	137,959,552	² 167,217,329	103,847,028	38,504,960	1,010,313,919	25,815,775
B Returns showing schedules incompletely filled out--Data fragmentary, excepting the item of net income.....							
	3,641	76,889,360	(3)	⁴ 9,331,911	⁴ 14,695,590	(3)	(3)
Grand total.....	9,113	214,848,912	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

FINANCE—Continued

INSURANCE COMPANIES, NOT AGENTS: 158. LIFE INSURANCE, STOCK AND MUTUAL COMPANIES. 159. ACCIDENT, STOCK COMPANIES. 160. FIRE, STOCK COMPANIES. 161. MARINE, STOCK COMPANIES. 162. ACCIDENT, FIRE, AND MARINE, MUTUAL 163. FIDELITY AND BONDING

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	1	\$96,033	\$205,549	\$17,799	.....	\$5,085,710	.....
10 and less than 20 per cent.....	3	413,483	505,635	56,276	.....	1,275,677	.....
20 and less than 30 per cent.....	4	1,596,916	4,787,359	1,349,176	.....	21,658,379	.....
30 and less than 40 per cent.....	3	97,830	432,747	135,845	.....	1,641,381	.....
40 and less than 50 per cent.....	6	695,339	947,959	393,484	\$50,000	4,593,050	.....
50 and less than 60 per cent.....	5	914,430	1,280,399	727,093	.....	7,389,244	.....
60 and less than 70 per cent.....	3	135,716	200,509	136,000	.....	1,779,916	.....
70 and less than 80 per cent.....	.....	.....	.....	.....	.....	.....	.....
80 and less than 90 per cent.....	4	97,613	135,038	112,649	.....	1,636,020	.....
90 per cent or more.....	9	115,295	182,583	391,650	.....	1,658,224	.....
Total.....	38	4,162,655	8,677,778	3,319,972	50,000	46,717,601	.....
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	29	1,252,593	1,881,257	.....	.....	25,381,441	\$59,091
Total (1 and 2).....	67	5,415,248	10,559,035	3,319,972	50,000	72,099,042	59,091
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	.....	.....	.....	.....	.....	.....	.....
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	.....	.....	.....	.....	.....	.....	.....
Total (3 and 4).....	.....	.....	.....	.....	.....	.....	.....
Total returns showing schedules completely filled out.....	67	5,415,248	10,559,035	3,319,972	50,000	72,099,042	59,091
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	306	92,610,689	(³)	3,604,499	1,800,000	(³)	(³)
Grand total.....	373	98,025,937	.....	.....	.....	.....	.....

INSURANCE COMPANIES, NOT AGENTS: 164. ALL OTHER INSURANCE COMPANIES, AND COMBINATIONS, MAIN BUSINESS NOT PRECISELY DEFINED

10503°—254—26

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....	6	\$2,142,204	\$4,502,881	\$772,976		\$21,018,436	
20 and less than 30 per cent.....	10	3,877,782	7,303,492	1,822,067		26,723,196	
30 and less than 40 per cent.....	10	3,960,379	5,769,594	1,960,846	\$2,000,000	19,409,738	
40 and less than 50 per cent.....	8	1,689,070	2,742,162	1,216,476	500,000	10,330,234	
50 and less than 60 per cent.....	8	749,958	914,060	483,800		5,680,500	
60 and less than 70 per cent.....	4	46,803	82,894	53,280		1,197,318	
70 and less than 80 per cent.....	5	275,861	269,928	195,000		578,903	
80 and less than 90 per cent.....	4	111,336	112,702	94,735		578,157	
90 per cent or more.....	16	500,021	372,823	464,938		1,174,471	
Total.....	71	13,353,414	22,070,536	7,064,118	2,500,000	86,691,313	
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	33	1,965,874	3,148,381			10,362,933	
Total (1 and 2).....	104	15,319,288	25,218,917	7,064,118	2,500,000	97,054,246	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	33,203	¹ 130,587			306,085	
Total (3 and 4).....	2	33,203	¹ 130,587			306,085	
Total returns showing schedules completely filled out.....	106	15,352,491	² 25,088,330	7,064,118	2,500,000	97,360,331	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....							
	132	30,238,376	(³)	⁴ 16,472,435	⁴ 16,750,000	(³)	(³)
Grand total.....	238	45,590,867					

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

FINANCE—Continued

165. ALL OTHER FINANCE, MAIN BUSINESS NOT PRECISELY DEFINED

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....	19	\$5,635,361	\$7,011,963	\$314,562	\$3,180,374	\$8,923,334	-----
10 and less than 20 per cent.....	27	3,272,303	4,411,611	715,912	4,840,885	17,910,660	-----
20 and less than 30 per cent.....	41	1,948,652	3,816,667	930,028	736,429	21,748,996	\$86,363
30 and less than 40 per cent.....	52	2,558,327	6,650,649	2,291,352	5,972,345	11,332,118	-----
40 and less than 50 per cent.....	50	2,473,426	3,502,640	1,584,462	407,896	18,103,616	81,484
50 and less than 60 per cent.....	52	1,941,378	3,185,996	1,727,925	4,247,132	11,693,468	946
60 and less than 70 per cent.....	49	3,021,196	5,952,135	3,957,797	23,000	29,220,613	-----
70 and less than 80 per cent.....	45	2,983,536	4,540,615	3,336,551	187,170	26,166,873	-----
80 and less than 90 per cent.....	49	8,136,329	9,943,527	8,335,932	6,004,843	15,269,888	-----
90 per cent or more.....	198	3,811,753	6,066,817	9,848,697	146,345	38,834,114	335,356
Total.....	582	35,782,261	55,082,620	33,043,218	25,746,419	190,203,680	504,149
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....	251	9,461,543	16,091,468	-----	-----	126,081,589	420,499
Total (1 and 2).....	833	45,243,804	71,174,088	33,043,218	25,746,419	325,285,269	924,648
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....	5	1,092,028	¹ 194,308	1,168,496	-----	9,320,432	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....	3	7,374	¹ 11,641	-----	-----	664,282	-----
Total (3 and 4).....	8	1,099,402	¹ 205,949	1,168,496	-----	9,984,714	-----
Total returns showing schedules completely filled out.....	841	46,343,206	² 70,968,139	34,211,714	25,746,419	335,269,983	924,648
B Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....	341	14,809,004	(³)	⁴ 5,253,462	⁴ 6,346,773	(³)	(³)
Grand total.....	1,182	61,152,210	-----	-----	-----	-----	-----

ALL OTHER

166. 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

A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year, and paying cash dividends--							
Per cent of cash dividends to net book profit--							
Less than 10 per cent.....	7	\$605,154	\$852,173	\$24,353	\$1,237,680	\$1,108,647	-----
10 and less than 20 per cent.....	5	544,252	549,115	103,005	72,500	607,770	-----
20 and less than 30 per cent.....	15	1,346,775	1,326,357	335,579	330,483	5,877,369	-----
30 and less than 40 per cent.....	15	1,373,421	1,445,856	488,383	600,000	5,982,049	-----
40 and less than 50 per cent.....	10	1,111,545	1,076,949	508,814	125,000	1,284,101	-----
50 and less than 60 per cent.....	14	2,440,766	2,368,185	1,245,209	2,125,000	7,509,256	\$23,306
60 and less than 70 per cent.....	3	792,473	824,353	510,041	-----	1,235,010	-----
70 and less than 80 per cent.....	6	118,542	115,052	87,396	-----	389,217	-----
80 and less than 90 per cent.....	8	287,630	265,642	219,976	7,400	962,436	-----
90 per cent or more.....	65	3,176,998	3,503,229	5,780,586	629,570	24,755,311	491,306
Total.....	148	11,797,556	12,326,911	9,303,342	5,127,633	49,711,166	504,702
2. Corporations reporting both net taxable income and net book profit, but not paying cash dividends.....							
	127	4,329,953	4,575,855	-----	-----	14,470,657	107,368
Total (1 and 2).....	275	16,127,509	16,902,766	9,303,342	5,127,633	64,181,823	612,070
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
	1	2,526	¹ 82	6,550	-----	504,430	-----
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
	2	7,814	¹ 707	-----	-----	-----	15,731
Total (3 and 4).....	3	10,340	¹ 789	6,550	-----	504,430	15,731
Total returns showing schedules completely filled out.....							
	278	16,137,849	² 16,901,977	9,309,892	5,127,633	64,686,253	627,801
B. Returns showing schedules incompletely filled out--Data fragmentary, excepting the item of net income.....							
	150	21,562,715	⁽³⁾	⁴ 12,748,312	⁴ 2,018,734	⁽⁵⁾	⁽⁵⁾
Grand total.....	428	37,700,564	-----	-----	-----	-----	-----

¹ Net book loss for year.

² Book profit less book loss.

³ Not ascertained, due to inadequacy of data.

⁴ Total reported on returns incompletely filled out.

Distributed and undistributed earnings of corporations reporting net taxable income of \$2,000 and over for 1922—Continued

ALL OTHER—Continued

167. INACTIVE CONCERNS

Distribution	Number of returns	Net taxable income (gross income less deductions as defined in revenue act)	Net book profit for year before any adjustments are made therein	Cash dividends paid during the year	Stock dividends distributed during the year	Surplus and undivided profits at close of the year	Capital impairment deficit, at close of the year
A. Returns showing schedules completely filled out:							
1. Corporations reporting both net taxable income and net book profit for the year and paying cash dividends—							
Per cent of cash dividends to net book profit—							
Less than 10 per cent.....							
10 and less than 20 per cent.....							
20 and less than 30 per cent.....							
30 and less than 40 per cent.....							
40 and less than 50 per cent.....							
50 and less than 60 per cent.....							
60 and less than 70 per cent.....							
70 and less than 80 per cent.....							
80 and less than 90 per cent.....							
90 per cent or more.....							
Total.....							
2. Corporations reporting both net taxable income and net book profit but not paying cash dividends.....	2	\$6,907	\$111,967			\$831,555	
Total (1 and 2).....	2	6,907	111,967			831,555	
3. Corporations reporting net taxable income, although book loss, but paying cash dividends.....							
4. Corporations reporting net taxable income, although book loss, and not paying cash dividends.....							
Total (3 and 4).....							
Total returns showing schedules completely filled out.....	2	6,907	111,967			831,555	
B. Returns showing schedules incompletely filled out—Data fragmentary, excepting the item of net income.....			(¹)			(¹)	(¹)
Grand total.....	2	6,907					

¹Not ascertained due to inadequacy of data.